

Treasurer / Assessor

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, tracks property tax receivables, balance motor vehicle revenues to collection, disburse and track warrants issued by Gallatin County, 16 school districts, 17 fire districts and other special districts; and invests 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 offices receipting capability and registration capability.
- Document internal process, procedures and policies for use by public, supervisors and employees.

Recent Accomplishments

- See activity pages for specific accomplishments.

GENERAL GOVERNMENT

Treasurer / Assessor

Department Budget

Object of Expenditure	Actual FY 2010	Final FY 2011	Actual FY 2011	Request FY 2012	Preliminary FY 2012	Final FY 2012
Personnel	\$ 723,124	\$ 765,931	\$ 757,435	\$ 753,256	\$ 767,876	\$ 768,211
Operations	180,854	164,657	162,825	158,656	160,747	160,747
Debt Service	-	-	-	-	-	-
Capital Outlay	1,452	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	<u>\$ 905,430</u>	<u>\$ 930,588</u>	<u>\$ 920,260</u>	<u>\$ 911,912</u>	<u>\$ 928,623</u>	<u>\$ 928,958</u>

Budget by Fund Group

General Fund	905,430	930,588	920,260	911,912	928,623	928,958
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	<u>\$ 905,430</u>	<u>\$ 930,588</u>	<u>\$ 920,260</u>	<u>\$ 911,912</u>	<u>\$ 928,623</u>	<u>\$ 928,958</u>

Funding Sources

Tax Revenues	278,935	311,205	303,393	292,708	315,061	378,031
Non-Tax Revenues	574,783	603,587	582,398	351,907	591,493	446,599
Cash Reappropriated	51,712	15,796	34,469	267,298	22,070	104,328
Total	<u>\$ 905,430</u>	<u>\$ 930,588</u>	<u>\$ 920,260</u>	<u>\$ 911,912</u>	<u>\$ 928,623</u>	<u>\$ 928,958</u>

Department Personnel

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

Total Program 0

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:

- 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

- To 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; and,
- Build a positive office atmosphere for staff.

Recent Accomplishments

- Close Treasurers books in a timely fashion;
- Upgraded software systems; and
- Successful External Audit with minimal problems identified.

GENERAL GOVERNMENT

Treasurer – Treasury/Tax Billing

Activity Budget

Object of Expenditure	Actual FY 2010	Final FY 2011	Actual FY 2011	Request FY 2012	Preliminary FY 2012	Final FY 2012
Personnel	\$ 255,930	\$ 273,486	\$ 266,243	\$ 290,450	\$ 295,887	\$ 295,336
Operations	103,578	85,192	91,972	82,782	82,782	82,782
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	\$ 359,508	\$ 358,678	\$ 358,215	\$ 373,232	\$ 378,669	\$ 378,118

Budget by Fund Group

General Fund	\$ 359,508	\$ 358,678	\$ 358,215	\$ 373,232	\$ 378,669	\$ 378,118
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 359,508	\$ 358,678	\$ 358,215	\$ 373,232	\$ 378,669	\$ 378,118

Funding Sources

Tax Revenues	\$ 51,320	\$ 52,926	\$ 50,280	\$ 99,252	\$ 55,752	\$ 107,567
Non-Tax Revenues	308,007	303,070	284,886	251,775	298,673	240,866
Cash Reappropriated	181	2,682	23,050	22,205	24,244	29,686
Total	\$ 359,508	\$ 358,678	\$ 358,215	\$ 373,232	\$ 378,669	\$ 378,118

Activity Personnel

No. of Positions	FT/PT	Title	FTE
1	Full-Time	Elected Treasurer	1.00
1	Full-Time	Accountant 1	1.00
1	Full-Time	Accounting Technician	1.00
1	Full-Time	Accounting Clerk	1.00
1	Full-Time	Administrative Clerk III	1.00
1	Part-Time	Administrative Clerk	.50

Total Program 5.50

Treasurer – Treasury/Tax Billing

2012 Budget Highlights

Personnel

-

Operations

-

Capital

-

County Commission Goals/Activity Response

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

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.

Be a Model for Excellence in Government

- Improve public 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 Communications

- Questionnaire and informational inserts placed in tax bills.

To be the Employer of Choice

- Office Policy Manual - keep updated for all employees;
- Implement target market for employees with department; and,
- Retain current staff.

GENERAL GOVERNMENT

Treasurer – Treasury/Tax Billing

WORKLOAD INDICATORS / PERFORMANCE MEASURES

Workload Indicators

Indicator	Actual FY 2009	Actual FY 2010	Estimated FY 2011	Projected FY 2012
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 2009	Actual FY 2010	Actual FY 2011	Projected FY 2012
1. Taxes billed	\$114,357,109	\$122,565,384	\$127,000,000	132,000,000
2. Taxes collected	115,046,193	120,728,058	125,000,000	130,000,000
3. Cleared warrants	127,185,557	117,917,273	100,000,000	110,000,000
4. Investment earnings	1,868,965	1,232,488	1,000,000	1,000,000
5. Miscellaneous receipts collected	133,544,823	111,154,285	110,000,000	108,000,000
6. Investments	101,046,190	76,372,039	65,000,000	65,000,000

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 \$15 million in FY2010 (represents nearly 7% of all revenue collected by the County Treasurer). As of May 2011 (FY11), Gallatin County Motor Vehicle Department has collected \$13 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 collection has remained consistent over the past 5 years.

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 a 12% decrease in transactions, processing just under 91,000 transactions, for the time period of April 2009 through April 2010 (10,000 less transactions than April 2008 through April 2009). This compares to the County's population ranking 3rd in the state (90,243 estimate).

Activity Goals

- Ease of titling and registration - continue implementation of on-line registration.
- Continue appointment line.
- Established informational booth.
- Lobby for sufficient space for Motor Vehicle office and storage.
- 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
- Reduction of one full time clerk

GENERAL GOVERNMENT

Treasurer – Motor Vehicle

Activity Budget

TREASURER - Motor Vehicle Activity

Object of Expenditure	Actual FY 2010	Final FY 2011	Actual FY 2011	Request FY2012	Preliminary FY2012	Final FY2012
Personnel	\$ 442,839	\$ 468,787	\$ 466,251	\$ 439,127	\$ 447,745	\$ 448,863
Operations	51,033	50,733	49,828	48,195	50,267	50,267
Debt Service	-	-	-	-	-	-
Capital Outlay	1,452	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	\$ 495,324	\$ 519,520	\$ 516,079	\$ 487,322	\$ 498,012	\$ 499,130

Budget by Fund Group

General Fund	\$ 495,324	\$ 519,520	\$ 516,079	\$ 487,322	\$ 498,012	\$ 499,130
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 495,324	\$ 519,520	\$ 516,079	\$ 487,322	\$ 498,012	\$ 499,130

Funding Sources

Tax Revenues	\$ 211,859	\$ 240,451	\$ 235,642	\$ 176,244	\$ 241,261	\$ 253,050
Non-Tax Revenues	235,319	266,859	264,190	69,836	259,855	176,244
Cash Reappropriated	48,146	12,210	16,247	241,242	(3,103)	69,836
Total	\$ 495,324	\$ 519,520	\$ 516,079	\$ 487,322	\$ 498,012	\$ 499,130

Activity Personnel

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

Treasurer – Motor Vehicle

2012 Budget Highlights

Personnel

- Reduction of one FTE

Operations

-

Capital

-

County Commission Goals/Department Response

The County Commission established a set of overarching goals for the County government. Listed below are the County Commission's goals, followed by the methods by which Treasurer-Motor Vehicle is striving to fulfill those goals.

Exceptional Customer Service

- Analyze and determine the facilitation of the lobby information center for FY 2012.
- 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.

GENERAL GOVERNMENT

Treasurer – Motor Vehicle

WORKLOAD INDICATORS / PERFORMANCE MEASURES

Workload Indicators

Indicator	Actual FY 2009	Actual FY 2010	Estimate FY 2011	Projected FY 2012
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	Actual FY 2009	Actual FY 2010	Estimate FY 2011	Projected FY 2012
1. Number of Titles processed	24,320	25,000	26,000	
2. Number of Registrations processed	66,061	70,000	72,000	

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. In July 2006, personnel was reduced from 2 part-time employees to 1 part-time employee.

Delinquent tax collection has three primary functions:

- 1) Delinquent tax research, notification and collections;
- 2) Tax lien assignments, redemptions, and tax deed processing; and,
- 3) Bankruptcy filings and tracking.

The decrease in personnel shows the low delinquent tax amounts still to be collected.

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. Without the collection of \$5.5 million in Real Property Taxes, \$330,508 in Personal Property Taxes and \$88,852 in Mobile Home taxes during FY2011 all taxpayers would be paying higher taxes.

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.
- Develop and utilize customer survey.
- Fair, evenhanded application of the laws relative to collection of delinquent taxes.
- Maintain accurate databases on delinquent tax process, procedures and activity.
- 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 \$9,600 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

Object of Expenditure	Actual FY 2010	Final FY 2011	Actual FY 2011	Request FY 2012	Preliminary FY 2012	Final FY 2012
Personnel	\$ 24,355	\$ 23,658	\$ 24,941	\$ 23,679	\$ 24,244	\$ 24,012
Operations	26,243	28,732	21,025	27,679	27,698	27,698
Debt Service	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-
Total	\$ 50,598	\$ 52,390	\$ 45,966	\$ 51,358	\$ 51,942	\$ 51,710

Budget by Fund Group

General Fund	\$ 50,598	\$ 52,390	\$ 45,966	\$ 51,358	\$ 51,942	\$ 51,710
Special Revenue Funds	-	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 50,598	\$ 52,390	\$ 45,966	\$ 51,358	\$ 51,942	\$ 51,710

Funding Sources

Tax Revenues	\$ 15,756	\$ 17,828	\$ 17,471	\$ 17,211	\$ 18,049	\$ 17,414
Non-Tax Revenues	31,457	33,658	33,321	30,296	32,965	29,490
Cash Reappropriated	3,385	904	(4,827)	3,851	929	4,806
Total	\$ 50,598	\$ 52,390	\$ 45,966	\$ 51,358	\$ 51,942	\$ 51,710

Activity Personnel

No. of Positions	FT/PT	Title	FTE
1	Part-Time	Delinquent Tax Collector	.46
Total Program			0.46

Treasurer-Delinquent Tax Collection

2012 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 County Commission's goals, followed by the methods by which Treasurer - Delinquent Tax Collection is striving to fulfill those goals.

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
- CD Rom 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

- Office Policy Manual – keep updated for all employees
- Retain current staff

GENERAL GOVERNMENT

Treasurer-Delinquent Tax Collection

WORKLOAD INDICATORS / PERFORMANCE MEASURES

Workload Indicators		Actual	Actual	Estimate	Projected
Indicator		FY 2009	FY 2010	FY 2011	FY 2012
1.	+ / - Real Estate tax delinquency rates	.0054%	.0065%	.0058%	.0052%
2.	+ / - Mobile Homes/Businesses delinquency rates	.0067%	.0179%	.0192%	.0150%
3.	Assignments activity numbers	156	325	90	100
4.	Redemption activity numbers	112	105	181	150

Performance Measures		Actual	Actual	Estimate	Projected
Measure		FY 2009	FY 2010	FY 2011	FY 2012
1.	Delinquencies collected	\$3,800,000	\$6,395,000	\$7,000,000	\$5,200,000
2.	Tax Lien assignments	269,558	912,770	847,287	550,000
3.	Redemption & Tax Deed processing	327,000	432,000	604,840	650,000
4.	Bankruptcy filings and tracking	12	24	19	25

Comments