

**Local Government Mandate Statement
Kentucky Legislative Research Commission
2026 Regular Session**

Part I: Measure Information

Bill Request #:	1994	Bill #:	SB 149/GA
Document ID #:	8427	Sponsor:	Sen. Greg Elkins
Bill Title:	AN ACT relating to the office of county treasurer.		

Unit of Government: City County Urban-County
 Charter County Consolidated Local Unified Local

Office(s) Impacted: Fiscal Court; County Treasurer

Requirement: Mandatory Optional

Effect on Powers & Duties: Modifies Existing Adds New Eliminates Existing

Other Fiscal Statement(s) that may exist: Actuarial Analysis Corrections Impact
 Health Benefit Mandate State Employee Health Plan

Part II: Bill Provisions and the Estimated Fiscal Impact Relating to Local Government

SB 149/GA would amend KRS 68.010 to change the timing of the appointment of county treasurers by the fiscal court to July 1 in the year following a local county election. The bill would require the county treasurer’s bond to be executed with an incorporated surety company authorized and qualified to serve as a surety on bonds in Kentucky.

The bill would revise the circumstances under which an acting county treasurer may be appointed. It would clarify that the absence of a county treasurer is a condition under which an acting treasurer may be appointed. It would allow the fiscal court to appoint an acting treasurer if the county treasurer is absent for any cause for more than five days, rather than the current thirty-day threshold that applies only to absence due to illness, incapacity, or causes beyond the treasurer’s control. It would also permit the appointment of an acting treasurer upon the termination of a county treasurer. Under these circumstances, the appointment of an acting county treasurer would be permissive rather than mandatory. The bill would limit the appointment of an acting county treasurer to sixty days or the end of the current treasurer’s term of office, whichever occurs first. Upon the conclusion of the sixty-day acting treasurer period, or at any time during that

period if the term of office has not ended, the fiscal court would be required to appoint a county treasurer to serve the remainder of the term.

The bill would authorize the fiscal court of any county to appoint a deputy county treasurer to serve at the pleasure of the fiscal court under the supervision of the county treasurer. The deputy county treasurer would be permitted to exercise all powers, duties, and responsibilities of the office of county treasurer, subject to any restrictions imposed by the fiscal court, and could serve as acting county treasurer when an acting treasurer is appointed. The deputy county treasurer would be required to take the constitutional oath of office before the fiscal court and execute a bond with an incorporated surety company authorized and qualified to serve as surety on bonds in Kentucky. The fiscal court would be permitted to pay the bond premium from county funds.

The fiscal impact of SB 149/GA is indeterminable, but is expected to be minimal to moderate depending upon whether a fiscal court elects to appoint a deputy county treasurer.

The fiscal impact of SB 149/GA on local governments would be unchanged from the bill as introduced. County treasurer salaries vary by county. The Kentucky Association of Counties reported in 2022 that county treasurer salaries ranged from \$9,409.40 to \$118,413.00. The bill does not address compensation for acting county treasurers or whether counties would continue paying a treasurer during periods of absence. Those matters would be governed by local policies or employment contracts. If a treasurer is absent or ill but remains in office, a county could incur overlapping employment costs if it chooses to compensate an acting treasurer separately. If the vacancy is due to resignation, termination, or death, an overlap in compensation is less likely. The bill's sixty-day limitation on acting treasurer appointments would limit the duration of any potential overlap.

The deputy county treasurer position would be optional. Counties could choose not to create the position. County budgets suggest that comparable "assistant treasurer" or treasurer office staff salaries vary. For example, Hopkins County's 2022 budget lists a County Treasurer Assistant/Human Resource Coordinator position at \$44,000.00, while Kenton County's 2024 salary schedule lists treasurer office staff salaries ranging from \$67,433.60 to \$117,873.60. These figures provide indicators of the potential salary range for a deputy county treasurer.

Bonds executed through an incorporated surety company carry a premium cost. SB 149/GA would require the county treasurer and any deputy county treasurer to execute a bond with a surety company authorized to do business in Kentucky, rather than allowing the use of individual sureties approved by the fiscal court. According to NFP, a surety company authorized in all 50 states, bonds generally cost between 1 and 5% of the face value of the bonding amount, any individuals with credit history issues can expect to pay a higher premium. As a result, the exact cost of a bond is indeterminable.

For counties that already use corporate surety bonds, the requirement to use such bonds would be cost neutral because those counties already incur bond premium costs. For counties that currently rely on non-surety arrangements and pay little or no premium, the bill could result in additional bond expenses. If a county elects to appoint a deputy county treasurer, the deputy's required bond would represent an additional cost that would not otherwise exist.

Data Source(s): LRC Staff; KACo; Hopkins County Fiscal Court; Kenton County Fiscal Court; NFP

Preparer: AS **Reviewer:** JB (MDA) **Date:** 3/18/26