

68.020 County treasurer -- Duties and powers.

- (1) The county treasurer shall receive and receipt for all money due the county from its collecting officers or from any other person whose duty it is to pay money into the county treasury, and shall disburse such money in such manner and for such purpose as may be authorized by appropriate authority of the fiscal court. The county treasurer shall not disburse any money received for any purpose other than that for which it was collected and paid over, and when money is paid out, the county treasurer shall take a receipt therefor. All warrants for the payment of funds from the county treasury shall be co-signed by the county treasurer and the county judge/executive, unless subject to a standing order as set out in KRS 68.275(3).
- (2) The county treasurer may, and when directed by the fiscal court shall, invest the funds of the county pursuant to KRS 66.480.
- (3) The county treasurer may, and when directed by the fiscal court shall, institute actions in the name of the county against all delinquent sheriffs or collectors of the county, and against anyone having money belonging to the county who fails or refuses to pay it over on demand when due. The county treasurer shall keep a record of all actions he or she is directed to institute on behalf of the county, showing their condition and the money collected thereunder.
- (4) The county treasurer shall keep an accurate detailed account of all money received and disbursed by him or her for the county, and shall keep books of accounts of the financial transactions of the county in the manner required by the uniform system of accounting prescribed by the state local finance officer.
- (5) The county treasurer shall, when required by the fiscal court, settle his or her accounts as county treasurer, and within thirty (30) days after the close of each fiscal year, he or she shall, unless his immediate predecessor has done so, make a full and complete settlement for the preceding fiscal year with the fiscal court or with a person or persons whom the fiscal court, by order of record, appoints to make settlement with the county treasurer. In case of a vacancy, the county judge/executive shall call a special meeting which shall proceed in the manner it deems proper to settle the accounts of the county treasurer.
- (6) Payment of approved expenses may be made by means of electronic funds transfers from an authorized account of the county. The signature requirement in subsection (1) of this section may be met via electronic signature.

Effective: June 27, 2025

History: Amended 2025 Ky. Acts ch. 153, sec. 7, effective June 27, 2025. -- Amended 1984 Ky. Acts ch. 14, sec. 1, effective July 13, 1984. -- Amended 1982 Ky. Acts ch. 57, sec. 5, effective March 9, 1982; and ch. 393, sec. 44, effective July 15, 1982. -- Amended 1980 Ky. Acts ch. 90, sec. 2, effective April 1, 1982; ch. 188, sec. 48, effective July 15, 1980; and ch. 289, sec. 1, effective July 1, 1980. -- Amended 1978 Ky. Acts ch. 197, sec. 2, effective June 17, 1978. -- Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 20, sec. 6, effective January 1, 1978. -- Amended 1962 Ky. Acts ch. 25, sec. 7. -- Amended 1960 Ky. Acts ch. 93, sec. 1. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 931, 935, 4114h-2.