



Texas Agricultural Extension Service

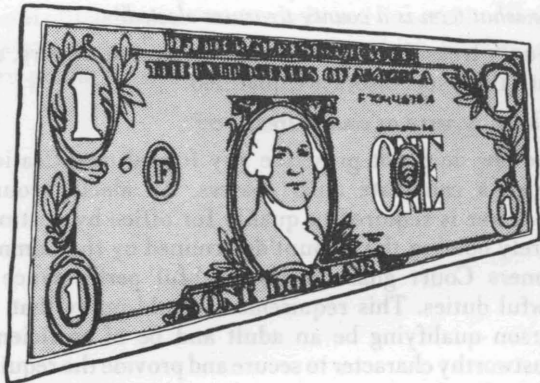
People Helping People

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Your

TEXAS COUNTY TREASURER

In Action



YOUR TEXAS COUNTY TREASURER IN ACTION

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The county treasurer occupies an important role in the fiscal operations of the various county governments in Texas. To assist the public in understanding the function of this particular public office, this leaflet provides some answers to questions which are frequently asked. Encouraging and stimulating increased knowledge of Texas laws is one of the vital services provided by county officials. Texas county treasurers are personally and professionally committed to the task of keeping the public fully informed in governmental affairs as an essential method of assuring public confidence in the integrity of county fiscal processes.

Does every Texas county have a county treasurer?

The office of county treasurer was established by our State Constitution to have a treasurer serve in every Texas county. However, a constitutional amendment has been approved to allow certain counties to hold elections to keep or eliminate the elected treasurer.

How does a person become county treasurer?

Art. 16, Sec. 44, of the Texas Constitution provides that a county treasurer shall be elected by the qualified voters of each county.

For what term is a county treasurer elected?

County treasurers hold office for a term of 4 years, and until their successors are qualified.

Who may serve as county treasurer?

The law does not prescribe any formal qualifications which a candidate must possess. An elected county treasurer is required to qualify for office by posting a surety bond in the amount determined by the Commissioners Court guaranteeing faithful performance of lawful duties. This requirement would imply that the person qualifying be an adult and be of sufficiently trustworthy character to secure and provide the required surety bond.

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Are there training programs available or required to assist county treasurers in obtaining knowledge of the duties and responsibilities of their office?

Each county treasurer must be certified for competency at least once in a 24-month period, pursuant to Art. 1705a of *Vernon's Annotated Civil Statutes*. Texas A&M University has contracted, through the V. G. Young Institute of County Government, to furnish a continuing education program in cooperation with officers of the County Treasurers' Association of Texas. This program consists of 20 classroom hours each year and addresses the duties and responsibilities of the county treasurer's office, along with other related subjects. One full 20-hour course must be attended to receive certification.

What are the primary duties of the county treasurer?

Art. 1709a, of *Vernon's Annotated Texas Statutes* states in part:

The County Treasurer, as chief custodian of county finance, shall receive all monies belonging to the county from whatever source derived; keep and account for the same in a designated depository or depositories; and pay and apply or disburse the same, in such manner as the Commissioners Court may direct, not inconsistent with constituted law.

Who makes deposits to the county treasury?

The elected county officials who receive funds in the course of their duties are required to deposit such county funds into the treasury.

Deposits are made on deposit warrant to the county clerk who then transfers funds to the county treasurer. The Commissioners Court may adopt an order relieving the county clerk of all duties relating to deposit of funds in counties with auditors. The county treasurer credits such receipts to the appropriate fund and deposits them in the bank or banks designated in the depository contract.

Might persons other than county officials make deposits to the treasury?

Any monies owed to the county not collected by other county officials may be paid to the county treasurer. The county treasurer prepares a receipt in triplicate, gives one to the depositor, one to the county auditor and retains one copy.

What purpose is served by maintaining a treasury in this manner?

This system of maintaining a treasury provides an

important check-and-balance record on money flowing both in and out of county government. Other statutory safeguards allow the county auditor to examine, without prior notice to an official, the records of any county office to ascertain the accuracy of those records.

What monies paid to county officials are not required to be deposited into the treasury?

All receipts of any official belonging to the county must be turned over to the county treasurer daily. The county tax assessor-collector deposits funds with the county treasurer in accordance with the procedures prescribed in the Tax Code. Certain funds held as child-support payments or money in the registry of a court are handled according to specific court orders.

How does the county pay its bills?

All bills must be first approved for payment by the Commissioners Court. The county clerk, who serves as clerk of the Commissioners Court, then joins with the county treasurer in signing warrants drawn on the treasury or checks drawn on county funds maintained in the designated depository bank. In counties having auditors, where the provisions impose like duties as required of the county clerk, the clerk is relieved of the duties of preparing and signing warrants or checks. The county auditor countersigns all checks except jury checks. Jury checks or warrants are prepared by county clerks and district clerks on order of the court's judge and countersigned by the county treasurer. The county treasurer is the proper official authorized to make delivery of all county checks or warrants to the payee.

What should be the treasurer's response if he believes an improper expenditure of county funds has been authorized?

The statute says the county treasurer must act in the manner directed or required by the Commissioners Court. If he believes the court has acted improperly, he should call this matter to the Court's attention for its reconsideration and redetermination.

How does the county treasurer assure the safekeeping of county funds as required by law?

Since most counties maintain county funds in local banks, the county treasurer acts as the chief liaison between the county and all depository banks. In this capacity, he maintains records of all deposits and withdrawals, and reconciles all bank statements, thus assuring their accuracy and the safety of county funds.

Is the county treasurer subject to other statutory requirements?

Yes, the county treasurer is required to submit a detailed

quarterly report on county finance to the members of the Commissioners Court, who must inspect and verify it.

What role does the county treasurer have in formulating county fiscal policy?

The county treasurer performs no direct role in determining the fiscal policy a county government will follow. Indirectly, however, the county treasurer, by maintaining fiscal records for daily use by the Commissioners Court, can materially aid the Court in its fiscal decisions.

How are unappropriated funds and/or funds not needed immediately to meet the financial obligations of the county handled?

As fiscal officer, the county treasurer invests all funds available in accordance with the direction of the Commissioners Court, the provisions of the depository contract and the provisions of law. A substantial revenue may be realized by prudent management of these funds. It is the county treasurer's responsibility to keep and account for such funds.

What confidence can the public have in the fiscal structure of county government?

Texas county government is structured in a manner which requires county financial undertakings to be open to the public and within the actual and official knowledge of more than one elected official. The county treasurer is an integral part of this system of internal controls designed to prevent excessive concentration of power in one official. The dispersion of public fiscal duties among several officials assures an orderly and honorable administration of public finance in ways which inspire and merit public trust.



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Educational programs conducted by the Texas Agricultural Extension Service serve people of all ages regardless of socioeconomic level, race, color, sex, religion, handicap or national origin.

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