

Presenters

Gary Moore

Boone County Judge/Executive
KACo President

Reagan Taylor

Madison County Judge/Executive
KACo President-Elect



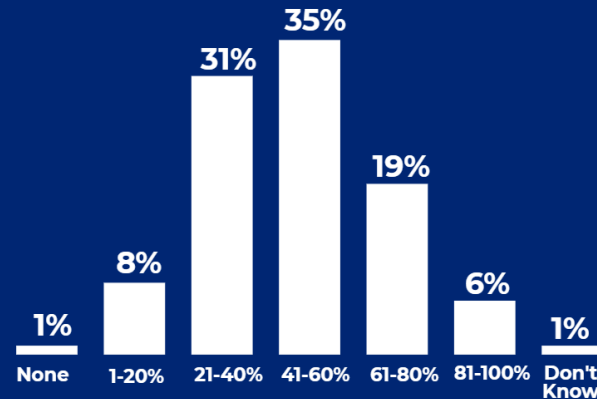
Priority: Transportation

Roads

Q: Estimate the percentage of county roads in need of moderate to significant repair in your county.

A majority indicated that more than 40 percent of county roads are in need of repair and one-quarter of voters said that more than 60 percent of their roads need repair.

Percentage of Roads in Need

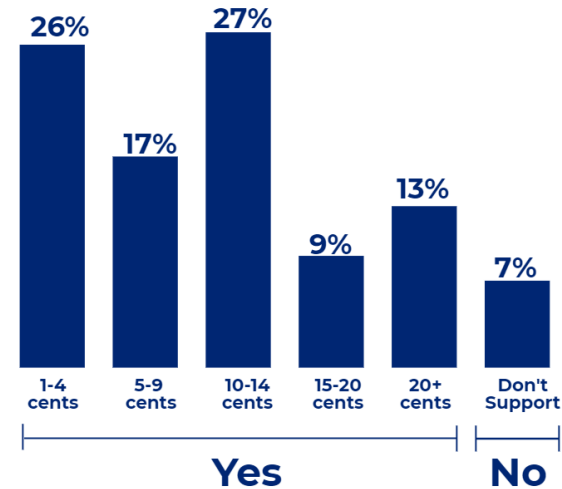


Gas Tax

Q: Do you support raising the gas tax to increase funding for local roads and bridges?

An overwhelming majority – 93 percent – support a gas tax increase with nearly half supporting at least a 10-cent increase in the gas tax.

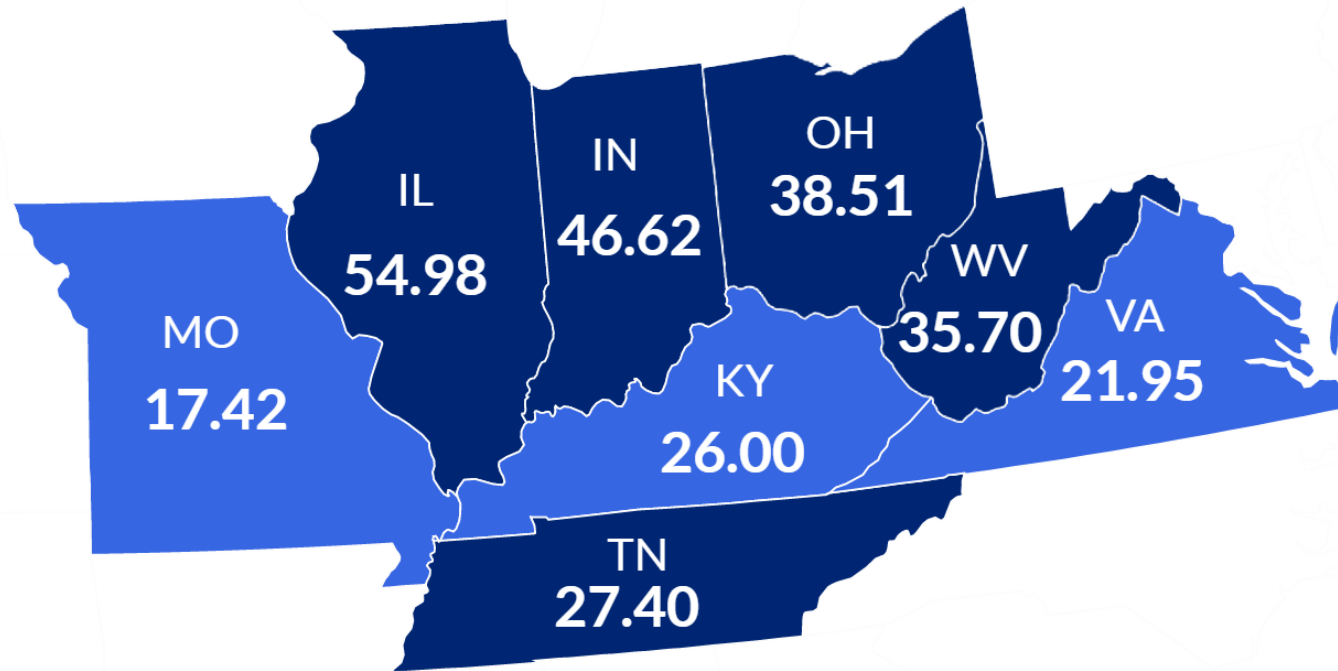
Gas Tax Increase



Priority: Transportation

Total State Taxes and Fees on Gasoline

(as of July 2019, cents per gallon)



Source: Tax Foundation



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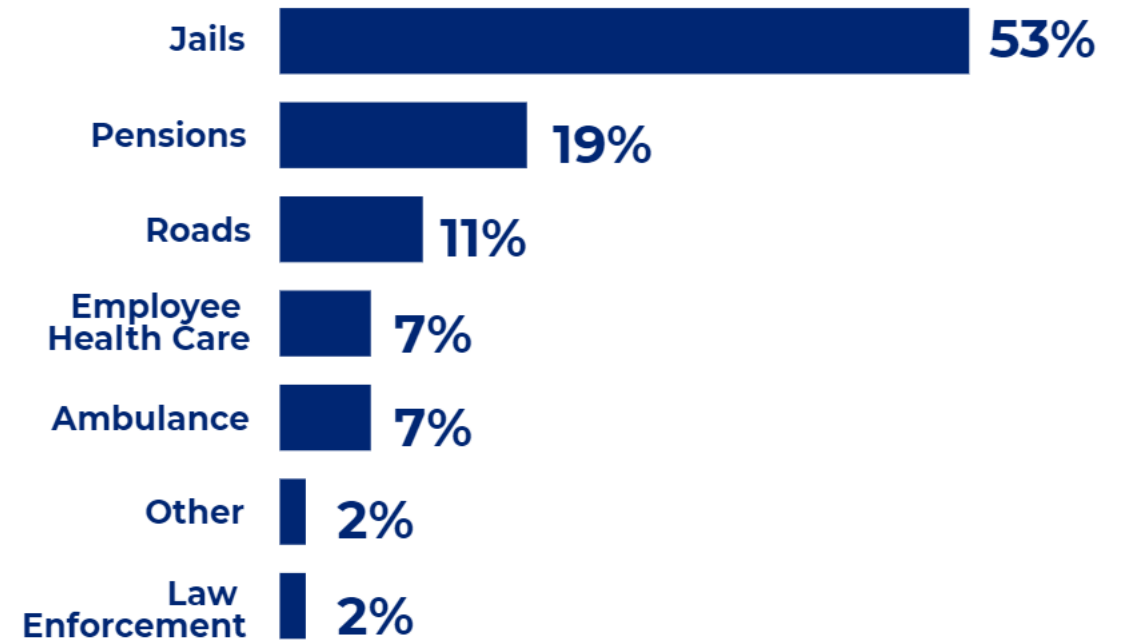
Priority: Jails

Budgets

Q: Which of the following is putting the most pressure on your county's budget?

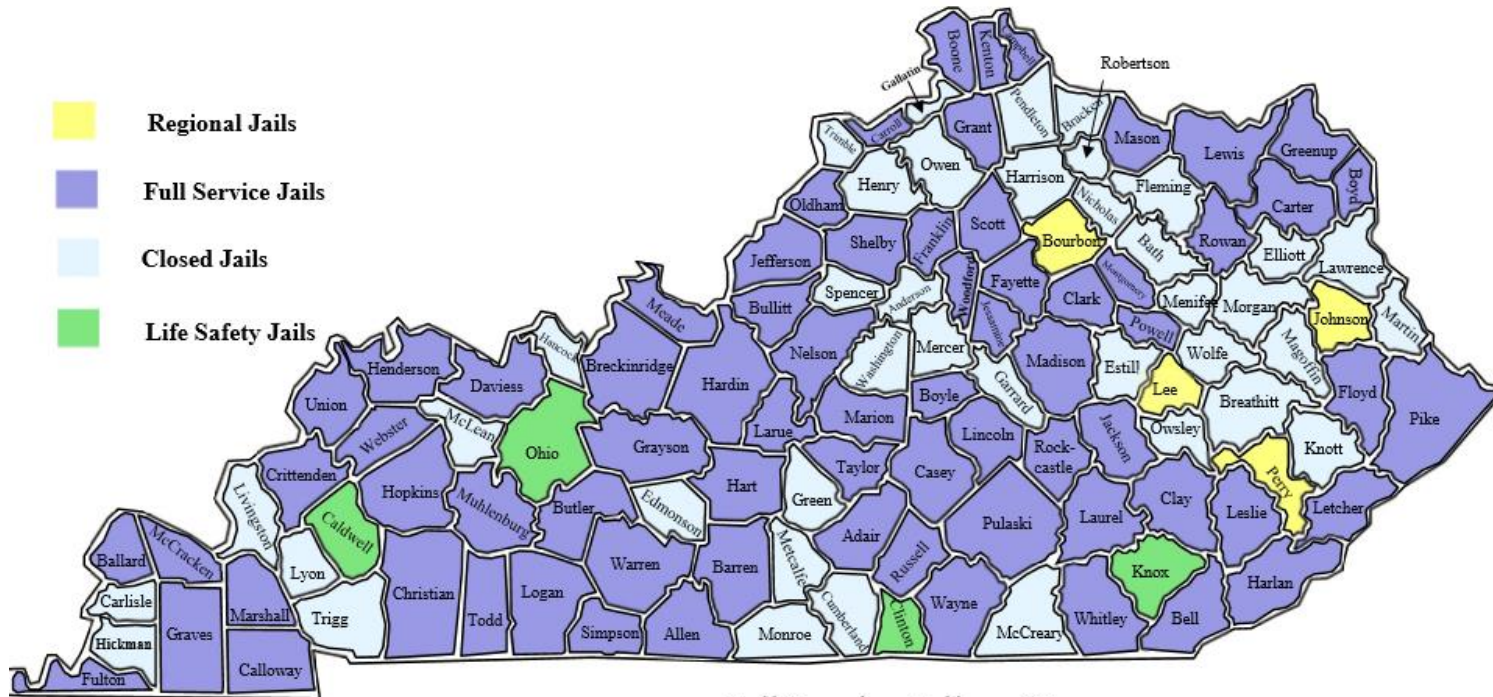
A majority indicated that jail costs are the biggest pressure on county budgets – 53 percent – followed by employee pensions (19 percent), road maintenance (11 percent), employee health care (7 percent), ambulance service (7 percent), other (2 percent) and law enforcement (2 percent).

Budget Pressures



Priority: Jails

2019 Jail Classifications



Jail Population

Nov. 7, 2019

Total Jail Beds:

20,645

Reported Jail Population:

24,647

Rev. 4/17



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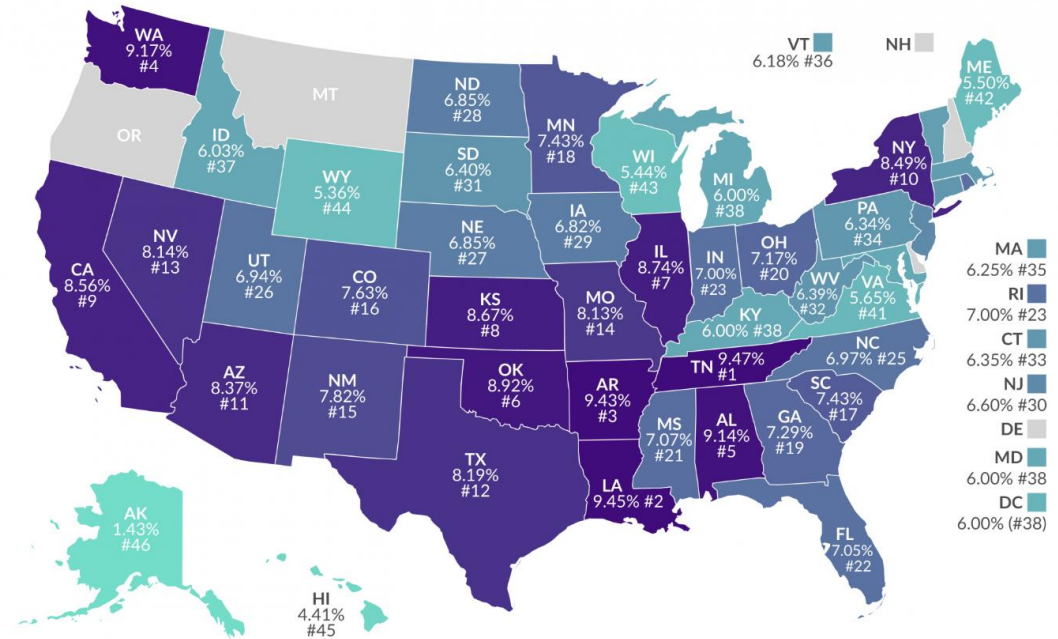
Priority: Tax Reform

Local Sales Tax

Local sales taxes are collected in 38 states.

How High Are Sales Taxes in Your State?

Combined State & Average Local Sales Tax Rates, January 1 2019



Note: City, county, and municipal rates vary. These rates are weighted by population to compute an average local tax rate. Three states levy mandatory, statewide, local add-on sales taxes at the state level: California (1.25%), Utah (1.25%), and Virginia (1%); we include these in their state sales tax. The sales taxes in Hawaii, New Mexico, and South Dakota have broad bases that include many services. Special taxes in local resort areas are not counted here. Salem County, N.J. is not subject to the statewide sales tax rate and collects a local rate of 3.3125%. New Jersey's local score is represented as a negative. D.C.'s local score does not affect states' ranks, but the figures in parentheses indicate where it would rank if included.

Source: Sales Tax Clearinghouse, Tax Foundation calculations, State Revenue Department websites

Combined State & Average Local
Sales Tax Rate

Lower Higher

TAX FOUNDATION

@TaxFoundation



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Priority: Tax Reform

Local Sales Tax

Q: If made available as an option, would you vote to levy a local sales tax of up to 1 percent in your county if there were no restrictions on the use of that revenue?

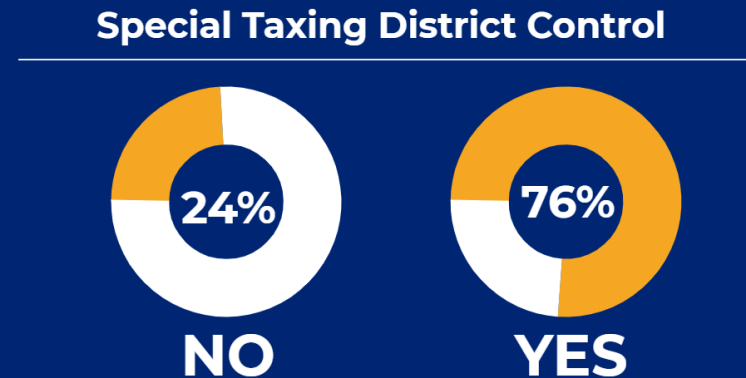
62 percent said they would be somewhat or very likely to levy a local sales tax in their county while 38 percent indicated they were somewhat or very unlikely to support such a tax.



Special Taxing Districts

Q: Would you like your fiscal court to have the ability to approve special district tax rates (e.g. libraries, extension, health, etc.)?

A strong majority – 76 percent – indicated that they would like the ability to approve special district tax rates.



Priority: Tax Reform

Common SPGE real estate property tax rates, 2018

Taxing Authority/District	Number of counties	Average rate	Min rate	Max rate	# Counties with SPGE rate greater than/equal to fiscal court
Extension Services/Board	115	5.0	0.35	23.752	9
Health	112	4.7	1.9	10	3
Library	108	8.8	2.9	18.8	26
Soil Conservation	72	1.7	0.0052	7	0
Ambulance	33	7.6	2.4	10	7
General Fiscal Court	120	12.73	3.2	48.5	N/A



Legislative Reception

County Officials Legislative Reception honoring the 2020 General Assembly

Feb. 20, 2020

Kentucky History Center

4:30 – 7 p.m.



Kentucky Association of Counties