

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, 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

Object of Expenditure	Actual FY 2013	Final FY 2014	Actual FY 2014	Request FY 2015	Preliminary FY 2015	Final FY 2015
Personnel	\$ 805,909	\$ 849,712	\$ 850,399	\$ 887,001	\$ 918,800	\$ 918,867
Operations	170,798	150,311	170,240	162,455	162,455	162,455
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	2,500
Transfers Out	-	-	-	-	-	-
Total	\$ 976,707	\$ 1,000,023	\$ 1,020,639	\$ 1,049,456	\$ 1,081,255	\$ 1,083,822

Budget by Fund Group

General Fund	\$ 976,707	\$ 1,000,023	\$ 1,020,639	\$ 1,049,456	\$ 1,081,255	1,081,322
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	2,500
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 976,707	\$ 1,000,023	\$ 1,020,639	\$ 1,049,456	\$ 1,081,255	\$ 1,083,822

Funding Sources

Tax Revenues	\$ 382,278	\$ 412,595	\$ 405,661	\$ 471,870	\$ 483,671	\$ 437,963
Non-Tax Revenues	439,471	447,750	455,904	461,645	441,591	484,410
Cash Reappropriated	154,958	139,678	159,075	115,941	155,993	161,449
Total	\$ 976,707	\$ 1,000,023	\$ 1,020,639	\$ 1,049,456	\$ 1,081,255	\$ 1,083,822

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;
- Miscellaneous revenue collection and distribution (A101);
- 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 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

Object of Expenditure	Actual FY 2013	Final FY 2014	Actual FY 2014	Request FY 2015	Preliminary FY 2015	Final FY 2015
Personnel	\$ 299,316	\$ 318,132	\$ 317,823	\$ 317,440	\$ 331,541	\$ 331,540
Operations	91,711	84,435	89,329	96,049	96,049	96,049
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	\$ 391,027	\$ 402,567	\$ 407,152	\$ 413,489	\$ 427,590	\$ 427,589

Budget by Fund Group

General Fund	\$ 391,027	\$ 402,567	\$ 407,152	\$ 413,489	\$ 427,590	\$ 427,589
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 391,027	\$ 402,567	\$ 407,152	\$ 413,489	\$ 427,590	\$ 427,589

Funding Sources

Tax Revenues	\$ 121,061	\$ 118,135	\$ 116,954	\$ 141,872	\$ 143,729	\$ 127,223
Non-Tax Revenues	220,614	244,439	237,106	236,759	229,258	254,193
Cash Reappropriated	49,352	39,993	53,093	34,859	54,603	46,173
Total	\$ 391,027	\$ 402,567	\$ 407,152	\$ 413,489	\$ 427,590	\$ 427,589

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2013	FTE 2014	FTE 2015
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	1.00	1.00
6		Total Program	6.00	6.00	6.00

Treasurer – Treasury / Tax Billing

2015 Budget Highlights

Personnel

- No change in personnel

Operations

- No changes to operations

Capital

- Copier Reserve \$2,500

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

-

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 (Mobile Home and Personal Property).

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

Workload Indicators				
Indicator	Actual FY 2012	Actual FY 2013	Estimated FY 2014	Projected FY 2015
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				

Performance Measures				
Measure	Actual FY 2012	Actual FY 2013	Actual FY 2014	Projected FY 2015
1. Taxes billed	\$131,390,622	136,321,485	135,107,370	
2. Taxes collected	133,226,155	133,820,325	145,205,906	
3. Cleared warrants	92,281,969	106,386,840	100,000,000	
4. Investment earnings	933,738	800,000	875,000	
5. Miscellaneous receipts collected	137,892,299	131,509,212	132,000,000	
6. Investments	102,121,036	107,942,133	105,000,000	

Comments

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 over \$14 million in FY 2013 (represents nearly 5% of all revenue collected by the County Treasurer). For FY 2014, Gallatin County Motor Vehicle Department has collected \$15.5 million which is \$1.5 million more than FY 2013. 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 was ranked 4th in the state for total number of registrations and title transactions processed. Although ranked 4th in the state, Gallatin County experienced an 8.5% increase in transactions, processing 114,398 transactions, for the time period of July 1, 2013 through June 30, 2014. This compares to the County's population ranking 3rd 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

Object of Expenditure	Actual FY 2013	Final FY 2014	Actual FY 2014	Request FY 2015	Preliminary FY 2015	Final FY 2015
Personnel	\$ 481,567	\$ 505,233	\$ 506,084	\$ 543,102	\$ 560,109	\$ 560,177
Operations	56,132	47,314	56,769	55,463	55,463	55,463
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	\$ 537,699	\$ 552,547	\$ 562,853	\$ 598,565	\$ 615,572	\$ 615,640

Budget by Fund Group

	\$	\$	\$	\$	\$	\$
General Fund	537,699	552,547	562,853	598,565	615,572	615,640
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 537,699	\$ 552,547	\$ 562,853	\$ 598,565	\$ 615,572	\$ 615,640

Funding Sources

	\$	\$	\$	\$	\$	\$
Tax Revenues	249,479	280,751	275,136	319,743	329,299	301,011
Non-Tax Revenues	191,133	176,751	180,286	200,260	189,426	205,383
Cash Reappropriated	97,087	95,044	107,431	78,562	96,847	109,246
Total	\$ 537,699	\$ 552,546	\$ 562,853	\$ 598,565	\$ 615,572	\$ 615,640

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2013	FTE 2014	FTE 2015
1	Full-Time	Motor Vehicle Supervisor	1.00	1.00	1.00
2	Full-Time	Administrative Clerk III	2.00	2.00	2.00
9	Full-Time	Administrative Clerk II	8.00	8.00	8.96
12		Total Program	11.00	11.00	11.96

Treasurer – Motor Vehicle

2015 Budget Highlights

Personnel

- Addition of one full-time Motor Vehicle Clerk to start July 15, 2014

Operations

- No changes to operations

Capital

- No capital 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

- Monitor trends to organize Motor Vehicle staff and resources to best serve the public.

Adhere to long-term plans

- Ensure compliance with Montana State Law.

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

Workload Indicators				
Indicator	FY 2012 Actual	FY 2013 Actual	FY 2014 Actual	FY 2015 Projected
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				

Performance Measures				
Measure	FY 2012 Actual	Actual FY 2013	Actual FY 2014	Projected FY 2015
1. Number of Titles processed	25,783	26,361	29,790	29,500
2. Number of Registrations processed	62,694	63,629	84,608	85,000

Comments

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 \$7,305 in fees from delinquent Mobile Home and Personal Property taxpayers.
- Researched, prepared and presented List of Tax Deeds to the Gallatin County Commission for County Tax Deed process.
- Processed 607 Assignments, 243 Redemptions, and 29 Tax Deeds.

GENERAL GOVERNMENT

Treasurer – Delinquent Tax Collection

Activity Budget

Object of Expenditure	Actual FY 2013	Final FY 2014	Actual FY 2014	Request FY 2015	Preliminary FY 2015	Final FY 2015
Personnel	\$ 25,026	\$ 26,347	\$ 26,492	\$ 26,459	\$ 27,150	\$ 27,150
Operations	22,955	18,562	24,142	10,943	10,943	10,943
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	\$ 47,981	\$ 44,909	\$ 50,634	\$ 37,402	\$ 38,093	\$ 38,093

Budget by Fund Group

General Fund	\$ 47,981	\$ 44,909	\$ 50,634	\$ 37,402	\$ 38,093	\$ 38,093
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 47,981	\$ 44,909	\$ 50,634	\$ 37,402	\$ 38,093	\$ 38,093

Funding Sources

Tax Revenues	\$ 11,738	\$ 13,708	\$ 13,571	\$ 10,255	\$ 10,644	\$ 9,728
Non-Tax Revenues	27,724	26,560	38,512	24,627	22,907	24,834
Cash Reappropriated	8,519	4,641	(1,449)	2,520	4,542	3,531
Total	\$ 47,981	\$ 44,909	\$ 50,634	\$ 37,402	\$ 38,093	\$ 38,093

Activity Personnel

No. of Positions	FT/PT	Title	FTE 2013	FTE 2014	FTE 2015
1	Part-Time	Delinquent Tax Collector	0.46	0.46	0.46
		Total Program	0.46	0.46	0.46

Treasurer – Delinquent Tax Collection

2015 Budget Highlights

Personnel

- During FY14, upgraded two (2) Administrative Clerks with job descriptions to assist the Delinquent Tax Collector

Operations

- No changes to operations

Capital

- No capital 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

- Monitor trends to organize Delinquent Tax Collection staff and resources to best serve the public.

Adhere to long-term plans

- Ensure compliance with Montana State Law.

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

Workload Indicators		Actual	Actual	Actual	Projected
Indicator		FY 2012	FY 2013	FY 2014	FY 2015
1.	+ / - Real Estate tax delinquency rates	0.0065%	0.0032%	0.0027%	0.0025%
2.	+ / - Mobile Homes/Businesses delinquency rates	0.0179%	0.0166%	0.0229%	0.0020%
3.	Assignments activity numbers	580	800	607	650
4.	Redemption activity numbers	258	723	243	250

Performance Measures		Actual	Actual	Actual	Projected
Measure		FY 2012	FY 2013	FY 2014	FY 2015
1.	Delinquencies collected	\$6,775,763	\$6,776,429	\$5,085,760	\$6,000,000
2.	Tax Lien assignments	309,935	2,362,965	1,430,215	\$2,000,000
3.	Redemption & Tax Deed processing	1,129,632	2,112,487	2,545,034	2,500,000
4.	Bankruptcy filings and tracking	210	19	28	28

Comments