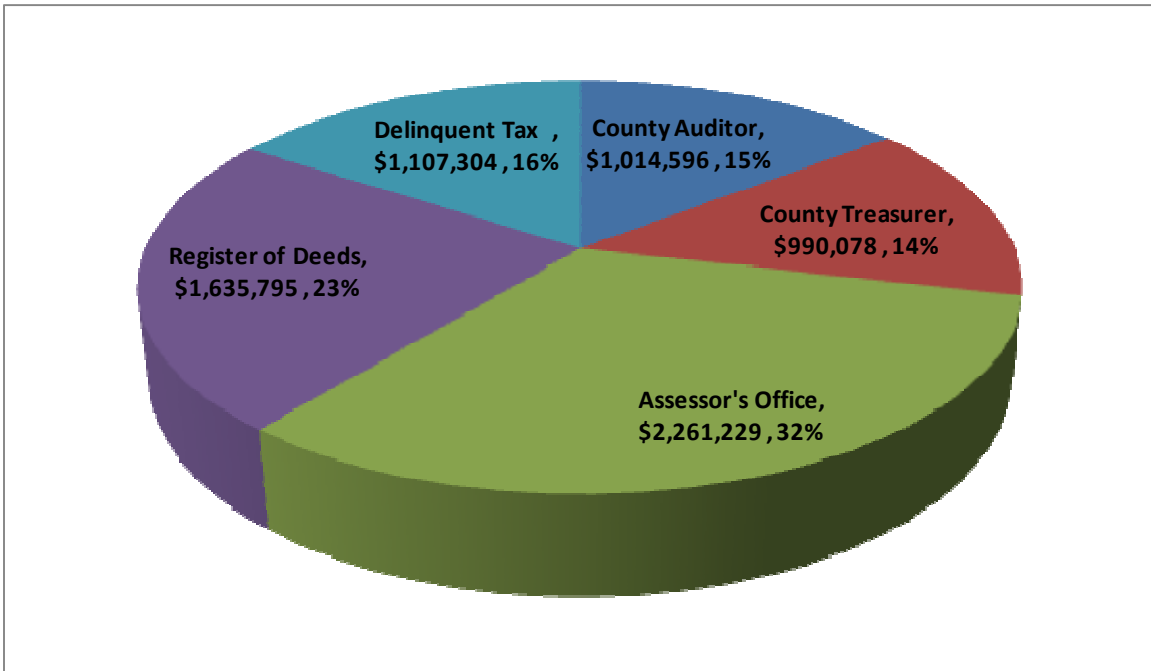


TAX COLLECTION

FY 2010/11 RECOMMENDED OPERATING BUDGET

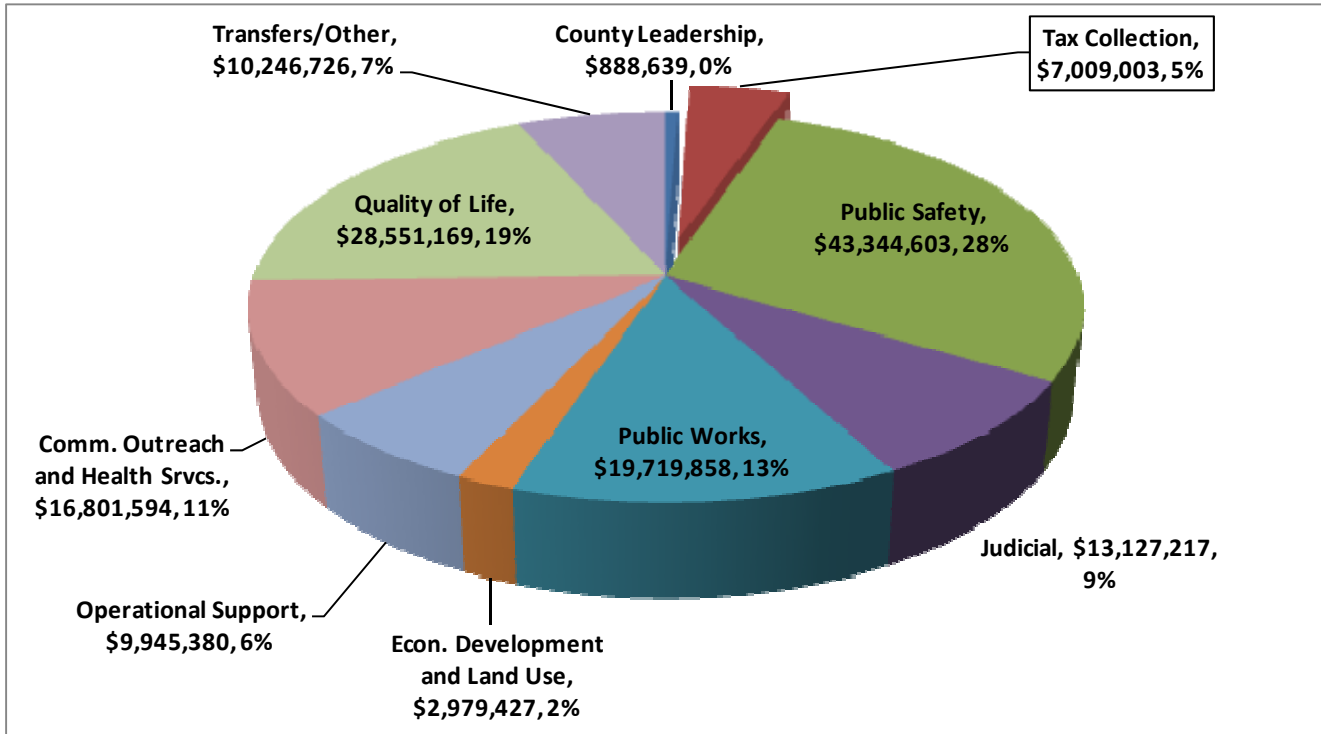
\$7,009,003



TAX COLLECTION SUMMARY								
FUND	FUNDING SOURCE(S)	DEPT NO.	FY 06/07 ACTUAL	FY 07/08 ACTUAL	FY 08/09 BUDGET	FY 09/10 BUDGET	FY 10/11 BUDGET	\$ INC/DEC FY 11 - 10
1	General Fund		4,826,946	6,878,469	7,232,219	7,020,617	7,009,003	(11,614)
9	Special Revenue Fund		624,338	758,064	572,411	0	0	0
TOTAL, FUNDING SOURCES			\$5,451,284	\$7,636,533	\$7,804,630	\$7,020,617	\$7,009,003	(\$11,614)
FUND	DEPARTMENT							
1	County Auditor	9150	860,406	963,563	987,134	1,007,903	\$ 1,014,596	6,693
1	County Treasurer	9153	827,091	906,514	960,561	979,551	\$ 990,078	10,528
1	Assessor's Office	9159	2,103,158	2,444,602	2,930,033	2,296,835	\$ 2,261,229	(35,606)
1	Register of Deeds	9120	664,202	2,124,056	1,835,720	1,606,843	\$ 1,635,795	28,952
1	Delinquent Tax	9165	372,089	439,733	518,772	1,129,486	\$ 1,107,304	(22,182)
9	Delinquent Tax - Contract Svcs.	7150	624,338	758,064	572,411	0	\$ -	\$ -
TOTAL, TAX COLLECTION			\$5,451,284	\$7,636,533	\$7,804,630	\$7,020,617	\$7,009,003	(\$11,614)

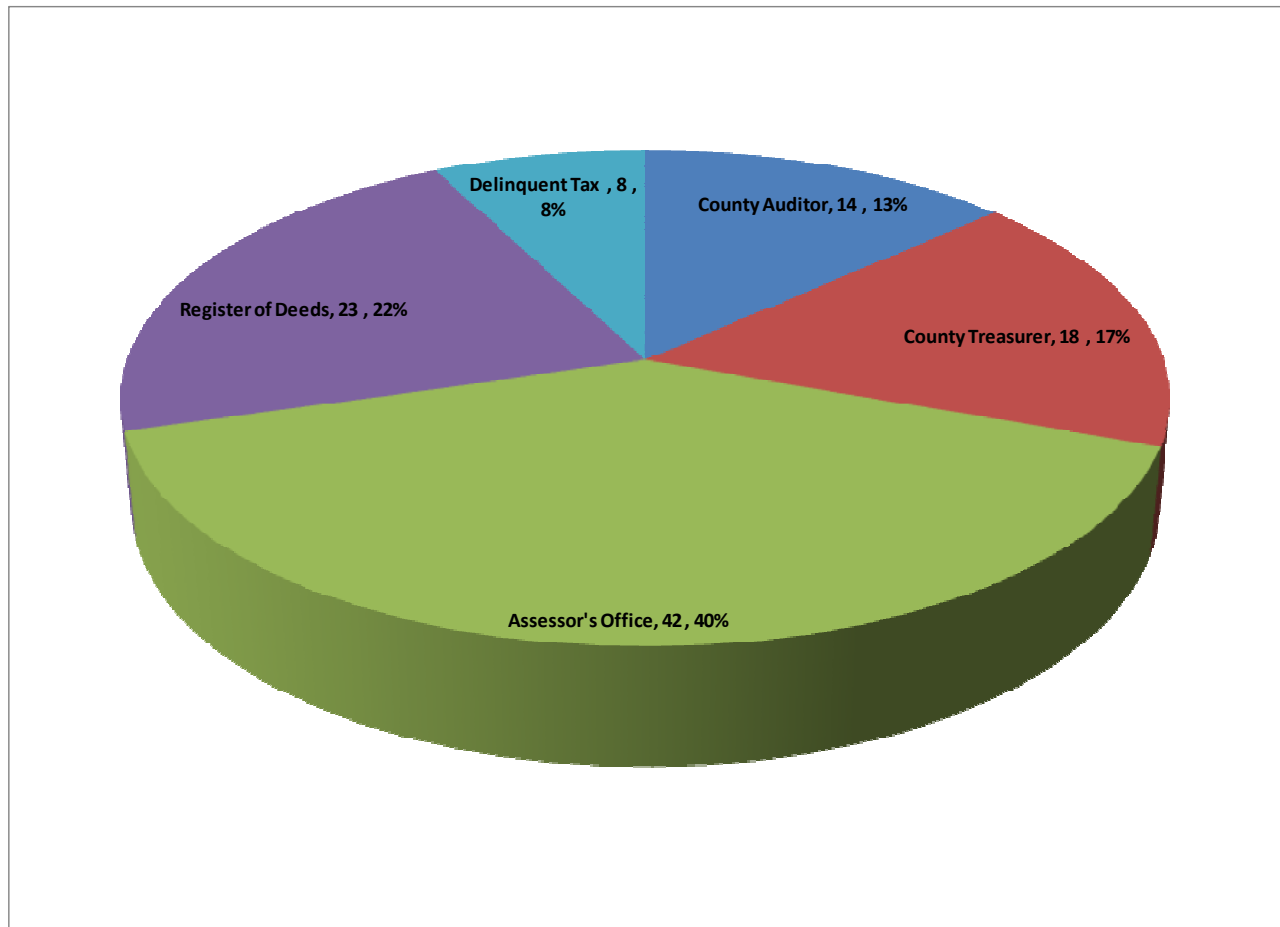
TAX COLLECTION

Percentage of Total County Budget \$7,009,003

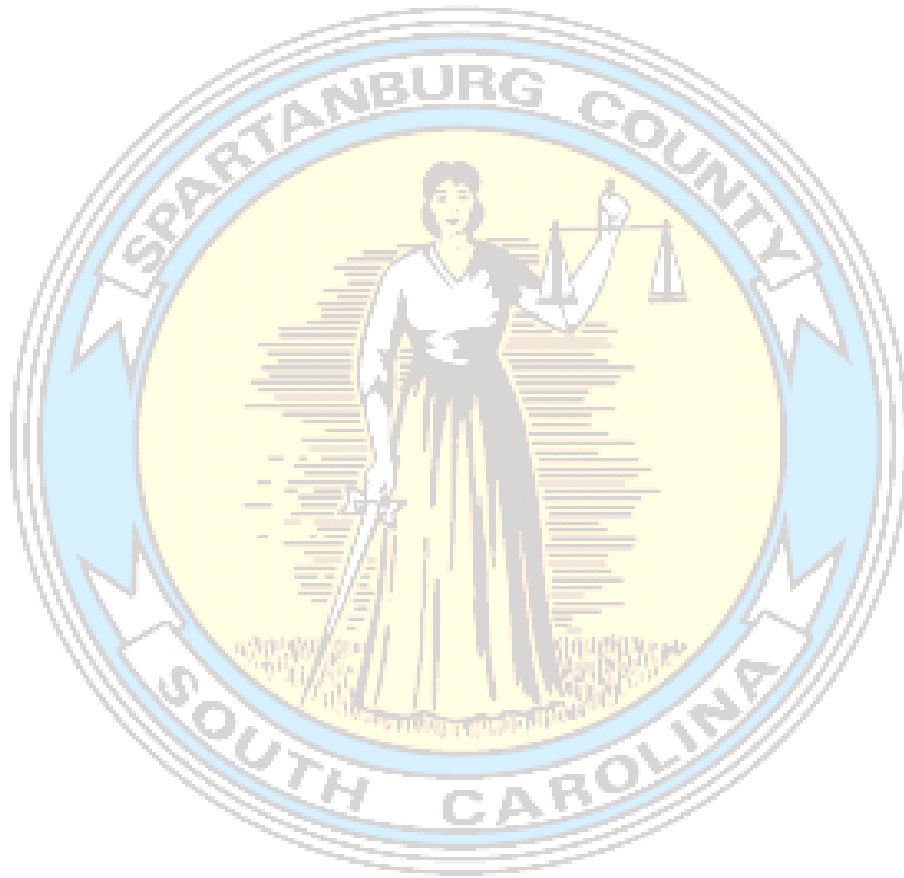


TOTAL FY 2010/11 RECOMMENDED OPERATING BUDGET: \$152,613,624			
CATEGORY/FUNCTION	FY 2010/11 BUDGET	CATEGORY/FUNCTION	FY 2010/11 BUDGET
County Leadership	\$888,639	Econ. Development and Land Use	\$2,979,427
Tax Collection	\$7,009,003	Operational Support	\$9,945,380
Public Safety	\$43,344,603	Comm. Outreach and Health Svcs.	\$16,801,594
Judicial	\$13,127,217	Quality of Life	\$28,551,169
Public Works	\$19,719,858	Transfers/Other	\$10,246,726

Authorized Tax Collection Personnel Summary



TAX COLLECTION PERSONNEL SUMMARY								
FUND	FUNDING SOURCE(S)	DEPT NO.	FY 06/07 ACTUAL	FY 07/08 BUDGET	FY 08/09 BUDGET	FY 09/10 BUDGET	FY 10/11 BUDGET	INC/DEC FY 11 - 10
1	General Fund		97	101	104	104	105	1
TOTAL, FUNDING SOURCES			97	101	104	104	105	1
FUND	DEPARTMENT							
1	County Auditor	9150	14	14	14	14	14	0
1	County Treasurer	9153	18	18	18	18	18	0
1	Assessor's Office	9159	42	42	42	42	42	0
1	Register of Deeds	9120	16	20	22	22	23	1
1	Delinquent Tax	9165	7	7	8	8	8	0
TOTAL, TAX COLLECTION			97	101	104	104	105	1



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; make 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. The County Auditor administers the homestead exemption and receives vehicle appraisal appeals.

DEPT NUMBER: 1-9150	COUNTY AUDITOR					
FUNDING SOURCE(S)	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 BUDGET	FY 2010/11 BUDGET	INC/DEC FY 11 - 10
General Fund	860,406	963,563	987,134	1,007,903	1,014,596	6,693
EXPENDITURES						
Personnel Services Expenditures	625,708	660,052	724,172	742,728	743,811	1,083
Operating Expenditures	230,493	303,511	262,962	265,175	270,785	5,610
Capital Outlay	4,205	0	0	0	0	0
Other Expenditures	0	0	0	0	0	0
EXPENDITURE TOTAL	\$860,406	\$963,563	\$987,134	\$1,007,903	\$1,014,596	\$6,693
AUTHORIZED PERSONNEL	14	14	14	14	14	0

FY 2010/11 Budget Highlights & Initiatives

- There are no significant changes in the Auditor FY 2010/11 Recommended Budget.

Objectives:

- To continue to provide Spartanburg County residents with efficient and accurate service
- To continue to make changes to our system to automate more of our functions and services
- To provide more information and forms on our website to reduce calls and trips to the office by taxpayers

Function or Division	Description	Percent of Budget
Prepares Tax Duplicate	Receives information on budgets and assessments from state and county entities; applies information to produce tax duplicates	50%
Homestead Exemption	Receives information and determines eligibility pertaining to the exemption and reimbursement to county and other entities	10%
Appeals	Receives information pertaining to vehicle values and makes necessary adjustments	20%
Adjustments to Real and Personal Records	Receives information pertaining to correction or adjustments to real and personal tax records	20%

TREASURER

The Spartanburg County Treasurer is elected at large by the citizens of Spartanburg County. The duties of the office are established by the 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.

DEPT NUMBER: 1-9153	COUNTY TREASURER					
FUNDING SOURCE(S)	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 BUDGET	FY 2010/11 BUDGET	INC/DEC FY 11 - 10
General Fund	827,091	906,514	960,561	979,551	990,078	10,528
EXPENDITURES						
Personnel Services Expenditures	708,209	784,872	833,879	854,601	846,836	(7,764)
Operating Expenditures	99,408	112,858	119,183	117,450	143,242	25,792
Capital Outlay	19,473	8,784	7,500	7,500	0	(7,500)
Other Expenditures	0	0	0	0	0	0
EXPENDITURE TOTAL	\$827,091	\$906,514	\$960,561	\$979,551	\$990,078	\$10,528
AUTHORIZED PERSONNEL	18	18	18	18	18	0

FY 2010/11 Budget Highlights & Initiatives

- Operating Expenses now include dollars for Armored Car Services which were previously budgeted in Non-departmental.

Goal:

To efficiently, effectively and fairly serve the taxpayers of Spartanburg County

Objectives:

- To improve equipment and productivity in the office to aid in the collection of taxes
- To make sure all funds are accounted for daily, monthly and yearly
- Offering mail, online, phone, drive-thru and walk-in payment capabilities by cash, check and credit card

Function or Division	Description	Percent of Budget
Collecting	Collection of taxes, fees, etc.	
Balancing and Deposits	Managing all county, school, municipal and special taxes collected	
Disbursements	Apportioning and reconciling all bank accounts and general ledger accounts	
Investing	Investing all funds for interest	

ASSESSOR'S OFFICE

The Spartanburg County Assessor's Office identifies, maps, classifies, appraises and assesses residential, commercial, agricultural and vacant property in Spartanburg County for ad valorem taxation within the guidelines of the SC Code of Laws, SC Department of Revenue regulations and Spartanburg County Ordinances. Conduct informal hearings and participate in formal hearings and Administrative Law judge hearings for real estate assessment appeals by property owners. Provide annual real estate assessments to the County Auditor. Reappraise and reassess all property every five years in accordance with Section 12-43-217 of the SC Code of Laws.

DEPT NUMBER: 1-9159	ASSESSOR'S OFFICE					
FUNDING SOURCE(S)	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 BUDGET	FY 2010/11 BUDGET	INC/DEC FY 11 - 10
General Fund	2,103,158	2,444,602	2,930,033	2,296,835	2,261,229	(35,606)
EXPENDITURES						
Personnel Services Expenditures	1,797,273	2,057,441	2,360,500	2,206,535	2,173,929	(32,606)
Operating Expenditures	292,074	347,274	550,637	86,300	83,300	(3,000)
Capital Outlay	13,811	39,888	18,896	4,000	4,000	0
Other Expenditures	0	0	0	0	0	0
EXPENDITURE TOTAL	\$2,103,158	\$2,444,602	\$2,930,033	\$2,296,835	\$2,261,229	(\$35,606)
AUTHORIZED PERSONNEL	42	42	42	42	42	0

FY 2010/11 Budget Highlights & Initiatives

- Personnel expenses are reduced through retirements.

Objectives:

- Responsible for preparation of the real estate tax roll for residential, commercial, agricultural and vacant properties located within the county
- Mass appraisal by systematic review and valuation of real property based on legislated and county ordinance directives
- Advice and coordination is provided to taxpayers and their agents on all types of property tax matters, as well as political subdivisions and their tax administrative offices, county administration and budget management relating to their assessment and revenue projections

Function or Division	Description	Percent of Budget
Appraisal	Data Collection and valuation of new construction on an annual basis for real property tax purposes	41%
Mapping	Annual maintenance of tax maps for real property tax purposes	14%
Operations and Support	Internal and external support for completing tasks, editing files, processing applications, data management, inventory maintenance, and the interdepartmental activities for production of annual assessments and managing of staff	32%
Mobile Home Division	Permitting, registration, inspecting, addressing, enforcement and appraising of mobile homes	13%

REGISTER OF DEEDS

The Office of Register of Deeds is responsible for the recording, indexing and maintenance of legal documents such as deeds, mortgages, plats, financial statements, tax liens and other documents related to property transactions. The Office collects state mandated recording fees and ensures all recordings comply with the South Carolina Code of Laws. Assist the public in obtaining copies of recorded documents and provide access to documents online from 2003 to current. The Register of Deeds office also includes Records Management.

DEPT NUMBER: 1-9120	REGISTER OF DEEDS					
FUNDING SOURCE(S)	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 BUDGET	FY 2010/11 BUDGET	INC/DEC FY 11 - 10
General Fund	664,202	2,124,056	1,930,834	1,606,843	1,635,795	28,952
EXPENDITURES						
Personnel Services Expenditures	654,711	894,580	927,759	998,388	1,029,590	31,202
Operating Expenditures	7,659	1,173,206	963,244	559,265	559,265	0
Capital Outlay	1,832	56,271	39,831	49,190	46,940	(2,250)
Other Expenditures	0	0	0	0	0	0
EXPENDITURE TOTAL	\$664,202	\$2,124,056	\$1,930,834	\$1,606,843	\$1,635,795	\$28,952
AUTHORIZED PERSONNEL	16	20	22	22	23	1

FY 2010/11 Budget Highlights & Initiatives

- A Courier position was transferred from the Facilities department to Register of Deeds.
- Capital Outlay includes \$1,000 to replace the Deed machine.

Goal:

Provide outstanding customer service to all customers by improving the access of new and old documents

Objectives:

- Within the next three years, have all recorded deeds, mortgages, plats and index books dating back to 1785 scanned and made available for public access on the website
- Convert old books and film to scanned images
- Scan all newly recorded documents

Function or Division	Description	Percent of Budget
Register of Deeds	Review documents for compliance and index them; apply recording fees; provide copies and information to the public	55%
Records Management	Provides document imaging, records storage retention scheduling and county mail services	45%

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. Since FY 2009/10, the Delinquent Tax Office has brought 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					
FUNDING SOURCE(S)	FY 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 BUDGET	FY 2010/11 BUDGET	INC/DEC FY 11 - 10
General Fund	372,089	439,733	518,772	1,129,486	1,107,304	(22,182)
EXPENDITURES						
Personnel Services Expenditures	297,280	367,546	425,764	432,236	433,554	1,318
Operating Expenditures	70,869	67,151	92,395	697,250	673,750	(23,500)
Capital Outlay	3,940	5,036	613	0	0	0
Other Expenditures	0	0	0	0	0	0
EXPENDITURE TOTAL	\$372,089	\$439,733	\$518,772	\$1,129,486	\$1,107,304	(\$22,182)
AUTHORIZED PERSONNEL	7	7	8	8	8	0

FY 2010/11 Budget Highlights & Initiatives

- There are no significant changes to personnel.
- Operating expenditures are reduced by \$23,500.

Goal:

To effectively and efficiently collect the delinquent and special taxes on all types of property either through direct payment by taxpayers or by the sale of property as mandated by state law

Objectives:

- Enhancing interdepartmental interaction in the tax sale process to take advantage of economies of scales that comes with land use and tax assessment enforcement
- Proactively address potential delinquencies by updating at point of deed recordings
- Streamline deed preparation process by utilizing available tools from existing data records

DELINQUENT TAXES – CONTRACT SERVICES SPECIAL REVENUE FUND

Beginning in FY 2009/10 all Delinquent Taxes-Contract Services operating and capital expenditures are 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 2006/07 ACTUAL	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 BUDGET	FY 2010/11 BUDGET	INC/DEC FY 11 - 10
Special Revenue Fund	624,338	782,581	572,410	0	0	0
EXPENDITURES						
Personnel Services Expenditures	0	0	0	0	0	0
Operating Expenditures	617,759	558,064	572,411	0	0	0
Capital Outlay	6,579	0	0	0	0	0
Other Expenditures	0	200,000	0	0	0	0
EXPENDITURE TOTAL	\$624,338	\$758,064	\$572,411	\$0	\$0	\$0
AUTHORIZED PERSONNEL	0	0	0	0	0	0