

Kentucky Revised Statutes (KRS) outline 29 types of “special purpose governmental entities” (SPGE) or special and taxing districts to provide a variety of essential services that other units of government otherwise do not provide. In some cases, such as air pollution districts or riverport authorities, special districts may be a jointly-established governmental unit among cities and counties with appointed boards of directors.

According to the U.S. Census Bureau’s 2022 Census of Governments, more than 580 special districts provide services across Kentucky, each varying in size and structure. The most common special districts are fire protection, soil and water conservation, water, library, and healthcare services.

The Kentucky Office of Finance and Administration, however, reports 1,366 special districts providing services in the state.



Scan to access the Kentucky Office of Finance and Administration’s Special Districts Manual outlining special districts’ governance and services.



580+

Special District Governments



20%

Of Local Government Revenue

MOST COMMON SPECIAL DISTRICTS

Soil & Water Conservation	120
Water	118
Fire Protection	108
Library	108
Health	52