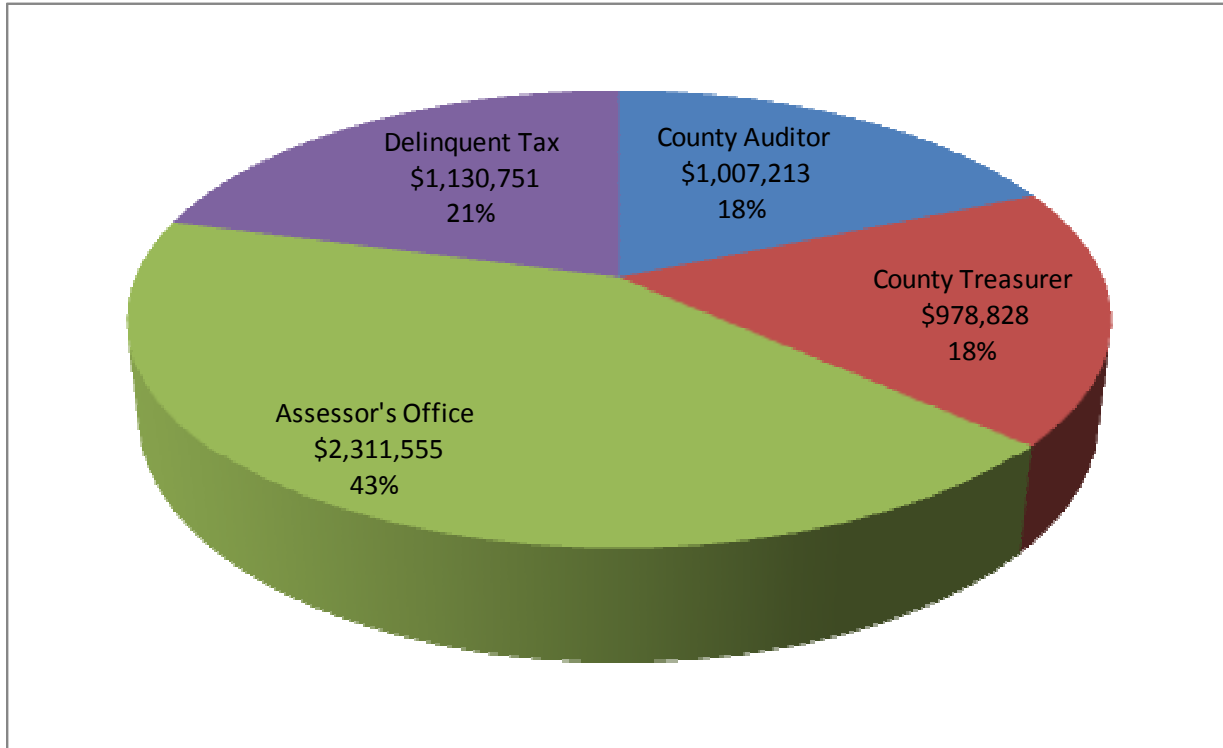


TAX COLLECTION

FY 2009/10 RECOMMENDED OPERATING BUDGET

\$5,428,347

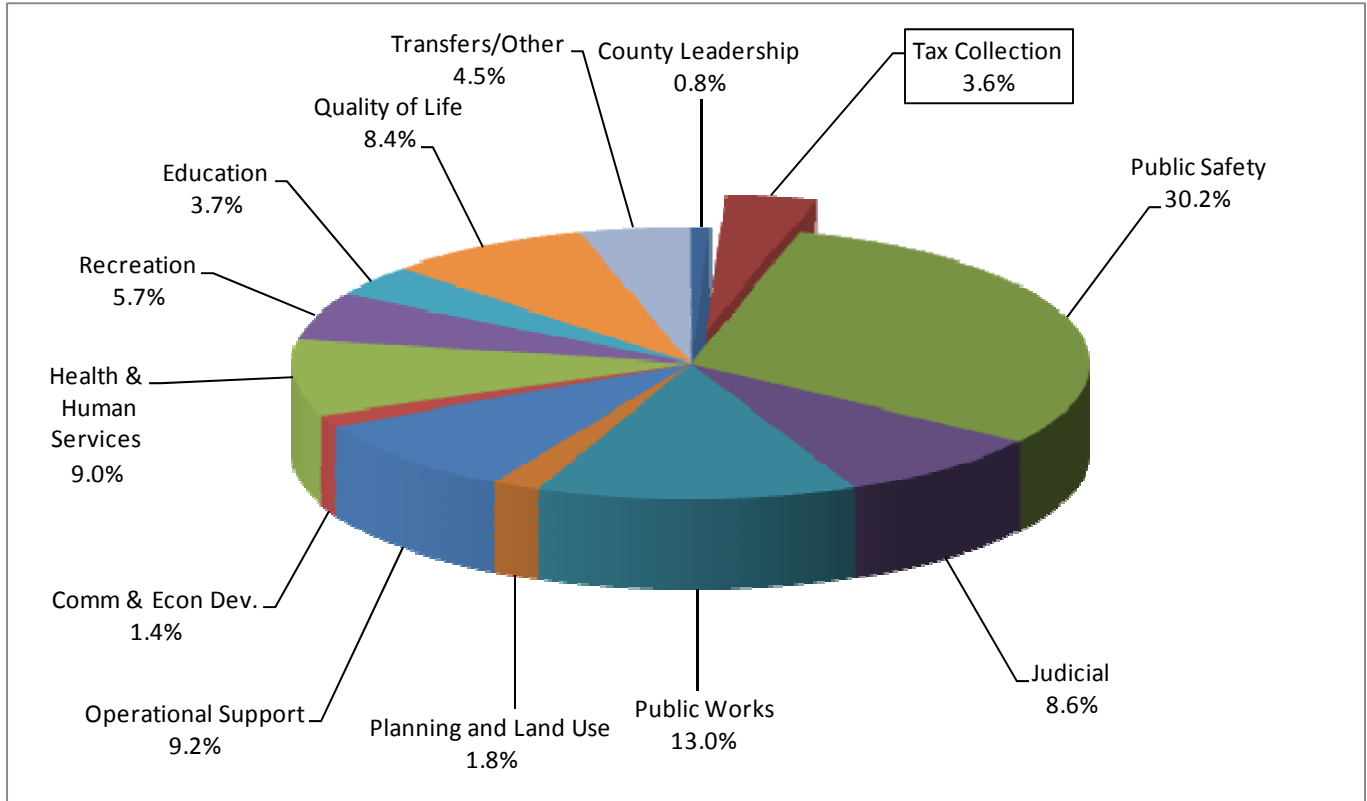


TAX COLLECTION SUMMARY								
FUND	FUNDING SOURCE(S)	DEPT NO.	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 BUDGET	FY 09/10 BUDGET	\$ INC/DEC FY 10 - 09
1	General Fund		4,084,848	4,162,743	4,754,412	4,923,651	5,428,347	504,696
9	Special Revenue Fund		0	624,338	782,581	812,582	0	(812,582)
TOTAL, FUNDING SOURCES			\$4,084,848	\$4,787,081	\$5,536,993	\$5,736,233	\$5,428,347	(\$307,886)
FUND	DEPARTMENT							
1	County Auditor	9150	811,413	860,406	963,563	975,772	\$ 1,007,213	31,441
1	County Treasurer	9153	739,679	827,091	906,514	955,539	\$ 978,828	23,289
1	Assessor's Office	9159	2,188,810	2,103,158	2,444,602	2,450,823	\$ 2,311,555	(139,268)
1	Delinquent Tax	9165	344,945	372,089	439,733	541,518	\$ 1,130,751	589,233
9	Delinquent Tax - Contract Svcs.	7150	0	624,338	758,064	812,582	\$ -	(812,582)
TOTAL, TAX COLLECTION			\$4,084,848	\$4,787,081	\$5,512,477	\$5,736,233	\$5,428,347	(\$307,886)

Tax Collection

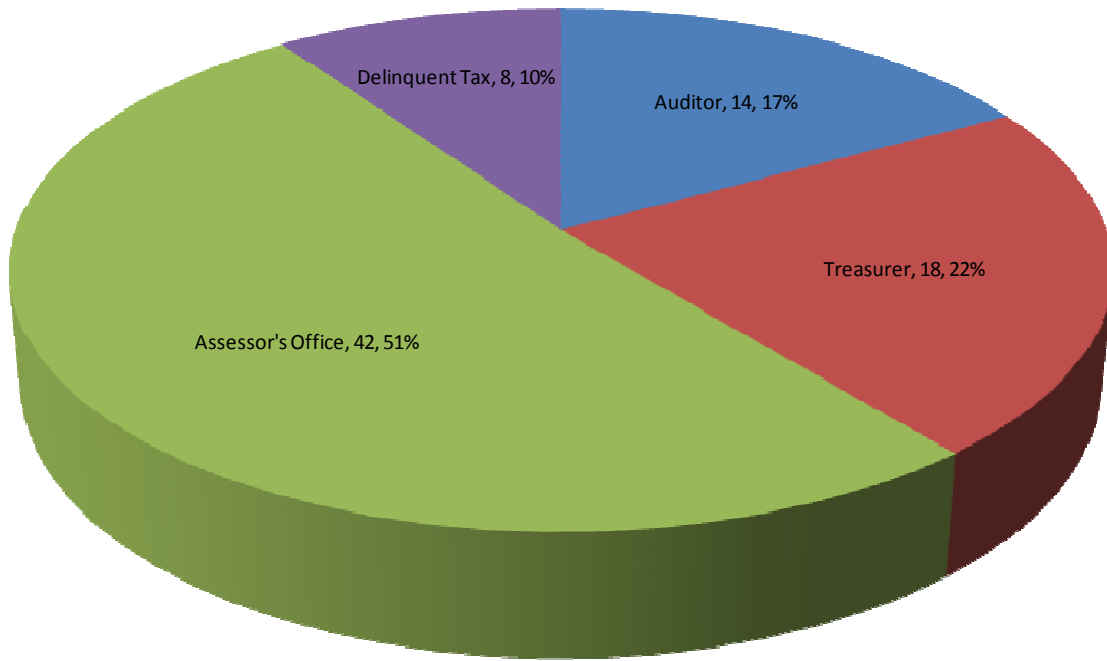
Percentage of Total County Budget

\$5,428,347



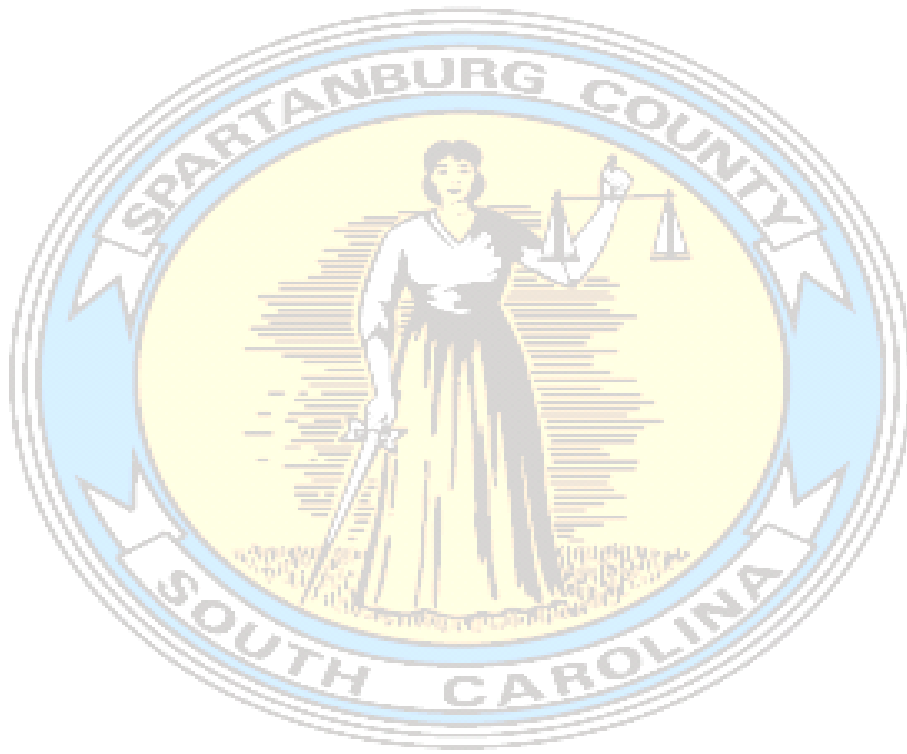
TOTAL FY 2009/10 ADOPTED OPERATING BUDGET: \$148,398,769					
CATEGORY/FUNCTION	FY 2009/10 BUDGET	CATEGORY/FUNCTION	FY 2009/10 BUDGET	CATEGORY/FUNCTION	FY 2009/10 BUDGET
County Leadership	\$1,201,051	Planning and Land Use	\$2,848,447	Recreation	\$8,393,991
Tax Collection	\$5,428,347	Operational Support	\$13,627,043	Education	\$5,490,000
Public Safety	\$44,824,813	Comm & Econ Dev.	\$2,112,253	Quality of Life	\$12,393,286
Judicial	\$12,724,896	Health & Human Services	\$13,331,155	Transfers/Other	\$6,699,308
Public Works	\$19,324,179				

Authorized Tax Collection Personnel Summary



TAX COLLECTION PERSONNEL SUMMARY								
FUND	FUNDING SOURCE(S)	DEPT NO.	FY 05/06 ACTUAL	FY 06/07 ACTUAL	FY 07/08 BUDGET	FY 08/09 BUDGET	FY 09/10 BUDGET	\$ INC/DEC FY 10 - 09
1	General Fund		80	81	81	82	82	0
9	Special Revenue Fund		0	0	0	0	0	0
TOTAL, FUNDING SOURCES			80	81	81	82	82	0
FUND	DEPARTMENT							
1	County Auditor	9150	14	14	14	14	14	0
1	County Treasurer	9153	16	18	18	18	18	0
1	Assessor's Office	9159	43	42	42	42	42	0
1	Delinquent Tax	9165	7	7	7	8	8	0
9	Delinquent Tax - Contract Svcs.	7150	0	0	0	0	0	0
TOTAL, TAX COLLECTION			80	81	81	82	82	0

SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET



**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET**

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 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 BUDGET	FY 2009/10 BUDGET	INC/DEC FY 10 - 09
General Fund	811,413	860,406	963,563	975,772	1,007,213	31,441
EXPENDITURES						
Personnel Services Expenditures	562,814	625,708	660,052	684,312	742,038	57,726
Operating Expenditures	242,623	230,493	303,511	291,460	265,175	(26,285)
Capital Outlay	5,977	4,205	0	0	0	0
Other Expenditures	0	0	0	0	0	0
EXPENDITURE TOTAL	\$811,413	\$860,406	\$963,563	\$975,772	\$1,007,213	\$31,441
AUTHORIZED PERSONNEL	14	14	14	14	14	0

FY 2009/10 Budget Highlights & Initiatives

- Operating Expenditures decrease from FY 2008/09 primarily due to
 - \$5,700 reduction in DP Contracted Services
 - \$4,200 reduction in Forms
 - \$2,000 reduction in Training

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 2009/10 RECOMMENDED 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					
	FY 2005/06	FY 2006/07	FY 2007/08	FY 2008/09	FY 2009/10	INC/DEC
FUNDING SOURCE(S)	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	FY 10 - 09
General Fund	739,679	827,091	906,514	955,539	978,828	23,289
EXPENDITURES						
Personnel Services Expenditures	608,404	708,209	784,872	814,739	853,878	39,139
Operating Expenditures	119,450	99,408	112,858	133,300	117,450	(15,850)
Capital Outlay	11,825	19,473	8,784	7,500	7,500	0
Other Expenditures	0	0	0	0	0	0
EXPENDITURE TOTAL	\$739,679	\$827,091	\$906,514	\$955,539	\$978,828	\$23,289
AUTHORIZED PERSONNEL	16	18	18	18	18	0

FY 2009/10 Budget Highlights & Initiatives

- Operating Expenditures decrease \$15,850 from FY 2008/09 primarily due to
 - \$8,600 reduction in DP Contracted Services
 - \$5,000 reduction in Forms

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 2009/10 RECOMMENDED 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 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 BUDGET	FY 2009/10 BUDGET	INC/DEC FY 10 - 09
General Fund	2,188,810	2,103,158	2,444,602	2,450,823	2,311,555	(139,268)
EXPENDITURES						
Personnel Services Expenditures	1,779,250	1,797,273	2,057,441	2,057,042	2,221,255	164,213
Operating Expenditures	379,944	292,074	347,274	350,401	86,300	(264,101)
Capital Outlay	29,616	13,811	39,888	43,380	4,000	(39,380)
Other Expenditures	0	0	0	0	0	0
EXPENDITURE TOTAL	\$2,188,810	\$2,103,158	\$2,444,602	\$2,450,823	\$2,311,555	(\$139,268)
AUTHORIZED PERSONNEL	43	42	42	42	42	0

FY 2009/10 Budget Highlights & Initiatives

- Operating Expenditures decrease from FY 2008/09 primarily due to
 - \$140,000 reduction in Reappraisal
 - \$51,931 reduction in DP Contracted Services
 - \$13,000 reduction in Telephone/Fax

Departmental Functions

Function or Division	Description
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.
Mobile Home Division	Permitting, registration, inspecting, addressing, enforcement and appraising of mobile homes.
Reappraisal	Systematic review and valuation of the universe of real property under the Assessor's jurisdiction based on legislated and county ordinance directives.

**SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED 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. In addition, beginning in FY 2009/10 the Delinquent Tax Office will bring in house the job of researching deeds and mortgages for the annual tax sale, as well as physically posting property to be sold.

DEPT NUMBER: 1-9165	DELINQUENT TAX					
	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 BUDGET	FY 2009/10 BUDGET	INC/DEC FY 10 - 09
FUNDING SOURCE(S)						
General Fund	344,945	372,089	439,733	541,518	1,130,751	589,233
EXPENDITURES						
Personnel Services Expenditures	278,327	297,280	367,546	456,368	433,501	(22,867)
Operating Expenditures	56,602	70,869	67,151	85,150	697,250	612,100
Capital Outlay	10,017	3,940	5,036	0	0	0
Other Expenditures	0	0	0	0	0	0
EXPENDITURE TOTAL	\$344,945	\$372,089	\$439,733	\$541,518	\$1,130,751	\$589,233
AUTHORIZED PERSONNEL	7	7	7	8	8	0

FY 2009/10 Budget Highlights & Initiatives

- Personnel expenses decrease \$22,867 due to a \$7,000 reduction in overtime as well as an employee working a reduced schedule.
- Operating expenses increase due to expenses from Delinquent Tax Fund 9 being moved to Delinquent Tax General Fund.

Ongoing Initiatives

Initiative	Description
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.

DELINQUENT TAXES – CONTRACT SERVICES SPECIAL REVENUE FUND

Beginning in FY 2009/10 all Delinquent Taxes-Contract Services operating and capital expenditures will be captured in the Delinquent Taxes Department. This department is included to show historical budget information only.

DEPT NUMBER: 9-7150	DELINQUENT TAX - CONTRACT SERVICES					
FUNDING SOURCE(S)	FY 2005/06 ACTUAL	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 BUDGET	FY 2009/10 BUDGET	INC/DEC FY 10 - 09
Special Revenue Fund	0	624,338	782,581	812,582	0	(812,582)
EXPENDITURES						
Personnel Services Expenditures	0	0	0	0	0	0
Operating Expenditures	0	617,759	558,064	782,582	0	(782,582)
Capital Outlay	0	6,579	0	0	0	0
Other Expenditures	0	0	200,000	30,000	0	(30,000)
EXPENDITURE TOTAL	\$0	\$624,338	\$758,064	\$812,582	\$0	(\$812,582)
AUTHORIZED PERSONNEL	0	0	0	0	0	0

FY 2009/10 Budget Highlights & Initiatives

- This department is being combined with Delinquent Taxes in the General Fund.

SPARTANBURG COUNTY, SOUTH CAROLINA
FY 2009/10 RECOMMENDED OPERATING BUDGET

