



Interim Joint Committee
Local Government
Nov. 12, 2024

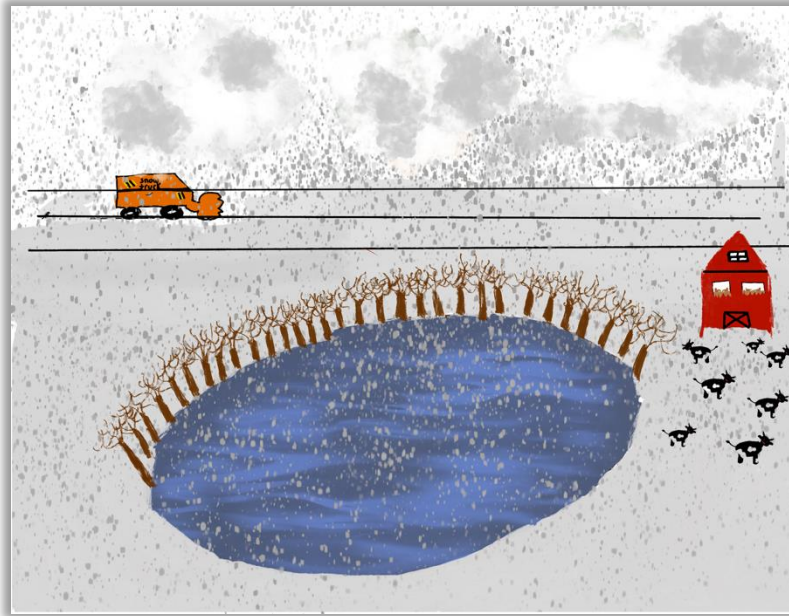
Stronger Counties. Stronger Kentucky.

I MY KY COUNTY

KACo Art Contest



Menifee County



Lincoln County



Washington County

I Love My KY County Art Contest



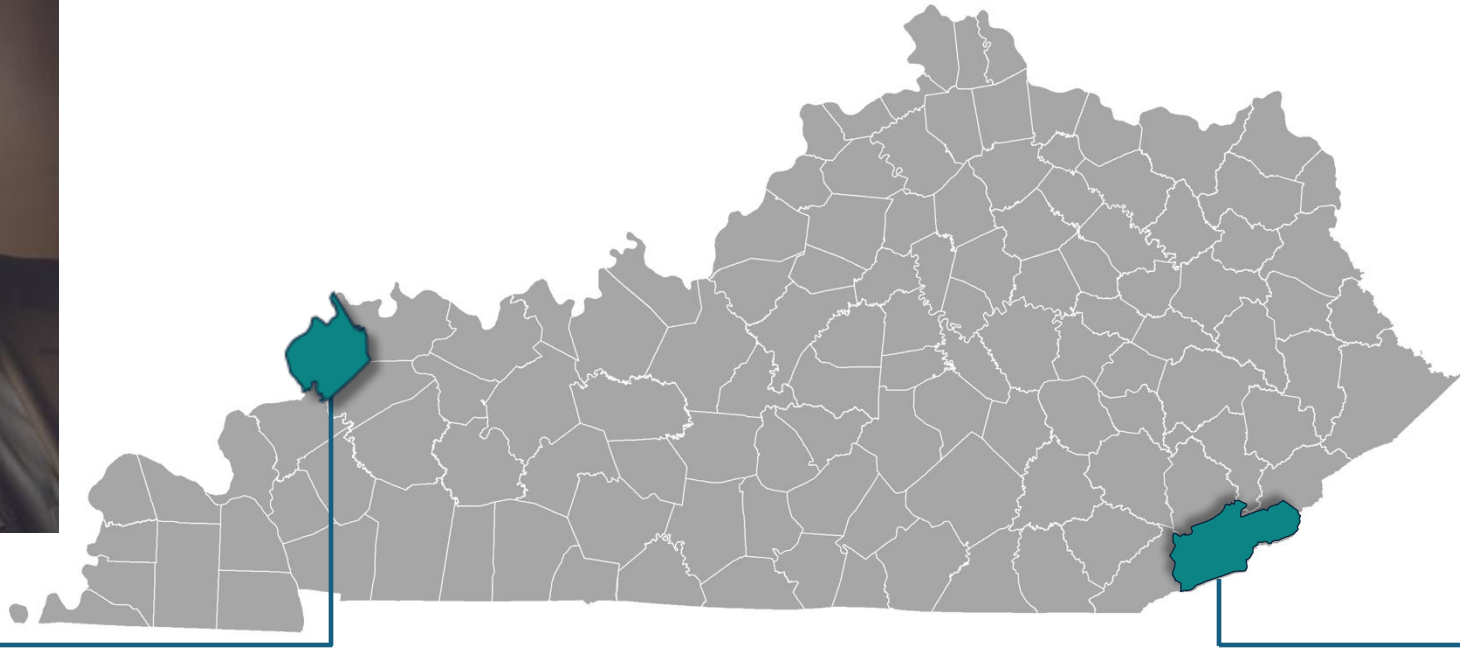
Graves County

The county perspective



Adam O’Nan

Union County
Judge/Executive
KACo 1st Vice President



Dan Mosley

Harlan County
Judge/Executive
KACo President-elect

The Kentucky Association of Counties represents and serves more than 1,500 county elected officials across the Commonwealth.

- Judge/Executive
- Magistrate/Commissioner
- County Clerk
- County Attorney
- Sheriff
- Jailer
- Circuit Court Clerk
- PVA
- Coroner
- Commonwealth's Attorney



2024 KACo listening tour



County issues



JAILS WATER SEWER GRANT FUNDING
ROADS BRIDGES EMS 911 ELECTIONS
BROADBAND FIRE PROPERTY TAXES
HOUSING CORONER ROADS EMS
EQUIPMENT AFFAIRS HOUSING
HOMELESSNESS WORKFORCE
ECONOMIC DEVELOPMENT JAILS SEWER
GRANT CLERK FEES
PROPERTY TAXES BROADBAND FIRE
REVENUE EMS 911 ELECTIONS GRANTS



1

Jails: our shared responsibility

2

Protect our county revenue streams

3

Maintain county road and bridge funding

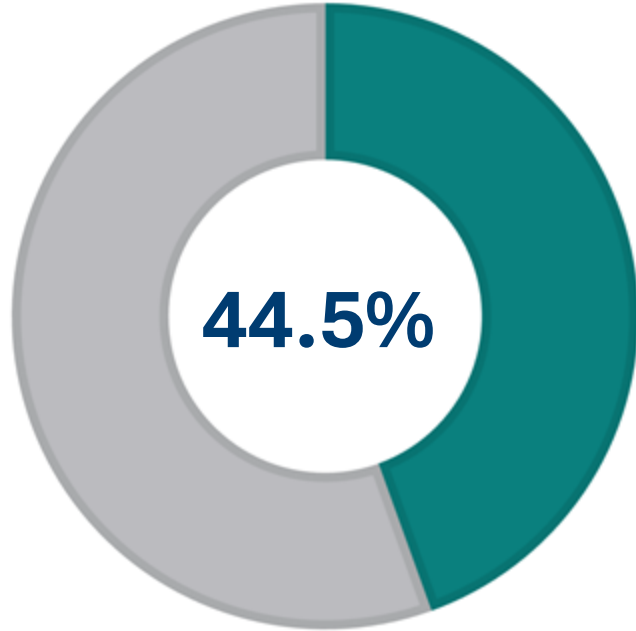


\$122.3 million
County transfers
from general fund
to jail fund

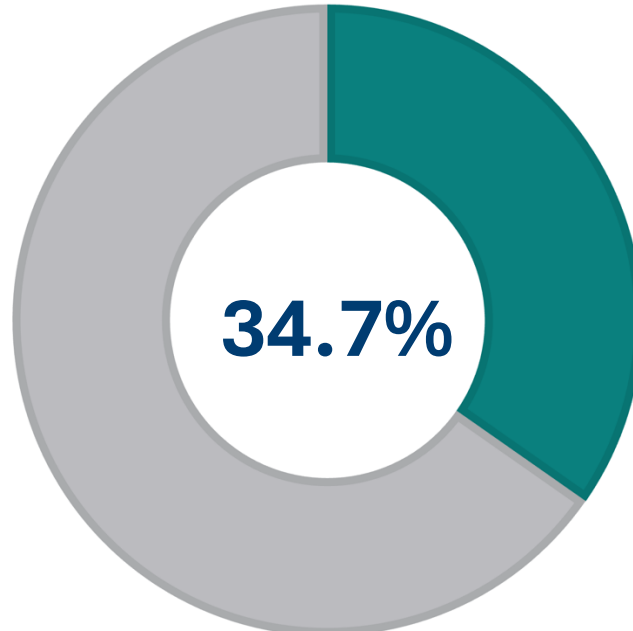


Source: FY23 UFIR, Excludes Jefferson and Fayette

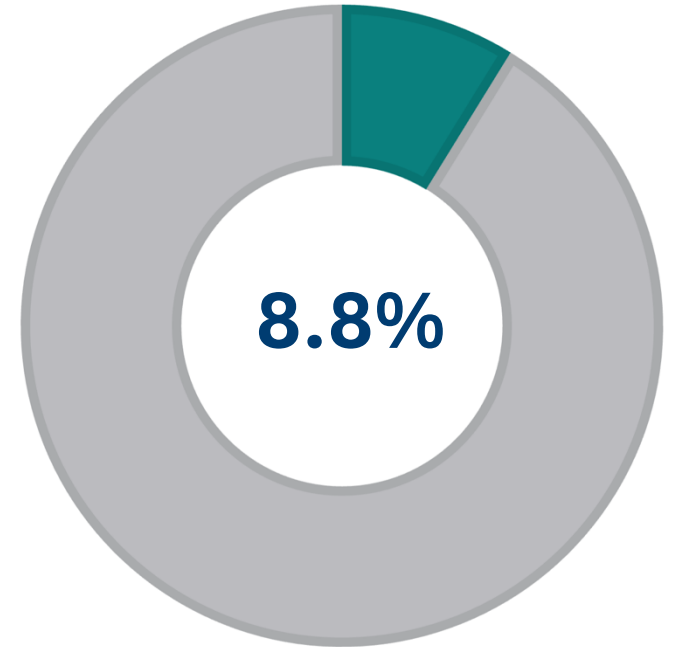
Top county revenue sources



**Occupational
License Fee**
\$387 million



**Property
Tax**
\$302 million



**Insurance
Premium Tax**
\$77 million

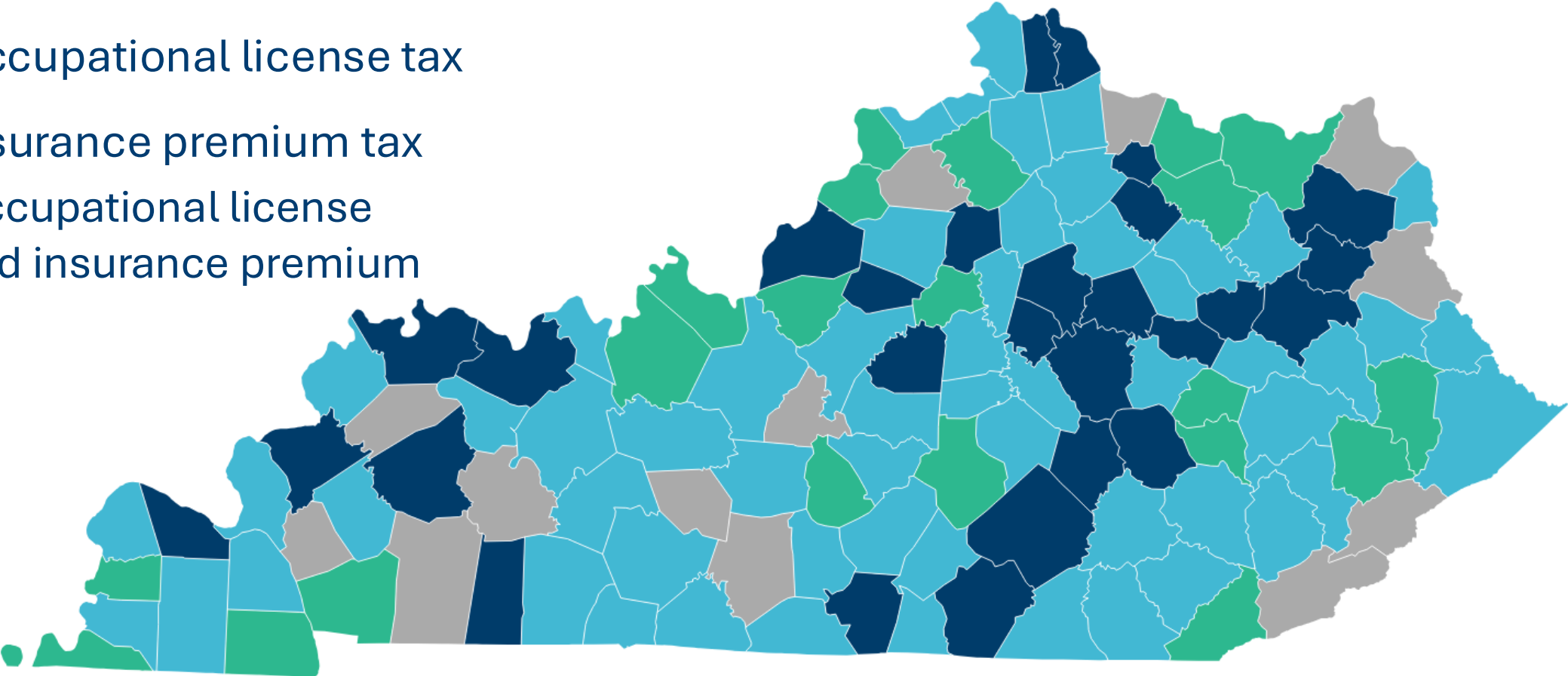
Source: FY23 UFIR, Excludes Jefferson and Fayette

County tax structures



All 120 counties levy property tax

- Property tax only
- Occupational license tax
- Insurance premium tax
- Occupational license and insurance premium



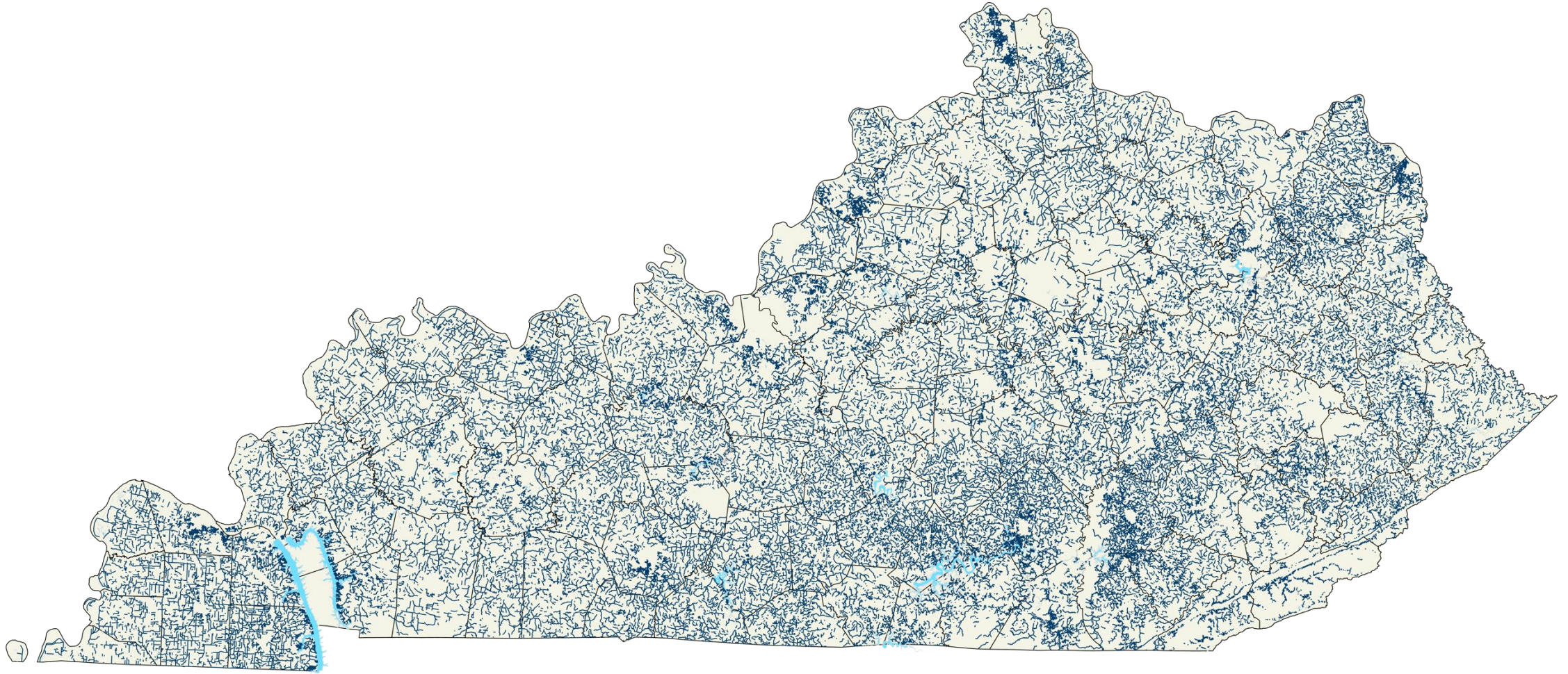


- Population: 13,668
- Property tax: 10 cents/\$100
- Occupational license fee: 0.5%



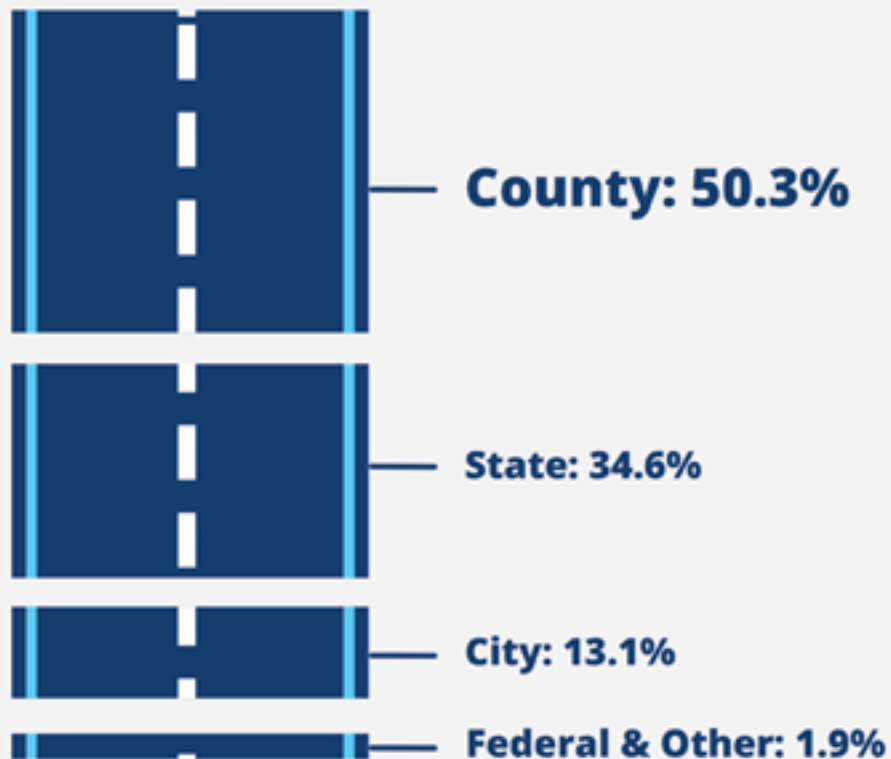
- Population: 26,831
- Property tax: 41.5 cents/\$100

County-owned roads



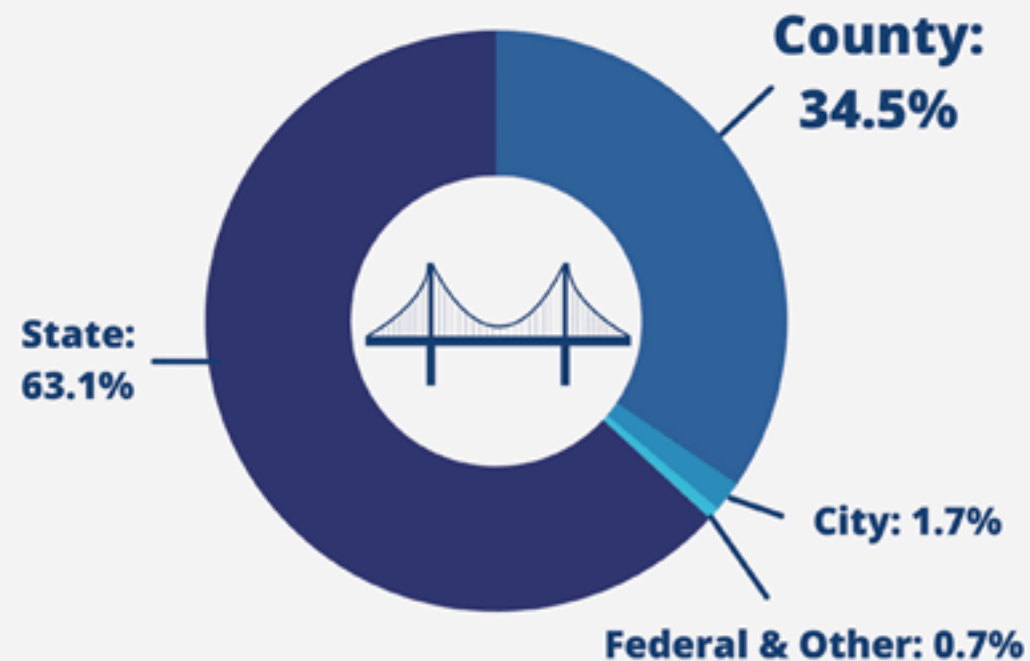
Roads by Owner

80,006 miles in Kentucky



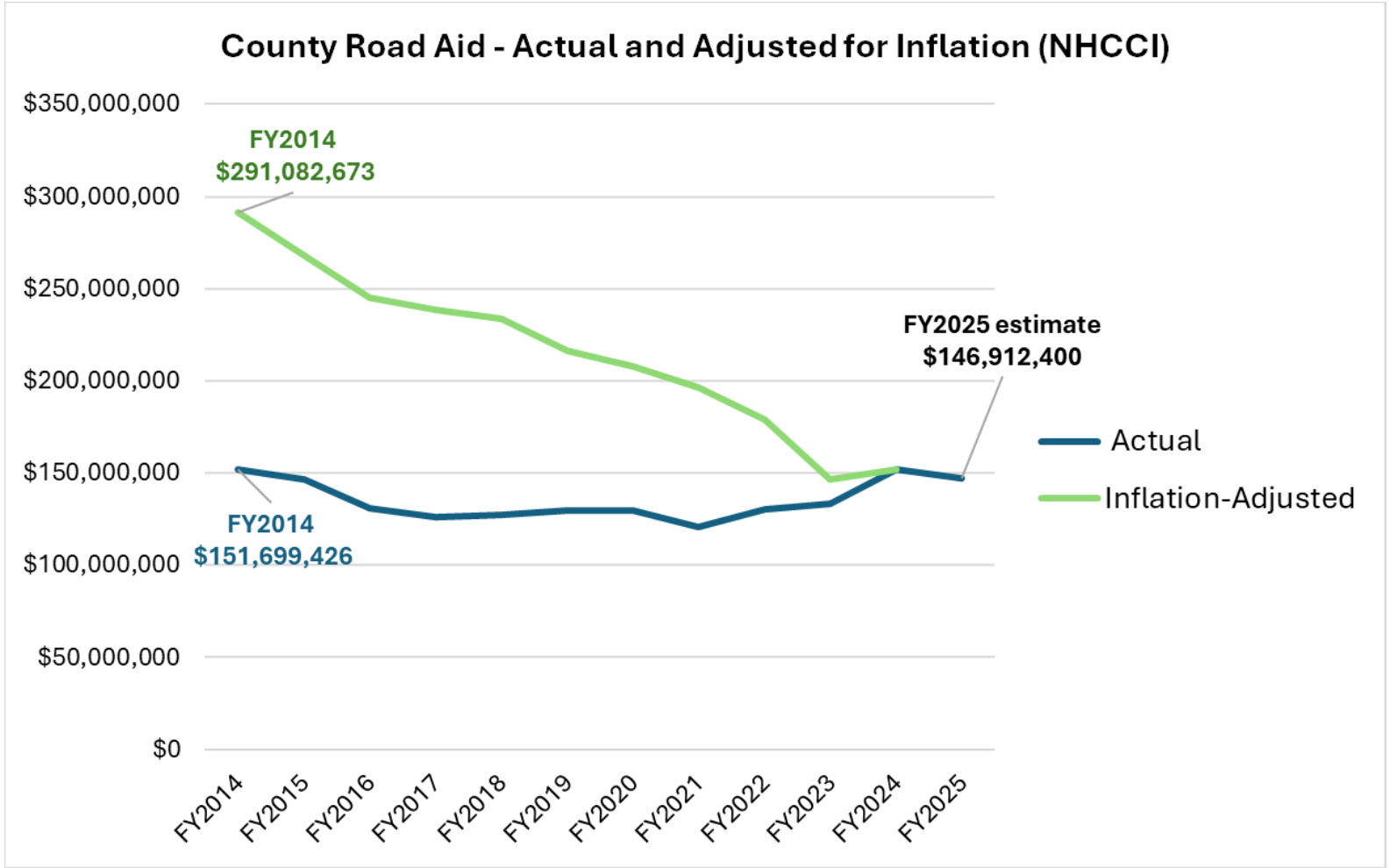
Bridges by Owner

14,410 bridges in Kentucky



Source: U.S. Department of Transportation, Federal Highway Administration, 2020

Highway construction costs



FY 2014

\$144.2 million loss in purchasing power



FY 2025

Source: KYTC Financial Report to Management FY2014-FY2023. FY2024 and FY2025 estimate provided by KYTC Department of Rural and Municipal Aid. Adjusted for inflation using the National Highway Construction Cost Index (NHCCI).



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