

Annual Local Board of Health Meeting Monday February 28, 2023 (6:00cst)
conference room at Health Department.

1. Chairman: Call the meeting to order
 2. Approval of Minutes
 3. Old Business
 4. New Business
 5. Health Education Report
 6. Wellness Outreach and Education Program
 7. June 30, 2022 Financial Statements
 8. Set Tax Rate
 9. Approval of Budget
 10. Local Board members whose terms expire 12/31/2023
- Dr. William C. Powell, MD- Dr. Michael Wilson, MD- Dr. Susan Cash, DMD- Carol Denney, APRN- Laura Ann Roberts, Pharmacist-Christy N. Stearns
11. Election of officers
 12. Election of Officers to serve on District Board
 13. Directors Comments
 13. Adjourn



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

Lake Cumberland District Health Department

CLINTON COUNTY HEALTH CENTER
131 Foothills Avenue • Albany, KY 42602
www.lcdhd.org

Clinton County Local Board of Health Meeting February 28, 2022. This was a zoom meeting.

Members Present:

Judge Ricky Craig

Dr. William Powell, MD

Dr. Susan Cash, DMD

Dr. Charles Dailey, DVM

Dr. Michael Wilson, MD

Carol Denney, APRN

Laura Ann Roberts, Pharmacist

Judy Brown, RN

James A. Staton, Engineer

Christy N. Stearns

Lala Haddix

Members Absent:

Dr. Heather Brown-Conner, OD

Others Present:

Amy Tomlinson, Director

Ron Cimala, Financial Director

Shannon Beaty, Health Education

Gail Fryman, Office Manager

This meeting was called to order by Board Chairman Dr. William Powell. He asked for a motion to approve minutes from the last meeting. Motion was made by Jake Staton to approve minutes. Motion was seconded by Christy Stearns. All voted yea.

Old Business: All items requested and approved by board for last fiscal year have been purchased and installed.

New Business: None

Health Education Report: Shannon Beaty, Health Education, gave the board an update on Health Policy and Promotion and what the department has been working on. The Clinton County Health Coalition identified priority health issues. The top ones are Substance abuse, Obesity and Food Insecurity. Adult Obesity in Clinton 38%, District 37% and Kentucky 35%. Adult Smoking Clinton 30%, District 27.8% and Kentucky 24%. Food Insecurity rates Clinton 17%, Kentucky 15%. Teen birth rates Clinton 49, District 45 and Kentucky 31. Obesity contributes to the raising percentage of Diabetes; Clinton is at 12% and is lower than the District 14% and Kentucky at 13%. We will continue to work to improve these priority issues.

Financial Statements and Audit Report: Ron Cimala Financial Director presented the board with the Independent Auditors report done by RFH, PLLC Lexington, Kentucky, 40507. The report was done for The Board of Health Clinton County Public Taxing District. Ron informed the members that the Taxing District had a clean report. No problems or concerns were found. Motion was made by Judge Craig to approve the audit report. The motion was seconded by Carol Denney. All voted yea.

Setting Tax Rate: Ron Cimala Financial Director presented the board with a proposed budget at the current tax rate of 0.035 cents per 100.00 of assessed property value. After members discussed the budget and tax rate, a motion was made by Judge Ricky Craig to keep the current tax rate of 0.035 cents per 100.00 of assessed property value. Motion was seconded by Jake Staton. All voted Yea

Approval of Budget: The board was presented a budget based on the current rate of 0.035 cents per 100.00 of assessed property value. After discussing the budget, a motion was made by Jake Staton to accept the budget based on the rate of

0.035 cents per 100.00 assessed property value. Motion was seconded by Judy Brown. All voted yea.

Expiration of board member's terms: The board has five members whose terms will expire at the end of the year 2022. Dr. Charles Dailey, DVM, James A. Staton, Engineer, Heather Brown-Conner, OD, Judy Brown, RN, and Lala Haddix. All members agreed to serve on the board. The paperwork will be submitted to the Director. The Director will review and send the paperwork to Frankfort for final consideration.

Election of officers: Motion was made by Judge Craig to leave current offices in place. Dr. William C. Powell, Board Chairman, Carol Denney, Vice Chair, Jake Staton, Treasurer and Director Amy Tomlinson, Board Secretary to replace Shawn Crabtree retired Director and Secretary. Motion seconded by Christy Stearns. All voted yea.

Election of officers to serve on District Board of Health: The Judge automatically serves on the District Board and the local board appoints one additional member. The motion was made by Judy Brown to renominate James Staton, who is currently serving, to remain on District Board of Health. Motion was seconded by Dr. Dailey. All voted yea.

CD Maturity: Ron Cimala informed the board that the Local Taxing District Certificate of Deposit was up for renewal on March 20, 2022. Motion was made by Susan Cash to allow the local Clerk Manager to check all local banks for the best rate for short term up to one year. Motion was seconded by Judge Ricky Craig. All voted yea. Motion was made by James Staton for the Clerk Manager to take the rates to Board Chair Dr. Powell and Judge Ricky Craig for final discussion on CD renewal. Motion was seconded by Lala Haddix. All voted yea.

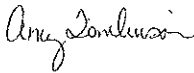
District Directors Comments: Director Amy Tomlinson introduced herself to Local Board of Health Members. She began by updating the latest Covid-19 numbers,

hospital rates and the new CDC guideline changes. Amy also wanted the board to know that she was proud of the employee's work, dedication, and professionalism during this pandemic. The mask mandates for health care workers and health departments have not changed. She said that she expected the Governor would give us more updates soon. She informed the Board that this year the Lake Cumberland District Health Department would celebrate it's 40-year anniversary of being a District. The district started with 5 counties and then added 5 additional Counties to make up the 10-county district. The LCDHD district is the largest and oldest in the state of Kentucky. She informed the board that she would like to do some type of celebration this summer. She said she was proud to serve as Director and was looking forward to seeing everyone in person.

Adjourn: Motion was made by Jake Staton to adjourn meeting. The motion was seconded by Susan Cash. All vote yea.

Amy Tomlinson, Secretary

Dr. William C. Powell, Board Chairman

 Amy Tomlinson,
Executive
Director
2022-03-09 15:
30:02



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

Cash on Hand at the beginning of the year: **\$329,523.95**

Receipts:

Real Property Taxes	127,074.49
Tangible Property Taxes	27,167.13
Motor Vehicle Taxes	27,407.64
Delinquent Taxes	18,914.98
Other Taxes	1,261.58
Interest Income	2,536.28
Total Receipts	204,362.10

Total Cash Available for the year: **\$533,886.05**

Expenditures:

Advertising and Printing	10.00
Professional Services	1,450.00
Maintenance & Repair	1,405.52
District Management	146,671.00
Materials	69.99
Dues & Subscriptions	785.00
Building Improvements	1,800.00
Furniture & Fixtures	2,528.91
Equipment	9,544.22
Total Expenditures	164,264.64

Cash on Hand at the end of the year: **\$369,621.41**

Balance per First & Farmer's National Bank Account Statement	\$ 264,265.69
Balance per CD Statement	\$ 105,355.72
Difference	\$ -

Clinton 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	264,265.69
1104 · CD 6372	<u>105,355.72</u>
Total 1100 · Cash in Bank	<u>369,621.41</u>
Total Checking/Savings	<u>369,621.41</u>
Total Current Assets	<u>369,621.41</u>
TOTAL ASSETS	<u>369,621.41</u>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	53,965.21
3900 · Retained Earnings	275,558.74
Net Income	<u>40,097.46</u>
Total Equity	<u>369,621.41</u>
TOTAL LIABILITIES & EQUITY	<u>369,621.41</u>

Clinton 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	127,074.49	127,847.51	-773.02	99.4%
4120 · Tangible Personal Property	27,167.13	25,836.94	1,330.19	105.1%
4130 · Motor Vehicles	27,407.64	20,487.60	6,920.04	133.8%
4140 · Delinquent Taxes	18,914.98	7,025.64	11,889.34	269.2%
4150 · Other Taxes	1,261.58	1,186.90	74.68	106.3%
Total 4100 · Taxes (All Categories)	201,825.82	182,384.59	19,441.23	110.7%
4900 · Interest Earned	2,536.28	2,203.92	332.36	115.1%
Total Income	204,362.10	184,588.51	19,773.59	110.7%
Expense				
7100 · Operations				
7105 · Contracted Services				
7110 · Advertising and Printing	10.00	300.00	-290.00	3.3%
7120 · Professional Services	1,450.00	1,400.00	50.00	103.6%
7130 · Maintenance and Repairs	1,405.52	12,000.00	-10,594.48	11.7%
7170 · Lake Cumberland District	146,671.00	146,671.00	0.00	100.0%
Total 7105 · Contracted Services	149,536.52	160,371.00	-10,834.48	93.2%
7180 · Materials and Supplies				
7185 · Materials	69.99			
Total 7180 · Materials and Supplies	69.99			
Total 7100 · Operations	149,606.51	160,371.00	-10,764.49	93.3%
7200 · Administration				
7210 · Dues and Subscriptions	785.00	1,000.00	-215.00	78.5%
7260 · Other Miscellaneous	0.00	500.00	-500.00	0.0%
Total 7200 · Administration	785.00	1,500.00	-715.00	52.3%
7300 · Capital Outlay				
7340 · Building Improvement	1,800.00			
7350 · Furniture and Fixtures	2,528.91	9,000.00	-6,471.09	28.1%
7360 · Equipment	9,544.22	14,700.00	-5,155.78	64.9%
Total 7300 · Capital Outlay	13,873.13	23,700.00	-9,826.87	58.5%
Total Expense	164,264.64	185,571.00	-21,306.36	88.5%
Net Income	40,097.46	-982.49	41,079.95	-4,081.2%

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

Opening Balance Calculation					
	Operating Fund	Capital Fund	Total		
Balance as of December 31, 2022	\$298,505.83	\$105,567.18	\$404,073.01		\$404,073.01
Projected Remaining 2022-23 Receipts					
Projected Tax Receipts	\$73,632.81	\$0.00	\$73,632.81		
Projected Interest Earned	\$895.52	\$211.13	\$1,106.65		
Projected Other Receipts	\$0.00	\$0.00	\$0.00		
Total Estimated Remaining 2023 Receipts	\$74,528.32	\$211.13	\$74,739.46		\$74,739.46
Total Funds Available	\$373,034.15	\$105,778.31	\$478,812.47		\$478,812.47
Projected Remaining 2022-23 Expenditures					
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$75,917.50	\$0.00	\$75,917.50		
Advertising & Printing	\$300.00	\$0.00	\$300.00		
Professional Services (Audit)	\$0.00	\$0.00	\$0.00		
Maintenance & Repair	\$29,000.00	\$0.00	\$29,000.00		
Dues & Subscriptions (KPHA & KALBOH)	\$1,250.00	\$0.00	\$1,250.00		
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00		
Furniture & Fixtures	\$3,826.21	\$0.00	\$3,826.21		
Equipment	\$7,690.54	\$0.00	\$7,690.54		
Total Estimated Remaining 2023 Expenditures	\$118,484.25	\$0.00	\$118,484.25		\$118,484.25
Estimated 2023-24 Opening Balance	\$254,549.90	\$105,778.31	\$360,328.22		\$360,328.22

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

	Operating Fund	Capital Fund	Proposed Budget @ Current Tax Rate of \$0.035 per \$100.00 of Assessed Property Value	Proposed Breakeven Budget @ \$0.037 per \$100.00 of Assessed Property Value	Proposed Surplus Budget @ \$0.039 per \$100.00 of Assessed Property Value
Estimated opening Balance	\$254,549.90	\$105,778.31	\$360,328.22	\$360,328.22	\$360,328.22
Budgeted Receipts (All Sources):					
Real Property Taxes	\$135,607.29		\$135,607.29	\$143,356.27	\$151,105.26
Personal Property Taxes	\$25,933.66		\$25,933.66	\$27,415.58	\$28,897.51
Motor Vehicle Taxes	\$23,277.91		\$23,277.91	\$24,608.08	\$25,938.25
Delinquent Tax Collections	\$3,500.00		\$3,500.00	\$3,500.00	\$3,500.00
Other Taxes (Telecommunications)	\$1,300.00		\$1,300.00	\$1,300.00	\$1,300.00
Interest Income	\$1,465.39	\$423.11	\$1,822.50	\$1,885.87	\$1,949.24
Total Budgeted Receipts	\$191,084.25	\$423.11	\$191,441.36	\$202,065.81	\$212,690.25
Total Funds Available	\$445,634.15	\$106,201.43	\$551,769.58	\$562,394.02	\$573,018.47
Budgeted Expenditures:					
LCDHD Health Center Management Fee at 2.8 cents	\$155,637.00		\$155,637.00	\$155,637.00	\$155,637.00
Building Maintenance & Repair					
Snow Removal (parking lot & sidewalks)	\$2,000.00				
Landscape Maintenance (Fall & Spring)	\$1,000.00				
Restriping and Resealing Parking Lot	\$4,000.00				
Tree Trimming	\$1,000.00				
Miscellaneous	\$15,000.00				
Total Building Maintenance & Repair	\$23,000.00		\$23,000.00	\$23,000.00	\$23,000.00
Furniture & Fixtures					
Seasonal Décor	\$1,000.00				
Miscellaneous	\$5,000.00				
Total Furniture & Fixtures	\$6,000.00		\$6,000.00	\$6,000.00	\$6,000.00
Equipment					
Generator Maintenance	\$500.00				
Miscellaneous Computers and Related Equipment	\$7,500.00				
Miscellaneous	\$5,000.00				
Total Equipment	\$13,000.00		\$13,000.00	\$13,000.00	\$13,000.00
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	\$199,937.00	\$0.00	\$199,937.00	\$199,937.00	\$199,937.00
Balance Remaining	\$245,697.15	\$106,201.43	\$351,832.58	\$362,457.02	\$373,081.47
Net Surplus/Deficit Before Optional Expenses	(\$8,852.75)		(\$8,495.64)	\$2,128.81	\$12,753.25
Optional - Expenses for Building:					
40 New LED Light Fixtures			\$11,000.00	\$11,000.00	\$11,000.00
Total Budgeted Expenditures Including Optional Expenses			\$210,937.00	\$210,937.00	\$210,937.00
Balance Remaining Including Optional Expenses			\$340,832.58	\$351,457.02	\$362,081.47
Net Surplus/Deficit Including Optional Expenses			(\$19,495.64)	(\$8,871.19)	\$1,753.25

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 .60% for money market and .4% for the CD.

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

0 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	403,754,993	403,754,993		
G - Tangible Personal	30,282,636		30,282,636	
H - PS Real Estate - Effective	4,086,467	4,086,467		
I - PS Tangible - Effective	31,324,559		31,324,559	
J - Distilled Spirits	0			
M - Motor Vehicles	70,008,762			70,008,762
N - Watercraft	10,628,290		10,628,290	
Aircraft	0		0	
Watercraft (Non-Commercial)	5,760,480		5,760,480	
Inventory in Transit	0		0	
Total	555,846,187	407,841,460	77,995,965	70,008,762
Tax Base (Total Divided by 100)	5,558,462	4,078,415	779,960	700,088
Tax Rate		\$ 0.0350	\$ 0.0350	\$ 0.0350
Total Projected Tax (Tax Base * Tax Rate)	194,546	142,745	27,299	24,503
Required Support @ .028	155,637	114,196	21,839	19,602
Tax Support for Land, Building & Equipment	38,909	28,549	5,460	4,901
Tax Projections @ 95% Collection Rate				
Real Property Projections	135,607			
Tangible Personal Property Projections	25,934			
Motor Vehicle Projections	23,278			
Total	184,819			

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

0 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	403,754,993	403,754,993		
G - Tangible Personal	30,282,636		30,282,636	
H - PS Real Estate - Effective	4,086,467	4,086,467		
I - PS Tangible - Effective	31,324,559		31,324,559	
J - Distilled Spirits	0			
M - Motor Vehicles	70,008,762			70,008,762
N - Watercraft	10,628,290		10,628,290	
Aircraft	0		0	
Watercraft (Non-Commercial)	5,760,480		5,760,480	
Inventory in Transit	0		0	
Total	555,846,187	407,841,460	77,995,965	70,008,762
Tax Base (Total Divided by 100)	5,558,462	4,078,415	779,960	700,088
Tax Rate		\$ 0.0370	\$ 0.0370	\$ 0.0370
Total Projected Tax (Tax Base * Tax Rate)	205,663	150,901	28,859	25,903
Required Support @ .028	155,637	114,196	21,839	19,602
Tax Support for Land, Building & Equipment	50,026	36,706	7,020	6,301
Tax Projections @ 95% Collection Rate				
Real Property Projections	143,356			
Tangible Personal Property Projections	27,416			
Motor Vehicle Projections	24,608			
Total	195,380			

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

0 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	403,754,993	403,754,993		
G - Tangible Personal	30,282,636		30,282,636	
H - PS Real Estate - Effective	4,086,467	4,086,467		
I - PS Tangible - Effective	31,324,559		31,324,559	
J - Distilled Spirits	0			
M - Motor Vehicles	70,008,762			70,008,762
N - Watercraft	10,628,290		10,628,290	
Aircraft	0		0	
Watercraft (Non-Commercial)	5,760,480		5,760,480	
Inventory in Transit	0		0	
Total	555,846,187	407,841,460	77,995,965	70,008,762
Tax Base (Total Divided by 100)	5,558,462	4,078,415	779,960	700,088
Tax Rate		\$ 0.0390	\$ 0.0390	\$ 0.0390
Total Projected Tax (Tax Base * Tax Rate)	216,780	159,058	30,418	27,303
Required Support @ .028	155,637	114,196	21,839	19,602
Tax Support for Land, Building & Equipment	61,143	44,863	8,580	7,701
Tax Projections @ 95% Collection Rate				
Real Property Projections	151,105			
Tangible Personal Property Projections	28,898			
Motor Vehicle Projections	25,938			
Total	205,941			

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			462,457,373
Net Change in	2022	48,474,700	
B 2022 Homestead Exemptions	2021	48,805,312	(330,612)
C 2021 Adjusted Tax Base			462,787,985
D 2022 Net Assessment Growth			6,660,670
E 2022 Total Valuation of Adjusted Property at Full Rates			469,448,655
	Property Subject to Taxation 2021	Net Assessment Growth	Property Subject to Taxation 2022
F Real Estate	\$391,155,540	12,268,841	\$403,754,993
G Tangible Personalty	34,866,868	(4,584,232)	30,282,636
H P.S. Co.-Real Estate-Effective	4,163,745	(77,278)	4,086,467 *
P.S. Co.-Real Estate-100%	4,163,745	(77,278)	4,086,467 *
I P.S. Co.-Tang.-Effective	32,271,220	(946,661)	31,324,559 *
P.S. Co.-Tang.-100%	35,395,475	(1,609,019)	33,786,456 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	62,504,808		70,008,762
N Watercraft	11,157,816		10,628,290
Net New Property: PVA Real Estate			1,905,389
P. S. Co. Real Estate-Effective			(77,278) *
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)	-
Watercraft(Non-Commercial)	5,760,480
Inventory in transit	-

2021 R. E. Exonerations & Refunds	800,100
2021 Tangible Exonerations & Refunds	12,735

* 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 CLINTON 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
7-20-22


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	\$.0040	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	\$.0030	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	\$.0045	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	\$.00325	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						