



Lake Cumberland District Health Department
A Healthy Today for a Brighter Tomorrow

Lake Cumberland District Health Department

WAYNE COUNTY HEALTH CENTER

39 Jim Hill Drive • Monticello, KY 42633 • Phone (606) 348-9349

www.lcdhd.org

WAYNE COUNTY LOCAL BOARD OF HEALTH AGENDA

FEBRUARY 22, 2018

ACCEPTANCE OF 2017 MEETING MINUTES

OLD BUSINESS

NEW BUSINESS

AUDIT REPORT

TAX RATE

BUDGET

MEMBERS WHOSE TERMS EXPIRE

MEMBERS WHO SERVE ON DISTRICT BOARD

ELECTION OF OFFICERS

DIRECTORS REPORT

HEALTH EDUCATION

RHOP

CONCLUDE



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WAYNE COUNTY LOCAL BOARD OF HEALTH

MINUTES OF MEETING

FEBRUARY 23, 2017

The Wayne County Board of Health met on February 23, 2017 at the Wayne County Health Center. Members who constitute a quorum are as follows:

Ronald McFarland, MD
Kenneth Ramsey
James Sawyer
Joe E. Silvers
Sarah DeBord Weddle
Jeffrey D. Dishman
Mike Anderson, County Judge Executive
Vesta L. Edwards
Lora Elam
William G. Breeding, DMD

Others Present:
Shawn Crabtree
Leah Jasper
Lori Turner
Tracy Aaron
Janae Tucker
Shannon Beaty
Sandra Jones

Chairman of the Board, Dr. Ronald McFarland, called the meeting to order. Minutes of the October 24, 2016 special called meeting were mailed prior to the meeting for their review. Kenneth Ramsey made the motion to accept the meeting minutes, and Joe E. Silvers seconded the motion. The motion carried.

In old business, Shawn Crabtree reported the new roof is to be started when the weather

improves. He also informed the board members that the state is going to start having more state wide board of health meetings on You Tube Live. So, the board members will have access to watch these meetings at home.

Shawn Crabtree reported that the current year budget needed to be amended due to advertising for bids for replacing the roof exceeded the amount in the current budget. The advertising cost was \$1835.17. Joe E. Silvers made the motion to amend the 2016-2017 current year budget, and Kenneth Ramsey seconded the motion. The motion carried.

Local board members whose terms will be expiring December 31, 2017 are Dr. William Breeding, Dr. Ronald McFarland, Jeffrey Dishman, Joe E. Silvers, and Sarah DeBord Weddle. These board members agreed to serve another term and were given a biographical sheet to complete to send to Frankfort.

Dr. McFarland stated Dr. Cory Ryan was willing to fill the vacancy on the Local Board of Health and the District Board of Health due to the resignation of Dr. Stephanie Southard. Joe E. Silvers made the motion to appoint Dr. Cory Ryan to the District Board and County Judge Executive Mike Anderson seconded the motion. Once Dr. Ryan's biographical sheet is received, it will be forwarded to the state Department for Public Health for official appointment. The motion carried. Shawn Crabtree reported that Lora Elam also is serving on the District Board of Health. Lora agreed to serve for a few more months.

Election of officers were discussed. Kenneth Ramsey made the motion to leave the officers as is and Vesta Edwards seconded the motion. The motion carried. Officers are Chairman, Dr. Ronald McFarland; Vice-Chair, Joe E. Silvers; Treasurer, Lora Elam; Secretary, Dr. William G. Breeding.

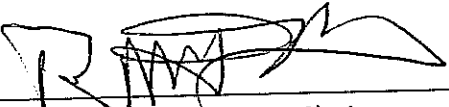
A financial packet had been mailed to each board member prior to the meeting. The packet included the proposed budget with the current tax rate along with two other tax rates options for the board members to compare. The proposed budget did include an optional expense for joining two Professional Association Memberships; KPHA and KALBOH. Shawn Crabtree stated the nine other county Local Boards of Health that are in the Lake Cumberland District are members of these associations. And, with membership of these associations, the board would be able to vote on issues.

After much discussion regarding the tax rate, Dr. James Sawyer made the motion to leave the tax rate at 3 cents per \$100.00 dollars of assessed property value for the 2017-2018 fiscal year. Kenneth Ramsey seconded the motion. The motion carried.

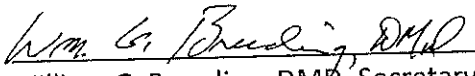
The budget for fiscal year 2017-2018 was reviewed. Dr. James Sawyer, made the motion to accept the budget and not to include the expenses of the Professional Association Membership fees. Lora Elam seconded the motion. The motion carried.

Tracy Aaron, Director of Health Policy and Promotion at the Lake Cumberland District Health Dept., gave a power point presentation on the Syringe Exchange program. Joe E. Silvers made the motion to support the Syringe Exchange program and Kenneth Ramsey seconded the motion. The motion carried. Joe E. Silvers volunteered to go to the Wayne County Fiscal Court meeting with Tracy Aaron to present this program to the fiscal court. They will attempt to get on the meeting agenda for April.

Joe E. Silvers made the motion to adjourn and Kenneth Ramsey seconded the motion.



Ronald McFarland, M.D., Chairman



William G. Breeding, DMD, Secretary

2/22
12:00

August 8, 2017

Dear Wayne County Board of Health Member:

Please find enclosed the following Wayne County Taxing District documents for the 2016-17 fiscal year which ended June 30, 2017:

1. Financial Statement at the year's end
2. Profit & Loss Actual to Budget Comparison of revenue & expenditures at the year's end
3. Taxing District Balance Sheet at the year's end
4. Taxing District Checking Account Register

The Wayne County Public Health Taxing District closed the 2016-17 fiscal year with an account balance of \$99,158.23 which was a deficit of \$95.80, and \$46,740.58 better than the budgeted deficit of 46,836.38. The taxing district closed with more reserves than budgeted primarily because expenditures were less than budgeted.

If you have any questions or need additional information, please contact me.

Sincerely,

Leah Jasper

Leah Jasper
Director of Administrative Services



LCDHD County Health Centers

Adair • Casey • Clinton • Cumberland • Green • McCreary • Pulaski • Russell • Taylor • Wayne

Hearing or speech impaired callers: call the Kentucky Relay Service at (800) 648-6056.
Give the communications assistant our phone number to contact us.

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Call (800) 928-4416



Wayne County Public Health Taxing District
Financial Statement
For the Fiscal Year Ending June 30, 2017

Cash on Hand at the beginning of the year:		\$99,254.03
Receipts:		
Real Property Taxes	195,951.95	
Tangible Property Taxes	30,509.81	
Motor Vehicle Taxes	34,456.90	
Delinquent Taxes	2,996.28	
Other Taxes	3,361.26	
Interest Income	226.01	
Total Receipts	<u>267,502.21</u>	
Total Cash Available for the year:		\$366,756.24
Expenditures:		
Advertising & Printing	2,085.17	
Maintenance & Repair	5,339.99	
District Management	249,248.00	
Miscellaneous	225.97	
Building Improvement	7,991.68	
Furniture & Fixtures	223.96	
Equipment	2,483.24	
Total Expenditures	<u>267,598.01</u>	
Cash on Hand at the end of the year:		\$99,158.23
Balance per Monticello Banking Company Bank Statement		\$ 99,158.23
		(\$0.00)

Roofing Project - (Completed during 16-17 fiscal year)

Budgeted	
William Maxwell Roofing (the highest of three initial quotes)	\$ 55,400.00
Insurance Reimbursement for shingled roof damage (after \$500 deductible)	\$ (26,421.47)
Insurance Recoverable Depreciation Reimbursement	\$ (11,104.05)
Greater Board voted to approve this amount as the not-to-exceed amount and appointed a committee to review and choose from 2nd round of quotes that quoted the same project	\$ 17,874.48
Actual	
Committee Chose "At The Top" roofers quote for metal roofing	\$ 43,076.00
Reimbursement LCDHD requested for expense we incurred to cleanup At-The-Top's paint overspray in our clinic administrative area	\$ (246.06)
Total "At The Top" invoices	\$ 42,829.94
Insurance Reimbursement for shingled roof damage (after \$500 deductible)	\$ (26,421.47)
Insurance Recoverable Depreciation Reimbursement	\$ (11,424.43)
Actual Net Dollars Expended for roofing project	\$ 4,984.04
Came in under budgeted & job completed at the end of June 2017	\$ 12,890.44

FY 17-18

Landscaping x2 1,000

Snow removal 800

Computers (x2 prn) 3,000

Laser printer (1 prn) 600

Network switch (1 prn) 800

Battery Backup (2 prn) 700

Document Scanners (4 prn) 1,600

Server (1 prn) 1,500

Miscellaneous

Has panic buttons

Has road signs.

County owns land.

Debt = 0

Tax = "May"

Tax Rate = 3.0

12,177 Sq. Ft.

The Wayne County Public Health Taxing District closed the 2014-15 year with a balance of \$100,610.37 which is a 21,744.71 deficit (did flooring) but \$18,664.13 less of a deficit than budgeted. They closed with less of a deficit than budgeted primarily because the expenditures were less than budgeted.

**WAYNE COUNTY
PUBLIC HEALTH TAXING DISTRICT
Monticello, Kentucky**

**FINANCIAL STATEMENTS
June 30, 2017**

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INDEPENDENT AUDITORS' REPORT

The Board of Health
Wayne County Public Health Taxing District
Monticello, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of the Wayne County Public Health Taxing District (the Taxing District) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Taxing District's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the financial reporting provisions of the *Administrative Reference* established by the Commonwealth of Kentucky, Cabinet for Health and Family Services, Department for Public Health, Division of Administration and Financial Management as described in Note 1. Management is also responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinions

Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles

As described in Note 1, the financial statements are prepared by the Taxing District, on the basis of the financial reporting provisions of the *Administrative Reference*, which is a basis of accounting other than accounting principles generally accepted in the United States of America, to comply with the requirements of the Commonwealth of Kentucky. The effects on the financial statements of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on U.S. Generally Accepted Accounting Principles

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statements referred to above do not present fairly, in accordance with accounting principles generally accepted in the United States of America, the financial position of the Taxing District as of June 30, 2017, and the respective changes in financial position for the year then ended.

Unmodified Opinion on Regulatory Basis of Accounting

In our opinion, the financial statements referred to above, present fairly, in all material respects, the assets, liabilities and fund balances arising from cash transactions of the Wayne County Public Health Taxing District, as of June 30, 2017, and the respective cash receipts and cash disbursements for the year then ended, in accordance with the financial reporting provisions of the *Administrative Reference* as described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated October 12, 2017, on our consideration of the Taxing District's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Taxing District's internal control over financial reporting and compliance.

RFH

RFH, PLLC
Lexington, Kentucky
October 12, 2017

**Wayne County Public Health Taxing District Budget
Fiscal Year 2018-19**

Opening Balance Calculation				
	Operating Fund	Capital Fund	Total	
Balance as of December 31, 2017	\$175,466.21	\$0.00	\$175,466.21	\$175,466.21
Projected Remaining 2017-18 Receipts				
Projected Tax Receipts	\$60,306.82	\$0.00	\$60,306.82	
Projected Interest Earned	\$87.25	\$0.00	\$87.25	
Projected Other Receipts	\$0.00	\$0.00	\$0.00	
Total Estimated Remaining 2018 Receipts	\$60,394.07	\$0.00	\$60,394.07	\$60,394.07
Total Funds Available	\$235,860.28	\$0.00	\$235,860.28	\$235,860.28
Projected Remaining 2017-18 Expenditures				
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$127,444.00	\$0.00	\$127,444.00	
Advertising & Printing	\$590.40	\$0.00	\$590.40	
Professional Services (Audit)	\$1,250.00	\$0.00	\$1,250.00	
Maintenance & Repair	\$9,667.00	\$0.00	\$9,667.00	
Dues & Subscriptions (KPHA & KALBOH)	\$0.00	\$0.00	\$0.00	
Board Expense & Other Miscellaneous	\$485.00	\$0.00	\$485.00	
Furniture & Fixtures	\$2,357.01	\$0.00	\$2,357.01	
Equipment	\$13,100.01	\$0.00	\$13,100.01	
Total Estimated Remaining 2018 Expenditures	\$154,893.42	\$0.00	\$154,893.42	\$154,893.42
Estimated 2018-19 Opening Balance	\$80,966.86	\$0.00	\$80,966.86	\$80,966.86

Proposed Budgets For Period Beginning July 1, 2018 and Ending June 30, 2019						
	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of	Proposed Break Even Budget @	Proposed Surplus Budget @	
			\$0.03 per \$100.00 of Assessed Property Value	\$0.032 per \$100.00 of Assessed Property Value	\$0.033 per \$100.00 of Assessed Property Value	
Estimated opening Balance	\$80,966.86	\$0.00	\$80,966.86	\$80,966.86	\$80,966.86	\$80,966.86
Budgeted Receipts (All Sources):						
Real Property Taxes	\$204,282.30		\$204,282.30	\$217,901.12	\$224,710.53	
Personal Property Taxes	\$30,611.70		\$30,611.70	\$32,852.48	\$33,672.87	
Motor Vehicle Taxes	\$30,022.11		\$30,022.11	\$32,023.58	\$33,024.32	
Delinquent Tax Collections	\$3,570.69		\$3,570.69	\$3,570.69	\$3,570.69	
Other Taxes - Telecommunications	\$3,361.52		\$3,361.52	\$3,361.52	\$3,361.52	
Interest Income	\$83.65	\$0.00	\$83.65	\$108.61	\$118.09	
Total Budgeted Receipts	\$271,931.96	\$0.00	\$271,931.96	\$289,616.00	\$298,458.01	
Total Funds Available	\$352,898.82	\$0.00	\$352,898.82	\$370,582.86	\$379,424.87	
Budgeted Expenditures:						
Health Center Operations to LCDHD at 2.8 cents	\$260,268.00		\$260,268.00	\$260,268.00	\$260,268.00	
Building Maintenance & Repair						
Landscape Maintenance (Fall & Spring) & Snow Removal	\$1,800.00					
Running Duct Work to 7 upstairs bathrooms	\$2,100.00					
Miscellaneous	\$10,000.00					
Total Building Maintenance & Repair	\$13,900.00		\$13,900.00	\$13,900.00	\$13,900.00	
Furniture & Fixtures						
Miscellaneous	\$2,500.00		\$2,500.00	\$2,500.00	\$2,500.00	
Total Furniture & Fixtures	\$2,500.00		\$2,500.00	\$2,500.00	\$2,500.00	
Equipment						
Tablet Computer (quantity 1)	\$1,200.00					
Laptop Computer (quantity 1)	\$1,200.00					
Desktop Computer (quantity 1)	\$1,200.00					
Printer/Copier/Scanner/Fax Multi-Function Machine (quantity 1)	\$600.00					
Document Scanner (quantity 1)	\$400.00					
Wireless Access Point (quantity 1)	\$250.00					
Network Switch (quantity 1)	\$800.00					
Battery Backup (quantity 1)	\$350.00					
Miscellaneous	\$5,000.00					
Total Equipment	\$11,000.00		\$11,000.00	\$11,000.00	\$11,000.00	
Professional Services (Next Taxing District Audit due 2021)	\$0.00		\$0.00	\$0.00	\$0.00	
Advertisement & Printing (Newspaper & SPGE Publication)	\$300.00		\$300.00	\$300.00	\$300.00	
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$500.00	
Total Budgeted Expenditures	\$288,468.00	\$0.00	\$288,468.00	\$288,468.00	\$288,468.00	
Balance Remaining	\$64,430.82	\$0.00	\$64,430.82	\$82,114.86	\$90,956.87	
Net Surplus/Deficit Before Optional Expenses				(\$18,536.04)	\$1,148.00	\$9,990.01
Optional Expenses #1 - Professional Association Memberships						
Kentucky Association of Local Boards of Health (KALBOH)			\$500.00	\$600.00	\$500.00	
Kentucky Public Health Association (KPHA)			\$350.00	\$350.00	\$350.00	
Total Optional Professional Association Memberships			\$850.00	\$850.00	\$850.00	
Total Budgeted Expenditures Including Optional Memberships Expenses			\$289,318.00	\$289,318.00	\$289,318.00	
Balance Remaining Including Optional Membership Expenses			\$63,580.82	\$81,264.86	\$90,106.87	
Net Surplus/Deficit After Professional Association Fees				(\$17,386.04)	\$298.00	\$9,140.01
Optional Expenses #2- Expenses for Local Mini Grants:						
Grant Opportunity #1						
Grant Opportunity #2						
Total Proposed Grant Options			\$0.00	\$0.00	\$0.00	
Total Budgeted Expenditures Including Optional Mini Grants			\$289,318.00	\$289,318.00	\$289,318.00	
Balance Remaining Including Optional Expenses for Local Mini Grants			\$63,580.82	\$81,264.86	\$90,106.87	
Net Surplus/Deficit After All Optional Expenses				(\$17,386.04)	\$298.00	\$9,140.01

Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest calculated at annual yield rate of 0.13%.

**Lake Cumberland District Health Department
Local Support Determinations for FY 2018-2019
Wayne County Public Health Taxing District**

0 From 2017 Property Tax Assessment

	Total Property Subject to Taxation	Real Property Subject to Taxation	Personal Property Subject to Taxation	Motor Vehicle Property Subject to Taxation
F - Real Estate	715,522,883	715,522,883		
G - Tangible Personal	41,278,765		41,278,765	
H - PS Real Estate - Effective	1,257,107	1,257,107		
I - PS Tangible - Effective	38,460,958		38,460,958	
J - Distilled Spirits	0			
M - Motor Vehicles	105,340,728			105,340,728
N - Watercraft	13,777,775		13,777,775	
Aircraft	50,000		50,000	
Watercraft (Non-Commercial)	13,841,967		13,841,967	
Inventory in Transit	0			
Total	929,530,183	716,779,990	107,409,465	105,340,728
Tax Base (Total Divided by 100)	9,295,302	7,167,800	1,074,095	1,053,407
Tax Rate		\$ 0.0300	\$ 0.0300	\$ 0.0300
Total Projected Tax (Tax Base * Tax Rate)	278,859	215,034	32,223	31,602
Required Support @ .028	260,268	200,698	30,075	29,495
Tax Support for Land, Building & Equipment	18,591	14,336	2,148	2,107
Tax Projections @ 95% Collection Rate				
Real Property Projections	204,282			
Tangible Personal Property Projections	30,612			
Motor Vehicle Projections	30,022			
Total	264,916			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2018-2019
Wayne County Public Health Taxing District**

0 From 2017 Property Tax Assessment

	Total Property Subject to Taxation	Real Property Subject to Taxation	Personal Property Subject to Taxation	Motor Vehicle Property Subject to Taxation
F - Real Estate	715,522,883	715,522,883		
G - Tangible Personal	41,278,765		41,278,765	
H - PS Real Estate - Effective	1,257,107	1,257,107		
I - PS Tangible - Effective	38,460,958		38,460,958	
J - Distilled Spirits	0			
M - Motor Vehicles	105,340,728			105,340,728
N - Watercraft	13,777,775		13,777,775	
Aircraft	50,000		50,000	
Watercraft (Non-Commercial)	13,841,967		13,841,967	
Inventory in Transit	0			
Total	929,530,183	716,779,990	107,409,465	105,340,728
Tax Base (Total Divided by 100)	9,295,302	7,167,800	1,074,095	1,053,407
Tax Rate		\$ 0.0330	\$ 0.0330	\$ 0.0330
Total Projected Tax (Tax Base * Tax Rate)	306,745	236,537	35,445	34,762
Required Support @ .028	260,268	200,698	30,075	29,495
Tax Support for Land, Building & Equipment	46,477	35,839	5,370	5,267
Tax Projections @ 95% Collection Rate				
Real Property Projections	224,711			
Tangible Personal Property Projections	33,673			
Motor Vehicle Projections	33,024			
Total	291,408			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2018-2019
Wayne County Public Health Taxing District**

0 From 2017 Property Tax Assessment

	Total Property Subject to Taxation	Real Property Subject to Taxation	Personal Property Subject to Taxation	Motor Vehicle Property Subject to Taxation
F - Real Estate	715,522,883	715,522,883		
G - Tangible Personal	41,278,765		41,278,765	
H - PS Real Estate - Effective	1,257,107	1,257,107		
I - PS Tangible - Effective	38,460,958		38,460,958	
J - Distilled Spirits	0			
M - Motor Vehicles	105,340,728			105,340,728
N - Watercraft	13,777,775		13,777,775	
Aircraft	50,000		50,000	
Watercraft (Non-Commercial)	13,841,967		13,841,967	
Inventory in Transit	0			
Total	929,530,183	716,779,990	107,409,465	105,340,728
Tax Base (Total Divided by 100)	9,295,302	7,167,800	1,074,095	1,053,407
Tax Rate		\$ 0.0320	\$ 0.0320	\$ 0.0320
Total Projected Tax (Tax Base * Tax Rate)	297,450	229,370	34,371	33,709
Required Support @ .028	260,268	200,698	30,075	29,495
Tax Support for Land, Building & Equipment	37,181	28,671	4,296	4,214
Tax Projections @ 95% Collection Rate				
Real Property Projections	217,901			
Tangible Personal Property Projections	32,652			
Motor Vehicle Projections	32,024			
Total	282,577			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

	2017	2016	
A 2016 Assessment of Adjusted Property At Full Rates			781,789,755
Net Change In	2017	95,815,470	
B 2017 Homestead Exemptions	2016	93,905,781	1,909,889
C 2016 Adjusted Tax Base			779,880,066
D 2017 Net Assessment Growth			16,639,647
E 2017 Total Valuation of Adjusted Property at Full Rates			786,519,713
	Property Subject to Taxation 2016	Net Assessment Growth	Property Subject to Taxation 2017
F Real Estate	\$701,123,806	16,308,787	\$715,522,883
G Tangible Personalty	41,845,961	(567,196)	41,278,765
H P.S. Co-Real Estate-Effective	1,229,484	27,623	1,257,107 *
P.S. Co.-Real Estate-100%	1,229,484	27,623	1,257,107 *
I P.S. Co.-Tang.-Effective	37,590,504	870,454	38,460,958 *
P.S. Co.-Tang.-100%	40,858,363	967,850	41,828,214 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	101,656,975		105,340,728
N Watercraft	13,162,852		13,777,775
Net New Property:			
PVA Real Estate			5,499,184
P. S. Co. Real Estate-Effective			27,623 *
Unmined Coal			-
Tobacco in Storage			-
Other Agricultural Products			-

The following tangible items are not included in line G. Aircraft and watercraft assessment may be taxed or exempted at your option. Inventory in transit may be taxed only by special districts.	
Aircraft(Recreational & Non-Commercial)	50,000
Watercraft(Non-Commercial)	13,641,967
Inventory in transit	-

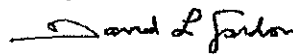
2016 R. E. Exonerations & Refunds	1,672,079
2016 Tangible Exonerations & Refunds	1,975,592

* Estimated Assessment
+ Increase Exonerations

I, David L. Gordon, Executive Director, Office of Property Valuation, certify that the above total is the equalized assessment of the different classes of property and the total assessment of WAYNE County as made by the Office of Property Valuation for 2017, subject to any increases or decreases that may hereafter be made as a result of the appeals to the Kentucky Board of Tax Appeals.

Witness my hand this

7-14-2017



David L. Gordon, Executive Director
Office of Property Valuation
Finance and Administration Cabinet

Taxing District	Tax Rate	Year	Revenues	Expenditures	Net Income/Loss	Bank Account Balance	Percentage of Increase/Decrease	Percentage of Annual Expenses Covered by Tax Revenue	Percentage of Annual Expenses in Excess of Tax Revenue	Bldg. Sq. Ft	Construction Cost @ \$215.00	Construction Cost/10	% of Reserve Need
Adair	\$0.030	2010	\$ 174,044.15	\$ 197,039.08	\$ (22,994.93)	\$ 209,689.59	9%	88%	12%				
		2011	\$ 176,362.05	\$ 155,739.90	\$ 20,622.15	\$ 230,311.74	0%	100%	0%				
		2012	\$ 208,495.96	\$ 209,241.65	\$ (745.69)	\$ 229,566.05	0%	100%	0%				
		2013	\$ 216,845.85	\$ 220,436.76	\$ (3,590.91)	\$ 225,975.14	-2%	96%	2%				
		2014	\$ 215,158.91	\$ 212,152.08	\$ 3,006.83	\$ 228,981.97	1%	100%	0%				
		2015	\$ 221,362.30	\$ 208,321.80	\$ 13,040.50	\$ 242,022.47	5%	100%	0%				
		2016	\$ 218,981.12	\$ 217,606.52	\$ 1,374.60	\$ 243,397.07	1%	100%	0%				
μ		\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 231,034.64	-5%	95%	5%	10,845	\$ 2,331,675.00	\$ 233,167.50	95%	
Casey	\$0.043	2010	\$ 190,618.68	\$ 109,912.68	\$ 80,706.00	\$ 138,541.99	47%	100%	0%				
		2011	\$ 237,574.17	\$ 114,985.37	\$ 122,588.80	\$ 261,130.79	23%	100%	0%				
		2012	\$ 247,924.81	\$ 170,292.47	\$ 77,632.34	\$ 338,763.13	20%	100%	0%				
		2013	\$ 252,295.48	\$ 169,728.85	\$ 82,566.63	\$ 421,329.76	14%	100%	0%				
		2014	\$ 247,380.71	\$ 176,819.38	\$ 70,561.33	\$ 491,891.09	11%	100%	0%				
		2015	\$ 261,373.84	\$ 200,095.03	\$ 61,278.81	\$ 553,169.90	14%	100%	0%				
		2016	\$ 269,572.29	\$ 178,972.13	\$ 90,600.16	\$ 643,770.06	11%	100%	0%				
μ		\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 726,659.59	11%	100%	0%	4,187	\$ 900,205.00	\$ 90,020.50	807%	
Clinton	\$0.035	2010	\$ 115,131.33	\$ 86,883.45	\$ 28,247.88	\$ 111,499.15	20%	100%	0%				
		2011	\$ 116,202.81	\$ 87,867.60	\$ 28,335.21	\$ 139,834.36	14%	100%	0%				
		2012	\$ 161,742.57	\$ 139,766.60	\$ 21,975.97	\$ 161,810.33	12%	100%	0%				
		2013	\$ 168,576.78	\$ 147,041.29	\$ 21,535.49	\$ 183,345.82	13%	100%	0%				
		2014	\$ 169,844.80	\$ 142,090.30	\$ 27,754.50	\$ 211,100.32	10%	100%	0%				
		2015	\$ 163,111.64	\$ 140,070.60	\$ 23,041.04	\$ 234,141.36	8%	100%	0%				
		2016	\$ 170,384.82	\$ 149,560.36	\$ 20,824.46	\$ 254,965.82	9%	100%	0%				
μ		\$ 154,536.01	\$ 129,855.02	\$ 24,780.98	\$ 197,274.54	17%	83%	17%	4,209	\$ 904,935.00	\$ 90,493.50	311%	
Cumberland	\$0.035	2010	\$ 78,788.08	\$ 94,607.76	\$ (15,819.68)	\$ 65,347.14	21%	100%	0%				
		2011	\$ 79,402.91	\$ 61,821.51	\$ 17,581.40	\$ 82,928.54	16%	100%	0%				
		2012	\$ 111,667.46	\$ 96,242.00	\$ 15,425.46	\$ 98,354.00	0%	100%	0%				
		2013	\$ 114,708.98	\$ 114,831.98	\$ (123.00)	\$ 98,231.00	18%	100%	0%				
		2014	\$ 119,085.31	\$ 97,008.94	\$ 22,076.37	\$ 120,307.37	15%	100%	0%				
		2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 140,929.52	-15%	100%	13%	6,486	\$ 1,394,490.00	\$ 139,449.00	90%
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 144,401.48		100%					
μ		\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 125,175.91		87%						
Green	\$0.034	2010	\$ 140,498.35	\$ 107,086.22	\$ 33,412.13	\$ 168,351.76	21%	100%	0%				
		2011	\$ 138,413.23	\$ 109,070.63	\$ 29,342.60	\$ 137,694.36	-7%	100%	6%				
		2012	\$ 142,882.49	\$ 151,709.98	\$ (8,827.49)	\$ 128,866.87	6%	100%	0%				
		2013	\$ 152,090.47	\$ 143,711.44	\$ 8,379.03	\$ 137,245.90	7%	100%	0%				
		2014	\$ 141,318.06	\$ 131,384.68	\$ 9,933.38	\$ 147,179.28	12%	100%	0%				
		2015	\$ 145,982.64	\$ 126,382.41	\$ 19,600.23	\$ 166,779.51	12%	100%	0%				
		2016	\$ 149,910.61	\$ 127,673.72	\$ 22,236.89	\$ 189,016.40	6%	100%	0%				
μ		\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 200,514.03		100%						
		\$ 144,348.54	\$ 128,651.74	\$ 15,696.80	\$ 151,956.01		100%						

Taxing District	Tax Rate	Year	Revenues	Expenditures	Net Income/Loss	Bank Account Balance	Percentage of Increase/Decrease	Percentage of Annual Expenses Covered by Tax Revenue	Percentage of Annual Expenses in Excess of Tax Revenue	Blg. Sq. Ft	Construction Cost @ \$215.00	Construction Cost/10	% of Reserve Need
McCreary	\$0.040	2010	\$ 186,141.69	\$ 131,792.92	\$ 54,348.77	\$ 293,302.01		100%	0%	0%			
		2011	\$ 184,076.80	\$ 155,877.44	\$ 28,199.36	\$ 321,501.37	9%	100%	0%	0%			
		2012	\$ 193,873.57	\$ 195,154.26	\$ (1,280.69)	\$ 320,220.68	0%	99%	1%	1%			
		2013	\$ 192,101.76	\$ 187,218.54	\$ 4,883.22	\$ 325,103.90	2%	100%	0%	0%			
		2014	\$ 177,438.07	\$ 149,970.48	\$ 27,467.59	\$ 352,571.49	8%	100%	0%	0%			
		2015	\$ 196,835.96	\$ 151,420.18	\$ 45,415.78	\$ 397,987.27	11%	100%	0%	0%			
		2016	\$ 195,250.85	\$ 188,962.06	\$ 6,288.79	\$ 404,276.06	2%	100%	0%	0%			
2017	\$ 195,363.46	\$ 154,919.22	\$ 40,444.24	\$ 444,720.30	9%	100%	0%	0%	7,254	\$ 1,559,610.00	\$ 155,961.00	285%	
μ		\$ 190,135.27	\$ 164,414.39	\$ 25,720.88	\$ 357,460.39								
Pulaski	\$0.030	2010	\$ 745,625.87	\$ 687,367.92	\$ 58,257.95	\$ 469,096.12	12%	100%	0%	0%			
		2011	\$ 768,661.39	\$ 703,676.35	\$ 64,985.04	\$ 534,081.16	-1%	99%	1%	1%			
		2012	\$ 1,124,615.32	\$ 1,132,202.94	\$ (7,587.62)	\$ 526,493.54	3%	100%	0%	0%			
		2013	\$ 1,142,524.71	\$ 1,128,369.15	\$ 14,155.56	\$ 540,649.10	5%	100%	0%	0%			
		2014	\$ 1,167,327.70	\$ 1,140,189.79	\$ 27,137.91	\$ 567,787.01	7%	100%	0%	0%			
		2015	\$ 1,185,553.54	\$ 1,144,846.29	\$ 40,707.25	\$ 608,494.26	4%	100%	0%	0%			
		2016	\$ 1,183,571.71	\$ 1,159,188.62	\$ 24,383.09	\$ 632,877.35	11%	100%	0%	0%	20,435	\$ 4,393,525.00	\$ 439,352.50
2017	\$ 1,249,375.16	\$ 1,171,924.09	\$ 77,451.07	\$ 710,328.42									
μ		\$ 1,070,906.93	\$ 1,033,470.64	\$ 37,436.28	\$ 573,725.87								
Russell	\$0.045	2010	\$ 464,293.15	\$ 499,784.74	\$ (35,491.59)	\$ 269,154.51	59%	93%	7%	7%			
		2011	\$ 2,776,219.46	\$ 2,395,127.28	\$ 381,092.18	\$ 650,246.69	-65%	100%	0%	0%			
		2012	\$ 615,169.29	\$ 871,030.89	\$ (255,861.60)	\$ 394,385.09	-2%	71%	29%	29%			
		2013	\$ 495,923.69	\$ 503,315.76	\$ (7,392.07)	\$ 386,983.02	4%	99%	1%	1%			
		2014	\$ 494,908.53	\$ 478,979.98	\$ 15,928.55	\$ 402,921.57	-2%	100%	0%	0%			
		2015	\$ 471,725.84	\$ 479,033.98	\$ (7,308.14)	\$ 395,613.43	-2%	98%	2%	2%			
		2016	\$ 473,420.18	\$ 481,538.14	\$ (8,117.96)	\$ 387,495.47	2%	98%	2%	2%			
2017	\$ 491,375.03	\$ 482,151.19	\$ 9,223.84	\$ 396,719.31	2%	100%	0%	0%	11,922	\$ 2,563,230.00	\$ 256,323.00	155%	
μ		\$ 785,379.40	\$ 773,870.25	\$ 11,509.15	\$ 410,441.14								
Taylor	\$0.033	2010	\$ 1,274,054.10	\$ 1,895,398.15	\$ (621,344.05)	\$ 125,032.69	51%	67%	33%	33%			
		2011	\$ 527,838.64	\$ 399,190.86	\$ 128,647.78	\$ 253,680.47	26%	100%	0%	0%			
		2012	\$ 566,066.33	\$ 478,708.18	\$ 87,358.15	\$ 341,038.62	4%	100%	0%	0%			
		2013	\$ 561,222.69	\$ 545,796.46	\$ 15,426.23	\$ 356,464.85	-5%	97%	3%	3%			
		2014	\$ 531,961.91	\$ 547,722.87	\$ (15,760.96)	\$ 340,703.89	-33%	87%	13%	13%			
		2015	\$ 553,598.18	\$ 638,207.21	\$ (84,609.03)	\$ 256,094.86	18%	100%	0%	0%			
		2016	\$ 465,873.17	\$ 409,707.90	\$ 56,165.27	\$ 312,260.13	7%	100%	0%	0%	15,771	\$ 3,390,765.00	\$ 339,076.50
2017	\$ 452,101.52	\$ 428,166.41	\$ 23,935.11	\$ 336,195.24									
μ		\$ 616,589.57	\$ 667,862.26	\$ (51,272.69)	\$ 280,183.84								
Wayne	\$0.030	2010	\$ 243,183.66	\$ 211,161.25	\$ 32,022.41	\$ 126,662.95	-1%	100%	0%	0%			
		2011	\$ 246,987.96	\$ 247,767.03	\$ (769.07)	\$ 125,893.88	0%	100%	0%	0%			
		2012	\$ 254,564.94	\$ 255,114.99	\$ (550.05)	\$ 125,343.83	-6%	97%	3%	3%			
		2013	\$ 253,940.94	\$ 260,779.95	\$ (6,839.01)	\$ 118,504.82	3%	100%	0%	0%			
		2014	\$ 254,718.16	\$ 250,867.90	\$ 3,850.26	\$ 122,355.08	-22%	92%	8%	8%			
		2015	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 100,610.37	-1%	99%	1%	1%			
		2016	\$ 257,240.84	\$ 258,597.18	\$ (1,356.34)	\$ 99,254.03	0%	100%	0%	0%	12,177	\$ 2,618,055.00	\$ 261,805.50
2017	\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 99,158.23									
μ		\$ 254,343.45	\$ 253,778.74	\$ 564.71	\$ 114,722.90								

Zimbra**shawnd.crabtree@lcdhd.org****Board of Health**

From : Shawn D. Crabtree <shawnd.crabtree@lcdhd.org>

Wed, Sep 06, 2017 03:39 PM

Subject : Board of Health**Bcc :** waynecountyjudge@windstream.net, elamlora@gmail.com, sdebord@monticellomedical.com, vledwards@windstream.net, rmfarland@monticellomedical.com, kiramsey@windstream.net, Drjames@sawyereyecare.com, faydelcamp56@gmail.com, Jsilver2@windstream.net, jamesupchurch@windstream.net

Wayne County Board of Health...last night was our scheduled District Board of Health Meeting. However, we were unable to conduct business because we didn't have a quorum. This is an expensive failure. Now the meeting has to be re-scheduled for 3 weeks out, we have to re-advertise, purchase an additional catered meal, plus ask staff and board members to make a second trip.

Right now the Wayne County Board of Health has a vacancy on the District Board, having only two of three positions appointed. A third Wayne Board Member failed to volunteered to serve on the District Board at the last Wayne Board of Health Meeting, and one was not appointed. The discussion suggested Dr. Ryan would be willing to be nominated to serve on the Local Board and, once appointed, would also serve on the District Board. However, after multiple attempts to reach out to Dr. Ryan, we have given up on him as an option.

We have to have 16 of 30 District Board Members present -- regardless of if one of the 30 positions is vacant -- before we have a quorum of the District Board to conduct business.

In short, we need one of you (besides Lora Elam and Judge Anderson, who are already serving) to volunteer to be Wayne's third member on the District Board.

For the past several years, Wayne County's Board of Health has struggled to appoint members to the District Board. I don't know what to solution is, I just know having a vacancy on the District Board adds to the difficulty of achieving a quorum. Please help.

Shawn D. Crabtree, MSSW, MPA
Director, Lake Cumberland District Health Department
500 Bourne Avenue, Somerset, KY 42501

Wayne County

2017 Health Snapshot

Health Promotion
and Policy Division

Population: 20,464

Smoking

26%

SINCE 2014, SMOKING* DECREASED
FROM 29% TO 26%

26.5% of people in Kentucky smoke
compared with 19% nationally



** Percentage of adults*

Obesity

37%

SINCE 2014, OBESITY* INCREASED
FROM 32% TO 37%

33.2% of people in Kentucky are obese
compared with 29.4% nationally



** Percentage of adults*

Physical Inactivity

32%

SINCE 2014, PHYSICAL INACTIVITY*
DECREASED FROM 40% TO 32%

27.4% of people in Kentucky are physically
inactive compared with 23.5% nationally



Physical Inactivity - Percentage of adults aged 20 and over reporting no leisure-time physical activity.

** Percentage of adults*

Teen Pregnancy

71

TEEN BIRTHS RATES* DECREASED
FROM a rate of 75 TO 71

teen birth rate in Kentucky is 44



** Number of births per 1,000 female population ages 15-19*

Source: County Health Ranking 2017

Health is a state of complete physical, mental, and social well-being
and not merely the absence of disease or infirmity.

World Health Organization

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