

ADAIR COUNTY BOARD OF HEALTH AGENDA

February 23, 2023 at 6:00 pm cst

Welcome and Call to Order

Approval of 02/17/2022 Board Minutes

Health Education Updates

Diabetes Report

Old Business

New Business

Presentation of the 2022 Financials

Setting of Local Tax Rate

Presentation of the 2023-24 Budget

Term Expirations of Board Members

Election of Chairperson and Officers

Selection of Board Members to Serve on District Board

Executive Director Amy Tomlinson Report

Adjournment



**Minutes – Adair County Board of Health Meeting
Thursday, February 17, 2022 – 12:00 pm cst
Via Zoom**

Board Members Present: Judge/Exec. Gale Cowan; Matt Jackson, RPH;
Billy Coffey; Lee Ann Jessee; Debbie Cowan;
Dr. Janella Brown, DMD; Dr. Gary Partin, MD;
Dr. Jacob Burton, OD

Board Members Absent: Dr. Shantila Rexroat, DVM; Sheri Hutchison RN;
Dr. James Bergin, MD; Dr. Catherine Feese, MD

Others Present: Amy Tomlinson, LCDHD Executive Director;
Ron Cimala; Shannon Matthews; LaKesha Turner;
Jelaine Harlow

In the absence of Chairman Dr. Shantila Rexroat, DVM the meeting was called to order by Vice Chairman Matt Jackson, RPH. A quorum was present. Mr. Jackson called for a motion to approve minutes from both previous meetings being the regular BOH meeting on 02/02/2021 and a special called meeting on 06/02/2021. Lee Ann Jessee so moved, seconded by Dr. Jacob Burton, motion carried unanimously.



LCDHD County Health Centers

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

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

Call (800) 928-4416



Mr. Jackson then called on Jelaine Harlow for the Health Policy and Promotion update. Mrs. Harlow gave updates on Community Health Improvements which will be available on the website very soon. She shared current pressing issues which include substance use, tobacco, obesity, and physical inactivity; lower rates on smoking, children and poverty, and teen births. She encouraged everyone to check out the website for LCDHD. There were no questions.

Amy Tomlinson encouraged the board to look over the Diabetes information provided in the board packet. No one from the Diabetes program was present for the live meeting.

No old business was addressed.

No new business was addressed.

Ron Cimala, Director of Administrative and Financial Services for LCDHD presented the 2021 financial update as described on pages 9 and 10 of the board packet presented to each board member via email prior to the meeting. He also went over the Profit and Loss Budget vs Actual Worksheet on page 11 of board packet. Mr. Cimala informed the board that at the end of June 30, 2021 the balance of the operating account was \$241,960.92.

Mr. Cimala presented the audit that was performed in 2021 for the Adair County Health Taxing District which was performed by RFH Consultants and showed no deficiencies as stated on pages 15 and 20 of board packet. Matt Jackson called for a motion to accept the audit as presented; Billy Coffey so moved, seconded by Dr. Jacob Burton, motion carried.



Mr. Jackson then asked Ron Cimala to discuss the tax rate and budget for FY 2022-2023. Mr. Cimala presented three budget proposals with three different tax rates. See Pages 22-29 of board packet. Billy Coffey made the motion to leave the tax rate at .03 cents per \$100 of assessed value of all property both real and tangible or the compensating rate, whichever applies. Dr. Jacob Burton seconded, motion carried.

Mr. Cimala presented the proposed budget with the current tax rate and also with and without optional expenses for a building project to include painting of walls and trim on bottom floor of building. Matt Jackson called for questions, discussions or a motion for approval. Judge Gale Cowan made motion to approve budget as presented with optional expenses, Lee Ann Jessee seconded, motion carried.

Amy Tomlinson asked Shannon Matthews, Office Manager, to name individuals with a board term expiring. Those included: Shantila Rexroat, DVM, Lee Ann Jessee, Jacob Burton, OD, Debbie Cowan, and Sheri Hutchison, RN. Dr. Shantila Rexroat, DVM and also the Board Chairman spoke with Mrs. Matthews prior to the meeting and asked her to inform the BOH that she had decided to exit the board at this time. The others present for the meeting accepted nomination for another term. Mrs. Matthews will reach out to Sheri Hutchison to see if she is willing to continue to serve for another term. Judge Cowan and other members of the board will seek nominations for a Vet to serve on the BOH. Amy Tomlinson called for elections of chairman and officers for the board. Matt Jackson was nominated and elected as Chairman, Jacob Burton was nominated and elected for Vice Chairman, and Amy Tomlinson was nominated and elected as board secretary. Billy Coffey made motion for above mentioned elections and Dr. Gary Partin seconded, motion carried.



Amy Tomlinson reviewed the local board members serving on the district board. Those members were Judge/Exec Gale Cowan, Dr. Shantila Rexroat, DVM, and Matt Jackson, RPH. Dr. Jacob Burton, OD was nominated and accepted to replace Dr. Rexroat as District BOH member. Debbie Cowan made motion to accept these members for District BOH and seconded by Dr. Janella Brown, motion carried.


Executive Director, Amy Tomlinson, introduced herself as new Director of LCDHD and gave the Director's Report. She reported that 2022 will commemorate 40 years as a district which is a great accomplishment.

With all business conducted, Matt Jackson declared the meeting adjourned and seconded by Jacob Burton.

Signed


Chairman/Vice Chairman

Signed


Amy Tomlinson,
Executive Director
2022-03-02 14:
06:19
Secretary



LCDHD County Health Centers

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

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

Call (800) 928-4416



Adair County Public Health Taxing District
 Financial Statement
 For the Fiscal Year Ending June 30, 2022

Cash on Hand at the beginning of the year: **\$241,960.92**

Receipts:

Real Property Taxes	186,661.69
Tangible Property Taxes	25,414.19
Motor Vehicle Taxes	42,508.36
Delinquent Taxes	2,110.38
Other Taxes	3,401.94
Interest Income	2,397.15
Total Receipts	262,493.71

Total Cash Available for the year: **\$504,454.63**

Expenditures:

Advertising & Printing	12.15
Professional Services	1,450.00
Maintenance & Repair	15,009.72
District Management	232,155.00
Materials	419.62
Supplies	91.98
Dues & Subscriptions	785.00
Miscellaneous	26.26
Building Improvement	30,000.00
Furniture and Fixtures	499.98
Equipment	6,202.85
Total Expenditures	286,652.56

Cash on Hand at the end of the year: **\$217,802.07**

Balance per First & Farmers National Bank Account Statement \$ 217,802.07

Difference \$0.00

Adair County Public Health Taxing District

Balance Sheet

As of June 30, 2022

	<u>Jun 30, 22</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Cash in Bank	
1101 · Operating Account	217,802.07
Total 1100 · Cash in Bank	<u>217,802.07</u>
Total Checking/Savings	<u>217,802.07</u>
Total Current Assets	<u>217,802.07</u>
TOTAL ASSETS	<u>217,802.07</u>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	257,055.12
3900 · Retained Earnings	-15,094.20
Net Income	-24,158.85
Total Equity	<u>217,802.07</u>
TOTAL LIABILITIES & EQUITY	<u>217,802.07</u>

Adair County Public Health Taxing District Profit & Loss Budget vs. Actual July 2021 through June 2022

	Jul '21 - Jun 22	Budget	\$ Over Budget	% of Budget
Income				
4100 · Taxes (All Categories)				
4110 · Real Property Taxes	186,661.69	179,294.88	7,366.81	104.1%
4120 · Tangible Personal Property	25,414.19	24,623.05	791.14	103.2%
4130 · Motor Vehicles	42,508.36	32,383.13	10,125.23	131.3%
4140 · Delinquent Taxes	2,110.38	4,722.16	-2,611.78	44.7%
4150 · Other Taxes	3,401.94	3,200.00	201.94	106.3%
Total 4100 · Taxes (All Categories)	260,096.56	244,223.22	15,873.34	106.5%
4900 · Interest Earned	2,397.15	1,144.41	1,252.74	209.5%
Total Income	262,493.71	245,367.63	17,126.08	107.0%
Expense				
7100 · Operations				
7105 · Contracted Services				
7110 · Advertising and Printing	12.15	300.00	-287.85	4.1%
7120 · Professional Services	1,450.00	1,500.00	-50.00	96.7%
7130 · Maintenance and Repairs	15,009.72	34,800.00	-19,790.28	43.1%
7170 · Lake Cumberland District	232,155.00	232,155.00	0.00	100.0%
Total 7105 · Contracted Services	248,626.87	268,755.00	-20,128.13	92.5%
7180 · Materials and Supplies				
7185 · Materials	419.62			
7190 · Supplies	91.98			
Total 7180 · Materials and Supplies	511.60			
Total 7100 · Operations	249,138.47	268,755.00	-19,616.53	92.7%
7200 · Administration				
7210 · Dues and Subscriptions	785.00	1,500.00	-715.00	52.3%
7260 · Other Miscellaneous	26.26	500.00	-473.74	5.3%
Total 7200 · Administration	811.26	2,000.00	-1,188.74	40.6%
7300 · Capital Outlay				
7340 · Building Improvement	30,000.00	31,700.00	-1,700.00	94.6%
7350 · Furniture and Fixtures	499.98	2,750.00	-2,250.02	18.2%
7360 · Equipment	6,202.85	14,700.00	-8,497.15	42.2%
Total 7300 · Capital Outlay	36,702.83	49,150.00	-12,447.17	74.7%
Total Expense	286,652.56	319,905.00	-33,252.44	89.6%
Net Income	-24,158.85	-74,537.37	50,378.52	32.4%

**Adair County Public Health Taxing District
Fiscal Year 2023-24**

Opening Balance Calculation

	Operating Fund	Capital Fund	Total	
Account Balance as of December 31, 2022	\$287,436.48	\$0.00	\$287,436.48	\$287,436.48
Projected Remaining 2022-23 Receipts				
Projected Tax Receipts	\$85,775.88	\$0.00	\$85,775.88	
Projected Interest Earned	\$1,077.89	\$0.00	\$1,077.89	
Projected Other Receipts	\$0.00	\$0.00	\$0.00	
Total Estimated Remaining 2023 Receipts	\$86,853.77	\$0.00	\$86,853.77	\$86,853.77
Total Funds Available	\$374,290.25	\$0.00	\$374,290.25	\$374,290.25
Projected Remaining 2022-23 Expenditures				
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$121,615.50	\$0.00	\$121,615.50	
Advertising & Printing	\$292.69	\$0.00	\$292.69	
Professional Services (Audit)	\$0.00	\$0.00	\$0.00	
Maintenance & Repair	\$16,895.00	\$0.00	\$16,895.00	
Painting of Walls and Trim on Bottom Floor	\$11,000.00	\$0.00	\$11,000.00	
Dues & Subscriptions (KPHA & KALBOH)	\$1,250.00	\$0.00	\$1,250.00	
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00	
Furniture & Fixtures	\$2,622.86	\$0.00	\$2,622.86	
Equipment	\$11,332.70	\$0.00	\$11,332.70	
Total Estimated Remaining 2023 Expenditures	\$165,508.75	\$0.00	\$165,508.75	\$165,508.75
Estimated 2023-24 Opening Balance	\$208,781.50	\$0.00	\$208,781.50	\$208,781.50

Proposed Budgets For Period Beginning July 1, 2023 and Ending June 30, 2024

	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of \$0.03 per \$100 of Assessed Property Value	Proposed Break Even Budget @ \$0.033 per \$100 of Assessed Property Value	Proposed Surplus Budget @ \$0.036 per \$100 of Assessed Property Value
Estimated opening Balance	\$208,781.50	\$0.00	\$208,781.50	\$208,781.50	\$208,781.50
Budgeted Receipts (All Sources):					
Real Property Taxes	\$200,554.56		\$200,554.56	\$220,610.01	\$240,665.47
Tangible Personal Property Taxes	\$26,748.31		\$26,748.31	\$29,423.14	\$32,097.98
Motor Vehicle Taxes	\$39,511.86		\$39,511.86	\$43,463.04	\$47,414.23
Delinquent Tax Collections	\$3,002.62		\$3,002.62	\$3,002.62	\$3,002.62
Other Taxes - Telecommunications	\$3,276.52		\$3,276.52	\$3,276.52	\$3,276.52
Interest Income	\$1,339.81	\$0.00	\$1,339.81	\$1,539.92	\$1,740.03
Total Budgeted Receipts	\$274,433.68	\$0.00	\$274,433.68	\$301,315.26	\$328,196.85
Total Funds Available	\$483,215.18	\$0.00	\$483,215.18	\$510,096.76	\$536,978.34
Budgeted Expenditures:					
LCDHD Health Center Management Fee at 2.8 cents	\$262,134.00		\$262,134.00	\$262,134.00	\$262,134.00
Building Maintenance & Repair					
<i>Snow Removal (parking lot & sidewalks)</i>	\$1,000.00				
<i>Landscape Maintenance (Fall & Spring)</i>	\$2,000.00				
<i>Landscape Maintenance Cleanup from Stump Removal</i>	\$4,000.00				
<i>Miscellaneous Maintenance & Repair</i>	\$14,000.00				
Total Building Maintenance & Repair	\$21,000.00		\$21,000.00	\$21,000.00	\$21,000.00
Furniture & Fixtures					
<i>Seasonal Décor</i>	\$250.00				
<i>Kid Toys and Décor</i>	\$350.00				
<i>Miscellaneous Furniture & Fixtures</i>	\$2,500.00				
Total Furniture & Fixtures	\$3,100.00		\$3,100.00	\$3,100.00	\$3,100.00
Equipment					
<i>Miscellaneous Computers and Related Equipment</i>	\$9,000.00				
<i>Kitchen Supplies</i>	\$200.00				
<i>Generator Maintenance</i>	\$500.00				
<i>Miscellaneous Equipment</i>	\$5,000.00				
Total Equipment	\$14,700.00		\$14,700.00	\$14,700.00	\$14,700.00
Professional Services (Next Audit of Taxing District Funds due FY 2025)	\$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, SPGE, & KPHA)	\$1,500.00		\$1,500.00	\$1,500.00	\$1,500.00
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$500.00
Total Budgeted Expenditures	\$303,234.00	\$0.00	\$303,234.00	\$303,234.00	\$303,234.00
Balance Remaining	\$179,981.18	\$0.00	\$179,981.18	\$206,862.76	\$233,744.34
Net Surplus/Deficit Before Optional Expenses			(\$28,800.32)	(\$1,918.74)	\$24,962.85
Optional - Expenses for Building Projects:					
New Flooring Downstairs			\$22,000.00	\$22,000.00	\$22,000.00
Total Budgeted Expenditures Including Optional Expenses			\$325,234.00	\$325,234.00	\$325,234.00
Balance Remaining Including Optional Expenses for Building Projects			\$157,981.18	\$184,862.76	\$211,744.34
Net Surplus/Deficit Including Optional Expenses			(\$50,800.32)	(\$23,918.74)	\$2,962.85

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.



Adair County Health Department

**ADAIR COUNTY HEALTH DEPARTMENT.
801 WESTLAKE DRIVE
COLUMBIA, KENTUCKY 42728**

Sales: JT Williams
801 Westlake Drive-Install
801 Westlake Drive Columbia, Kentucky 42728

Est ID: EST3636357
Date: Jan-20-2023

Trees & Bushes		\$3,389.16
	Install Crew 1	\$1666.98
30	3 gal China Holly	\$374.10
6	1.5 Inch Dogwood	\$571.98
1	Topsoil scoop (sifted)	\$66.00
9	Mulch Black/Brown Scoop	\$315.00
Sowing grass area.		\$206.33
	Application	\$89.88
25 lb	Seed (Normal Blend) - per lb	\$81.25

Contractor: _____
JT Williams

Client: _____

Signature Date: _____
01/23/2023

Signature Date: _____

Email: greenthumbllc@live.com

Fax-270-789-3873

Ernie's Carpets

204 N. Court St.
Campbellsville, KY 42718
Office: 270-465-2827

DATE 01/27/23

- Shannon Mathews
 - 801 West Lake Dr
 - Columbia, Ky 42728
- 270-465-4191

DATE	DESCRIPTION	CHARGES	✓	CREDITS	BALANCE
	PREVIOUS BALANCE				
1512"	Doodford Keystone 194 ^{work}	4.99 ^{labor}	✓		7541 ⁰⁰
	Takeup	2500 ⁰⁰	✓		2500 ⁰⁰
	Dump	250 ⁰⁰	✓		250 ⁰⁰
	Scrape old glue	800 ⁰⁰	✓		800 ⁰⁰
	Freight	400 ⁰⁰	✓		400 ⁰⁰
	Glue for floors	350 ⁰⁰	✓		350 ⁰⁰
720'	Base with labor	2.49 ⁰¹	✓		1792 ⁰⁰
	Glue for base	300 ⁰⁰	✓		300 ⁰⁰
80'	T Cap	3 ⁰⁰	✓		150 ⁰⁰
	Step fee (extra labor)	300 ⁰⁰	✓		300 ⁰⁰
160yd	Carpet tiles with labor	31.95 ⁰⁰	✓		5112 ⁰⁰
24yd	Broadloom with labor	25 ⁰⁰	✓		600 ⁰⁰
					\$20,000 ⁰⁰

- * No mending
- * tax exempt or tax is needed
- * Price may vary after 60 days on materials

**Lake Cumberland District Health Department
Local Support Determinations for FY 2023-2024
Adair County Public Health Taxing District**

From 2022 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	679,594,700	679,594,700		
G - Tangible Personal	41,327,293		41,327,293	
H - PS Real Estate - Effective	24,105,498	24,105,498		
I - PS Tangible - Effective	45,215,398		45,215,398	
J - Distilled Spirits	0		0	
M - Motor Vehicles	138,638,097			138,638,097
N - Watercraft	6,436,950		6,436,950	
Aircraft	64,500		64,500	
Watercraft (Non-Commercial)	557,493		557,493	
Inventory in Transit	252,098		252,098	
Total	936,192,027	703,700,198	93,853,732	138,638,097
Tax Base (Total Divided by 100)	9,361,920	7,037,002	938,537	1,386,381
Tax Rate		\$ 0.0300	\$ 0.0300	\$ 0.0300
Total Projected Tax (Tax Base * Tax Rate)	280,858	211,110	28,156	41,591
Required Support @ .028	262,134	197,036	26,279	38,819
Tax Support for Land, Building & Equipment	18,724	14,074	1,877	2,773
Tax Projections @ 95% Collection Rate				
Real Property Projections	200,555			
Tangible Personal Property Projections	26,748			
Motor Vehicle Projections	39,512			
Total	266,815			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2023-2024
Adair County Public Health Taxing District**

From 2022 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	679,594,700	679,594,700		
G - Tangible Personal	41,327,293		41,327,293	
H - PS Real Estate - Effective	24,105,498	24,105,498		
I - PS Tangible - Effective	45,215,398		45,215,398	
J - Distilled Spirits	0		0	
M - Motor Vehicles	138,638,097			138,638,097
N - Watercraft	6,436,950		6,436,950	
Aircraft	64,500		64,500	
Watercraft (Non-Commercial)	557,493		557,493	
Inventory in Transit	252,098		252,098	
Total	936,192,027	703,700,198	93,853,732	138,638,097
Tax Base (Total Divided by 100)	9,361,920	7,037,002	938,537	1,386,381
Tax Rate		\$ 0.0330	\$ 0.0330	\$ 0.0330
Total Projected Tax (Tax Base * Tax Rate)	308,943	232,221	30,972	45,751
Required Support @ .028	262,134	197,036	26,279	38,819
Tax Support for Land, Building & Equipment	46,810	35,185	4,693	6,932
Tax Projections @ 95% Collection Rate				
Real Property Projections	220,610			
Tangible Personal Property Projections	29,423			
Motor Vehicle Projections	43,463			
Total	293,496			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2023-2024
Adair County Public Health Taxing District**

From 2022 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	679,594,700	679,594,700		
G - Tangible Personal	41,327,293		41,327,293	
H - PS Real Estate - Effective	24,105,498	24,105,498		
I - PS Tangible - Effective	45,215,398		45,215,398	
J - Distilled Spirits	0		0	
M - Motor Vehicles	138,638,097			138,638,097
N - Watercraft	6,436,950		6,436,950	
Aircraft	64,500		64,500	
Watercraft (Non-Commercial)	557,493		557,493	
Inventory in Transit	252,098		252,098	
Total	936,192,027	703,700,198	93,853,732	138,638,097
Tax Base (Total Divided by 100)	9,361,920	7,037,002	938,537	1,386,381
Tax Rate		\$ 0.0360	\$ 0.0360	\$ 0.0360
Total Projected Tax (Tax Base * Tax Rate)	337,029	253,332	33,787	49,910
Required Support @ .028	262,134	197,036	26,279	38,819
Tax Support for Land, Building & Equipment	74,895	56,296	7,508	11,091
Tax Projections @ 95% Collection Rate				
Real Property Projections	240,665			
Tangible Personal Property Projections	32,098			
Motor Vehicle Projections	47,414			
Total	320,178			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

A 2021 Assessment of Adjusted Property At Full Rates			743,095,911
Net Change in	2022	92,146,800	
B 2022 Homestead Exemptions	2021	92,236,700	(89,900)
C 2021 Adjusted Tax Base			743,185,811
D 2022 Net Assessment Growth			47,057,078
E 2022 Total Valuation of Adjusted Property at Full Rates			790,242,889

	Property Subject to Taxation 2021	Net Assessment Growth	Property Subject to Taxation 2022
F Real Estate	\$642,188,261	37,316,539	\$679,594,700
G Tangible Personalty	39,136,366	2,190,927	41,327,293
H P.S. Co.-Real Estate-Effective	17,223,127	6,882,371	24,105,498 *
P.S. Co.-Real Estate-100%	17,223,127	6,882,371	24,105,498 *
I P.S. Co.-Tang.-Effective	44,548,157	667,241	45,215,398 *
P.S. Co.-Tang.-100%	49,225,055	(325,714)	48,899,341 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	119,024,198		138,638,097
N Watercraft	5,658,350		6,436,950
Net New Property:			
PVA Real Estate			9,095,500
P. S. Co. Real Estate-Effective			6,882,371 *
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)	64,500
Watercraft(Non-Commercial)	557,493
Inventory in transit	252,098

2021 R. E. Exonerations & Refunds	6,133,800
2021 Tangible Exonerations & Refunds	19,376

* Estimated Assessment
+ Increase Exonerations

I, Thomas S. Crawford, 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 2022, 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

7/19/22



Thomas S. Crawford, 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	2014	\$ 215,158.91	\$ 212,152.08	\$ 3,006.83	\$ 229,566.05		100%	0%				
		2015	\$ 221,362.30	\$ 208,321.80	\$ 13,040.50	\$ 242,606.55	5%	100%	0%				
		2016	\$ 218,981.12	\$ 217,606.52	\$ 1,374.60	\$ 243,981.15	1%	100%	0%				
		2017	\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 231,618.72	-5%	95%	5%				
		2018	\$ 220,562.72	\$ 224,692.31	\$ (4,129.59)	\$ 227,489.13	-2%	98%	2%				
		2019	\$ 235,684.82	\$ 228,131.59	\$ 13,040.50	\$ 235,042.36	3%	100%	0%				
		2020	\$ 230,547.22	\$ 242,645.76	\$ (12,098.54)	\$ 222,943.82	-5%	95%	5%				
		2021	\$ 250,503.94	\$ 230,902.76	\$ 19,601.18	\$ 242,545.00	8%	100%	0%				
		2022	\$ 262,493.71	\$ 286,652.56	\$ (24,158.85)	\$ 218,386.15	-11%	92%	8%	11,347	\$ 2,439,605.00	\$ 243,960.50	90%
		μ	\$ 230,873.38	\$ 231,781.49	\$ (908.12)	\$ 232,686.55							
Casey	\$0.035	2014	\$ 247,380.71	\$ 176,819.38	\$ 70,561.33	\$ 338,763.13		100%	0%				
		2015	\$ 261,373.84	\$ 200,095.03	\$ 61,278.81	\$ 400,041.94	15%	100%	0%				
		2016	\$ 269,572.29	\$ 178,972.13	\$ 90,600.16	\$ 490,642.10	18%	100%	0%				
		2017	\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 573,531.63	14%	100%	0%				
		2018	\$ 273,696.22	\$ 196,947.43	\$ 76,748.79	\$ 650,280.42	12%	100%	0%				
		2019	\$ 318,449.10	\$ 193,730.40	\$ 124,718.70	\$ 774,999.12	16%	100%	0%				
		2020	\$ 290,159.99	\$ 592,677.42	\$ (302,517.43)	\$ 472,481.69	-64%	49%	51%				
		2021	\$ 318,000.30	\$ 633,074.82	\$ (315,074.52)	\$ 157,407.17	-200%	50%	50%				
		2022	\$ 285,836.56	\$ 210,858.45	\$ 74,978.11	\$ 232,385.28	32%	100%	0%	2,837	\$ 609,955.00	\$ 60,995.50	381%
		μ	\$ 282,042.61	\$ 286,022.22	\$ (3,979.61)	\$ 454,503.61							
Clinton	\$0.035	2014	\$ 169,844.80	\$ 142,090.30	\$ 27,754.50	\$ 161,810.33		100%	0%				
		2015	\$ 163,111.64	\$ 140,070.60	\$ 23,041.04	\$ 184,851.37	12%	100%	0%				
		2016	\$ 170,384.82	\$ 149,560.36	\$ 20,824.46	\$ 205,675.83	10%	100%	0%				
		2017	\$ 172,093.31	\$ 145,559.99	\$ 26,533.32	\$ 232,209.15	11%	100%	0%				
		2018	\$ 167,752.72	\$ 171,341.49	\$ (3,588.77)	\$ 228,620.38	-2%	98%	2%				
		2019	\$ 186,702.76	\$ 175,151.12	\$ 11,551.64	\$ 240,172.02	5%	100%	0%				
		2020	\$ 177,132.49	\$ 164,387.96	\$ 12,744.53	\$ 252,916.55	5%	100%	0%				
		2021	\$ 181,532.19	\$ 154,214.78	\$ 27,317.41	\$ 280,233.96	10%	100%	0%				
		2022	\$ 204,362.10	\$ 164,264.64	\$ 40,097.46	\$ 320,331.42	13%	100%	0%	5,351	\$ 1,150,465.00	\$ 115,046.50	278%
		μ	\$ 176,990.76	\$ 156,293.47	\$ 20,697.29	\$ 234,091.22							
Cumberland	\$0.035	2014	\$ 119,085.31	\$ 97,008.94	\$ 22,076.37	\$ 98,354.00		100%	0%				
		2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 118,976.15	17%	100%	0%				
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 122,448.11	3%	100%	0%				
		2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 103,222.54	-19%	87%	13%				
		2018	\$ 126,050.13	\$ 132,076.09	\$ (6,025.96)	\$ 97,196.58	-6%	95%	5%				
		2019	\$ 127,976.42	\$ 111,817.78	\$ 16,158.64	\$ 113,355.22	14%	100%	0%				
		2020	\$ 129,122.48	\$ 126,822.01	\$ 2,300.47	\$ 115,655.69	2%	100%	0%				
		2021	\$ 149,759.82	\$ 126,308.56	\$ 23,451.26	\$ 139,106.95	17%	100%	0%				
		2022	\$ 148,221.12	\$ 125,977.48	\$ 22,243.64	\$ 161,350.59	14%	100%	0%	6,440	\$ 1,384,600.00	\$ 138,460.00	117%
		μ	\$ 129,286.15	\$ 119,833.60	\$ 9,452.55	\$ 118,851.76							
Green	\$0.034	2014	\$ 141,318.06	\$ 131,384.68	\$ 9,933.38	\$ 128,866.87		100%	0%				
		2015	\$ 145,982.64	\$ 126,382.41	\$ 19,600.23	\$ 148,467.10	13%	100%	0%				
		2016	\$ 149,910.61	\$ 127,673.72	\$ 22,236.89	\$ 170,703.99	13%	100%	0%				
		2017	\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 182,201.62	6%	100%	0%				
		2018	\$ 165,539.78	\$ 152,169.86	\$ 13,369.92	\$ 195,571.54	7%	100%	0%				
		2019	\$ 160,566.04	\$ 139,953.23	\$ 20,612.81	\$ 216,184.35	10%	100%	0%				
		2020	\$ 159,559.82	\$ 187,219.47	\$ (27,659.65)	\$ 188,524.70	-15%	85%	15%				
		2021	\$ 186,098.36	\$ 152,898.09	\$ 33,200.27	\$ 221,724.97	15%	100%	0%				
		2022	\$ 186,594.67	\$ 164,976.18	\$ 21,618.49	\$ 243,343.46	9%	100%	0%	6,715	\$ 1,443,725.00	\$ 144,372.50	169%
		μ	\$ 159,918.05	\$ 146,094.72	\$ 13,823.33	\$ 188,398.73							

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	2014	\$ 177,438.07	\$ 149,970.48	\$ 27,467.59	\$ 320,220.68		100%	0%				
		2015	\$ 196,835.96	\$ 151,420.18	\$ 45,415.78	\$ 365,636.46	12%	100%	0%				
		2016	\$ 195,250.85	\$ 188,962.06	\$ 6,288.79	\$ 371,925.25	2%	100%	0%				
		2017	\$ 195,363.46	\$ 154,919.22	\$ 40,444.24	\$ 412,369.49	10%	100%	0%				
		2018	\$ 200,555.23	\$ 179,116.53	\$ 21,438.70	\$ 433,808.19	5%	100%	0%				
		2019	\$ 231,978.73	\$ 204,619.27	\$ 27,359.46	\$ 461,167.65	6%	100%	0%				
		2020	\$ 214,427.70	\$ 181,312.46	\$ 33,115.24	\$ 494,282.89	7%	100%	0%				
		2021	\$ 233,044.03	\$ 212,000.75	\$ 21,043.28	\$ 515,326.17	4%	100%	0%				
		2022	\$ 244,150.68	\$ 192,261.05	\$ 51,889.63	\$ 567,215.80	9%	100%	0%	14,350	\$ 3,085,250.00	\$ 308,525.00	184%
		μ	\$ 209,893.86	\$ 179,398.00	\$ 30,495.86	\$ 437,994.73							
Pulaski	0.030	2014	\$ 1,167,327.70	\$ 1,140,189.79	\$ 27,137.91	\$ 526,493.54		100%	0%				
		2015	\$ 1,185,553.54	\$ 1,144,846.29	\$ 40,707.25	\$ 567,200.79	7%	100%	0%				
		2016	\$ 1,183,571.71	\$ 1,159,188.62	\$ 24,383.09	\$ 591,583.88	4%	100%	0%				
		2017	\$ 1,249,375.16	\$ 1,171,924.09	\$ 77,451.07	\$ 669,034.95	12%	100%	0%				
		2018	\$ 1,271,483.66	\$ 1,216,336.91	\$ 55,146.75	\$ 724,181.70	8%	100%	0%				
		2019	\$ 1,307,727.56	\$ 1,347,209.84	\$ (39,482.28)	\$ 684,699.42	-6%	97%	3%				
		2020	\$ 1,273,734.36	\$ 1,278,008.51	\$ (4,274.15)	\$ 680,425.27	-1%	100%	0%				
		2021	\$ 1,376,129.04	\$ 1,311,442.65	\$ 64,686.39	\$ 745,111.66	9%	100%	0%				
		2022	\$ 1,498,347.68	\$ 1,375,812.62	\$ 122,535.06	\$ 867,646.72	14%	100%	0%	22,307	\$ 4,796,005.00	\$ 479,600.50	181%
		μ	\$ 1,279,250.05	\$ 1,238,328.81	\$ 40,921.23	\$ 672,930.88							
Russell	0.045	2014	\$ 494,908.53	\$ 478,979.98	\$ 15,928.55	\$ 394,385.09		100%	0%				
		2015	\$ 471,725.84	\$ 479,033.98	\$ (7,308.14)	\$ 387,076.95	-2%	98%	2%				
		2016	\$ 473,420.18	\$ 481,538.14	\$ (8,117.96)	\$ 378,958.99	-2%	98%	2%				
		2017	\$ 491,375.03	\$ 482,151.19	\$ 9,223.84	\$ 388,182.83	2%	100%	0%				
		2018	\$ 495,178.84	\$ 490,691.32	\$ 4,487.52	\$ 392,670.35	1%	100%	0%				
		2019	\$ 523,462.30	\$ 491,611.34	\$ 31,850.96	\$ 424,521.31	8%	100%	0%				
		2020	\$ 516,452.16	\$ 500,290.91	\$ 16,161.25	\$ 440,682.56	4%	100%	0%				
		2021	\$ 556,433.07	\$ 514,632.68	\$ 41,800.39	\$ 482,482.95	9%	100%	0%				
		2022	\$ 582,066.30	\$ 536,018.47	\$ 46,047.83	\$ 528,530.78	9%	100%	0%	16,125	\$ 3,466,875.00	\$ 346,687.50	152%
		μ	\$ 511,669.14	\$ 494,994.22	\$ 16,674.92	\$ 424,165.76							
Taylor	0.0325	2014	\$ 531,961.91	\$ 547,722.87	\$ (15,760.96)	\$ 341,038.62		97%	3%				
		2015	\$ 553,598.18	\$ 638,207.21	\$ (84,609.03)	\$ 256,429.59	-33%	87%	13%				
		2016	\$ 465,873.17	\$ 409,707.90	\$ 56,165.27	\$ 312,594.86	18%	100%	0%				
		2017	\$ 452,101.52	\$ 428,166.41	\$ 23,935.11	\$ 336,529.97	7%	100%	0%				
		2018	\$ 467,301.55	\$ 444,029.00	\$ 23,272.55	\$ 359,802.52	6%	100%	0%				
		2019	\$ 507,928.25	\$ 448,155.85	\$ 59,772.40	\$ 419,574.92	14%	100%	0%				
		2020	\$ 461,828.15	\$ 453,141.06	\$ 8,687.09	\$ 428,262.01	2%	100%	0%				
		2021	\$ 523,769.81	\$ 448,007.05	\$ 75,762.76	\$ 504,024.77	15%	100%	0%				
		2022	\$ 574,632.57	\$ 474,951.27	\$ 99,681.30	\$ 603,706.07	17%	100%	0%	12,330	\$ 2,650,950.00	\$ 265,095.00	228%
		μ	\$ 504,332.79	\$ 476,898.74	\$ 27,434.05	\$ 395,773.70							
Wayne	.035 Real Personal .03 Motor	2014	\$ 254,718.16	\$ 250,867.90	\$ 3,850.26	\$ 125,343.83		100%	0%				
		2015	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 103,599.12	-21%	92%	8%				
		2016	\$ 257,240.84	\$ 258,597.18	\$ (1,356.34)	\$ 102,242.78	-1%	99%	1%				
		2017	\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 102,146.98	0%	100%	0%				
		2018	\$ 270,796.59	\$ 261,519.07	\$ 9,277.52	\$ 111,424.50	8%	100%	0%				
		2019	\$ 277,360.66	\$ 265,265.77	\$ 12,094.89	\$ 123,519.39	10%	100%	0%				
		2020	\$ 312,577.75	\$ 287,442.68	\$ 25,135.07	\$ 148,654.46	17%	100%	0%				
		2021	\$ 332,107.17	\$ 280,790.93	\$ 51,316.24	\$ 199,970.70	26%	100%	0%				
		2022	\$ 336,652.00	\$ 296,895.17	\$ 39,756.83	\$ 239,727.53	17%	100%	0%	11,332	\$ 2,436,380.00	\$ 243,638.00	98%
		μ	\$ 285,061.59	\$ 271,924.48	\$ 13,137.11	\$ 139,625.48							