

**SPARTANBURG COUNTY, SOUTH CAROLINA  
FY 08 ADOPTED 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.

**Financial Information**

DEPT NUMBER: 1-9150	AUDITOR						
	FY 04/05 ACTUAL	FY 05/06 ACTUAL	FY 06/07 BUDGET	FY 07/08 RECOMM	FY 07/08 ADOPTED	\$ INC/DEC FY 08 - 07	% INC/DEC FY 08 - 07
<b>EXPENDITURES</b>							
Personnel Services Expenditures	502,512	562,814	611,465	633,571	<b>659,870</b>	48,405	7.9%
Operating Expenditures	231,845	242,623	270,780	285,110	<b>285,110</b>	14,330	5.3%
Capital Expenditures	1,131	5,977	0	0	<b>0</b>	0	0.0%
Other Expenditures	0	0	0	0	<b>0</b>	0	0.0%
<b>EXPENDITURE TOTAL</b>	<b>\$735,488</b>	<b>\$811,413</b>	<b>\$882,245</b>	<b>\$918,681</b>	<b>\$944,980</b>	<b>\$62,735</b>	<b>7.1%</b>

**Personnel Information**

AUDITOR	GRADE	FY 04/05	FY 05/06	*FY 06/07	FY 07/08 RECOMM	FY 07/08 ADOPTED	INC/DEC FY 08 - 07	EXEMPT (Y/N)
Auditor	Elected	1	1	1	1	1	0	Y
Deputy Auditor	24	1	1	1	1	1	0	Y
Administrative Assistant	18	1	2	5	5	5	0	N
Tax Listing Clerk	14	9	9	7	7	7	0	N
Other Positions	N/A	1	1	0	0	0	0	N
<b>TOTAL, AUDITOR</b>		<b>13</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>14</b>	<b>0</b>	

*\*Includes any changes made during FY 06/07*

**FY 08 Budget Highlights & Initiatives**

The Auditor's FY 08 Adopted Budget reflects the following changes and initiatives:

- Software development is budgeted at \$9,500 in anticipation of tax reform law and the need for new programs that might arise.
- Funding departmental forms is budgeted at \$53,000, an increase of \$12,850 from FY 07. Funds provide for tax notice forms, supplemental tax notices, vehicle list forms, etc.
- The department is traveling to public locations throughout the county taking homestead applications for seniors who find it difficult to get the County Administration building. The FY 08 request for mileage reimbursement is \$1,500 and includes regularly required meetings and out of town training.
- Processing of Auditor data, compilation of abstracts, and production of notices via contractor is budgeted at \$215,000.

**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.