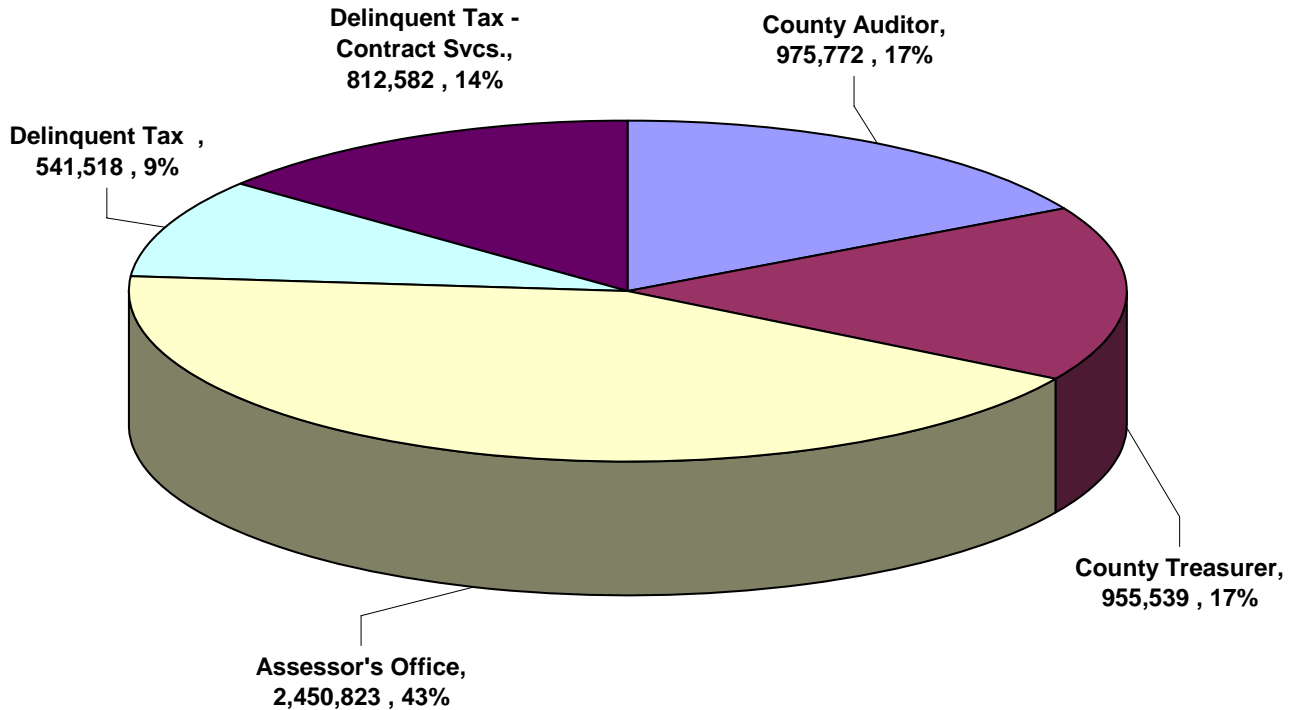


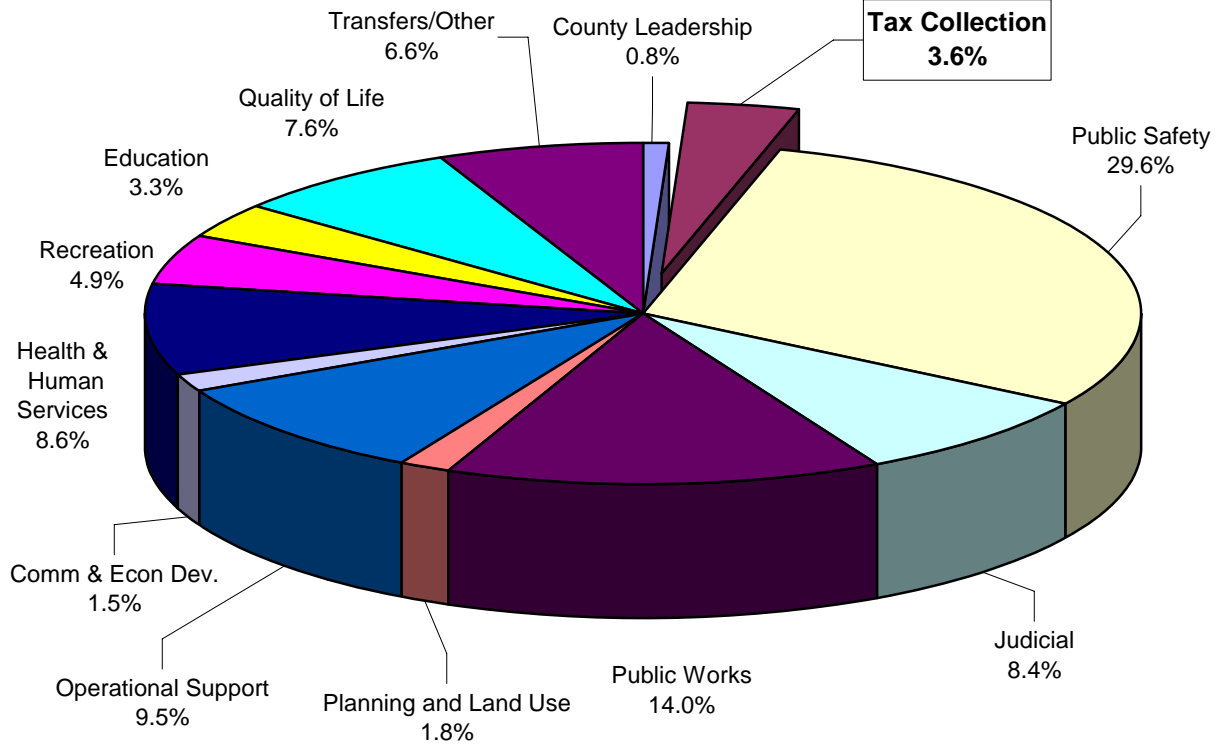
TAX COLLECTION

FY 2008/09 ADOPTED OPERATING BUDGET \$5,736,233



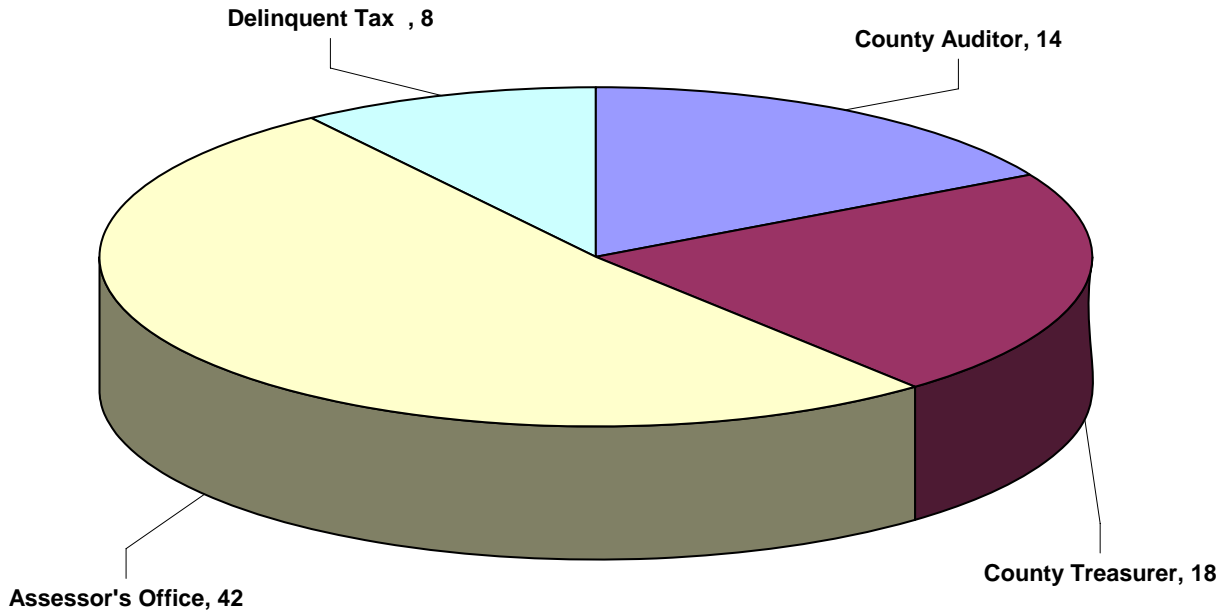
TAX COLLECTION SUMMARY									
FUND	FUNDING SOURCE(S)	DEPT. NO.	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 BUDGET	FY 08/09 BUDGET	\$ INC/DEC FY 09 - 08	
1	General Fund		3,641,434	4,084,848	4,162,743	4,626,210	4,923,651	0	
9	Special Revenue Fund		0	0	624,338	782,581	812,582	0	
TOTAL, FUNDING SOURCES			\$3,641,434	\$4,084,848	\$4,787,081	\$5,408,791	\$5,736,233	\$0	
FUND	DEPARTMENT								
1	County Auditor	9150	735,488	811,413	860,406	944,980	975,772	30,792	
1	County Treasurer	9153	725,821	739,679	827,091	932,500	955,539	23,039	
1	Assessor's Office	9159	1,841,542	2,188,810	2,103,158	2,336,820	2,450,823	114,003	
1	Delinquent Tax	9165	338,583	344,945	372,089	411,910	541,518	129,608	
9	Delinquent Tax - Contract Svcs.	7150	0	0	624,338	782,581	812,582	30,001	
TOTAL, TAX COLLECTION			\$3,641,434	\$4,084,848	\$4,787,081	\$5,408,791	\$5,736,233	\$327,442	

Tax Collection Percentage of Total County Budget \$5,736,233



TOTAL FY 2008/09 ADOPTED OPERATING BUDGET: \$158,277,644					
CATEGORY/FUNCTION	FY 2008/09 BUDGET	CATEGORY/FUNCTION	FY 2008/09 BUDGET	CATEGORY/FUNCTION	FY 2008/09 BUDGET
County Leadership	\$1,210,091	Planning and Land Use	\$2,780,214	Recreation	\$7,677,873
Tax Collection	\$5,736,233	Operational Support	\$14,989,869	Education	\$5,158,170
Public Safety	\$46,777,523	Comm & Econ Dev.	\$2,436,302	Quality of Life	\$11,996,915
Judicial	\$13,243,627	Health & Human Services	\$13,660,758	Transfers/Other	\$10,422,693
Public Works	\$22,187,378				

Authorized Tax Collection Personnel Summary



TAX COLLECTION PERSONNEL SUMMARY								
FUND	FUNDING SOURCE(S)	DEPT NO.	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 BUDGET	FY 08/09 BUDGET	\$ INC/DEC FY 09 - 08
1	General Fund		78	80	81	81	82	1
9	Special Revenue Fund		0	0	0	0	0	0
TOTAL, FUNDING SOURCES			78	80	81	81	82	1
FUND	DEPARTMENT							
1	County Auditor	9150	13	14	14	14	14	0
1	County Treasurer	9153	16	16	18	18	18	0
1	Assessor's Office	9159	42	43	42	42	42	0
1	Delinquent Tax	9165	7	7	7	7	8	1
9	Delinquent Tax - Contract Svcs.	7150	0	0	0	0	0	0
TOTAL, TAX COLLECTION			78	80	81	81	82	1

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2008/09 ADOPTED OPERATING BUDGET**

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COUNTY AUDITOR

The County Auditor, an elected official, is the statutory officer charged with preparing a complete listing and description of all taxable and exempt property in their county, political subdivision and special purpose districts by owner, property type, levy, location and assessed value. The Auditor calculates levies; recommends or applies certain mandated levies to all assessed values; makes appropriate changes to property; and provides the assessed values and their descriptions with the resulting levies and taxes to the county official charged with the collection of taxes.

DEPT NUMBER: 1-9150	COUNTY AUDITOR					
FUNDING SOURCE(S)	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 BUDGET	FY 2008/09 BUDGET	INC/DEC FY 09 - 08
General Fund	735,488	811,413	860,406	944,980	975,772	30,792
EXPENDITURES						
Personnel Services Expenditures	502,512	562,814	625,708	659,870	684,312	24,442
Operating Expenditures	231,845	242,623	230,493	285,110	291,460	6,350
Capital Outlay	1,131	5,977	4,205	0	0	0
Other Expenditures	0	0	0	0	0	0
EXPENDITURE TOTAL	\$735,488	\$811,413	\$860,406	\$944,980	\$975,772	\$30,792
AUTHORIZED PERSONNEL	13	14	14	14	14	0

FY 2008/09 Budget Highlights & Initiatives

- There are no significant changes in the County Auditor FY 2008/09 Adopted Operating Budget.

Ongoing Initiatives

- Seek ways to enhance the level of service we give taxpayers.
- Make available on the county's website the ability to estimate real estate taxes.
- Make available on the county's website the ability to do one's calculation on their high mileage vehicle discount.

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2008/09 ADOPTED OPERATING BUDGET**

TREASURER

The Spartanburg County Treasurer is elected at large by the citizens of Spartanburg County. The duties of the office are established by State statutes and include the collection of all real, personal, motor vehicle, and other taxes and the disbursement to all County, Municipal, School and Special Service Districts. The Treasurer acts as banker for the county by managing all funds coming into and going out of the county and by investing any funds not needed for immediate disbursement. It is the mission of the Treasurer's Office to efficiently, effectively, and fairly serve the taxpayers of Spartanburg County.

DEPT NUMBER: 1-9153	COUNTY TREASURER					
FUNDING SOURCE(S)	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 BUDGET	FY 2008/09 BUDGET	INC/DEC FY 09 - 08
General Fund	725,821	739,679	827,091	932,500	955,539	23,039
EXPENDITURES						
Personnel Services Expenditures	601,422	608,404	708,209	791,700	814,739	23,039
Operating Expenditures	115,066	119,450	99,408	133,300	133,300	0
Capital Outlay	9,333	11,825	19,473	7,500	7,500	0
Other Expenditures	0	0	0	0	0	0
EXPENDITURE TOTAL	\$725,821	\$739,679	\$827,091	\$932,500	\$955,539	\$23,039
AUTHORIZED PERSONNEL	16	16	18	18	18	0

FY 2008/09 Budget Highlights & Initiatives

- There are no significant changes in the County Treasurer FY 2008/09 Adopted Operating Budget.

Departmental Functions

- Strive to efficiently and effectively serve the taxpayers of Spartanburg County by continuously seeking improved technological advances, not only for the citizens of Spartanburg County, but other counties throughout the state.
- Update the accounting system to better serve departments, municipalities, and school districts by providing more comprehensive reports.

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2008/09 ADOPTED OPERATING BUDGET**

ASSESSOR'S OFFICE

The Spartanburg County Assessor's office is responsible for preparation of the real estate tax roll for residential, commercial, agricultural and vacant properties located within the county. This is accomplished through the mass appraisal of each class of property using industry standards and legislated administrative procedures. Advice and coordination is provided to other tax administrative offices, county administrator and budget management relating to assessment projections.

DEPT NUMBER: 1-9159	ASSESSOR'S OFFICE					
FUNDING SOURCE(S)	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 BUDGET	FY 2008/09 BUDGET	INC/DEC FY 09 - 08
General Fund	1,841,542	2,188,810	2,103,158	2,336,820	2,450,823	114,003
EXPENDITURES						
Personnel Services Expenditures	1,670,565	1,779,250	1,797,273	1,953,970	2,057,042	103,072
Operating Expenditures	170,571	379,944	292,074	343,620	350,401	6,781
Capital Outlay	406	29,616	13,811	39,230	43,380	4,150
Other Expenditures	0	0	0	0	0	0
EXPENDITURE TOTAL	\$1,841,542	\$2,188,810	\$2,103,158	\$2,336,820	\$2,450,823	\$114,003
AUTHORIZED PERSONNEL	42	43	42	42	42	0

FY 2008/09 Budget Highlights & Initiatives

- The FY 2008/09 Adopted Operating Budget includes \$52,140 for Blue Water Systems to support property data integrity systems.

Departmental Functions

Function or Division	Description	FY 2008/09 Budget
Appraisal	Data collection and valuation of new construction on an annual basis for real property tax purposes.	\$
Mapping	Annual maintenance of tax maps for real property tax purposes.	\$
Operations and Support	Internal and external support for completing tasks, editing files, processing applications, data management, inventory maintenance, and the inter-departmental activities for production of annual assessments and managing of staffs.	
Reappraisal	Systematic review and valuation of the universe of real property under the Assessor's jurisdiction based on legislated and county ordinance directives.	\$
TOTAL, ASSESSOR'S OFFICE		\$2,450,823

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2008/09 ADOPTED OPERATING BUDGET**

DELINQUENT TAX

The Delinquent Tax Office collects delinquent taxes and special taxes on real estate, mobile homes, watercraft, South Carolina Department of Revenue assessed charges and other personal property. If taxes are not collected the office holds annual tax sales in accordance with Title XII of the South Carolina Code of Laws. The office processes refunds due to abatements by the Assessor and Auditor and processes all bankruptcy claims.

DEPT NUMBER: 1-9165	DELINQUENT TAX					
FUNDING SOURCE(S)	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 BUDGET	FY 2008/09 BUDGET	INC/DEC FY 09 - 08
General Fund	338,583	344,945	372,089	411,910	541,518	129,608
EXPENDITURES						
Personnel Services Expenditures	275,001	278,327	297,280	329,530	456,368	126,838
Operating Expenditures	51,061	56,602	70,869	82,140	85,150	3,010
Capital Outlay	12,521	10,017	3,940	240	0	(240)
Other Expenditures	0	0	0	0	0	0
EXPENDITURE TOTAL	\$338,583	\$344,945	\$372,089	\$411,910	\$541,518	\$129,608
AUTHORIZED PERSONNEL	7	7	7	7	8	1

FY 2008/09 Budget Highlights & Initiatives

- The FY 2008/09 Adopted Operating Budget includes one (1) new Accounting Supervisor position. An increase in Delinquent Tax Revenue collections offsets the cost for the new position.

Ongoing Initiatives

Initiative	Description	FY 2008/09 Budget
Improve the collection rate of all delinquent properties turned over by the Treasurer's Office	Special emphasis given to mobile homes has increased the collection rate of mobile homes, as well as, identified mobile homes no longer in the county or deemed of no value thus aiding the assessor's office in cleaning up mobile home records. Business personal property is currently being targeted in an effort to collect any delinquent taxes, as well as, clear up any old accounts no longer collectible.	\$
Rewrite the software for the delinquent tax sales	The proposed computer enhancements will allow for improved accounting of the sales and will allow the total information concerning each sale to be viewed on the computer rather than having to research manual files. The new software will aid the staff and auditors in insuring that all sales are accounted for accurately.	\$
Delinquent Tax Collector Position	The office, and particularly the Delinquent Tax Collector, assists the public and attorneys on quieting titles to property purchased at the tax sales by testifying in Master-In-Equity Court.	\$
TOTAL, DELINQUENT TAX		\$541,518

DELINQUENT TAXES – CONTRACT SERVICES SPECIAL REVENUE FUND

The Delinquent Tax Office contracts with an outside vendor to research deeds and mortgages for the annual tax sale, and with a vendor to physically post property to be sold. Current activities are funded with prior year fee collections.

DEPT NUMBER: 9-7150	DELINQUENT TAX - CONTRACT SERVICES					
FUNDING SOURCE(S)	FY 2004/05 ACTUAL	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 BUDGET	FY 2008/09 BUDGET	INC/DEC FY 09 - 08
Special Revenue Fund	0	0	624,338	782,581	812,582	30,001
EXPENDITURES						
Personnel Services Expenditures	0	0	0	0	0	0
Operating Expenditures	0	0	617,759	782,581	782,582	1
Capital Outlay	0	0	6,579	0	0	0
Other Expenditures	0	0	0	0	30,000	30,000
EXPENDITURE TOTAL	\$0	\$0	\$624,338	\$782,581	\$812,582	\$30,001
AUTHORIZED PERSONNEL	0	0	0	0	0	0

FY 2008/09 Budget Highlights & Initiatives

- A transfer of \$30,000 will be made to the General Fund to offset costs associated with the new Property Maintenance position in the Environmental Enforcement Department.

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2008/09 ADOPTED OPERATING BUDGET**

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