

MACOMB COUNTY, MICHIGAN

GENERAL FUND

EQUALIZATION DEPARTMENT

GENERAL COUNTY

101

22501

3

DEPARTMENT PURPOSE:

To provide Macomb County with certified assessors for all matters concerning equalization of property.

DEPARTMENT FUNCTIONS:

The Equalization department performs the following duties in assisting the Board of Commissioners in the matter of county equalization:

- The department performs survey assessments for the Board of Commissioners;
- County assessors assist local assessing officers in the performance of their duties and assumes the roll of assessor at the direction of the State Tax Commission for those communities without a certified assessor.
- The department is also required to develop and maintain accurate property descriptions and develop uniform valuation standards and techniques for assessment purposes.
- The department computes the millage reduction multiplier for Headlee, Truth in Taxation and Truth in Assessing for all taxing jurisdictions in the county.

DEPARTMENT POSITION CLASSIFICATIONS	2007 RANGE		AMENDED	
			2007 BUDGET	2008 BUDGET
Director, Equalization	\$77,020	\$96,275	1	1
Equalization Manager	55,652	69,565	3	3
Appraiser II	38,773	48,467	4	4
Appraiser I	34,270	42,837	2	1
Senior Secretary	33,638	40,773	1	1
Typist Clerk III	28,567	32,648	3	3
TOTAL			<u>14</u>	<u>13</u>

MACOMB COUNTY, MICHIGAN

2008 BUDGET SUMMARY

FUND 101 - GENERAL FUND
 ORG 22501 - EQUALIZATION DEPARTMENT

ACCOUNT NAME	FUND 101 2006 ACTUAL	2007 CURRENT BUDGET	ACTUAL YTD 12/29/07	2008 BUDGET ADOPTED
TOTAL PERSONNEL EXPENSES	938,668	1,190,037	980,229	1,038,552
DATA PROCESSING SUPPLIES	0	107	0	0
OFFICE SUPPLIES	3,326	4,500	4,052	4,000
PHOTOGRAPHIC SUPPLIES	0	500	0	1,500
BOOKS & PUBLICATIONS	1,453	3,250	3,224	3,250
POSTAGE & DELIVERY	2,081	2,500	2,029	2,500
MEMBERSHIP DUES	805	1,200	668	1,200
CERTIFICATION EXPENSE	1,000	1,500	875	1,500
LOCAL TRAVEL	11,042	10,000	9,307	8,000
TRAVEL EXPENSE	178	1,000	180	250
PRINTING & REPRODUCTION	850	1,000	953	2,000
ADVERTISING	1,942	2,039	2,039	2,000
RECORD COPYING	0	100	0	100
EQUIPMENT REPAIR & MAINT	2,162	3,299	2,140	3,156
MISCELLANEOUS	0	211	0	0
TOTAL OPERATING EXPENSES	24,839	31,206	25,469	29,456
INSURANCE	6,573	7,569	7,569	9,958
TELEPHONE	13,249	9,938	9,937	11,951
EQUIPMENT RENTAL	2,206	2,206	2,022	2,206
MIS-COMPUTER MAINTENANCE	1,366	1,421	1,420	1,109
MIS-DATA CENTER SERVICES	17,089	17,804	17,804	17,058
TOTAL INTERNAL SVCS COSTS	40,482	38,938	38,752	42,282
TOTAL ORGANIZATION	<u>1,003,989</u>	<u>1,260,181</u>	<u>1,044,450</u>	<u>1,110,290</u>

PERFORMANCE MEASUREMENTS

CRITERIA	2005 ACTUAL	2006 ACTUAL	2007 PROJECTED	2008 PROJECTED
AGRICULTURAL APPRAISALS	233	209	201	201
COMMERCIAL APPRAISALS	1,951	1,502	1,507	1,507
INDUSTRIAL APPRAISALS	689	799	757	757
RESIDENTIAL SALES STUDIED	17,775	17,249	12,258	12,258
DEVELOPMENTAL APPRAISALS	51	61	63	63
PERSONAL PROPERTY REVIEWS	7,164	5,410	5,146	5,146