

**REPORT OF THE SUBCOMMITTEE  
ON LOCAL MANDATES  
HOUSE CONCURRENT RESOLUTION 163**

**RESEARCH MEMORANDUM NO. 443**

**LEGISLATIVE RESEARCH COMMISSION**

**September, 1991**



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**ON LOCAL MANDATES**

**HOUSE CONCURRENT RESOLUTION 163**

**Prepared by**  
**Bill Van Arsdall**  
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**Legislative Research Commission**  
**Frankfort, Kentucky**  
**September, 1991**



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**MEMORANDUM**

**TO:** Vic Hellard, Jr., Director  
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**FROM:** Representative Donnie Gedling, Chair  
Subcommittee on Local Mandates of the  
Interim Joint Committee on Counties and  
Special Districts

**SUBJECT:** Committee Report Directed by House Concurrent  
Resolution 163

**DATE:** September 17, 1991

House Concurrent Resolution 163, adopted during the 1990 session of the General Assembly, directed the Interim Joint Committee on Counties and Special Districts to study local mandates. The committee created the Subcommittee on Local Mandates to conduct the study.

This is the final report of the subcommittee. It was adopted by the Subcommittee on Local Mandates and approved by the Interim Joint Committee on Counties and Special Districts on September 12, 1991.

Enclosure

BVA:jl



**REPORT OF THE SUBCOMMITTEE ON LOCAL MANDATES**  
of the  
**Interim Joint Committee on Counties and Special Districts**

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**Legislative Research Commission**  
**Frankfort, Kentucky**  
**July, 1991**





## INTRODUCTION

House Concurrent Resolution 163 requires the Interim Joint Committee on Counties and Special Districts to study local mandates and to submit a report to the Legislative Research Commission. To fulfill this assignment, the Committee created the Subcommittee on Local Mandates, which received approval to meet throughout the 1990-91 interim.

This report summarizes the activities and findings of the Subcommittee. It was adopted by the Interim Joint Committee on Counties and Special Districts on September 12, 1991.

Part One of this report is an overview of the problem of local mandates, for which we are indebted to Mandates: Cases in State-Local Relations, published by the Advisory Committee on Intergovernmental Relations (Washington, D.C., September 1990), and "The State Mandate Problem," by Joseph F. Zimmerman, in State and Local Government Review (University of Georgia, Spring 1987).

The Subcommittee held six meetings; five were in Frankfort, and one was a public hearing in Hardinsburg. The issues presented to the Subcommittee at these meetings are discussed in Part Two.

Part Three of this report examines the various sources of revenue available to counties. It demonstrates the extent to which the state of Kentucky helps fund the operations of county government.

PART ONE  
THE DEBATE OVER LOCAL MANDATES

Local governments have many duties. In recent years, these duties have increasingly included demands imposed by other governments. Local resources are occupied to a large extent in meeting the requirements of state and federal statutes, constitutional provisions, regulations, and court decisions.

Some local officials feel overwhelmed, believing that their governments are losing autonomy and that they may become incapable of financing necessary programs.

Definition

What is a "local mandate"? In general, it is a demand made by the state or federal government requiring a local government to take action, under pain of legal sanctions.

Beyond this basic definition, there is considerable disagreement over what constitutes a mandate. One question is whether mandates should be defined from a legal or a financial perspective. Those who follow the legal interpretation say that mandates are strict orders allowing no choice but to take a particular course of action. Others define mandates by looking at the bottom line: if a duty imposed from above costs a local government money, it is a mandate.

This second interpretation allows all sorts of orders to be seen as mandates, including commands for local governments to refrain from raising revenues. Any time a local government is told that it must lower taxes on a certain class of people or take some other action that erodes its tax base, the government is arguably responding to a mandate. On the other hand, this definition excludes an order that clearly demands compliance but that costs a local government nothing.

Interest in Mandates

Mandates have generated a great deal of interest lately, even though they have existed in one form or another since the federal government was created.

One reason for the increased attention is the sheer volume of mandates. In every session of Congress and of the Kentucky

legislature, new demands are passed down from one government to another.

During the 1980's, a great deal of our national policy was directed toward avoiding centralization and big government. Local issues were supposed to be returned to local control. This policy often involved the shifting of responsibility from the larger units of government to the smaller ones. Local officials are now required to implement state and national programs, in addition to taking care of their day-to-day responsibilities.

Another factor that has led to the controversy over mandates is an increase in the number of problems that people expect government to solve. Policy demands have grown as citizens have begun to expect government to deal with a wide range of issues, including consumer protection, the environment, and social welfare. Lawmakers are tempted to satisfy their constituents' demands by adopting measures that deal with these problems but that are funded by someone else. The federal government has been particularly guilty of issuing orders without providing the necessary funding. Requirements are passed down the chain of command, eventually reaching local governments.

The increase in mandates can be traced partly to the actions of local governments themselves. Sometimes a county or city comes up with a good way to handle a problem, and state officials order other communities to do the same thing. Sometimes, too, a local government's behavior is deficient, and the state has no choice but to demand improvement. This can lead to general mandates that involve all communities, those with good records as well as those with bad.

#### Arguments For and Against Mandates

Although mandates are clearly part of our governmental system and will never be eliminated, there are those who argue that they should be reduced or that funding should be provided whenever mandates are imposed. In simple fairness, these people argue, the unit of government that makes a policy should be the one to pay for it. An unfunded mandate represents an unwillingness to come to terms with the fiscal consequences of an action. It is an attempt to get something for nothing.

Mandates also, it is argued, deprive local communities of their autonomy. After meeting all the demands imposed on them from above, counties and cities may have no time or resources left to respond to their own citizens' needs or priorities. A community becomes nothing but a "hired hand" for the state or

federal government.

Another argument against mandates is their tendency to lose funding over time. A legal order might be accompanied by a great deal of state money for the first year or the first several years of its existence, after which the appropriation lapses. The law remains on the books and the community must still perform the activity, but funding has disappeared. The only source of money is the local government itself.

In addition, it is said, mandates do the most damage to the local governments that are the least able to pay. A requirement that has little effect on a prosperous community may be devastating to a small locality that has no money to spare, or to a large community that has reached its spending limit.

Those who oppose mandates claim that they encourage centralization and reduce local accountability. Decisions that should be made on the local level are removed from the citizens and put in the hands of remote bureaucracies. Local officials have little responsibility for the policies they implement, so the people have little ability to engage in the sort of person-to-person dialogue that is the foundation of democracy.

Finally, an argument against mandates is that they may conflict with each other. The state might impose an expensive program on a county and then enact a tax restriction that reduces the revenue base of that county. How can a community that has been told to grant a tax exemption be expected to undertake a major spending program?

On the other hand, there are many arguments in favor of mandates. For one thing, they are often necessary. Many issues simply cannot be left in the hands of individual communities, because consistency and cooperation are often required. Some goals can be accomplished only if everyone works together.

It can also be argued that the state and federal governments represent all of the people and can act in the interests of the entire population. Congress, the state legislature, and the Governor have a wide perspective on all the issues and can avoid serving the interests of isolated groups.

Another argument in favor of mandates is that they give citizens several different levels of government at which to seek action. If people do not receive satisfactory service at the local level, they can turn to the state or to the federal government to answer their complaints. Citizens thus have more power to choose and to influence policy.

PART TWO  
TESTIMONY BEFORE THE SUBCOMMITTEE

In its meetings, the Subcommittee on Local Mandates has heard a number of complaints and suggestions. This part of the report contains a brief discussion of most of these topics. Inclusion of a topic in this section does not necessarily constitute endorsement by the Subcommittee. The subjects are presented in roughly the chronological order in which they were brought up at the meetings.

Fiscal Note Preparation

The Subcommittee heard testimony criticizing the General Assembly's local mandate note procedure. Data on a particular bill are not always available at the committee meeting in which the bill is discussed. Sometimes a local mandate note is not available until floor action is being taken on the bill.

It was suggested that local mandate notes should be attached more often to administrative regulations, which can have as much effect on local governments as legislation can. Perhaps the executive branch of state government could be directed to share data with the Kentucky Association of Counties and other interested groups when regulations are being considered that could have a fiscal impact on local governments.

The Subcommittee also heard the suggestion that any bill with a fiscal impact on local government must be prefiled.

Sharing Election Expenses

Local governments and the state should share more election expenses, according to testimony the Subcommittee heard. Whoever creates the need for an election should share in the cost. Presently counties bear much of the financial burden of elections.

Election workers are frequently retired persons, and new Social Security rules adopted by the federal government make it more difficult for retirees to work at the polls. Replacing these workers could cause an increase in the cost of elections.

### Transporting Bodies for Autopsies

One costly mandate, the Subcommittee was told, is the requirement that counties must pay for the transportation of dead bodies to autopsies. KRS 72.435 and 72.460 require counties to fund transportation, exhumation, and the cost of autopsies. 1990 House Bill 418 would have required the state to bear these expenses, but it failed.

### Public Advocacy

KRS 31.170 states that any county providing public advocates for needy defendants may receive compensation from the state, but only up to \$1000 per defendant in each case. The county must pay any amounts in excess of the state contribution. This limitation proves expensive for counties, according to testimony before the Subcommittee.

Two bills introduced in 1990 would have shifted the responsibility of paying for psychiatric evaluations of prisoners. Senate Bill 106 and House Bill 77 would have amended KRS 31.200 to prevent counties from bearing the cost of psychological examinations of needy persons under the public advocacy program. The bills were defeated, and the expense of this testing remains a source of complaint among county officials.

### County Clerks' Responsibilities

The Subcommittee was told that county clerks have had a number of duties added to their office lately. One particular problem for clerks is the recording of gaming forms. If one form could be developed statewide, extra expense and confusion could be avoided.

County clerks told the Subcommittee that they need more storage space. Some of them are unable to find room for all the documents that must be maintained, and certain records do not lend themselves to microfilming.

### State Prisoners in Local Jails

County jails house state prisoners, and some counties feel they are unfairly asked to contribute to the prisoners' upkeep. The main complaint is about the "dead time" between arrest and sentencing. The state begins paying the costs of

incarceration only after prisoners in county jails have been sentenced.

Two approaches were suggested to the Subcommittee. The state could increase its payments to the county, currently \$22 per day, for housing the prisoners once they are sentenced, or the state could begin to pay for the upkeep of each prisoner at an earlier stage of the legal process, perhaps at the time the prisoner is indicted.

According to information gathered from the Legislative Research Commission's Budget Review staff, the average state prisoner is housed for 34 days, and payments to the jail begin around the fifth day after sentencing. The average cost of maintaining these prisoners is \$26 per day, not including medical costs.

#### Landfill Costs

One county judge/executive complained about the cost of opening a contained landfill in his county. He partially blamed state rules for the high price of landfill construction. Kentucky's new solid waste legislation requires some landfills to meet new standards or to close. While the environment should be protected, the county judge/executive said, citizens must be protected against high costs.

#### Funding of the PVA's Office

Some property valuation administrators have complained about laws that funnel local funds through the state and back to PVA offices. KRS 132.590 requires county fiscal courts to pay the money allocated for salaries of deputy and assistant PVAs into the State Treasury. The state then pays the deputies' and assistants' salaries. The Revenue Cabinet uses a formula based on "assessment units" to determine the number of employee positions available to each PVA's office. Some PVAs feel that local money should be retained locally instead of being sent to the state, where some of it may be used to pay employees in other counties.

In the past, if a county paid too much money to the state for PVAs' deputies and assistants, the PVA's office received credit for the overpayment in the next year's billing. The present state policy, however, is to adjust only the state's share of the appropriation for deputies and assistants and not to refund overpayments by counties. Thus, if a county pays the state the amount budgeted for deputies and assistants, and then

for some reason - inability of a deputy to work, abolition of a position - the county's PVA office does not spend the anticipated amount, the overpayment goes into the state general fund that pays deputy and assistant PVAs throughout the Commonwealth.

A PVA's office has three sources of funding: state funds, which are part of the state's biennial budget; county funds, which are calculated according to the county's assessment; and city funds, which must be paid to the PVA's office if the city chooses to use the county assessment for its own taxing purposes.

The Subcommittee discussed the cities' share of PVA funding. Should a city be charged for use of the assessment if the PVA must perform the service anyway? City funds are currently an important source of PVA funding, but the fairness of this arrangement was questioned.

#### Transportation of Out-of-State Prisoners

Sheriffs told the Subcommittee that they were not being adequately compensated for transporting prisoners outside the boundaries of Kentucky. Funds have not been available on time, forcing some sheriffs to borrow money personally.

KRS 440.090 was amended in 1990 to allow sheriffs the option of traveling by airplane when fugitives must be returned to this state from more than 500 miles away. This option has proven to be expensive, and during part of 1990 the Department of Local Government found itself unable to reimburse sheriffs from the money set aside for out-of-state travel.

According to the Department, this deficiency was temporary: sheriffs are currently receiving full payment for out-of-state travel. New rules requiring the Appropriations and Revenue Committee to approve increases in funding were also blamed for the Department's slow response to the shortage.

#### Financing of the Sheriff's Office

The Subcommittee heard several complaints about the funding of the sheriff's office. The sheriff is a fee officer, and fees are sometimes insufficient to pay the proper number of deputies. When fee payments are higher than anticipated, the sheriff's office sometimes is not allowed to keep the money because excess fees must be turned over to the county at the end of each year.



One sheriff suggested raising the fees that sheriffs receive for issuing subpoenas. The fees have not been increased for a number of years, he said, and they no longer cover the cost of serving the papers. The Subcommittee also heard the suggestion that bailiffs should be paid more for their court duties. KRS 64.092(6), the complaint ran, provides only ten dollars for the first three hours of service in a single day. After the first three hours, service is to be compensated at the federal minimum wage rate. Those who argue that this payment level is too low should be aware of KRS 64.092(7), which provides a second source of payment for bailiffs: the sheriff's office receives five dollars from each court cost "to help defray the cost of providing security services and related activities to the court." Bailiffs should be paid from this account when they provide security services to the court.

### PART THREE COUNTY FINANCES

It is clear that mandates put a fiscal burden on local governments. Large sums of money are needed to carry out the orders that are handed down. In this part of the report, we examine some of the sources of county revenue to see whether the state is carrying its share of the burden it imposes on county government.

First, it should be pointed out that Kentucky relies heavily on state revenue, not local revenue, to fund all levels of government throughout the Commonwealth. Kentucky's citizens pay some of the lowest local taxes in the country. Local governments rely greatly on state funding.

To illustrate this fact, we have reprinted three tables from a publication called Recent Changes in State, Local, and State-Local Tax Levels (Legislative Finance Paper No. 75, National Conference of State Legislatures, Denver, 1991). Table 1 shows that Kentucky citizens pay some of the highest state taxes in the country. In 1990, Kentuckians paid \$8.27 in state taxes for every \$100 in personal income. Only 8 of the 46 states that were included in the table charged more.

At the same time, local tax levels in Kentucky are quite low compared with those in other states. Table 2 shows that in the years 1979, 1984, and 1989, Kentucky ranked 50th among the states in local property tax revenue per \$100 in personal income. Property tax accounts for half of all the local taxes collected in Kentucky, according to 1989 data presented in column 4 of Table 3. 1990 data were not available.

Table 3 shows that in 1989 Kentucky ranked 49th out of the 50 states in total local tax revenues per \$100 in personal income. Kentucky's local tax burden is nearly the lowest in the country.

Perhaps because of the imbalance between state and local taxes, Kentucky counties receive a large amount of financial assistance from the state. Local taxes account for less than half of the revenue of many Kentucky counties. Especially in smaller counties, the state provides a large share of the money that is available.

Table 4 illustrates the state's role in county funding. The table is taken from the Annual Report on the Financial Condition of County Governments in Kentucky (LRC Informational Bulletin No. 174). It shows the percentage of county revenue that comes from each of the various funding sources available to counties. (Local government economic assistance, or LGEA,

funds have been omitted from the table because they are distributed unevenly among the counties and make the data misleading.)

The table lists counties by population categories. It shows that in 1988 the smallest counties, those with populations of less than 10,000, received an average of only 22.07 percent of their revenues from local taxes. Their greatest single source of money was the road fund, supplied by the state, which accounted for an average of 49.81 percent of the money in their budgets. Many of these counties' activities, though not road-related, were paid for out of state road money.

In the categories containing counties with populations between 0 and 19,999 people, the average amount collected from all local sources (taxes, excess fees, licenses, permits, charges for services, and miscellaneous revenues) totaled less than half of the money the county received. The rest came from state funds, federal funds, and intergovernmental revenues. The larger counties in Kentucky also received a great deal of their operating money from governments other than their own.

These monetary realities should be considered in any discussion concerning local mandates. It is true that counties take a lot of orders from the state and federal governments, but they also receive a good deal of money that can help them carry out these orders. Road funds, jail funds, and other sources of income go a long way toward helping counties meet their budgets.

In fairness to counties, it should be noted that state jail funds usually fall short of financing the operation of jails. The state helps counties with their jails in several ways, including jail operations payments under KRS 441.206 and grants from the Local Correctional Facilities Construction Authority under KRS 24A.175. However, few counties can meet their jail needs out of this money. In 1988 only 11 counties out of the 119 listed in Table 5 received more in jail-related revenues than they spent on their jails.

One source of money for counties is scheduled for significant increase. Federal payments in lieu of taxes will reportedly increase from \$225,000 per year to \$1,500,000 per year, because of federal legislation labeled HR 1495. According to Viewpoints, published by the Kentucky Association of Counties (July 1991, Volume 17, No. 7, page 11), 50 counties will soon be receiving these payments. Table 6 lists the prior payments to these counties and the projected 1991 payments. The Viewpoints article from which these figures are taken stresses that the data are subject to changes based on data to be submitted by the state.

Counties have various sources of funds, only some of which are tapped. The principal methods of raising money for counties are the property tax, the occupational license tax, and the insurance premium tax. These last two sources of money are used in a minority of counties. If they were employed more widely, they could help raise money for mandated programs.

The occupational license tax was used by 24 Kentucky counties in 1988. That number will probably rise as the effect of new legislation is felt. The General Assembly sought to make it easier for counties to levy this tax by removing the need for approval by referendum in 1986 and, in 1988, by making it more difficult for cities to annex parts of counties.

The insurance premium tax is potentially a great source of revenue for counties. Essentially, this tax is an alternative form of the occupational license tax, levying a duty on insurance companies for the privilege of conducting their business. In 1990 KRS 91A.080 was amended to give counties the same power that cities have to impose this tax. Since the amendment went into effect, several counties have chosen to adopt the insurance premium tax. Fourteen counties now use it. Wider adoption of this revenue source could help alleviate the fiscal stress that counties feel from state and federal mandates.

TABLE 1  
State Tax Revenue per \$100 of Personal Income,  
Fiscal Year 1990 Preliminary Estimates

State	Total	Sales	Motor Fuel	Tobacco	Alcohol	Personal Income	Corporate Income	Motor Vehicle	Other
<b>NEW ENGLAND</b>									
Connecticut	\$6.50	\$3.06	\$0.39	\$0.15	\$0.06	\$0.77	\$0.85	\$0.20	\$1.02
Maine	7.82	2.56	0.69	0.22	0.17	2.92	0.29	0.28	0.69
Massachusetts	6.97	0.37	0.23	0.11	0.05	3.62	0.67	NA	NA
New Hampshire	2.67	0.00	0.36	0.17	0.05	0.18	0.56	0.26	1.08
Rhode Island	6.88	2.20	0.41	0.21	0.06	2.37	0.44	0.21	0.98
Vermont	7.09	1.47	0.58	0.13	0.15	2.70	0.29	0.31	1.46
<b>MIDDLE ATLANTIC</b>									
Delaware	9.08	0.00	0.51	0.09	0.04	3.67	0.95	0.20	3.62
Maryland	6.54	1.59	0.46	0.06	0.03	2.90	0.28	0.16	1.05
New Jersey	5.66	1.79	0.22	0.11	0.03	1.60	0.61	0.19	1.10
New York	7.39	1.59	0.14	0.15	0.05	3.87	0.47	0.15	0.97
Pennsylvania	6.33	2.03	0.36	0.10	0.07	1.55	0.54	0.23	1.44
<b>GREAT LAKES</b>									
Illinois	5.75	1.75	0.42	0.15	0.03	1.95	0.43	0.30	0.74
Indiana	7.08	2.89	0.64	0.13	0.04	2.37	NA	0.20	NA
Michigan	6.95	2.00	0.45	0.16	0.07	2.37	1.11	0.31	0.47
Ohio	6.40	2.01	0.54	0.12	0.04	2.31	0.36	0.23	0.79
Wisconsin	7.84	2.27	0.60	0.18	0.05	3.20	0.54	0.22	0.77
<b>PLAINS</b>									
Iowa	NA	NA	NA	NA	NA	NA	NA	NA	NA
Kansas	NA	NA	NA	NA	NA	NA	NA	NA	NA
Minnesota	8.82	2.43	0.60	0.20	0.07	3.74	0.63	0.44	0.71
Missouri	5.88	2.26	0.42	0.09	0.03	2.13	0.26	0.25	0.43
Nebraska	6.09	2.04	0.84	0.15	0.06	1.99	0.29	0.24	0.47
North Dakota	7.89	2.96	0.81	0.18	0.06	1.24	0.48	0.42	1.73
South Dakota	4.88	2.43	0.71	0.14	0.10	0.00	0.31	0.26	0.93
<b>SOUTHEAST</b>									
Alabama	6.67	1.82	0.52	0.12	0.19	1.96	0.35	0.23	1.49
Arkansas	7.23	2.73	0.70	0.20	0.06	2.38	0.41	0.25	0.51
Florida	5.95	3.66	0.35	0.15	0.21	0.00	0.31	0.24	1.03
Georgia	6.85	2.56	0.43	0.08	0.11	2.78	0.47	0.10	0.33
Kentucky	8.27	2.20	0.70	0.03	0.10	2.36	0.55	0.29	2.04
Louisiana	7.53	2.52	0.69	0.12	0.08	1.31	0.59	0.14	2.08
Mississippi	7.68	3.54	0.99	0.17	0.11	1.40	0.39	0.29	0.79
North Carolina	8.04	1.77	0.79	0.02	0.15	3.40	0.59	0.45	0.87
South Carolina	NA	NA	NA	NA	NA	NA	NA	NA	NA
Tennessee	5.84	3.23	0.87	0.11	0.09	0.14	0.46	0.23	0.72
Virginia	5.71	1.17	0.54	0.01	0.07	2.66	0.27	0.23	0.76
West Virginia	9.52	3.15	0.91	0.14	0.04	2.25	0.97	0.33	1.74
<b>SOUTHWEST</b>									
Arizona	7.77	3.41	0.60	0.08	0.07	1.89	0.32	0.40	0.99
New Mexico	9.89	4.14	0.82	0.09	0.08	1.80	0.32	0.52	2.12
Oklahoma	7.47	1.85	0.69	0.16	0.12	2.19	0.21	0.54	1.71
Texas	5.44	2.80	0.56	0.15	0.12	0.00	0.00	0.28	1.51
<b>ROCKY MOUNTAIN</b>									
Colorado	5.18	1.42	0.55	0.10	0.04	2.32	0.20	0.18	0.36
Idaho	8.21	2.76	0.77	0.10	0.09	2.90	0.52	0.51	0.55
Montana	7.55	0.00	0.99	0.11	0.12	2.47	0.71	0.34	2.82
Utah	7.82	3.06	0.69	0.10	0.07	2.79	0.43	0.15	0.53
Wyoming	8.49	2.32	0.52	0.08	0.02	0.00	0.00	0.50	5.05
<b>FAR WEST</b>									
Alaska	11.79	0.00	0.41	0.13	0.12	0.00	1.83	0.17	9.13
California	7.49	2.34	0.23	0.13	0.02	2.90	0.85	0.20	0.90
Hawaii	11.37	5.73	0.26	0.11	0.20	3.38	0.46	0.10	1.13
Nevada	NA	NA	NA	NA	NA	NA	NA	NA	NA
Oregon	6.21	0.00	0.53	0.17	0.02	4.07	0.33	0.52	0.57
Washington	8.79	5.32	0.58	0.17	0.13	0.00	0.00	0.23	2.37
<b>U.S. AVERAGE</b>	\$6.84	\$2.28	\$0.44	\$0.13	\$0.07	\$2.18	\$0.50	\$0.24	\$1.00

NA: Not available.

Notes: State taxes for 12 months ending June 1990. Figures for Alabama, Michigan, New York, and Texas are approximations because their fiscal years do not end June 30.

Sources: U.S. Census Bureau, *Quarterly Summary of Federal, State and Local Tax Revenue: April-June 1990* (Washington, D.C.: Government Printing Office, November 1990).  
U.S. Department of Commerce, *Survey of Current Business* (August 1990).

TABLE 2  
Local Property Tax Revenue per \$100 of Personal Income,  
Fiscal Years 1989, 1984, and 1979

State	1989		1984		1979		Percent Change		
	Level	Rank	Level	Rank	Level	Rank	1979 to 1984	1984 to 1979	1979 to 1984
<b>NEW ENGLAND</b>									
Connecticut	\$4.33	15	\$4.33	12	\$4.82	11	-10.1%	0.1%	-10.1%
Maine	4.72	17	4.21	14	4.31	14	0.1	2.5	-2.3
Massachusetts	5.1	24	3.89	17	6.48	1	-44.9	-8.3	-40.0
New Hampshire	5.1	2	5.18	3	5.35	4	3.0	6.5	-3.2
Rhode Island	4.54	14	4.66	7	5.01	8	-13.4	-6.9	-7.0
Vermont	4.85	7	4.63	8	5.09	6	-4.7	4.7	-8.9
<b>MIDDLE ATLANTIC</b>									
Delaware	1.62	48	1.57	48	1.92	47	-15.3	3.7	-18.3
District of Columbia	5.25	4	4.14	15	3.03	30	73.5	26.9	36.8
Maryland	2.64	35	2.61	34	2.91	33	-9.2	1.2	-10.3
New Jersey	4.74	9	4.50	11	5.33	5	-11.1	5.3	-15.6
New York	4.74	10	4.80	6	5.48	2	-13.6	-1.3	-12.5
Pennsylvania	2.83	33	2.76	30	2.75	34	2.8	2.7	0.2
<b>GREAT LAKES</b>									
Illinois	3.64	23	3.88	18	3.74	21	-2.6	-6.0	3.6
Indiana	3.28	28	3.15	25	3.05	28	7.5	4.1	3.3
Michigan	4.46	12	4.92	5	4.15	15	7.5	-9.3	18.6
Ohio	3.10	29	3.13	26	3.04	29	1.9	-1.0	2.9
Wisconsin	4.46	11	4.11	16	4.10	16	8.8	8.7	0.2
<b>PLAINS</b>									
Iowa	4.37	13	4.51	10	4.06	17	7.6	-3.0	11.0
Kansas	3.88	20	3.79	20	4.36	13	-10.9	2.4	-13.0
Minnesota	4.03	19	3.87	19	3.82	20	5.6	4.2	1.4
Missouri	2.07	42	2.04	43	2.64	36	-21.7	1.3	-22.6
Nebraska	4.79	8	4.51	9	4.90	9	-2.1	6.3	-7.9
North Dakota	3.52	25	3.02	27	3.32	26	5.9	16.5	-9.1
South Dakota	4.32	16	4.24	13	4.86	10	-11.0	1.9	-12.6
<b>SOUTHEAST</b>									
Alabama	1.00	51	1.04	51	0.94	51	5.8	-4.5	10.8
Arkansas	1.72	47	1.87	45	1.92	46	-10.2	-8.0	-2.4
Florida	3.29	27	2.83	29	2.96	31	11.1	16.3	-4.4
Georgia	2.92	32	2.70	32	2.92	32	0.2	8.4	-7.6
Kentucky	1.19	50	1.18	50	1.25	50	-4.2	1.4	-5.5
Louisiana	1.91	46	1.59	47	1.46	49	31.0	20.7	8.5
Mississippi	2.57	37	2.29	37	2.31	39	11.2	12.1	-0.8
North Carolina	2.19	39	2.20	39	2.28	41	-4.0	-0.5	-3.5
South Carolina	2.75	34	2.58	35	2.31	38	19.1	6.6	11.7
Tennessee	2.15	40	2.19	40	2.28	42	-5.5	-1.9	-3.7
Virginia	3.07	31	2.75	31	2.75	35	11.8	11.8	0.0
West Virginia	2.02	43	2.08	41	1.95	45	3.5	-2.8	6.5
<b>SOUTHWEST</b>									
Arizona	3.72	22	2.87	28	4.04	18	-8.0	29.3	-28.9
New Mexico	1.46	49	1.42	49	1.68	48	-13.1	2.9	-15.5
Oklahoma	2.00	45	1.78	46	2.03	44	-1.1	12.4	-12.1
Texas	4.19	18	3.54	21	3.40	24	23.4	18.5	4.1
<b>ROCKY MOUNTAIN</b>									
Colorado	3.86	21	3.39	24	3.87	19	-0.2	13.7	-12.3
Idaho	3.08	30	2.62	33	3.37	25	-8.4	17.8	-22.3
Montana	4.93	6	5.25	2	5.05	7	-2.4	-6.0	3.9
Utah	3.46	26	3.48	23	3.41	23	1.5	-0.5	2.1
Wyoming	5.06	5	7.18	1	3.38	3	-5.9	-29.5	33.5
<b>FAR WEST</b>									
Alaska	5.67	1	3.49	22	3.62	22	56.9	62.6	-3.5
California	2.57	36	2.51	36	2.53	37	1.9	2.7	-0.8
Hawaii	2.02	44	2.25	38	2.17	43	-6.8	-10.1	3.6
Nevada	2.20	38	2.06	42	3.16	27	-30.5	6.4	-34.7
Oregon	5.44	3	5.08	4	4.44	12	22.8	7.1	14.7
Washington	2.07	41	1.88	44	2.29	40	-9.9	10.0	-18.0
<b>U.S. AVERAGE</b>	<b>\$3.38</b>		<b>\$3.27</b>		<b>\$3.46</b>		<b>-2.3%</b>	<b>3.4%</b>	<b>-5.5%</b>

Sources: U.S. Census Bureau, *Government Finances in (year)*, (Washington, D.C.: Government Printing Office).  
U.S. Department of Commerce, *Survey of Current Business* (August 1990).  
U.S. Department of Commerce, *State Personal Income, 1929-87* (July 1989).

TABLE 3

Local Tax Revenues per \$100 of Personal Income,  
Fiscal Years 1989 and 1979

State	1989				1979			
	All Tax	Property Tax	Non-Property Tax	Property Percent of All Tax	All Tax	Property Tax	Non-Property Tax	Property Percent of All Tax
<b>NEW ENGLAND</b>								
Connecticut	\$4.41	\$4.33	\$0.07	98.4%	\$4.87	\$4.82	\$0.05	98.9%
Maine	4.37	4.32	0.05	98.8	4.34	4.31	0.03	99.3
Massachusetts	3.68	3.57	0.11	97.1	6.53	6.48	0.04	99.3
New Hampshire	5.55	5.51	0.04	99.2	5.44	5.35	0.09	98.3
Rhode Island	4.40	4.34	0.07	98.4	5.06	5.01	0.05	99.0
Vermont	4.88	4.85	0.03	99.3	5.12	5.09	0.03	99.4
<b>MIDDLE ATLANTIC</b>								
Delaware	1.95	1.62	0.33	83.2	2.21	1.92	0.29	86.8
District of Columbia	16.57	5.25	11.32	31.7	12.50	3.03	9.48	24.2
Maryland	4.60	2.64	1.95	57.5	4.68	2.91	1.77	62.2
New Jersey	4.84	4.74	0.10	97.9	6.02	5.33	0.69	88.5
New York	8.01	4.74	3.27	59.2	8.10	5.48	2.61	67.7
Pennsylvania	4.26	2.83	1.43	66.5	4.19	2.75	1.43	65.8
<b>GREAT LAKES</b>								
Illinois	4.92	3.64	1.28	74.1	4.67	3.74	0.92	80.2
Indiana	3.62	3.28	0.34	90.6	3.20	3.05	0.15	95.3
Michigan	4.85	4.46	0.39	92.0	4.53	4.15	0.39	91.5
Ohio	4.57	3.10	1.47	67.7	4.14	3.04	1.10	73.4
Wisconsin	4.58	4.46	0.12	97.4	4.17	4.10	0.06	98.4
<b>PLAINS</b>								
Iowa	4.51	4.37	0.14	97.0	4.23	4.06	0.17	96.0
Kansas	4.65	3.88	0.77	83.5	4.69	4.36	0.33	92.9
Minnesota	4.24	4.03	0.21	95.0	3.99	3.82	0.17	95.6
Missouri	3.61	2.07	1.55	57.2	4.03	2.64	1.39	65.4
Nebraska	5.39	4.79	0.59	89.0	5.37	4.90	0.47	91.2
North Dakota	3.74	3.52	0.22	94.1	3.45	3.32	0.13	96.4
South Dakota	5.32	4.32	0.99	81.3	5.44	4.86	0.58	89.3
<b>SOUTHEAST</b>								
Alabama	2.74	1.00	1.74	36.4	2.46	0.94	1.52	38.2
Arkansas	2.39	1.72	0.66	72.1	2.13	1.92	0.22	89.8
Florida	4.06	3.29	0.78	80.9	3.56	2.96	0.60	83.0
Georgia	4.28	2.92	1.36	68.3	3.83	2.92	0.91	76.2
Kentucky	2.38	1.19	1.19	50.0	2.19	1.25	0.94	56.9
Louisiana	4.29	1.91	2.37	44.6	3.58	1.46	2.12	40.8
Mississippi	2.74	2.57	0.17	94.0	2.45	2.31	0.14	94.3
North Carolina	3.20	2.19	1.01	68.4	2.82	2.28	0.53	81.1
South Carolina	3.01	2.75	0.25	91.6	2.48	2.31	0.17	93.1
Tennessee	3.56	2.15	1.41	60.4	3.55	2.28	1.27	64.2
Virginia	4.32	3.07	1.25	71.1	4.05	2.75	1.30	68.0
West Virginia	2.52	2.02	0.50	80.2	2.42	1.95	0.47	80.7
<b>SOUTHWEST</b>								
Arizona	4.75	3.72	1.04	78.2	5.08	4.04	1.04	79.5
New Mexico	2.58	1.46	1.11	56.8	2.19	1.68	0.50	77.1
Oklahoma	3.34	2.00	1.34	59.9	3.11	2.03	1.08	65.3
Texas	5.07	4.19	0.88	82.7	4.03	3.40	0.64	84.3
<b>ROCKY MOUNTAIN</b>								
Colorado	5.58	3.86	1.72	69.1	5.39	3.87	1.52	71.8
Idaho	3.19	3.08	0.11	96.5	3.47	3.37	0.10	97.1
Montana	5.10	4.93	0.17	96.6	5.24	5.05	0.19	96.4
Utah	4.43	3.46	0.96	78.2	4.39	3.41	0.98	77.7
Wyoming	5.71	5.06	0.65	88.7	6.09	5.38	0.71	88.4
<b>FAR WEST</b>								
Alaska	6.51	5.67	0.84	87.2	4.53	3.62	0.91	79.9
California	3.63	2.57	1.06	70.9	3.56	2.53	1.04	70.9
Hawaii	2.55	2.02	0.53	79.3	2.70	2.17	0.53	80.3
Nevada	3.46	2.20	1.26	63.4	4.76	3.16	1.60	66.4
Oregon	6.10	5.44	0.65	89.3	4.95	4.44	0.51	89.6
Washington	3.39	2.07	1.32	61.0	3.43	2.29	1.14	66.9
<b>U.S. AVERAGE</b>	<b>\$4.55</b>	<b>\$3.38</b>	<b>\$1.17</b>	<b>74.3%</b>	<b>\$4.46</b>	<b>\$3.46</b>	<b>\$1.00</b>	<b>77.5%</b>

Sources: U.S. Census Bureau, *Government Finances in (year)*, (Washington, D.C.: Government Printing Office).

U.S. Department of Commerce, *Survey of Current Business* (August 1990).

U.S. Department of Commerce, *State Personal Income, 1929-87* (July 1989).

TABLE 4  
REVENUE CATEGORIES AS PERCENTAGE OF TOTAL REVENUES - POPULATION LESS THAN 10,000  
WITHOUT LGEA

	TOTAL TAXES	EXCESS FEES	LIC. & PERMITS	FEDERAL REVENUES	ROAD FUND	JAIL FUND	INTERGOVT. REVENUES	CHARGES FOR SERVICES	MISC. REVENUES
Ballard	26.75	1.03	0.11	0.84	48.66	6.15	12.06	0.05	4.35
Bath	17.58	0.25	0.02	2.60	48.28	5.31	14.74	5.40	5.83
Bracken	28.44	0.00	0.17	0.02	53.18	3.93	9.36	0.00	4.89
Carlisle	17.93	0.00	0.00	1.48	61.30	3.95	8.62	0.82	5.90
Carroll	36.77	1.34	0.08	3.18	36.33	5.46	6.49	6.11	4.23
Clinton	10.24	0.00	0.02	11.33	42.23	9.16	13.79	0.00	13.23
Crittenden	20.47	0.00	0.15	0.00	61.90	6.87	5.06	0.00	5.54
Cumberland	11.28	2.98	0.13	8.36	64.86	3.87	4.53	0.00	3.99
Elliott	9.21	0.00	0.00	0.01	65.50	5.41	15.37	0.15	4.36
Fulton	32.31	0.00	0.09	3.25	40.58	11.86	9.79	0.00	2.12
Gallatin	25.90	0.00	0.33	1.82	51.32	6.43	7.82	0.00	6.39
Hancock	61.77	0.00	0.03	8.42	16.11	2.54	6.32	1.37	3.44
Hickman	18.31	0.00	0.00	0.00	64.62	7.09	7.27	0.00	2.71
Lee	16.97	0.00	0.01	8.58	37.31	4.45	13.22	9.68	9.78
Livingston	25.48	0.00	0.25	2.06	48.21	4.05	9.98	0.42	9.55
Lyon	28.50	0.00	0.07	6.56	46.29	4.31	8.27	0.94	5.07
McLean	25.93	0.19	0.00	1.47	45.37	3.73	8.98	7.05	7.28
Manifee	16.57	0.00	0.02	6.94	63.66	4.45	5.09	1.44	1.83
Matcalfe	23.29	0.28	0.20	0.42	56.02	3.81	13.49	0.02	2.46
Nicholas	32.98	0.00	0.43	3.53	29.75	2.21	6.54	2.05	22.51
Owen	25.68	1.20	0.10	0.05	56.17	3.67	6.02	1.60	5.52
Owsley	7.03	0.00	0.00	2.10	64.46	8.42	12.76	0.00	5.23
Robertson	9.42	0.00	0.00	0.00	53.33	9.08	17.54	0.02	10.61
Spencer	19.31	0.00	1.01	0.23	47.39	3.77	22.62	3.08	2.58
Trimble	18.51	0.00	7.29	0.00	47.16	3.71	17.92	0.00	5.41
Holife	7.25	0.00	0.01	1.32	45.17	17.85	19.46	2.07	6.87
AVERAGE	22.07	0.28	0.40	2.87	49.81	5.83	10.89	1.63	6.22



TABLE 4  
REVENUE CATEGORIES AS PERCENTAGE OF TOTAL REVENUES - POPULATION 10,000 - 19,999  
WITHOUT LGEA

	TOTAL TAXES	EXCESS FEES	LIC. & PERMITS	FEDERAL REVENUES	ROAD FUND	JAIL FUND	INTERGOVT. REVENUES	CHARGES FOR SERVICES	MISC. REVENUES
Adair	20.27	1.19	0.03	7.60	37.03	15.17	9.55	6.70	2.46
Allen	26.61	0.54	0.00	1.56	43.81	9.02	11.58	5.03	1.84
Anderson	45.70	3.29	1.42	1.35	29.76	3.70	7.98	4.29	2.50
Bourbon	37.27	0.88	0.91	0.00	28.94	14.90	8.44	2.46	6.20
Breathitt	17.93	0.00	0.01	3.75	50.78	4.95	15.38	4.93	2.27
Breckinridge	22.92	2.81	0.02	16.90	47.10	3.44	3.69	0.60	2.52
Butler	9.36	0.74	0.00	42.51	27.84	5.85	5.79	3.66	4.24
Caldwell	24.53	2.52	0.04	0.00	46.03	17.45	2.99	1.07	5.38
Casey	14.47	1.20	0.06	0.07	74.92	5.14	2.25	0.00	1.88
Edmonson	19.78	0.00	0.15	29.81	37.91	2.97	3.64	0.00	5.74
Estill	40.26	0.00	0.07	0.30	43.70	7.15	5.61	0.00	2.90
Fleming	29.11	3.09	0.00	0.00	46.84	5.58	5.72	2.69	6.97
Garrard	29.39	0.50	0.00	34.64	22.50	3.58	4.83	0.41	4.15
Grant	34.86	4.36	0.13	0.03	35.03	8.31	7.64	0.23	9.42
Green	31.71	0.00	0.00	0.48	47.83	2.77	7.77	5.31	4.13
Harrison	33.09	2.77	0.21	0.02	41.68	4.01	7.48	1.08	9.66
Hart	25.00	1.55	0.12	0.64	52.81	6.04	4.50	4.78	4.57
Henry	25.95	3.03	0.10	0.12	40.50	8.68	13.73	0.02	7.86
Jackson	14.38	0.00	0.00	11.69	55.67	5.89	8.26	2.20	1.91
Knott	16.36	0.20	0.00	4.82	32.25	3.72	11.15	25.94	5.55
Larue	23.73	0.25	0.25	0.33	39.36	9.14	9.89	13.06	4.00
Lawrence	18.29	0.38	0.16	0.01	32.95	2.46	4.81	0.93	40.01
Leslie	24.16	0.00	0.00	9.14	38.91	2.64	6.46	7.83	10.85

TABLE 4  
REVENUE CATEGORIES AS PERCENTAGE OF TOTAL REVENUES - POPULATION 10,000 - 19,999  
WITHOUT LGEA

	TOTAL TAXES	EXCESS FEES	LIC. & PERMITS	FEDERAL REVENUES	ROAD FUND	JAIL FUND	INTERGOVT. REVENUES	CHARGES FOR SERVICES	MISC. REVENUES
Lewis	17.89	0.00	0.29	0.00	44.36	3.70	3.76	0.01	29.99
Lincoln	21.90	0.08	0.18	0.06	42.29	19.33	7.06	0.00	9.09
Magoffin	14.36	0.00	0.41	21.11	37.73	8.63	10.63	4.14	2.97
Marion	36.75	0.00	0.23	0.00	35.02	8.04	9.55	8.54	1.86
Martin	13.29	0.00	0.00	54.72	16.50	2.85	10.39	0.63	1.62
Mason	39.60	1.19	0.19	0.08	28.38	14.50	9.10	3.87	3.09
McCreary	23.49	0.00	0.47	5.43	43.39	9.33	4.57	10.01	3.31
Mercer	22.32	2.12	0.49	0.02	30.27	4.07	23.01	14.63	3.07
Monroe	35.24	0.37	0.08	0.03	46.59	6.14	8.68	0.04	2.84
Montgomery	43.48	1.30	0.81	0.17	19.26	20.07	7.91	1.74	5.24
Morgan	24.27	0.00	0.00	0.95	53.83	3.31	15.22	0.35	2.06
Pendleton	40.82	2.58	0.09	0.00	41.53	6.87	3.78	0.00	4.32
Powell	41.14	0.00	0.02	5.68	35.75	13.04	3.00	0.35	1.02
Rockcastle	12.23	0.00	0.09	27.87	38.60	14.56	3.46	0.00	3.18
Russell	22.53	0.91	0.00	0.95	48.88	10.12	7.76	5.35	3.50
Simpson	37.53	1.92	0.11	0.04	30.69	15.69	9.13	0.00	4.89
Todd	20.13	0.00	0.02	0.00	53.91	4.32	4.32	13.59	3.71
Trigg	33.56	0.00	0.29	2.64	38.57	7.50	3.84	1.99	11.60
Union	30.45	2.01	0.34	0.57	29.77	6.13	4.16	1.58	25.00
Washington	20.87	0.00	0.13	0.41	58.28	6.06	7.21	4.20	2.84
Wayne	16.22	1.34	0.09	18.22	45.77	6.94	9.26	0.00	2.17
Webster	40.06	2.92	0.05	0.14	39.45	4.21	5.64	1.25	6.28
Woodford	37.05	1.11	0.15	3.06	6.80	2.22	3.69	1.14	44.77
AVERAGE	26.75	1.03	0.18	6.69	39.56	7.61	7.48	3.62	7.08

TABLE 4  
REVENUE CATEGORIES AS PERCENTAGE OF TOTAL REVENUES - POPULATION 20,000 - 39,999  
WITHOUT LGEA

	TOTAL TAXES	EXCESS FEES	LIC. & PERMITS	FEDERAL REVENUES	ROAD FUND	JAIL FUND	INTERGOV. REVENUES	CHARGES FOR SERVICES	MISC. REVENUES
Barren	32.76	8.36	0.00	0.11	30.94	10.84	12.40	0.50	4.10
Bell	40.63	1.05	0.39	2.70	26.38	12.21	9.46	3.27	3.90
Boyle	47.40	5.03	0.00	0.39	19.57	15.93	7.43	0.00	4.24
Calloway	42.33	4.39	0.02	0.11	33.84	9.06	4.77	1.80	3.70
Carter	20.58	0.00	0.69	8.19	51.29	7.15	7.19	1.90	3.01
Clark	50.60	2.93	0.19	3.80	17.76	9.70	6.29	3.99	4.75
Clay	11.68	2.25	0.08	31.46	32.76	7.26	7.84	2.05	4.63
Graves	35.26	3.89	0.67	0.00	46.58	6.72	4.57	0.00	2.31
Grayson	17.97	2.94	0.31	1.32	48.47	12.64	9.92	0.02	6.42
Greenup	37.88	2.80	0.54	0.55	33.44	8.73	9.09	0.01	6.96
Harlan	28.67	0.00	0.00	20.65	23.24	6.60	4.81	9.07	6.96
Jessamine	39.43	2.04	0.95	0.00	9.91	2.61	2.66	0.11	42.29
Johnson	24.49	0.72	0.04	4.75	30.71	13.53	19.01	0.01	6.73
Knox	28.61	0.92	0.04	0.24	37.41	6.23	7.89	12.28	6.37
Letcher	27.09	1.58	0.00	9.22	38.32	11.02	9.56	0.38	2.83
Logan	23.89	3.35	0.00	16.83	34.24	6.30	4.81	0.13	10.44
Marshall	58.89	2.25	0.01	0.00	19.88	2.91	6.13	4.97	4.96
Meade	21.41	2.22	0.27	1.89	28.61	4.32	13.03	24.01	4.23
Muhlenberg	39.76	1.25	0.29	4.59	23.20	5.49	19.13	0.57	5.72
Nelson	35.34	2.96	0.56	7.85	19.34	11.02	9.75	4.66	8.50
Ohio	19.77	0.48	0.18	0.93	41.91	5.34	13.02	8.95	9.43
Oldham	40.87	4.16	4.32	0.22	21.53	8.14	6.32	7.06	7.38
Perry	33.86	0.00	0.56	0.19	28.97	7.51	15.26	9.01	4.64
Rowan	34.72	0.25	0.95	3.69	32.68	12.48	10.91	0.00	4.31
Scott	70.95	0.93	0.40	0.00	12.05	3.78	3.28	0.09	8.52
Shelby	32.25	6.54	1.90	0.63	25.34	9.35	8.91	4.72	10.36
Taylor	31.99	4.08	0.94	0.88	39.77	12.41	6.11	0.25	3.59
Whitley	24.92	2.14	0.00	5.90	34.96	6.43	10.98	5.57	9.10
AVERAGE	34.07	2.48	0.51	4.54	30.11	8.42	8.95	3.76	7.16

TABLE 4  
REVENUE CATEGORIES AS PERCENTAGE OF TOTAL REVENUES - POPULATION 40,000 - 74,999  
WITHOUT LGEA

	TOTAL TAXES	EXCESS FEES	LIC. & PERMITS	FEDERAL REVENUES	ROAD FUND	JAIL FUND	INTERGOVT. REVENUES	CHARGES FOR SERVICES	MISC. REVENUES
Boone	59.47	2.39	1.56	12.13	4.79	5.94	5.98	0.84	6.90
Boyd	46.78	5.91	1.15	0.00	21.25	8.52	12.47	0.38	3.54
Bullitt	42.46	4.95	2.43	2.24	22.13	10.45	6.07	5.38	3.88
Christian	26.64	5.38	0.49	12.22	23.80	13.76	11.42	0.89	5.41
Floyd	26.41	0.24	0.57	5.45	24.50	4.87	4.48	27.78	5.71
Franklin	50.03	3.52	0.46	4.37	7.50	23.55	4.92	0.03	5.61
Henderson	32.38	6.59	1.61	4.89	27.91	10.34	6.42	2.03	7.83
Hopkins	36.13	6.20	0.48	0.39	26.47	9.34	6.96	4.55	9.48
Laurel	25.13	2.94	0.00	25.86	22.32	11.25	4.13	0.00	8.36
Madison	46.51	2.01	0.97	0.43	23.60	13.80	7.14	0.90	4.65
McCracken	67.88	0.00	1.32	0.85	10.78	7.54	4.05	4.09	3.51
Pike	13.93	0.00	0.61	48.83	11.15	2.56	5.82	14.64	2.47
Pulaski	63.15	4.40	0.55	1.43	15.67	7.60	4.55	0.32	2.32
AVERAGE	41.30	3.43	0.94	9.16	18.61	9.96	6.49	4.76	5.36

TABLE 4  
 REVENUE CATEGORIES AS PERCENTAGE OF TOTAL REVENUES - POPULATION 75,000 Or More  
 WITHOUT LGEA

	TOTAL TAXES	EXCESS FEES	LIC. & PERMITS	FEDERAL REVENUES	ROAD FUND	JAIL FUND	INTERGOVT. REVENUES	CHARGES FOR SERVICES	MISC. REVENUES
Campbell	50.47	2.84	0.99	16.95	5.06	4.36	6.12	3.73	9.50
Daviess	51.62	2.03	0.64	0.00	12.21	11.86	8.80	4.13	8.71
Hardin	34.36	8.08	3.31	0.08	16.24	11.63	7.45	14.86	3.98
Jefferson	79.99	3.03	3.05	0.00	0.15	4.18	5.53	0.90	3.17
Kenton	53.97	4.09	0.22	4.45	2.41	9.22	5.31	10.33	10.00
MAILED AVERAGE	32.97 50.56	7.27 4.56	3.32 1.92	0.80 3.71	14.56 8.44	17.50 9.79	12.06 7.55	0.56 5.75	10.98 7.72

TABLE 5  
JAIL REVENUES AND EXPENDITURES

	JAIL REVENUES less than 10,000	JAIL EXPENDITURES	SURPLUS OR SHORTFALL	JAIL REVENUES	JAIL EXPENDITURES	SURPLUS OR SHORTFALL
Population less than 10,000				29,587	44,120	(14,533)
Ballard	68,094	105,244	(37,150)	28,146	33,689	(5,543)
Bath	59,504	91,767	(32,263)	155,927	125,282	30,645
Bracken	32,272	59,793	(27,521)	1,314,356	1,888,297	(573,941)
Carlisle	33,839	35,539	(1,700)			
Carroll	51,585	142,015	(90,430)			
Clinton	84,589	89,481	(4,892)			
Crittenden	64,456	82,612	(18,156)			
Cumberland	38,613	63,706	(25,093)			
Elliott	33,086	38,261	(5,175)			
Fulton	102,437	196,719	(94,282)			
Gallatin	38,785	39,567	(782)			
Hancock *	58,338	93,078	(34,740)			
Hickman	53,169	67,353	(14,184)			
Lee	47,648	93,641	(45,993)			
Livingston	42,847	85,300	(42,453)			
Lyon	35,057	46,750	(11,693)			
McLean	36,383	84,904	(48,521)			
Menifee	27,464	34,686	(7,222)			
Metcalfe	34,975	42,447	(7,472)			
Nicholas	28,589	44,647	(16,058)			
Owen	35,978	47,215	(11,237)			
Owsley	46,747	69,594	(22,847)			
Robertson	46,241	30,887	15,354			
Spencer				277,576	385,114	(107,538)
Trimble				104,903	135,899	(30,996)
Wolfe *				47,916	89,359	(41,443)
Subtotal				252,057	318,877	(66,820)
Population 10,000 - 19,999				69,029	142,302	(73,273)
Adair				54,858	119,270	(64,412)
Allen				143,362	148,168	(4,806)
Anderson				192,656	190,599	2,057
Bourbon				68,212	113,181	(44,969)
Breathitt				32,552	77,688	(45,136)
Breckinridge				77,575	141,475	(63,900)
Butler *				70,547	85,426	(14,879)
Caldwell				62,990	105,586	(42,596)
Casey				106,622	293,856	(187,234)
Edmonson				30,575	60,213	(29,638)
Estill				50,181	80,887	(30,706)
Fleming				69,807	113,284	(43,477)
Garrard						
Grant *						
Green						
Harrison						
Hart						

\* Includes Jail Construction or Rehabilitation Grants

TABLE 5  
JAIL REVENUES AND EXPENDITURES

	JAIL REVENUES	JAIL EXPENDITURES	SURPLUS OR SHORTFALL	JAIL REVENUES	JAIL EXPENDITURES	SURPLUS OR SHORTFALL
	108,909	111,490	(2,581)	101,440	181,686	(80,246)
Henry						
Jackson	58,467	112,582	(54,115)	50,169	83,743	(33,574)
Knott	70,219	164,315	(94,096)	96,440	150,496	(54,056)
Larue *	112,960	171,867	(58,907)	56,748	430,472	(373,724)
Lawrence	46,795	175,139	(128,344)	138,375	310,191	(171,816)
Leslie	41,863	130,290	(88,427)	5,177,499	8,181,254	(3,003,755)
Lewis	52,380	106,411	(54,031)			
Lincoln *	323,545	299,798	23,747			
Magoffin *	113,569	137,991	(24,422)			
Marion	115,701	129,390	(13,689)	286,758	417,031	(130,273)
Martin	78,103	179,885	(101,782)	296,513	398,346	(101,833)
Mason *	211,150	314,016	(102,866)	345,221	385,869	(40,648)
McCreary	128,688	203,414	(74,726)	165,499	207,660	(42,161)
Mercer	73,460	138,532	(65,072)	89,919	147,274	(57,355)
Monroe	70,561	123,187	(52,626)	266,778	310,846	(44,068)
Montgomery *	473,402	725,835	(252,433)	169,619	190,805	(21,186)
Morgan	34,134	51,283	(17,149)	123,268	292,672	(169,404)
Pendleton	94,532	128,988	(34,456)	195,621	204,870	(9,249)
Powell *	142,261	200,187	(57,926)	158,978	313,004	(154,026)
Rockcastle *	203,520	217,269	(13,749)	222,177	381,495	(159,318)
Russell *	114,772	147,575	(32,803)	129,134	776,537	(647,403)
Simpson	207,797	221,410	(13,613)	232,526	408,892	(176,366)
Todd	43,993	109,580	(65,587)	117,265	298,237	(180,972)
Trigg	102,128	123,048	(20,920)	187,435	185,535	1,900
Union						
Washington						
Wayne						
Webster						
Woodford						
Subtotal				5,177,499	8,181,254	(3,003,755)
Population 20,000 - 39,999						
Barren				286,758	417,031	(130,273)
Bell *				296,513	398,346	(101,833)
Boyle				345,221	385,869	(40,648)
Calloway *				165,499	207,660	(42,161)
Carter				89,919	147,274	(57,355)
Clark				266,778	310,846	(44,068)
Clay				169,619	190,805	(21,186)
Graves				123,268	292,672	(169,404)
Grayson				195,621	204,870	(9,249)
Greenup				158,978	313,004	(154,026)
Harlan				222,177	381,495	(159,318)
Jessamine				129,134	776,537	(647,403)
Johnson				232,526	408,892	(176,366)
Knox				117,265	298,237	(180,972)
Letcher				187,435	185,535	1,900

\* Includes Jail Construction or Rehabilitation Grants

TABLE 5  
JAIL REVENUES AND EXPENDITURES

	JAIL REVENUES	JAIL EXPENDITURES	SURPLUS OR SHORTFALL	JAIL REVENUES	JAIL EXPENDITURES	SURPLUS OR SHORTFALL
Logan	141,723	251,639	(109,916)	329,918	321,308	8,610
Marshall	93,216	118,917	(25,701)	429,774	433,649	(3,875)
Meade	78,774	146,720	(67,946)	414,195	626,119	(211,924)
Muhlenberg	179,858	168,911	10,947	439,345	607,542	(168,197)
Nelson *	370,090	577,534	(207,444)	342,959	485,986	(143,027)
Ohio	97,966	105,879	(7,913)	452,456	467,296	(14,840)
Oldham	199,691	252,882	(53,191)	6,016,336	7,560,601	(1,544,265)
Perry	168,092	254,237	(86,145)			
Rowan	176,518	234,052	(57,534)			
Scott	166,505	513,621	(347,116)			
Shelby *	232,089	356,826	(124,737)			
Taylor *	160,541	180,740	(20,199)			
Whitley	134,332	189,608	(55,276)			
Subtotal	5,186,106	8,270,639	(3,084,533)			
Population 40,000 - 74,999						
Boone	699,397	684,507	14,890			
Boyd	223,384	366,700	(143,316)			
Bullitt	282,923	429,492	(146,569)			
Christian	537,415	479,064	58,351			
Floyd *	185,081	197,811	(12,730)			
Franklin *	1,353,151	2,055,317	(702,166)			
Henderson	326,338	405,810	(79,472)			
Population 75,000 or more						
Campbell				386,689	747,567	(360,878)
Daviess				946,330	864,775	81,555
Hardin				610,465	803,843	(193,378)
Jefferson				3,728,832	11,597,062	(7,868,230)
Kenton *				1,294,033	3,410,244	(2,116,211)
Warren *				1,062,481	906,700	155,781
Subtotal				8,028,830	18,330,191	(10,301,361)
Grand Total				25,723,127	44,230,982	(18,507,855)

\* Includes Jail Construction or Rehabilitation Grants



**TABLE 6**  
**PROJECTED INCREASE IN FEDERAL PAYMENTS IN LIEU OF TAXES**

COUNTY	PRIOR PAYMENT	1991 EST.
Adair County	0	26,806
Allen County	0	12,421
Anderson County	0	4,937
Barren County	0	22,925
Bath County	6,238	24,586
Bell County	0	7,780
Boone County	0	66
Bracken County	0	155
Breckinridge County	0	8,661
Butler County	0	50
Campbell County	0	41
Carroll County	0	21
Carter County	0	15,599
Clark County	0	15
Clay County	25,822	98,349
Clinton County	0	19,917
Crittenden County	0	127
Cumberland County	0	7,692
Daviess County	0	35
Edmonson County	0	77,146
Elliott County	0	12,344
Estill County	1,506	5,889
Floyd County	0	20,521
Gallatin County	0	254
Garrard County	0	17
Grayson County	0	15,634
Greenup County	0	309
Hancock County	0	266
Hardin County	0	193
Harlan County	271	5,646
Hart County	0	13,885
Henderson County	0	1,379
Jackson County	18,981	73,632
Jefferson County	0	632
Jessamine County	0	69
Johnson County	0	17,579
Knott County	0	6,410
Knox County	25	194
Larue County	0	193
Laurel County	19,421	78,711
Lawrence County	0	29,131
Lee County	2,402	9,377
Leslie County	17,748	73,342
Letcher County	115	1,281

**TABLE 6**  
**PROJECTED INCREASES IN FEDERAL PAYMENTS IN LIEU OF TAXES**

COUNTY	PRIOR PAYMENT	1991 EST.
Lewis County	0	36
Livingston County	0	5,777
Lyon County	0	43,063
Madison County	0	28
McCreary County	46,697	231,906
McLean County	0	54
Meade County	0	78
Menifee County	14,820	57,739
Mercer County	0	35
Morgan County	4,373	25,880
Nelson County	0	358
Ohio County	0	7
Owsley County	5,449	21,170
Perry County	740	6,426
Pike County	16	25,683
Powell County	4,760	19,132
Pulaski County	9,547	71,585
Rockcastle County	4,166	16,188
Rowan County	20,870	81,171
Russell County	0	57,408
Spencer County	0	20,203
Taylor County	0	26,349
Trigg County	0	45,651
Union County	0	7,255
Warren County	0	36
Wayne County	217	47,031
Whitley County	14,981	56,212
Wolfe County	5,354	20,541
Woodford County	0	3

Source: Viewpoints, Kentucky Association of Counties (July 1991, Volume 17, No. 7, page 11).

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