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# Industrial Resources: Butler County - Morgantown

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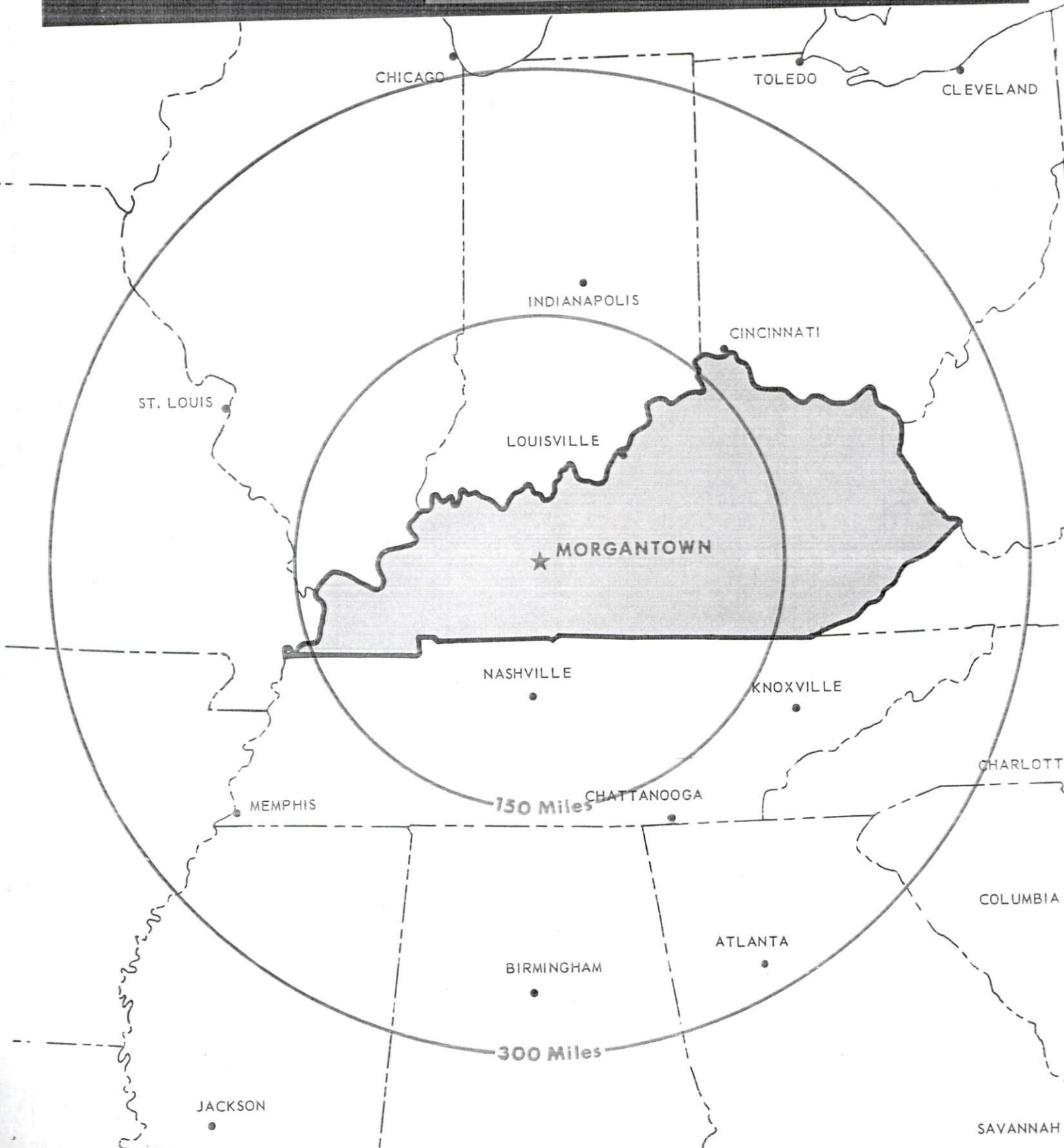
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# INDUSTRIAL RESOURCES

# MORGANTOWN KENTUCKY



INDUSTRIAL RESOURCES  
MORGANTOWN, KENTUCKY

Prepared by  
The Butler County Industrial Foundation  
and  
The Kentucky Department of Commerce  
Frankfort, Kentucky  
August, 1966

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## SUMMARY DATA

### POPULATION:

1960: Morgantown - 1,318

Butler County - 9,586

### MORGANTOWN LABOR SUPPLY AREA:

Includes Butler and all adjoining counties. Estimated number of workers available for industrial jobs in the labor supply area: 6,149 men and 4,688 women. Number of workers available from Butler County: 790 men and 475 women.

The future labor supply will include 7,381 boys and 7,036 girls who will become 18 years of age by 1972.

### LOCAL MANUFACTURING:

Manufacturing firms, their products, employment, prevailing wage rates, and current unionization are shown in detail in the Manufacturing Chapter.

### TRANSPORTATION:

Railroads: The nearest railroad is located in Beaver Dam, 18 miles distant.

Air: The nearest major airport is the Bowling Green-Warren County Airport, Bowling Green, Kentucky, 26 miles distant. Eastern Air Lines provides daily flight service.

Trucks: Commercial trucking is provided Morgantown by Majors Truck Line, Caneyville, Kentucky.

Bus Lines: Morgantown is served by the Fuqua Bus Lines, operating between Bowling Green and Owensboro, Kentucky, with three northbound and three southbound buses daily.

Highways: U. S. Route 231 and Kentucky Routes 70, 79, and 403 serve Morgantown. When completed, the Western Kentucky Turnpike will pass through Butler County.



## UTILITIES:

Electricity: Morgantown and Butler County are served by the Warren RECC, whose source of supply is the Tennessee Valley Authority.

Gas: Morgantown is provided natural gas by the Morgantown Natural Gas System, whose source of supply is the Midwestern Gas Transmission Company.

Water: The Morgantown Water and Sewerage System provides water for Morgantown. The water treatment plant provides a surplus of 113,000 gpd.

Sewer System: Sewerage facilities are provided Morgantown by the Morgantown Water and Sewerage System.

## INDUSTRIAL SITES:

A 26.5-acre industrial site is owned by the Morgantown Industrial Foundation.

## OTHER LOCAL CONSIDERATIONS:

The Butler County School District is the only school system in the county.

## POPULATION AND LABOR MARKET

Population

Morgantown has shown a net population increase in three of the last five decades. The extremes ranged from a 55.9 percent increase during the 1930's to a 22.1 percent decrease during the 1920's. The statistics for Butler County were almost opposite those of Morgantown. Butler County showed an increase only during the 1930's.

TABLE 1

POPULATION DATA FOR MORGANTOWN AND BUTLER COUNTY  
WITH COMPARISONS TO THE KENTUCKY RATE OF CHANGE, 1900-60

Year	Morgantown		Butler County		Kentucky
	Population	% Change	Population	% Change	% Change
1900					15.5
1910	569		15,805		6.6
1920	707	24.3	15,197	- 3.8	5.5
1930	551	-22.1	12,620	-17.0	8.2
1940	859	55.9	14,371	13.9	8.8
1950	850	- 1.1	11,309	-21.3	3.5
1960	1,318	55.0	9,586	-15.2	3.2

Source: U. S. Bureau of the Census, U. S. Census of Population: 1960, "General Population Characteristics," Kentucky.

Economic Characteristics

Butler County is classified as a rural county. The inhabitants of the county are predominantly engaged in agriculture. In the Fall of 1959, there were 1,352 workers engaged in agriculture. As of December, 1965, there were 405 people engaged in manufacturing.

TABLE 2

BUTLER COUNTY LABOR MARKET, AVERAGE WEEKLY INCOME,  
TOTAL AND PER CAPITA PERSONAL INCOME

County	Weekly Wages		Personal Income		
	All Industries	Manufacturing	Total (000)	Per Capita	Per Capita Rank*
Butler	\$58.63	\$ 57.00	\$ 8,019	\$ 878	101
Edmonson	54.92	57.31	6,222	800	109
Grayson	64.86	59.17	18,168	1,163	76
Logan	64.36	68.63	31,968	1,547	35
Muhlenberg	96.80	56.77	49,377	1,853	22
Ohio	87.30	57.69	23,055	1,360	50
Warren	71.90	79.24	76,679	1,639	32
KENTUCKY	\$93.06	\$106.91	\$5,566,097	\$1,799	---

\*County rankings presented here are the per capita personal income for that county among the total 120 Kentucky counties.

Sources: Kentucky Department of Economic Security (Average Weekly Wage for All Industries and Manufacturing, 1964) for Weekly Wages; Bureau of Business Research, College of Commerce, University of Kentucky, Kentucky Personal Income 1963, 1965, for Personal Income.

Labor Market

Supply Area: The Morgantown labor supply area, for the purpose of this statement, includes Butler and the adjoining counties of Edmonson, Grayson, Logan, Muhlenberg, Ohio and Warren.

Labor Potential Defined: The total estimated labor supply is composed of three major groups. The first two are currently available for industrial employment, the third group describes the potential for future years.

1. The current unemployed, measured here by unemployment insurance claimants.
2. Men who would shift from low paying jobs such as agriculture and women who would enter the labor force if jobs were available.
3. The future labor supply due to aging of the population and measured here by the number of boys and girls who will become 18 years of age during the next five years (1967-1971).

Numbers Available: The total population of the Morgantown labor supply area was reported to be 145,408 by the 1960 U. S. Census of Population, which was a decrease of 10,774 persons since the 1950 census count of 156,182 persons.

In 1965, in Butler County there were 111 high school graduates. Of these graduates, 23.4 percent entered post high school educational institutions.

TABLE 3

DISTRIBUTION OF THE CURRENT ESTIMATED LABOR SUPPLY WITH COMPONENTS, BUTLER COUNTY AREA, JUNE, 1966

	Total		Total	Labor Supply*		Unemployed	
	Male	Female		Male	Female	Male	Female
Area Total:	6,149	4,688	10,837	3,613	3,844	2,536	844
Butler	790	475	1,265	590	400	200	75
Edmonson	797	322	1,119	460	195	337	127
Grayson	1,397	858	2,255	750	600	647	258
Logan	282	556	838	100	487	182	69
Muhlenberg	963	1,372	2,335	503	1,300	460	72
Ohio	1,075	899	1,974	910	862	165	37
Warren	845	206	1,051	300	0	545	206

\*Men who would shift from low paying jobs such as farming and women who would enter the labor force if jobs were available.

Source: Kentucky Department of Economic Security (Labor Supply Estimate).

Future Labor Supply: The future labor supply will include some proportion of the 7,381 boys and 7,036 girls who will be 18 years of age by 1972. The most influential factor determining the number that will enter the labor force will be the type of local employment available.

TABLE 4

DISTRIBUTION OF THE FUTURE LABOR SUPPLY  
BUTLER COUNTY AREA

	18 Years of Age by 1972	
	Male	Female
Area Total:	7,381	7,036
Butler	493	505
Edmonson	440	437
Grayson	919	859
Logan	1,052	905
Muhlenberg	1,475	1,416
Ohio	895	856
Warren	2,107	2,058

Source: U. S. Bureau of the Census, U. S. Census of Population: 1960, "General Population Characteristics," Kentucky.

Area Employment Characteristics: The following three tables show the employment in agriculture and the covered employment in manufacturing and all industries, respectively.

TABLE 5

MORGANTOWN AREA AGRICULTURAL EMPLOYMENT, FALL, 1959

	Family Workers	Hired Workers*	Total
Area Total:	14,102	898	15,000
Butler	1,323	29	1,352
Edmonson	1,310	30	1,340
Grayson	2,436	45	2,481
Logan	2,739	331	3,070
Muhlenberg	1,316	71	1,387
Ohio	1,818	52	1,870
Warren	3,160	340	3,500

\*Regular Workers (Employed 150 days or more)

Source: U. S. Bureau of the Census, U. S. Census of Agriculture: 1959, Kentucky.

TABLE 6

## MORGANTOWN AREA MANUFACTURING EMPLOYMENT, DECEMBER, 1965

	Area							
	Total	Butler	Edmonson	Grayson	Logan	Muhlenberg	Ohio	Warren
Total manu- facturing	10,137	405	327	546	2,252	750	368	5,489
Food & kindred products	958	0	0	41	167	38	40	672
Tobacco	461	0	0	0	48	23	0	390
Clothing, textile and leather	2,896	396	327	288	707	124	87	967
Lumber and furniture	1,145	9	0	51	171	459	199	256
Print., pub. and paper	138	0	0	5	10	14	23	86
Chemicals, petroleum and rubber	70	0	0	0	49	11	0	10
Stone, clay and glass	64	0	0	18	15	9	0	22
Primary metals	288	0	0	0	288	0	0	0
Machinery, metal products and equipment	4,100	0	0	135	794	72	13	3,086
Other	17	0	0	8	3	0	6	0

Source: Kentucky Department of Economic Security (Number of Workers in Manufacturing Industries Covered by Kentucky Unemployment Insurance Law Classified by Industry and County).

Morgantown

INDUSTRIAL  
RESOURCES

TABLE 7

## MORGANTOWN AREA COVERED EMPLOYMENT, ALL INDUSTRIES, DECEMBER, 1965

	Area							
	Total	Butler	Edmonson	Grayson	Logan	Muhlenberg	Ohio	Warren
Mining and Quarrying	2,043	67	15	14	18	1,343	521	65
Contract Construction	1,263	7	6	49	87	99	187	828
Manufacturing	10,137	405	327	546	2,252	750	368	5,489
Transportation, Communication and Utilities	1,143	12	0	114	134	271	59	553
Wholesale and Retail Trade	6,368	123	66	455	755	668	286	4,015
Finance, Ins. and Real Estate	753	20	14	43	75	86	52	463
Services	1,541	35	98	30	128	148	102	1,000
Other	36	0	4	0	8	0	7	17
Total	23,284	669	530	1,251	3,457	3,365	1,582	12,430

Source: Kentucky Department of Economic Security (Number of Workers Covered by Kentucky Unemployment Insurance Law Classified by Industry and County).

LOCAL MANUFACTURING

The manufacturing firms in Morgantown are listed in the following table.

TABLE 8

MORGANTOWN MANUFACTURING FIRMS WITH PRODUCTS  
AND EMPLOYMENT, 1966

Firm	Product	Employment		
		Male	Female	Total
Butler County Lumber Co.	Lumber			17
Green River Republican	Newspaper, job printing	3	1	4
Kane Mfg. Co.	Men's and boys' jackets	7	158	165
Mathews Lumber Co.	Lumber			6
Morgantown Feed Mill	Feed	6	0	6
Rone & McGuyer, Inc.	Pallets, lumber	8	0	8

*By name Corp.*

Unions

There are no unions represented in Morgantown.



## TRANSPORTATION

Railroads

The nearest railroad facilities are located in Beaver Dam, Kentucky, 18 miles distant. Beaver Dam is served by the Illinois Central Railroad with two local daily freights, one northbound and one southbound.

TABLE 9

RAILWAY TRANSIT TIME FROM MORGANTOWN, KENTUCKY, TO:

Town	No. of Days	Town	No. of Days
Atlanta, Ga.	4	Louisville, Ky.	1
Birmingham, Ala.	2	Los Angeles, Calif.	5
Chicago, Ill.	2	Nashville, Tenn.	3
Cincinnati, Ohio	2	New Orleans, La.	2
Cleveland, Ohio	3	New York, N. Y.	4
Detroit, Mich.	4	Pittsburgh, Pa.	4
Knoxville, Tenn.	3	St. Louis, Mo.	2

Source: Illinois Central Railroad, August 1966

Highways

Morgantown is served by U. S. Route 231 and Kentucky Routes 70, 79, and 403. When completed, the Western Kentucky Turnpike will pass through Butler County.

TABLE 10

HIGHWAY DISTANCES FROM MORGANTOWN, KENTUCKY, TO:

Town	Miles	Town	Miles
Atlanta, Ga.	345	Louisville, Ky.	97
Birmingham, Ala.	295	Memphis, Tenn.	293
Chicago, Ill.	377	Nashville, Tenn.	109
Cincinnati, Ohio	198	New Orleans, La.	645
Detroit, Mich.	452	New York, N. Y.	957
Knoxville, Tenn.	312	Pittsburgh, Pa.	51
Lexington, Ky.	136	St. Louis, Mo.	277

Truck Service: The following trucking firm serves Morgantown:

<u>Company</u>	<u>Home Office</u>	<u>Type Service</u>
Majors Truck Line	Caneyville, Kentucky	Interstate

TABLE 11

TRUCK TRANSIT TIME FROM MORGANTOWN, KENTUCKY,  
TO SELECTED MARKET CENTERS

<u>Town</u>	<u>Delivery Time*</u>	<u>Town</u>	<u>Delivery Time</u>
Atlanta, Ga.	4	Louisville, Ky.	Overnight
Birmingham, Ala.	4	Los Angeles, Calif.	10
Chicago, Ill.	3	Nashville, Tenn.	2
Cincinnati, Ohio	3	New Orleans, La.	4
Cleveland, Ohio	3	New York, N. Y.	6
Detroit, Mich.	4	Pittsburgh, Pa.	6
Knoxville, Tenn.	3	St. Louis, Mo.	4

\*Delivery time in days

Source: Majors Truck Line, August, 1966.

Bus Lines: Morgantown is served by the Fuqua Bus Lines operating between Bowling Green and Owensboro, Kentucky, with three northbound and three southbound buses daily.

Taxi, Car and Truck Rental: There are no taxi, car or truck rentals available in Morgantown.

Air

The nearest major airport is the Bowling Green-Warren County Airport, located in Bowling Green, Kentucky, 26 miles distant. Eastern Air Lines provides daily flight service.

UTILITIES AND FUEL

Electricity

Morgantown and Butler County are served by the Warren RECC, whose source of supply is the Tennessee Valley Authority.

Warren Rural Electric Cooperative Corporation serves approximately 20,000 rural consumers in eight counties in south central Kentucky. All power is purchased from the Tennessee Valley Authority which has interconnections with all the major neighboring utilities.

Natural Gas

Morgantown is provided gas by the Morgantown Natural Gas System, whose source of supply is the Midwestern Gas Transmission Company. The transmission lines from the supply are 4 inches and the pressure in these lines ranges from 175 to 200 psi. The BTU content is 1175 and the specific gravity is .06.

The present plant was put into operation in August 1965 at a cost of \$260,000.

Rates are:

First	1,000 cu. ft.	\$2.00 (Minimum)
Next	2,000 cu. ft.	1.10 per MCF
Next	2,000 cu. ft.	1.05 per MCF
Next	5,000 cu. ft.	.95 per MCF
Next	10,000 cu. ft.	.90 per MCF
Next	80,000 cu. ft.	.85 per MCF
Next	100,000 cu. ft.	.80 per MCF
Over	200,000 cu. ft.	.70 per MCF

## Coal and Coke\*

Morgantown is served by the Western Kentucky Coal Field which occupies the southern extremity of the Eastern Interior Coal Region which also includes areas of Illinois and Indiana.

In the Western Kentucky Coal Field, 99 mines in 11 counties produced 35,716,000 tons in 1963. Four of the counties produced more than three million tons, the remaining less than one million. Muhlenberg and Hopkins Counties were the leading producers with over 11 and 16 million tons, respectively. Average production per mine was 361,000 tons. Underground mines produce 35 percent, auger mines less than 1 percent, and strip mines 64 percent of the total. Shipments were 88 percent by rail or water and 12 percent by truck. All coal was sold on the open market.

Thirty-two cleaning plants cleaned 73 percent of the coal produced; 46 percent was crushed, and 13 percent was treated with oil or calcium chloride.

Western Kentucky coals are high-volatile bituminous. The ash and sulphur content is generally greater than that of Appalachian coals. Coals from the Western Kentucky District are widely used for general steam purposes and in the domestic trade.

Kentucky has three coke plants, located in Ashland, Calvert City and Dawson Springs. The supply is supplemented by border state operations.

## Fuel Oil

Kentucky has three fuel oil refineries located in Catlettsburg, Louisville and Somerset. Kentucky's fuel supply is supplemented by border state operations.

Delivered prices of the various grades may be obtained from the Kentucky Department of Commerce.

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\*U. S. Bureau of Mines, Minerals Yearbook, 1964.

## WATER AND SEWERAGE

Public Water Supply

Morgantown is supplied finished water by the Morgantown Water and Sewerage System, whose source of supply is the Green River. The capacity of the treatment plant is 275,000 gpd and the peak demand has been 162,000 gpd with the average daily use being 110,000 gpd. The water is treated by coagulation with alum, settling, chlorination, and sand filtration. The storage capacity for treated water is a 118,000-gallon elevated tank. The distribution mains range from 2 to 6 inches and the pressure varies from 42 to 90 psi. There are presently 490 metered customers.

A modern treatment plant with a capacity of 300 gpm is proposed for Morgantown. The new plant plus replacement of old water mains is estimated to cost \$387,000.

## Rates:

Monthly Domestic Rates:

First 2,000 gals.	\$3.50 (Minimum)
2,000 to 5,000 gals.	.095 per 100 gals.
5,000 to 10,000 gals.	.085 per 100 gals.
Over 10,000 gals.	.03 per 100 gals.

Monthly Commercial Rates:

First 2,000 gals.	\$3.75 (Minimum)
2,000 to 5,000 gals.	.12 per 100 gals.
5,000 to 10,000 gals.	.10 per 100 gals.
10,000 to 20,000 gals.	.07 per 100 gals.
Over 20,000 gals.	.05 per 100 gals.

### Sewerage System

Sewerage service is provided Morgantown by the Morgantown Water and Sewerage System. The present treatment plant with a capacity of 200,000 gpd along with lines and 3 lift stations were put into operation in 1965 at a cost of \$314,000. The maximum daily flow has been 75,000 gpd. The sanitary mains range from 8 to 12 inches. Treatment is by aeration and then the effluent is discharged into the Green River. There are currently 369 metered customers which represents about 75 percent of the city.

The sewerage charge is 60 percent of the water bill.

INDUSTRIAL SITES

The Butler County Industrial Foundation has 26.5 acres of land under option. All utilities are available to the site, and the tract of land is readily available for purchase.

SITE # 1: ACREAGE AND TOPOGRAPHY: 26.5 acres of level to rolling land  
LOCATION: On the western edge of the Morgantown city limits  
HIGHWAY ACCESS: Kentucky Route 70  
RAILROADS: Rail is not available in the county.  
WATER: Morgantown Water and Sewerage  
GAS: Morgantown Natural Gas Company  
ELECTRICITY: Kentucky Utilities and Warren RECC  
SEWERAGE: Morgantown Water and Sewerage  
OPTIONED BY: Butler County Industrial Foundation  
AGENT: Alvin E. Saling, Mayor of Morgantown

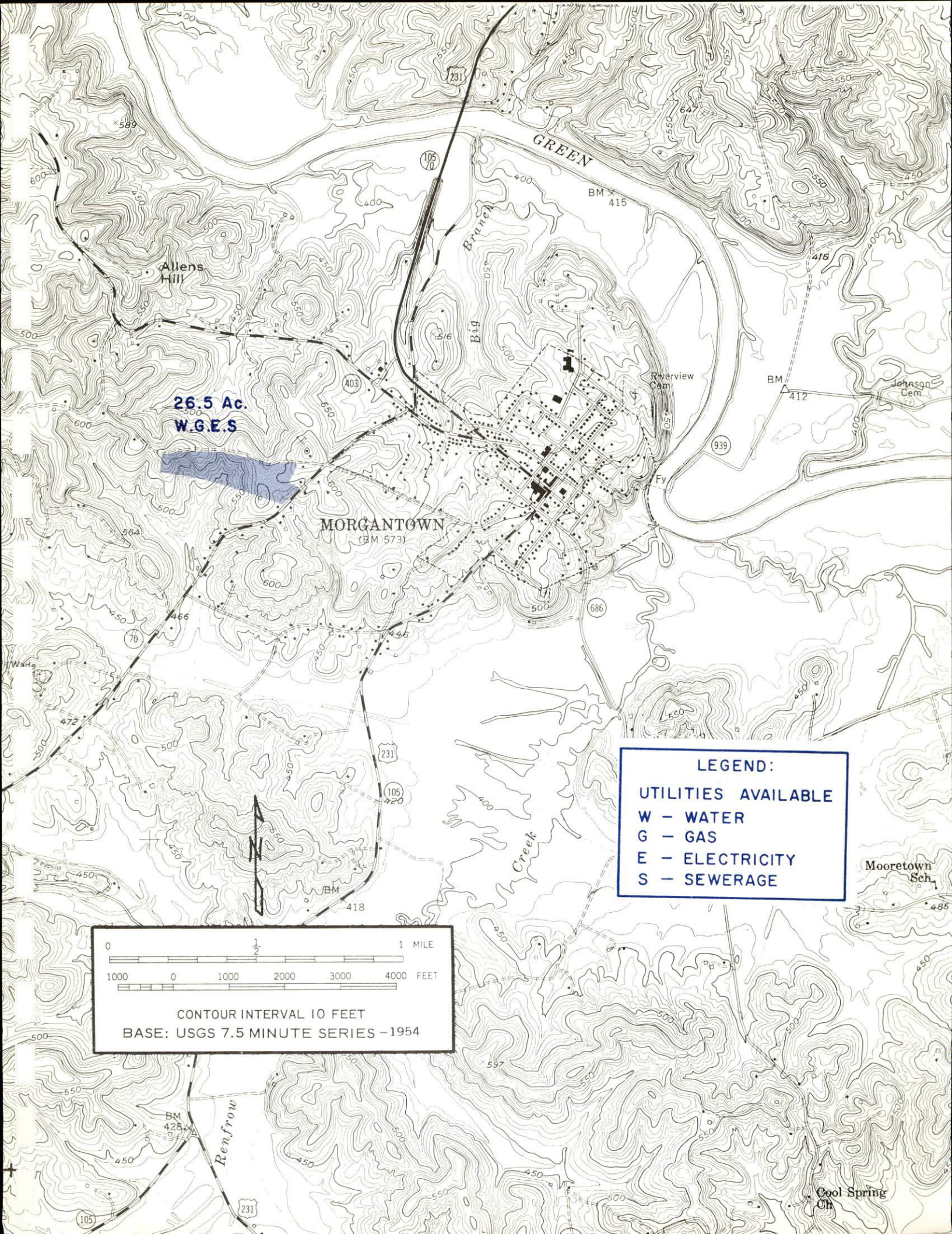
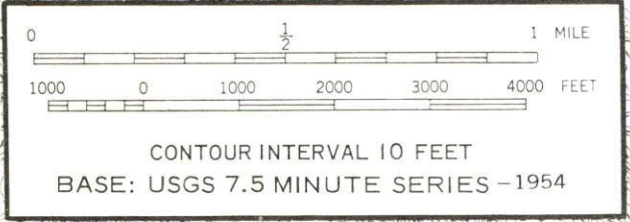
Cost per acre will be furnished upon request by the Agent or the Kentucky Department of Commerce.



26.5 Ac.  
W.G.E.S

MORGANTOWN  
(BM 573)

**LEGEND:**  
UTILITIES AVAILABLE  
W - WATER  
G - GAS  
E - ELECTRICITY  
S - SEWERAGE



## LOCAL GOVERNMENT AND SERVICES

Type Government

City: Morgantown, the county seat of Butler County, is a fifth-class city governed by a mayor and six councilmen. The mayor is elected for a four-year term and the councilmen are elected for two-year terms.

County: Butler County is governed by the county Fiscal Court composed of five magistrates and the county judge. The Fiscal Court meets once a month.

Laws Affecting Industry

Municipal Tax Exemption: As provided by state law, Morgantown may allow a five-year tax exemption from municipal taxation to new industry. This exemption cannot be extended beyond this five-year period.

Business Licenses: Morgantown requires business and occupational licenses which cost from \$10 to \$20 per annum.

Planning and Zoning

The Morgantown Planning Commission meets regularly and has a contract with the Community Planning and Development Division of the Kentucky Department of Commerce. Studies completed include: base map, general plan, existing land use map, zoning ordinances, and subdivision regulations. Studies in process include: neighborhood analysis, public improvements program, and a capital improvements budget.

Fire Protection

The Morgantown Volunteer Fire Department is staffed by 20 volunteers. Motorized equipment consists of two 500-gpm pumper trucks, each having 2,000 feet of 2 1/2 inch-hose, and a new emergency truck. Alarm is given by siren and telephone.

Morgantown has a Class-7 NBFU insurance rating.

### Police Protection

Police protection is provided by two policemen who utilize one city-owned cruiser.

### Garbage and Sanitation

Garbage is collected in Morgantown by two city employees who utilize one packer type truck. Collection once a week in the residential area is \$1 per month and \$2 per month for twice-a-week collection. Collection in the business district three times a week is \$6 per month. Disposal is by means of a city-leased open dump.

### Financial Information

The following is a summary of the financial position of Morgantown and Butler County.

#### City Income, Expenditures and Bonded Indebtedness:

(For the Year ending December 31, 1965)

Income (Cash on hand \$5, 938. 24)	Total	\$37, 793. 79
Expenditures		33, 456. 73
Bonded Indebtedness as of April 25, 1966		
Water and Sewer Revenue Bonds		\$205, 000
Natural Gas Revenue Bonds		171, 000

#### County Budget and Bonded Indebtedness:

Budget, 1965-66	\$67, 644
Bonded Indebtedness	None

TAXES

Property Taxes

Property tax rates are contained in the table below. A detailed explanation of 1966 tax changes is shown in Appendix D.

TABLE 12

PROPERTY TAX RATES PER \$100 OF ASSESSED VALUE FOR  
MORGANTOWN AND BUTLER COUNTY, 1965

Taxing Unit	Morgantown	Butler County
City	\$ .75	\$
County	.50	.50
State	.05	.05
School	<u>1.50</u>	<u>1.50</u>
Total	\$2.80	\$2.05

Source: Kentucky Department of Revenue, Kentucky Property Tax Rates, 1965.

Net Assessed Value of Property  
(1965)

	<u>Total</u>	<u>Tangibles</u>	<u>Franchise</u>	<u>Real Estate</u>
Morgantown	\$1,488,071			
Butler County	8,256,233	\$997,167	\$1,712,109	\$5,546,957

## OTHER LOCAL CONSIDERATIONS

Educational Facilities

Graded Schools: Morgantown is included in the Butler County School District. The system has six elementary schools and one high school. Two elementary schools and the high school have gymnasiums. Hot lunches are served at the high school and at three elementary schools. The current year budget is \$800,000. Home instruction is made available to students needing such and presently twelve pupils are utilizing this service. There are also two special education units available. Approximately 55 percent of those entering the ninth grade in the Butler County system graduate; and of those graduating approximately 23.4 percent attend college.

New schools are to be constructed in Morgantown, Boston and Rochester as soon as funds are made available. Tracts of land for this purpose have already been purchased.

The bonded indebtedness of the Butler County School District as of June 30, 1965, was \$438,000.

TABLE 13

SCHOOLS, ENROLLMENT, NUMBER OF TEACHERS, STUDENT-  
TEACHER RATIO IN MORGANTOWN AND BUTLER COUNTY

School	Enrollment	No. of Teachers	Student-Teacher Ratio
Butler County High School	725	29.5	24-1
Butler County Elementary (total)	1,543	56.5	27-1

Source: Kentucky Department of Education, Kentucky School Directory, 1965-66.

Vocational Schools: Kentucky's vocational education program utilizes thirteen highly specialized schools, partly integrated with regular secondary education. These special area trade schools prepare Kentuckians for work in a variety of trade and industrial occupations.

Morgantown is served by the Western Area Vocational School located in Bowling Green, Kentucky, 26 miles distant. Courses offered include: auto mechanics, drafting, general industrial electricity, machine shop, office machine repair, practical nursing, refrigeration and air-conditioning, and woodworking and carpentry.

The trade preparatory courses listed above are normally two years in length. In addition, short unit courses are offered on a continuous basis for the upgrading of employed workers. Other short unit courses are provided in all occupations of an industrial nature as needs arise or upon request, when facilities permit.

Colleges: Other institutions of higher learning in the Morgantown area include:

Western Kentucky University, Bowling Green, Kentucky, 26 miles  
Kentucky Wesleyan College, Owensboro, Kentucky, 48 miles  
Brescia College, Owensboro, Kentucky, 48 miles  
Hopkinsville Community College, Hopkinsville, Kentucky, 71 miles  
University of Louisville, Louisville, Kentucky, 105 miles  
Bellarmine College, Louisville, Kentucky, 105 miles  
Ursuline College, Louisville, Kentucky, 105 miles  
Catherine Spalding College, Louisville, Kentucky, 105 miles

### Health

Hospitals: Morgantown is served by the Bowling Green-Warren County Hospital located in Bowling Green, Kentucky, 26 miles distant. This is a general hospital containing 185 beds and 32 bassinets and staffed by 39 medical doctors, 37 registered nurses, 18 licensed practical nurses, and 245 miscellaneous employees.

There is one licensed (Lakeview) nursing home in Morgantown.

Public Health: The Butler County Health Department is located in Morgantown. The department is staffed by two full-time nurses, one sanitarian, one clerk, and a part-time health officer and nutritionist. The 1966-67 budget is \$27,740. The present program includes: maternal and child care, chronic diseases, communicable diseases, crippled children, tuberculosis, school health, dental health, mental health, sanitation, and general health activities.

### Housing

Morgantown has a shortage of rental and saleable property. The construction cost for the average 3-bedroom brick home with full basement ranges from \$12,000 to \$15,000.

### Communication

Telephone and Telegraph: Morgantown is served by the Southern Bell Telephone and Telegraph Company with a dial system. The exchange has 683 subscribers and the toll-free area is county-wide.

Telegraph service is provided by telephoning Western Union in Bowling Green, Kentucky.

Postal Facilities: Morgantown has a second-class post office with 14 employees. Mail is received twice daily and dispatched three times daily via star route truck. The postal receipts for 1965 totaled approximately \$17,000. There are now three rural routes originating at the office in Morgantown with one rural station in the county.

Newspapers: Morgantown is served by the Green River Republican, a weekly newspaper published on Thursday. The current circulation is 2,000. Daily papers are received from Louisville, Bowling Green, and Owensboro, Kentucky.

Radio: Morgantown has good radio reception from Bowling Green and Louisville, Kentucky, and Nashville, Tennessee.

Television: Television reception by outside antenna is good from Bowling Green, Kentucky, and Nashville, Tennessee, with the three major networks represented.

### Libraries

The Butler County Library, located in Morgantown, has 8,949 volumes and reported an annual circulation in 1965 of 27,725. A book-mobile is available in the county and had a circulation of 56,135 in 1965.

### Churches

Morgantown has twelve churches representing the following denominations: Methodist, Catholic, Pilgrim Holiness, Cumberland Presbyterian, Presbyterian USA, Church of Christ, Full Gospel, Baptist, Church of the Latter Day Saints, and Seventh Day Adventist.

## Financial Institutions

Statement as of December 31, 1965

	<u>Assets</u>	<u>Deposits</u>
Morgantown Deposit Bank	\$5,472,500.51	\$5,144,844.70
Green River Deposit Bank	1,160,000.00	1,023,118.78

## Hotels and Motels

Flener Hotel	15 rooms
Vincent Hotel	8 rooms

## Clubs and Organizations

Civic: Butler County Rural Development Corporation, Butler County Industrial Foundation, Chamber of Commerce, Jaycees, Optimists

Fraternal: Masonic Lodge, Elks, IOOF, American Legion, VFW

Women's: Rebekah, Eastern Star, Homemakers, Garden Club, Lioness Club

Youth: Boy Scouts, Cub Scouts, Little League, 4-H Club, FFA, FHA, FTA, FBLA

Other: Butler County Sportsman's Club, Coon Hunter's Club, Saddle Club

## Recreation

Local: The Butler County Recreation Park, containing 17 acres, is located in Morgantown. Present facilities include a lighted baseball diamond, picnic area, and boating ramp on the Green River. The gymnasium and outside playground equipment at the local schools are available. There is one local skating rink. The VFW maintains a skeet range.

Besides utilizing the Green River for fishing and other water sports, Doolin's Lake and Middle Lake, 3 miles distant, are used.

There are four other fishing lakes in Butler County.



Area: Rough River State Park, approximately 25 miles distant, provides facilities for boating, swimming, fishing, and camping. A 25-room lodge is located near the dam. A 3,000-foot paved runway for light aircraft is maintained.

Mammoth Cave National Park is approximately 25 miles distant. Here one can enjoy all the splendors of a cave, including large rooms, tight passageways, and native cave life. Lodging and picnicking facilities are also available.

Beech Bend Park, located near Bowling Green, Kentucky, 26 miles distant, is open during the summer months and offers amusement rides and picnicking.

Other recreational areas within 100 miles include: Kentucky Dam Village, Kentucky Lake State Park, Pennyrile Forest State Park, Port Oliver, Barren River Reservoir, and Nolin River Reservoir.

#### Community Improvements

##### Recent:

1. The present sewerage treatment plant, with a capacity of 200,000 gpd, was put into operation in 1965. Total construction costs were \$314,000.
2. The Morgantown Natural Gas System was put into operation in August, 1965, at a cost of \$260,000.

##### Planned:

1. A new water treatment plant for the City of Morgantown has been proposed. The new plant plus replacement of old water mains would cost approximately \$387,000.
2. Several new schools are in the planning stage.

NATURAL RESOURCES

Agriculture

In 1964 there were 913 farms in Butler County covering 150,881 acres, an average of 165.3 acres per farm. The following table shows some agricultural statistics for Butler County and Kentucky.

TABLE 14

AGRICULTURAL STATISTICS FOR BUTLER COUNTY AND KENTUCKY

Crops	Acres Harvested	Yield Per Acre	Total Production
<u>Alfalfa Hay:</u>			
Butler County (tons)	400	2.00	800
Kentucky (tons)	360,000	2.35	846,000
<u>Clo-Tim Hay:</u>			
Butler County (tons)	2,300	1.00	2,300
Kentucky (tons)	440,000	1.57	572,000
<u>Lespedeza Hay:</u>			
Butler County (tons)	4,500	1.25	5,620
Kentucky (tons)	508,000	1.10	559,000
<u>Corn:</u>			
Butler County (bu)	9,200	45.5	419,000
Kentucky (bu)	1,093,000	57.0	62,301,000
<u>Wheat:</u>			
Butler County (bu)	400	24.0	9,600
Kentucky (bu)	160,000	32.0	5,120,000
<u>Soybeans:</u>			
Butler County (bu)	4,800	21.0	101,000
Kentucky (bu)	260,000	22.5	5,850,000
<u>Burley Tobacco:</u>			
Butler County (lbs)	400	1,700.0	680,000
Kentucky (lbs)	203,000	2,025.0	411,075,000

Source: Kentucky Department of Agriculture, 1964 Kentucky Agricultural Statistics.

TABLE 15

## LIVESTOCK STATISTICS FOR BUTLER COUNTY AND KENTUCKY

Livestock	
<u>Milk Cows:</u>	<u>Average Number on Farms During 1963</u>
Butler County	2,100
Kentucky	476,000
<u>All Cattle and Calves:</u>	<u>Number on Farms as of January 1, 1964</u>
Butler County	15,500
Kentucky	2,495,000
<u>Sheep:*</u>	<u>Number on Farms as of January 1, 1965</u>
Butler County	300
Kentucky	206,000

\*Preliminary figure.

Source: Kentucky Department of Agriculture, 1964 Kentucky Agricultural Statistics.

Minerals\*

The principal mineral resources of Butler County are coal, petroleum, limestone, clay and clay shales, rock asphalt and sand.

Coal: Butler County lies in the southeastern portion of the Western Kentucky Coal Field. The four seams recognized occur in the Caseyville and Tradewater formations of the Pennsylvanian System. The No. 6 seam is listed as the most important producer.

For the period 1927 through 1965, 4,270,700 tons were produced. Production in 1965 amounted to 170,638 tons. Peak production year was in 1950 when 308,011 tons were produced. Butler County coals, being bituminous in rank, have been used largely for local domestic and industrial consumption. Mine sample analyses from unidentified seams and/or seam are as follows:

Moisture	Volatile Matter	Fixed Carbon	Ash	Sulphur	Ash Softening Temp. F°	Mineral Matter Free - Dry Basis	Fixed Carbon Btu
7.4	30.2	39.8	1.9	.5	2,010	51.7	14,480
to	to	to	to	to	to	to	to
27.1	49.1	64.7	9.7	5.7	2,860	59.3	14,690

\*U. S. Bureau of Mines, Minerals Yearbook, 1964.

Petroleum: Oil production has been confined principally to the western section of the county and is chiefly from the Chester sands of the Upper Mississippian System. Deeper zones may offer commercial potential. Butler County produced 3,857,510 barrels of oil during the period 1937 through 1965. Peak production came in 1959 when 464,347 barrels were secured. Production in 1965 was 117,865 barrels.

Limestone: The southern portion of the county contains limestones in quality and quantity suitable for general building and road construction purposes. The Glen Dean limestone has been quarried at several localities. One quarry was reported operating in 1964.

Clay and Clay Shale: Alluvial clays occur in the flood plains of the larger stream valleys. These are of a quality suitable for use in the manufacture of common brick. Recent clay shale analyses in the vicinity of Morgantown and Sugar Grove indicate that this material could not only be used for the manufacture of heavy clay products but also for products where low temperature vitreous clays are required.

Rock Asphalt: Large deposits of asphaltic sandstone occur in the southeastern part of the county. Although quantitative data are not available, similar deposits have been mined in the adjoining counties of Edmonson and Grayson for road construction purposes.

Sand: Scattered deposits of residual sands are available for general construction purposes.

Kentucky Mineral Production: In 1964, Kentucky ranked 14th in the nation in value of mineral production, including natural gas with a total of \$444,379,000. In order of value, the minerals produced were coal, petroleum, stone, natural gas, sand and gravel, clays, fluorspar, zinc, lead, barite, silver, and items that cannot be disclosed individually but include cement, ball clay, gem stones, and natural gas liquids. Among the states, Kentucky ranked second in production of bituminous coal, ball clay, and fluorspar.

TABLE 16

KENTUCKY MINERAL PRODUCTION, 1964 (1)  
(Units in short tons unless specified)

Mineral	Quantity	Value
Barite	6,014	\$ 96,000
Clays (2)	920,000	1,801,000
Coal (bituminous)	82,747,000	309,896,000
Fluorspar	38,214	1,693,000
Lead (recoverable content of ores, etc.)	858	225,000
Natural Gas (cubic feet)	77,360,000,000	18,257,000
Petroleum, crude (barrels)	19,772,000	56,746,000
Sand and Gravel	6,560,000	6,297,000
Silver (recoverable content of ores, etc. - troy ounces)	1,673	2,000
Stone	21,868,000 (3)	29,594,000 (3)
Zinc (recoverable content of ores, etc.)	2,063	561,000
Value of items that cannot be disclosed: cement, ball clay, natural gas liquids, and dimension sandstone.		19,211,000

(1) Production as measured by mine shipments, sales, or marketable production (including consumption by producers).

(2) Excludes ball clay, included with "Value of items that cannot be disclosed."

(3) Excludes dimension sandstone, included with "Value of items that cannot be disclosed."

Source: U. S. Bureau of Mines, Minerals Yearbook, 1964.

### Water Resources\*

Surface Water: Although the largest supply of surface water is available from the Green River, other sources may be secured from small stream impoundments. The average discharge of the Green River at Woodbury is 7,574 cfs.

Ground Water: The occurrence of ground water in Butler County is from rocks of the Quarternary, Pennsylvanian and Mississippian Systems. This is depicted in Hydrologic Investigations Atlas HA-26 (USGS) and is summarized as follows:

#### Northern Half of County

"Most wells yield enough water from depths of less than 300 feet for a modern domestic supply (more than 500 gallons per day). "

#### Southern Half of County

"Most wells yield enough water from depths of less than 300 feet for a domestic supply to wells that have a bucket, bailer, or hand pump (100 to 500 gallons per day). "

### Forests

Butler County has approximately 127,000 acres of forested land covering approximately 45 percent of the total land area. The predominant trees are: oak, hickory, beech, yellow poplar, sweet gum, and red cedar.

Kentucky's forests are one of its largest resources. Both the amount of timber cut and the proportion used in manufacturing within the state could well be increased. The total annual net growth of Kentucky forests is substantially greater than the amount of drain. Less than one-quarter of the lumber, veneer and bolts produced (500 to 600 million board feet per year) is used in manufacturing in the state.

Kentucky's forests are protected from fire by a radio-interconnected network of 144 fire towers.

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\*Various Reports on Water Resources by the U. S. Geological Survey of the Department of Interior.

## MARKETS

Kentucky's economic growth is credited in part to its location at the center of the Eastern Market Area. A line drawn along the borders of Minnesota, Iowa, Missouri, Arkansas, and Louisiana divides the country into two parts designated the Eastern and Western Market Areas. The Eastern Market Area is smaller in land area, but contains almost 75 percent of the national population.

Kentucky is also at the center of a seventeen state area containing over 2/5 of the nation's population, personal income, and retail sales. This area is composed of those states within an approximate 400-mile radius of the Kentucky border. This is shown in greater detail in the following table.

TABLE 17

## CONSUMER MARKET POTENTIAL

	Population Percent of U. S.	Personal Income Percent of U. S.	Retail Sales Percent of U. S.
Alabama	1.8	1.2	1.3
Arkansas	1.0	0.7	0.6
Delaware	0.3	0.3	0.3
Georgia	2.2	1.7	1.9
Illinois	5.5	6.5	6.2
Indiana	2.5	2.5	2.7
KENTUCKY	1.7	1.2	1.3
Maryland	1.8	2.0	1.7
Michigan	4.2	4.5	4.4
Missouri	2.3	2.3	2.4
North Carolina	2.5	1.9	2.0
Ohio	5.3	5.4	5.3
Pennsylvania	6.0	6.1	5.7
South Carolina	1.3	0.9	0.9
Tennessee	2.0	1.4	1.6
Virginia	2.3	2.0	2.0
West Virginia	0.9	0.7	0.7
REGIONAL TOTAL	43.6	41.4	41.1

Sources: U. S. Bureau of Census, Current Population Reports, Series P-25, No. 321 for Population; U. S. Department of Commerce, Survey of Current Business, July 1965 for Income; U. S. Department of Commerce, Census of Business, 1963, "Retail Trade" for Retail Sales.

Per capita personal income in Butler County in 1963 was \$878, which was below the state average of \$1,799.\* According to the 1964 Survey of Current Business per capita income in Butler County was \$1,830.

Retail sales in Butler County in 1964 totaled \$4,545,000.\*\*

\*Bureau of Business Research, College of Commerce, University of Kentucky, Kentucky Personal Income 1963, 1965.

\*\*Sales Management, Survey of Buying Power, June 10, 1965.



## C L I M A T E

The average annual precipitation in Kentucky ranges from 38 to 40 inches in the northern part of the state to 50 inches or more in the south-central part. Late summer is normally the driest part of the year.

Winter is relatively open, with midwinter days averaging 32 degrees in the northern parts to 40 degrees in the southern, for about six weeks' duration.

Midsummer days average 74 degrees in the cooler uplands to 79 degrees in the lowland and southern areas.

The growing season varies from 180 days in the north to 210 in the south. Seasonal heating-degree days average about 4,500 for the state. Sunshine prevails for an average of at least 52 percent of the year and increases to 60 percent or more to the southwest.

Kentucky's climate is temperate. The climatic elements of sunlight, heat, moisture, and winds are all in moderation without prolonged extremes. Rainfall is abundant and fairly regular throughout the year. Warm-to-cool weather prevails with only short periods of extreme heat and cold.

TABLE 18

## CLIMATIC DATA FOR MORGANTOWN, BUTLER COUNTY, KENTUCKY

Month	Temp. Norm. *	Total	Av. Relative	
	Deg. Fahrenheit	Prec. Norm. * Inches	Humidity Readings** 6:00 A. M.	6:00 P. M. (CST)
January	37.0	2.67	79	69
February	35.8	2.15	77	61
March	48.7	14.00	79	62
April	61.2	2.75	71	51
May	68.0	2.57	82	55
June	75.3	1.21	85	59
July	76.6	3.84	88	58
August	75.4	3.93	85	55
September	67.4	5.62	91	65
October	54.4	.37	83	58
November	50.1	3.16	80	67
December	39.4	5.48	79	70
Annual Norm.	57.4	47.75		

\*Station Location: Beaver Dam, Kentucky

\*\*Station Location: Evansville, Indiana

Length of Record: 6:00 A. M. readings 3 years;  
6:00 P. M. readings 3 years.

Days cloudy or clear: (24 years of record) 105 clear, 101 partly cloudy  
159 cloudy

Percent of possible sunshine: (24 years of record) 63%

Days with precipitation of 0.01 inch or over: (24 years of record) 114

Days with 1.0 inch or more snow, sleet, hail: (24 years of record) 4

Days with thunderstorms: (24 years of record) 47

Days with heavy fog: (24 years of record) 14

Prevailing wind: (14 years of record) South Southwest

Seasonal heating-degree days: (29 years of record) Approximate long-term means 4,435 degree days.

Sources: U. S. Weather Bureau, Climatological Data - Kentucky, 1964;  
U. S. Weather Bureau, Local Climatological Data - Lexington, Kentucky, 1964.

A P P E N D I X

History	Appendix A
Employment by Industry Division	Appendix B
Economic Characteristics of the Population	Appendix C
Kentucky Corporation Taxes	Appendix D
Taxes Applicable to a Manufacturing Concern	Appendix D - 1
Revenue Bonds for Industrial Buildings	Appendix E
Instructions for Filing Articles of Incorporation	Appendix F
Cooperating State Agencies	Appendix G
Policy on Industrial Access Roads	Appendix G - 1
Map Section	Appendix H

## HISTORY

Butler County, the 53rd organized in the state, was formed in 1810 out of parts of Logan and Ohio Counties. Butler lies on both sides of the Green River in the southwestern part of the state. The county was named in honor of General Butler of Pennsylvania, who was an officer of the Revolutionary War, and who commanded the right wing of the American Army under General St. Clair in the memorable and disastrous battle with the Indians near the Miami villages in Ohio in 1793. He was wounded early in the action, and shortly after was tomahawked by an Indian.

In the early settlement of the county, there were found near Morgantown several ancient mounds, from which a number of bones belonging to a giant race were taken--jaw bones which would go over the whole chin of a man, and teeth correspondingly large. The teeth remained sound, but the other bones crumbled on exposure to the air.

Morgantown, the county seat, became incorporated on January 6, 1813, and is located on the south bank of the Green River, only 20 miles downstream from Bowling Green.

Since the hills of Butler County abounded with coal, and most of its land was heavily timbered, Morgantown began early as a logging and coal town. From this point large rafts of logs and sawed lumber were floated down the Green River, and coal was shipped in considerable quantities from some of the mines and veins. Before the locks and dams were built, salt was extensively manufactured at Berry's Lick, the water being drawn by horse power from wells, 300 feet deep, over an area of several miles along Muddy Creek.

Improvements of the Green River began after the adoption of an act of the legislature for that purpose in 1808. Two years later, the same year that Butler County was formed with a population of 2,018, provision was made for the opening of Mud River to navigation. Several boats then traveled up this river a distance of 12 miles to bring down barges of a fine grade of coal from Mud River mines. Navigation was further improved by the completion in 1834 of four locks and dams on the Green and Barren Rivers. Morgantown thus became a busy, bustling river port with boats docking often, loading and unloading livestock, farm products, flour, wool and tobacco shipments. It was also the loading place in the early days for flatboats and river rafts filled with thousands of barrel staves for the New Orleans marketing place. Sugar, flour, lard, molasses, etc., were packed in barrels; so the barrel stave industry, because of the virgin forest around this area, was a thriving business.

## Appendix A

Soon many boats operating on the Green River between Evansville, Indiana, and Bowling Green, Kentucky, made calls on the towns along the way. These boats carried freight and passengers to and from Evansville, Bowling Green, and other ports. Showboats became popular on the Ohio River and all navigable river tributaries, especially the Green River. Showboats were about the only means of entertainment for the area. The boats would play old familiar southern tunes which would announce the coming of the boat and set the town buzzing. Such beautiful showboats as the "Water Queen," "Columbia," "New Era," and the "Majestic," often plied up and down the waters of the Green River.

Volumes could be written about Kentucky's Green River and the Green River people. This river is known as one of the deepest in the world for its width and the mysteries of its connection with the underground Echo River of Mammoth Cave is unfathomless. Also the nearby Mud River is lost under the ground in a neighboring county to become known as Lost River.

During the Civil War, Morgantown and Butler County saw several skirmishes. The first occurred on October 29th and 30th, 1861, when there were skirmishes at Morgantown, at Rochester, and at Woodbury, all three towns in Butler County. Another conflict, which took place on October 24, 1862, saw a detachment of the famed Confederate General John Hunt Morgan's cavalry retreating before a Federal force.

In 1824 the valuation of taxable property in Butler County was \$501,483. By 1870, it had jumped to \$1,566,207--an increase of \$1,064,724 in 24 years.

In 1830, Morgantown had a population of 76; in 1850 it was 89; then 125 in 1860; and 125 in 1870. In 1880, the town was described as having a brick courthouse, a bank, two newspapers, several churches, and a number of prosperous stores and 204 inhabitants.

Around the 1930's, Butler County developed a small oil field, and, even earlier, coal production in the county had picked up considerably. Since that time the county has been producing considerable quantities of coal and oil, up to the present day.

COVERED EMPLOYMENT BY MAJOR INDUSTRY DIVISION  
BUTLER COUNTY AND KENTUCKY

Industry	Butler County		Kentucky	
	Number	Percent	Number	Percent
All Industries	669	100.0	541,676	100.0
Mining and Quarrying	67	10.0	27,650	5.1
Contract Construction	7	1.0	39,020	7.2
Manufacturing	405	60.5	217,979	40.2
Food and kindred products	0	0	24,303	4.5
Tobacco	0	0	18,410	3.4
Clothing, tex. and leather	395	59.0	33,096	6.1
Lumber and furniture	9	1.3	15,471	2.9
Printing, pub. and paper	0	0	12,553	2.3
Chemicals, petroleum, coal and rubber	0	0	17,604	3.2
Stone, clay and glass	0	0	6,323	1.2
Primary metals	0	0	10,751	2.0
Machinery, metals and equip.	0	0	75,815	14.0
Other	0	0	3,653	0.7
Transportation, Communication and Utilities	12	1.8	36,832	6.8
Wholesale and Retail Trade	123	18.4	147,954	27.3
Finance, Ins. and Real Estate	20	3.0	24,888	4.6
Services	35	5.2	45,262	8.4
Other	0	0	2,091	0.4

Source: Kentucky Department of Economic Security, December, 1965.

ECONOMIC CHARACTERISTICS OF THE POPULATION FOR  
BUTLER COUNTY AND KENTUCKY, 1960

Subject	Butler County		Kentucky	
	Male	Female	Male	Female
Total Population	4,820	4,766	1,508,536	1,529,620
<b>EMPLOYMENT STATUS</b>				
Persons 14 years old & over	3,435	3,393	1,036,440	1,074,244
Labor force	2,299	575	743,255	291,234
Civilian labor force	2,299	0	705,411	290,783
Employed	2,038	525	660,728	275,216
Private wage & salary	739	317	440,020	208,384
Government workers	183	116	58,275	44,462
Self-employed	1,018	57	156,582	16,109
Unpaid family workers	98	35	5,851	6,261
Unemployed	261	50	44,683	15,567
Not in labor force	1,136	2,818	293,185	783,010
Inmates of institutions	0	0	15,336	8,791
Enrolled in school	301	396	94,734	97,825
Other and not reported	835	2,422	183,115	676,394
Under 65 years old	421	1,924	91,626	539,838
65 and over	414	498	91,489	136,556
<b>MAJOR OCCUPATION GROUP OF EMPLOYED PERSONS</b>				
All employed	2,038	525	660,728	275,216
Professional & technical	68	94	46,440	36,879
Farmers & farm mgrs.	755	22	91,669	2,339
Mgrs., officials, & props.	137	32	58,533	10,215
Clerical & kindred workers	31	37	35,711	66,343
Sales workers	110	45	39,837	25,265
Craftsmen & foremen	153	8	114,003	2,836
Operatives & kindred workers	359	170	140,192	45,305
Private household workers	0	23	1,123	25,183
Service workers	34	49	29,844	40,156
Farm laborers & farm foremen	205	8	33,143	2,046
Laborers, ex. farm & mine	124	0	44,227	1,671
Occupation not reported	62	37	26,006	16,978

Source: U. S. Bureau of the Census, U. S. Census of Population: 1960, "General Social and Economic Characteristics," Kentucky.

## KENTUCKY CORPORATION TAXES

Corporation Organization Tax

Domestic corporations having capital stock divided into shares are required to pay an organization tax to the Secretary of State at the time of corporation. The tax is based upon the number of shares authorized:

	<u>Rate Per Share (Par Value)</u>	<u>Rate Per Share (No Par Value)</u>
First 20,000 shares	1¢	1/2¢
20,001 through 200,000 shares	1/2¢	1/4¢
Over 200,000 shares	1/5¢	1/5¢

The minimum tax is \$10. If additional shares are authorized, the tax is computed on the basis of the total number of shares, as amended, and the tax due in excess of that already paid must be paid at the time the amendment to the articles of incorporation is filed.

The tax applies to the capital of foreign corporations in case of merger or consolidation with a Kentucky corporation.

Corporation License Tax

Every corporation owning property or doing business in Kentucky is liable for corporation license tax. This provision does not apply to banks and trust companies, foreign and domestic insurance companies, foreign and domestic building and loan associations, and corporations that, under existing laws, are liable to pay a franchise tax.

The license tax return, Form 41A820, is due on or before the 15th day of the 4th month following the close of the corporation's taxable year. The tax rate is 70¢ per \$1,000 value of capital stock employed in this state. The minimum liability is \$10.

Corporation Income Tax

The Kentucky corporate income tax is derived from that portion of the corporation's entire net income which is attributable to Kentucky operations. Federal income taxes are allowed as a deduction in arriving at taxable net income to the extent that such Federal income tax is applicable to Kentucky operations. The corporation income tax rate is 5% on the first \$25,000 of taxable net income and 7% on all over \$25,000 taxable net income.



Every corporation whose estimated tax liability will exceed \$5,000 must file a declaration of estimated tax due. The declaration must be filed on either May 15, September 15, or December 15, whichever date first succeeds the determination that an estimate must be filed. The estimated tax due in excess of \$5,000 will be paid in equal installments on the dates prescribed. Taxpayers using a fiscal year accounting period must substitute the corresponding dates.

Kentucky's portion of taxable corporation income derived from public utilities and the manufacture and sale of tangible property is determined by applying to net income an average of the ratios of the value of tangible property, payroll, and amount of sales in this state to the total value of tangible property, payroll, and amount of sales of the corporation. In general, this same method is used for allocating taxable income of corporations engaged in other types of business.

### General Property Taxes

Kentucky's Constitution provides that all property, unless specifically exempt, shall be assessed for property taxation at fair cash value. Until 1965, Kentucky courts had consistently held that uniformity of rates regardless of assessment ratios took precedence over fair cash value. However, a 1965 Kentucky Court of Appeals decision overruled this interpretation and set January 1, 1966, as the effective date when all property must be assessed at fair cash value.

In order to minimize the effect of increased assessment evaluation the First Extraordinary Session, 1965, of the General Assembly, passed legislation which limits tax revenues received by local jurisdictions to 1964 revenues. An allowance was made by the legislature which allowed all local taxing jurisdictions, after holding a property advertised public hearing, to increase taxes by no more than 10% per year for the years 1966 and 1967.

State ad valorem tax rates, applicable to the various classes of property, are shown as follows:

	Rate Per \$100 Assessed Value			
	State	County	City	School
Machinery, agricultural and manufacturing	15¢	No	No	No
Raw materials and products in course of manufacture	15¢	No	No	No
Real estate	1 1/2¢	Yes*	Yes*	Yes*
Tangible personal property** (not subject to a specific rate)	15¢	Yes*	Yes*	Yes*
Intangible personal property (not subject to a specific rate)	25¢	No	No	No

\*Local rates vary. See the local taxes section of this brochure.

\*\*Includes automobiles and trucks, merchants inventories and manufacturers finished goods, business furniture.

MAJOR KENTUCKY STATE AND LOCAL TAXES  
APPLICABLE TO A MANUFACTURING CONCERN

	<u>State</u>	<u>Local</u>									
Business Taxes	<p>1. Corporation income tax of 5% on first \$25,000 and 7% on all over \$25,000 of taxable net income which is allocated to Kentucky, after deduction of Federal corporation income tax attributable to Kentucky operations.</p> <p>2. Corporation license tax of 70 cents on each \$1,000 of that part of the value of capital stock represented by total property owned and business transacted (sales and payroll) in Kentucky; minimum tax \$10.</p>	There are no local taxes levied on business firms outside corporate limits of Kentucky cities.									
Personal & Individual	Individual income taxes range from 2% of the first \$3,000 of net income to 6% on net income in excess of \$8,000 after the deduction of Federal individual income tax payments, which is reduced by a tax credit of \$20 for each exemption.	There are no local individual income (occupational) taxes levied outside the corporate limits of Kentucky cities except in Jefferson County.									
Real Estate	1 1/2 cents on each \$100 of assessed valuation.	Local rates vary within limits imposed by law.									
Machinery & Equipment	15 cents on each \$100 of assessed valuation.	No local taxing jurisdiction allowed to impose a property tax on manufacturing machinery and equipment.									
Inventory	15 cents on each \$100 of assessed valuation.	No local taxing jurisdiction is allowed to impose a property tax on manufacturing inventories, raw materials and goods in process.									
Sales & Use	3% retail sales and use tax with broad exemptions for new and expanded industry.	None									
Intangible Property	<p>The assessment ratios and tax rates per \$100 of assessed value for the various classes of intangible property are as follows:</p> <table border="0"> <tr> <td>Bank Deposits</td> <td>100%</td> <td>1/10 of 1¢ per \$100</td> </tr> <tr> <td>Stocks &amp; Bonds</td> <td>100%</td> <td>25¢ per \$100</td> </tr> <tr> <td>Accounts Receivable</td> <td>85%</td> <td>25¢ per \$100</td> </tr> </table>	Bank Deposits	100%	1/10 of 1¢ per \$100	Stocks & Bonds	100%	25¢ per \$100	Accounts Receivable	85%	25¢ per \$100	No local taxing jurisdiction allowed to impose a property tax on intangible property.
Bank Deposits	100%	1/10 of 1¢ per \$100									
Stocks & Bonds	100%	25¢ per \$100									
Accounts Receivable	85%	25¢ per \$100									

KENTUCKY REVISED STATUTES

103.200 to 103.285

## REVENUE BONDS FOR INDUSTRIAL BUILDINGS

103.200 Definitions for KRS 103.200 to 103.280. As used in KRS 103.200 to 103.285, "industrial buildings" or "buildings" means any building, structure, or related improved area suitable for and intended for use as a factory, mill, shop, processing plant, assembly plant, fabricating plant, or parking area deemed necessary to the establishment or expansion thereof, and the necessary operating machinery and equipment, or any of these things, to be rented or leased to an industrial concern by the city or county by which it is acquired. (1964)

103.210 Issuance of bonds. In order to promote the reconversion to peacetime economy, to relieve the conditions of unemployment, to aid in the rehabilitation of returning veterans and to encourage the increase of industry in this state, any city or county may borrow money and issue negotiable bonds for the purpose of defraying the cost of acquiring any industrial building, either by purchase or construction, but only after an ordinance has been adopted by the legislative body of the city or the fiscal court of the county, as the case may be, specifying the proposed undertaking, the amount of bonds to be issued, and the maximum rate of interest the bonds are to bear. The ordinance shall further provide that the industrial building is to be acquired pursuant to the provisions of KRS 103.200 to 103.280. (1962)

103.220 Interest on bonds; terms. (1) The bonds may be issued to bear interest at a rate not to exceed six percent per annum, payable either annually or semiannually, and shall be executed in such manner and be payable at such times not exceeding twenty-five years from date thereof and at such place or places as the city legislative body or the fiscal court of the county, as the case may be, determines.

(2) The bonds may provide that they or any of them may be called for redemption prior to maturity, on interest payment dates not earlier than one year from the date of issuance of the bonds, at a price not exceeding 103 and accrued interest, under conditions fixed by the city legislative body or the fiscal court of the county, as the case may be, before issuing the bonds. (1962)

103.230 Bonds negotiable; disposal; payable only from revenue. Bonds issued pursuant to KRS 103.200 to 103.280 shall be negotiable. If any officer whose signature or countersignature appears on the bonds or coupons ceases to be such officer before delivery of the bonds, his signature or countersignature shall nevertheless be valid and sufficient for all purposes the same as if he had remained in office until delivery. The bonds shall be sold in such manner and upon such terms as the city legislative body or the fiscal court of

the county, as the case may be, deems best, or any contract for the acquisition of any industrial building may provide that payment shall be made in such bonds. In no event shall any bonds be negotiated on a basis to yield more than six percent, except as provided in subsection (2) of KRS 103.220. The bonds shall be payable solely from the revenue derived from the building, and shall not constitute an indebtedness of the city or county within the meaning of the Constitution. It shall be plainly stated on the face of each bond that it has been issued under the provisions of KRS 103.200 to 103.280 and that it does not constitute an indebtedness of the city or county within the meaning of the Constitution. (1962)

103.240 Use of proceeds of bonds. All money received from the bonds shall be applied solely for the acquisition of the industrial building, and the necessary expense of preparing, printing and selling said bonds, or to advance the payment of interest on the bonds during the first three years following the date of the bonds. (1946)

103.245 Acquisition of industrial building; power to condemn; procedure. An industrial building within the meaning of KRS 103.200 may be acquired by a city or a county by purchase, gift, or condemnation. Whenever a city or a county shall determine that land or other property, right of way, or easement over or through any property is needed by such city or county, as the case may be, to accomplish the purposes of KRS 103.200 to 103.285, inclusive, it may by ordinance or resolution authorize the purchase or condemnation, in the name of such city or county, of said land or other property, or right of way or easement for such purposes, and may proceed to condemn and acquire such property in the same manner by which an urban renewal and community development agency is permitted and authorized to acquire property under the provision of KRS 99.420, and in accordance with the procedures therein set out, except that all property, rights of way, and easements already held by its owner or lessee for industrial development, shall be exempt from condemnation under this section. (1964)

103.250 Receiver in case of default. If there is any default in the payment of principal or interest of any bond, any court having jurisdiction of the action may appoint a receiver to administer the industrial building on behalf of the city or county, as the case may be, with power to charge and collect rents sufficient to provide for the payment of any bonds or obligations outstanding against the building, and for the payment of operating expenses, and to apply the income and revenue in conformity with KRS 103.200 to 103.280 and the ordinance referred to in KRS 103.210. (1962)

103.260 Application of revenue; charges for use. (1) At or before the issuance of bonds the city legislative body or the fiscal court of the county, as the case may be, shall, by ordinance, set aside and pledge the income and revenue of the industrial building into a separate and special fund to be used and applied in payment of the cost thereof and in the maintenance, operation and depreciation thereof. The ordinance shall definitely fix and

determine the amount of revenue necessary to be set apart and applied to the payment of principal and interest of the bonds, and the proportion of the balance of the income and revenue to be set aside as a proper and adequate depreciation account, and the remaining proportion of such balance shall be set aside for the reasonable and proper operation and maintenance of industrial building.

(2) The rents to be charged for the use of the building shall be fixed and revised from time to time so as to be sufficient to provide for payment of interest upon all bonds and to create a sinking fund to pay the principal thereof when due, and to provide for the operation and maintenance of the building and an adequate depreciation account. (1962)

103.270 Depreciation account. (1) If a surplus is accumulated in the operating and maintenance funds equal to the cost of maintaining and operating the industrial building during the remainder of the calendar, operating or fiscal year, and during the succeeding like year, any excess over such amount may be transferred at any time by the city legislative body, or the fiscal court of the county, as the case may be, to the depreciation account, to be used for improvements, extensions or additions to the building.

(2) The funds accumulating to the depreciation account shall be expended in balancing depreciation in the industrial building or in making new constructions, extensions or additions thereto. Any such accumulations may be invested as the city legislative body, or the fiscal court of the county, as the case may be, may designate, and if invested the income from such investment shall be carried into the depreciation account. (1962)

103.280 Additional bonds. (1) If the city legislative body, or the fiscal court of the county, as the case may be, finds that the bonds authorized will be insufficient to accomplish the purpose desired, additional bonds may be authorized and issued in the same manner.

(2) Any city or county acquiring any industrial building pursuant to the provisions of KRS 103.200 to 103.280 may, at the time of issuing the bonds for such acquisition, provide for additional bonds for extensions and permanent improvements to be placed in escrow and to be negotiated from time to time as proceeds for that purpose may be necessary. Bonds placed in escrow shall, when negotiated, have equal standing with the bonds of the same issue.

(3) The city or county may issue new bonds to provide funds for the payment of any outstanding bonds, in accordance with the procedure prescribed by KRS 103.200 to 103.280. The new bonds shall be secured to the same extent and shall have the same source of payment as the bonds refunded. (1962)

103.285 Property acquired under KRS 103.200 to 103.280 exempt from taxation. All properties, both real and personal, which a city or county may acquire to be rented or leased to an industrial concern according to KRS 103.200 to 103.280, shall be exempt from taxation to the same extent as other public property used for public purposes, as long as the property is owned by the city or county. (1962)

COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF STATE

Secretary of State, Frankfort, Kentucky

INSTRUCTIONS FOR FILING ARTICLES  
OF  
INCORPORATION FOR FOREIGN CORPORATIONS  
IN KENTUCKY

1. Original articles of incorporation and all existing and subsequent amendments to original articles must be filed with the Secretary of State of Kentucky, certified by the Secretary of State of the state of incorporation, as of the current date, in chronological order. A \$25.00 filing fee for original articles and amendments is required. A fee of \$10.00 is required for recording articles and amendments.
2. A statement of corporation designating a process agent and place of business in Kentucky is required, for which the filing fee is \$5.00. Our Constitution requires that the process agent reside at the place of business.
3. Photostatic copies will be accepted for filing and recording, if they are PLAINLY LEGIBLE and in proper legal form with respect to size, durability, etc., and of such size and quality as to permit them to be rephotostated.

For further information write to

Thelma Stovall,  
Secretary of State,  
Commonwealth of Kentucky.

## COOPERATING STATE AGENCIES

As a state, Kentucky realizes the importance of industry in developing her many resources. In addition to the Department of Commerce, which was created for the express purpose of promoting the economic development of the Commonwealth, there are many state agencies actively engaged in programs which, directly or indirectly, contribute materially to the solution of problems which affect our industrial growth. Since it is a statutory function of the Department of Commerce "to coordinate development plans," contact with the following state agencies and others concerned may be established through this agency.

The Kentucky Highway Department, in planning its program of development and expansion, gives every consideration to the needs of existing proposed industries. During 1965, highway expenditures in Kentucky for the construction of four-lane highways totaled \$46,710,747. Kentucky has ranked in the upper fourth of all states in recent years in both the number of miles of highway construction and in the amount of money spent.

The Department of Economic Security provides labor market information for the state, giving the latest estimated employment in non-agricultural industries, estimated average hours and earnings of production workers in manufacturing, and estimated labor turnover rates in the manufacturing and mining industries. As an aid to the location of prospective industries, the Department will conduct surveys on labor supply and economic characteristics of specified areas. The Department's Division of Employment Service, with offices in 25 cities in the state is available to assist in the recruitment of both established and new industries. All local offices are equipped to administer aptitude tests for approximately 800 occupations as a part of the recruitment process, using the General Aptitude Test Battery and certain specific tests. These tests facilitate getting the "round peg" into the "round hole," thereby helping to reduce worker turnover and training time.

The Kentucky Department of Labor has been highly successful in its relations with both management and labor. Representatives of this department are available at all times to consult with industries on any matter in which they can be of service.

The Kentucky Department of Revenue offers the services of its tax consultants to industries seeking locations within the state, as well as to resident industries.

The Kentucky Department of Commerce takes pride, not only in the services it has to offer to industries seeking locations in Kentucky, but in the service it attempts to render on a continuing basis to existing industry. Established industries have found the state to be considerate of their welfare and we welcome the opportunity to introduce representatives of prospective new industries to our present family of industries.

COMMONWEALTH OF KENTUCKY  
DEPARTMENT OF HIGHWAYS POLICY ON  
INDUSTRIAL ACCESS ROADS

Under established and necessary policies and within the limits of funds available for this purpose, the Kentucky Department of Highways will cooperate in constructing or improving access roads to new industrial plants, subject to the following:

1. Before the Department will approve any project, there must be a definite assurance given to the Department by the Department of Commerce that the new plant will be built.
2. The length of the project must be feasible as well as reasonable and the cost justified on a cost benefit ratio.
3. The necessary rights of way will be furnished without cost or obligation to the Department of Highways, whenever possible.
4. If approved, access roads will be built only from the nearest highway to the property line of the company. When possible, existing roads will be improved rather than new roads built.
5. No roads will be built that will serve solely as private drive-ways on plant property. No parking lots are to be built.
6. No project is to be given final approval prior to authorization by the Commissioner of Highways. No other person is authorized to make a commitment for the Department of Highways.

Henry Ward  
Commissioner of Highways  
Commonwealth of Kentucky



***INDUSTRIAL RESOURCES***  
**MORGANTOWN**  
**KENTUCKY**

PREPARED BY  
KENTUCKY DEPARTMENT OF COMMERCE  
FRANKFORT, KENTUCKY

AND

BUTLER COUNTY INDUSTRIAL FOUNDATION

AUGUST 1966