

Job Description

COUNTY TREASURER Ballard County Fiscal Court

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The County Treasurer is appointed by the Fiscal Court and is responsible for fulfilling requirements set out by KRS 68.210, 68.020, 68.300, 68.360 and the Uniform Systems of Accounts for Kentucky Counties. The office prepares financial reports for the Fiscal Court and State Local Finance Officer.

The County Treasurer is responsible for receiving money due the county and for disbursing county funds, in a manner and for purposes, authorized by the Fiscal Court. The Treasurer must keep a detailed accounting of receipts and expenditures and report to the Fiscal Court monthly.

QUALIFICATIONS & SKILLS

- Bachelor's degree or equivalent work experience in bookkeeping, finance and/or accounting
- Demonstrated effectiveness in written and verbal communication
- Proficiency in Microsoft Office applications
- Experience with creating a culture of engagement, unity and teamwork

DUTIES AND RESPONSIBILITIES

The County Treasurer is the sole officer bonded to receive and receipt all money due to 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 as authorized by authority of the Fiscal Court.

The County Treasurer is responsible for budget compliance, processing of all financial transactions, investment policy, preparing monthly financial reports for the Fiscal Court, and quarterly reports for the State Local Finance Officer who oversees the financial obligations of county governments. An Annual Settlement is prepared for the Fiscal Court and with an Annual Financial Statement published at the close of the Fiscal Year.

The annual budget is managed by the County Treasurer with direction from the Fiscal Court. This consists of accounts payable, receivable, grant fund allocation and employee payroll.

PHYSICAL DEMANDS

While performing the responsibilities of the County Treasurer's job, the employee is required to talk and hear. The employee is often required to sit and use their hands and fingers, to handle or feel and to manipulate keys on a keyboard.

The employee is occasionally required to stand, walk, reach with arms and hands, climb or balance, and to stoop, kneel, crouch or crawl and lift up to 25 pounds; however, reasonable accommodations can be made to enable people with disabilities to perform job.

County Procedures for County Treasurer

- A. The Treasurer shall receive and deposit all funds due the County.
- B. County funds shall be paid out only on order of Fiscal Court.
- C. No expenditures may be made in excess of revenues or for purposes other than appropriated.
- D. No appropriations may be made which exceed adopted budget amounts.
- E. The Treasurer shall keep an Appropriation Expenditure Ledger. The ledger shall be a record of each budget appropriation, all expenditures from the appropriation and each budget fund.
- F. The Treasurer shall maintain a general ledger in which all transactions are entered, either in detail or in summary. Each fund (General Fund, Road Fund, Local Government Economic Aid, etc.) shall have a complete balancing set of general ledger accounts. Control accounts shall be established for the Cash Receipts Register and the Appropriation Expenditure Ledger.
- G. The Treasurer shall maintain a Cash Receipt Register containing columns for total cash received, source of revenue and miscellaneous revenue for each fund. The Finance Officer shall maintain a daily Cash Receipt Register.
- H. The Treasurer and Finance Officer shall maintain an Appropriation Expenditure Ledger. This ledger is a group of accounts supporting in detail the appropriation and expenditure accounts of the General Ledger. An account must be provided for each appropriation made in the budget. The original appropriation and all amendments and transfers authorized by order of the Fiscal Court shall be entered. All expenditures shall be charged to an appropriation account.
- I. The Treasurer and Finance Officer shall maintain a record of all warrants paid (except payroll) in chronological order in a Warrant Distribution Register. Columns shall

provide for date, payee, warrant number, appropriation expenditure account number and amount. Separate columns shall provide for each fund so that one register serves all funds.

J. The Treasurer or Finance Officer shall maintain a Payroll Authorization Book, designed to facilitate convenient preparation and certification of the payroll. One order of the Fiscal Court may be made to authorize payment for all employees for more than one payroll period.

K. The Treasurer or Finance Officer shall maintain an Individual Earnings Record for each employee, including gross earnings, deductions and net pay at the time computed.

L. The Treasurer shall maintain a Notes Payable Register which provides information on notes for temporary loans in anticipation of the current year's revenue, indicating the principal amount, interest rate, due date, fund and other necessary details.

M. The Treasurer shall maintain a Bond Register which records the history and authorization of each bond issue, whether general obligation bonds, revenue bonds or special levy bonds. A separate sheet shall be prepared for each issue.