

## Treasurer

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### Department Overview

The Treasurer is an elected official serving a four-year term. The position is actually the Treasurer / Assessor since the County Assessor consolidated with the Treasurer. The Department is part of the General Fund, with a major portion of funding coming from taxes, with charges for services and investment earnings 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, including:

- 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.

### Department 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 2016	Final FY 2017	Actual FY 2017	Request FY 2018	Preliminary FY 2018	Final FY 2018
Personnel	\$ 995,769	\$ 1,031,936	\$ 977,168	\$ 1,040,758	\$ 1,106,557	\$ 1,107,821
Operations	171,802	181,902	174,271	195,411	212,631	214,931
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,167,571</b>	<b>\$ 1,213,838</b>	<b>\$ 1,151,439</b>	<b>\$ 1,236,169</b>	<b>\$ 1,319,188</b>	<b>\$ 1,322,752</b>

#### Budget by Fund Group

General Fund	1,164,321	1,199,838	1,149,939	1,219,169	1,302,188	1,309,752
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	3,250	14,000	1,500	17,000	17,000	13,000
Trust & Agency Funds	-	-	-	-	-	-
<b>Total</b>	<b>\$ 1,167,571</b>	<b>\$ 1,213,838</b>	<b>\$ 1,151,439</b>	<b>\$ 1,236,169</b>	<b>\$ 1,319,188</b>	<b>\$ 1,322,752</b>

#### Funding Sources

Tax Revenues	\$ 483,682	\$ 413,255	\$ 410,596	\$ 458,542	\$ 458,163	\$ 461,616
Non-Tax Revenues	716,216	553,352	632,980	611,439	629,238	623,332
Cash Reappropriated	(32,327)	258,231	107,863	166,188	231,787	248,504
<b>Total</b>	<b>\$ 1,167,571</b>	<b>\$ 1,224,838</b>	<b>\$ 1,151,439</b>	<b>\$ 1,236,169</b>	<b>\$ 1,319,188</b>	<b>\$ 1,333,452</b>

### Department Personnel

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

## Treasurer – Treasury / Tax Billing

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### Activity Overview

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 and 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 were \$150,407,081.
- Miscellaneous revenue collection and distribution (A101). For FY15, total miscellaneous revenue collected was \$135,978,118.
- Treasury (bank) for Gallatin County and all Trust and Agency funds of the County (schools, fire districts, cities (tax collection), etc.).
- 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.

The activity budget includes \$13,000 for Copier expenses, maintenance and replacement, which includes \$10,700 to replace the current copier.

# GENERAL GOVERNMENT

## Treasurer – Treasury / Tax Billing

### Activity Budget

Object of Expenditure	Actual FY 2016	Final FY 2017	Actual FY 2017	Request FY 2018	Preliminary FY 2018	Final FY 2018
Personnel	\$ 330,480	\$ 335,089	\$ 327,505	\$ 342,221	\$ 346,018	\$ 347,282
Operations	99,054	100,828	98,965	108,192	100,992	103,292
Debt Service	-	-	-	-	-	-
Capital Outlay	-	11,000	-	-	-	10,700
Transfers Out	-	-	-	-	-	-
<b>Total</b>	<b>\$ 429,534</b>	<b>\$ 446,917</b>	<b>\$ 426,470</b>	<b>\$ 450,413</b>	<b>\$ 447,010</b>	<b>\$ 461,274</b>

### Budget by Fund Group

General Fund	\$ 426,284	\$ 432,917	\$ 424,970	\$ 433,413	\$ 430,010	\$ 448,274
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	3,250	14,000	1,500	17,000	17,000	13,000
Trust & Agency Funds	-	-	-	-	-	-
<b>Total</b>	<b>\$ 429,534</b>	<b>\$ 446,917</b>	<b>\$ 426,470</b>	<b>\$ 450,413</b>	<b>\$ 447,010</b>	<b>\$ 461,274</b>

### Funding Sources

Tax Revenues	\$ 92,426	\$ 92,183	\$ 91,601	\$ 107,806	\$ 97,862	\$ 98,505
Non-Tax Revenues	329,634	286,231	309,645	303,535	299,639	302,661
Cash Reappropriated	7,474	68,503	25,225	39,072	49,509	60,108
<b>Total</b>	<b>\$ 429,534</b>	<b>\$ 446,917</b>	<b>\$ 426,470</b>	<b>\$ 450,413</b>	<b>\$ 447,010</b>	<b>\$ 461,274</b>

### Activity Personnel

No. of Positions	FT/PT	Title	FTE 2016	FTE 2017	FTE 2018
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	0.50	0.50	0.50
<b>6</b>		<b>Total Program</b>	<b>5.50</b>	<b>5.50</b>	<b>5.50</b>

### Treasurer – Motor Vehicle

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#### Activity Overview

The 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 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 3<sup>rd</sup> 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 3<sup>rd</sup> 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 1<sup>st</sup> Floor of the Courthouse.
- Added one (1) full time clerk.

# GENERAL GOVERNMENT

## Treasurer – Motor Vehicle

### Activity Budget

Object of Expenditure	Actual FY 2016	Final FY 2017	Actual FY 2017	Request FY 2018	Preliminary FY 2018	Final FY 2018
Personnel	\$ 620,056	\$ 650,249	\$ 603,398	\$ 650,277	\$ 712,066	\$ 712,066
Operations	66,571	73,075	67,484	77,084	101,504	101,504
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total</b>	<b>\$ 686,627</b>	<b>\$ 723,324</b>	<b>\$ 670,882</b>	<b>\$ 727,361</b>	<b>\$ 813,570</b>	<b>\$ 813,570</b>

### Budget by Fund Group

General Fund	\$ 686,627	\$ 723,324	\$ 670,882	\$ 727,361	\$ 813,570	\$ 813,570
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
<b>Total</b>	<b>\$ 686,627</b>	<b>\$ 723,324</b>	<b>\$ 670,882</b>	<b>\$ 727,361</b>	<b>\$ 813,570</b>	<b>\$ 813,570</b>

### Funding Sources

Tax Revenues	\$ 371,847	\$ 304,903	\$ 302,928	\$ 331,661	\$ 342,772	\$ 345,445
Non-Tax Revenues	355,467	238,253	294,230	275,497	297,389	288,895
Cash Reappropriated	(40,688)	180,168	73,723	120,203	173,409	179,230
<b>Total</b>	<b>\$ 686,627</b>	<b>\$ 723,324</b>	<b>\$ 670,882</b>	<b>\$ 727,361</b>	<b>\$ 813,570</b>	<b>\$ 813,570</b>

### Activity Personnel

No. of Positions	FT/PT	Title	FTE 2016	FTE 2017	FTE 2018
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	9.83	10.75	12.00
13		Total Program	12.83	13.75	14.00

### Treasurer – Delinquent Tax Collection

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#### Activity Overview

The 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.
- Collect delinquent mobile home, personal property and real estate taxes in a manner consistent with standard process.
- Apply fair and evenhanded 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 2016	Final FY 2017	Actual FY 2017	Request FY 2018	Preliminary FY 2018	Final FY 2018
Personnel	\$ 45,233	\$ 46,598	\$ 46,265	\$ 48,260	\$ 48,473	\$ 48,473
Operations	6,177	7,999	7,822	10,135	10,135	\$ 10,135
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total</b>	<b>\$ 51,410</b>	<b>\$ 54,597</b>	<b>\$ 54,087</b>	<b>\$ 58,395</b>	<b>\$ 58,608</b>	<b>\$ 58,608</b>

### Budget by Fund Group

General Fund	\$ 51,410	\$ 54,597	\$ 54,087	\$ 58,395	\$ 58,608	\$ 58,608
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
<b>Total</b>	<b>\$ 51,410</b>	<b>\$ 54,597</b>	<b>\$ 54,087</b>	<b>\$ 58,395</b>	<b>\$ 58,608</b>	<b>\$ 58,608</b>

### Funding Sources

Tax Revenues	\$ 19,409	\$ 16,169	\$ 16,067	\$ 19,075	\$ 17,529	\$ 17,666
Non-Tax Revenues	31,114	28,868	29,105	32,407	32,211	31,776
Cash Reappropriated	887	9,560	8,915	6,913	8,868	9,166
<b>Total</b>	<b>\$ 51,410</b>	<b>\$ 54,597</b>	<b>\$ 54,087</b>	<b>\$ 58,395</b>	<b>\$ 58,608</b>	<b>\$ 58,608</b>

### Activity Personnel

No. of Positions	FT/PT	Title	FTE 2016	FTE 2017	FTE 2018
1	Full-Time	Delinquent Tax Collector	1.00	1.00	1.00
Total Program			1.00	1.00	1.00