

Cost of Community Services Report



Prepared for:
Campbell County Conservation District

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Community and Economic
Development Initiative of Kentucky

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Executive Summary

Campbell County, Kentucky, has experienced steady growth in population, housing, and business activity over the past decade. However, this growth has been accompanied by a reduction in agricultural land and farming activity, signaling a transition toward urban and suburban land use patterns. This shift has financial implications for the county's budget, which can be analyzed using the Cost of Community Services (COCS) methodology. The COCS framework evaluates the ratio of public service costs to revenue contributions for different land uses, such as residential, commercial, and agricultural.

The COCS analysis reveals:

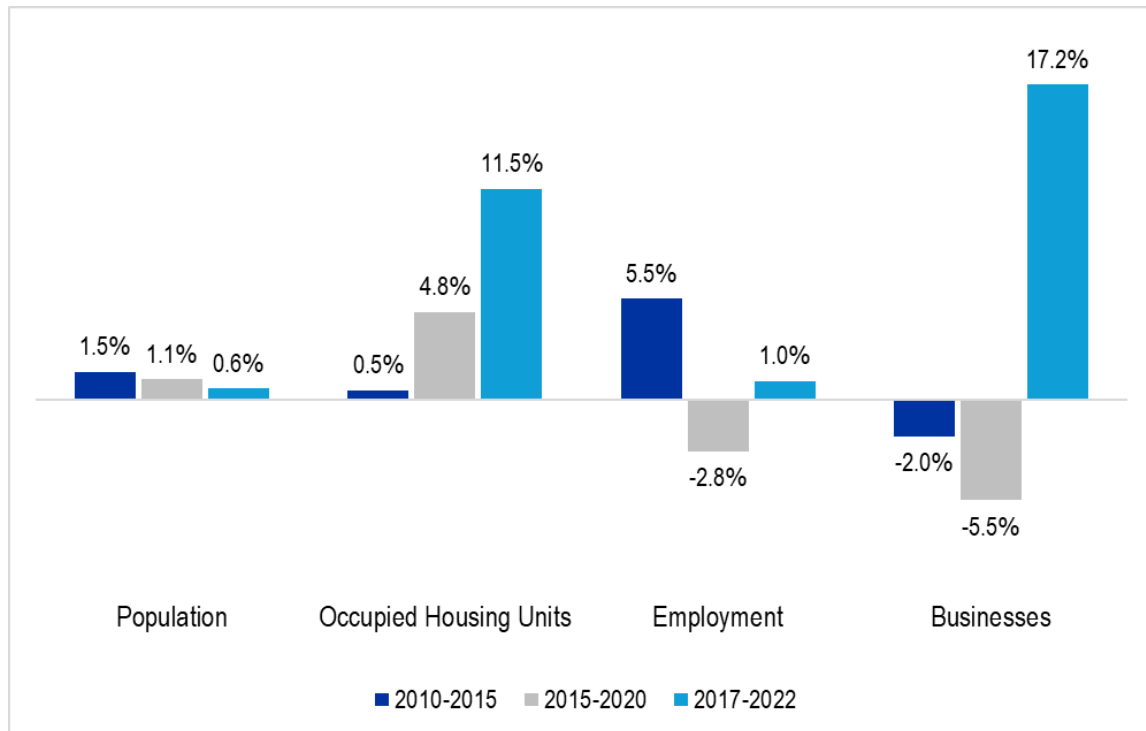
- ❖ **Residential** land use accounts for the majority of revenues (74%) and expenditures (85%), resulting in a net cost to the county and a ratio of **1.20**.
 - ❖ **Commercial** land use contributes significantly to revenues (25%) and in a smaller proportion to expenditure (15%), making it a net contributor to the county's budget with a ratio of **0.62**.
 - ❖ **Agricultural land** represents a minimal share of revenues (1%) and expenditures (<1%) and remains a cost-effective land use category with a ratio of **0.50**.
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The findings of the COCS study underscores the fiscal challenges of balancing residential development with budget sustainability, emphasizing the need to foster commercial growth for its higher revenue contributions and to preserve agricultural land for its cost-effectiveness and role in supporting environmental and community sustainability. Land use planning and zoning process plays a crucial role in determining how cities and communities grow over time. It shapes the revenue streams by determining property tax bases, business development opportunities, and land valuation. In the same time, it impacts public expenditures on infrastructure needs, service delivery requirements, and long-term maintenance costs.

Introduction and Background Information

Campbell County is one of the largest counties in Kentucky, part of the Northern Kentucky area, with a population slightly over 93K. The county has seen a continuous population growth since 2010, with a slower pace since 2017, as well as a focus on housing development in the last years (Figure 1). Figure 1 illustrates also a growth in the number of businesses and in employment during 2017-2022. This growing trend is supported by county development projects planned for the coming years¹. In addition, the county was awarded \$2M by the state of Kentucky, for site development² further supporting county's plans for development and growth.

Figure 1. Five-year percent change in population, housing units, employment and number of businesses



Source: U.S. Census, ACS 2022; Chmura/JobsEQ, 2023

¹ Campbell County government, development projects, <https://campbellcountky.gov/topic/index.php?topicid=82&structureid=9>

² The Lane Report, January 2024, <https://www.lanereport.com/170615/2024/01/nearly-2m-awarded-for-campbell-county-product-development-project/>

While Campbell County has experienced an increase in population, housing, employment and number of businesses, the trend has been the opposite for farms and land in farms, suggesting a transition from a more agricultural focus towards other employment and life-style opportunities. According to the Campbell County Agricultural Development Council, some of the issues or challenges identified that might have an impact on this trend, were:

“high price of land, lack of availability of large tracts of land, aging farming population, input costs, available farm labor, lack of farm estate and succession planning and the lack of understanding of the importance of agriculture by our urban citizens”. (Campbell County ADC, 2020³)

Table 1. Change in farms, farmland, and value of land and buildings per farm

	2012	2017	2022	Percent Change 2012-2022
Number of Farms	504	577	493	-2.2%
Land in Farms	42,164	46,094	38,744	-8.1%
Value of Land and Buildings (per farm) *	\$367,525	\$404,186	\$489,460	33.2%

* Values in current dollars, not adjusted for inflation

Source: USDA, Census of Agriculture

As Campbell County continues to grow and experience increased residential and commercial development, understanding the financial implications of these land use changes becomes increasingly important. The Cost of Community Services (COCS) framework provides a valuable tool to analyze the impact of different land uses—residential, commercial, and agricultural—on the county’s budget. By examining how services like public safety, education, and infrastructure are funded and distributed, COCS studies can inform future land use decisions to balance growth with fiscal sustainability.

Cost of Community Services (COCS)

The cost of community services (COCS) relates to the financial resources required to provide various public services to a community. These costs are usually covered by local government budgets and are often funded through taxes, fees, or other public revenues. The COCS studies are useful in assessing the cost of different types of land use, such as residential, commercial, and agricultural, on an area's budget. An area can be a county, a town, a region – in this case, the area and cities within the Campbell County boundaries.

³ https://www.kyagr.com/agpolicy/documents/ADF_Councils_Plans_CAMPBELL.pdf






These costs are associated with providing public safety (police and fire services), education, public health services, infrastructure and utilities, water and waste management, parks and recreations and public administration. Estimating the cost of community services can help counties make decisions about land use, development, and taxes. For example, residential areas might generate less revenue through property taxes than they cost in services, while commercial or industrial areas may contribute more to the local revenue than they use in services.

In addition, different land uses require different levels of services. Residential areas often require more services like schools and parks, whereas industrial areas need more infrastructure like roads and utilities. Furthermore, areas with better transportation infrastructure (roads, public transit) are more likely to be developed for higher density uses like commercial or residential projects. The availability of water, electricity, and sewer systems also influences where development can take place. Growing populations may lead local governments to rezone land for more housing development, such as single-family homes or high-density apartments. At the same time, the natural features of the land, like its topography, soil quality, and proximity to water bodies, may influence how the land can be used. For example, steep or flood-prone areas may not be suitable for housing but might be ideal for parks. Figure 2 illustrates the flood zone areas in Campbell County, as well as the location of the Campbell County cities in respect to that.

Figure 2. Campbell County cities' boundaries and flood areas

Zoning and Flood Layers

Campbell Flood Zones Out Beyond 1:1,200 Scale

-  AE, FLOODWAY
-  AE,
-  A,
-  0.2 PCT ANNUAL CHANCE FLOOD HAZARD,
-  X PROTECTED BY LEVEE,

City Boundaries

20,000' Scale

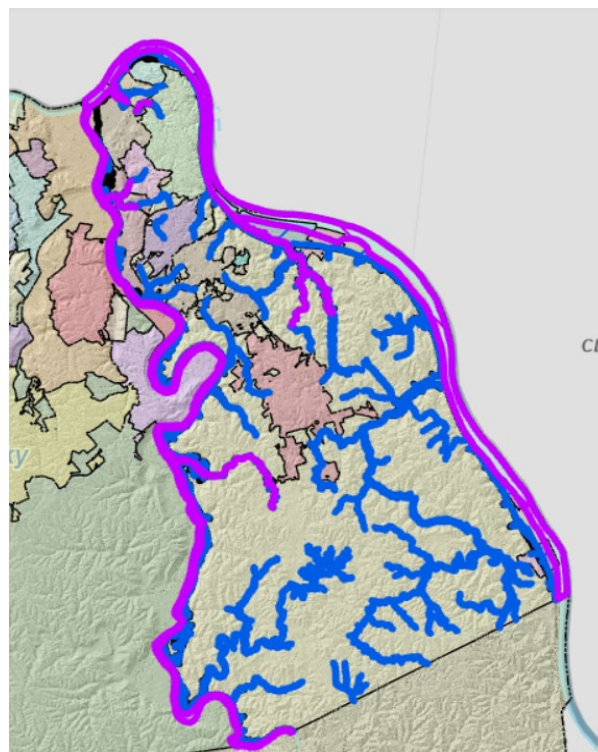
Campbell Cities



Kenton Cities



Pendleton Cities



Source: Campbell County PVA LinkGIS.org

In general, how land is used in planning or zoning is a dynamic process that changes based on societal needs and environmental conditions. It plays an important role in shaping how cities and communities grow and function and has a direct impact on both revenues and expenditures in county budgets, influencing how much local governments collect in taxes and fees, as well as how much they spend on providing public services. Different types of land use (residential, commercial or industrial, agricultural, etc.) contribute differently to a county's financial health, and planning decisions aim to balance these contributions with the costs of services. For example, previous COCS studies often show that residential and commercial properties contribute the most to the local taxes. However, residential land use generates less revenue than it consumes in public services, meaning counties spend on providing services to residential areas more than they receive in revenue from those properties. The commercial/industrial areas usually generate more revenue than they consume in services, making them fiscally beneficial. Agricultural areas contribute less in taxes, but they also tend to require fewer services, making them cost-effective from a local budget standpoint.

The Cost of Community Services (COCS) methodology was developed by the American Farmland Trust (AFT) in the 1980s and captures the ratios between expenditures and revenues at point in time; it is not a predictor of future revenues and expenditures. A ratio greater than one indicates that for every dollar of revenue collected for a type of land use, more than one dollar is spent to serve that land use. That land use category can be considered a net receiver. For a ratio that is less than one dollar, revenues exceed expenditures, and the land use category is considered a net contributor to the local budget.

A summary of COCS studies carried out by the American Farmland Trust found that the median cost of community services across all their studies was \$1.16 for residential, \$.30 for commercial and \$.37 for farmland⁴. In Kentucky there were several COCS studies conducted over the years by various agencies, including the AFT and the University of Kentucky. Table 2 depicts ranges for each type of land use from some of the studies completed for Kentucky counties, as well as overall ranges for over 150 Cost of Community Services Studies conducted in U.S. since 1980s⁵.

⁴ https://farmlandinfo.org/wp-content/uploads/sites/2/2019/09/Cost_of_Community_Services_Studies_AFT_FIC_201609.pdf

⁵ <https://resources.environment.yale.edu/kotchen/pubs/COCS.pdf>

Table 2. COCS per dollar revenue, U.S. and KY studies

	Residential	Commercial	Farmland
U.S. overall			
Min	0.94	0.04	0.02
Max	2.27	1.47	2.04
Kentucky			
Min	1.05	0.19	0.38
Max	1.69	0.52	0.93
2005 Campbell County	1.21	0.30	0.38

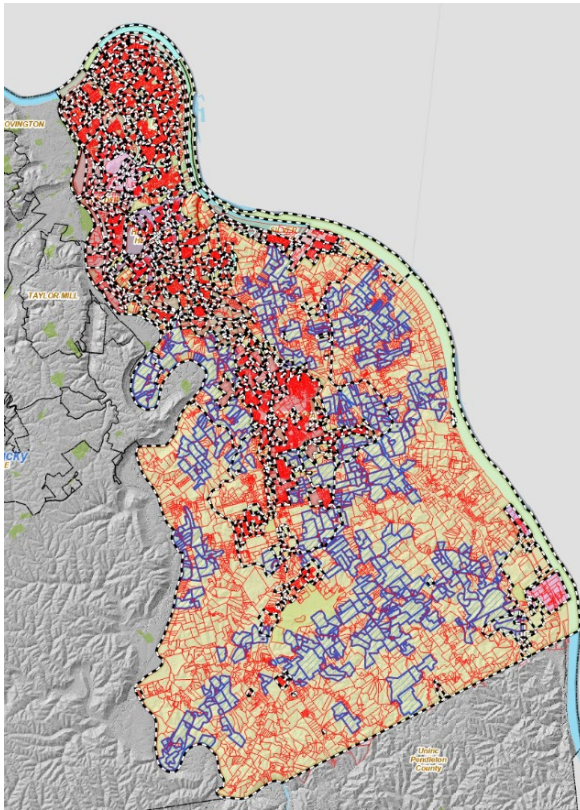
Methodology

Most of the Cost of Community Services (COCS) studies follow a similar framework as the one developed by the American Farmland Trust. The methodology uses average ratios for revenue and expenditure comparisons. A COCS study breaks down the land use into three main categories: residential, commercial/industrial and farmland. The distribution of properties is based on the PVA classification of the parcels. The steps in analyzing the local budgets include:

- ❖ Data collection for revenues and expenditures, as well as information and data on property classification, school budgets, payroll by industry and demographics;
- ❖ Calculate default percentages;
- ❖ Allocation of revenues and expenditures by land use category;
- ❖ Estimation of the expenditure to revenue ratio for each land use category.

The land use categories are defined in the COCS studies based on their classification by the tax assessor for property tax purposes - farmland, commercial, residential, etc. *Residential properties* include homes, multiple unit buildings, mobile homes and residential land. *Commercial and industrial properties* include buildings and rental spaces used for business purposes. *Farmland or agricultural properties* consist of farm and agricultural properties, including residences on-farm. Not all properties were included in the analysis; exempt properties were excluded. A representation of Campbell County properties and ag districts is depicted in Figure 3.

Figure 3. Campbell County properties (red) and ag districts (purple)
79% of properties are residential; 16% are commercial; 5% are agricultural



Source: Campbell County PVA LinkGIS.org

Data Collection

Annual budget data for the county, city governments, and school districts was collected for the FY23. County fiscal data is provided by the Department for Local Government for each county in Kentucky⁶. In addition to the county data, information on budgets for nine cities were included in the study. In addition to fiscal data, this analysis incorporates PVA information on spatial location for the parcels, property class, assessment value, property sales value and transactions. Furthermore, if available, data from annual reports for various departments, information on foot traffic, and annual payroll by industry from County Business Patterns were included. On the occasions when information was not available, default percentages were applied to the budget items.

⁶ https://kydlgweb.ky.gov/Counties/16_CountyHome.cfm

The default percentages are calculated based on the PVA data for the revenues and on the percent of revenues for the expenditures. Two default percentages are applied to the revenues – the percent of properties by land use type and the percent of properties by assessment value. For expenditures, the default percentages in the allocation of funds were percent of revenues for each land use and percent of properties by land use. The use of default percentages when budget items cannot clearly be assigned to one category or another is standard in a Cost of Community Services study. Not all budget items were included in the analysis. Grants and other state and federal funds were excluded, for example. This includes SEEK funding for the schools, as well as other revenues that were not from local sources. A listing of cities and school budgets included in the COCS is provided in the Appendix.

Revenues Allocation

Counties and cities generate revenue primarily from taxes and fees, and the type of land use influences how much revenue is collected. One of the largest sources of revenue for most local governments is property tax. Houses and apartment buildings are taxed based on their assessed value. High-value residential areas generate more property tax revenue. Businesses and industries often have higher property values and generate more revenue compared to residential properties. Additionally, they may pay business-related taxes. Land used for farming often qualifies for lower tax rates through agricultural exemptions or reduced-value assessments.

Other revenue sources are the sales taxes (generated primarily from retail and commercial land uses), business taxes and occupational or payroll taxes (industrial and commercial areas contribute to revenue through business licenses, utility taxes, and payroll taxes, if applicable), development fees and permits, and other taxes and fees.

Different land uses have different impacts on revenues. For example, commercial or industrial properties typically provide a higher return on investment. Commercial areas (like shopping centers) generate both property taxes and sales tax revenues, while industrial land use can bring in significant business taxes. These areas often require fewer public services per dollar of revenue, making them financially efficient. However, while essential for community growth, residential areas may not generate as much revenue relative to the services they require (schools, parks, etc.).

High-density residential areas (apartments) generate more property tax revenue but also require substantial infrastructure and services. Agricultural or farmland usually generates the least tax revenue, as agricultural lands are often taxed at a lower rate, and they don't contribute much to sales taxes or development fees.

Once the data is collected, the budget items are allocated by land type using different criteria or percentages. Most revenues are from a clearly identifiable source, which can be observed through the examination of local data and information. When applicable, the revenues are allocated based on a *specific criteria*, such as: percent industry payroll (e.g., for the "Occupational license"), percent property sales by land use (e.g., for "Deed transfers"), or a combination of percentages (e.g., Ad Valorem taxes). In other instances, the information allows for a revenue category to be allocated fully to *one or another land use* type. For example, "Franchise fee" or "Bank franchise fee" are considered to be 100% commercial since these are fees paid to open a business or bank. In return, the "Dog license" is considered mainly residential because it is the license fee that dog owners pay.

However, when the source cannot be clearly identified, the revenues are allocated based on *default or fallback percentages*. This represents an accepted option to allocate revenues and expenditures across land use categories when there is no other appropriate approach. For the revenue, the fallback percentages are based on the land use by parcels and the property tax assessment value. For example, if the percent distribution for the assessment value is 60% for residential, then 60% of that revenue budget item is allocated to residential land use. Likewise, if the percent assessment value is 30% for commercial and 10% for farmland.

Campbell County revenues included in the study are mainly from local sources. State and federal grants were excluded since they can be volatile in nature. Data on city-budgets were also incorporated, as well as schools budget revenue from local sources. Table 3 lists the main revenue categories for each source. City budgets and school districts (county and independent) were combined. A list of cities and school districts is included in the Appendix. In total there were \$218 million in revenue allocated across the three types of land use. The final distribution by land use type is 74% for residential, 25% for commercial and 1% for farmland.

Table 3. Distribution of revenues by land use

Category	Total	Residential	Commercial	Farmland
Campbell County budget*	\$45,598,112	\$30,338,314	\$14,032,439	\$1,186,227
City budgets combined*	\$103,721,706	\$85,155,521	\$18,151,299	\$414,887
School districts budgets combined**	\$68,802,796	\$46,029,071	\$21,466,472	\$1,238,450
Total revenues included	\$218,122,614	\$161,522,906	\$53,650,210	\$2,839,564
Percent distribution		74.1%	24.6%	1.3%

* does not include state and federal sources

** includes Campbell County and independent school districts

Expenditures allocation

In return for revenues, the local public administration provides services to the community in the form of police, fire protection and emergency medical services, education, public works and infrastructure, recreational services, etc. The cost of public services is closely tied to the type and density of land use. Different land uses require different levels of infrastructure and services, influencing county budgets. For example, higher-density areas (both residential and commercial) require more public safety resources. Residential areas, especially those with families, require funding for schools, school transportation, and related educational services. In addition, suburban and rural residential developments often require more roads, utilities, and infrastructure per capita compared to dense urban developments, while commercial/industrial areas may require heavy infrastructure investment upfront (roads, utilities), but their ongoing service demands are often lower. Since residential areas, particularly suburban neighborhoods, often incur higher costs for services than other land use types, the costs can exceed the property tax revenue generated by the residential properties. For the commercial or industrial areas, the cost per dollar of revenue is usually lower than for residential areas. Agricultural areas typically require fewer public services and infrastructure, leading to lower expenditure. Rural roads and basic utilities may be the primary expense.

For the COCS, expenditures are allocated in a similar manner as the revenues based on different criteria or percentages. The *default percentages* used for expenditures are percent land use and percent from total revenues. Assuming that one dollar in revenue leads to one dollar in public spending, for those expenditures that were more difficult to allocate, the percent revenue for each land use was used as a *fallback criteria*.

Often general government expenditures are allocated based on the default percentages because it can be difficult to identify exactly where general government expenses are spent across land uses. Other expenditures can be easier to allocate to *one category or another*. Expenditures such as health and human services or other entities servicing citizens and allocated to residential uses, even though the entire community may benefit from a healthy population. *Specific percentages* such as inside or outside urban boundary for cities or percent of residencies for residential and farm land type, were applied when appropriate. The list of percentages can be found in the Appendix.

For the most part, revenues can be identified by their source and thus, it is easier to include in the analysis those revenues that are from local sources. Expenditures are reported differently and clearly delineating their source can be difficult to accomplish. Expenditures for the county and the cities combined were included in this analysis. Additionally, school district budgets were analyzed. In order not to inflate the results, the school expenditures were set at the equivalent amount of revenue from local sources (\$69M). General information on the number of school age kids at block group level was analyzed. However, it can be challenging to determine exactly the distribution of school age kids in reference to the PVA parcel. Thus, for the school district expenditures, the funds were allocated to mainly residential properties. No school district expenses were assigned to agricultural lands, empty lots, or commercial properties.

Slightly over **\$228** million in expenditures were allocated between the three land use categories, as follows: 85% for residential, 15% for commercial and less than 1% for farms. Table 4 outlines the expenditures by the major groups. A more detailed table can be found in the Appendix.

Table 4. Distribution of expenditures by land use

Category	Total	Residential	Commercial	Farmland
Campbell County budget	\$49,719,224	\$34,708,171	\$14,273,204	\$710,926
City budgets combined	\$110,020,523	\$90,326,849	\$19,253,592	\$440,082
School districts budgets combined	\$68,802,796	\$68,527,585	\$0	\$275,211
Total expenditures included	\$228,542,543	\$193,562,605	\$33,526,795	\$1,426,220
Percent distribution		84.7%	14.7%	0.6%

Cost of Community Services Ratio

The final step is calculating the ratio of costs to revenues for each land use type. A ratio greater than 1.0 means that the land use costs more in services than it generates in revenue, while a ratio below 1.0 means the land use generates more revenue than it costs. Based on the above analysis of local revenues and expenditures allocated to the three land use categories, the county spent more on providing services to residential land than it received in revenue, less for commercial/industrial land and less for farmland.

The cost of community ratios were calculated by dividing the total expenditures to total revenues for each land use category. The findings are summarized in Table 5. The overall results are consistent with other COCS studies in that the residential category is a net-user of public services (ratio > 1), while the commercial and farmland categories are net-contributors (ratio < 1).

Table 5. Campbell County COCS ratios

Category	Total	Residential	Commercial	Farmland
Total Revenues	\$218,122,614	\$161,522,906	\$53,650,210	\$2,839,564
Total Expenditures	\$228,542,543	\$193,562,605	\$33,526,795	\$1,426,220
Land Use Ratio		1.20	0.62	0.50

Summary and Conclusions

The COCS study can be a useful tool in the land use zoning and planning process in an area. It provides a point in time analysis of county's revenues and expenditures allowing for a better understanding of the fiscal dynamics associated with different land use types and the financial impact of residential, commercial, and agricultural properties to the local budget. The COCS methodology is based on detailed analysis of local revenues and expenditures allocated by land use type. By examining county and city budgets, school districts, and property classifications, the methodology identifies how resources are distributed and the fiscal implications of different land uses. It provides a snapshot of the financial balance between revenues and expenditures and can offer insights for policymakers ensuring effective land use planning and a balanced growth.

The results of the study illustrate that the residential land use represents the largest share of the county's revenues and expenditures and generates less in revenue as compared to the cost of services provided, highlighting the fiscal burden of residential growth (Table 5). The residential COCS ratio of 1.20 depicts that for every \$1 generated in revenue, the county spends \$1.20 in services, leading to a net fiscal deficit. Commercial land use contributes more in revenues than it consumes in services, highlighting its role as a financial asset to the county. The commercial COCS ratio of 0.62 indicates that for every dollar of revenue generated, only \$0.62 is spent in services, making it a net contributor to the local budget. Agricultural or farmland contributes very little to the county's budget, but it also requires fewer services. The farmland COCS ratio of 0.50 illustrates that for every dollar generated in revenue, only \$0.50 are spent in services, making it a cost-effective land use. Understanding the needs for growth and the fiscal impact of different land uses can foster a balanced development that incorporates residential and commercial growth, as well as agricultural preservation, to maintain fiscal sustainability. Strategic land-use planning can mitigate the financial impact of much needed residential development while leveraging the economic benefits of commercial and agricultural land. For example, cities like Lexington, Kentucky, have implemented mixed-use zoning strategies that encourage commercial hubs near residential areas, while also preserving farmland uses.

In general, the findings of COCS studies can be combined with other analytical reports, such as needs assessments or economic feasibility studies, to provide a comprehensive understanding of the costs and needs associated with development. Overall, the COCS ratios underscore the need for proactive planning to maximize the economic contributions of different land uses and minimize the costs of community services in the long run.

Appendix

List of city-budgets included in the COCS

Alexandria
Bellevue
Cold Springs
Dayton
Fort Thomas
Highland Heights
Newport
Southgate
Wilder

List of school districts budgets included in the COCS

Campbell County School District
Newport Independent School District
Bellevue Independent School District
Dayton Independent School District
Southgate Independent School District
Fort Thomas Independent School District

List of percentage used in budget allocation

	Residential	Commercial	Farmland/ag
Land use (parcels)	79.4%	15.8%	4.7%
Land area	51.7%	10.2%	38.1%
Assessment value	66.9%	31.2%	1.8%
Parcels inside urban boundaries	63.3%	13.5%	0.3%
Area inside urban boundaries	82.1%	17.5%	0.4%
Property sales	86.1%	9.6%	4.2%

Allocation of County Revenues

Revenue source	Receipts 2023	Residential Allocation	Commercial Allocation	Agricultural Allocation
General Fund				
Real Estate	\$11,780,694	\$7,881,285	\$3,675,577	\$212,053
Tangible Personal Property	\$918,688	\$729,438	\$145,153	\$43,178
Motor Vehicle	\$1,290,215	\$1,110,875	\$123,861	\$54,189
Delinquent Tax	\$98,428	\$78,152	\$15,552	\$4,626
Bank Franchise Deposit Tax	\$557,835	\$0	\$557,835	\$0
Franchise Corporation	\$847,778	\$0	\$847,778	\$0
Deed Transfer	\$706,115	\$607,965	\$67,787	\$29,657
Insurance License Fee / Tax	\$2,841,578	\$2,256,213	\$448,969	\$133,554
Telephone 911 Fee / Tax	\$126,791	\$126,791	\$0	\$0
Rental Motor Vehicle License Fee	\$92,627	\$0	\$92,627	\$0
Other in Lieu Payments	\$100,759	\$80,002	\$15,920	\$4,736
Sheriff / Clerk - 25% account	\$1,073,382	\$852,265	\$169,594	\$50,449
Sheriff / Clerk - 75% account	\$1,208,758	\$959,754	\$190,984	\$56,812
Other License	\$2,169	\$1,722	\$343	\$102
Building Permit	\$440,749	\$349,955	\$69,638	\$20,715
Local Planning Commission	\$80,572	\$0	\$80,572	\$0
Legal Process Tax	\$368	\$292	\$58	\$17
Police / Sheriff KLEFFP	\$192,759	\$153,050	\$30,456	\$9,060
Miscellaneous Payments	\$35,854	\$28,468	\$5,665	\$1,685
Fiscal Court Filing Fees	\$99,145	\$99,145	\$0	\$0
Parks and Recreation	\$422,277	\$422,277	\$0	\$0
Dog Pound	\$12,103	\$12,103	\$0	\$0
Data Processing Services	\$33,275	\$26,420	\$5,257	\$1,564
Warrant Service Fees	\$250	\$199	\$40	\$12
Charges for Services	\$69,640	\$55,294	\$11,003	\$3,273
Concession Sales	\$40,411	\$0	\$40,411	\$0
Surplus Machinery / Equipment Sales	\$11,754	\$0	\$11,754	\$0
Alcoholic Beverage Sales	\$6,361	\$0	\$6,361	\$0
Rentals and Leases (miscellaneous)	\$30,200	\$0	\$30,200	\$0
Recycling Receipts	\$1,924	\$0	\$1,924	\$0
Insurance Proceeds	\$37,550	\$29,814	\$5,933	\$1,765
Reimbursement	\$292,226	\$232,028	\$46,172	\$13,735
Donation	\$56,559	\$56,559	\$0	\$0
Miscellaneous Revenues	\$367,374	\$291,695	\$58,045	\$17,267
Drug Strike Force Exp Reimb	\$16,629	\$13,203	\$2,627	\$782
Police Services Reimb	\$370,603	\$294,258	\$58,555	\$17,418
Court Settlements	\$485,983	\$385,871	\$76,785	\$22,841
Payroll Tax Collection Fees	\$274,452	\$217,915	\$43,363	\$12,899
Fines and Forfeitures	\$27,141	\$21,550	\$4,288	\$1,276

Other Receipts	\$9,400	\$7,464	\$1,485	\$442
Interest	\$248	\$197	\$39	\$12
Road Fund				
Other Permit	\$1,400	\$1,112	\$221	\$66
Transportation Cabinet	\$363,241	\$288,413	\$57,392	\$17,072
Truck License Distribution	\$254,489	\$202,064	\$40,209	\$11,961
Drivers License Refund	\$20,562	\$16,326	\$3,249	\$966
County Road Aid	\$694,521	\$551,450	\$109,734	\$32,642
Municipal Road Aid	\$75,789	\$60,177	\$11,975	\$3,562
Miscellaneous Payments	\$1,625	\$1,290	\$257	\$76
Surplus Machinery / Equipment Sales	\$6,575	\$0	\$6,575	\$0
Reimbursement	\$9,684	\$7,689	\$1,530	\$455
Revolving Loan Revenue	\$5,810	\$0	\$5,810	\$0
Jail Fund				
Jail Operation Pay	\$143,821	\$114,194	\$22,724	\$6,760
Jail Medical Payments	\$107,231	\$85,142	\$16,943	\$5,040
Court Costs / Jail Operation	\$16,488	\$13,091	\$2,605	\$775
Intercounty Jail Contract	\$161,297	\$128,069	\$25,485	\$7,581
State Prisoner Payment (controlled intake)	\$437,170	\$347,113	\$69,073	\$20,547
D.U.I. Service Fee	\$14,725	\$11,691	\$2,327	\$692
Miscellaneous Payments	\$164,656	\$130,737	\$26,016	\$7,739
Class D Felon Payments	\$796,607	\$632,506	\$125,864	\$37,441
Social Security Admin. Incentive Pay (Jail)	\$8,600	\$6,828	\$1,359	\$404
Community Custody Prisoners	\$102,289	\$81,218	\$16,162	\$4,808
Court Cost Supplement	\$25,480	\$20,231	\$4,026	\$1,198
Local Corrections Assistance Fund	\$57,622	\$45,752	\$9,104	\$2,708
Home Incarceration Fees	\$34,517	\$27,406	\$5,454	\$1,622
Jailers Bond Acceptance Fee	\$1,750	\$1,390	\$277	\$82
Prisoner Reimbursement	\$60,782	\$48,261	\$9,604	\$2,857
Warrant Service Fees	\$250	\$199	\$40	\$12
Charges for Services / Service Fees / Etc.	\$169,553	\$134,625	\$26,789	\$7,969
Telephone Commission	\$278,745	\$221,324	\$44,042	\$13,101
Reimbursement	\$13,796	\$10,954	\$2,180	\$648
Miscellaneous Revenues	\$228,024	\$181,051	\$36,028	\$10,717
A.J. Jolly Golf	\$1,550,963	\$0	\$1,550,963	\$0
Housing Sec 8 Fund				
Charges for Services / Service Fees / Etc.	\$519,632	\$412,588	\$82,102	\$24,423
Reimbursement	\$443	\$352	\$70	\$21
Fines and Forfeitures	\$41,526	\$32,971	\$6,561	\$1,952
Interest	\$5,606	\$4,451	\$886	\$263
Jail Commissary Fund				
Concession Sales	\$499,424	\$0	\$499,424	\$0

Senior Citizens Tax Fund				
Occupational License Fee / Tax	\$649,051	\$434,215	\$202,504	\$11,683
Memberships	\$10,638	\$8,446	\$1,681	\$500
Concession Sales	\$11,519	\$0	\$11,519	\$0
Donation	\$5,727	\$5,727	\$0	\$0
Miscellaneous Revenues	\$1,424	\$1,131	\$225	\$67
Mental Health Tax Fund				
Occupational License Fee / Tax	\$1,298,103	\$868,431	\$405,008	\$23,366
Payroll Tax Fund				
Occupational License Fee / Tax	\$11,685,401	\$7,817,533	\$3,645,845	\$210,337
Interest	-\$65	-\$52	-\$10	-\$3
Total revenues	\$45,598,112	\$30,338,314	\$14,032,440	\$1,186,227

Allocation of County Expenditures

Expenditure	Expenditures 2023	Residential Allocation	Commercial Allocation	Agricultural Allocation
General Fund				
Office of County Judge/Executive	\$147,955	\$98,834	\$45,866	\$3,107
Office of County Attorney	\$215,651	\$215,651	\$0	\$0
Office of County Clerk	\$335,798	\$224,313	\$104,097	\$7,052
Office of Sheriff	\$92,966	\$62,101	\$28,819	\$1,952
Office of Coroner	\$167,103	\$167,103	\$0	\$0
Fiscal Court	\$605,032	\$404,162	\$187,560	\$12,706
Office of Property Valuation Administrator	\$256,076	\$171,059	\$79,384	\$5,378
Office of Board of Assessment Appeals	\$2,000	\$1,336	\$620	\$42
Office of County Treasurer	\$112,083	\$74,871	\$34,746	\$2,354
Office of County Finance Director	\$369,890	\$247,086	\$114,666	\$7,768
Office of Purchasing and Personnel	\$250,336	\$0	\$250,336	\$0
Office of Tax Administrator	\$735,488	\$491,306	\$228,001	\$15,445
County Law Library	\$1,200	\$1,200	\$0	\$0
Elections	\$593,089	\$593,089	\$0	\$0
Planning and Zoning	\$651,651	\$435,303	\$202,012	\$13,685
Economic Development	\$396,248	\$0	\$396,248	\$0
Courthouse	\$267,108	\$178,428	\$82,803	\$5,609
Judicial Center	\$180,000	\$120,240	\$55,800	\$3,780
County Clerk Satellite Office	\$379,252	\$253,341	\$117,568	\$7,964
Annex Building	\$37,959	\$25,356	\$11,767	\$797
Information Technology	\$436,485	\$291,572	\$135,310	\$9,166
Juvenile Detention	\$798	\$0	\$798	\$0
County Police	\$3,463,841	\$2,313,846	\$1,073,791	\$72,741
Fire Protection	\$68,876	\$46,009	\$21,351	\$1,446

Rescue Squad - Contributions	\$44,000	\$44,000	\$0	\$0
Disaster and Emergency Services	\$519,143	\$346,788	\$160,934	\$10,902
Emergency Dispatch Service	\$32,908	\$21,982	\$10,201	\$691
Forest Fire Protection	\$652	\$436	\$202	\$14
Drug Enforcement	\$100,000	\$100,000	\$0	\$0
Office of Public Defender	\$11,292	\$11,292	\$0	\$0
Dog Control	\$431,410	\$431,410	\$0	\$0
Solid Waste Collection	\$276,205	\$184,505	\$85,624	\$5,800
General Charity and Welfare	\$23,105	\$23,105	\$0	\$0
Other Social Service Programs -				
Office Staff / Department Staff	\$36,565	\$36,565	\$0	\$0
Parks	\$431,300	\$431,300	\$0	\$0
Other Recreation Programs	\$250,524	\$250,524	\$0	\$0
General Obligation Bonds	\$814,095	\$0	\$814,095	\$0
Site Development	\$180,847	\$120,806	\$56,062	\$3,798
Other Capital Projects	\$785,519	\$0	\$785,519	\$0
General Services	\$596,399	\$398,394	\$184,884	\$12,524
Fringe Benefits	\$3,760,419	\$2,511,960	\$1,165,730	\$78,969
Road Fund				
Office of Road Supervisor /				
Engineer	\$100,108	\$79,486	\$15,817	\$4,705
Road Maintenance	\$1,854,223	\$1,472,253	\$292,967	\$87,148
General Obligation Bonds	\$78,629	\$0	\$78,629	\$0
Bridges - Road Projects	\$472,041	\$374,801	\$74,583	\$22,186
Streets and Highways	\$2,220,379	\$1,762,981	\$350,820	\$104,358
Other Capital Projects	\$244,219	\$193,910	\$38,587	\$11,478
General Services	\$43,075	\$34,202	\$6,806	\$2,025
Fringe Benefits	\$664,083	\$527,282	\$104,925	\$31,212
Jail Fund				
Office of Jailer	\$6,399,851	\$6,399,851	\$0	\$0
Restrictive Custody Class D	\$21,292	\$21,292	\$0	\$0
Mental Health - Supervisor /				
Director	\$44,233	\$44,233	\$0	\$0
Other Social Service Programs	\$148,786	\$148,786	\$0	\$0
General Obligation Bonds	\$1,247,077	\$0	\$1,247,077	\$0
General Services	\$187,208	\$125,055	\$58,035	\$3,931
Fringe Benefits	\$1,782,196	\$1,190,507	\$552,481	\$37,426
A.J. Jolly Golf				
Other Capital Projects	\$1,995,853	\$0	\$1,995,853	\$0
General Services	\$1,319,792	\$881,621	\$409,136	\$27,716
Pro Shop	\$719,067	\$0	\$719,067	\$0
Golf Course	\$387,417	\$0	\$387,417	\$0
Other Capital Projects	\$89,362	\$0	\$89,362	\$0
General Services	\$11,637	\$7,774	\$3,608	\$244
Fringe Benefits	\$159,050	\$106,246	\$49,306	\$3,340
Housing Sec 8 Fund				

Housing Services	\$4,841,649	\$4,841,649	\$0	\$0
General Services	\$13,357	\$8,922	\$4,141	\$280
Fringe Benefits	\$102,590	\$68,530	\$31,803	\$2,154
Jail Commissary Fund				
Office of Jailer	\$266,800	\$266,800	\$0	\$0
Restrictive Custody Class D	\$52,932	\$52,932	\$0	\$0
Other Health Programs	\$0	\$0	\$0	\$0
Mental Health	\$44,233	\$44,233	\$0	\$0
General Services - Insurance	\$1,849	\$1,849	\$0	\$0
Fringe Benefits	\$29,841	\$19,933	\$9,251	\$627
Senior Citizens Tax Fund				
Office of Tax Administrator - Refunds	\$15,502	\$10,355	\$4,806	\$326
Senior Citizens Program	\$204,017	\$204,017	\$0	\$0
Other Social Service Programs	\$223,861	\$223,861	\$0	\$0
General Services	\$3,909	\$2,611	\$1,212	\$82
Fringe Benefits	\$54,907	\$36,678	\$17,021	\$1,153
Mental Health Tax Fund				
Office of Tax Administrator - Refunds	\$31,003	\$20,710	\$9,611	\$651
Mental Health	\$1,097,270	\$1,097,270	\$0	\$0
Payroll Tax Fund				
Office of Tax Administrator - Refunds	\$279,030	\$186,392	\$86,499	\$5,860
Transportation of School Children	\$366,487	\$366,487	\$0	\$0
Mass Transit	\$3,825,434	\$2,555,390	\$1,185,885	\$80,334
General Services - Bank Charges	\$13,708	\$0	\$13,708	\$0
Total Expenditures	\$49,719,224	\$34,708,171	\$14,273,204	\$710,926



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