

Texas County Treasurer 101



Way back when...

- COUNTY TREASURER. The Constitution of 1876 provides for the biennial election of a county treasurer in each county. During the Republic of Texas the duties of the office were performed by the county clerk. The Constitution of 1845 provided for a separate officer appointed by the county board, but in 1850 the office was made elective with a term of two years. This provision has been maintained under each of the succeeding constitutions. A constitutional amendment in 1954 increased the term of office to four years. The chief functions of the county treasurer are to receive county funds and disburse them as directed by the county commissioners' court. He also examines the books of all county officers who receive any money.

All the Legal Stuff...



Constitution, Code & Combination

Texas Constitution

Article 16, Sec. 44

- **Sec. 44. COUNTY TREASURER AND COUNTY SURVEYOR.** (a) Except as otherwise provided by this section, the Legislature shall prescribe the duties and provide for the election by the qualified voters of each county in this State, of a County Treasurer and a County Surveyor, who shall have an office at the county seat, and hold their office for four years, and until their successors are qualified; and shall have such compensation as may be provided by law.

Local Government Code

§83.001

- **Sec. 83.001. ELECTION.**
The county treasurer is elected at each general election in which the office of governor is to be filled for a full term.

Assuming Office

- Election
- Requirements to hold Office
- Bonding Requirements
 - Local Government Code 83.002
- Funding

Local Government Code

§113.001

- **Sec. 113.001. COUNTY TREASURER AS CHIEF CUSTODIAN OF MONEY.** The county treasurer, as chief custodian of county funds, shall keep in a designated depository and shall account for all money belonging to the county.

Local Government Code

§2256.008

- **Sec. 2256.008. INVESTMENT TRAINING; LOCAL GOVERNMENTS.** (a) Except as provided by Subsections (a-1), (b), (b-1), (e), and (f), the treasurer, the chief financial officer if the treasurer is not the chief financial officer, and the investment officer of a local government shall:

Educational Requirements

Mandatory

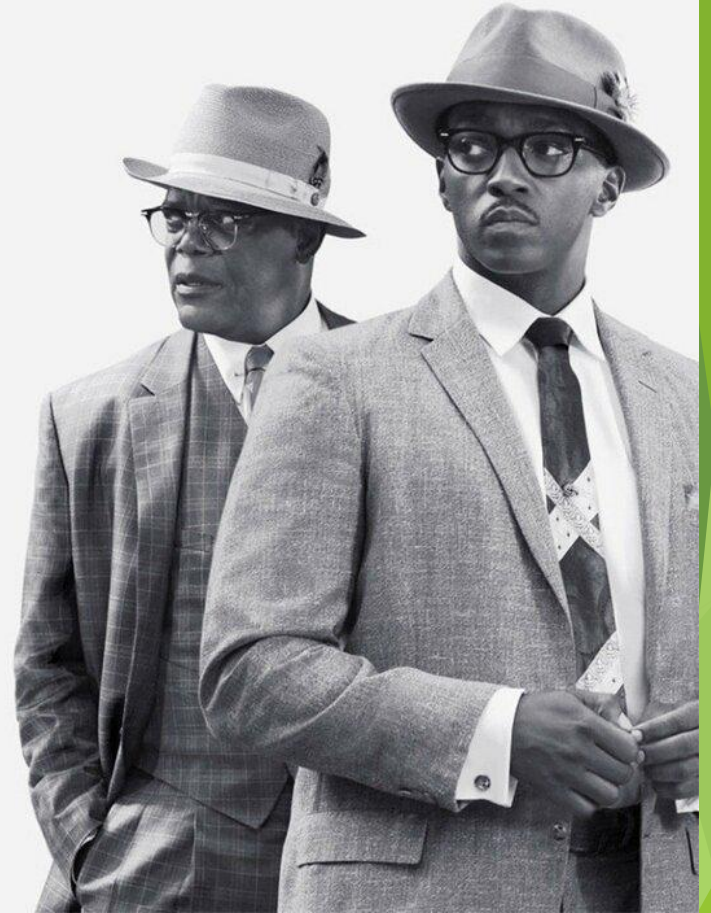
- Continuing Education
 - LGC 83.003
 - 20 hours per year
- Public Funds Investment Act
 - Government Code Chapter 2256
 - 10 hours every 2 years

Discretionary

- County Investment Officer
 - Any county official
 - varied amount of continuing education based upon number of years you have been certified
 - 20 - 15 hours per year

Here's what we do...

THE **BANKER**

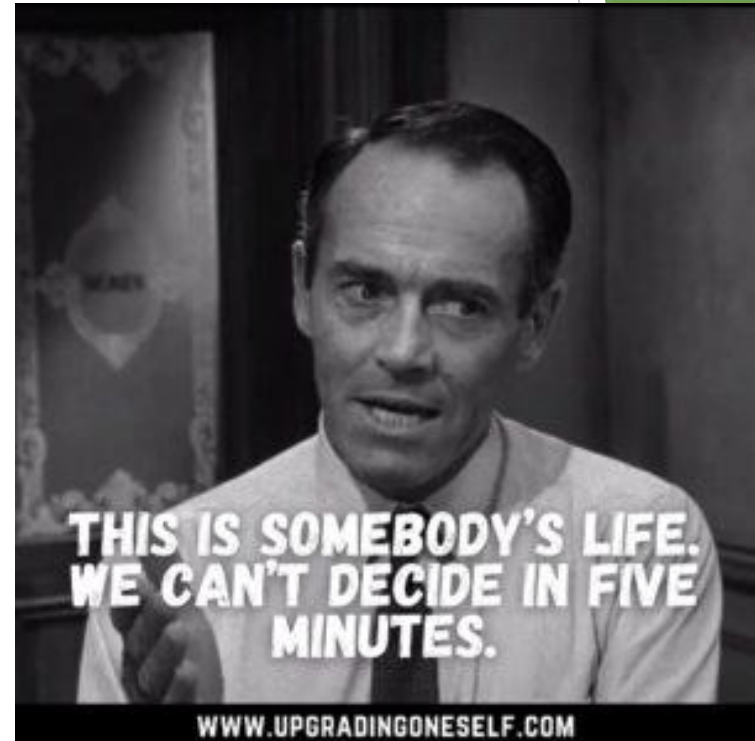


County Banker

- Daily Cash Management
 - Accounts Receivable
 - Banking Corrections
- Liaison between bank and county departments
 - New Accounts
 - New Users
- Bank Reconciliation
- Fraud Prevention
- Depository Contract

Jury Payments

- Periodic Payments to Jurors
 - Weekly
 - Monthly
- Charitable Organization Donation Administration



Quarterly Reports

State Fees & Fines



AND here's some other things we might do...

Investments

- Daily Investment Decisions
- Preservation of Principle
- Ensures proper liquidity of funds
- Investment Policy



Speaking of investments....



What about the
treasurer's report?

Payroll

- Timekeeping
- Production of Payroll
- Benefit Accrual Administrators
- Direct Deposit Programs
- Benefits/Deductions Payable
- Garnishment Administrators
- Quarterly 941's to IRS
- Annual W2's



Human Resources

- Job/Applicant Processing
- Job Classification
- Compensation
- Benefits Administrator
- Compliance
- Development of Personnel Policies
- Training
- Workers Compensation
- Unemployment
- Risk Management



Here's some more things we might help with...

- County Budgets
- Grants & Contracts
- County Indebtedness
- Accounts Payable
- Vendor/Supplier Payments
- Validates authenticity of invoices
- Validates appropriate funding allocation
- Submits claims to Commissioners Court for Approval and Recording
- Disburses Payments
- 1099's to IRS

And yet, there's still more...

- Indigent Health Care Claims Processing
- Collections
- Holds Collateral for Bail Bond Companies
- Unclaimed Properties
- Hotel Occupancy Tax
- Drainage District Treasurer
- And other duties as needed

IYKYK....AND NOW YOU DO

Now you know the
“things” we do...now lets
really get to know your
County Treasurer

244



Population Breakdown:

- 154 County Treasurers serve in counties with less than 25,000 in population
- 28 County Treasurers serve in counties with a population between 25,001 - 50,000
- 29 County Treasurers serve in counties with a population between 50,001 - 100,000
- 33 County Treasurers serve in counties with a population in excess of 100,000

Pop Quiz - Treasurer 101



How many treasurers are there?

- A. 244
- B. 254
- C. 245
- D. 234

Answer:

As of 2024, there are 244 County Treasurers in Texas.

When is the county investment report due?

- A. Weekly
- B. Monthly
- C. At least Quarterly
- D. At least Semi-Annual

Answer: At least Quarterly, although many treasurers include the investment report monthly in their regular treasurer's report.

True or false?

The position of County Treasurer
is Constitutional

TRUE

Review

- Outline current legal authority
- Examine procedure for assuming office
- Explain basic responsibilities

Resources

- www.county.org
- <http://www.statutes.legis.state.tx.us/>
- <http://www.oag.state.tx.us>
- <http://www.americanpayroll.org>

Thank You!



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