

## Treasurer

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### 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, 16 school districts, 17 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

#### TREASURER - All Activities

Object of Expenditure	Actual FY 2012	BUDGET FY 2013	Actual FY 2013	Request FY 2014	Preliminary FY 2014	BUDGET FY 2014
Personnel	\$ 742,612	\$ 814,141	\$ 805,909	\$ 833,200	\$ 850,255	\$ 849,712
Operations	162,020	149,553	171,871	153,285	150,311	150,311
Debt Service	-	-	-	-	-	-
Capital Outlay	-	2,000	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total</b>	<b><u>\$ 904,632</u></b>	<b><u>\$ 965,694</u></b>	<b><u>\$ 977,780</u></b>	<b><u>\$ 986,485</u></b>	<b><u>\$ 1,000,566</u></b>	<b><u>\$ 1,000,023</u></b>

#### Budget by Fund Group

General Fund	904,632	965,694	977,780	986,485	1,000,566	1,000,023
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
<b>Total</b>	<b><u>\$ 904,632</u></b>	<b><u>\$ 965,694</u></b>	<b><u>\$ 977,780</u></b>	<b><u>\$ 986,485</u></b>	<b><u>\$ 1,000,566</u></b>	<b><u>\$ 1,000,023</u></b>

#### Funding Sources

Tax Revenues	346,912	386,139	382,278	394,784	394,784	412,861
Non-Tax Revenues	441,267	430,653	439,471	458,530	458,530	447,894
Cash Reappropriated	116,453	148,901	156,031	133,170	147,251	139,268
<b>Total</b>	<b><u>\$ 904,632</u></b>	<b><u>\$ 965,694</u></b>	<b><u>\$ 977,780</u></b>	<b><u>\$ 986,485</u></b>	<b><u>\$ 1,000,566</u></b>	<b><u>\$ 1,000,023</u></b>

### Department Personnel

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

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Total Program

## Treasurer – Treasury / Tax Billing

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### 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:

- 1) Tax billing, collection and distribution;
- 2) Miscellaneous revenue collection and distribution (A101);
- 3) Treasury (bank) for Gallatin County and all Trust and Agency funds of the county (Schools, Fire Districts, Cities (tax collection), etc.); and,
- 4) Monthly reporting to all trust and agency activities.

### Activity Goals

- Find innovative ways to provide our 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.
- Upgraded software systems.
- Successful External Audit with minimal problems identified.

# GENERAL GOVERNMENT

## Treasurer – Treasury / Tax Billing

### Activity Budget

#### TREASURER - Real Estate and Treasury Activity

Object of Expenditure	Actual FY 2012	BUDGET FY 2013	Actual FY 2013	Request FY 2014	Preliminary FY 2014	BUDGET FY 2014
Personnel	\$ 279,924	\$ 302,877	\$ 299,316	\$ 307,177	\$ 316,034	\$ 318,132
Operations	91,068	82,991	92,275	87,359	84,435	84,435
Debt Service	-	-	-	-	-	-
Capital Outlay	-	2,000	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total</b>	<b><u>\$ 370,992</u></b>	<b><u>\$ 387,868</u></b>	<b><u>\$ 391,591</u></b>	<b><u>\$ 394,536</u></b>	<b><u>\$ 400,469</u></b>	<b><u>\$ 402,567</u></b>

#### Budget by Fund Group

General Fund	\$ 370,992	\$ 387,868	\$ 391,591	\$ 394,536	\$ 400,469	\$ 402,567
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
<b>Total</b>	<b><u>\$ 370,992</u></b>	<b><u>\$ 387,868</u></b>	<b><u>\$ 391,591</u></b>	<b><u>\$ 394,536</u></b>	<b><u>\$ 400,469</u></b>	<b><u>\$ 402,567</u></b>

#### Funding Sources

Tax Revenues	\$ 112,737	\$ 122,284	\$ 121,061	\$ 104,132	\$ 104,132	\$ 118,212
Non-Tax Revenues	219,984	218,430	220,614	255,277	255,277	244,480
Cash Reappropriated	38,270	47,155	49,916	35,126	41,059	39,876
<b>Total</b>	<b><u>\$ 370,992</u></b>	<b><u>\$ 387,868</u></b>	<b><u>\$ 391,591</u></b>	<b><u>\$ 394,536</u></b>	<b><u>\$ 400,469</u></b>	<b><u>\$ 402,567</u></b>

### Activity Personnel

No. of Positions	FT/PT	Title	FTE 2012	FTE 2013	FTE 2014
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	1.00	1.00
6		Total Program	5.50	6.00	6.00

Treasurer – Treasury / Tax Billing

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2014 Budget Highlights

Personnel

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Operations

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Capital

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County Commission Goals/Activity Response

The County Commission established a set of overarching goals for the County government. Listed below are the goals, followed by the methods by which the Department is striving to fulfill those goals.

Align community needs with budgetary decisions

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Adhere to long-term plans

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Demonstrate exceptional Customer Service

- Survey customer needs through use of comment cards.
- Easy access to information.
- Close Treasurer's books in a timely fashion.
- Participate in customer service training that is geared to the specific level and customer.
- Real time revenue posting.

Serve as a Model for Excellence in Government

- Provide access to public records through electronic media.
- Present a "Statistical Taxation Report" by tax year and by jurisdiction.
- Define and request necessary upgrades to iTax module.
- Tax Bill – revise tax bill format to respond to often-requested information.
- Identify and correct problems through an internal review of statutory Treasurer Office duties.

Improve communication within county government, other jurisdictions and our public

- Questionnaire and informational inserts placed in tax bills.

Be an Employer of Choice and improve employee retention

- Keep Office Policy Manual updated for all employees.
- Implement target market for employees with department.
- Retain current staff.

Treasurer – Treasury / Tax Billing

Workload Indicators / Performance Measures

<b>Workload Indicators</b>				
Indicator	Actual FY 2011	Actual FY 2012	Estimated FY 2013	Projected FY 2014
1. Monthly inspection of files and reports				
2. Review of monthly budgets				
3. Annual audit reports by External Auditor				
4. Request upgrades are funded and implemented				
5. Number of customers served				
6. Customer Surveys with positive or neutral experience				

<b>Performance Measures</b>				
Measure	Actual FY 2011	Actual FY 2012	Actual FY 2013	Projected FY 2014
1. Taxes billed	\$129,410,867	\$131,390,622	136,321,485	139,000,000
2. Taxes collected	132,635,518	133,226,155	133,820,325	134,000,000
3. Cleared warrants	102,280,482	92,281,969	106,386,840	100,000,000
4. Investment earnings	1,009,118	933,738	800,000	875,000
5. Miscellaneous receipts collected	124,031,835	137,892,299	131,509,212	132,000,000
6. Investments	96,693,072	102,121,036	107,942,133	105,000,000

Comments

### Treasurer – Motor Vehicle

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#### 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 \$14 million in FY 2012 (represents nearly 7% of all revenue collected by the County Treasurer). In FY 2013, Gallatin County Motor Vehicle Department has collected \$14,017,100. Most of this money is sent to the state for support of Public Assistance and District Court with local governments. Gallatin County Motor Vehicle collection has remained consistent over the past 5 years.

Gallatin County Motor Vehicle Department was ranked 4<sup>th</sup> in the state for total number of registrations and title transactions processed. Although ranked 4<sup>th</sup> in the state, Gallatin County experienced a 2% decrease in transactions, processing just under 90,000 transactions, for the time period of April, 2012 through April, 2013. This compares to the County's population ranking 3<sup>rd</sup> in the state (93,241 estimated).

#### Activity Goals

- Ease of titling and registration - continue implementation of on-line registration.
- Continue appointment line.
- Maintain professionalism and positive attitude.
- Anticipate growth of workload by planning for the future.

#### Recent Accomplishments

- Implementing informational booth in the first floor lobby of the Courthouse.
- Added one full time clerk.
- Lead Workers, Motor Vehicle Supervisor and Treasurer meet Semi-monthly to discuss office needs.
- Motor Vehicle Office implemented the Insurance Verification System.

# GENERAL GOVERNMENT

## Treasurer – Motor Vehicle

### Activity Budget

#### TREASURER - Motor Vehicle Activity

Object of Expenditure	Actual FY2012	BUDGET FY 2013	Actual FY 2013	Request FY 2014	Preliminary FY 2014	BUDGET FY 2014
Personnel	\$ 438,807	\$ 486,882	\$ 481,567	\$ 501,541	\$ 507,874	\$ 505,233
Operations	51,709	47,858	56,570	47,364	47,314	47,314
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total</b>	<b>\$ 490,516</b>	<b>\$ 534,740</b>	<b>\$ 538,137</b>	<b>\$ 548,905</b>	<b>\$ 555,188</b>	<b>\$ 552,547</b>

#### Budget by Fund Group

General Fund	\$ 490,516	\$ 534,740	\$ 538,137	\$ 548,905	\$ 555,188	\$ 552,547
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
<b>Total</b>	<b>\$ 490,516</b>	<b>\$ 534,740</b>	<b>\$ 538,137</b>	<b>\$ 548,905</b>	<b>\$ 555,188</b>	<b>\$ 552,547</b>

#### Funding Sources

Tax Revenues	\$ 221,648	\$ 251,999	\$ 249,479	\$ 277,928	\$ 277,928	\$ 280,932
Non-Tax Revenues	193,627	185,566	191,133	177,225	177,225	176,849
Cash Reappropriated	75,241	97,175	97,525	93,752	100,034	94,765
<b>Total</b>	<b>\$ 490,516</b>	<b>\$ 534,740</b>	<b>\$ 538,137</b>	<b>\$ 548,905</b>	<b>\$ 555,188</b>	<b>\$ 552,547</b>

### Activity Personnel

No. of Positions	FT/PT	Title	FTE 2012	FTE 2013	FTE 2014
1	Full-Time	Motor Vehicle Supervisor	1.00	1.00	1.00
2	Full-Time	Administrative Clerk III	2.00	2.00	2.00
7	Full-Time	Administrative Clerk II	7.00	7.00	7.00
<b>Total Program</b>			<b>10.00</b>	<b>10.00</b>	<b>10.00</b>

Treasurer – Motor Vehicle

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2014 Budget Highlights

Personnel

- Full funding of employee reinstated November 1, 2012

Operations

- 

Capital

- 

County Commission Goals/Department Response

The County Commission established a set of overarching goals for the County government. Listed below are the goals, followed by the methods by which the Department is striving to fulfill those goals.

Align community needs with budgetary decisions

- 

Adhere to long-term plans

- 

Exceptional Customer Service

- Provide access to services through newly established lobby information center.
- Provide accurate information.
- Continue to grow with e-mail and state website registrations.

Be a Model for Excellence in Government

- Open communication, honesty, and integrity in dealing with the public and all other agencies.

Improve Communications

- Continue on the job training and staff meetings for improved communications.

To be the Employer of Choice

- Documentation of internal processes (manual).
- Determine space needs for public, employees and adequate storage.

Treasurer – Motor Vehicle

Workload Indicators / Performance Measures

<b>Workload Indicators</b>	<b>FY 2011</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
<b>Indicator</b>	<b>Actual</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>
1. Influx of resident into Gallatin County				
2. Increase in number & variety of vehicles and trailers				
3. New State Programs (i.e. special plates, fees, etc.)				
4. Law changes as provided by State of Montana				
5. Software changes as provided by State of Montana				

<b>Performance Measures</b>	<b>FY 2011</b>	<b>Actual</b>	<b>Actual</b>	<b>Projected</b>
<b>Measure</b>	<b>Actual</b>	<b>FY 2012</b>	<b>FY 2013</b>	<b>FY 2014</b>
1. Number of Titles processed	26,000	25,783	26,361	27,000
2. Number of Registrations processed	72,000	62,694	63,629	65,000

**Comments**

### Treasurer – Delinquent Tax Collection

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#### 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 \$4,020 in fees from delinquent taxpayers.
- Researched, prepared and presented List of Tax Deeds to the Gallatin County Commission for County Tax Deed process.

# GENERAL GOVERNMENT

## Treasurer – Delinquent Tax Collection

### Activity Budget

#### Treasurer - Delinquent Tax Collection

Object of Expenditure	Actual FY 2012	BUDGET FY 2013	Actual FY 2013	Request FY 2014	Preliminary FY 2014	BUDGET FY 2014
Personnel	\$ 23,881	\$ 24,382	\$ 25,026	\$ 24,482	\$ 26,347	\$ 26,347
Operations	19,243	18,704	23,026	18,562	18,562	18,562
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
<b>Total</b>	<b>\$ 43,124</b>	<b>\$ 43,086</b>	<b>\$ 48,052</b>	<b>\$ 43,044</b>	<b>\$ 44,909</b>	<b>\$ 44,909</b>

#### Budget by Fund Group

General Fund	\$ 43,124	\$ 43,086	\$ 48,052	\$ 43,044	\$ 44,909	\$ 44,909
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
<b>Total</b>	<b>\$ 43,124</b>	<b>\$ 43,086</b>	<b>\$ 48,052</b>	<b>\$ 43,044</b>	<b>\$ 44,909</b>	<b>\$ 44,909</b>

#### Funding Sources

Tax Revenues	\$ 12,527	\$ 11,856	\$ 11,738	\$ 12,724	\$ 12,724	\$ 13,717
Non-Tax Revenues	27,656	26,658	27,724	26,028	26,028	26,564
Cash Reappropriated	2,941	4,572	8,590	4,292	6,157	4,627
<b>Total</b>	<b>\$ 43,124</b>	<b>\$ 43,086</b>	<b>\$ 48,052</b>	<b>\$ 43,044</b>	<b>\$ 44,909</b>	<b>\$ 44,909</b>

### Activity Personnel

No. of Positions	FT/PT	Title	FTE 2012	FTE 2013	FTE 2014
1	Part-Time	Delinquent Tax Collector	0.46	0.46	0.46
Total Program			0.46	0.46	0.46

Treasurer – Delinquent Tax Collection

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2014 Budget Highlights

Personnel

- No change in personnel

Operations

- 

Capital

- No requests

County Commission Goals/Department Response

The County Commission established a set of overarching goals for the County government. Listed below are the goals, followed by the methods by which the Department is striving to fulfill those goals.

Align community needs with budgetary decisions

- 

Adhere to long-term plans

- 

Exceptional Customer Service

- Survey of customer needs through use of comment cards.
- Collection of delinquent taxes.
- Fair, evenhanded application of the law.
- Accurate recordkeeping.

Be a Model for Excellence in Government

- Follow through on delinquencies.
- Database for returned mailings.
- Email delinquent property lists.
- Database for tax deed, assignment, and redemptions.

Improve Communications

- Training and Staff meetings for improved communications.

To be the Employer of Choice

- Keep Office Policy Manual updated for all employees.
- Retain current staff.

Treasurer – Delinquent Tax Collection

Workload Indicators / Performance Measures

<b>Workload Indicators</b>				
Indicator	Actual FY 2011	Actual FY 2012	Actual FY 2013	Projected FY 2014
1. + / - Real Estate tax delinquency rates	.0058%	.0065%	.0032%	.0030%
2. + / - Mobile Homes/Businesses delinquency rates	.0192%	.0179%	.0166%	.0150%
3. Assignments activity numbers	652	580	800	900
4. Redemption activity numbers	425	258	723	800

<b>Performance Measures</b>				
Measure	Actual FY 2011	Actual FY 2012	Actual FY 2013	Projected FY 2014
1. Delinquencies collected	\$6,896,582	\$6,775,763	\$6,776,429	\$6,500,000
2. Tax Lien assignments	269,558	309,935	2,362,965	2,000,000
3. Redemption & Tax Deed processing	655,478	1,129,632	2,112,487	2,500,000
4. Bankruptcy filings and tracking	12	210	19	25

Comments