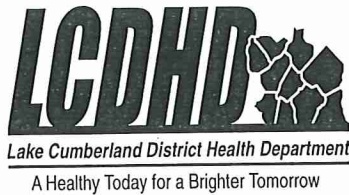


Lake Cumberland District Health Department

ADAIR COUNTY HEALTH CENTER
801 Westlake Drive • Columbia, KY 42728
Phone (270) 384-2286 • Fax (270) 384-4800
www.lcdhd.org

Agenda – Adair Co. Board of Health Meeting Thursday, March 1, 2018 – 6:00 pm CT

- 1) Call to order (Shantila)
- 2) Approve Minutes (Shantila)
- 3) District Director Report (Mr. Crabtree)
- 4) SEP Report (Mr. Crabtree)
- 5) Governor's Budget Update (Mr. Crabtree)
- 6) Financial Report (Angie)
- 7) Set tax rate for FY '18 – '19 (Mr. Crabtree)
- 8) Set budget for FY '18 – '19 (Mr. Crabtree)
- 9) Health Education Report (Jelaine)
- 10) Election of Officers (Angie)
- 11) Board Term Expirations (Angie)
- 12) Board Members on Dist. Board (Angie)
- 13) Adjournment (Shantila)



Lake Cumberland District Health Department

ADAIR COUNTY HEALTH CENTER
801 Westlake Drive • Columbia, KY 42728
Phone (270) 384-2286 • Fax (270) 384-4800
www.lcdhd.org

Minutes – Adair Co. Board of Health Meeting Thursday, March 16, 2017 – 6:00 pm Adair Co. Health Dept. Conference Room

Board Members Present: Ronnie Grant; Billy Coffey; Lee Ann Jessee; Dr. Shantila Rexroat, DVM; Dr. Jacob Burton, OD; Matt Jackson, RPh; Dr. Gary Partin, MD;

Board Members Absent: Judge/Exec. Mike Stephens; Dr. Janella Brown, DMD; Cynthia Waggener, RN; Dr. Anne Burton, MD; Dr. Catherine Feese, MD

Others Present: Shawn Crabtree, LCDHD Executive Director; Angela Dye; Marsha Lawhorn; Jelaine Harlow; Tracy Aaron

Chairman Ronnie Grant called the meeting to order. **A quorum was present.** Mr. Grant called for a motion to approve the minutes from both the last annual meeting and the statewide online meeting held in January. Billy Coffey made the motion, seconded by Dr. Rexroat. Motion carried unanimously.

Mr. Grant then asked Mr. Crabtree to give his Director's report. Mr. Crabtree said that the District financial condition was currently good. We received some cuts in some areas of funding but some funding to help with increases in the retirement costs so it helped to even things out. The Lake Cumberland District Board of Health had voted to approve needle exchange programs in our District. The Russell Co. Board of Health, the Russell Co. Fiscal Court and Jamestown City Council have all approved the program, so they are proceeding to establish a

needle exchange in Russell County with a program pending in Pulaski County as well. The District has applied for national accreditation with the action plan submitted; the Accreditation Board met today so we are awaiting their decision. In reviewing the local budget for the current fiscal year, the only purchases outstanding are for equipment to be purchased "as needed". Electronic medical records will be implemented in the near future and that equipment may need to be purchased at that time. In January all local boards statewide met for an online meeting called by the Kentucky Association of Local Boards of Health, the Kentucky Public Health Association and the Kentucky Health Departments Association. In the future, there may be more meetings like that and they may be set up so that board members can log in from home to participate. He asked for someone to on the board to be the "go-to person" to watch these meetings and report as needed, Lee Ann Jessee agreed to do so.

Mr. Grant called for Angela Dye, Office Manager for Adair County Health Department, to present her financial report. Mrs. Dye stated that as of the end of February the balance in the taxing district account was \$323,479.32, with some local billing and the second half of the local support to be paid to the District later in the year.

Mr. Grant asked Mr. Crabtree to present the budget and tax rate proposal for FY '17-'18. Mr. Crabtree reviewed the proposed budget and presented three different tax rate options. Mr. Grant called for a motion to set the tax rate; Billy Coffey made the motion to leave the tax rate at the current rate of .03 cents per \$100 of assessed value on all property, both real and tangible; motion was seconded by Dr. Jacob Burton. Motion carried unanimously. Mr. Grant then called for a motion to accept the budget as presented, Dr. Rexroat so moved, seconded by Matt Jackson. All voted yes.

Mr. Grant then called on Jelaine Harlow for the Health Education report. Mrs. Harlow shared survey results showing a decrease in youth tobacco use, as well as decreased adult smoking rate and adult obesity rate down by 2% based on information in the county health rankings for 2016, as compared to 2014. Mrs. Harlow also announced that the Kentucky Center for Smoke-Free Policy at the UK College of Nursing has selected Adair County to receive the 2017 Youth Advocacy Award, which recognizes exceptional work to promote smoke-free policies. She showed the winning Adair group's PSA video which advocates for a smoke-free

ordinance in Adair County. The group will be recognized at KCSP's 2017 Spring Conference on April 18, 2017 in Lexington. Mrs. Harlow has also been nominated to receive the KCSP's 2017 David B. Stevens MD Smoke-free Advocate of the Year Award, which will be awarded at the same conference. Both the award and nomination are outstanding achievements.

Mr. Grant asked Tracy Aaron, LCDHD Health Education Director, to give her presentation on the needle exchange program. Mrs. Aaron then shared a power-point presentation detailing the risks of outbreaks of Hepatitis C and HIV among IV drug users who share needles and the statistical outcomes of established harm-reduction (needle exchange) programs in other areas of Kentucky and nationwide. After much discussion, Mr. Grant called for a motion to support a local needle exchange program. Dr. Burton so moved, seconded by Dr. Partin, motion carried unanimously. The next step is to ask the Adair County Fiscal Court and Columbia City Council for their support to establish the program in Adair County. The board members agreed that it would be good for a Board of Health member to make this presentation, and Tracy Aaron was asked to contact Dr. Catherine Feese and see if she would be willing to present this. (Dr. Feese was on-call and unable to attend the board meeting.)

Mr. Grant then asked Mrs. Dye to review the current officers for the Board. Current officers are: Chairman--Ronnie Grant; Vice-Chair—Dr. Shantila Rexroat; Secretary—Shawn Crabtree. Mr. Grant nominated Dr. Rexroat to serve as the Chairperson and stated he would serve as Vice-Chair if needed. Dr. Burton moved that Dr. Rexroat be named Chair and Mr. Grant Vice-Chair, and Mr. Crabtree to continue to serve as secretary. This motion was seconded by Dr. Partin, motion carried unanimously.

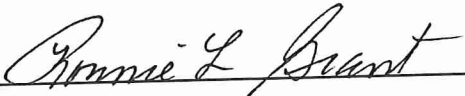
Mrs. Dye then reviewed the board members whose terms expire at the end of the calendar year. They are: Billy Coffey-Fiscal Court; Dr. Janella Brown, DMD; Dr. Anne Burton, MD; Dr. Catherine Feese, MD; Dr. Gary Partin, MD; and Matt Jackson, RPh. All of the named board members who were present agreed to be nominated for another term. Mrs. Dye stated she had talked with Dr. Feese and she had agreed to be nominated, and will contact others re: nominations.

Mr. Grant asked Mrs. Dye to review the local board members currently serving on the District board. They are: Judge Stephens, Matt Jackson and Dr. Catherine

Feese. Dr. Burton moved that these representatives stay the same, Dr. Partin seconded, all voted in favor.

With all business concluded, Mr. Grant called the meeting adjourned.

Signed,



Chairman

Signed,



Secretary

FY 17-18

Snow removal 500

Landscaping 650 (looking for new vendor)

Computers (6 prn) 9,000 (we have ordered 2)

Laser printer (1 prn) 700

Network switch (1 prn) 800

Battery Backup (2 prn) 700

Document Scanners (4 prn) 1,600

Server (1 prn) 1,500

Done

Kitchen Supplies 500

Office Chairs (5) 1,250

Seasonal Decor 250

KALBOH and KPHA fees

Miscellaneous

Has Panic Buttons

Land owned by Health Board

No state road signs.

From 2.5 in 2011 to 3.0 Tax Rate.

No debt.

Tax = "may"

10,845 Sq Ft



INDEPENDENT AUDITORS' REPORT

The Board of Health
Adair County Public Health Taxing District
Columbia, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of the Adair 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 Adair 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 30, 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 30, 2017

**Adair County Public Health Taxing District
Fiscal Year 2018-19**

Opening Balance Calculation

	Operating Fund	Capital Fund	Total	
Account Balance as of December 31, 2017	\$275,620.31	\$0.00	\$275,620.31	\$275,620.31
Projected Remaining 2017-18 Receipts				
Projected Tax Receipts	\$70,927.23	\$0.00	\$70,927.23	
Projected Interest Earned	\$1,033.58	\$0.00	\$1,033.58	
Projected Other Receipts	\$0.00	\$0.00	\$0.00	
Total Estimated Remaining 2018 Receipts	\$71,960.81	\$0.00	\$71,960.81	\$71,960.81
Total Funds Available	\$347,581.12	\$0.00	\$347,581.12	\$347,581.12
Projected Remaining 2017-18 Expenditures				
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$107,192.50	\$0.00	\$107,192.50	
Advertising & Printing	\$587.26	\$0.00	\$587.26	
Professional Services (Audit)	\$1,250.00	\$0.00	\$1,250.00	
Maintenance & Repair	\$8,150.00	\$0.00	\$8,150.00	
Dues & Subscriptions (KPHA & KALBOH)	\$850.00	\$0.00	\$850.00	
Board Expense & Other Miscellaneous	\$474.02	\$0.00	\$474.02	
Furniture & Fixtures	\$4,500.00	\$0.00	\$4,500.00	
Equipment	\$1,578.23	\$0.00	\$1,578.23	
Total Estimated Remaining 2018 Expenditures	\$124,582.01	\$0.00	\$124,582.01	\$124,582.01
Estimated 2018-19 Opening Balance	\$222,999.11	\$0.00	\$222,999.11	\$222,999.11

Proposed Budgets For Period Beginning July 1, 2018 and Ending June 30, 2019

	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of \$0.03 per \$100 of Assessed Property Value	Proposed Break Even Budget @ \$0.032 per \$100 of Assessed Property Value	Proposed Surplus Budget @ \$0.033 per \$100 of Assessed Property Value
Estimated opening Balance	\$222,999.11	\$0.00	\$222,999.11	\$222,999.11	\$222,999.11
Budgeted Receipts (All Sources):					
Real Property Taxes	\$168,722.69		\$168,722.69	\$179,970.87	\$185,594.96
Tangible Personal Property Taxes	\$24,265.81		\$24,265.81	\$25,883.53	\$26,692.39
Motor Vehicle Taxes	\$29,853.28		\$29,853.28	\$31,843.50	\$32,838.61
Delinquent Tax Collections	\$2,405.72		\$2,405.72	\$2,405.72	\$2,405.72
Other Taxes - Telecommunications	\$3,154.68		\$3,154.68	\$3,154.68	\$3,154.68
Interest Income	\$1,564.27	\$0.00	\$1,564.27	\$1,675.69	\$1,731.40
Total Budgeted Receipts	\$229,966.46	\$0.00	\$229,966.46	\$244,934.00	\$252,417.77
Total Funds Available	\$452,965.57	\$0.00	\$452,965.57	\$467,933.11	\$475,416.88
Budgeted Expenditures:					
LCDHD Health Center Management Fee at 2.8 cents	\$218,932.00		\$218,932.00	\$218,932.00	\$218,932.00
Building Maintenance & Repair					
Snow Removal (parking lot & sidewalks)	\$1,000.00				
Landscape Maintenance (Fall & Spring)	\$650.00				
Miscellaneous Maintenance & Repair	\$8,000.00				
Total Building Maintenance & Repair	\$9,650.00		\$9,650.00	\$9,650.00	\$9,650.00
Furniture & Fixtures					
Seasonal Décor	\$250.00				
Miscellaneous Furniture & Fixtures	\$2,500.00				
Total Furniture & Fixtures	\$2,750.00		\$2,750.00	\$2,750.00	\$2,750.00
Equipment					
Computers (3 if needed @ \$1200 ea.)	\$3,600.00				
Laser Printer (1 if needed @ \$700 ea.)	\$700.00				
Network Switch (1 if needed @ \$800 each)	\$800.00				
Battery Backup (1 if needed @ \$350 each)	\$350.00				
Document Scanners (2 if needed @ \$400 each)	\$400.00				
Server (1 if needed @ \$1500 each)	\$1,500.00				
Miscellaneous Equipment	\$2,500.00				
Total Equipment	\$9,850.00		\$9,850.00	\$9,850.00	\$9,850.00
Professional Services (Next Audit of Taxing District Funds due FY 2021)	\$0.00		\$0.00	\$0.00	\$0.00
Advertisement & Printing (Newspaper & SPGE Publication)	\$300.00		\$300.00	\$300.00	\$300.00
Dues and Subscriptions (KALBOH & KPHA)	\$850.00		\$850.00	\$850.00	\$850.00
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$500.00
Total Budgeted Expenditures	\$242,832.00	\$0.00	\$242,832.00	\$242,832.00	\$242,832.00
Balance Remaining	\$210,133.57	\$0.00	\$210,133.57	\$225,101.11	\$232,584.88
Net Surplus/Deficit			(\$12,865.54)	\$2,102.00	\$9,585.77

Footnote: All tax receipts are budgeted at a 95% collection rate on the tax rate calculated per \$100 of property value. Interest is calculated at the current effective rate which is .75% for the money market account.

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

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	566,939,910	566,939,910		
G - Tangible Personal	37,205,828		37,205,828	
H - PS Real Estate - Effective	25,069,540	25,069,540		
I - PS Tangible - Effective	44,042,373		44,042,373	
J - Distilled Spirits	0		0	
M - Motor Vehicles	104,748,366			104,748,366
N - Watercraft	2,958,610		2,958,610	
Aircraft	64,300		64,300	
Watercraft (Non-Commercial)	872,094		872,094	
Inventory in Transit	0		0	
Total	781,901,021	592,009,450	85,143,205	104,748,366
Tax Base (Total Divided by 100)	7,819,010	5,920,095	851,432	1,047,484
Tax Rate		\$ 0.0300	\$ 0.0300	\$ 0.0300
Total Projected Tax (Tax Base * Tax Rate)	234,570	177,603	25,543	31,425
Required Support @ .028	218,932	165,763	23,840	29,330
Tax Support for Land, Building & Equipment	15,638	11,840	1,703	2,095
Tax Projections @ 95% Collection Rate				
Real Property Projections	168,723			
Tangible Personal Property Projections	24,266			
Motor Vehicle Projections	29,853			
Total	222,842			

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

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	566,939,910	566,939,910		
G - Tangible Personal	37,205,828		37,205,828	
H - PS Real Estate - Effective	25,069,540	25,069,540		
I - PS Tangible - Effective	44,042,373		44,042,373	
J - Distilled Spirits	0		0	
M - Motor Vehicles	104,748,366			104,748,366
N - Watercraft	2,958,610		2,958,610	
Aircraft	64,300		64,300	
Watercraft (Non-Commercial)	872,094		872,094	
Inventory in Transit	0		0	
Total	781,901,021	592,009,450	85,143,205	104,748,366
Tax Base (Total Divided by 100)	7,819,010	5,920,095	851,432	1,047,484
Tax Rate		\$ 0.0320	\$ 0.0320	\$ 0.0320
Total Projected Tax (Tax Base * Tax Rate)	250,208	189,443	27,246	33,519
Required Support @ .028	218,932	165,763	23,840	29,330
Tax Support for Land, Building & Equipment	31,276	23,680	3,406	4,190
Tax Projections @ 95% Collection Rate				
Real Property Projections	179,971			
Tangible Personal Property Projections	25,884			
Motor Vehicle Projections	31,844			
Total	237,698			

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

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	566,939,910	566,939,910		
G - Tangible Personal	37,205,828		37,205,828	
H - PS Real Estate - Effective	25,069,540	25,069,540		
I - PS Tangible - Effective	44,042,373		44,042,373	
J - Distilled Spirits	0		0	
M - Motor Vehicles	104,748,366			104,748,366
N - Watercraft	2,958,610		2,958,610	
Aircraft	64,300		64,300	
Watercraft (Non-Commercial)	872,094		872,094	
Inventory in Transit	0		0	
Total	781,901,021	592,009,450	85,143,205	104,748,366
Tax Base (Total Divided by 100)	7,819,010	5,920,095	851,432	1,047,484
Tax Rate		\$ 0.0330	\$ 0.0330	\$ 0.0330
Total Projected Tax (Tax Base * Tax Rate)	258,027	195,363	28,097	34,567
Required Support @ .028	218,932	165,763	23,840	29,330
Tax Support for Land, Building & Equipment	39,095	29,600	4,257	5,237
Tax Projections @ 95% Collection Rate				
Real Property Projections	185,595			
Tangible Personal Property Projections	26,692			
Motor Vehicle Projections	32,839			
Total	245,126			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

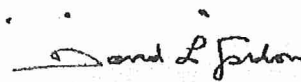
	2017	2016	
A 2016 Assessment of Adjusted Property At Full Rates			661,610,264
Net Change in	80,126,800		
B 2017 Homestead Exemptions		79,463,480	663,320
C 2016 Adjusted Tax Base			660,946,944
D 2017 Net Assessment Growth			12,310,706
E 2017 Total Valuation of Adjusted Property at Full Rates			673,257,650
	Property Subject to Taxation 2016	Net Assessment Growth	Property Subject to Taxation 2017
F Real Estate	\$555,827,082	11,776,148	\$566,939,910
G Tangible Personalty	35,616,415	1,589,413	37,205,828
H P.S. Co-Real Estate-Effective	23,316,770	1,752,770	25,069,540 *
P.S. Co.-Real Estate-100%	23,316,770	1,752,770	25,069,540 *
I P.S. Co.-Tang.-Effective	46,849,997	(2,807,625)	44,042,373 *
P.S. Co.-Tang.-100%	50,104,043	(2,679,553)	47,424,490 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	99,913,497		104,748,366
N Watercraft	3,065,007		2,958,610
Net New Property:			9,810,500
PVA Real Estate			1,752,770 *
P. S. Co. Real Estate-Effective			
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)			64,300
Watercraft(Non-Commercial)			872,094
Inventory in transit			-
2016 R. E. Exonerations & Refunds			5,101,700
2016 Tangible Exonerations & Refunds			32,566

* 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 ADAIR 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

8-3-2017



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	88%	12%	0%	10,845	\$ 2,331,675.00	\$ 233,167.50	95%	
		2011	\$ 176,362.05	\$ 155,739.90	\$ 20,622.15	\$ 230,311.74	9%	100%	0%	0%				
		2012	\$ 208,495.96	\$ 209,241.65	\$ (745.69)	\$ 229,566.05	0%	100%	0%	0%				
		2013	\$ 216,845.85	\$ 220,436.76	\$ (3,590.91)	\$ 225,975.14	-2%	98%	2%	0%				
		2014	\$ 215,158.91	\$ 212,152.08	\$ 3,006.83	\$ 228,981.97	1%	100%	0%	0%				
		2015	\$ 221,362.30	\$ 208,321.80	\$ 13,040.50	\$ 242,022.47	5%	100%	0%	0%				
		2016	\$ 218,981.12	\$ 217,606.52	\$ 1,374.60	\$ 243,397.07	1%	100%	0%	0%				
2017	\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 231,034.64	-5%	95%	5%	0%						
μ		\$ 206,727.00	\$ 206,933.23	\$ (206.24)	\$ 230,122.33									
Casey	\$0.043	2010	\$ 190,618.68	\$ 109,912.68	\$ 80,706.00	\$ 138,541.99	100%	0%	0%	0%				
		2011	\$ 237,574.17	\$ 114,985.37	\$ 122,588.80	\$ 261,130.79	47%	100%	0%	0%				
		2012	\$ 247,924.81	\$ 170,292.47	\$ 77,632.34	\$ 338,763.13	23%	100%	0%	0%				
		2013	\$ 252,295.48	\$ 169,728.85	\$ 82,566.63	\$ 421,329.76	20%	100%	0%	0%				
		2014	\$ 247,380.71	\$ 176,819.38	\$ 70,561.33	\$ 491,891.09	14%	100%	0%	0%				
		2015	\$ 261,373.84	\$ 200,095.03	\$ 61,278.81	\$ 553,169.90	11%	100%	0%	0%				
		2016	\$ 269,572.29	\$ 178,972.13	\$ 90,600.16	\$ 643,770.06	14%	100%	0%	0%				
2017	\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 726,659.59	11%	100%	0%	0%						
μ		\$ 247,581.80	\$ 163,978.85	\$ 83,602.95	\$ 446,907.04					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	100%	0%	0%	0%				
		2011	\$ 116,202.81	\$ 87,867.60	\$ 28,335.21	\$ 139,834.36	20%	100%	0%	0%				
		2012	\$ 161,742.57	\$ 139,766.60	\$ 21,975.97	\$ 161,810.33	14%	100%	0%	0%				
		2013	\$ 168,576.78	\$ 147,041.29	\$ 21,535.49	\$ 183,345.82	12%	100%	0%	0%				
		2014	\$ 169,844.80	\$ 142,090.30	\$ 27,754.50	\$ 211,100.32	13%	100%	0%	0%				
		2015	\$ 163,111.64	\$ 140,070.60	\$ 23,041.04	\$ 234,141.36	10%	100%	0%	0%				
		2016	\$ 170,384.82	\$ 149,560.36	\$ 20,824.46	\$ 254,965.82	8%	100%	0%	0%				
2017	\$ 172,093.31	\$ 145,559.99	\$ 26,533.32	\$ 281,499.14	9%	100%	0%	0%						
μ		\$ 154,636.01	\$ 129,855.02	\$ 24,780.98	\$ 197,274.54					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	83%	17%	0%	0%				
		2011	\$ 79,402.91	\$ 61,821.51	\$ 17,581.40	\$ 82,928.54	21%	100%	0%	0%				
		2012	\$ 111,667.46	\$ 96,242.00	\$ 15,425.46	\$ 98,354.00	16%	100%	0%	0%				
		2013	\$ 114,708.98	\$ 114,831.98	\$ (123.00)	\$ 98,231.00	0%	100%	0%	0%				
		2014	\$ 119,085.31	\$ 97,008.94	\$ 22,076.37	\$ 120,307.37	18%	100%	0%	0%				
		2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 140,929.52	15%	100%	0%	0%				
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 144,401.48	2%	100%	0%	0%				
2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 125,175.91	-15%	87%	13%	0%						
μ		\$ 108,376.60	\$ 102,875.46	\$ 5,501.14	\$ 109,459.37					6,486	\$ 1,394,490.00	\$ 139,449.00	90%	
Green	\$0.034	2010	\$ 140,498.35	\$ 107,086.22	\$ 33,412.13	\$ 108,351.76	100%	0%	0%	0%				
		2011	\$ 138,413.23	\$ 109,070.63	\$ 29,342.60	\$ 137,694.36	21%	100%	0%	0%				
		2012	\$ 142,882.49	\$ 151,709.98	\$ (8,827.49)	\$ 128,866.87	-7%	94%	6%	0%				
		2013	\$ 152,090.47	\$ 143,711.44	\$ 8,379.03	\$ 137,245.90	6%	100%	0%	0%				
		2014	\$ 141,318.06	\$ 131,384.68	\$ 9,933.38	\$ 147,179.28	7%	100%	0%	0%				
		2015	\$ 145,982.64	\$ 126,382.41	\$ 19,600.23	\$ 166,779.51	12%	100%	0%	0%				
		2016	\$ 149,910.61	\$ 127,673.72	\$ 22,236.89	\$ 189,016.40	12%	100%	0%	0%				
2017	\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 200,514.03	6%	100%	0%	0%						
μ		\$ 144,348.54	\$ 128,651.74	\$ 15,696.80	\$ 151,956.01					4,595	\$ 987,925.00	\$ 98,792.50	203%	

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
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%	0%			
		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		100%	0%	0%			
		2011	\$ 768,661.39	\$ 703,676.35	\$ 64,985.04	\$ 534,081.16	12%	100%	0%	0%			
		2012	\$ 1,124,615.32	\$ 1,132,202.94	\$ (7,587.62)	\$ 526,493.54	-1%	99%	1%	0%			
		2013	\$ 1,142,524.71	\$ 1,128,369.15	\$ 14,155.56	\$ 540,649.10	3%	100%	0%	0%			
		2014	\$ 1,167,327.70	\$ 1,140,189.79	\$ 27,137.91	\$ 567,787.01	5%	100%	0%	0%			
		2015	\$ 1,185,553.54	\$ 1,144,846.29	\$ 40,707.25	\$ 608,494.26	7%	100%	0%	0%			
		2016	\$ 1,183,571.71	\$ 1,159,188.62	\$ 24,383.09	\$ 632,877.35	4%	100%	0%	0%			
2017	\$ 1,249,375.16	\$ 1,171,924.09	\$ 77,451.07	\$ 710,328.42	11%	100%	0%	0%	20,435	\$ 4,393,525.00	\$ 439,352.50	162%	
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		93%	7%	0%			
		2011	\$ 2,776,219.46	\$ 2,395,127.28	\$ 381,092.18	\$ 650,246.69	59%	100%	0%	0%			
		2012	\$ 615,169.29	\$ 871,030.89	\$ (255,861.60)	\$ 394,385.09	-65%	71%	29%	1%			
		2013	\$ 495,923.69	\$ 503,315.76	\$ (7,392.07)	\$ 386,993.02	-2%	99%	1%	0%			
		2014	\$ 494,908.53	\$ 478,979.98	\$ 15,928.55	\$ 402,921.57	4%	100%	0%	0%			
		2015	\$ 471,725.84	\$ 479,033.98	\$ (7,308.14)	\$ 395,613.43	-2%	98%	2%	0%			
		2016	\$ 473,420.18	\$ 481,538.14	\$ (8,117.96)	\$ 387,495.47	-2%	98%	2%	0%			
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		67%	33%	0%			
		2011	\$ 527,838.64	\$ 399,190.86	\$ 128,647.78	\$ 253,680.47	51%	100%	0%	0%			
		2012	\$ 566,066.33	\$ 478,708.18	\$ 87,358.15	\$ 341,038.62	26%	100%	0%	0%			
		2013	\$ 561,222.69	\$ 545,796.46	\$ 15,426.23	\$ 356,464.85	4%	100%	0%	0%			
		2014	\$ 531,961.91	\$ 547,722.87	\$ (15,760.96)	\$ 340,703.89	-5%	97%	3%	13%			
		2015	\$ 553,598.18	\$ 638,207.21	\$ (84,609.03)	\$ 256,094.86	-33%	87%	13%	0%			
		2016	\$ 465,873.17	\$ 409,707.90	\$ 56,165.27	\$ 312,260.13	18%	100%	0%	0%			
2017	\$ 452,101.52	\$ 428,166.41	\$ 23,935.11	\$ 336,195.24	7%	100%	0%	0%	15,771	\$ 3,390,765.00	\$ 339,076.50	95%	
μ			\$ 616,589.57	\$ 667,862.26	\$ (51,272.69)	\$ 290,183.84							
Wayne	\$0.030	2010	\$ 243,183.66	\$ 211,161.25	\$ 32,022.41	\$ 126,662.95		100%	0%	0%			
		2011	\$ 246,997.96	\$ 247,767.03	\$ (769.07)	\$ 125,893.88	-1%	100%	0%	0%			
		2012	\$ 254,564.94	\$ 255,114.99	\$ (550.05)	\$ 125,343.83	0%	100%	0%	0%			
		2013	\$ 253,940.94	\$ 260,779.95	\$ (6,839.01)	\$ 118,504.82	-6%	97%	3%	0%			
		2014	\$ 254,718.16	\$ 250,867.90	\$ 3,850.26	\$ 122,355.08	3%	100%	0%	8%			
		2015	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 100,610.37	-22%	92%	8%	0%			
		2016	\$ 257,240.84	\$ 258,597.18	\$ (1,356.34)	\$ 99,254.03	-1%	99%	1%	0%			
2017	\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 99,158.23	0%	100%	0%	0%	12,177	\$ 2,618,055.00	\$ 261,805.50	38%	
μ			\$ 254,343.45	\$ 253,778.74	\$ 564.71	\$ 114,722.90							

Adair County

2017 Health Snapshot

Health Promotion
and Policy Division

Population: 19,027

Smoking

24%



SINCE 2014, SMOKING* **DECREASED**
FROM 34% TO 24%

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

* Percentage of adults

Obesity

34%



SINCE 2014, OBESITY* **remains equal**
AT 34%

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

* Percentage of adults

Physical Inactivity

34%



SINCE 2014, PHYSICAL INACTIVITY*
DECREASED FROM 35% TO 34%

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 Births

34



TEEN BIRTHS RATES* **DECREASED**
FROM a rate of 42 TO 34

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

Jelaine Harlow, Health Educator 3
Serves Adair & Casey Counties
Adair County Health Department
801 Westlake Drive
Columbia, KY 42728
270-384-2286 x 3221