

Treasurer

Office Overview

The Treasurer is an elected official serving a four-year term. The position was consolidated with the County Assessor so the elected position is officially the County Treasurer / Assessor. The Department is part of the General Fund with a major portion of funding coming from taxes, with charges for services providing some support.

The Treasurer/Assessor is responsible for the collection, distribution, investment and disbursement of all money collected by the County. The elected Treasurer/Assessor receives a stipend for being the holder of a consolidated office.

The Treasurer's Office is divided into three activities. They are:

- Treasury and Taxes – responsible for billing and collecting real and personal property taxes for all of Gallatin County (cities, schools, County, and special districts), collecting miscellaneous revenues, tracking property tax receivables, balancing motor vehicle revenues to collection, disbursing and tracking warrants issued by Gallatin County, 17 school districts, 16 fire districts and other special districts, and investing money on deposit with the office.
- Motor Vehicle – responsible for the titling, registration and collection of fees associated with motor vehicles in Gallatin County.
- Delinquent Tax Collection – responsible for the research, notification and collection of delinquent taxes; tax lien, assignments, redemptions, and deed processing; and the tracking of bankruptcy filings.

Office Goals

- Easy access to information.
- Improve public access to records through electronic media.
- Address customer needs in a timely and professional manner.
- Maintain accurate and factual accounts of all money on deposit with the County Treasurer.
- Use internet to facilitate office's receipting capability and registration capability.
- Document internal processes, procedures and policies for use by public, supervisors and employees.

Recent Accomplishments

- See activity pages for specific accomplishments.

GENERAL GOVERNMENT

Treasurer

Department Budget

Object of Expenditure	Actual FY 2015	Budget FY 2016	Actual FY 2016	Request FY 2017	Preliminary FY 2017	Final FY 2017
Personnel	\$ 910,862	\$ 993,779	\$ 995,769	\$ 1,055,062	\$ 997,047	\$ 1,031,936
Operations	178,747	176,042	170,670	182,156	182,256	206,655
Debt Service	178,747	-	-	-	-	-
Capital Outlay	-	5,000	-	3,500	3,500	11,000
Transfers Out	-	-	-	-	-	-
Total	\$ 1,268,356	\$ 1,174,821	\$ 1,166,439	\$ 1,240,718	\$ 1,182,803	\$ 1,249,591

Budget by Fund Group

General Fund	1,268,356	1,169,821	1,163,189	1,233,968	1,176,053	1,235,591
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	5,000	3,250	6,750	6,750	14,000
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 1,268,356	\$ 1,174,821	\$ 1,166,439	\$ 1,240,718	\$ 1,182,803	\$ 1,249,591

Funding Sources

Tax Revenues	\$ 437,521	\$ 419,471	\$ 497,547	\$ 488,080	\$ 396,649	\$ 413,255
Non-Tax Revenues	637,426	539,358	695,137	539,647	566,978	553,351
Cash Reappropriated	14,662	215,992	(26,245)	212,991	219,176	282,984
Total	\$ 1,089,609	\$ 1,174,821	\$ 1,166,439	\$ 1,240,718	\$ 1,182,803	\$ 1,249,591

Department Personnel

No. of Positions	FT/PT	Title	FTE
See individual activity			

Treasurer – Treasury / Tax Billing

Activity Overview

The Treasurer – Treasury / Tax Billing activity is responsible for the billing, collection, distribution, investment, and disbursement of all money collected by Gallatin County, school districts and special districts. The Treasury activity bills and collects real and personal property taxes for all cities, schools, Gallatin County, State of Montana and special districts; collects miscellaneous revenues; tracks property tax receivables; balances motor vehicle revenues to Department of Justice reports and system; disburses and tracks warrants issued by Gallatin County, school districts, fire districts and other special districts.

The Gallatin County Treasurer – Treasury/Tax Billing activity has four primary functions:

- Tax billing, collection and distribution. For FY15 total taxes collected \$150,407,081;
- Miscellaneous revenue collection and distribution (A101). For FY15, total miscellaneous revenue collected \$135,978,118;
- Treasury (bank) for Gallatin County and all Trust and Agency funds of the County (schools, fire districts, cities (tax collection), etc.); and,
- Monthly reporting to all trust and agency activities.

Activity Goals

- Find innovative ways to provide customers the highest quality of service at the lowest possible cost.
- Maintain the highest standards of honesty, integrity and stewardship of the public trust.
- Consideration and planning for “real-time” revenue posting in Treasurer’s Office.
- Achieve “Clean” External Audit with no deficiencies (comments) found in Treasurer’s Office duties.
- Protect the cash and investments of Gallatin County from theft or loss.
- Build a positive office atmosphere for staff.

Recent Accomplishments

- Closed Treasurer’s books in a timely fashion.
- Improved office procedures to accommodate a better understanding of the flow of the office.
- Regularly met with Treasurer’s Office accounting staff to keep communication open.
- Continually challenge staff to think outside of the box to meet the Gallatin County Treasurer’s Office goals.

GENERAL GOVERNMENT

Treasurer – Treasury / Tax Billing

Activity Budget

Object of Expenditure	Actual FY 2015	Budget FY 2016	Actual FY 2016	Request FY 2017	Preliminary FY 2017	Final FY 2017
Personnel	\$ 318,384	\$ 325,119	\$ 330,480	\$ 343,859	\$ 332,548	\$ 335,089
Operations	93,424	96,402	98,621	101,182	101,078	100,828
Debt Service	-	-	-	-	-	-
Capital Outlay	-	5,000	-	3,500	3,500	11,000
Transfers Out	-	-	-	-	-	-
Total	\$ 411,808	\$ 426,521	\$ 429,101	\$ 448,541	\$ 437,126	\$ 446,917

Budget by Fund Group

General Fund	\$ 411,808	\$ 421,521	\$ 425,851	\$ 441,791	\$ 430,376	\$ 432,917
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	5,000	3,250	6,750	6,750	14,000
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 411,808	\$ 426,521	\$ 429,101	\$ 448,541	\$ 437,126	\$ 446,917

Funding Sources

Tax Revenues	\$ 127,095	\$ 99,114	\$ 109,269	\$ 130,996	\$ 92,257	\$ 92,183
Non-Tax Revenues	307,385	272,554	310,391	255,107	294,521	286,231
Cash Reappropriated	(22,672)	54,854	9,440	62,437	50,348	68,503
Total	\$ 411,808	\$ 426,521	\$ 429,101	\$ 448,541	\$ 437,126	\$ 446,917

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2015	FTE 2016	FTE 2017
1	Full-Time	Elected Treasurer	1.00	1.00	1.00
1	Full-Time	Accountant 1	1.00	1.00	1.00
1	Full-Time	Accounting Technician	1.00	1.00	1.00
1	Full-Time	Accounting Clerk	1.00	1.00	1.00
1	Full-Time	Administrative Clerk III	1.00	1.00	1.00
1	Full-Time	Administrative Clerk	1.00	0.50	0.50
6		Total Program	6.00	5.50	5.50

Treasurer – Motor Vehicle

Activity Overview

The Treasurer - Motor Vehicle activity has three primary functions: 1) Registration and Tax/ Fee collection for all motorized vehicles in the County; 2) Title transfers for motorized vehicles (includes mobile homes); and, 3) Lien Filings on motor vehicles (including mobile homes) in Gallatin County.

Gallatin County Motor Vehicle Department collected \$15,871,685 million in FY 2015 (represents 5.5% of all revenue collected by the County Treasurer and 11.67% revenue collected (not including property taxes)). As of April 2016, Gallatin County Motor Vehicle Department has collected \$13,573,834 million which is on track for total FY2016 collections being close to \$16.5 million. Most of this money is sent to the state for support of Public Assistance and District Court with local governments.

Gallatin County Motor Vehicle Department is ranked 3rd in the state (staying within 100 – 400 transactions below Missoula County which is ranked #2) for total number of registrations and title transactions processed. Although ranked 3rd in the state, Gallatin County experienced a 5.1% increase from FY2014 in transactions, processing 120,475 transactions for the time period of July 1, 2014 through June 30, 2015.

Activity Goals

- Ease of titling and registration - continue implementation of on-line registration.
- Continue appointment line with possible adding one (1) additional appointment line.
- Maintain professionalism and positive attitude.
- Anticipate growth of workload by planning for the future.

Recent Accomplishments

- Implemented a MV Informational Monitor in the lobby of the 1st Floor of the Courthouse.
- Added one (1) full time clerk.

GENERAL GOVERNMENT

Treasurer – Motor Vehicle

Activity Budget

Object of Expenditure	Actual FY 2015	Budget FY 2016	Actual FY 2016	Request FY 2017	Preliminary FY 2017	Final FY 2017
Personnel	\$ 555,023	\$ 623,058	\$ 620,056	\$ 665,976	\$ 617,901	\$ 650,249
Operations	77,025	71,706	65,887	73,075	73,179	97,828
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	\$ 632,048	\$ 694,764	\$ 685,943	\$ 739,051	\$ 691,080	\$ 748,077

Budget by Fund Group

General Fund	\$ 632,048	\$ 694,764	\$ 685,943	\$ 739,051	\$ 691,080	\$ 748,077
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 632,048	\$ 694,764	\$ 685,943	\$ 739,051	\$ 691,080	\$ 748,077

Funding Sources

Tax Revenues	\$ 300,708	\$ 304,256	\$ 369,005	\$ 335,408	\$ 288,325	\$ 304,903
Non-Tax Revenues	301,822	237,469	353,715	255,204	242,274	238,253
Cash Reappropriated	29,518	153,040	(36,777)	148,439	160,481	204,921
Total	\$ 632,048	\$ 694,764	\$ 685,943	\$ 739,051	\$ 691,080	\$ 748,077

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2015	FTE 2016	FTE 2017
1	Full-Time	Motor Vehicle Supervisor	1.00	1.00	1.00
2	Full-Time	Administrative Clerk III	2.00	2.00	2.00
10	Full-Time	Administrative Clerk II	8.96	9.83	10.75
13		Total Program	11.96	12.83	13.75

Treasurer – Delinquent Tax Collection

Activity Overview

The Treasurer - Delinquent Tax Collection activity of Gallatin County Treasurer's Office performs delinquent tax research, notification and collections; tax lien assignments, redemptions and tax deed processing; and bankruptcy filings and tracking.

The Gallatin County Treasurer's Office/Delinquent Tax Collection continues to collect delinquent taxes that reduce taxes for all County taxpayers. The continued collection of these delinquent taxes allows the State of Montana, Gallatin County, cities, schools, fire districts and all other special districts to levy the minimum amount of taxes needed.

Activity Goals

- Define and request upgrades to iTax module.
- Collection of delinquent mobile home, personal property and real estate taxes in a manner consistent with standard process.
- Fair, evenhanded application of the laws relative to collection of delinquent taxes.
- Maintain accurate databases on delinquent tax processes, procedures and activities.
- Train employees on a yearly basis.

Recent Accomplishments

- Writs of Execution researched, processed and delivered to Gallatin County Sheriff.
- Notices mailed to delinquent property owners.
- Collection of \$5,824 in fees from delinquent Mobile Home and Personal Property taxpayers.
- Processed 624 Assignments, 639 Redemptions, and 9 Tax Deeds.

GENERAL GOVERNMENT

Treasurer – Delinquent Tax Collection

Activity Budget

Object of Expenditure	Actual FY 2015	Budget FY 2016	Actual FY 2016	Request FY 2017	Preliminary FY 2017	Final FY 2017
Personnel	\$ 37,455	\$ 45,602	\$ 45,233	\$ 45,227	\$ 46,598	\$ 46,598
Operations	8,298	7,934	6,162	7,899	7,999	7,999
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	\$ 45,753	\$ 53,536	\$ 51,395	\$ 53,126	\$ 54,597	\$ 54,597

Budget by Fund Group

General Fund	\$ 45,753	\$ 53,536	\$ 51,395	\$ 53,126	\$ 54,597	\$ 54,597
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 45,753	\$ 53,536	\$ 51,395	\$ 53,126	\$ 54,597	\$ 54,597

Funding Sources

Tax Revenues	\$ 9,718	\$ 16,101	\$ 19,273	\$ 21,676	\$ 16,068	\$ 16,169
Non-Tax Revenues	28,219	29,336	31,030	29,336	30,182	28,868
Cash Reappropriated	7,815	8,099	1,092	2,115	8,347	9,560
Total	\$ 45,753	\$ 53,536	\$ 51,395	\$ 53,126	\$ 54,597	\$ 54,597

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2015	FTE 2016	FTE 2017
1	Full-Time	Delinquent Tax Collector	0.46	1.00	1.00
Total Program			0.46	1.00	1.00