

Lake Cumberland District Health Department

TAYLOR COUNTY HEALTH CENTER
1880 N. By Pass Rd. • Campbellsville, KY 42718
Phone (270) 465-4191 • Fax (270) 789-3873

TAYLOR COUNTY BOARD OF HEALTH AGENDA

February 13, 2019

Welcome and Call to Order-Dr. Thomas Rogers

Eat/Health Ed Presentation

Approval of 02/21/2018 Board Minutes

Proposals

Old Business

New Business

Audit – Shawn Crabtree

Setting of Local Tax Rate

Presentation of the Budget – Shawn Crabtree

Term Expirations – Board Members

Election of Chairperson and Officers

Board Members to Serve on the District Board

Executive Director's Report – Shawn Crabtree

2019 SNAPSHOT OF TAYLOR COUNTY DATA

DEMOGRAPHICS	County	District	Kentucky	National
Population ¹	25,472	209,159	4,454,189	325,719,178
Population below 18 years of age ¹	22.40%	21.80%	22.80%	22.60%
Population over 65 years of age ¹	17.40%	19%	16%	15.60%
Black or African American ¹	5.20%	2.00%	8.40%	13.40%
Hispanic or Latino ¹	2.60%	2.57%	3.70%	18.10%
White alone, Not Hispanic or Latino ¹	89.20%	93.06%	84.60%	60.70%
School District Enrollment ²	3,661	31,410	656,588	
ECOCNOMICS & SOCIAL	County	District	Kentucky	National
Median Household Income ¹	\$32,977	\$31,433	\$31,433	\$57,652
Home Ownership Rate ¹	63.70%	73%	73%	64.20%
Persons in Poverty ¹	21%	26%	17.20%	12.30%
Children in Poverty ³	29%	24%	36%	17.50%
Children in Single Parent Homes ³	50%	32%	35%	
High School Graduation Rate ³	99%	93%	89%	84%
Total Number of Children in Out of Home Care with Active Placement ⁴		1,117	9,705	
HEALTH FACTORS/BEHAVIORS	County	District	Kentucky	National
Adult Smoking ³	24%	24%	24%	14%
Adult Obesity ³	34%	36%	34%	38.90%
Physically Inactive ³	34%	34%	28%	60%
Food Insecurities ³	17%	17%	16%	13% (2016)
Diabetes (Adult Type 2) Prevalence ³	14%	13%	15%	
Teen Births ³	43	52	38	
Acute Drug Poisoning (overdose) ⁵	93	624	19,960	

1. US Census Bureau: State and County Quick Facts. August 2018.

2. Kentucky Department for Education, Schools and District Enrollment: May 2018

3. County Health Ranking, 2018

4. Statewide Foster Care Facts & Cumberland Regions, DCBS, September 8, 2018

5. Kentucky Injury Prevention, Impatient and Emergency Department Visits, April 2018

COUNTY: TAYLOR

TAYLOR COUNTY HEALTH AND WELLNESS COALITION

PRIORITY HEALTH AREA # 1: HEALTHY LIVING

	2014	2016	2018
Adult Smoking	23%	25%	24%
Adult Obesity	32%	37%	34%
Adult Physical Inactivity	28%	35%	34%
Access to Physical Activity	26%	69%	82%

County Health Ranking

GOAL 1: Increase knowledge of the importance of healthy lifestyles- promote healthy nutrition, physical activity and tobacco cessation for adults and youth.

COMPLETED

Objective 1: By December 2015, implement Farm to School program in Taylor County School District.

Strategy: Implement Farm to School

June 2016

Objective 2: By January 2017, six adults smoking cessation classes will be offered to the community.

Strategy: Continue to provide education and classes to promote smoking cessation

July 2018

Objective 3: By July 2016, Campbellsville School System will implement a 24/7 Tobacco Free School Policy.

Strategy: 24/7 Tobacco Free School policy

June 2017

Objective 4: By June 2017, a minimum of three community physical fitness/exercise events will be held in Taylor County.

Strategy: Sponsor community activities that promote physical fitness/exercise for the entire family.

June 2016

Objective 5: By December 2017, Taylor County/Campbellsville will become a certified KY trail town.

Strategy: Trail Town Certification

January 2019



Lake Cumberland District Health Department

A Healthy Today for a Brighter Tomorrow

TAYLOR COUNTY HEALTH CENTER
1880 N. By-Pass Road, Campbellsville, KY 42718
Phone 270 465-4191 – Fax 270 789-3873

Hard of Hearing, Speech Impaired, or Deaf users, call the Kentucky Relay Service at (800) 648-6056

TAYLOR COUNTY BOARD OF HEALTH MINUTES 02/21/2018

Members present: Dr. David Hesson, Dr. Marlene Richardson, Dr. Gayle Phillips, Dr. Arthur Haley, Donald Dabney, Jay Eastridge, Dan Durham, Judge Eddie Rogers

Members absent: Philip Hays, Dr. Thomas Rogers, Loretta Hash, Dr. Jerome Dixon

Staff present: Shawn Crabtree Executive Director LCDHD, Leah Jasper Director of Administrative Services LCDHD, Allison Griffiths Office Manager TCHD, Ruthie Bender RN TCHD, Tracey Aaron Health Education LCDHD, Jackie Hodges Health Education TCHD, Janet Cowherd RN Diabetes Education TCHD

Dr. Marlene Richardson called the meeting to order.

Motion was made by Dan Durham and seconded by Dr. Arthur Haley to approve the previous board minutes.

Several mini-grants were presented to the Board for consideration. Janet Cowherd presented proposal 1 to the board for consideration. Michelle Dickens presented proposal 2 to the board for consideration. Delisa Knopp presented proposal 3 to the board for

consideration. Scott Hines presented proposal 4 to the board for consideration.

Motion was made by Jay Eastridge and seconded by Dr. David Hesson to accept proposal 3. This motion passed.

Motion was made by Dr. Gayle Phillips and seconded by Dr. David Hesson to accept proposal 4. This motion passed.

Mr. Crabtree presented the audit report. Dr. Marlene Richardson made a motion to accept the audit report from RHF. Jay Eastridge seconded this motion. Motion passed.

There was discussion about setting the local public health tax rate. A motion was made by Donald Dabney and seconded by Dr. Gayle Phillips to leave the tax rate as is (3.25 per \$100.00). This motion passed.

Shawn Crabtree presented the budget. Motion to approve the budget was made by Jay Eastridge. Dan Durham seconded the motion. Motion passed.

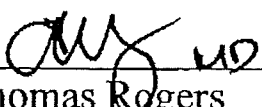
Paperwork will be completed and submitted for current board members whose term expires. Phillips Hays has resigned from his position.

Motion was made that Dr. Thomas Rogers remain as Board Chairman, Loretta Hash remain as Vice Chairman, and Shawn Crabtree as secretary by Dan Durham. This motion was seconded by Dr. David Hesson. Motion passed.


Motion was made that Dr. Gayle Phillips and Dr. Marlene Richardson remain on the District Board by Judge Eddie Rogers. Dan Durham seconded this motion. Motion passed.

Jackie Hodges presented the 2017 Taylor County Healthy Snapshot.

Motion was made to adjourn by Donald Dabney and seconded by Dr. Arthur Haley. Meeting was adjourned.



Dr. Thomas Rogers
Chairman



Shawn Crabtree
Secretary



20 EAST MENDOTA WALKWAY

20 EAST MENDOTA WALKWAY

20 EAST MENDOTA WALKWAY



20 EAST MENDOTA WALKWAY



20 EAST MENDOTA WALKWAY

Taylor County Board of Health / Local Funds Project

Building Support for a Syringe Exchange Program in Taylor County

The aim of this proposal is to increase support from decision makers and the community at large for starting a syringe exchange program in Taylor County. Increased support of the harm reduction method will help reduce the risk of HIV and Hepatitis transmissions by increasing access to sterile needles and syringes, removing used needles from circulation in the community and educating clients about the risk of re-using injection equipment. The key implementation challenges will be convincing magistrates that syringe exchange programs (SEP) make sense for the public's health.

Background to the project:

In 2015, the Lake Cumberland District Health Department spearheaded a local committee to decide on a course of action for educating the community. At that time concerned citizens began reaching out and asking for help. In September 2016 the District Board of Health voted 17 to 4 in favor of supporting the Syringe Exchange Program. A presentation was delivered to Taylor County Fiscal Court where there were a lot of questions and claims that constituents were not supportive. Over time, there have been numerous articles in the CKNJ supporting and advocating for implementation of said program. Most recently, two city council members have joined forces to bring a SEP to Campbellsville and Taylor County.

Expected Results:

Taylor County Wellness Coalition and Taylor County Agency for Substance Abuse Policy will implement a media campaign focusing on harm reduction and disease prevention in Taylor County will be delivered using clear and concise communication. The message will differ between the two target audiences (decision makers and community-at-large). Various communication tools will be utilized including, but not limited to: radio, newspaper, inserts/flyers, websites, direct mailing, and newsletters.

Timeline of Work and Expected Budget (Total \$7000.00):

- PHASE ONE (September-December)
 - Website Development/Launch.....\$500.00*
 - Facebook Advertising (Potential Reach: 20,000 People).....\$400.00
 - (75) 11 x 17 Posters.....\$120.00
- PHASE TWO (January-March)
 - Direct Mail Campaign (6.5 x 9 Postcard) (Full Service; 10,719 Residential Addresses).....\$3,800.00
 - Radio Advertisement.....~1,213.00***
 - Newspaper Advertisement (1/4 Page Full Color; Monthly).....\$742.00**
 - Ad Design.....\$80.00
 - (2,500) 3 x 5 Palm Cards.....\$145.00

*Includes 1 year hosting + domain registration; \$100.00 annual renewal (hosting + domain)

**Based on estimated sales price for Q1 2020

***Remaining budget amount (have yet to receive estimate from local stations)

All prices are inclusive of design time (with exception of newspaper advertisement, which is listed separately)

**TAYLOR COUNTY
PUBLIC HEALTH TAXING DISTRICT
Campbellsville, Kentucky**

**FINANCIAL STATEMENTS
June 30, 2018**



Members American Institute of Certified Public Accountants
and Kentucky Society of Certified Public Accountants

INDEPENDENT AUDITORS' REPORT

The Board of Health
Taylor County Public Health Taxing District
Campbellsville, Kentucky

Report on the Financial Statements

We have audited the accompanying financial statements of the Taylor County Public Health Taxing District (the Taxing District) as of and for the year ended June 30, 2018, 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 to the financial statements. 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.

Opinion

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, 2018, 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 Taylor County Public Health Taxing District, as of June 30, 2018, 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, 2018, 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, 2018

**TAYLOR COUNTY PUBLIC HEALTH TAXING DISTRICT
STATEMENT OF ASSETS, LIABILITIES AND FUND BALANCE
REGULATORY BASIS
June 30, 2018**

ASSETS

Current assets

Cash

\$ 359,468

Total assets

\$ 359,468

LIABILITIES AND FUND BALANCE

Fund balance

Temporarily restricted

\$ 359,468

Total liabilities and fund balance

\$ 359,468

The accompanying notes are an integral
part of the financial statements.

TAYLOR COUNTY PUBLIC HEALTH TAXING DISTRICT
STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE
REGULATORY BASIS
for the year ended June 30, 2018

Revenues	
Taxes collected	\$ 464,142
Other revenue	25
Interest earned	<u>3,135</u>
Total revenues	<u>467,302</u>
 Expenditures	
Transfers to the Health Department	418,585
Operating	12,679
Professional services	1,250
Miscellaneous	906
Capital outlay	<u>10,609</u>
Total expenditures	<u>444,029</u>
EXCESS OF REVENUES OVER (EXPENDITURES)	23,273
FUND BALANCE - beginning of year	<u>336,195</u>
FUND BALANCE - END OF YEAR	<u>\$ 359,468</u>

The accompanying notes are an integral part of the financial statements.

TAYLOR COUNTY PUBLIC HEALTH TAXING DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2018

1. ORGANIZATION AND SIGNIFICANT ACCOUNTING POLICIES

The Taylor County Public Health Taxing District (the Taxing District) was created pursuant to Kentucky Revised Statute (KRS) 212.750. The Taxing District is responsible for requesting, with the approval of the Cabinet for Health and Family Services, that the fiscal court impose an ad valorem tax in an amount that the Board of Health deems sufficient to meet the County's public health needs. The tax rate may not exceed ten cents per \$100 of assessed value. The Taxing District then acts as a trustee over the public health tax fund. The Taxing District is restricted to expending public health tax money for the operation and maintenance of the County Health Department. As such, the Taxing District's fund balance on the statement of assets, liabilities and fund balance, is shown as temporarily restricted.

The Taxing District prepares its financial statements in accordance with 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, which is a regulatory basis of accounting. This basis of accounting and financial reporting differs from generally accepted accounting principles in several areas. Accounts receivable for revenue earned but not received, and expenses incurred, but unpaid, are not recorded. Inventories are not recorded, but are expensed to the current period. Property, plant and equipment are not capitalized and the related depreciation expense is not recorded; prepaid expenses and unearned revenues are not recorded.

The Taxing District receives funds from, based on remittances to, the Taylor County Sheriff, the Taylor County Clerk's Office and the Commonwealth of Kentucky.

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

The Board of Health makes the determination as to when to use restricted or unrestricted funds, when an expenditure is incurred for purposes for which both restricted and unrestricted funds are available.

The Taxing District has evaluated and considered the need to recognize or disclose subsequent events through October 30, 2018, which represents the date that these financial statements were available to be issued. Subsequent events past this date, as they pertain to the year ended June 30, 2018, have not been evaluated by the Taxing District.

2. TAX LEVY

On February 7, 2017, the Taylor County Board of Health passed a resolution recording the fiscal year 2018 health tax rate at 3.25 cents per \$100 of assessed valuation on real property, personal property and motor vehicles.

The required minimum local support level is equivalent to 1.8 cents per \$100 of assessed property valuation. The Taylor County Board of Health has met this requirement as set by the Department of Public Health for the year ended June 30, 2018.

TAYLOR COUNTY PUBLIC HEALTH TAXING DISTRICT
NOTES TO FINANCIAL STATEMENTS
June 30, 2018

3. CASH

Under Kentucky Revised Statute 66.480, the Taxing District is allowed to invest in obligations of the U.S. and of its agencies, obligations backed by the full faith and credit of the U.S. or a U.S. government agency, obligations of any corporation of the U.S. government, certificates of deposit or other interest-bearing accounts issued by institutions insured by the Federal Deposit Insurance Corporation (FDIC) or similarly collateralized institutions, and bonds and securities of states, local governments, or related agencies in the U.S. rated in one of the three highest categories by a nationally recognized rating agency.

Interest rate risk is the risk that changes in interest rates will adversely affect the fair value of an investment. Investments held for longer periods are subject to increased risk of adverse interest rate changes. The Taxing District does not have a policy governing interest rate risk.

Custodial credit risk is the risk that, in the event of the failure of the counterparty, the Taxing District will not be able to recover the value of the investment or collateral securities that are in the possession of an outside party. In order to anticipate market changes and provide a level of security for all funds, the collateralization level shall be one hundred percent of the market value of the principal, plus accrued interest.

The Taxing District's cash deposits at June 30, 2018, were fully covered by federal depository insurance or by collateral held by the custodial banks in the Taxing District's name.

Total cash deposits	\$ 359,468
FDIC insurance	(250,000)
Collateral held by pledging bank	<u>(673,183)</u>
(Over) Collateralized	<u>\$ (563,715)</u>

4. RELATED PARTIES

The Taxing District is related to the Lake Cumberland District Health Department by common board supervision. A total of \$418,585 in public health taxes, were transferred to the Lake Cumberland District Health Department during the year ended June 30, 2018.



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and Kentucky Society of Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

The Board of Health
Taylor County Public Health Taxing District
Campbellsville, Kentucky

We have audited, in accordance with the 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, the financial statements of the Taylor County Public Health Taxing District (the Taxing District) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Taxing District's basic financial statements, and have issued our report thereon dated October 30, 2018. Our report contains an unmodified opinion on the regulatory basis of accounting in accordance with the *Administrative Reference*.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the Taxing District's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Taxing District's internal control. Accordingly, we do not express an opinion on the effectiveness of the Taxing District's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Taxing District's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

RFH

RFH, PLLC
Lexington, Kentucky
October 30, 2018

**Taylor County Public Health Taxing District Budget
Fiscal Year 2019-20**

Opening Balance Calculation					
	Operating Fund	Capital Fund	Total		
Balance as of December 31, 2018	\$517,585.57	\$0.00	\$517,585.57	\$517,585.57	
Projected Remaining 2018-19 Receipts					
Projected Tax Receipts	\$109,449.92	\$0.00	\$109,449.92		
Projected Interest Earned	\$905.77	\$0.00	\$905.77		
Projected Other Receipts	\$0.00	\$0.00	\$0.00		
Total Estimated Remaining 2019 Receipts	\$110,355.69	\$0.00	\$110,355.69	\$110,355.69	
Total Funds Available	\$627,941.26	\$0.00	\$627,941.26	\$627,941.26	
Projected Remaining 2018-19 Expenditures					
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$211,981.50	\$0.00	\$211,981.50		
Taylor County Public Health Board Approved Local Grant	\$15,288.05	\$0.00	\$15,288.05		
Advertising & Printing	\$579.76	\$0.00	\$579.76		
Professional Services (Audit)	\$0.00	\$0.00	\$0.00		
Maintenance & Repair	\$11,176.06	\$0.00	\$11,176.06		
Dues & Subscriptions (KPHA & KALBOH)	\$850.00	\$0.00	\$850.00		
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00		
Furniture & Fixtures	\$3,500.00	\$0.00	\$3,500.00		
Equipment	\$12,299.77	\$0.00	\$12,299.77		
Total Estimated Remaining 2019 Expenditures	\$256,175.14	\$0.00	\$256,175.14	\$256,175.14	
Estimated 2019-20 Opening Balance	\$371,766.12	\$0.00	\$371,766.12	\$371,766.12	
Proposed Budgets For Period Beginning July 1, 2019 and Ending June 30, 2020					
	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of	Proposed Breakeven Budget @	Proposed Surplus Budget @
			\$0.0325 per \$100 of Assessed Property Value	\$0.0326 per \$100 of Assessed Property Value	\$0.0335 per \$100 of Assessed Property Value
Estimated opening Balance	\$371,766.12	\$0.00	\$371,766.12	\$371,766.12	\$371,766.12
Budgeted Receipts (All Sources):					
Real Property Taxes	\$329,397.25		\$329,397.25	\$330,410.78	\$339,532.55
Personal Property Taxes	\$86,299.69		\$86,299.69	\$86,565.23	\$88,955.07
Motor Vehicle Taxes	\$50,437.27		\$50,437.27	\$50,592.47	\$51,989.19
Delinquent Tax Collections	\$7,612.22		\$7,612.22	\$7,612.22	\$7,612.22
Other Taxes	\$5,329.34		\$5,329.34	\$5,329.34	\$5,329.34
Interest Income	\$1,370.12	\$0.00	\$1,370.12	\$1,375.14	\$1,420.32
Total Budgeted Receipts	\$480,445.90	\$0.00	\$480,445.90	\$481,885.18	\$494,838.69
Total Funds Available	\$852,212.02	\$0.00	\$852,212.02	\$853,651.30	\$866,604.81
Budgeted Expenditures:					
Health Center Operations to LCDHD at 2.8 cents	\$422,729.00		\$422,729.00	\$422,729.00	\$422,729.00
Building Maintenance & Repair					
Landscape Maintenance (Fall & Spring)	\$1,000.00				
Snow Removal - parking lot & sidewalks	\$1,000.00				
Surge Protector for Electrical Box	\$800.00				
Painting	\$2,500.00				
Miscellaneous	\$10,000.00				
Total Building Maintenance & Repair	\$15,100.00		\$15,100.00	\$15,100.00	\$15,100.00
Furniture & Fixtures					
Kitchen Supplies	\$250.00				
Seasonal Décor	\$250.00				
Miscellaneous	\$2,500.00				
Total Furniture & Fixtures	\$3,000.00		\$3,000.00	\$3,000.00	\$3,000.00
Equipment					
Miscellaneous Computers and Related Equipment	\$10,050.00				
Miscellaneous	\$5,000.00				
Total Equipment	\$15,050.00		\$15,050.00	\$15,050.00	\$15,050.00
Professional Services (Taxing District Audit)	\$1,400.00		\$1,400.00	\$1,400.00	\$1,400.00
Advertisement & Printing (Newspaper & SPGE Publication)	\$600.00		\$600.00	\$600.00	\$600.00
Dues and Subscriptions (KALBOH & KPHA)	\$1,000.00		\$1,000.00	\$1,000.00	\$1,000.00
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$500.00
Total Budgeted Expenditures	\$459,379.00	\$0.00	\$459,379.00	\$459,379.00	\$459,379.00
Balance Remaining	\$392,833.02	\$0.00	\$392,833.02	\$394,272.30	\$407,225.81
Net Surplus/Deficit Before Optional Expenses			\$21,066.90	\$22,506.18	\$35,459.69
Optional - Expenses for Automatic Generator:					
Automatic Generator			\$15,000.00	\$15,000.00	\$15,000.00
Optional - Expenses for Local Mini Grants:					
Taylor County SEP Media Campaign			\$7,000.00	\$7,000.00	\$7,000.00
Total Budgeted Expenditures Including Automatic Generator and Local Mini Grants			\$481,379.00	\$481,379.00	\$481,379.00
Balance Remaining Including Optional Expenses for Automatic Generator and Local Mini Grants			\$370,833.02	\$372,272.30	\$385,225.81
Net Surplus/Deficit Including Automatic Generator and Local Mini Grants			(\$933.10)	\$506.18	\$13,459.69
<small>Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest is calculated at the current effective rate which is .35% for the Money Market Acct.</small>					

**Lake Cumberland District Health Department
Local Support Determinations for FY 2019-2020
Taylor County Public Health Taxing District**

From 2018 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	1,042,921,707	1,042,921,707		
G - Tangible Personal	113,429,679		113,429,679	
H - PS Real Estate - Effective	23,951,978	23,951,978		
I - PS Tangible - Effective	89,386,446		89,386,446	
J - Distilled Spirits	0			
M - Motor Vehicles	163,359,594			163,359,594
N - Watercraft	7,237,078		7,237,078	
Aircraft	21,000		21,000	
Watercraft (Non-Commercial)	4,960,237		4,960,237	
Inventory in Transit	64,478,740		64,478,740	
Total	1,509,746,459	1,066,873,685	279,513,180	163,359,594
Tax Base (Total Divided by 100)	15,097,465	10,668,737	2,795,132	1,633,596
Tax Rate		\$ 0.0325	\$ 0.0325	\$ 0.0325
Total Projected Tax (Tax Base * Tax Rate)	490,668	346,734	90,842	53,092
Required Support @ .028	422,729	298,725	78,264	45,741
Tax Support for Land, Building & Equipment	67,939	48,009	12,578	7,351
Tax Projections @ 95% Collection Rate				
Real Property Projections	329,397			
Tangible Personal Property Projections	86,300			
Motor Vehicle Projections	50,437			
Total	466,134			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2019-2020
Taylor County Public Health Taxing District**

From 2018 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	1,042,921,707	1,042,921,707		
G - Tangible Personal	113,429,679		113,429,679	
H - PS Real Estate - Effective	23,951,978	23,951,978		
I - PS Tangible - Effective	89,386,446		89,386,446	
J - Distilled Spirits	0			
M - Motor Vehicles	163,359,594			163,359,594
N - Watercraft	7,237,078		7,237,078	
Aircraft	21,000		21,000	
Watercraft (Non-Commercial)	4,960,237		4,960,237	
Inventory in Transit	64,478,740		64,478,740	
Total	1,509,746,459	1,066,873,685	279,513,180	163,359,594
Tax Base (Total Divided by 100)	15,097,465	10,668,737	2,795,132	1,633,596
Tax Rate		\$ 0.0326	\$ 0.0326	\$ 0.0326
Total Projected Tax (Tax Base * Tax Rate)	492,177	347,801	91,121	53,255
Required Support @ .028	422,729	298,725	78,264	45,741
Tax Support for Land, Building & Equipment	69,448	49,076	12,858	7,515
Tax Projections @ 95% Collection Rate				
Real Property Projections	330,411			
Tangible Personal Property Projections	86,565			
Motor Vehicle Projections	50,592			
Total	467,568			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2019-2020
Taylor County Public Health Taxing District**

From 2018 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	1,042,921,707	1,042,921,707		
G - Tangible Personal	113,429,679		113,429,679	
H - PS Real Estate - Effective	23,951,978	23,951,978		
I - PS Tangible - Effective	89,386,446		89,386,446	
J - Distilled Spirits	0			
M - Motor Vehicles	163,359,594			163,359,594
N - Watercraft	7,237,078		7,237,078	
Aircraft	21,000		21,000	
Watercraft (Non-Commercial)	4,960,237		4,960,237	
Inventory in Transit	64,478,740		64,478,740	
Total	1,509,746,459	1,066,873,685	279,513,180	163,359,594
Tax Base (Total Divided by 100)	15,097,465	10,668,737	2,795,132	1,633,596
Tax Rate		\$ 0.0335	\$ 0.0335	\$ 0.0335
Total Projected Tax (Tax Base * Tax Rate)	505,765	357,403	93,637	54,725
Required Support @ .028	422,729	298,725	78,264	45,741
Tax Support for Land, Building & Equipment	83,036	58,678	15,373	8,985
Tax Projections @ 95% Collection Rate				
Real Property Projections	339,533			
Tangible Personal Property Projections	88,955			
Motor Vehicle Projections	51,989			
Total	480,477			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

A 2017 Assessment of Adjusted Property At Full Rates			1,260,429,074
Net Change in	2018	110,139,927	
B 2018 Homestead Exemptions	2017	109,120,235	1,019,692
C 2017 Adjusted Tax Base			1,259,409,382
D 2018 Net Assessment Growth			10,280,428
E 2018 Total Valuation of Adjusted Property at Full Rates			1,269,689,810
	Property Subject to Taxation 2017	Net Assessment Growth	Property Subject to Taxation 2018
F Real Estate	\$1,016,465,988	27,475,411	\$1,042,921,707
G Tangible Personalty	122,305,192	(8,875,513)	113,429,679
H P.S. Co-Real Estate-Effective	23,603,694	348,284	23,951,978 *
P.S. Co.-Real Estate-100%	23,603,694	348,284	23,951,978 *
I P.S. Co.-Tang.-Effective	98,054,200	(8,667,754)	89,386,446 *
P.S. Co.-Tang.-100%	104,118,036	(9,475,266)	94,642,770 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	157,152,291		163,359,594
N Watercraft	6,937,712		7,237,078
Net New Property:			
PVA Real Estate			10,358,450
P. S. Co. Real Estate-Effective			348,284 *
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)	21,000
Watercraft(Non-Commercial)	4,960,237
Inventory in transit	64,478,740


2017 R. E. Exonerations & Refunds	2,156,525
2017 Tangible Exonerations & Refunds	290,887

- * Estimated Assessment
- + Increase Exonerations

I, Thomas S. Crawford, Director, Division of Local Support, certify that the above total is the equalized assessment of the different classes of property and the total assessment of TAYLOR County as made by the Office of Property Valuation for 2018, 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

7-17-2018


 Thomas S. Crawford, Director
 Division of Local Support
 Office of Property Valuation
 Finance and Administration Cabinet

Taxing District	Tax Rate	Year	Revenues	Expenditures	Net Income/Loss	Bank Account Balance	Percentage of Annual Excess/Decrease	Percentage of Annual Excesses Covered by Tax Revenue	Percentage of Annual Excesses in 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%	98%	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%					
		2017	\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 231,034.64	-5%	95%	5%					
2018	\$ 220,562.72	\$ 224,692.31	\$ (4,129.59)	\$ 226,905.05	-2%	98%	2%		10,845	\$ 2,331,675.00	\$ 233,167.50	97%		
μ		\$ 208,264.30	\$ 208,906.46	\$ (642.16)	\$ 229,764.86									
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%					
		2017	\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 726,659.59	10%	100%	0%					
2018	\$ 273,696.22	\$ 196,947.43	\$ 76,748.79	\$ 803,408.38	10%	100%	0%		4,187	\$ 900,205.00	\$ 90,020.50	892%		
μ		\$ 250,483.40	\$ 167,642.03	\$ 82,841.38	\$ 486,518.30									
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%					
		2017	\$ 172,093.31	\$ 145,559.99	\$ 26,533.32	\$ 281,499.14	-1%	98%	2%		4,209	\$ 904,935.00	\$ 90,493.50	307%
2018	\$ 167,752.72	\$ 171,341.49	\$ (3,588.77)	\$ 277,910.37										
μ		\$ 156,093.42	\$ 134,464.63	\$ 21,628.79	\$ 206,234.07									
Cumberland	\$0.035	2010	\$ 78,788.08	\$ 94,607.76	\$ (15,819.68)	\$ 65,347.14	21%	83%	17%					
		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	18%	100%	0%					
		2013	\$ 114,708.98	\$ 114,831.98	\$ (123.00)	\$ 98,231.00	15%	100%	0%					
		2014	\$ 119,085.31	\$ 97,008.94	\$ 22,076.37	\$ 120,307.37	2%	100%	0%					
		2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 140,929.52	-15%	87%	13%					
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 144,401.48	9%	95%	5%		6,486	\$ 1,394,490.00	\$ 139,449.00	85%
		2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 125,175.91								
2018	\$ 126,050.13	\$ 132,076.09	\$ (6,025.96)	\$ 119,149.95										
μ		\$ 110,340.32	\$ 106,119.98	\$ 4,220.35	\$ 110,536.10									
Green	\$0.034	2010	\$ 140,498.35	\$ 107,086.22	\$ 33,412.13	\$ 108,351.76	21%	100%	0%					
		2011	\$ 138,413.23	\$ 109,070.63	\$ 29,342.60	\$ 137,694.36	6%	100%	0%					
		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	12%	100%	0%					
		2014	\$ 141,318.06	\$ 131,384.68	\$ 9,933.38	\$ 147,179.28	6%	100%	0%					
		2015	\$ 145,982.64	\$ 126,382.41	\$ 19,600.23	\$ 166,779.51	6%	100%	0%					
		2016	\$ 149,910.61	\$ 127,673.72	\$ 22,236.89	\$ 189,016.40	6%	100%	0%					
		2017	\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 200,514.03	6%	100%	0%					
2018	\$ 165,539.78	\$ 152,169.86	\$ 13,369.92	\$ 213,883.95	6%	100%	0%		4,595	\$ 987,925.00	\$ 98,792.50	216%		
μ		\$ 146,703.12	\$ 131,264.86	\$ 15,438.26	\$ 158,836.90									

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%				
		2011	\$ 184,076.80	\$ 155,877.44	\$ 28,199.36	\$ 321,501.37	9%	100%	0%				
		2012	\$ 193,873.57	\$ 195,154.26	\$ (1,280.69)	\$ 320,220.68	0%	99%	1%				
		2013	\$ 192,101.76	\$ 187,218.54	\$ 4,883.22	\$ 325,103.90	2%	100%	0%				
		2014	\$ 177,438.07	\$ 149,970.48	\$ 27,467.59	\$ 352,571.49	8%	100%	0%				
		2015	\$ 196,835.96	\$ 151,420.18	\$ 45,415.78	\$ 397,987.27	11%	100%	0%				
		2016	\$ 195,250.85	\$ 188,962.06	\$ 6,288.79	\$ 404,276.06	2%	100%	0%				
		2017	\$ 195,363.46	\$ 154,919.22	\$ 40,444.24	\$ 444,720.30	9%	100%	0%				
		2018	\$ 200,555.23	\$ 179,116.53	\$ 21,438.70	\$ 466,159.00	5%	100%	0%		7,254	\$ 1,559,610.00	\$ 155,961.00
μ		\$ 191,283.04	\$ 166,047.96	\$ 25,245.08	\$ 369,538.01								
Pulaski	\$0.030	2010	\$ 745,625.87	\$ 687,367.92	\$ 58,257.95	\$ 469,096.12		100%	0%				
		2011	\$ 768,661.39	\$ 703,676.35	\$ 64,985.04	\$ 534,081.16	12%	100%	0%				
		2012	\$ 1,124,615.32	\$ 1,132,202.94	\$ (7,587.62)	\$ 526,493.54	-1%	99%	1%				
		2013	\$ 1,142,524.71	\$ 1,128,369.15	\$ 14,155.56	\$ 540,649.10	3%	100%	0%				
		2014	\$ 1,167,327.70	\$ 1,140,189.79	\$ 27,137.91	\$ 567,787.01	5%	100%	0%				
		2015	\$ 1,185,553.54	\$ 1,144,846.29	\$ 40,707.25	\$ 608,494.26	7%	100%	0%				
		2016	\$ 1,183,571.71	\$ 1,159,188.62	\$ 24,383.09	\$ 632,877.35	4%	100%	0%				
		2017	\$ 1,249,375.16	\$ 1,171,924.09	\$ 77,451.07	\$ 710,328.42	11%	100%	0%				
		2018	\$ 1,271,483.66	\$ 1,216,336.91	\$ 55,146.75	\$ 765,475.17	7%	100%	0%		20,435	\$ 4,393,525.00	\$ 439,352.50
μ		\$ 1,093,193.23	\$ 1,053,789.12	\$ 39,404.11	\$ 595,031.35								
Russell	\$0.045	2010	\$ 464,293.15	\$ 499,784.74	\$ (35,491.59)	\$ 269,154.51		93%	7%				
		2011	\$ 2,776,219.46	\$ 2,395,127.28	\$ 381,092.18	\$ 650,246.69	59%	100%	0%				
		2012	\$ 615,169.29	\$ 871,030.89	\$ (255,861.60)	\$ 394,385.09	-65%	71%	29%				
		2013	\$ 495,923.69	\$ 503,315.76	\$ (7,392.07)	\$ 386,993.02	-2%	99%	1%				
		2014	\$ 494,908.53	\$ 478,979.98	\$ 15,928.55	\$ 402,921.57	4%	100%	0%				
		2015	\$ 471,725.84	\$ 479,033.98	\$ (7,308.14)	\$ 395,613.43	-2%	98%	2%				
		2016	\$ 473,420.18	\$ 481,538.14	\$ (8,117.96)	\$ 387,495.47	-2%	98%	2%				
		2017	\$ 491,375.03	\$ 482,151.19	\$ 9,223.84	\$ 396,719.31	2%	100%	0%				
		2018	\$ 495,178.84	\$ 490,691.32	\$ 4,487.52	\$ 401,206.83	1%	100%	0%		11,922	\$ 2,563,230.00	\$ 256,323.00
μ		\$ 753,134.89	\$ 742,405.92	\$ 10,728.97	\$ 409,415.10								
Taylor	\$0.033	2010	\$ 1,274,054.10	\$ 1,895,398.15	\$ (621,344.05)	\$ 125,032.69		67%	33%				
		2011	\$ 527,838.64	\$ 399,190.86	\$ 128,647.78	\$ 253,680.47	51%	100%	0%				
		2012	\$ 566,066.33	\$ 478,708.18	\$ 87,358.15	\$ 341,038.62	26%	100%	0%				
		2013	\$ 561,222.69	\$ 545,796.46	\$ 15,426.23	\$ 356,464.85	4%	100%	0%				
		2014	\$ 531,961.91	\$ 547,722.87	\$ (15,760.96)	\$ 340,703.89	-5%	97%	3%				
		2015	\$ 553,598.18	\$ 638,207.21	\$ (84,609.03)	\$ 256,094.86	-33%	87%	13%				
		2016	\$ 465,873.17	\$ 409,707.90	\$ 56,165.27	\$ 312,260.13	18%	100%	0%				
		2017	\$ 452,101.52	\$ 428,166.41	\$ 23,935.11	\$ 336,195.24	7%	100%	0%				
		2018	\$ 467,301.55	\$ 444,029.00	\$ 23,272.55	\$ 359,467.79	6%	100%	0%		15,771	\$ 3,390,765.00	\$ 339,076.50
μ		\$ 600,002.01	\$ 642,991.89	\$ (42,989.88)	\$ 297,882.06								
Wayne	\$0.030	2010	\$ 243,183.66	\$ 211,161.25	\$ 32,022.41	\$ 126,662.95		100%	0%				
		2011	\$ 246,997.96	\$ 247,767.03	\$ (769.07)	\$ 125,893.88	-1%	100%	0%				
		2012	\$ 254,564.94	\$ 255,114.99	\$ (550.05)	\$ 125,343.83	0%	100%	0%				
		2013	\$ 253,940.94	\$ 260,779.95	\$ (6,839.01)	\$ 118,504.82	-6%	97%	3%				
		2014	\$ 254,718.16	\$ 250,867.90	\$ 3,850.26	\$ 122,355.08	3%	100%	0%				
		2015	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 100,610.37	-22%	92%	8%				
		2016	\$ 257,240.84	\$ 258,597.18	\$ (1,356.34)	\$ 99,254.03	-1%	99%	1%				
		2017	\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 99,158.23	0%	100%	0%				
		2018	\$ 270,796.59	\$ 261,519.07	\$ 9,277.52	\$ 108,435.75	9%	100%	0%		12,177	\$ 2,618,055.00	\$ 261,805.50
μ		\$ 256,171.58	\$ 254,638.78	\$ 1,532.80	\$ 114,024.33								

Taylor County Board of Health / Local Funds Project

Building Support for a Syringe Exchange Program in Taylor County

The aim of this proposal is to increase support from decision makers and the community at large for starting a syringe exchange program in Taylor County. Increased support of the harm reduction method will help reduce the risk of HIV and Hepatitis transmissions by increasing access to sterile needles and syringes, removing used needles from circulation in the community and educating clients about the risk of re-using injection equipment. The key implementation challenges will be convincing magistrates that syringe exchange programs (SEP) make sense for the public's health.

Background to the project:

In 2015, the Lake Cumberland District Health Department spearheaded a local committee to decide on a course of action for educating the community. At that time concerned citizens began reaching out and asking for help. In September 2016 the District Board of Health voted 17 to 4 in favor of supporting the Syringe Exchange Program. A presentation was delivered to Taylor County Fiscal Court where there were a lot of questions and claims that constituents were not supportive. Over time, there have been numerous articles in the CKNJ supporting and advocating for implementation of said program. Most recently, two city council members have joined forces to bring a SEP to Campbellsville and Taylor County.

Expected Results:

A media campaign focusing on harm reduction and disease prevention in Taylor County will be delivered using clear and concise communication. The message will differ between the two target audiences (decision makers and community-at-large). Various communication tools will be utilized including, but not limited to: radio, newspaper, inserts/flyers, websites, direct mailing, and newsletters.

Timeline of Work and Expected Budget:

- PHASE ONE (September-December)
 - Website Development/Launch.....\$500.00*
 - Facebook Advertising (Potential Reach: 20,000 People).....\$400.00
 - (75) 11 x 17 Posters.....\$120.00
- PHASE TWO (January-March)
 - Direct Mail Campaign (6.5 x 9 Postcard) (Full Service; 10,719 Residential Addresses).....\$3,800.00
 - Radio Advertisement.....~1,213.00***
 - Newspaper Advertisement (1/4 Page Full Color; Monthly).....\$742.00**
 - Ad Design.....\$80.00
 - (2,500) 3 x 5 Palm Cards.....\$145.00

*Includes 1 year hosting + domain registration; \$100.00 annual renewal (hosting + domain)

**Based on estimated sales price for Q1 2020

***Remaining budget amount (have yet to receive estimate from local stations)

All prices are inclusive of design time (with exception of newspaper advertisement, which is listed separately)

Kentucky Emergency Power, LLC

Jack Judy

Cell: 859-319-9171 Office: 606-346-5781

6500 KY HWY 2141

Hustonville KY 40437

Quote for Pulaski County Health Department

Quote is for the purchase and installation of a 16kw single phase Generac air-Cooled Natural Gas Generator with a 100 amp single Service rated transfer switch to provide backup power for the essentials.

Scope of the work of this quote includes; site preparation, set preformed concrete pad, transport unit to customers site and set unit on pad, reuse current 100 amp transfer switch currently in the building, pull wiring out of conduit from switch to where it goes into building to portable hookup, redo conduit at building removing portable hook up and rerouting conduit to genset, run new wiring from genset to transfer switch, build gas line out 10-15 feet to hook to propane tank, perform turn up and acceptance test of unit. Electrical inspection is included in the price.

Deposit for generator/switch	\$6,400.00
Balance due when job is complete	<u>\$5,300.00</u>
Total price of job	\$11,700.00

This quote is the same for the other 6 buildings in the district
Providing all the other buildings are set up similar

Taxing District	Tax Rate	Year	Revenues	Expenditures	Net Income/Loss	Bank Account Balance	Percentage 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%	98%	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%					
		2017	\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 231,034.64	-5%	95%	5%					
		2018	\$ 220,562.72	\$ 224,692.31	\$ (4,129.59)	\$ 226,905.05	-2%	98%	2%		10,845	\$ 2,331,675.00	\$ 233,167.50	97%
μ		\$ 208,264.30	\$ 208,906.46	\$ (642.16)	\$ 229,764.86									
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%					
		2017	\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 726,659.59	10%	100%	0%					
		2018	\$ 273,696.22	\$ 196,947.43	\$ 76,748.79	\$ 803,408.38	10%	100%	0%		4,187	\$ 900,205.00	\$ 90,020.50	892%
μ		\$ 250,483.40	\$ 167,642.03	\$ 82,841.38	\$ 486,518.30									
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	8%	100%	0%					
		2015	\$ 163,111.64	\$ 140,070.60	\$ 23,041.04	\$ 234,141.36	9%	100%	0%					
		2016	\$ 170,384.82	\$ 149,560.36	\$ 20,824.46	\$ 254,965.82	9%	100%	0%					
		2017	\$ 172,093.31	\$ 145,559.99	\$ 26,533.32	\$ 281,499.14	-1%	98%	2%		4,209	\$ 904,935.00	\$ 90,493.50	307%
		2018	\$ 167,752.72	\$ 171,341.49	\$ (3,588.77)	\$ 277,910.37								
μ		\$ 156,093.42	\$ 134,464.63	\$ 21,628.79	\$ 206,234.07									
Cumberland	\$0.035	2010	\$ 78,788.08	\$ 94,607.76	\$ (15,819.68)	\$ 65,347.14	21%	83%	17%					
		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	2%	100%	0%					
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 144,401.48	-15%	87%	13%					
		2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 125,175.91	-5%	95%	5%		6,486	\$ 1,394,490.00	\$ 139,449.00	85%
		2018	\$ 126,050.13	\$ 132,076.09	\$ (6,025.96)	\$ 119,149.95								
μ		\$ 110,340.32	\$ 106,119.98	\$ 4,220.35	\$ 110,536.10									
Green	\$0.034	2010	\$ 140,498.35	\$ 107,086.22	\$ 33,412.13	\$ 108,351.76	21%	100%	0%					
		2011	\$ 138,413.23	\$ 109,070.63	\$ 29,342.60	\$ 137,694.36	-7%	94%	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	6%	100%	0%					
		2016	\$ 149,910.61	\$ 127,673.72	\$ 22,236.89	\$ 189,016.40	12%	100%	0%					
		2017	\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 200,514.03	6%	100%	0%					
		2018	\$ 165,539.78	\$ 152,169.86	\$ 13,369.92	\$ 213,883.95	6%	100%	0%		4,595	\$ 987,925.00	\$ 98,792.50	216%
μ		\$ 146,703.12	\$ 131,264.86	\$ 15,438.26	\$ 158,836.90									

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%				
		2011	\$ 184,076.80	\$ 155,877.44	\$ 28,199.36	\$ 321,501.37	9%	100%	0%				
		2012	\$ 193,873.57	\$ 195,154.26	\$ (1,280.69)	\$ 320,220.68	0%	99%	1%				
		2013	\$ 192,101.76	\$ 187,218.54	\$ 4,883.22	\$ 325,103.90	2%	100%	0%				
		2014	\$ 177,438.07	\$ 149,970.48	\$ 27,467.59	\$ 352,571.49	8%	100%	0%				
		2015	\$ 196,835.96	\$ 151,420.18	\$ 45,415.78	\$ 397,987.27	11%	100%	0%				
		2016	\$ 195,250.85	\$ 188,962.06	\$ 6,288.79	\$ 404,276.06	2%	100%	0%				
		2017	\$ 195,363.46	\$ 154,919.22	\$ 40,444.24	\$ 444,720.30	9%	100%	0%				
2018	\$ 200,555.23	\$ 179,116.53	\$ 21,438.70	\$ 466,159.00	5%	100%	0%		7,254	\$ 1,559,610.00	\$ 155,961.00	299%	
μ		\$ 191,293.04	\$ 166,047.96	\$ 25,245.08	\$ 369,538.01								
Pulaski	\$0.030	2010	\$ 745,625.87	\$ 687,367.92	\$ 58,257.95	\$ 469,096.12		100%	0%				
		2011	\$ 768,661.39	\$ 703,676.35	\$ 64,985.04	\$ 534,081.16	12%	100%	0%				
		2012	\$ 1,124,615.32	\$ 1,132,202.94	\$ (7,587.62)	\$ 526,493.54	-1%	99%	1%				
		2013	\$ 1,142,524.71	\$ 1,128,369.15	\$ 14,155.56	\$ 540,649.10	3%	100%	0%				
		2014	\$ 1,167,327.70	\$ 1,140,189.79	\$ 27,137.91	\$ 567,787.01	5%	100%	0%				
		2015	\$ 1,185,553.54	\$ 1,144,846.29	\$ 40,707.25	\$ 608,494.26	7%	100%	0%				
		2016	\$ 1,183,571.71	\$ 1,159,188.62	\$ 24,383.09	\$ 632,877.35	4%	100%	0%				
		2017	\$ 1,249,375.16	\$ 1,171,924.09	\$ 77,451.07	\$ 710,328.42	11%	100%	0%				
2018	\$ 1,271,483.66	\$ 1,216,336.91	\$ 55,146.75	\$ 765,475.17	7%	100%	0%		20,435	\$ 4,393,525.00	\$ 439,352.50	174%	
μ		\$ 1,093,193.23	\$ 1,053,789.12	\$ 39,404.11	\$ 595,031.35								
Russell	\$0.045	2010	\$ 464,293.15	\$ 499,784.74	\$ (35,491.59)	\$ 269,154.51		93%	7%				
		2011	\$ 2,776,219.46	\$ 2,395,127.28	\$ 381,092.18	\$ 650,246.69	59%	100%	0%				
		2012	\$ 615,169.29	\$ 871,030.89	\$ (255,861.60)	\$ 394,385.09	-65%	71%	29%				
		2013	\$ 495,923.69	\$ 503,315.76	\$ (7,392.07)	\$ 386,993.02	-2%	99%	1%				
		2014	\$ 494,908.53	\$ 478,979.98	\$ 15,928.55	\$ 402,921.57	4%	100%	0%				
		2015	\$ 471,725.84	\$ 479,033.98	\$ (7,308.14)	\$ 395,613.43	-2%	98%	2%				
		2016	\$ 473,420.18	\$ 481,538.14	\$ (8,117.96)	\$ 387,495.47	-2%	98%	2%				
		2017	\$ 491,375.03	\$ 482,151.19	\$ 9,223.84	\$ 396,719.31	2%	100%	0%				
2018	\$ 495,178.84	\$ 490,691.32	\$ 4,487.52	\$ 401,206.83	1%	100%	0%		11,922	\$ 2,563,230.00	\$ 256,323.00	157%	
μ		\$ 753,134.89	\$ 742,405.92	\$ 10,728.97	\$ 409,415.10								
Taylor	\$0.033	2010	\$ 1,274,054.10	\$ 1,895,398.15	\$ (621,344.05)	\$ 125,032.69		67%	33%				
		2011	\$ 577,838.64	\$ 399,190.86	\$ 178,647.78	\$ 253,680.47	51%	100%	0%				
		2012	\$ 566,066.33	\$ 478,708.18	\$ 87,358.15	\$ 341,038.62	26%	100%	0%				
		2013	\$ 561,222.69	\$ 545,796.46	\$ 15,426.23	\$ 356,464.85	4%	100%	0%				
		2014	\$ 531,961.91	\$ 547,722.87	\$ (15,760.96)	\$ 340,703.89	-5%	97%	3%				
		2015	\$ 553,598.18	\$ 638,207.21	\$ (84,609.03)	\$ 256,094.86	-33%	87%	13%				
		2016	\$ 465,873.17	\$ 409,707.90	\$ 56,165.27	\$ 312,260.13	18%	100%	0%				
		2017	\$ 452,101.52	\$ 428,166.41	\$ 23,935.11	\$ 336,195.24	7%	100%	0%				
2018	\$ 467,301.55	\$ 444,029.00	\$ 23,272.55	\$ 359,467.79	6%	100%	0%		15,771	\$ 3,390,765.00	\$ 339,076.50	106%	
μ		\$ 600,002.01	\$ 642,981.89	\$ (42,979.88)	\$ 297,882.06								
Wayne	\$0.030	2010	\$ 243,183.66	\$ 211,161.25	\$ 32,022.41	\$ 126,662.95		100%	0%				
		2011	\$ 246,997.96	\$ 247,767.03	\$ (769.07)	\$ 125,893.88	-1%	100%	0%				
		2012	\$ 254,564.94	\$ 255,114.99	\$ (550.05)	\$ 125,343.83	0%	100%	0%				
		2013	\$ 253,940.94	\$ 260,779.95	\$ (6,839.01)	\$ 118,504.82	-6%	97%	3%				
		2014	\$ 254,718.16	\$ 250,867.90	\$ 3,850.26	\$ 122,355.08	3%	100%	0%				
		2015	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 100,610.37	-22%	92%	8%				
		2016	\$ 257,240.84	\$ 258,597.18	\$ (1,356.34)	\$ 99,254.03	-1%	99%	1%				
		2017	\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 99,158.23	0%	100%	0%				
2018	\$ 270,796.59	\$ 261,519.07	\$ 9,277.52	\$ 108,435.75	9%	100%	0%		12,177	\$ 2,618,055.00	\$ 261,805.50	41%	
μ		\$ 256,171.58	\$ 254,638.78	\$ 1,532.80	\$ 114,024.33								

Kentucky Emergency Power, LLC

Jack Judy

Cell: 859-319-9171 Office: 606-346-5781

6500 KY HWY 2141

Hustonsville KY 40437

Quote for Pulaski County Health Department

Quote is for the purchase and installation of a 16kw single phase Generac air-Cooled Natural Gas Generator with a 100 amp single Service rated transfer switch to provide backup power for the essentials.

Scope of the work of this quote includes; site preparation, set preformed concrete pad, transport unit to customers site and set unit on pad, reuse current 100 amp transfer switch currently in the building, pull wiring out of conduit from switch to where it goes into building to portable hookup, redo conduit at building removing portable hook up and rerouting conduit to genset, run new wiring from genset to transfer switch, build gas line out 10-15 feet to hook to propane tank, perform turn up and acceptance test of unit. Electrical inspection is included in the price.

Deposit for generator/switch	\$6,400.00
Balance due when job is complete	<u>\$5,300.00</u>
Total price of job	\$11,700.00

This quote is the same for the other 6 buildings in the district
Providing all the other buildings are set up similar