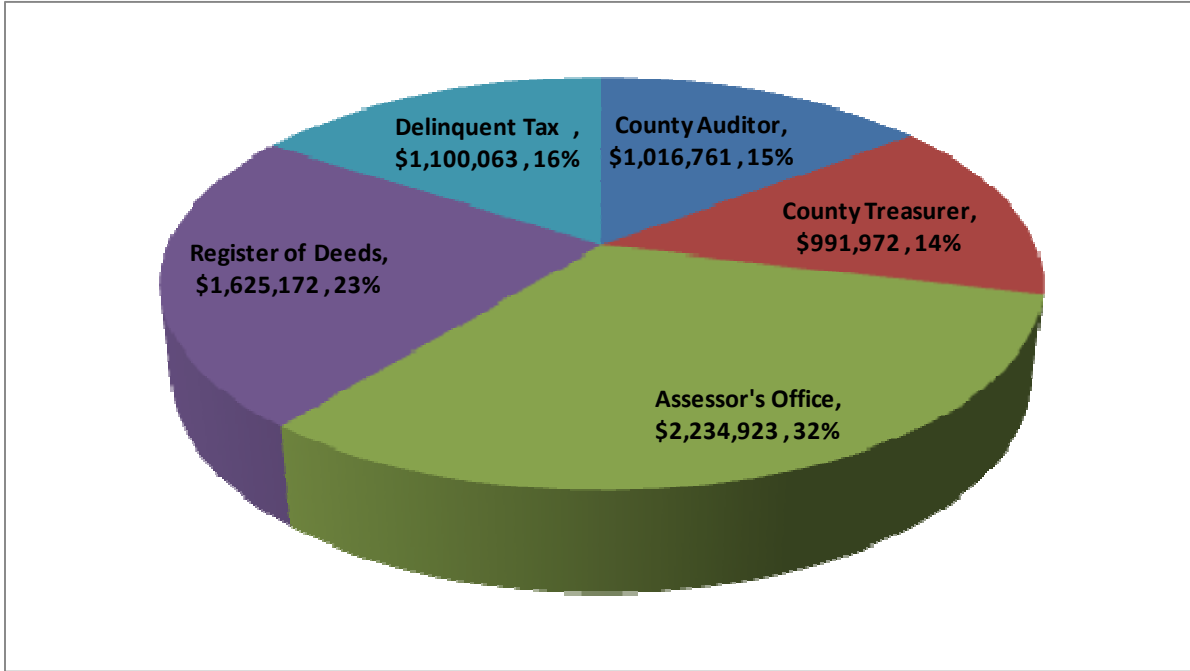


TAX COLLECTION

FY 2010/11 ADOPTED OPERATING BUDGET \$6,968,890

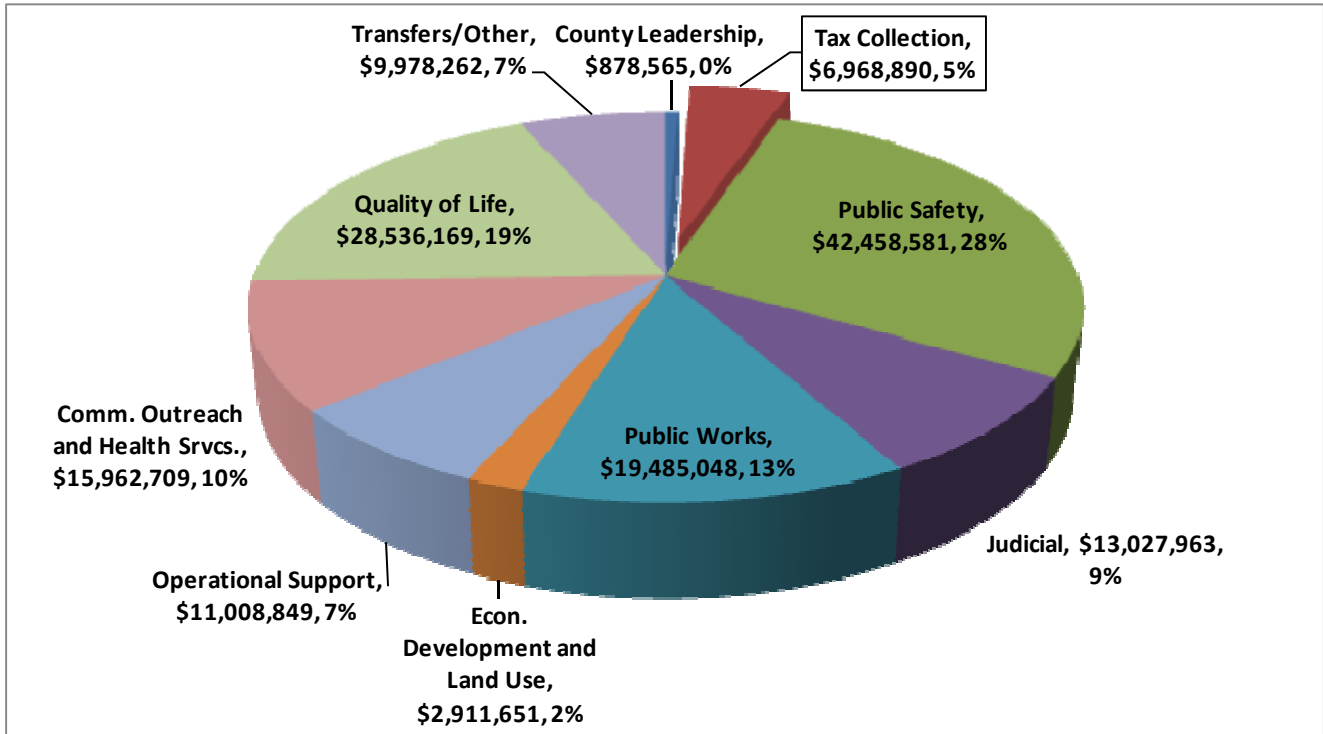


| TAX COLLECTION SUMMARY | | | | | | | | |
|-------------------------------|---------------------------------|----------|--------------------|--------------------|--------------------|--------------------|---------------------|-----------------------|
| FUND | FUNDING SOURCE(S) | DEPT NO. | FY 06/07 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 | 6,968,890 | (51,727) |
| 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 | \$6,968,890 | (\$51,727) |
| FUND | DEPARTMENT | | | | | | | |
| 1 | County Auditor | 9150 | 860,406 | 963,563 | 987,134 | 1,007,903 | \$ 1,016,761 | 8,858 |
| 1 | County Treasurer | 9153 | 827,091 | 906,514 | 960,561 | 979,551 | \$ 991,972 | 12,421 |
| 1 | Assessor's Office | 9159 | 2,103,158 | 2,444,602 | 2,930,033 | 2,296,835 | \$ 2,234,923 | (61,912) |
| 1 | Register of Deeds | 9120 | 664,202 | 2,124,056 | 1,835,720 | 1,606,843 | \$ 1,625,172 | 18,329 |
| 1 | Delinquent Tax | 9165 | 372,089 | 439,733 | 518,772 | 1,129,486 | \$ 1,100,063 | (29,423) |
| 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 | \$6,968,890 | (\$51,727) |

TAX COLLECTION

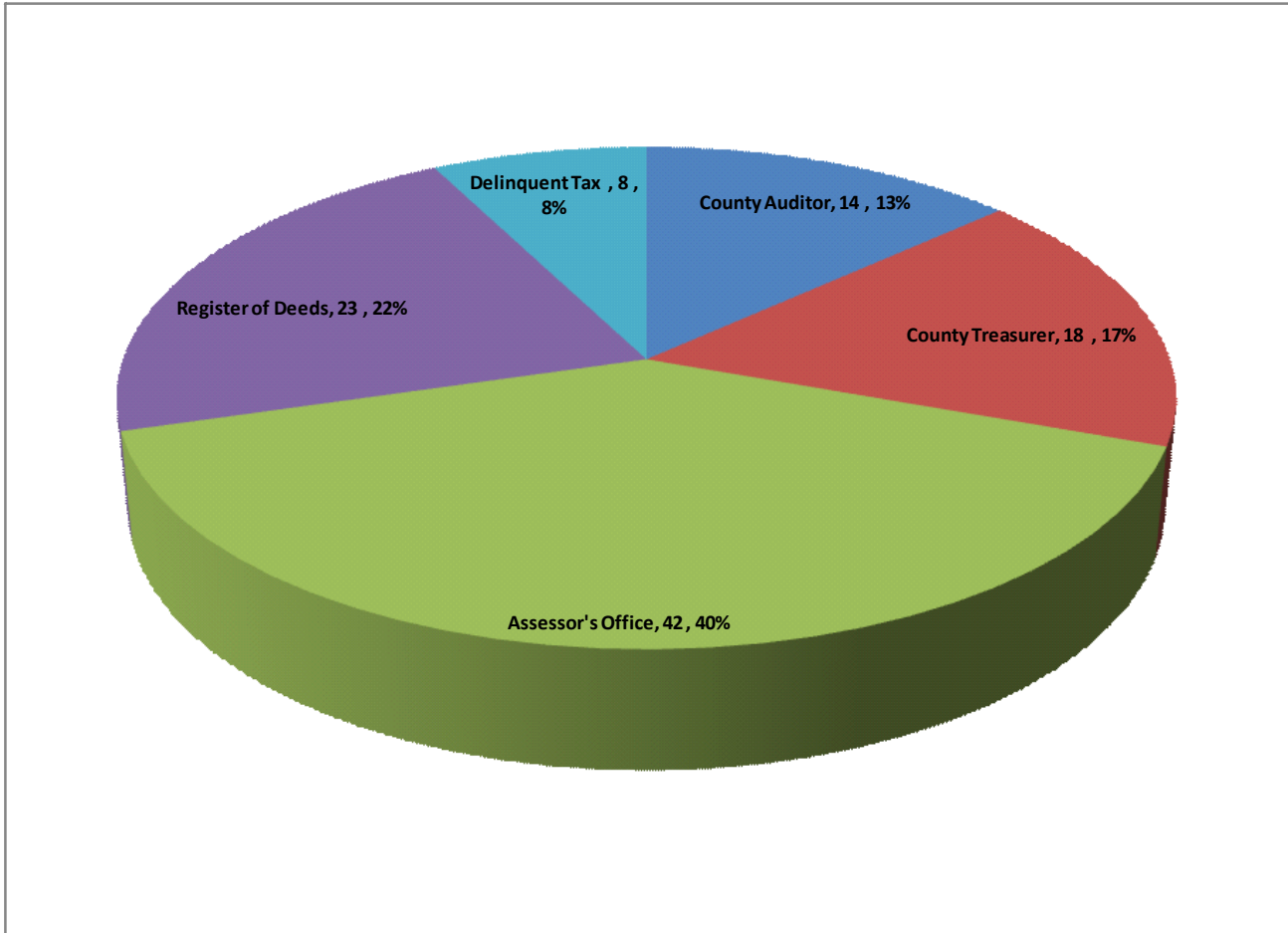
Percentage of Total County Budget

\$6,968,890

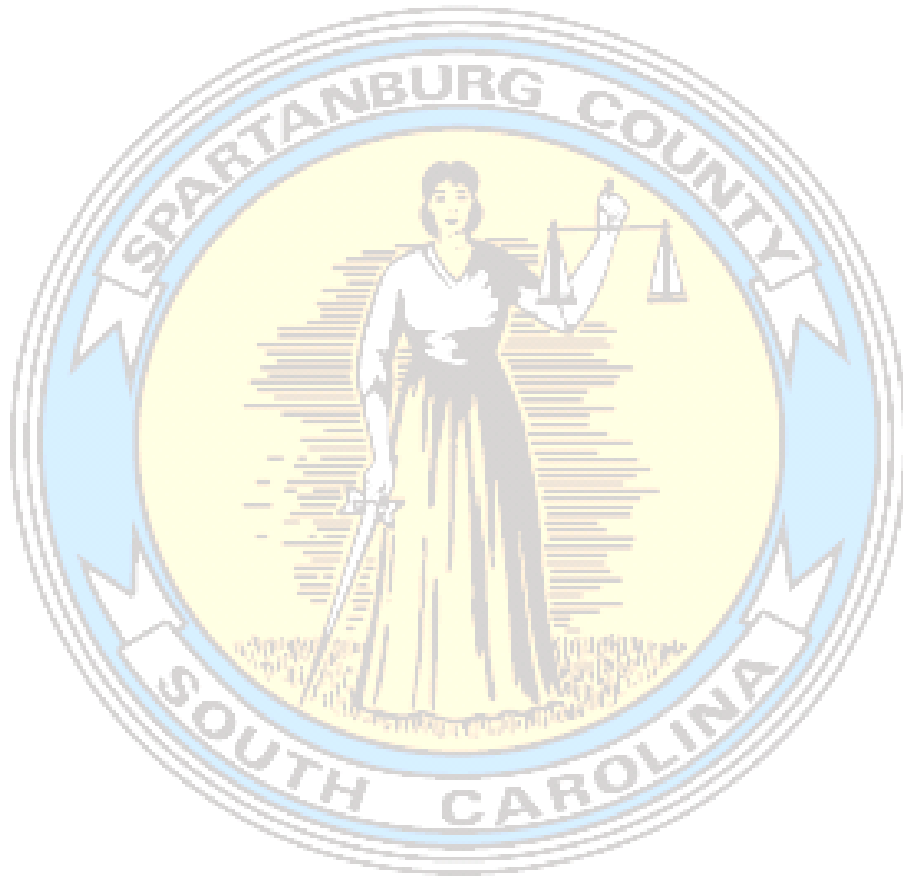


| TOTAL FY 2010/11 ADOPTED OPERATING BUDGET: \$151,216,689 | | | |
|--|-------------------|---------------------------------|-------------------|
| CATEGORY/FUNCTION | FY 2010/11 BUDGET | CATEGORY/FUNCTION | FY 2010/11 BUDGET |
| County Leadership | \$878,565 | Econ. Development and Land Use | \$2,911,651 |
| Tax Collection | \$6,968,890 | Operational Support | \$11,008,849 |
| Public Safety | \$42,458,581 | Comm. Outreach and Health Svcs. | \$15,962,709 |
| Judicial | \$13,027,963 | Quality of Life | \$28,536,169 |
| Public Works | \$19,485,048 | Transfers/Other | \$9,978,262 |

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 | 1,016,761 | 8,858 |
| EXPENDITURES | | | | | | |
| Personnel Services Expenditures | 625,708 | 660,052 | 724,172 | 742,728 | 745,976 | 3,248 |
| 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 | \$1,016,761 | \$8,858 |
| 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 Adopted 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 | 991,972 | 12,421 |
| EXPENDITURES | | | | | | |
| Personnel Services Expenditures | 708,209 | 784,872 | 833,879 | 854,601 | 848,730 | (5,871) |
| 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 | \$991,972 | \$12,421 |
| 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 | 2,234,923 | (61,912) |
| EXPENDITURES | | | | | | |
| Personnel Services Expenditures | 1,797,273 | 2,057,441 | 2,360,500 | 2,206,535 | 2,147,623 | (58,912) |
| 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 | \$2,234,923 | (\$61,912) |
| 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 | 1,625,172 | 18,329 |
| EXPENDITURES | | | | | | |
| Personnel Services Expenditures | 654,711 | 894,580 | 927,759 | 998,388 | 1,018,967 | 20,579 |
| 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 | \$1,625,172 | \$18,329 |
| 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 | 1,100,063 | (29,423) |
| EXPENDITURES | | | | | | |
| Personnel Services Expenditures | 297,280 | 367,546 | 425,764 | 432,236 | 426,313 | (5,923) |
| 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 | \$1,100,063 | (\$29,423) |
| 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 |