

Green County Board of Health Meeting
Monday February 6, 2023 At 5:30pm ©

Agenda

Old Business

Minutes form 2022

Special Called Meeting Minutes (March 31,2022)

New Business

Present Financial Statement

Set Tax Rate

Approve Budget

BOH Members Terms expiring

1. Garth Bobrowski
2. Shane Desimone
3. Mark Risen
4. Pam Bills
5. Devi Bradshaw
6. Teresa Collison

Health Ed-Jelaine Harlow

Diabetes-Janet Cowherd

Comments from Director Amy Tomlinson

Dismiss Meeting

LCDHD County Health Departments

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

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Green County Board of Health
Annual Board Meeting
February 10, 2022

Members Present

Dr. Garth Bobrowski, Chairman
Dr. Paul Patterson II, Vice Chair
Mary Despain, Treasurer
Judge John Frank
Charlie Allen
Glenda Bagby
Mark Risen
Mike Shuffett
Pam Bills
Shane Desimone
Teresa Collison

Others Present

Amy Tomlinson, Director
Sue Taylor
Kaylene Bush
Ron Cimala
Tracy Aaron

WELCOME

The Green County Board of Health annual meeting was held on February 10, 2022 @ 6 p.m. central time, via ZOOM due to Covid-19. There was a quorum present. Dr. Garth Bobrowski called the meeting to order and welcomed Amy Tomlinson to the meeting as our New Director of Lake Cumberland District Health Department.

OLD BUSINESS

*Approval of minutes

LCDHD County Health Departments

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Dr. Garth Bobrowski assured all members present had received and reviewed the minutes from 2021. Mike Shuffett made the motion to approve 2021 minutes. Mary Despain second. **The motion passed unanimously.**

NEW BUSINESS

***Present Financial Statement**

Dr. Garth Bobrowski opened the floor for Ron Cimala, Director of Administrative Services for Lake Cumberland District Health Department to present the financial statement. Ron explained providing the financial statements in February BOH meetings so the information was available to members for the previous year end. He also went through the statement and explained all incoming and expenditures for 2021. Ron also provided information in comparison of expenditures vs. budgeted and will continue to provide this packet of info @ each BOH meeting.

***Set Tax Rate**

There was discussion on current tax rate of .034 per \$100. Teresa Collison made the motion to leave the tax rate at .034 per \$100 Paul Patterson II 2nd the motion. **The motion passed unanimously.**

***Budget**

Dr. Garth Bobrowski opens the floor to Ron Cimala, Director of Administrative services for Lake Cumberland District Health Department to present the budget. Ron explained the budget thoroughly according to info on page 7 of 21 in the packet provided. He explained balances and projected expenditures in 3 different ways, with current tax rate of .034 of \$100, a break even budget, or a surplus. After some discussion Mary Despain made the motion to approve the budget



as presented to include optional expenses. Paul Patterson II 2nd the motion. **The motion passed unanimously.**

*CD and Banking

Dr. Garth Bobrowski asked Ron Cimala to discuss CD info. Ron discussed the importance to have the Acting Clerk Manager at The Green County Health Department on file at the banks as viewing and reading access of CD and banking information instead of a appointed name. Paul Patterson II made the motion for the Acting Clerk Manager to have viewing and reading access to all CD and banking information of the Green County Taxing District. Charlie Allen 2nd the motion. **The motion passed unanimously.** Mary Despain made the motion to remove Stella Durrett from all viewing and reading access for The Green County Taxing District banking and CD information. Mike Shuffett 2nd the motion. **The motion passed unanimously.**

*Local Board of Health Officers and Election of Officers

Dr. Garth Bobrowaki serves as Chairman, Paul Patterson II serves as Vice Chair, Mary Despain serves as Treasurer. Members with terms expiring this year are Paul Patterson II, Charlie Allen, Glenda Bagby, Mary Despain, and Mike Shuffett. Each member agrees to be a Board Member for another term. A motion was made by Teresa Collison, 2nd by Glenda Bagby to keep the officers the same and appoint Amy Tomlinson as non-voting Secretary due to the retirement of Shawn Crabtree. **The motion passed unanimously.**

*Farmers Market Grant



Sue Taylor asked about the location of the Farmers Market and if the advertising sign needs to be relocated to the correct location of the market. Dr. Garth Bobrowski gave permission for Sue to follow up with Judge John Frank and relocate the sign.

*Health Education

Dr. Garth Bobrowski opened the floor for comments from Tracy Aaron, Health Educator. Tracy gives updates on Health Education starting virtual school programs in January 2022. She states they are going very well for Green county. Tracy discussed data for our District including Green County. She encourages everyone to take a look at our website, as of February 2022 there is a updated Community Health Assessments Adendum. Several areas have improved for Green County. She is also working on a Community Health Improvement Plan which should be done sometime in March 2022. Substance abuse and Chronic Diseases have been issues to address in the past.

*Diabetes

Diabetes numbers and rates included in the packet provided on pages 20-21.

Directors Comments

Dr. Garth Bobrowski opens the floor for Amy Tomlinson.

Amy introduced herself as a 17 year employee at The Lake Cumberland District Health Department, as she is not new to the HD she is new to the Director role. The District Board appointed her as Director in the middle of June 2021 with 6 weeks or so of shadowing Mr. Crabtree beginning solo Director as of August 1, 2021. Amy apologizes for not meeting everyone face to face prior to today's meeting RT covid still being active across our Region. She then gave a brief update on Coronavirus and quarantine guidance that began earlier this year. She discussed getting behind in cases due to recent surges in cases and the importance of using our website for information. We



brief and strongly encourage everyone to view our webpage . She discussed refocusing our efforts and catching up on backlogs of cases. She encourages the public to use the State Data which is accurate at this time.

Amy informed the Board that the HD is doing well at this time. As a District we are getting ready to celebrate our 40th Anniversary on July 1, 2022. Lake Cumberland District Health Dept was a 5 county District in 1971, added 5 more counties in 1982. 40 Years as a 10 county District, the largest District in the State and the longest serving continuous District in the State. Amy and her staff are thankful for the partnerships we have and looks forward to possibly celebrating sometime this summer.

Dr. Garth Bobrowski once again welcomes Amy.

Dr. Garth Bobrowski adjourns the meeting.

Garth Bobrowski

Dr. Garth Bobrowski, Chairman

Amy Tomlinson
Amy Tomlinson,
Executive Director
2022-02-28 11:
02:40

Amy Tomlinson, Secretary



Green County Board of Health Meeting
Special Called Meeting
Thursday March 31, 2022 5:30p central time via Zoom

A special called BOH meeting was held on 03.31.2022 @ 5:30pm (c) Dr. Garth Bobrowski, chairperson, called the meeting to order.

New Business

Paul Patterson made the motion for Sue Taylor to have the ability to read, view and transact on behalf of the Green County Health Department of Lake Cumberland District for our Local Board of Health at Abound Credit Union, Limestone Bank and Forcht Bank. Sue Taylor also has permission to remove Stella Durrett from all accounts. Sue Taylor will be named the new controller for all accounts mentioned above. Glenda Bagby seconded the motion. There was no additional discussion. Motion carries.

Special Mention

The Green County Health Department needs the parking lot sealed at the cost of \$2500.00 and restriped at \$375.00. The last time the lot was sealed was before 2020. This cost will be added to the future budget. Devi Bradshaw made the motion to have parking lot sealed and striped at the above mentioned quotes. Mike Shuffett seconded the motion. No additional discussion. Motion carries.

Glenda Bagby made the motion to adjourn the meeting, Mike Shuffett seconded the motion.



Roll call-Sue Taylor

Board Members Present

Dr. Garth Bobrowski-Chairperson

Devi Bradshaw-Proxy for Judge John Frank

Dr. Paul Patterson-Vice Chair

Mary Despain-Treasurer

Charlie Allen

Glenda Bagby

Dr. Mike Shuffett

Others Present

Amy Tomlinson, Director-Lake Cumberland District Health Department

Ron Cimala, Finance Manager-Lake Cumberland District Health Department

Kaylene Bush, RN, BSN, Green County Health Department

Sue Taylor, Office Manager, Green County Health Department



Dr. Garth Bobrowski, Chairperson



**Amy Tomlinson,
Executive Director
2022-04-11 14:23:12**

Amy Tomlinson, Director LCDHD

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

Cash on Hand at the beginning of the year: **\$240,037.38**

Receipts:

Real Property Taxes	135,445.47
Tangible Property Taxes	15,591.65
Motor Vehicle Taxes	29,899.85
Delinquent Taxes	3,178.71
Other Taxes	1,331.71
Interest Income	1,147.28
Total Receipts	186,594.67

Total Cash Available for the year: **\$426,632.05**

Expenditures:

Advertising & Printing	23.01
Maintenance & Repair	6,298.55
District Management	145,348.00
Supplies	175.97
Dues & Subscriptions	785.00
Grants and Donations	3,997.05
Other Miscellaneous	196.62
Furniture and Fixtures	1,761.01
Equipment	6,390.97
Total Expenditures	164,976.18

Cash on Hand at the end of the year: **\$261,655.87**

Balance per Forcht Bank Bank Account Statement	\$225,570.60
Balance Per Fort Knox Primary Share Account Statement	\$5.00
Balance per Fort Knox CD Account Statement	\$36,080.27
	\$261,655.87

Difference \$0.00

Green 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	225,570.60
1113 · Fort Knox Primary Share	5.00
1114 · Ft Knox CD #205226	36,080.27
	<hr/>
Total 1100 · Cash in Bank	261,655.87
	<hr/>
Total Checking/Savings	261,655.87
	<hr/>
Total Current Assets	261,655.87
	<hr/>
TOTAL ASSETS	261,655.87
	<hr/> <hr/>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	65,948.84
3900 · Retained Earnings	174,088.54
Net Income	21,618.49
	<hr/>
Total Equity	261,655.87
	<hr/>
TOTAL LIABILITIES & EQUITY	261,655.87
	<hr/> <hr/>

Green 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	135,445.47	126,496.14	8,949.33	107.1%
4120 · Tangible Personal Property	15,591.65	18,568.09	-2,976.44	84.0%
4130 · Motor Vehicles	29,899.85	22,604.50	7,295.35	132.3%
4140 · Delinquent Taxes	3,178.71	5,000.00	-1,821.29	63.6%
4150 · Other Taxes	1,331.71	1,304.56	27.15	102.1%
Total 4100 · Taxes (All Categories)	185,447.39	173,973.29	11,474.10	106.6%
4900 · Interest Earned	1,147.28	1,310.52	-163.24	87.5%
Total Income	186,594.67	175,283.81	11,310.86	106.5%
Expense				
7100 · Operations				
7105 · Contracted Services				
7110 · Advertising and Printing	23.01	300.00	-276.99	7.7%
7130 · Maintenance and Repairs	6,298.55	16,400.00	-10,101.45	38.4%
7170 · Lake Cumberland District	145,348.00	145,348.00	0.00	100.0%
Total 7105 · Contracted Services	151,669.56	162,048.00	-10,378.44	93.6%
7180 · Materials and Supplies				
7190 · Supplies	175.97			
Total 7180 · Materials and Supplies	175.97			
Total 7100 · Operations	151,845.53	162,048.00	-10,202.47	93.7%
7200 · Administration				
7210 · Dues and Subscriptions	785.00	1,500.00	-715.00	52.3%
7240 · Grants and Donations	3,997.05	4,000.00	-2.95	99.9%
7260 · Other Miscellaneous	196.62	500.00	-303.38	39.3%
Total 7200 · Administration	4,978.67	6,000.00	-1,021.33	83.0%
7300 · Capital Outlay				
7340 · Building Improvement	0.00	5,600.00	-5,600.00	0.0%
7350 · Furniture and Fixtures	1,761.01	4,500.00	-2,738.99	39.1%
7360 · Equipment	6,390.97	12,700.00	-6,309.03	50.3%
Total 7300 · Capital Outlay	8,151.98	22,800.00	-14,648.02	35.8%
Total Expense	164,976.18	190,848.00	-25,871.82	86.4%
Net Income	21,618.49	-15,564.19	37,182.68	-138.9%

**Green County Public Health Taxing District Budget
Fiscal Year 2023-24**

Opening Balance Calculation						
	Operating Fund	Capital Fund	Total			
Balance as of December 31, 2022	\$228,239.11	\$36,426.80	\$264,665.91		\$264,665.91	
Projected Remaining 2022-23 Receipts						
Projected Tax Receipts	\$77,663.40	\$0.00	\$77,663.40			
Projected Interest Earned	\$171.18	\$253.71	\$424.89			
Projected Other Receipts	\$0.00	\$0.00	\$0.00			
Total Estimated Remaining 2023 Receipts	\$77,834.58	\$253.71	\$78,088.29		\$78,088.29	
Total Funds Available	\$306,073.69	\$36,680.51	\$342,754.20		\$342,754.20	
Projected Remaining 2022-23 Expenditures						
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$74,117.00	\$0.00	\$74,117.00			
Advertising & Printing	\$284.16	\$0.00	\$284.16			
Professional Services (Audit)	\$0.00	\$0.00	\$0.00			
Maintenance & Repair	\$16,625.95	\$0.00	\$16,625.95			
Dues & Subscriptions (KPHA & KALBOH)	\$1,250.00	\$0.00	\$1,250.00			
Grant Opportunities	\$2,000.00	\$0.00	\$2,000.00			
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00			
Furniture & Fixtures	\$8,900.14	\$0.00	\$8,900.14			
Equipment	\$7,630.30	\$0.00	\$7,630.30			
Total Estimated Remaining 2023 Expenditures	\$111,307.55	\$0.00	\$111,307.55		\$111,307.55	
Estimated 2023-24 Opening Balance	\$194,766.14	\$36,680.51	\$231,446.65		\$231,446.65	
Proposed Budgets For Period Beginning July 1, 2023 and Ending June 30, 2024						
	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of Assessed Property Value	Proposed Break Even Budget @ Assessed Property Value	Proposed Surplus Budget @ Assessed Property Value	
Estimated opening Balance	\$194,766.14	\$36,680.51	\$231,446.65	\$231,446.65	\$231,446.65	
Budgeted Receipts (All Sources): See Footnote						
Real Property Taxes	\$140,233.68		\$140,233.68	\$146,832.91	\$152,607.24	
Personal Property Taxes	\$16,940.77		\$16,940.77	\$17,737.99	\$18,435.55	
Motor Vehicle Taxes	\$27,450.64		\$27,450.64	\$28,742.44	\$29,872.76	
Delinquent Tax Collections	\$3,000.00		\$3,000.00	\$3,000.00	\$3,000.00	
Other Taxes (Telecommunication)	\$1,300.00		\$1,300.00	\$1,300.00	\$1,300.00	
Interest Income	\$278.02	\$510.96	\$788.98	\$802.01	\$813.41	
Total Budgeted Receipts	\$189,203.11	\$510.96	\$189,714.07	\$198,415.34	\$206,028.95	
Total Funds Available	\$383,969.25	\$37,191.47	\$421,160.72	\$429,861.99	\$437,475.61	
Budgeted Expenditures:						
Health Center Operations to LCDHD at 2.8 cents	\$160,047.00		\$160,047.00	\$160,047.00	\$160,047.00	
Building Maintenance & Repair						
Landscape Maintenance (Fall & Spring)	\$1,000.00					
Tree Removal	\$1,000.00					
New Shrubs Around Roadsign at Entrance	\$1,000.00					
Lighting Installed from Building to Roadsign	\$500.00					
Miscellaneous	\$15,000.00					
Total Building Maintenance & Repair	\$18,500.00		\$18,500.00	\$18,500.00	\$18,500.00	
Furniture & Fixtures						
New Office Chairs for Front Office - 3	\$500.00					
Miscellaneous	\$4,500.00					
Total Furniture & Fixtures	\$5,000.00		\$5,000.00	\$5,000.00	\$5,000.00	
Equipment						
Miscellaneous Computers and Related Equipment	\$7,000.00					
Automatic Generator Maintenance	\$500.00					
Miscellaneous	\$5,000.00					
Total Equipment	\$12,500.00		\$12,500.00	\$12,500.00	\$12,500.00	
	\$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	\$198,347.00	\$0.00	\$198,347.00	\$198,347.00	\$198,347.00	
Balance Remaining	\$185,622.25	\$37,191.47	\$222,813.72	\$231,514.99	\$239,128.61	
Net Surplus/Deficit Before Optional Expenditures			(\$8,632.93)	\$68.34	\$7,681.95	
Optional - Expenses for Local Initiative:						
Local Initiative - Farmers Market on Green River			\$4,000.00	\$4,000.00	\$4,000.00	
Total Budgeted Expenditures Including Optional Expenditures			\$202,347.00	\$202,347.00	\$202,347.00	
Balance Remaining Including Optional Expenses			\$218,813.72	\$227,514.99	\$235,128.61	
Net Surplus/Deficit Including Optional Expenses			(\$12,632.93)	(\$3,931.66)	\$3,681.95	

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 .15% for checking and 1.393% for the CD.

**Lake Cumberland District Health Department
Local Support Determinations for FY 2023-2024
Green 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	389,851,350	389,851,350		
G - Tangible Personal	14,349,482		14,349,482	
H - PS Real Estate - Effective	44,308,644	44,308,644		
I - PS Tangible - Effective	35,580,747		35,580,747	
J - Distilled Spirits	0			
M - Motor Vehicles	84,986,503			84,986,503
N - Watercraft	2,517,987		2,517,987	
Aircraft	0		0	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	0		0	
Total	571,594,713	434,159,994	52,448,216	84,986,503
Tax Base (Total Divided by 100)	5,715,947	4,341,600	524,482	849,865
Tax Rate		\$ 0.0340	\$ 0.0340	\$ 0.0340
Total Projected Tax (Tax Base * Tax Rate)	194,342	147,614	17,832	28,895
Required Support @ .028	160,047	121,565	14,686	23,796
Tax Support for Land, Building & Equipment	34,296	26,050	3,147	5,099
Tax Projections @ 95% Collection Rate				
Real Property Projections	140,234			
Tangible Personal Property Projections	16,941			
Motor Vehicle Projections	27,451			
Total	184,625			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2023-2024
Green 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	389,851,350	389,851,350		
G - Tangible Personal	14,349,482		14,349,482	
H - PS Real Estate - Effective	44,308,644	44,308,644		
I - PS Tangible - Effective	35,580,747		35,580,747	
J - Distilled Spirits	0			
M - Motor Vehicles	84,986,503			84,986,503
N - Watercraft	2,517,987		2,517,987	
Aircraft	0		0	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	0		0	
Total	571,594,713	434,159,994	52,448,216	84,986,503
Tax Base (Total Divided by 100)	5,715,947	4,341,600	524,482	849,865
Tax Rate		\$ 0.0356	\$ 0.0356	\$ 0.0356
Total Projected Tax (Tax Base * Tax Rate)	203,488	154,561	18,672	30,255
Required Support @ .028	160,047	121,565	14,686	23,796
Tax Support for Land,Building & Equipment	43,441	32,996	3,986	6,459
Tax Projections @ 95% Collection Rate				
Real Property Projections	146,833			
Tangible Personal Property Projections	17,738			
Motor Vehicle Projections	28,742			
Total	193,313			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2023-2024
Green 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	389,851,350	389,851,350		
G - Tangible Personal	14,349,482		14,349,482	
H - PS Real Estate - Effective	44,308,644	44,308,644		
I - PS Tangible - Effective	35,580,747		35,580,747	
J - Distilled Spirits	0			
M - Motor Vehicles	84,986,503			84,986,503
N - Watercraft	2,517,987		2,517,987	
Aircraft	0		0	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	0		0	
Total	571,594,713	434,159,994	52,448,216	84,986,503
Tax Base (Total Divided by 100)	5,715,947	4,341,600	524,482	849,865
Tax Rate		\$ 0.0370	\$ 0.0370	\$ 0.0370
Total Projected Tax (Tax Base * Tax Rate)	211,490	160,639	19,406	31,445
Required Support @ .028	160,047	121,565	14,686	23,796
Tax Support for Land, Building & Equipment	51,444	39,074	4,720	7,649
Tax Projections @ 95% Collection Rate				
Real Property Projections	152,607			
Tangible Personal Property Projections	18,436			
Motor Vehicle Projections	29,873			
Total	200,916			

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			454,308,825
Net Change in	2022	63,451,700	
B 2022 Homestead Exemptions	2021	62,875,150	576,550
C 2021 Adjusted Tax Base			453,732,275
D 2022 Net Assessment Growth			30,357,948
E 2022 Total Valuation of Adjusted Property at Full Rates			484,090,223
	Property Subject to Taxation 2021	Net Assessment Growth	Property Subject to Taxation 2022
F Real Estate	\$368,090,119	22,337,781	\$389,851,350
G Tangible Personalty	11,587,653	2,761,829	14,349,482
H P.S. Co-Real Estate-Effective	35,995,905	8,312,739	44,308,644 *
P.S. Co.-Real Estate-100%	35,995,905	8,312,739	44,308,644 *
I P.S. Co.-Tang.-Effective	38,635,148	(3,054,401)	35,580,747 *
P.S. Co.-Tang.-100%	41,583,220	(3,672,139)	37,911,081 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	72,638,460		84,986,503
N Watercraft	2,460,333		2,517,987
Net New Property: PVA Real Estate			6,996,861
P. S. Co. Real Estate-Effective			8,312,739 *
Unmined Coal			-
Tobacco in Storage			-
Other Agricultural Products			14,342
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)			-
Inventory in transit			-
2021 R. E. Exonerations & Refunds			659,200
2021 Tangible Exonerations & Refunds			156,003 +

* 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 GREEN 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

July 28, 2022



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							