Definition of Terms
County Budget & Weather Disaster Profiles

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County Budget Indicators:

Population estimates	–	total number of people living in the county (2018 estimates).
Total tax revenue	-	total county budget revenues from taxes (2018)
Change in population	-	percent change in population over 10 years (2008-2018).
Change in total revenue	-	percent change in total revenue over the last 10 years (2008-2018).
Change in total spending	-	percent change in total spending over 10 years (2008-2018).

County Weather Disaster Indicators:

FEMA Disasters -	number of weather events with high damage that were declared disasters by FEMA.
Average PC damage -	10-year average of the ratio between total FEMA approved damage (accounted for inflation) and the population.
FEMA approved damage -	total value of FEMA approved public damage over 10 years (2008-2018) and the value of approved damage for specific categories (roads & bridges, debris removal, and repairs to public buildings).

County Revenue Sources:

Taxes –	the main revenue source for counties and include real estate tax, occupational license tax, personal property tax, and other taxes.
In Lieu Tax Payments –	payments in lieu of taxes that counties receive from public corporations or local authorities.
License and Permits –	revenue from various fees such as, business licenses, alcoholic beverage fees, building permits, franchise permits, etc.
Intergovernmental Revenue –	includes revenue from federal and state grants, state reimbursements, motor vehicle tax from other counties, LGEA grant, etc.
Charges for Services –	revenue from charges for garbage collection, parks and recreation, landfill use, public swimming pools, county medical center, etc.
Miscellaneous Revenue –	various revenue associated with dividends, royalties, courthouse rentals, gas sales, farm income, etc.
Interest Earned –	interest revenue from treasury bonds and bills, checking and savings accounts, etc.
Surplus, Borrowing & Transfers –	includes revenue from surplus prior yeas, adjustments to prior year surplus, bond sales, borrowed money, cash transfers to and from other funds, etc.
Excess Fees –	revenue from fees collected by sheriff's office, county attorney, and county clerk.
Fines & Forfeitures –	revenue from fines, fees, and forfeitures collected by law enforcement agencies.
Investments –	interest or rental revenue from idle funds that counties sometimes invest to be fiscally responsible.

County Tax Sources:

Counties benefit from a variety of taxes that they can levy:

Real Estate Tax	Tangible Personal Property Tax	Motor Vehicle Tax
Delinquent Tax	Delinquent Personal Tax	Tangible Personal Property Tax
Unmined Minerals Tax	Fire Protection Tax	Garbage Collection Tax
Health Districts Tax	County Library Tax	Transit Authority Tax
Extension Service Tax	Soil Conservation Tax	Timberland Tax
Other Ad Valorem Tax	Advertising Costs Tax	Increment Financing Tax
Bank Franchise Deposit Tax	Franchise Corporation Tax	Agricultural Products Tax
Occupational License Fee/Tax	Deed Transfer Tax	Auto Sticker Tax
Insurance License Fee/Tax	Transient Room Tax	Net Profits Fee/Tax
Telephone 911 Fee/Tax	Rental Motor Vehicle License Tax	

Not all counties will levy all taxes. The Top FIVE taxes for each county and for Kentucky state are reported in the profile.

Map Indicators:

The map indicators' tab allows viewers to change what the Kentucky county map shows. Viewers can select between the 2008-2018 number of FEMA declared disasters, 2008-2018 change in revenue (percentage), 2008-2018 change in spending (percentage), and number of floods, severe ice storms, storms, and snow storms. The default setting for the map is the number of FEMA declared disasters.

Data Sources:

Data type	Data source
Population estimates	JobsEQ, http://www.chmuraecon.com/jobseq/
County budgets	KY Department of Local Government, https://kydlgweb.ky.gov/Counties/16_CountyHome.cfm
Weather events	National Oceanic and Atmospheric Administration (NOAA), https://www.noaa.gov/
Federal declared disasters	Federal Emergency Management Agency (FEMA), https://www.fema.gov/

For more information on NOAA, FEMA and county budgets please see insights on emergency disaster posted on the website.

Acknowledgments:

College of Agriculture, Food and Environment
CEDIK - Community & Economic Development Initiative of Kentucky
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KMCA
MAGISTRATES & COMMISSIONERS ASSOCIATION

USDA
United States Department of Agriculture
National Institute of Food and Agriculture