

Milam County Treasurer



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OFFICE OF COUNTY TREASURER IN TEXAS

The county treasurer is elected by the voters of each county for a term of four years and must maintain an office at the county seat (Texas. Constitution article XVI, Sec 44; Local Government Code Chapter 83). Legislatively prescribed duties fall into funds in custody. The county treasurer occupies an important role in the fiscal operations of almost every county in Texas. As the county's banker, the treasurer is the chief custodian of all county finances.

Article XVI, 44 of the Texas Constitution states, "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.... 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"

County treasurers must secure a bond before executing their official duties of office. The amount of this bond is determined by the commissioner's court, but may not exceed more than ½ of 1% of the total of all maintenance and operation funds. The bond is payable to the county judge. In addition to these requirements, county treasurers are required to obtain twenty hours of continuing education annually that is sponsored by an institution of higher learning.

All funds belonging to the county received by any county official must be turned over to the county treasurer daily, although counties under 50,000 in population may relax this requirement up to thirty days. Certain funds, such as child support payments or money in the registry of a court, are handled according to specific court orders. All other fines, forfeitures and related fees are to be paid over to the county treasurer. Any monies owed to the county not collected by the other county officials may also be paid to the county treasurer.

The county treasurer is required to keep all county funds in the county depository. Most counties maintain funds in a local bank and the county treasurer acts as the chief liaison between the county and all depository banks. In this capacity, the treasurer maintains records of all deposits and withdrawals, and reconciles all bank statements, thus assuring their accuracy and the safety of all county funds.

Some duties fall to the county treasurer regarding the registration and custody of the proceeds of certain bonds issued by the county. They serve as the financial manager and coordinator of all revenue bonds and funds, including initial issuance establishment of accounts, acceptance of original funds and payment of accounts. An account of the principal and interest paid on courthouse, jail, road and related improvements bonds must also be maintained by the treasurer. The treasurer also serves as custodian of the sheriff's bail bond collateral.

It is the responsibility of the county treasurer to disburse all money belonging to the county. After expenditures have been approved by the court, the treasurer processes payments. Then, the county treasurer and county clerk or county auditor join together to sign warrants drawn on the county treasurer or checks drawn on county funds. Jury checks are prepared by the county and district clerks on order of the court's judge and are countersigned by the county treasurer; in some counties, this may also be a duty of the county treasurer. The county treasurer is the proper official authorized to make delivery of county checks to the payee.

In most counties, the treasurer is charged with payroll responsibility, and may also serve as facilitator for social security, county retirement, group health insurance, credit union, deferred compensation, garnishments and savings bond deductions for county employees.

Regular reports on county finances are submitted by the treasurer to the members of commissioner's court to inspect and verify. By statute, the court must approve the treasurers' report and the county judge and all commissioners must file an affidavit with the county clerk as well as publish in the newspaper a statement reflecting the court's compliance with the statute. The county treasurer performs no direct role in determining the fiscal policy of a county; this is set by the commissioner's court. However, the county treasurer may aid the court in its fiscal decisions.

The office of county treasurer can have many miscellaneous duties. If a county does not have an auditor, the county treasurer is vested with the responsibility of examining the accounts, dockets and records of the sheriff, justices of the peace, constables, tax assessor-collector and clerk's offices. The county treasurer may be permitted or required at times to act as the treasurer for other districts or local government entities. Some examples include navigation districts, drainage districts, levee improvement districts and hospital districts.

A county treasurer also has limited authority to institute a lawsuit on behalf of the county to recover or collect county money. The county treasurer may direct prosecution to recover any debt that may be due to the county.

As the fiscal officer of Texas counties, the county treasurer plays a key role in successful management of county government.

The following compilation lists specific statutory responsibilities under these three general categories. A fourth category includes legislation qualifying the treasurer to serve and other miscellaneous statutes.

COUNTY TREASURER

DUTY/RESPONSIBILITY	AUTHORITY
1. DESCRIPTION OF OFFICE	
	Local Government Code
Before assuming duties must make bond payable to county judge in amount set by commissioners court;	Sec. 83.002
Must make another bond or bonds if required by commissioners court;	Sec. 83.002
Must complete continuing education courses;	Sec. 83.003
May appoint person to act in treasurer's place with commissioners court approval;	Sec. 83.005
Written appointment of assistant treasurer under seal of county court;	Sec. 83.009
Failure to provide required bonds results in removal from office;	Secs. 83.002, 83.004
Vacancy filled by commissioners court by majority vote;	Sec. 87.041
Appointed treasurer must take oath and make bond within 20 days of notification;	Sec. 83.004
Keep office at county seat;	Sec. 291.002
Can have auxiliary offices under certain circumstances;	Sec. 292.001 et seq.
Removal from office by district judge for incompetence;	Secs. 83.003, 87.012, 87.013
	Health and Safety Code
With voter approval may register dogs, issue tags, and collect tax;	Chapter 822
	Texas Constitution
Hold office for four years.	Sec. Art. XVI, Sec. 44
2. RESPONSIBILITY FOR MONIES COLLECTED	
	Local Government Code
Responsibility for receiving all money due the county from whatever source;	Sec. 113.003
Responsibility for all money coming into the treasury;	Sec. 113.001 et seq.
Chief custodian of county funds;	Sec. 113.001
Issue receipt to tax collector for monies deposited into treasury from property tax;	Sec. 112.032
Recovery of legal fees and other costs incurred by county in prosecution to collect debt;	Sec. 113.902

COUNTY TREASURER

DUTY/RESPONSIBILITY	AUTHORITY
2. RESPONSIBILITY FOR MONIES COLLECTED, continued	
	Local Government Code
Issue receipt to tax collector for monies deposited into treasury from occupation tax;	Sec. 112.035
Issue receipt for money collected by sheriff in judgments, fines, forfeitures, and penalties and deposited into treasury;	Sec. 112.051
Issue receipt to justice of the peace for deposit of collected fines into treasury;	Sec. 112.052
Issue receipt for money received in sale of estray and keep records of transaction;	Sec. 112.053
Procedure for receipt of money for deposit in treasury;	Sec. 113.023
Collect fees for returned checks, stop payment orders, copies of certain records;	Secs. 118.141–118.144
May accept gift or donation of salary of county or precinct official;	Sec. 152.002
Serve as custodian of funds collected from tax levy to retire bonds funding seawall construction;	Sec. 571.010
	Transportation Code
Issue receipt of fee payment for license to operate ferry;	Sec. 342.103
	Government Code
Receive jury fees and fines collected by county clerk;	Sec. 51.402
Receive bond from county judge;	Sec. 26.001
Direct donations of prospective juror donations of reimbursement to specified agencies and programs.	Sec. 61.003
Investment training for county treasurers;	Sec. 2256.008
	Health and Safety Code
Receive money from sale of bonds for public hospital district;	Sec. 282.078

COUNTY TREASURER

DUTY/RESPONSIBILITY	AUTHORITY
2. RESPONSIBILITY FOR MONIES COLLECTED, continued	
	Agriculture Code
Serve as treasurer of Wind Erosion Conservation District when created by county;	Sec. 202.021
Deposit and disburse funds from the sale of impounded animals;	Sec. 142.013 Natural Resources Code
Accept filing fee for application for permit to excavate sand, marl, gravel, or shale;	Sec. 61.214
	Water Code
Serve as treasurer of navigation district.	Sec. 61.078
3. DISBURSEMENT OF FUNDS	
The county treasurer is responsible for disbursement of all funds in the county treasury.	
	Local Government Code
All orders for payment issued against treasurer must be signed and attested by clerk of judge of issuing court;	Sec. 113.042
All orders for payment on county treasurer except orders for payment for jury service must be countersigned by auditor;	Secs. 113.043, 113.065, 113.901
Responsible for expending money from the treasury in accordance with the directions of the commissioners court and honoring orders for payment issued by authorized county officials;	Sec. 113.041
Shall not pay any money out of treasury except in pursuance of certificates of authorized county officials;	Sec. 113.041
Follow specified procedure for handling orders for payment;	Sec. 113.042
Maintain claim register of all claims against county--no payment until registered.	Sec. 113.061

COUNTY TREASURER

DUTY/RESPONSIBILITY	AUTHORITY
4. RECORDKEEPING AND REPORTING	
The county treasurer is responsible for accounting for all funds in the county treasury and submits periodic reports to the commissioners court for approval.	
	Local Government Code
Make available to auditor on request records and cash in custody of treasurer for inspection;	Sec. 115.003
File monthly report in clerk's office showing amount of claims and classification;	Sec. 114.061
Presentation to commissioners court of tabular statement, if no county auditor;	Sec. 114.021
If no county auditor, publish exhibit reflecting amounts paid from county funds as well as indebtedness;	Sec. 114.022
Issue receipt for report of claims required to be submitted to treasurer;	Sec. 113.063
Keep detailed accurate accounts showing all transactions of the office, vouchers accompanying report to commissioners court for comparison;	Secs. 113.002, 113.045
Treasurer's reports to be approved by commissioners court each regular term and affidavit filed with the clerk and record in minutes;	Sec. 114.026
Keep true account of receipts and expenditures of money and of debts due to and from county;	Secs. 113.002, 113.902
Provide detailed report of all monies received and disbursed to commissioners court each regular term;	Sec. 114.026
Examine accounts, dockets, and records of clerks, sheriff, justices of peace, constables, and tax collectors and make report to commissioners court;	Sec. 115.901
Keep accounts of all monies accruing to office;	Sec. 114.041
Report to commissioners court at each regular term on all money collected and expended;	Sec. 114.044
Classify funds into three classes;	Sec. 113.004
Transfer money from one fund to another at direction of commissioners court;	Sec. 113.004
Maintain separate fund for county library;	Sec. 323.007
Maintain separate County Law Library Fund;	Sec. 323.023
Deliver all money, securities, and other property of county to successor;	Sec. 83.004

COUNTY TREASURER

DUTY/RESPONSIBILITY	AUTHORITY
4. RECORDKEEPING AND REPORTING, continued	
	Local Government Code
Not responsible for loss of funds due to negligence of depository.	Sec. 113.005
Receive and reconcile canceled checks and orders for payment from county depository;	Sec. 113.008
Place court fees and interest from trust funds in general fund, if not done by auditor;	Secs. 117.054, 117.055
Transfer funds to designated depository;	Sec. 116.113
May collect reasonable research fee relating to collection of overdue county orders for payment and checks;	Sec. 116.120
Account of county treasurer charged with amount of each fund for which receipts are issued, and for money paid out;	Sec. 112.054
Classify claims and maintain register of all claims against county; follow specified procedure for registration of claims;	Sec. 113.061
	Government Code
Register bonds issued by county before delivery and keep account of the amount of principal and interest paid on each;	Sec. 1301.002
	Property Code
Enforcement of escheat law;	Chapter 76
	Water Code
Keep bond record for levee improvement district.	Sec. 57.212