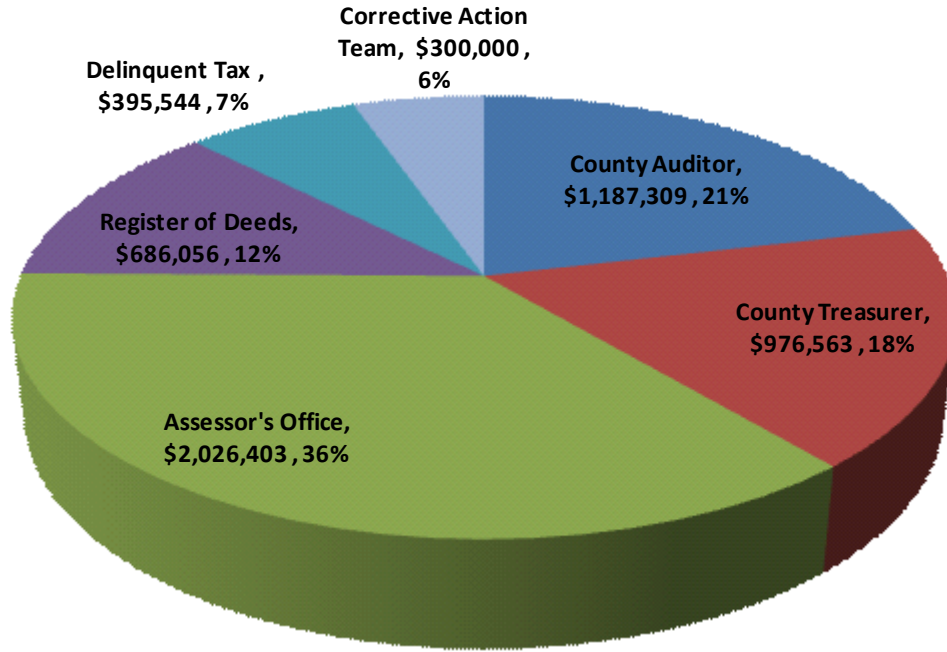


# TAX COLLECTION

## FY 2011/12 ADOPTED OPERATING BUDGET \$5,571,874

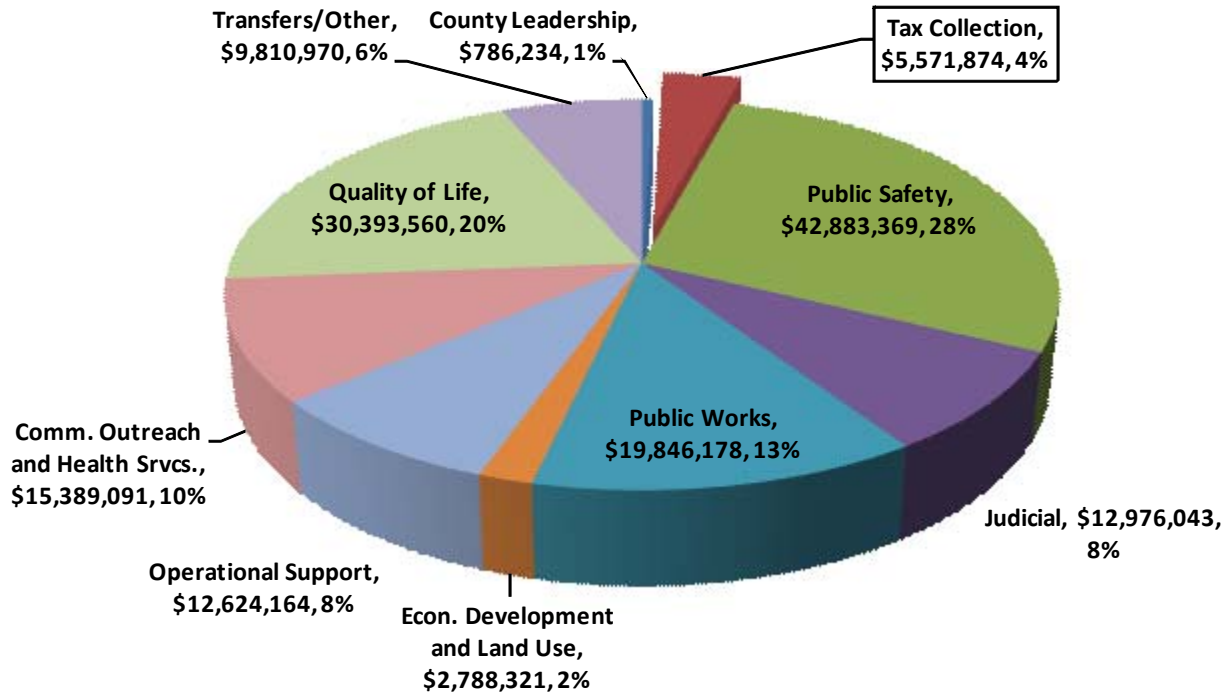


TAX COLLECTION SUMMARY								
FUND	FUNDING SOURCE(S)	DEPT NO.	FY 07/08 ACTUAL	FY 08/09 BUDGET	FY 09/10 ACTUAL	FY 10/11 BUDGET	FY 11/12 BUDGET	\$ INC/DEC FY 12 - 11
1	General Fund		6,878,469	7,232,219	6,901,273	6,968,890	5,271,874	(1,697,016)
9	Special Revenue Fund		758,064	572,411	0	0	300,000	300,000
<b>TOTAL, FUNDING SOURCES</b>			<b>\$7,636,533</b>	<b>\$7,804,630</b>	<b>\$6,901,273</b>	<b>\$6,968,890</b>	<b>\$5,571,874</b>	<b>(\$1,397,016)</b>
FUND	DEPARTMENT							
1	County Auditor	9150	963,563	987,134	1,007,550	1,016,761	\$ 1,187,309	170,548
1	County Treasurer	9153	906,514	960,561	947,995	991,972	\$ 976,563	(15,409)
1	Assessor's Office	9159	2,444,602	2,930,033	2,161,593	2,234,923	\$ 2,026,403	(208,520)
1	Register of Deeds	9120	2,124,056	1,835,720	1,772,307	1,625,172	\$ 686,056	(939,116)
1	Delinquent Tax	9165	439,733	518,772	1,011,828	1,100,063	\$ 395,544	(704,519)
9	Delinquent Tax - Contract Svcs.	7150	758,064	572,411	0	-	\$ -	\$ -
9	Corrective Action Team	9530	0	0	0	-	\$ 300,000	
<b>TOTAL, TAX COLLECTION</b>			<b>\$7,636,533</b>	<b>\$7,804,630</b>	<b>\$6,901,273</b>	<b>\$6,968,890</b>	<b>\$5,571,874</b>	<b>(\$1,397,016)</b>

# TAX COLLECTION

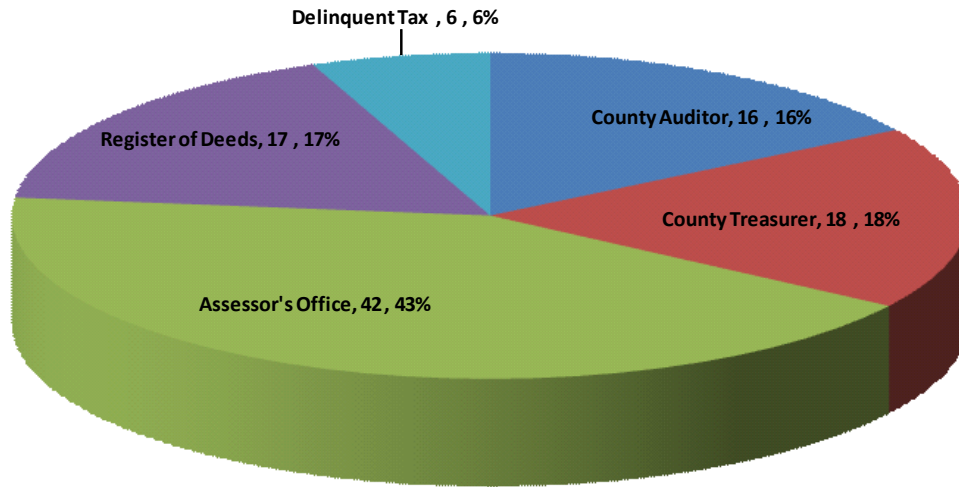
## Percentage of Total County Budget

### \$5,571,874



TOTAL FY 2011/12 ADOPTED OPERATING BUDGET: \$153,069,804			
CATEGORY/FUNCTION	FY 2011/12 BUDGET	CATEGORY/FUNCTION	FY 2011/12 BUDGET
County Leadership	\$786,234	Econ. Development and Land Use	\$2,788,321
Tax Collection	\$5,571,874	Operational Support	\$12,624,164
Public Safety	\$42,883,369	Comm. Outreach and Health Svcs.	\$15,389,091
Judicial	\$12,976,043	Quality of Life	\$30,393,560
Public Works	\$19,846,178	Transfers/Other	\$9,810,970

# Authorized Tax Collection Personnel Summary



TAX COLLECTION PERSONNEL SUMMARY								
FUND	FUNDING SOURCE(S)	DEPT NO.	FY 07/08 BUDGET	FY 08/09 BUDGET	FY 09/10 BUDGET	FY 10/11 BUDGET	FY 11/12 BUDGET	INC/DEC FY 12 - 11
1	General Fund		101	104	104	105	99	(6)
<b>TOTAL, FUNDING SOURCES</b>			101	104	104	105	99	(6)
FUND	DEPARTMENT							
1	County Auditor	9150	14	14	14	14	16	2
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	20	22	22	23	17	(6)
1	Delinquent Tax	9165	7	8	8	8	6	(2)
<b>TOTAL, TAX COLLECTION</b>			101	104	104	105	99	(6)



# 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.

<b>DEPT NUMBER: 1-9150</b>	<b>COUNTY AUDITOR</b>					
<b>FUNDING SOURCE(S)</b>	FY 2007/08 ACTUAL	FY 2008/09 ACTUAL	FY 2009/10 ACTUAL	FY 2010/11 BUDGET	<b>FY 2011/12 BUDGET</b>	INC/DEC FY 12 - 11
General Fund	963,563	987,134	1,007,550	1,016,761	<b>1,187,309</b>	170,548
<b>EXPENDITURES</b>						
Personnel Services Expenditures	660,052	724,172	748,339	745,976	<b>906,624</b>	160,648
Operating Expenditures	303,511	262,962	257,549	270,785	<b>280,685</b>	9,900
Capital Outlay	0	0	1,662	0	<b>0</b>	0
Other Expenditures	0	0	0	0	<b>0</b>	0
<b>EXPENDITURE TOTAL</b>	<b>\$963,563</b>	<b>\$987,134</b>	<b>\$1,007,550</b>	<b>\$1,016,761</b>	<b>\$1,187,309</b>	<b>\$170,548</b>
<b>AUTHORIZED PERSONNEL</b>	14	14	14	14	<b>16</b>	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

<b>Function or Division</b>	<b>Description</b>	<b>Percent of Budget</b>
<b>Prepares Tax Duplicate</b>	Receives information on budgets and assessments from state and county entities; applies information to produce tax duplicates	50%
<b>Homestead Exemption</b>	Receives information and determines eligibility pertaining to the exemption and reimbursement to county and other entities	10%
<b>Appeals</b>	Receives information pertaining to vehicle values and makes necessary adjustments	20%
<b>Adjustments to Real and Personal Records</b>	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 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	906,514	960,561	947,995	991,972	<b>976,563</b>	(15,409)
<b>EXPENDITURES</b>						
Personnel Services Expenditures	784,872	833,879	848,916	848,730	<b>864,293</b>	15,563
Operating Expenditures	112,858	119,183	97,287	143,242	<b>112,270</b>	(30,972)
Capital Outlay	8,784	7,500	1,792	0	<b>0</b>	0
Other Expenditures	0	0	0	0	<b>0</b>	0
<b>EXPENDITURE TOTAL</b>	<b>\$906,514</b>	<b>\$960,561</b>	<b>\$947,995</b>	<b>\$991,972</b>	<b>\$976,563</b>	<b>(\$15,409)</b>
<b>AUTHORIZED PERSONNEL</b>	18	18	18	18	<b>18</b>	0

## FY 2011/12 Budget Highlights & Initiatives

- Personnel Services Expenditures increase due to the shifting of temporary help expenditures from the Operating Expenditures category in this department. This expenditure was previously budgeted in the Contract Services line item. 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 contract services is also reflected due to the shift outlined in personnel services expenditures, above.

### 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
<b>Collecting</b>	Collection of taxes, fees, etc.	40%
<b>Balancing and Deposits</b>	Managing all county, school, municipal and special taxes collected	20%
<b>Disbursements</b>	Apportioning and reconciling all bank accounts and general ledger accounts	20%
<b>Investing</b>	Investing all funds for interest	20%

# 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. Conducts informal hearings and participates in formal hearings with the Board of Assessment Appeals and Administrative Law Court. 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.

<b>DEPT NUMBER: 1-9159</b>	<b>ASSESSOR'S OFFICE</b>					
<b>FUNDING SOURCE(S)</b>	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	2,444,602	2,930,033	2,161,593	2,234,923	<b>2,026,403</b>	(208,520)
<b>EXPENDITURES</b>						
Personnel Services Expenditures	2,057,441	2,360,500	2,071,750	2,147,623	<b>1,954,323</b>	(193,300)
Operating Expenditures	347,274	550,637	85,883	83,300	<b>68,080</b>	(15,220)
Capital Outlay	39,888	18,896	3,960	4,000	<b>4,000</b>	0
Other Expenditures	0	0	0	0	<b>0</b>	0
<b>EXPENDITURE TOTAL</b>	<b>\$2,444,602</b>	<b>\$2,930,033</b>	<b>\$2,161,593</b>	<b>\$2,234,923</b>	<b>\$2,026,403</b>	<b>(\$208,520)</b>
<b>AUTHORIZED PERSONNEL</b>	42	42	42	42	<b>42</b>	0

## FY 2011/12 Budget Highlights & Initiatives

- Personnel Services Expenditures are reduced from the prior fiscal year due to the removal of funding for frozen positions. 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 computer supplies is also reflected due to the shift of expenditures related to ink and toner printer cartridges to the Information Technologies internal service fund.
- Capital Outlay Expenditures do not change from the prior fiscal year.

## 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

## Assessor's Office Continued

Function or Division	Description	Percent of Budget
<b>Appraisal</b>	Data Collection and valuation of new construction on an annual basis for real property tax purposes	41%
<b>Mapping</b>	Annual maintenance of tax maps for real property tax purposes	12%
<b>Operations and Support</b>	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	34%
<b>Mobile Home Division</b>	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.

DEPT NUMBER: 1-9120	REGISTER OF DEEDS					
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	2,124,056	1,930,834	1,772,307	1,625,172	<b>686,056</b>	(939,116)
<b>EXPENDITURES</b>						
Personnel Services Expenditures	894,580	927,759	964,630	1,018,967	<b>657,931</b>	(361,036)
Operating Expenditures	1,173,206	963,244	767,207	559,265	<b>18,575</b>	(540,690)
Capital Outlay	56,271	39,831	40,470	46,940	<b>9,550</b>	(37,390)
Other Expenditures	0	0	0	0	<b>0</b>	0
<b>EXPENDITURE TOTAL</b>	<b>\$2,124,056</b>	<b>\$1,930,834</b>	<b>\$1,772,307</b>	<b>\$1,625,172</b>	<b>\$686,056</b>	<b>(\$939,116)</b>
<b>AUTHORIZED PERSONNEL</b>	20	22	22	23	<b>17</b>	(6)

## FY 2011/12 Budget Highlights & Initiatives

- Personnel Services Expenditures due to the splitting of departmental personnel with the newly formed Records Management department. Additional reductions to personnel related expenditures are reflected due to the removal of funding for frozen positions. Also included is a mandatory increase in the employer contribution to the SC Retirement System.
- Operating Expenditures decrease due to the splitting of departmental operating expenditures with the newly formed Records Management Department. Expenditures related to this function that were previously captured in this department have been removed and are not captured in Records Management (9126).
- Operating expenses are also reduced from FY 2010/11 levels through across the board reductions in Office Supplies, Training, Mileage, and Uniforms. Additional reductions were made to the supplies and developer account to reflect historical expenditure patterns.

### 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

## Register of Deeds Continued

Function or Division	Description	Percent of Budget
<b>Register of Deeds</b>	<ul style="list-style-type: none"><li>• Review documents for compliance. Collect state mandated recording fees</li><li>• File, index and record deeds, mortgages, plats and other related document pertaining to real estate</li><li>• Provide onsite and online access to recorded document</li><li>• Provide regular and certified copies of recorded documents</li></ul>	100%

# DELINQUENT TAX

The Office of Tax Collector 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 Tax Collector coordinates the posting and title research of all property processed for tax sale. The department also processes refunds due to abatements by the Assessor and Auditor and processes all bankruptcy claims.

DEPT NUMBER: 1-9165	DELINQUENT TAX					
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	439,733	518,772	1,011,828	1,100,063	395,544	(704,519)
<b>EXPENDITURES</b>						
Personnel Services Expenditures	367,546	425,764	417,331	426,313	211,462	(214,851)
Operating Expenditures	67,151	92,395	593,103	673,750	184,082	(489,668)
Capital Outlay	5,036	613	1,394	0	0	0
Other Expenditures	0	0	0	0	0	0
<b>EXPENDITURE TOTAL</b>	<b>\$439,733</b>	<b>\$518,772</b>	<b>\$1,011,828</b>	<b>\$1,100,063</b>	<b>\$395,544</b>	<b>(\$704,519)</b>
<b>AUTHORIZED PERSONNEL</b>	7	8	8	8	6	(2)

## FY 2011/12 Budget Highlights & Initiatives

- Personnel Services Expenditures decrease due to the removal of funding for a frozen Accounting Supervisor position. Salary and fringe expense for the Tax Collector position is now split between Delinquent Tax and the Records Management department. Two positions were moved from Delinquent Tax to the Auditor. 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. Additional reductions were made to the property posting account to reflect reduced anticipated expenditures for FY 2011/12. Title work-research expenditures are also reduced to reflect anticipated expenditure levels.

### 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:

- Continue enhancing interdepartmental interaction in the tax sale process to take advantage of economies of scales that comes with land use and tax assessment enforcement in order to increase pre sale revenue by 50%
- Proactively address potential delinquencies by updating at point of deed recordings in order to reduce tax sale properties by 50%
- Streamline deed preparation process by utilizing available tools from existing data records in order to issue tax deeds within 45 days of sale expiration

# 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.

<b>DEPT NUMBER: 9-7150</b>	<b>DELINQUENT TAX - CONTRACT SERVICES</b>					
<b>FUNDING SOURCE(S)</b>	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
Special Revenue Fund	782,581	572,410	0	0	0	0
<b>EXPENDITURES</b>						
Personnel Services Expenditures	0	0	0	0	0	0
Operating Expenditures	558,064	572,411	0	0	0	0
Capital Outlay	0	0	0	0	0	0
Other Expenditures	200,000	0	0	0	0	0
<b>EXPENDITURE TOTAL</b>	<b>\$758,064</b>	<b>\$572,411</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>AUTHORIZED PERSONNEL</b>	0	0	0	0	0	0

# CORRECTIVE ACTION TEAM SPECIAL REVENUE FUND

This is a newly created team appointed by the Chairman of County Council to oversee the updating of technology in the Auditor's Office, Clerk of Court, and Probate Court.

<b>DEPT NUMBER: 9-9530</b>	<b>CORRECTIVE ACTION TEAM</b>					
<b>FUNDING SOURCE(S)</b>	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
Special Revenue Fund	0	0	0	0	<b>300,000</b>	300,000
<b>EXPENDITURES</b>						
Personnel Services Expenditures	0	0	0	0	<b>0</b>	0
Operating Expenditures	0	0	0	0	<b>0</b>	0
Capital Outlay	0	0	0	0	<b>300,000</b>	300,000
Other Expenditures	0	0	0	0	<b>0</b>	0
<b>EXPENDITURE TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$300,000</b>	<b>\$300,000</b>
<b>AUTHORIZED PERSONNEL</b>	0	0	0	0	<b>0</b>	0