

# **APPENDIX N: FUNDING AND FISCAL ANALYSIS**

## N.1 Identifying Funding Sources for the Kentucky Statewide Interstate and Parkways Plan

This appendix outlines existing and potential funding sources at the federal and statewide levels, which were reviewed for likelihood and applicability in preparing this plan. The following sections describe the funding sources that represent the most viable potential options for supporting the program of projects outlined in the Kentucky Statewide Interstate and Parkways Plan (SWIPP).

### N.1.1 Federal Funding Sources

Signed in November 2021, the Bipartisan Infrastructure Law (BIL) reauthorized the programs included in the Fixing America’s Surface Transportation (FAST) Act along with the creation of new ones. Existing and new formula funding and discretionary grant programs have received an historic investment of federal funds with guaranteed funding through 2026. This report assumes BIL funding levels will continue in future legislation which will continue to provide a number of possible funding opportunities for the build-out of the SWIPP network, including formula funding and discretionary grant programs for road, bridge, and Transportation Systems Management and Operations (TSMO) projects.

Both formula funds and discretionary grant programs from the federal government require matching funds from the state. Federal funding has become more competitive despite contributing to a declining share of large project costs, thus requiring larger state/local commitments – this is particularly important to consider in the case of Kentucky where matching funds for formula federal-aid dollars have historically come from toll credits from the state’s previous investment in state-sponsored toll roads, which has allowed KYTC the flexibility to use 100% federal funding on federal-aid projects in the past. Federal law governing highway allocations allows state DOTs or toll authorities to accrue toll credits by spending excess toll revenues on Title 23 highway capital improvement projects. KYTC phased out tolls on all existing parkway and turnpike facilities by 2006. Remaining credits from these past investments expired in FY 2020.

#### N.1.1.1 Federal Formula Funding

Kentucky receives annual apportionments of federal formula funds from FHWA (about \$897 million in FFY 2023). The breakdown of these formula funding programs is outlined in **Table N.1**, including the amount allocated to Kentucky in Federal Fiscal Year (FFY) 2023. *Kentucky’s FY 2022 – FY 2028 Highway Plan* (adopted in June 2022) assumed that formula funds allocated to Kentucky would follow the same trends as those present in the BIL – a straight-line projection of the annual apportionment values shown in **Table N.1** through FY 2028. These federal-aid dollars are fully programmed in *Kentucky’s FY 2022 – FY 2028 Highway Plan* to fund projects incorporated into the Statewide Transportation Improvement Program (STIP), a fiscally constrained document that requires FHWA approval. Presently, the projects outlined in the SWIPP are not included in the STIP and would require additional coordination to be included in this document to receive formula federal funding.

**Table N.1 – BIL Federal Formula Funding in Kentucky**

Program Name	Description	FFY23 Funding for Kentucky
National Highway Freight Program (NHFP)	Improves efficient movement of freight on the National Highway Freight Network (NHFN).	\$23.5 M
Congestion Mitigation and Air Quality Improvement Program (CMAQ)	Provides a flexible funding source to State and local governments for transportation projects and programs to help meet the requirements of the Clean Air Act. Funding is available to reduce congestion and improve air quality.	\$15.2 M
Metropolitan Planning (PL)	Creates a cooperative, continuous, and comprehensive framework for making transportation investment decisions in metropolitan areas.	\$3.4 M
National Highway Performance Program (NHPP)	Provides support for the condition and performance of the National Highway System (NHS), for the construction of new facilities on the NHS, and to ensure that investments of Federal-aid funds in highway construction are directed to support progress toward the achievement of performance targets established in a State’s asset management plan for the NHS.	\$505.6 M
Surface Transportation Block Grant Program (STBG)	Provides flexible funding to best address State and local transportation needs.	\$245.9 M
Highway Safety Improvement Program (HSIP)	Provides funding to achieve a significant reduction in traffic fatalities and serious injuries on all public roads, including non-State-owned public roads and roads on tribal lands. The HSIP requires a data-driven, strategic approach to improving highway safety on all public roads.	\$53.3 M
Railway-Highway Crossings Program (RRS)	Provides funds for safety improvements to reduce the number of fatalities, injuries, and crashes at public railway-highway grade crossings.	\$4.0 M
Carbon Reduction Program (CRP)	A new BIL program designed to reduce emissions from highway transportation.	\$21.9 M
Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation (PROTECT) Formula	A new program from the BIL for infrastructure resiliency related to natural hazards including climate change, flooding, and other extreme weather events.	\$24.9 M
<b>Total</b>		<b>\$897.8 M</b>

## N.1.1.2 Federal Discretionary Grant Programs

The U. S. Department of Transportation (USDOT) and FHWA administer several discretionary grant programs, which are very competitive and require, as part of a rigorous application process, the applicant to demonstrate that the non-federal matching funds are fully committed. If sufficient non-federal funds are approved for the recommended projects identified in the SWIPP, Kentucky could be well positioned to obtain one or more funding awards from these federal programs, particularly the following programs listed in **Table N.2**.

**Table N.2 – Federal Discretionary Grant Programs for Highway Projects FFY22**

Program Name	Eligible Projects	National Funding Amount	Project Award	Funding for Kentucky in FFY22
USDOT MEGA	Large infrastructure projects that are difficult to fund by other means. Projects should enhance the region by promoting economic, mobility, and safety benefits.	\$1B in FFY22 awards	50% of funds are reserved for projects with a cost of \$100M – \$500M; 50% is reserved for projects with costs >\$500M	\$250M for 1 project in FFY22
USDOT INFRA	The program is designed to support reliable, safe, and efficient freight movement across the country. Eligible projects include highways and multimodal rail.	\$1.55B in FFY22 awards	Minimum of \$25M for large projects and \$5M for small projects (FFY22)	\$17.3M for 1 project in FFY22
USDOT Rural Surface Transportation Program	The Rural Surface Transportation Grant program supports projects that increase connectivity, improve the safety, and reliability of the infrastructure in rural areas.	\$300M in FFY22 awards	90% of funds are for projects with costs >\$25M; 10% are for projects less than \$25M	\$0 in FFY22
USDOT Rebuilding American Infrastructure with Sustainability and Equity (RAISE) grant program	Capital costs of road, rail, transit, and port projects that have a significant impact on the nation, a region, or a metropolitan area	\$1B in FFY22 awards	Max award for RAISE funds in FY22 = \$25M	\$21.2 M for 3 projects in FFY22
USDOT Bridge Investment Program (BIP)	Created by the BIL, the program is designed to improve the condition of bridges across the country. The program specifically targets bridges that are in or will be in poor condition as well as bridges that do not meet design standards or volume for current traffic patterns.	\$20M in FFY22 for awards for planning grants; \$2.34B in FFY22 for awards for bridge and large bridge projects	No requirements for planning; bridge projects range from \$2.5M - \$100M in project costs; large bridge projects must cost more than \$100M	\$1.4B for 1 project in FFY22
USDOT Reconnecting Communities	The program's funds can support planning, capital construction, and technical assistance to equitably and safely restore community connectivity through the removal, retrofit, mitigation, or replacement of eligible transportation infrastructure facilities that create barriers to mobility, access, or economic development.	\$195M in FFY22; \$50M for Planning & Technical Assistance; \$145M for Capital Construction	Planning \$100,000 – \$2M in FFY 22; Capital grants range from \$5M – \$100M in FFY22	\$100,000 for 1 project in FFY22

Program Name	Eligible Projects	National Funding Amount	Project Award	Funding for Kentucky in FFY22
USDOT Strengthening Mobility and Revolutionizing Transportation (SMART) Grant Program	Eligible projects include coordinated automation, connected vehicles, intelligent sensor-based infrastructure, systems integration, commerce delivery and logistics, innovative aviation technology, smart grid, and/or smart technology traffic signals.	\$100M in FFY22	Awards up to \$2M in FFY22	\$2M for 1 project in FFY22
Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation (PROTECT) Program	The goal of this program is to make surface transportation more resilient to natural hazards. Eligible projects include the use of natural infrastructure or construction, modification of storm surge, flood protection, or aquatic ecosystem restoration elements related to highway projects, public transportation facilities, intercity rail facilities or service, or port facilities.	\$848M in FFY23	Award floor of \$100,000	N/A – FFY23 is the first year of the discretionary grant program
FHWA Advanced Transportation Technologies and Innovative Mobility Deployment (ATTIMD) Program	The program provides funding for the deployment, installation, and implementation of advanced transportation technologies including the integration of intelligent transportation systems with the Smart Grid and other energy distribution and charging systems. Projects awarded ATTIMD funds should improve safety, mobility, efficiency, system performance, and intermodal connectivity.	\$60M in FFY22	Max award in FY22 = \$12M	\$0 in FFY22

### N.1.1.3 National Infrastructure Project Assistance Program (MEGA)

The National Infrastructure Project Assistance Grant Program, also commonly referred to as MEGA, was created to support large projects that are difficult to fund even though they provide national or regional economic, mobility, or safety benefits. This is a new program that was enacted as part of the BIL. USDOT announced that \$1 billion will be made available annually until FFY26. Fifty percent of funds are made available for projects with costs greater than \$500 million while the other 50% of funds is reserved for projects with costs between \$100 million and \$500 million.

MEGA is part of the Multimodal Project Discretionary Grant (MPDG) Opportunity which is a combined solicitation. The other grant programs included in the MPDG are the Nationally Significant Multimodal Freight & Highway Projects Grant program (INFRA) and the Rural Surface Transportation Grant program. MPDG allows applicants to

apply to one, two, or all three of these funding opportunities by submitting only one application.

USDOT released the first notice of funding opportunity (NOFO) for MPDG on March 25, 2022. In January 2023, USDOT announced the recipients for the program which included Kentucky and Ohio who received \$250 million to support the Brent Spence Bridge (BSB) Corridor Project.

## **N.1.1.4 Infrastructure for Rebuilding America (INFRA)**

The Nationally Significant Multimodal Freight & Highway Projects grant program (also known as “INFRA”) is dedicated to rebuilding the nation’s aging infrastructure. INFRA utilizes selection criteria that promote projects with national and regional economic vitality as well as environmental justice goals towards highway and intercity/freight rail projects. The program also incentivizes project sponsors to pursue innovative delivery strategies, including public-private partnerships.

In March 2022, USDOT announced the MPDG would provide up to \$8 billion in funds available for awards from FFY22 – FFY26, of which approximately \$1.55 billion was made available in FFY22.. FFY22 awards were announced on September 19, 2022. With that announcement, Kentucky received \$17.3 million to support the Rockport Bridge Rehabilitation Freight Rail project.

## **N.1.1.5 Rural Surface Transportation Grant Program**

The Rural Surface Transportation Grant program supports projects that increase connectivity and improve the safety and reliability of the infrastructure in rural areas. Rural areas are defined by USDOT as an area population is less than 200,000. A full list of urbanized areas can be found on USDOT’s website<sup>1</sup>.

In March 2022, USDOT announced the MPDG would provide up to \$2 billion in funds available for awards from FFY22 – FFY26, of which approximately \$300 million was made available in FFY22. Kentucky did not receive any Rural Surface Transportation Grant in FFY22.

## **N.1.1.6 Rebuilding American Infrastructure with Sustainability and Equity (RAISE)**

The Rebuilding American Infrastructure with Sustainability and Equity (RAISE) grant program (formerly known as BUILD and previously as TIGER) is a highly competitive USDOT grant program that supports the capital costs of road, rail, transit, and multimodal projects that have a significant impact on the nation, a region, or a metropolitan area. The total available funds in FFY23 were \$2.275 billion.

In FFY22, two projects in the City of Louisville received funding (Broadway All The Way (\$5M) and Reimagine 9th Street (\$15.6M)). This continues Kentucky’s history of successfully securing RAISE/BUILD/TIGER program funds almost every year since the establishment of the program in the American Recovery and Reinvestment Act of 2009.

## **N.1.1.7 Bridge Investment Discretionary Grant Program (BIP)**

The Bridge Investment Program (BIP) was created by the BIL to improve the safety, efficiency, and reliability of the movement of people and freight over bridges and to improve the condition of bridges in the United States. The program specifically targets bridges that are in or will be in poor condition as well as bridges that do not meet design standards or volume for current traffic patterns.

USDOT announced that \$12.2 billion will be made available for the program from FFY22 – FFY26; \$2.36 billion has been made available in FFY22 for discretionary grant awards, with \$2.34 billion available for Bridge Projects and Large Bridge Projects, and \$20 million available for Planning Projects. The FFY22 NOFO indicated that the BIP

<sup>1</sup> USDOT’s list of urbanized areas: <https://www.transportation.gov/grants/rural-areas-defined>

Program includes three types of eligible projects:

## 1. Planning Projects:

- Projects for planning, feasibility analyses, and revenue forecasting associated with the development of a project that would subsequently be eligible to apply for assistance under the BIP.
- No local match requirements and no maximum or minimum award amount.
- FFY22 Application deadline: July 25, 2022.

## 2. Bridge Projects:

- Projects to replace, rehabilitate, preserve, or protect one or more bridges on the National Bridge Inventory.
- Total eligible project costs must be \$100 million or less; minimum \$2.5 million per award; bundling of projects is allowable; maximum federal cost share is 80% for most projects.
- FFY22 Application deadline: September 8, 2022.

## 3. Large Bridge Projects:

- Projects to replace, rehabilitate, preserve, or protect one or more bridges on the National Bridge Inventory, including bridge bundling and culverts.
- Total eligible project costs must be \$100 million or more; minimum \$50 million per award; bundling of projects is allowable; maximum federal cost share is 50%.
- FFY22 Application deadline: August 9, 2022.

USDOT will award each state that submits an eligible project no fewer than one Large Bridge Project or two Bridge Projects from FFY22 through FFY26. As a result, each state is likely to receive one or two awards during the period. In FFY22, the BSB received \$1.4 billion in program funds.

### N.1.1.8 Reconnecting Communities Pilot Program

The Reconnecting Communities Pilot Program is a discretionary grant program funded with a cumulative total of \$1 billion over the next 5 years. The program's funds can support planning, capital construction, and technical assistance to equitably and safely restore community connectivity through the removal, retrofit, mitigation, or replacement of eligible transportation infrastructure facilities that create barriers to mobility, access, or economic development. This is a new program that was enacted as part of the BIL. USDOT announced that \$195 million will be made available in FFY22.

Eligible projects include a highway, road, street, or parkway or other transportation facility, such as a railroad track, that creates a barrier to community connectivity, including barriers to mobility, access, or economic development, due to high speeds, grade separations, or other design factors. Applicants should consider whether the infrastructure facility contributed to past community hardship including displacing historic populations, contributing to racial or economic segregation, or negatively impacting important cultural, historical, or sacred community assets.

USDOT released the NOFO on June 30, 2022. Proposals were due on October 13, 2022 and awards were announced in February 2023. As part of the announcement, the City of Frankfort, Kentucky received \$100,000 for a planning grant for the Frankfort Reconnecting Communities Pilot Project.

### N.1.1.9 Strengthening Mobility and Revolutionizing Transportation (SMART) Grant Program

The Strengthening Mobility and Revolutionizing Transportation (SMART) Grant Program is a discretionary grant program that helps drive technology innovations in transportation. This is a new program that was enacted as part of the BIL, which authorized \$100M annually in competitive grants through 2026.

Eligible projects include coordinated automation, connected vehicles, intelligent sensor-based infrastructure, systems integration, commerce delivery and logistics, innovative aviation technology, smart grid, and/or smart technology traffic signals. USDOT notes priority will be given to projects focused on advanced smart city or community technologies and systems to improve transportation efficiency and safety.

The SMART program began asking for proposals on September 19, 2022 for the first round of applications. USDOT estimates that \$100 million will be available for award during this cycle with an award ceiling of \$2 million. USDOT awarded the Louisville Metro Government \$2 million for ViaSMART – a Safe Streets & Viaducts proof of concept during the FFY22 cycle. It is expected SMART will follow a similar schedule for 2023.

## **N.1.1.10 Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation (PROTECT)**

The Promoting Resilient Operations for Transformative, Efficient, and Cost-Saving Transportation (PROTECT) Grant Program is a formula and discretionary grant program that helps support resilience improvements. This is a new program that was enacted as part of the BIL, which authorized a total of \$8.7 billion for this program over the next five years. The program includes \$7.3 billion in formula funding that will be distributed to States while \$1.4 billion will be available in competitive grants. Kentucky is estimated to receive \$24.9 million in formula funding in FFY23.

Eligible projects include the use of natural infrastructure or construction, or modification of storm surge, flood protection, or aquatic ecosystem restoration elements related to highway projects, public transportation facilities, intercity rail facilities or service, or port facilities. The maximum federal share is 80%, but can be modified based on certain criteria.

USDOT posted the discretionary grant NOFO on April 21, 2023 for FY22-23. The application deadline for the grant program was August 18, 2023. Awards were announced on April 11, 2024. As part of the announcement, the KY 15 Rockfall Mitigation Project was awarded \$24.5 million in funds.

## **N.1.1.11 Advanced Transportation Technologies and Innovative Mobility Deployment (ATTIMD)**

The FHWA uses the Advanced Transportation Technologies & Innovative Mobility Deployment (ATTIMD) (formerly called the Advanced Transportation and Congestion Management Technologies Deployment (ATCMTD)) program to provide funding for the deployment, installation, and implementation of advanced transportation technologies including the integration of intelligent transportation systems with the Smart Grid and other energy distribution and charging systems. Projects awarded ATTIMD funds should improve safety, mobility, efficiency, system performance, and intermodal connectivity. This program offers \$60 million in funds annually until 2026. Of the \$60 million annually, at least 20% will be set aside for rural projects. FHWA plans to award 5 – 10 projects each year. The maximum award for a project is \$12 million.

FHWA began accepting applications for the program on September 19, 2022. FHWA announced the awards in May 2023. Projects from Kentucky were not awarded funds in FFY22.

## **N.1.1.12 Federal Discretionary Grant Summary**

Grant funding is uncertain, and while it is a potential source of project funding for the SWIPP program, it cannot be definitively relied upon. However, Kentucky has been successful in obtaining federal discretionary grants for transportation projects since 2017 and should consider all grant opportunities should the SWIPP projects match the grant criteria.

## **N.1.2 State Funding Sources**

Large and transformative transportation infrastructure projects like those in the SWIPP necessitate funding from a variety of sources. Securing broad-based commitments at the state and regional levels provides an important



funding source and serves as a valuable asset for competing for the federal funding programs described above. This section details existing and potential future state funding streams in Kentucky that could be used to support funding SWIPP investments.

Revenue from the Kentucky Road Fund provides the majority of state funds for highway projects throughout the state. KYTC's annual revenue projections amount to approximately \$1.6 billion per year coming from receipts from motor vehicle usage taxes, vehicle and boat registration fees, motor vehicle operator's license fees, state motor fuel taxes, tolls, and interest income. Usage of these funds are restricted by the Kentucky Constitution (Section 230) and state law (Chapter 48 of the Kentucky Revised Statutes) for the administration, maintenance, construction, operation, and traffic enforcement of public highways and bridges.

In recent history, the tax base supporting the Kentucky Road Fund has been insufficient to fund the transportation needs throughout the state. Note, this will continue to the case without legislation. Similar to the insolvency of the Federal Highway Trust Fund, traditional motor vehicle fuel taxes have not been able to keep pace with the growing infrastructure needs and new transportation technologies. The following state funding sources outlined in this section can help to fill in this funding gap and deliver the full extent of the SWIPP if they can be expanded to cover the projected Kentucky Road Fund shortfalls. Kentucky's legislature has introduced bills under bipartisan leadership in the past that have proposed to change or adjust the methods in which most state highway funding is collected in the state of Kentucky to address these issues.

## N.1.2.1 Motor Fuel Tax

Fuel taxes are the most fundamental and commonly used way of generating transportation revenues in the United States. This is in large part because they amount to a user fee associated with transportation infrastructure like roadways since they are only paid if a vehicle is used. Motor fuel taxes represent about 46% of Kentucky Road Fund revenues, or approximately \$773 million in 2022. State motor fuel taxes in Kentucky are levied on gasoline and diesel fuel sold for use in motor vehicles operated on public highways. Fuel tax revenues since 2015 have been generally flat. Between 2012 and 2018, the compound annual growth rate of gasoline and diesel fuel collections was less than one percent. Furthermore, market factors such as changing transportation mode choices and increasing fuel efficiency may dampen expected future revenues.

Motor fuel taxes come in both fixed-rate and variable-rate forms. Kentucky state law (Chapter 138 of the Kentucky Revised Statutes) sets a variable tax rate of roughly 9% on the average wholesale price (AWP) of gasoline, which is replaced with a statutory floor set by the General Assembly if the AWP dips below \$2.177 per gallon. The tax is reassessed each quarter and can never increase by more than 10%. In 2022, the state motor fuel tax was scheduled to increase by two cents from \$0.26 per gallon to \$0.28 per gallon for gasoline and from \$0.23 per gallon to \$0.25 for diesel fuel due to the average wholesale price of gas increasing. Governor Andy Beshear signed an executive order in June 2022 that would freeze the gas tax increase to assist Kentuckians as they dealt with inflationary pressures elsewhere. The executive order is set to expire in July 2023 which will allow for the \$0.02 increase.

An additional fixed rate of \$0.05 per gallon of gasoline and \$0.02 per gallon for special fuels is also levied. Businesses operating commercial trucking services on public highways in Kentucky are assessed surtaxes on both the variable (2% of AWP for gasoline and 4.7% of AWP on special fuels) and fixed fuel taxes (\$0.0435 per gallon for gasoline and \$0.1023 per gallon for special fuels). Neither the fixed- or variable-rate forms of Kentucky's state motor fuel tax are indexed to inflation, which could be a way to avoid future hikes.

Recently Kentucky has been looking for ways to have electric vehicles support the fuel tax revenue. Starting on January 1, 2024, there will be a tax levied on the electricity that is distributed by a charger to charge electric vehicles. The tax will charge users \$0.03 per kilowatt hour to charge an electric vehicle.

Kentucky last increased its state gas tax in 2015. Previously introduced bills have proposed to simplify the excise tax on gasoline and special fuels and set its initial rate at \$0.34 per gallon while allowing it to change on an annual basis in coordination with the National Highway Construction Cost Index 2.0.

Another potential means of increasing revenues from motor fuel tax sales is to remove the state sales tax exemption on motor fuels. Kentucky levies a 6% sales tax on goods and services throughout the state, but motor fuel products enjoy an exemption to this tax. Nine states in the U.S. have motor fuel sales taxes, most of which are of similar magnitude to the six percent that Kentucky could charge. A proposal to remove the sales tax exemption on motor fuels has not been broached by the state legislature in recent years.

**Table N.3 – Kentucky Motor Fuel Tax Revenue Summary**

Revenue Source	Existing Annual Road Funding (FY 2022)
Motor Fuel Tax	\$773 M

Source: 2022 KYTC Financial Report to Management

## N.1.2.2 Vehicle Usage Taxes and Fees

Kentucky levies a six percent tax on the state-assessed retail prices of a vehicle upon transfer of vehicle ownership or when a vehicle is offered for registration for the first time in Kentucky. This tax accounted for approximately 37% of Road Fund revenues, or approximately \$581 million in FY 2022. Unlike the fuel tax, revenues from vehicle usage tax have been increasing since the rebound following the ‘Great Recession’ – the compound annual growth rate between 2012 and 2018 was 3.5%.

A Kentucky House Bill introduced in 2019 sought to raise the vehicle usage tax to 8.0%, but this bill was withdrawn in January 2020. An additional two percent tax could generate between \$100 and \$200 million each year.<sup>2</sup>

Kentucky also taxes commercial carriers that travel on Kentucky roadways with a combined license weight at or above 60,000 pounds a rate of 2.85 cents per mile. This generates approximately \$87 million per year and comprises about 5% of overall Kentucky Road Fund revenues.

**Table N.4 – Kentucky Vehicle Usage and Fees Revenue Summary**

Revenue Source	Existing Annual Road Funding (FY 2022)
Vehicle Usage Taxes	\$581 M
Commercial Carrier Weight-Mile Fees	\$87 M

Source: 2022 KYTC Financial Report to Management

<sup>2</sup> High-level estimate based on an increasing the vehicle usage tax from 6 to 8 % on projected vehicle transfers and purchases for 2021. (Source: historical data and trends presented in Kentucky’s FY 2020-2026 Highway Plan (KYTC, 2020), Kentucky’s Long-Range Statewide Transportation Plan (KYTC, 2014), and Transportation Infrastructure Funding Assessment and Economic Impact Analysis for the Commonwealth of Kentucky (Kentucky Infrastructure Coalition, 2017))

## N.1.2.3 Motor Vehicle Property Taxes and Vehicle Registration + Licensing Fees

Fees related to motor vehicle registration, operation, and licensing are also a popular means of generating transportation revenues in the United States, including Kentucky. Vehicle registration and licensing fees and motor vehicle property taxes amount to just over 11% of Road Fund revenues, or approximately \$195 million in FY 2022. Revenues from these other taxes and fees have increased modestly since the rebound following the ‘Great Recession’ – the compound annual growth rate between 2012 and 2018 was 1.0%.

In the context of statewide transportation funding, Kentucky levies a property tax on motor vehicles. The Motor Vehicle Property Tax (MVPT) is an annual tax assessed on motor vehicles and motor boats. As of 2020, the state MVPT rate for non-historic vehicles is 45 cents per \$100 of value.

Beginning January 2024, EV owners must pay an additional annual fee of \$120 on top of the standard vehicle registration fees. Hybrid and electric motorcycle owners will pay an annual fee of \$60. Registration fees are not linked to inflation.

**Table N.5 – Kentucky Motor Vehicle Property Taxes and Vehicle Registration + Licensing Fees Revenue Summary**

Revenue Source	Existing Annual Road Funding (FY 2022)
Passenger Car Registration + Motor Vehicle Property Tax (MVPT)	\$95 M
Heavy Truck Registration	\$71 M
Motor Vehicle Operator’s Licenses	\$29 M

*Source: 2022 KYTC Financial Report to Management*

## N.1.2.4 Payroll or Commuter Tax

A payroll tax (local income tax) is a tax withheld from an employee’s salary by an employer who remits it to the government on their behalf. Small employers (less than 50 employees) are typically exempt or pay a reduced rate. These taxes can apply to a subset of employees in a jurisdiction. Commuter taxes, for example, are payroll income taxes or other fees paid by people employed in, but not residing in a given jurisdiction. The theory is that those who work in, but live outside, a particular area benefit from the infrastructure and services of their work jurisdiction but only pay taxes in their home jurisdiction. They have been used by some cities in the United States to help offset the cost of infrastructure and services used regularly by non-residents. To create a commuter tax, legislative approval is required through the local government. The Louisville Metro jurisdiction in Kentucky levies a 1.45% rate on those who work in the metro limits but live outside of them. These funds could potentially provide limited supplemental funding to SWIPP projects in Louisville.

**Table N.6 – Kentucky Payroll or Commuter Tax Revenue Summary**

Revenue Source	Existing Annual Road Funding (FY 2022)
Payroll or Commuter Tax	None

## N.1.2.5 Highway Tolls

Highway tolls are a direct user fee for the use of a highway. Tolls generally support the capital, operating, and debt service cost of the tolled facility, but sometimes fund other transportation projects and services as well. Tolling is a way to close funding gaps for transportation projects and can support public-private partnership (P3s) and leverage new sources of capital. Kentucky has used highway tolls to finance the construction of its turnpike and parkway system historically, but only tolls on the Abraham Lincoln Bridge and Kennedy Bridge are still active. It is not anticipated that any of the projects in the SWIPP will levy tolls as a significant funding mechanism at this time.

**Table N.7 – Kentucky Highway Tolling Revenue Summary**

Revenue Source	Existing Annual Road Funding (FY 2022)
Highway Tolling	None

## N.1.2.6 Road Usage Charging

Citing the instability, inequity, and unsustainability of traditional transportation funding mechanisms (e.g., gas taxes, licensing fees, etc.), several states have contemplated implementing alternative ways to collect revenues to build and maintain transportation infrastructure. In 2015, Oregon was the first state to implement a road usage charging (RUC) pilot project called OReGO, which is a voluntary per-mile charging system whereby participants pay for miles they drive rather than annual registration fees based on the fuel efficiency of their vehicle. As of January 2020, drivers of electric and high-mpg vehicles (40 mpg or better) can voluntarily enroll in Oregon’s road usage charge program in lieu of paying additional vehicle registration fees. Individuals enrolled in the program pay the RUC rate of 1.8 cents per mile instead. Additionally, owners of gasoline-powered vehicles receive fuel tax credits to rebate what they pay at the pump in terms of Oregon’s 36-cent per gallon state gas tax. Similar systems have since been piloted in Utah, California, Washington, Colorado, Delaware, Minnesota, Pennsylvania, Hawaii, and Missouri. RUC would offer an alternative, and perhaps more sustainable and equitable transportation funding source in the future; however, since it would replace existing sources of revenue (e.g., state gas taxes and/or vehicle registration fees) it should not be viewed as a sizeable new funding source.

**Table N.8 – Kentucky Road Usage Charging Revenue Summary**

Revenue Source	Existing Annual Road Funding (FY 2022)
Road Usage Charging (RUC)	None

## N.1.2.7 Other Miscellaneous Taxes and Fees

The following taxes, fees, and other revenue sources are not currently used for transportation purposes in Kentucky, but have been leveraged to support transportation infrastructure construction, operations, and maintenance in other states. Overall, while these funding streams could be applied toward delivering the SWIPP, they are small relative to the other funding streams outlined above.

- Sales tax on car rentals
- Lottery revenues
- Cigarette tax
- New bicycle purchase tax
- Customer utility bill levy

## N.1.3 Alternative Funding Sources and Delivery Options

In recognition of deficiencies in traditional State Road Fund and Federal Highway Trust Fund as sources of future funding, the Kentucky General Assembly has tasked KYTC with evaluating alternative delivery options for infrastructure projects including design-build contracts and the establishment of an infrastructure/construction authority.

KYTC has leveraged cost savings and synergies involved with design-build contracting to deliver several large transportation infrastructure undertakings in the last decade. For example, the Bridging Kentucky program has rehabilitated, repaired, or replaced more than 240 critical structures. Cost savings associated with this program allowed KYTC to advance 120 additional bridge projects across the state. Employing best practices and lessons learned from KYTC's experience with this delivery method may help to deliver the SWIPP in an expedient and affordable manner.

In 2009, the Kentucky General Assembly established the Kentucky Public Transportation Infrastructure Authority (KPTIA) to address the unique funding requirements of large, complex highway projects within the Commonwealth and between Kentucky and Indiana. KPTIA can sell revenue bonds that are to be repaid with revenues derived from completed projects, most likely from user fees such as tolls. KPTIA's first endeavor was a bi-state project with the state of Indiana to develop and construct two new Ohio River bridges and to re-configure the complex junction of I-65, I-64, and I-71 in downtown Louisville. The Kentucky portion of the Louisville/Southern Indiana Ohio River Bridges (LSIORB) project was financed through a combination of traditional federal funds and innovative financing methods including Grant Anticipation Revenue Vehicle (GARVEE) bonds, a Transportation Infrastructure Finance and Innovation Act (TIFIA) loan from U.S. Department of Transportation and revenue bonds to be repaid through tolls collected from users of these new facilities. Three Ohio River Bridges are operated as toll roads (Lincoln Bridge Northbound I-65, Kennedy Bridge Southbound I-65, and the new Lewis and Clark Bridge I-265 Bridge). The KPTIA is designed to help deliver large, complex projects that involve a user fee-based revenue source, like tolls, so this entity would likely only be used in a very limited capacity to deliver SWIPP projects, if at all. Furthermore, Kentucky legislation from 2016 prevents tolling federal interstate highways connecting Kentucky and Ohio.

## N.2 High-Level Fiscal Analysis

Based on existing and potential future funding scenarios, this section provides a high-level analysis of infrastructure demand and costs for Tier 2 corridors. It is noted that, while corridor 3I (Brent Spence Bridge Approach Corridor) is one of the Tier 2 corridors, it is not included in this analysis because of the funding commitments made for the Brent Spence Bridge (BSB) project. Therefore, a total of 29 Tier 2 corridors are included in the fiscal analysis. Demand is based on corridor ranks from Tier 2 prioritization (see **Table 6.32** in **Chapter 6**). The primary purpose of this section is to understand the range of possible improvements that can be made over time with expected funding levels, increases in funding from existing programs, and new programs. Three funding scenarios are presented – 1) Low, 2) Medium, and 3) High – which are described in more detail below in Section N.2.1. In each of these funding scenarios, the excel-based fiscal analysis model helps generate a list of SWIPP projects that can be delivered in the Intermediate (before 2030) and Long-Range (between 2030 and 2045) timeframes based on a combination of corridor ranks while considering projects' estimated costs and delivery timeframes. These results are presented in Section N.3 below.

The input values and results of this analysis are intended to present sketch-level planning findings. Estimated project delivery costs could vary -50% to +250% of the actual values. It is important to note that more detailed civil cost estimates and financial analysis should be completed to deliver the SWIPP capital program over the next 25 years.

## N.2.1 Assumptions & Data

### N.2.1.1 Funding Sources

SWIPP projects will be supported by a combination of state and federal funding options. To provide a high-level estimate of funding levels that would support SWIPP projects, estimated levels of funding are derived from funding totals from KYTC’s 2022 Enacted Highway Plan.

The *medium* funding scenario mimics an “existing conditions” scenario and predicts similar levels of funding for these types of projects to that of what has been spent in recent years. The *low* funding scenario provides the most fiscally conservative estimate of funding to support SWIPP projects given the trend in the flattening state road fund revenue and the expiration of state toll credits previously used as a match to federal aid highway funds. Lastly, the *high* funding scenario assumes additional or new revenue sources available to support SWIPP projects (e.g., new state funding or more available funds from the passage of the BIL). Approximately \$154 million, \$206 million, and \$257 million in year of expenditure dollars (YOES) per year are projected in a flatline format as the annual funding support available for SWIPP projects between 2024 and 2045 for the *low*, *medium*, and *high* funding scenarios, respectively. These values are based on 15% (*low*), 20% (*medium*), and 25% (*high*) of the remainder from total combined state and federal funding levels from the 2022-2028 Enacted Highway Plan minus the yearly average existing and committed (E+C) projects costs (about \$223 million/year). The resulting state and federal funds available for the SWIPP scenarios are shown below in **Table N.9**. Please note, due to funding commitments made for the Brent Spence Bridge (BSB) project, all three scenarios assume that SWIPP projects cannot initiate until FY2027 when the state funds are available to provide non-federal match. For this reason, the analysis focuses on the remaining 29 Tier 2 corridors as the BSB project (including corridor 3I (BSB Approach Corridor)) already has committed funding.

**Table N.9 – Funding Scenarios to Support SWIPP (Millions of Year of Expenditure Dollars)**

		FY 2027 & Beyond (flatline)
State Funding Expenditures for Construction		\$213.0
Federal Funding Expenditures for Construction		\$1,040.0
Total Funding for State Highway Plan Construction		\$1,253.0
Estimate of Annual Funding Available for SWIPP Projects	Low Funding Scenario	\$154.5
	Medium Funding Scenario	\$206.1
	High Funding Scenario	\$257.1

Source: 2022 Enacted Highway Plan.

### N.2.1.2 Expenditures

Estimates for SWIPP projects’ costs and delivery timeframes are detailed by **Table 6.32** in **Chapter 6**. These inputs for the 29 Tier 2 corridors are summarized in **Table N.10**. All the cost and delivery time estimates are preliminary. The cost values are shown in 2021\$, but the fiscal analysis model escalates these values to YOES values using a standard inflation factor of 3.5% based on their projected start date and delivery timeline, which vary in each funding scenario.

**Table N.10 – Estimated Project Costs and Delivery Timeframes of Tier 2 Corridors**

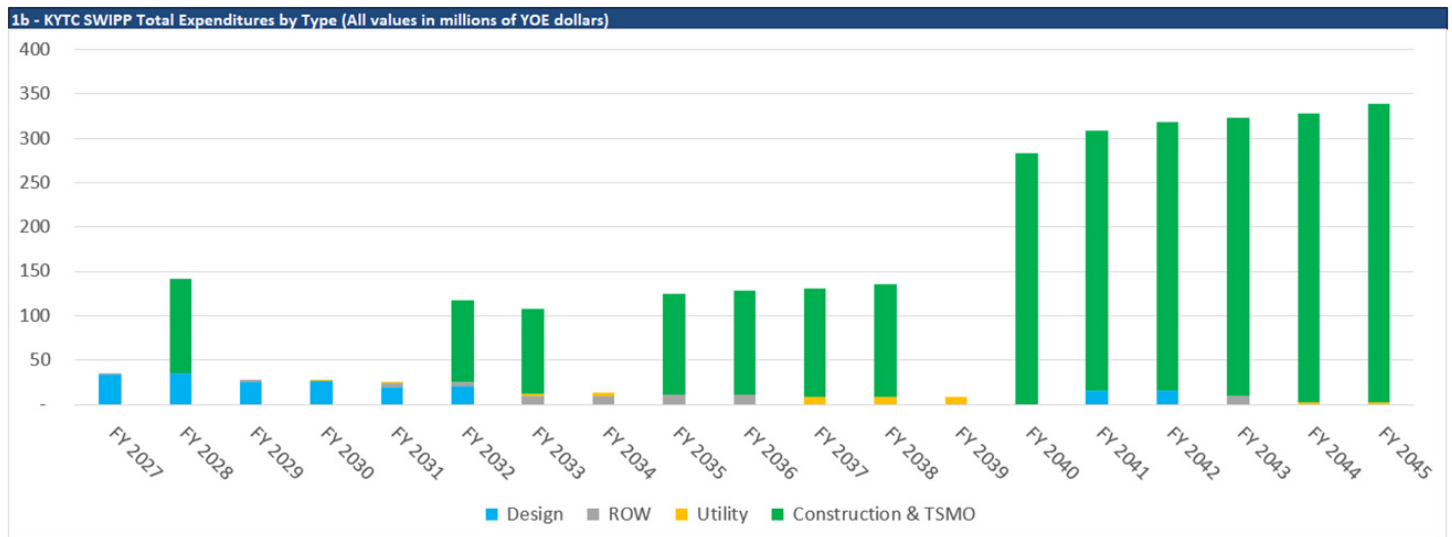
SWIPP Corridor Number	SWIPP Tier 2 Corridors	Delivery Time (Years)	Estimated Project Costs by Category (in millions of 2021\$)				
			D	R	U	C	TSMO
7B	I-265/KY 841 From I-65 To I-64	> 15	19.6	6.8	3.8	187.7	8.6
8C	I-64 From I-264 To I-265	5 - 10	8.1	0.3	0.3	47.0	5.9
6D	I-65 From KY 44 in Shepherdsville To I-265	> 15	11.7	2.3	1.3	199.7	1.5
10B	I-264 From I-65 To I-64 (east)	< 5	-	-	-	-	6.5
7C	I-265/KY 841 From I-64 To I-71	> 15	27.7	9.4	5.4	265.0	6.8
6E	I-65 From I-265 To I-264	5 - 10	7.7	1.0	1.0	70.4	2.8
1B	I-275 From KY 237 in Boone Co. To I-71	10 - 15	10.1	2.4	1.3	146.4	3.3
6F	I-65 From I-264 To Indiana state line	< 5	-	-	-	-	6.0
3H	I-75 From KY 536 in Boone Co. To I-275	< 5	-	-	-	-	8.6
1C	I-275 From I-71 To Ohio state line	10 - 15	13.1	4.6	2.6	125.6	6.9
4B	I-71 From I-264 To I-265	> 15	6.2	2.3	1.3	60.0	2.8
8B	I-64 From I-65 To I-264	> 15	11.4	2.7	1.5	75.2	2.8
4A	I-71 From I-64 To I-264	< 5	0.6	-	0.0	5.6	4.6
2	I-471 From Ohio state line To I-275	< 5	-	-	-	-	3.5
10C	I-264 From I-64 (east) To I-71	< 5	-	-	-	-	3.8
4C	I-71 From I-265 To KY 53 in La Grange	> 15	6.5	2.3	1.3	62.5	10.4
8A	I-64 From Indiana state line To I-65	< 5	-	-	-	-	3.0
3E	I-75 From I-64/I-75 south split To I-64/I-75 north split	< 5	-	-	-	-	8.3
8D	I-64 From I-265 To KY 53 in Shelbyville	10 - 15	7.2	9.3	3.6	72.4	2.8
8E	I-64 From KY 53 in Shelbyville To I-64/I-75 north split	10 - 15	17.2	1.0	0.5	369.9	5.2
10A	I-264 From I-64 (west) To I-65	< 5	-	-	-	-	9.5
3C	I-75 From KY 876 in Richmond To Man O War Blvd	5 - 10	13.0	4.6	2.6	124.7	3.2
3F	I-75 From I-64/I-75 north split To I-71	10 - 15	12.5	3.6	3.0	118.8	7.6
4D	I-71 From KY 53 in La Grange To I-75	5 - 10	2.5	0.1	0.1	95.8	23.6
1A	I-275 From Indiana state line To KY 237 in Boone Co.	< 5	-	-	-	-	2.4
6C	I-65 From Western KY Pkwy To KY 44 in Shepherdsville	< 5	3.3	0.2	0.2	16.0	6.3
3A	I-75 From Tennessee state line To KY 21 in Berea	< 5	0.4	-	0.0	3.9	8.8
15	Pennyriple Pkwy From I-24 To I-69/Western KY Pkwy	5 - 10	15.9	4.9	2.9	151.5	7.2
6B	I-65 From Cumberland Expressway To Western KY Pkwy	< 5	2.7	0.2	0.1	9.9	6.0

## N.2.2 Methodology and Analysis

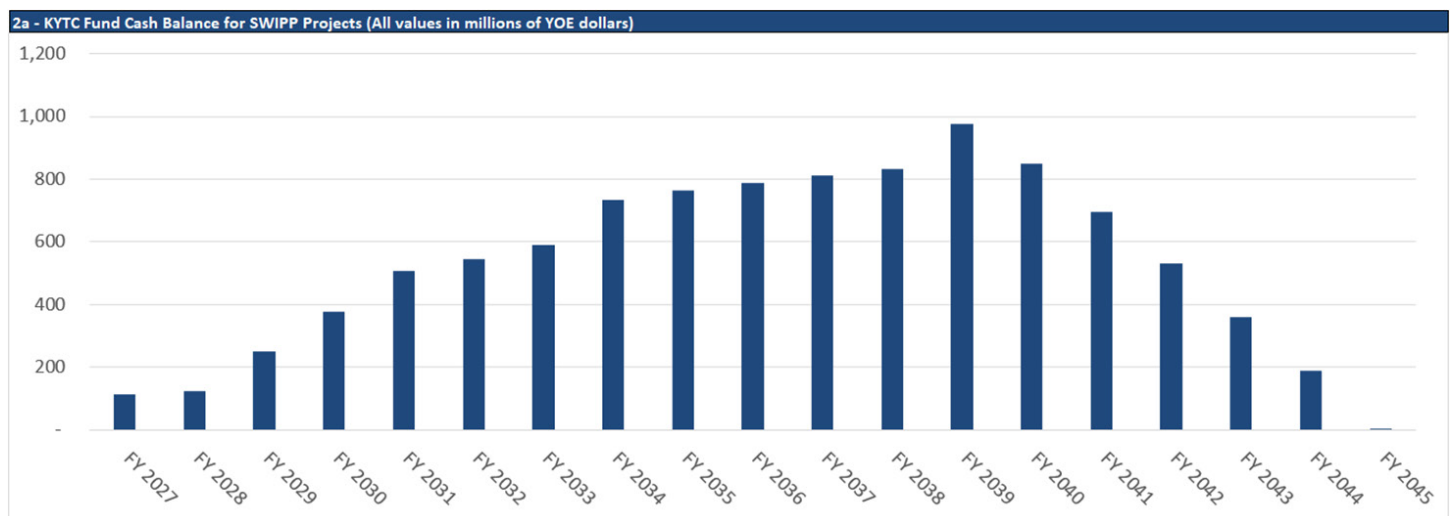
For each funding scenario, the fiscal analysis model computes the most expedient and cost-effective way to construct the maximum number of SWIPP corridors during the analysis period. The selected program of corridor projects must be delivered with the projected funding amounts in each scenario without incurring an overall negative cash balance during the analysis period of 2023-2045. The following charts summarize the model results in terms of expenditures by type and the SWIPP cash fund balance for the low (**Figures N.1 and N.2**), medium (**Figures N.3 and N.4**), and high (**Figures N.5 and N.6**) funding scenarios.

This analysis does not consider bond financing as a method of delivering these projects. In the low and medium funding scenarios where funding constraints prevent completion of all corridors before 2045, the model seeks to deliver the corridors in priority order of their Tier 2 ranks, but while also ensuring that funded projects are spread throughout the state (in both the immediate and long-term timeframes). In these scenarios, smaller projects that can be delivered with remaining funds are included as well, even though they may have lower Tier 2 rankings than larger projects that cannot be delivered during the analysis period.

**Figure N.1 – SWIPP Total Expenditures by Type for Low Funding Scenario (All values in millions of YOE dollars)**

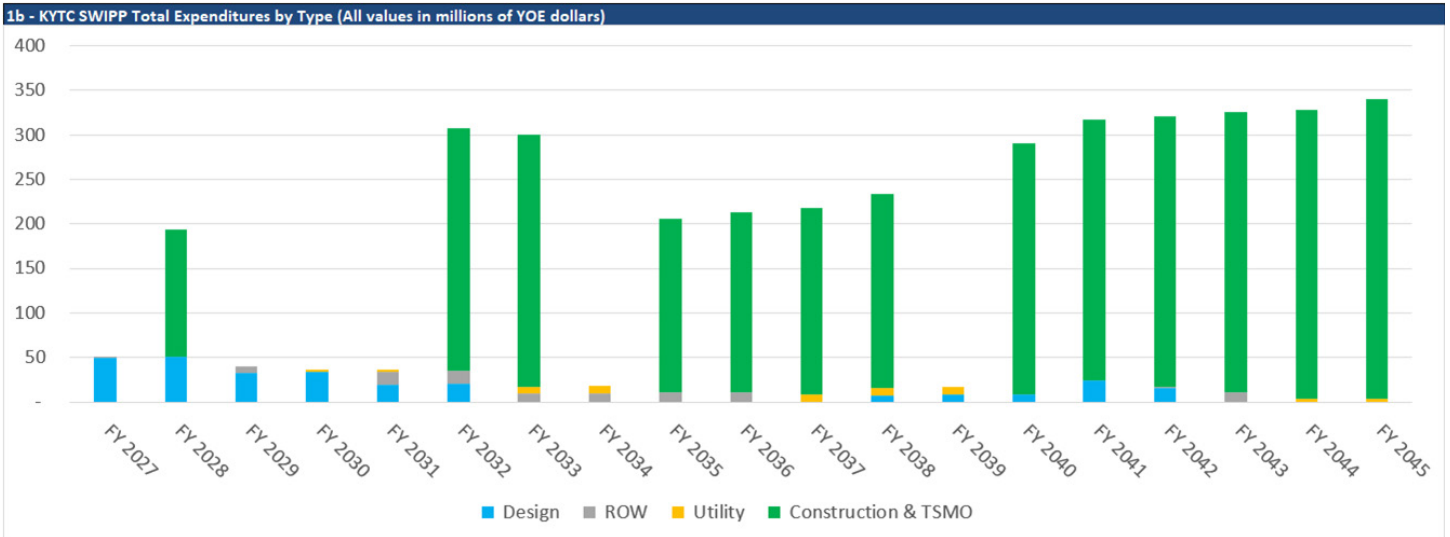


**Figure N.2 – SWIPP Fund Cash Balance for Low Funding Scenario (All values in millions of YOE dollars)**

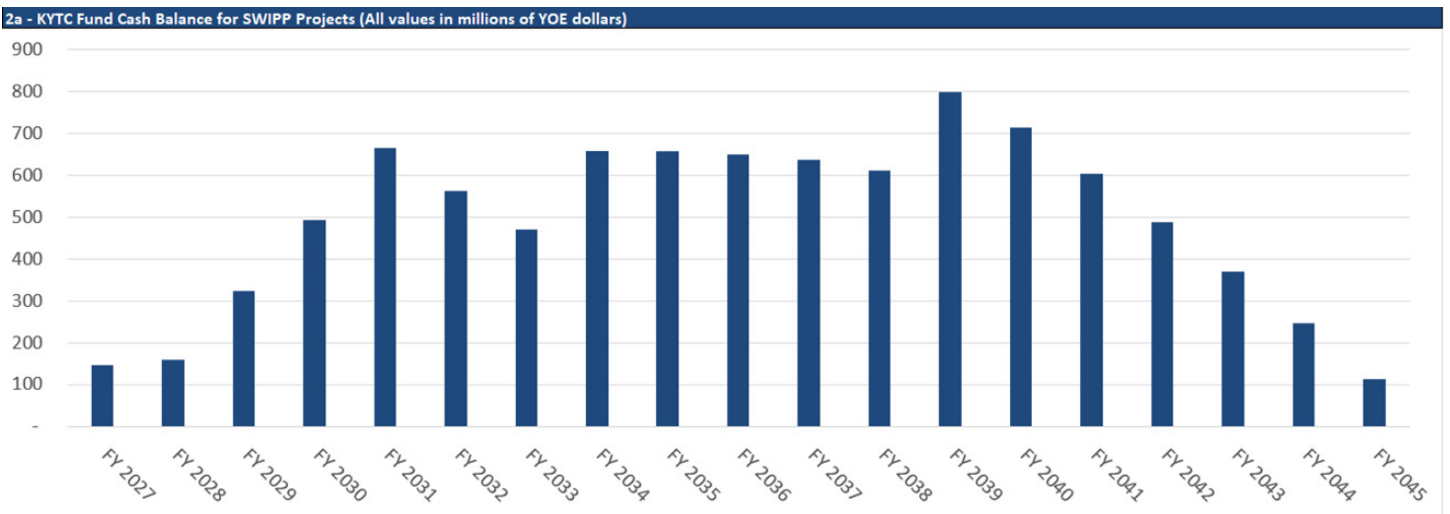




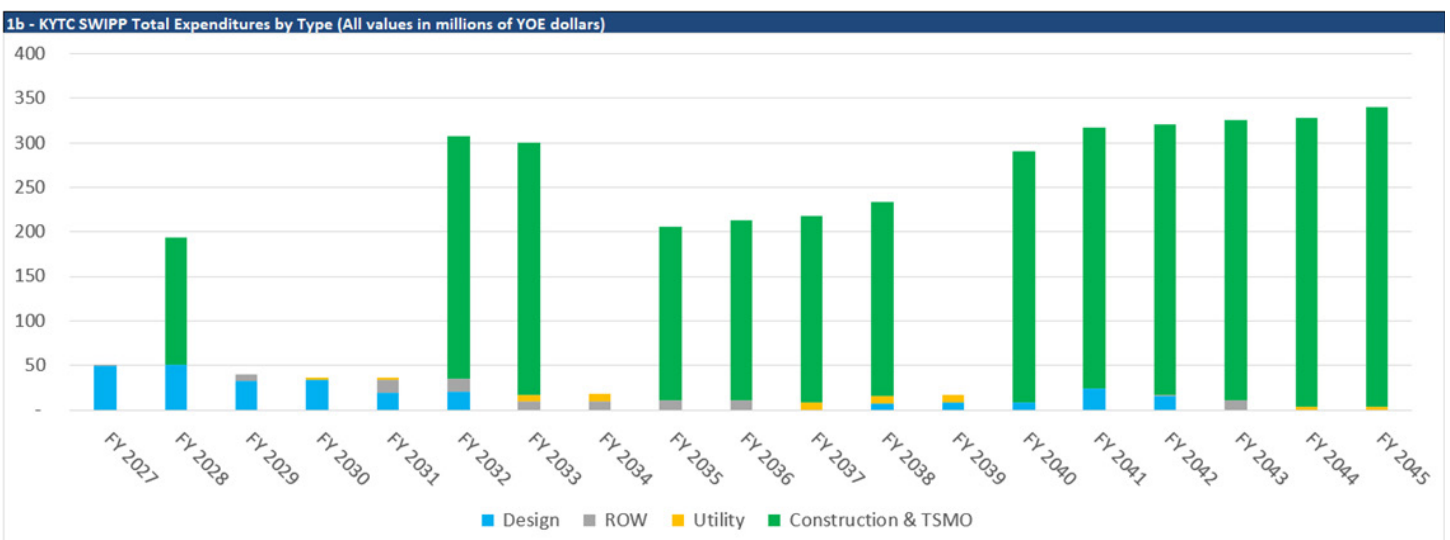
**Figure N.3 – SWIPP Total Expenditures by Type for Medium Funding Scenario (All values in millions of YOE dollars)**



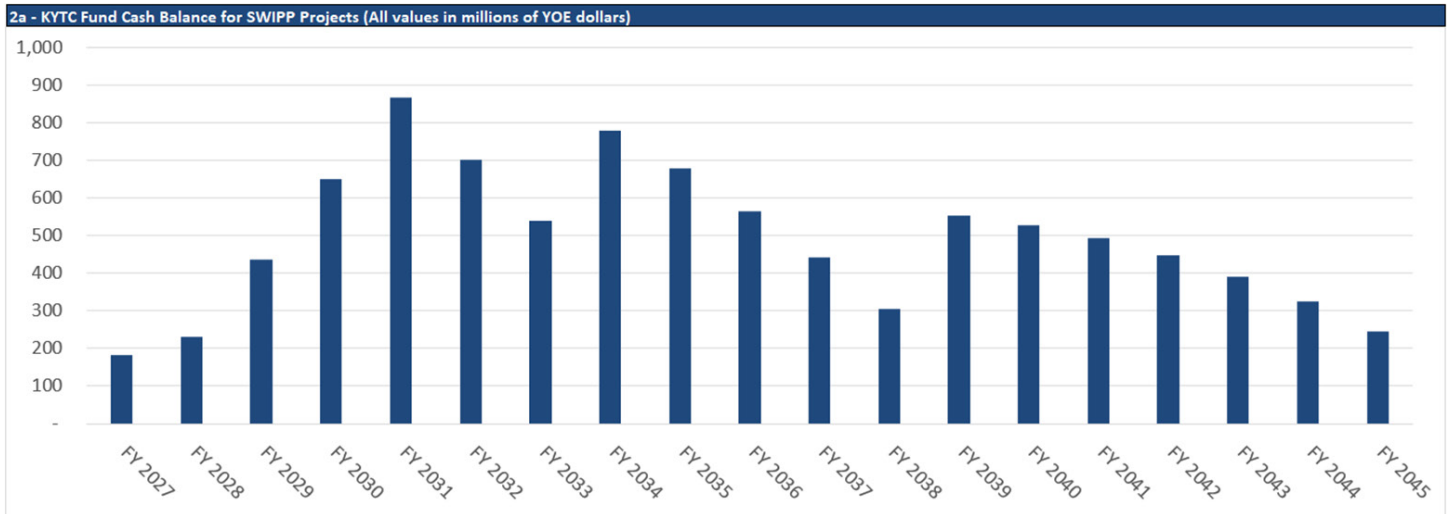
**Figure N.4 – SWIPP Fund Cash Balance for Medium Funding Scenario (All values in millions of YOE dollars)**



**Figure N.5 – SWIPP Total Expenditures by Type for High Funding Scenario (All values in millions of YOE dollars)**



**Figure N.6 – SWIPP Fund Cash Balance for High Funding Scenario (All values in millions of YOE dollars)**



## N.3 Intermediate (2030) and Long-Range (2045) Plan

The results of the fiscal analysis culminate in a list of SWIPP corridors that can be delivered in the intermediate (before 2030) and long-range (between 2030 and 2045) timeframes, given the above-described assumptions and data. The following describes the high-level takeaways from each funding scenario:

- The *high* funding scenario represents a best-case scenario where 23 of the 29 SWIPP corridors are delivered before 2045 with no budgetary constraints. 13 of the corridors are projected to be delivered in the intermediate timeframe. Six of the corridors are not able to be completed before 2045 due to all projects beginning in 2027 with funds in FY23 – FY27 allocated to the BSB Project. Note, this scenario would have funding left over to support SWIPP projects or other agency needs during the analysis period starting immediately.
- The *medium* funding scenario resembles existing conditions in which 21 of the 29 SWIPP corridors can be delivered during the analysis period. Like the high funding scenario, 13 of the corridors can be delivered in the intermediate timeframe. Given the funding constraints, eight of the 29 corridors cannot be delivered until after 2045.
- The *low* funding scenario results in the delivery of 15 of the 29 SWIPP corridors, 11 of which can be delivered in the intermediate timeframe. The remainder of the corridors cannot be delivered until after 2045 given the funding constraints.

Since these corridor projects are in an early stage of design and estimated project delivery costs could vary from -50% to +250% of the actual values, the results presented in this section are preliminary and should be refined in concert with updated project cost estimates.

### N.3.1 Intermediate (2030) Plan

The only projects in the SWIPP corridor list that can be delivered before 2030 are those that have a delivery timeframe of 1-5 years (see **Table N.10** above). The *high* and *medium* funding scenarios deliver all 13 of these corridors in the intermediate timeframe. The *low* funding scenario achieves the delivery of 11 SWIPP corridors in the intermediate timeframe. **Table N.11** summarizes the SWIPP corridors that can be delivered in the intermediate timeframe for each funding scenario.

**Table N.11 – SWIPP Corridors Delivered in Intermediate Timeframe (prior to 2030) by Funding Scenario**

SWIPP Corridor Number	SWIPP Corridors Delivered in Intermediate Timeframe (prior to 2030)	Funding Scenario		
		Low	Medium	High
10B	I-264 From I-65 To I-64 (east)	x	x	x
6F	I-65 From I-264 To Indiana state line	x	x	x
3H	I-75 From KY 536 in Boone Co. To I-275	x	x	x
4A	I-71 From I-64 To I-264	x	x	x
2	I-471 From Ohio state line To I-275	x	x	x
10C	I-264 From I-64 (east) To I-71	x	x	x
8A	I-64 From Indiana state line To I-65	x	x	x
3E	I-75 From I-64/I-75 south split To I-64/I-75 north split	x	x	x
10A	I-264 From I-64 (west) To I-65	x	x	x
1A	I-275 From Indiana state line To KY 237 in Boone Co.	x	x	x
6C	I-65 From Western KY Pkwy To KY 44 in Shepherdsville	x	x	x
3A	I-75 From Tennessee state line To KY 21 in Berea		x	x
6B	I-65 From Cumberland Expressway To Western KY Pkwy		x	x

## N.3.2 Long-Range (2045) Plan

A majority of the corridors in the list have estimated project durations of greater than 5 years and will be delivered in the long-range timeframe (between 2030 and 2045). Due to funding commitments for the BSB and time constraints, the *high* funding scenario delivers most of the SWIPP corridor projects in the long-range timeframe. With more time, there are enough funds to complete all the SWIPP projects with the current cost estimates inflated 3% annually. Larger funding constraints prevent the *low* and *medium* funding scenarios from completing all these projects before 2045. **Table N.12** summarizes the SWIPP corridors that can be delivered in the long-term timeframe for each funding scenario.

**Table N.12 – SWIPP Corridors Delivered in Long-Range Timeframe (between 2031 and 2045) by Funding Scenario**

SWIPP Corridor Number	SWIPP Corridors Delivered in Long-Term Timeframe (between 2031 and 2045)	Funding Scenario		
		Low	Medium	High
6E	I-65 From I-265 To I-264	x	x	x
1B	I-275 From KY 237 in Boone Co. To I-71	x	x	x
1C	I-275 From I-71 To Ohio state line	x	x	x
8D	I-64 From I-265 To KY 53 in Shelbyville		x	x
8E	I-64 From KY 53 in Shelbyville To I-64/I-75 north split			x
3C	I-75 From KY 876 in Richmond To Man O War Blvd		x	x
3F	I-75 From I-64/I-75 north split To I-71		x	x
4D	I-71 From KY 53 in La Grange To I-75		x	x
15	Pennyryle Pkwy From I-24 To I-69/Western KY Pkwy			x

## N.3.3 Corridors Delivered After 2045

Given the fiscal constraints in the *low* and *medium* funding scenarios coupled with the project delivery time constraints in all the scenarios, several of the SWIPP corridors cannot be delivered in either the intermediate or long-range timeframes. 14 SWIPP corridors cannot be delivered until after 2045 in the *low* funding scenario, eight of them cannot be delivered until after 2045 in the *medium* funding scenario, and six cannot be delivered until after 2045 in the *high* funding scenario. **Table N.13** summarizes these results.

**Table N.13 – SWIPP Corridors Delivered After 2045 by Funding Scenario**

SWIPP Corridor Number	SWIPP Corridors Delivered after 2045	Funding Scenario		
		Low	Medium	High
7B	I-265/KY 841 From I-65 To I-64	x	x	x
6D	I-65 From KY 44 in Shepherdsville To I-265	x	x	x
7C	I-265/KY 841 From I-64 To I-71	x	x	x
4B	I-71 From I-264 To I-265	x	x	x
8B	I-64 From I-65 To I-264	x	x	x
4C	I-71 From I-265 To KY 53 in La Grange	x	x	x
8D	I-64 From I-265 To KY 53 in Shelbyville	x	Completed before 2045	Completed before 2045
8E	I-64 From KY 53 in Shelbyville To I-64/I-75 north split	x	x	Completed before 2045
3C	I-75 From KY 876 in Richmond To Man O War Blvd	x	Completed before 2045	Completed before 2045
3F	I-75 From I-64/I-75 north split To I-71	x	Completed before 2045	Completed before 2045
4D	I-71 From KY 53 in La Grange To I-75	x	Completed before 2045	Completed before 2045
3A	I-75 From Tennessee state line To KY 21 in Berea	x	Completed before 2045	Completed before 2045
15	Pennyrile Pkwy From I-24 To I-69/Western KY Pkwy	x	x	Completed before 2045
6B	I-65 From Cumberland Expressway To Western KY Pkwy	x	Completed before 2045	Completed before 2045

## N.3.4 Summary

**Table N.14** summarizes 29 analysis corridors in Tier 2 rank order, along with corridor 3I (BSB Approach Corridor).

**Table N.14 – Summary: All Analysis Corridors, Tier 2 Ranks, and Delivery Timelines for Each Funding Scenario**

SWIPP Corridor Number	SWIPP Tier 2 Corridors	Tier 2 Rank	Funding Scenario Completion Timeframe		
			Low	Medium	High
3I	I-75 From I-275 To Ohio state line (BSB Approach Corridor)	1	Intermediate	Intermediate	Intermediate
7B	I-265/KY 841 From I-65 To I-64	2	After 2045	After 2045	After 2045
8C	I-64 From I-264 To I-265	3	Long-Range	Long-Range	Long-Range
6D	I-65 From KY 44 in Shepherdsville To I-265	4	After 2045	After 2045	After 2045
10B	I-264 From I-65 To I-64 (east)	5	Intermediate	Intermediate	Intermediate
7C	I-265/KY 841 From I-64 To I-71	6	After 2045	After 2045	After 2045
6E	I-65 From I-265 To I-264	7	Long-Range	Long-Range	Long-Range
1B	I-275 From KY 237 in Boone Co. To I-71	8	Long-Range	Long-Range	Long-Range
6F	I-65 From I-264 To Indiana state line	9	Intermediate	Intermediate	Intermediate
3H	I-75 From KY 536 in Boone Co. To I-275	10	Intermediate	Intermediate	Intermediate
1C	I-275 From I-71 To Ohio state line	11	Long-Range	Long-Range	Long-Range
4B	I-71 From I-264 To I-265	12	After 2045	After 2045	After 2045
8B	I-64 From I-65 To I-264	13	After 2045	After 2045	After 2045
4A	I-71 From I-64 To I-264	14	Intermediate	Intermediate	Intermediate
2	I-471 From Ohio state line To I-275	15	Intermediate	Intermediate	Intermediate
10C	I-264 From I-64 (east) To I-71	16	Intermediate	Intermediate	Intermediate
4C	I-71 From I-265 To KY 53 in La Grange	17	After 2045	After 2045	After 2045
8A	I-64 From Indiana state line To I-65	18	Intermediate	Intermediate	Intermediate
3E	I-75 From I-64/I-75 south split To I-64/I-75 north split	19	Intermediate	Intermediate	Intermediate
8D	I-64 From I-265 To KY 53 in Shelbyville	20	After 2045	Long-Range	Long-Range
8E	I-64 From KY 53 in Shelbyville To I-64/I-75 north split	21	After 2045	After 2045	Long-Range
10A	I-264 From I-64 (west) To I-65	22	Intermediate	Intermediate	Intermediate
3C	I-75 From KY 876 in Richmond To Man O War Blvd	23	After 2045	Long-Range	Long-Range
3F	I-75 From I-64/I-75 north split To I-71	24	After 2045	Long-Range	Long-Range
4D	I-71 From KY 53 in La Grange To I-75	25	After 2045	Long-Range	Long-Range
1A	I-275 From Indiana state line To KY 237 in Boone Co.	26	Intermediate	Intermediate	Intermediate
6C	I-65 From Western KY Pkwy To KY 44 in Shepherdsville	27	Intermediate	Intermediate	Intermediate
3A	I-75 From Tennessee state line To KY 21 in Berea	28	After 2045	Intermediate	Intermediate
15	Pennyrile Pkwy From I-24 To I-69/Western KY Pkwy	29	After 2045	After 2045	Long-Range
6B	I-65 From Cumberland Expressway To Western KY Pkwy	30	After 2045	Intermediate	Intermediate