

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 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ACTUAL	FY 2010/11 BUDGET	FY 2011/12 BUDGET	INC/DEC FY 12 - 11
General Fund	963,563	987,134	1,007,550	1,016,761	1,187,309	170,548
EXPENDITURES						
Personnel Services Expenditures	660,052	724,172	748,339	745,976	906,624	160,648
Operating Expenditures	303,511	262,962	257,549	270,785	280,685	9,900
Capital Outlay	0	0	1,662	0	0	0
Other Expenditures	0	0	0	0	0	0
EXPENDITURE TOTAL	\$963,563	\$987,134	\$1,007,550	\$1,016,761	\$1,187,309	\$170,548
AUTHORIZED PERSONNEL	14	14	14	14	16	2

FY 2011/12 Budget Highlights & Initiatives

- Personnel Services Expenditures increase due to the transfer for 2 employees from the Delinquent Tax Office. Also included is a mandatory increase in the employer contribution to the SC Retirement System.
- Operating expenses are reduced from FY 2010/11 levels through across the board reductions in Office Supplies, Training, Mileage, and Uniforms. A reduction in forms is also included to reflect the shifting of expenditures related to ink and toner printer cartridges to the Information Technologies internal service fund.
- Overall operating expenses are increased due to new operating costs for the 2 new positions.

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

Auditor Continued

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%