



# Interim Joint Committee on Local Government

November 15, 2022

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# Who We Are

The Kentucky Association of Counties (KACo) is a non-profit, non-partisan, member-owned association of elected county officials in all 120 counties. KACo provides services and products to support, educate and advocate for our members.

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## Member Driven

Through grassroots efforts to gather feedback from members, issues become priorities for our advocacy team.

2

## Board Guided

The Board defines KACo's guiding principles and policy priorities based on member and staff input.

3

## Team Executed

Members, affiliates and other stakeholders work with our advocacy team year-round to accomplish our advocacy goals.

# Telling the County Story

Kentucky's counties provide a wide range of services to their residents.



**Jails**   **Roads**   **Bridges**   **Elections**   **Law Enforcement**  
 Incarceration and transportation of prisoners   Jail construction, maintenance and equipment  
 911 services   Law enforcement   Hospitals and ambulance service  
 Water and wastewater   Economic development   Motor vehicle registration  
 recreation   Conservation   Libraries   Flood control   Planning and zoning  
 reapportionment   Extension offices   Indigent burial   Incarceration  
 administration   Purchase, maintenance and storage of election equipment  
 security   Criminal prosecution   Animal control   Solid waste   Water and wastewater  
 legal records   Code enforcement   Public Health   Parks and recreation  
 death investigations   Child support   Fiscal Court/constable reapportionment  
 administration   Roads and bridges   Property tax collection   Election  
 service   Fire protection   Emergency and disaster management   Court  
 registration   Motor vehicle tax and fee collection   Recording and maintaining  
 zoning   Tourism   Airports   Senior centers   Permits and licensing  
 and transportation of prisoners   Jail construction, maintenance and administration  
 911 services   Law enforcement   Hospitals and ambulance service   Fire  
 wastewater   Economic development   Motor vehicle registration  
 Conservation   Libraries   Flood control   Planning and zoning   Tourism  
**Tax Collection**   **Disaster Response**   **Economic Development**

**Emergency Management**   **911**   **Court Security**   **Disaster**  
 Election administration   Purchase, maintenance and storage of election  
 Court security   Criminal prosecution   Animal control   Solid waste  
 maintaining legal records   Code enforcement   Public Health   Parks and recreation  
 Cause of death investigations   Child support   Fiscal Court/constable  
 administration   Roads and bridges   Property tax collection   Election  
 service   Fire protection   Emergency and disaster management   Court  
 registration   Motor vehicle tax and fee collection   Recording and maintaining  
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**Water and Wastewater**   **Solid Waste**   **Animal Control**

# County Transportation Infrastructure

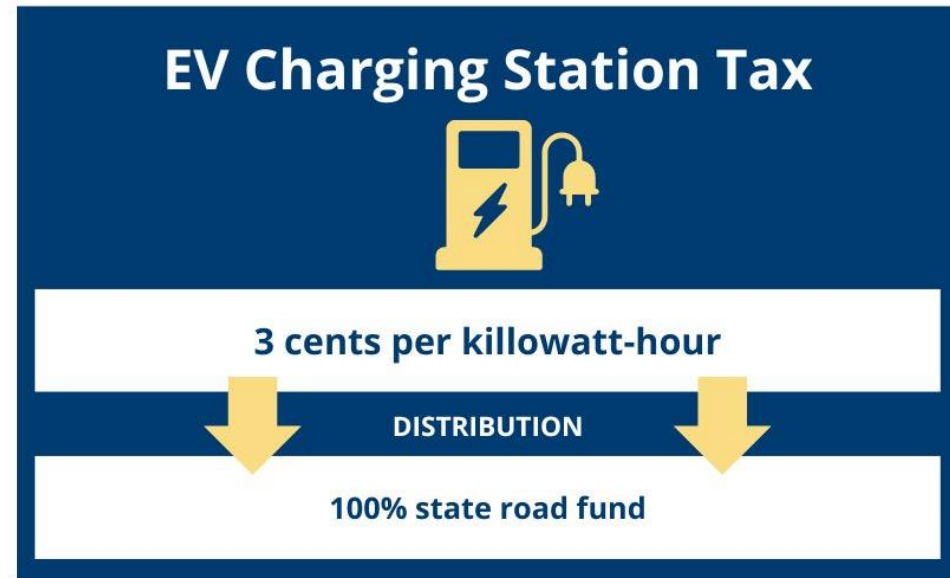
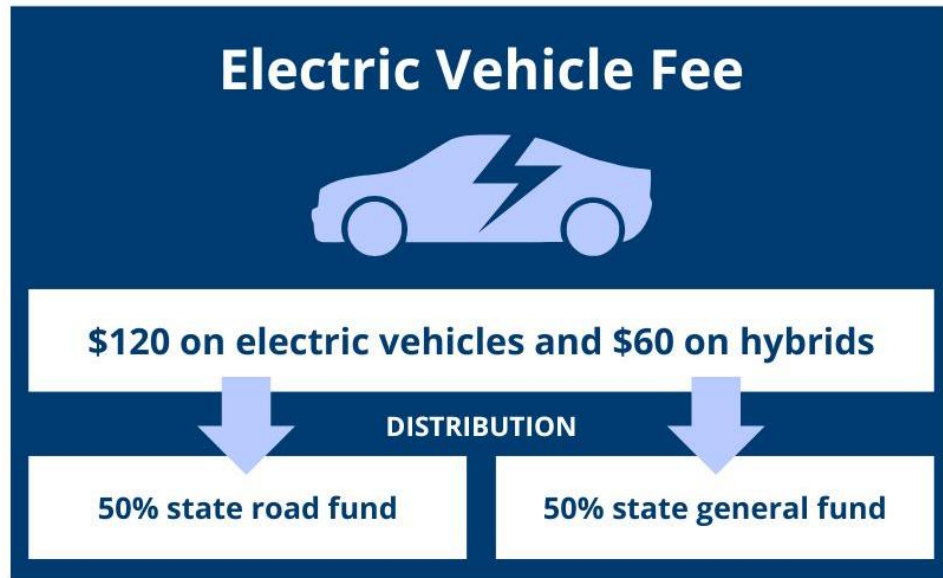
**Counties own and maintain half of all the road miles and a third of all the bridges in the state.**



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

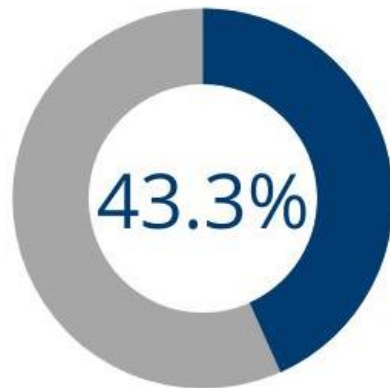
# Electric Vehicle Revenue

As the statute is currently written, counties will not receive any funding from the electric vehicle fee or charging station tax when they go into effect in January 2024.

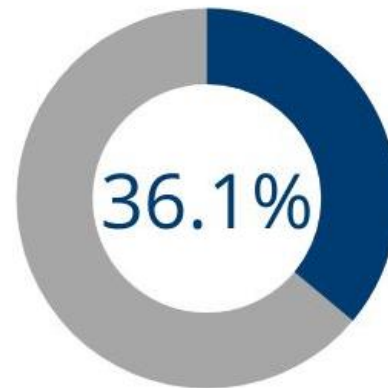


Counties receive 18.3% of the motor fuels tax through the revenue sharing formula (KRS 177.320).

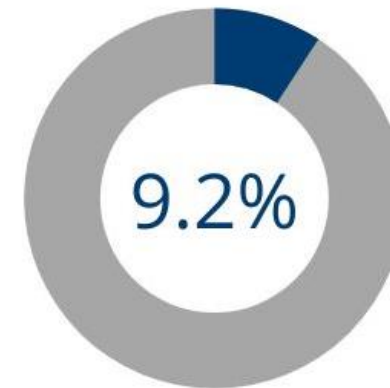
## Top County Tax Revenue Sources



Occupational  
License Fee



Property Tax

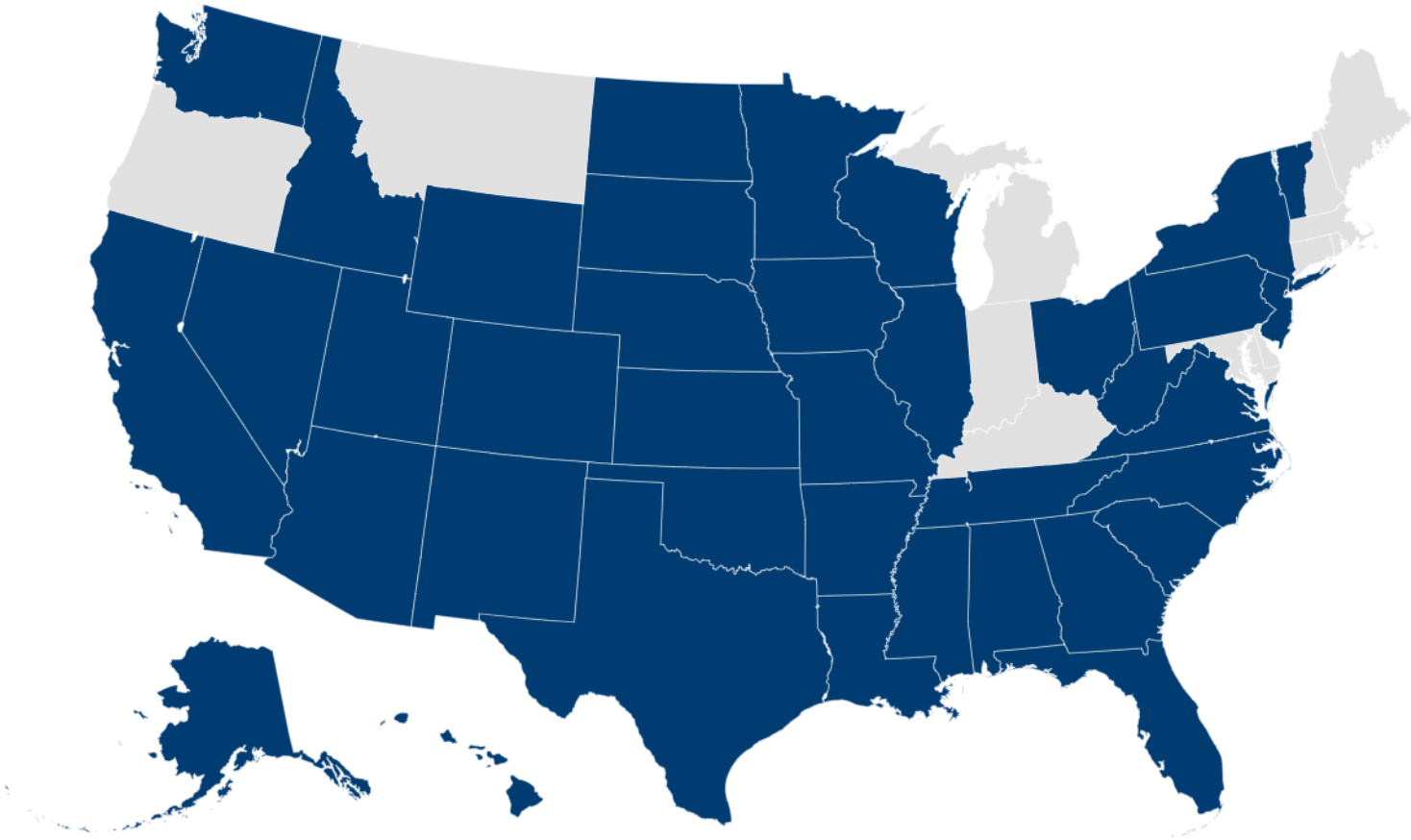


Insurance  
Premium Tax

*Source: KACo analysis of FY2021 Uniform Financial Information reports, excludes Fayette and Jefferson.*

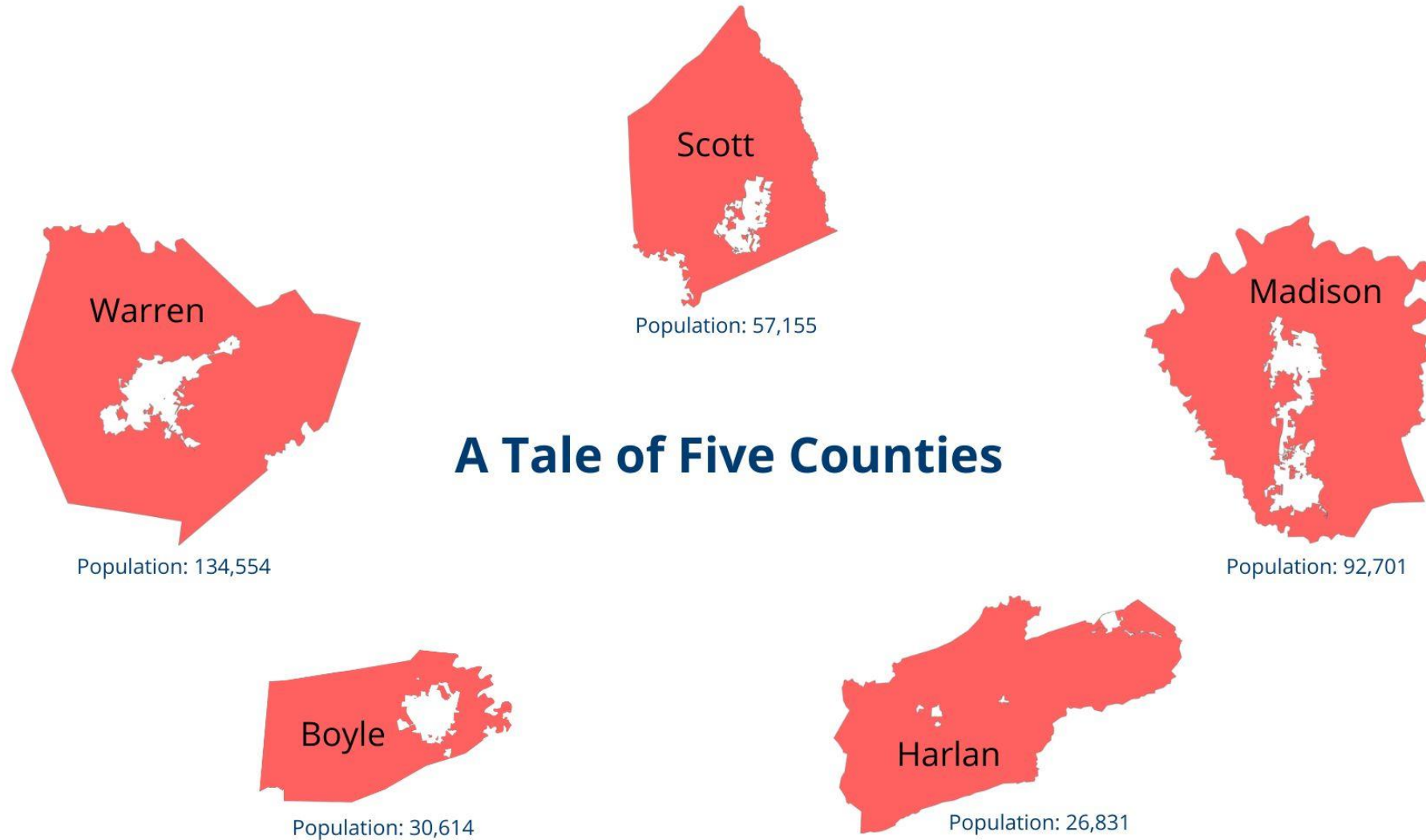
# County Revenue Alternatives

**38 states allow county sales tax authority**



■ Allow local sales tax collection

# Leveling the Playing Field



## A Tale of Five Counties



# 2022 County Election Results

County Elected Official	Incumbent	Newly Elected	Total
Judge/Executives	75 (62.5%)	45 (37.5%)	120
Magistrates & Commissioners	332 (58.5%)	236 (41.5%)	568
Sheriffs	83 (69.2%)	37 (30.8%)	120
Jailers	82 (69.5%)	36 (30.5%)	118
County Clerks	93 (77.5%)	27 (22.5%)	120
County Attorneys	86 (71.7%)	34 (28.3%)	120
Coroners	88 (74.6%)	30 (25.4%)	118
Property Valuation Administrators	90 (75.0%)	30 (25.0%)	120
<b>Total County Elected Officials</b>	<b>929 (66.1%)</b>	<b>475 (33.9%)</b>	<b>1404</b>

*\*Commonwealth's Attorneys and Circuit Court Clerks are elected to six-year terms. A few were on the ballot this year, but the majority will be on the ballot in 2024.*



Kentucky Association of Counties

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