

**McCreary County Board of Health  
Annual Meeting  
Tuesday, February 8, 2022  
12:00pm EST**

Welcome- Terry Lawson, Chairman

Approval of Minutes (minutes were previously sent out)

Old Business

New Business

Electing New District Officers

June 30, 2021 Financials

Tax Rate

Budget

Comments- Amy Tomlinson, Director

Tiphani Baker, Health Education

Diabetes

Closing Remarks

McCreary County Board of Health  
Annual Board Meeting  
February 26, 2021

**MEMBERS PRESENT**

Terry Lawson, Chairman  
Grady Wilson  
Rosalie Wright  
Sue Singleton  
Jimmie W. Greene II, Judge Exec.  
Azalie Egnew  
Martha Johnson  
Emily Ross  
Wesley Murphy, Rph  
Jennifer West

**MEMBERS ABSENT**

Rita Wright  
Dr. Steve McKinley

**OTHERS PRESENT**

Shawn Crabtree, Director  
Kimberly Tucker  
Mary Beth Miller  
Tracy Aaron  
Tiphani Baker  
Ron Cimala

**WELCOME**

The McCreary County Board of Health annual meeting was held on February 26, 2021 at 12:00 p.m. via ZOOM due to COVID-19. There was a quorum present. Terry Lawson called the meeting to order.

**APPROVAL OF MINUTES**

Terry Lawson assured that all members present had received and reviewed the minutes from the previous year. He then asked for a motion to approve minutes. Terry Lawson made a motion with a second by Rosalie Wright. **The motion passed unanimously.**

**OLD BUSINESS**

A board member asked Terry Lawson to get an update on the Laurel County Reservoir mini-grant project. Judge Greene said he would get with Nathan Nevels and get an update out in regards to the progress.

**NEW BUSINESS**

Terry Lawson welcomed our new member Wesley Murphy, Rph replacing Stacey Hammons, Rph who resigned in January 2020.

*Local Board of Health Officers*

Terry Lawson serves as Chairman; Dr. Steve McKinley serves as Vice Chair and Treasurer; Shawn Crabtree serves as a non-voting secretary. Sue Singleton made a

motion to keep the officers the same. There was a second by Martha Johnson. **The motion passed unanimously.**

#### *Electing New District Officers*

Judge Greene whom automatically serves, Dr. Steve McKinley, and Rosalie Wright are the currently appointed members on the district board. Rosalie Wright wished to step down from the district board at this time. Terry Lawson volunteered to fill her position. Martha Johnson made a motion to reappointment the other members and to newly appointment Terry Lawson. There was a second by Azalie Egnew. **The motion passed unanimously.**

#### **TAX RATE**

There was a discussion on the current tax rate. Mr. Crabtree addressed the new law uncertainties concerning the health board being subject to the compensating tax rate. Martha Johnson made a motion to keep the tax rate the same 4.00 cents per hundred or accepting the compensating tax rate which ever applies. There was a second by Rosalie Wright. **The vote was unanimous.**

#### **Budget**

Shawn Crabtree proposed an amendment to the current year budget due to the completion of the separate entrance and waiting area for our SEP program which was approved in the previous budget year but did not get completed until this fiscal year. Also, there was an increase in the cost of the new damper system budgeted in order to increase effectiveness. Judge Greene made a motion to amend budget with a second by Sue Singleton. **The motion was unanimous.**

Shawn then explained the closing of the budget year with a surplus. He gave an update on the completion of items from last year's budget. Mr. Crabtree then went over the projected opening balance for next year and what was expected to be collected. He went over different budget proposal options. He presented the budgeted expenditures. Including the amendment, we should still close better than projected. Grady Wilson made a motion to approve the budget as presented with the amendment with the current tax rate being sufficient to meet needs. There was a second by Azalie Egnew. **The motion passed unanimously.**

#### **Executive Directors Report**

Mr. Crabtree informed the board that the district was running at a surplus at this time. He then commented on Coronavirus. He discussed the challenges the health department has faced since we have been predominately working on COVID -19 since March 2020. He gave updates on the county's vaccine supplies stating our priorities are to preserve life and health.

**Health Education**

Tiphani Baker provided an update on the Community Health Assessment that was completed in 2020. She commented on the Community Health Improvement Plan with the focus being on ACEs. She announced that a local tobacco grant she had applied for was received in the amount of \$25,000. She then encouraged the board members to attend the local coalition meetings.

Terry Lawson then adjourned the meeting.



*Terry Lawson, Chairman*



Digitally signed by  
Shawn D. Crabtree  
Date: 2021-04-14 15:  
41:31

*Shawn D. Crabtree, Secretary*

McCreary County Public Health Taxing District  
 Financial Statement  
 For the Fiscal Year Ending June 30, 2021

**Cash on Hand at the beginning of the year:** **\$526,633.70**

Receipts:

Real Property Taxes	161,038.19
Tangible Property Taxes	21,644.96
Motor Vehicle Taxes	35,235.41
Delinquent Taxes	8,703.70
Other Taxes	1,776.85
Interest Income	4,644.92
<b>Total Receipts</b>	<b><u>233,044.03</u></b>

**Total Cash Available for the year:** **\$759,677.73**

Expenditures:

Advertising & Printing	10.00
Maintenance & Repair	16,563.53
Rents and Leases	20.00
District Management	149,400.00
Materials	795.70
Supplies	582.75
Dues & Subscriptions	785.00
Grants and Donations	1,000.00
Miscellaneous	182.99
Building Improvement	34,825.00
Furniture & Fixtures	5,263.69
Equipment	2,572.09
<b>Total Expenditures</b>	<b><u>212,000.75</u></b>

**Cash on Hand at the end of the year:** **\$547,676.98**

Checking Balance per United Cumberland Bank Statement	\$176,920.64
CD Balance per United Cumberland Bank Statements	<u>\$370,756.34</u>

Difference \$0.00

McCreary County Public Health Taxing District  
**Balance Sheet**  
As of June 30, 2021

	<u>Jun 30, 21</u>
<b>ASSETS</b>	
Current Assets	
Checking/Savings	
1100 · Cash in Bank	
1101 · Operating Account	176,920.64
<b>Total 1100 · Cash in Bank</b>	<u>176,920.64</u>
1110 · Certificate of Deposits	
1118 · Certificate of Deposit #83499	105,305.07
1119 · Certificate of Deposit # 83520	35,069.35
1120 · Certificate of Deposit #83887	61,420.62
1121 · Certificate of Deposit #83610	109,769.52
1122 · Certificate of Deposit # 84109	59,191.78
<b>Total 1110 · Certificate of Deposits</b>	<u>370,756.34</u>
<b>Total Checking/Savings</b>	<u>547,676.98</u>
<b>Total Current Assets</b>	<u>547,676.98</u>
<b>TOTAL ASSETS</b>	<u><b>547,676.98</b></u>
<b>LIABILITIES &amp; EQUITY</b>	
Equity	
3000 · Opening Bal Equity	152,229.87
3900 · Retained Earnings	374,403.83
Net Income	21,043.28
<b>Total Equity</b>	<u>547,676.98</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<u><b>547,676.98</b></u>

**McCreary County Public Health Taxing District**  
**Profit & Loss Budget vs. Actual**  
July 2020 through June 2021

	Jul '20 - Jun 21	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
4100 · Taxes (All Categories)				
4110 · Real Property Taxes	161,038.19	156,840.56	4,197.63	102.7%
4120 · Tangible Personal Property	21,644.96	22,931.30	-1,286.34	94.4%
4130 · Motor Vehicles	35,235.41	22,985.58	12,249.83	153.3%
4140 · Delinquent Taxes	8,703.70	10,000.00	-1,296.30	87.0%
4150 · Other Taxes	1,776.85	1,550.66	226.19	114.6%
<b>Total 4100 · Taxes (All Categories)</b>	<b>228,399.11</b>	<b>214,308.10</b>	<b>14,091.01</b>	<b>106.6%</b>
4900 · Interest Earned	4,644.92	3,094.78	1,550.14	150.1%
<b>Total Income</b>	<b>233,044.03</b>	<b>217,402.88</b>	<b>15,641.15</b>	<b>107.2%</b>
<b>Expense</b>				
7100 · Operations				
7105 · Contracted Services				
7110 · Advertising and Printing	10.00	300.00	-290.00	3.3%
7130 · Maintenance and Repairs	16,563.53	17,500.00	-936.47	94.6%
7150 · Rents and Leases	20.00			
7170 · Lake Cumberland District	149,400.00	149,400.00	0.00	100.0%
<b>Total 7105 · Contracted Services</b>	<b>165,993.53</b>	<b>167,200.00</b>	<b>-1,206.47</b>	<b>99.3%</b>
7180 · Materials and Supplies				
7185 · Materials	795.70			
7190 · Supplies	582.75			
<b>Total 7180 · Materials and Supplies</b>	<b>1,378.45</b>			
<b>Total 7100 · Operations</b>	<b>167,371.98</b>	<b>167,200.00</b>	<b>171.98</b>	<b>100.1%</b>
7200 · Administration				
7210 · Dues and Subscriptions	785.00	1,000.00	-215.00	78.5%
7240 · Grants and Donations	1,000.00	1,000.00	0.00	100.0%
7260 · Other Miscellaneous	182.99	500.00	-317.01	36.6%
<b>Total 7200 · Administration</b>	<b>1,967.99</b>	<b>2,500.00</b>	<b>-532.01</b>	<b>78.7%</b>
7300 · Capital Outlay				
7340 · Building Improvement	34,825.00	37,000.00	-2,175.00	94.1%
7350 · Furniture and Fixtures	5,263.69	12,400.00	-7,136.31	42.4%
7360 · Equipment	2,572.09	17,250.00	-14,677.91	14.9%
<b>Total 7300 · Capital Outlay</b>	<b>42,660.78</b>	<b>66,650.00</b>	<b>-23,989.22</b>	<b>64.0%</b>
<b>Total Expense</b>	<b>212,000.75</b>	<b>236,350.00</b>	<b>-24,349.25</b>	<b>89.7%</b>
<b>Net Income</b>	<b>21,043.28</b>	<b>-18,947.12</b>	<b>39,990.40</b>	<b>-111.1%</b>

**McCreary County Public Health Taxing District Budget  
Fiscal Year 2022-23**

Opening Balance Calculation					
	Operating Fund	Capital Fund	Total		
Balance as of December 31, 2021	\$234,213.28	\$372,872.88	\$607,086.16		\$607,086.16
Projected Remaining 2021-22 Receipts					
Projected Tax Receipts	\$87,099.21	\$0.00	\$87,099.21		
Projected Interest Earned	\$58.55	\$2,113.71	\$2,172.26		
Projected Other Receipts	\$0.00	\$0.00	\$0.00		
Total Estimated Remaining 2022 Receipts	\$87,157.76	\$2,113.71	\$89,271.47		\$89,271.47
Projected Remaining 2021-22 Expenditures					
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$81,458.00	\$0.00	\$81,458.00		
Local Board Approved Grants	\$0.00	\$0.00	\$0.00		
Advertising & Printing	\$290.00	\$0.00	\$290.00		
Professional Services	\$0.00	\$0.00	\$0.00		
Maintenance & Repair	\$19,651.02	\$0.00	\$19,651.02		
Dues & Subscriptions (KPHA & KALBOH)	\$1,215.00	\$0.00	\$1,215.00		
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00		
Furniture & Fixtures	\$9,975.01	\$0.00	\$9,975.01		
Equipment	\$21,382.45	\$0.00	\$21,382.45		
Total Estimated Remaining 2022 Expenditures	\$134,471.48	\$0.00	\$134,471.48		\$134,471.48
<b>Estimated 2022-23 Opening Balance</b>	<b>\$186,899.56</b>	<b>\$374,986.59</b>	<b>\$561,886.15</b>		<b>\$561,886.15</b>
Proposed Budgets For Period Beginning July 1, 2022 and Ending June 30, 2023					
	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of \$0.04 per \$100 of Assessed Property Value	Proposed Break Even Budget @ \$0.0392 per \$100 of Assessed Property Value	Proposed Surplus Budget @ \$0.042 per \$100 of Assessed Property Value
<b>Estimated opening Balance*</b>	\$186,899.56	\$374,986.59	\$561,886.15	\$561,886.15	\$561,886.15
<b>Budgeted Receipts (All Sources):</b>					
Real Property Taxes	\$172,828.35		\$172,828.35	\$169,371.79	\$181,469.77
Personal Property Taxes	\$24,174.70		\$24,174.70	\$23,691.20	\$25,383.43
Motor Vehicle Taxes	\$28,708.32		\$28,708.32	\$28,134.15	\$30,143.73
Delinquent Tax Collections	\$7,000.00		\$7,000.00	\$7,000.00	\$7,000.00
Other Taxes - Telecommunications	\$1,500.00		\$1,500.00	\$1,500.00	\$1,500.00
Interest Income	\$99.50	\$2,127.97	\$2,227.46	\$2,225.21	\$2,233.11
<b>Total Budgeted Receipts</b>	<b>\$234,310.86</b>	<b>\$2,127.97</b>	<b>\$236,438.83</b>	<b>\$231,922.35</b>	<b>\$247,730.04</b>
<b>Total Funds Available</b>	<b>\$421,210.43</b>	<b>\$377,114.55</b>	<b>\$798,324.98</b>	<b>\$793,808.49</b>	<b>\$809,616.19</b>
<b>Budgeted Expenditures:</b>					
Health Center Operations to LCDHD at 2.8 cents	\$166,314.00		\$166,314.00	\$166,314.00	\$166,314.00
Building Maintenance & Repair					
Landscape Maintenance (4X)	\$2,000.00				
Snow Removal	\$1,000.00				
Painting	\$2,900.00				
Repairs to Sidewalk - Add Drain	\$500.00				
Construct a Storage Closet	\$3,300.00				
Barriers to Keep Vehicles Off Lawn	\$1,500.00				
New Tin Roof for the Out Building	\$3,000.00				
Miscellaneous	\$16,000.00				
<b>Total Building Maintenance &amp; Repair</b>	<b>\$30,200.00</b>		<b>\$30,200.00</b>	<b>\$30,200.00</b>	<b>\$30,200.00</b>
Furniture & Fixtures					
Seasonal/ Updated Décor	\$1,000.00				
Toys/Books	\$300.00				
Miscellaneous	\$5,000.00				
<b>Total Furniture &amp; Fixtures</b>	<b>\$6,300.00</b>		<b>\$6,300.00</b>	<b>\$6,300.00</b>	<b>\$6,300.00</b>
Equipment					
Generator Maintenance	\$500.00				
Miscellaneous Computers and Related Equipment	\$10,000.00				
Miscellaneous	\$5,000.00				
<b>Total Equipment</b>	<b>\$15,500.00</b>		<b>\$15,500.00</b>	<b>\$15,500.00</b>	<b>\$15,500.00</b>
Professional Services (Next Audit of Taxing District Funds due FY 2022)	\$1,500.00		\$1,500.00	\$1,500.00	\$1,500.00
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
<b>Total Budgeted Expenditures</b>	<b>\$222,114.00</b>	<b>\$0.00</b>	<b>\$222,114.00</b>	<b>\$222,114.00</b>	<b>\$222,114.00</b>
<b>Balance Remaining</b>	<b>\$199,096.43</b>	<b>\$377,114.55</b>	<b>\$576,210.98</b>	<b>\$571,694.49</b>	<b>\$587,502.19</b>
Net Surplus/Deficit			\$14,324.83	\$9,808.35	\$25,616.04
<b>Optional - Expenses for Building</b>					
Hands Building Expansion			\$10,000.00	\$10,000.00	\$10,000.00
<b>Total Budgeted Expenditures Including Optional Expenses</b>			<b>\$232,114.00</b>	<b>\$232,114.00</b>	<b>\$232,114.00</b>
<b>Balance Remaining Including Optional Expenses</b>			<b>\$566,210.98</b>	<b>\$561,694.49</b>	<b>\$577,502.19</b>
Net Surplus/Deficit Including Optional Expenses			\$4,324.83	(\$191.65)	\$15,616.04

Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest is calculated on operating account at the current effective rate which is 0.05% as well as on Capital Account with CD rates of 0.90%, 0.60%, 1.75%, 1.75% and 0.65%.



**ROBERTS LANDSCAPING INC.**

66 Woodson Bend Resort  
 Bronston, KY 42518  
 Phone (606)561-8689 Cell (606) 305-7264  
 robertslandscapeky@gmail.com

**INVOICE**

ESTIMATE

DATE: JANUARY 26, 2022

To: Kimberly Tucker  
 McCreary County Health Dept

1-26-2022

DESCRIPTION	AMOUNT
Furnish & install approx. 15- 16 treated post to inhibit vehicles from driving on the lawn, spinning and making ruts. Treated post to be placed approx. 34" apart. The tops of the treated post will be cut at a 45* angle. Post will be concreted in the ground and will be approx. 26"-28" in height.	
Sales Tax -----	\$0
Tax Exempt	
Materials, fuel, labor & equipment -----	\$1000.00

Make all checks payable to Roberts Landscaping Inc.  
**66 Woodson Bend Resort Bronston, KY 42518**

Thank you for your business!

**Lake Cumberland District Health Department  
Local Support Determinations for FY 2022-2023  
McCreary County Public Health Taxing District**

0                      From 2021 Property Tax Assessment

	<b>Total Property Subject to Taxation</b>	<b>Real Property Subject to Taxation</b>	<b>Personal Property Subject to Taxation</b>	<b>Motor Vehicle Property Subject to Taxation</b>
F - Real Estate	411,403,658	411,403,658		
G - Tangible Personal	16,788,154		16,788,154	
H - PS Real Estate - Effective	43,407,795	43,407,795		
I - PS Tangible - Effective	44,271,533		44,271,533	
J - Distilled Spirits	0			
M - Motor Vehicles	75,548,198			75,548,198
N - Watercraft	2,554,441		2,554,441	
Aircraft	3,500		3,500	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	0		0	
<b>Total</b>	<b>593,977,279</b>	<b>454,811,453</b>	<b>63,617,628</b>	<b>75,548,198</b>
Tax Base (Total Divided by 100)	5,939,773	4,548,115	636,176	755,482
Tax Rate		\$ 0.0400	\$ 0.0400	\$ 0.0400
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>237,591</b>	<b>181,925</b>	<b>25,447</b>	<b>30,219</b>
Required Support @ .028	166,314	127,347	17,813	21,153
Tax Support for Land, Building & Equipment	71,277	54,577	7,634	9,066
Tax Projections @ 95% Collection Rate				
Real Property Projections	172,828			
Tangible Personal Property Projections	24,175			
Motor Vehicle Projections	28,708			
<b>Total</b>	<b>225,711</b>			

**Lake Cumberland District Health Department  
Local Support Determinations for FY 2022-2023  
McCreary County Public Health Taxing District**

0                      From 2021 Property Tax Assessment

	<b>Total Property Subject to Taxation</b>	<b>Real Property Subject to Taxation</b>	<b>Personal Property Subject to Taxation</b>	<b>Motor Vehicle Property Subject to Taxation</b>
F - Real Estate	411,403,658	411,403,658		
G - Tangible Personal	16,788,154		16,788,154	
H - PS Real Estate - Effective	43,407,795	43,407,795		
I - PS Tangible - Effective	44,271,533		44,271,533	
J - Distilled Spirits	0			
M - Motor Vehicles	75,548,198			75,548,198
N - Watercraft	2,554,441		2,554,441	
Aircraft	3,500		3,500	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	0		0	
<b>Total</b>	<b>593,977,279</b>	<b>454,811,453</b>	<b>63,617,628</b>	<b>75,548,198</b>
Tax Base (Total Divided by 100)	5,939,773	4,548,115	636,176	755,482
Tax Rate		\$ 0.0392	\$ 0.0392	\$ 0.0392
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>232,839</b>	<b>178,286</b>	<b>24,938</b>	<b>29,615</b>
Required Support @ .028	166,314	127,347	17,813	21,153
Tax Support for Land, Building & Equipment	66,525	50,939	7,125	8,461
Tax Projections @ 95% Collection Rate				
Real Property Projections	169,372			
Tangible Personal Property Projections	23,691			
Motor Vehicle Projections	28,134			
<b>Total</b>	<b>221,197</b>			

**Lake Cumberland District Health Department  
Local Support Determinations for FY 2022-2023  
McCreary County Public Health Taxing District**

0 From 2021 Property Tax Assessment

	<b>Total Property Subject to Taxation</b>	<b>Real Property Subject to Taxation</b>	<b>Personal Property Subject to Taxation</b>	<b>Motor Vehicle Property Subject to Taxation</b>
F - Real Estate	411,403,658	411,403,658		
G - Tangible Personal	16,788,154		16,788,154	
H - PS Real Estate - Effective	43,407,795	43,407,795		
I - PS Tangible - Effective	44,271,533		44,271,533	
J - Distilled Spirits	0			
M - Motor Vehicles	75,548,198			75,548,198
N - Watercraft	2,554,441		2,554,441	
Aircraft	3,500		3,500	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	0		0	
<b>Total</b>	<b>593,977,279</b>	<b>454,811,453</b>	<b>63,617,628</b>	<b>75,548,198</b>
Tax Base (Total Divided by 100)	5,939,773	4,548,115	636,176	755,482
Tax Rate		\$ 0.0420	\$ 0.0420	\$ 0.0420
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>249,470</b>	<b>191,021</b>	<b>26,719</b>	<b>31,730</b>
Required Support @ .028	166,314	127,347	17,813	21,153
Tax Support for Land, Building & Equipment	83,157	63,674	8,906	10,577
Tax Projections @ 95% Collection Rate				
Real Property Projections	181,470			
Tangible Personal Property Projections	25,383			
Motor Vehicle Projections	30,144			
<b>Total</b>	<b>236,997</b>			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

A 2020 Assessment of Adjusted Property At Full Rates			505,340,573
Net Change in	2021	76,167,634	
B 2021 Homestead Exemptions	2020	75,134,470	1,033,164
C 2020 Adjusted Tax Base			504,307,409
D 2021 Net Assessment Growth			11,563,731
E 2021 Total Valuation of Adjusted Property at Full Rates			515,871,140
	Property Subject to Taxation 2020	Net Assessment Growth	Property Subject to Taxation 2021
F Real Estate	\$398,600,671	13,836,151	\$411,403,658
G Tangible Personalty	20,028,390	(3,240,236)	16,788,154
H P.S. Co-Real Estate-Effective	43,217,297	190,498	43,407,795 *
P.S. Co.-Real Estate-100%	43,217,297	190,498	43,407,795 *
I P.S. Co.-Tang.-Effective	43,494,215	777,318	44,271,533 *
P.S. Co.-Tang.-100%	57,522,847	1,463,727	58,986,574 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	73,868,075		75,548,198
N Watercraft	2,620,189		2,554,441
Net New Property:			
PVA Real Estate			959,813
P. S. Co. Real Estate-Effective			190,498 *
Unmined Coal			26,082
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)			3,500
Watercraft( Non-Commercial)			-
Inventory in transit			-
2020 R. E. Exonerations & Refunds			2,930,550
2020 Tangible Exonerations & Refunds			12,809 +

\* 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 MCCREARY County as made by the Office of Property Valuation for 2021, subject to any increases or decreases that may hereafter be made as a result of the appeals to the Kentucky Board of Tax Appeals.

Witness my hand this  
8/5/21



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 Annual Expenses Covered by Tax Revenue	Percentage of Annual Expenses in Excess of Tax Revenue	Blgd. Sq. Ft	Construction Cost @ \$215.00	Construction Cost/10	% of Reserve Need	
Adair	\$0.030	2013	\$ 216,845.85	\$ 220,436.76	\$ (3,590.91)	\$ 229,566.05	98%	2%					
		2014	\$ 215,158.91	\$ 212,152.08	\$ 3,006.83	\$ 232,572.88	1%	0%					
		2015	\$ 221,362.30	\$ 208,321.80	\$ 13,040.50	\$ 245,613.38	5%	0%					
		2016	\$ 218,981.12	\$ 217,606.52	\$ 1,374.60	\$ 246,987.98	1%	0%					
		2017	\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 234,625.55	-5%	5%					
		2018	\$ 220,562.72	\$ 224,692.31	\$ 13,040.50	\$ 230,495.96	-2%	2%					
		2019	\$ 235,684.82	\$ 228,131.59	\$ 7,553.23	\$ 238,049.19	3%	0%					
		2020	\$ 230,547.22	\$ 242,645.76	\$ (12,098.54)	\$ 225,950.65	-5%	5%					
		2021	\$ 250,503.94	\$ 230,902.76	\$ 19,601.18	\$ 245,551.83	8%	0%	11,347	\$ 2,439,605.00	\$ 243,960.50		101%
		μ	\$ 225,801.39	\$ 224,424.18	\$ 1,377.21	\$ 236,601.50							
Casey	\$0.037	2013	\$ 252,295.48	\$ 169,728.85	\$ 82,566.63	\$ 338,763.13	100%	0%					
		2014	\$ 247,380.71	\$ 176,819.38	\$ 70,561.33	\$ 409,324.46	17%	0%					
		2015	\$ 261,373.84	\$ 200,095.03	\$ 61,278.81	\$ 470,603.27	13%	0%					
		2016	\$ 269,572.29	\$ 178,972.13	\$ 90,600.16	\$ 561,203.43	16%	0%					
		2017	\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 644,092.96	13%	0%					
		2018	\$ 273,696.22	\$ 196,947.43	\$ 76,748.79	\$ 720,841.75	11%	0%					
		2019	\$ 318,449.10	\$ 193,730.40	\$ 124,718.70	\$ 845,560.45	15%	0%					
		2020	\$ 290,159.99	\$ 592,677.42	\$ (302,517.43)	\$ 543,043.02	-56%	51%					
		2021	\$ 318,000.30	\$ 633,074.82	\$ (315,074.52)	\$ 227,968.50	-138%	50%	5,500	\$ 1,182,500.00	\$ 118,250.00		193%
		μ	\$ 278,315.82	\$ 281,452.26	\$ (3,136.44)	\$ 529,044.55							
Clinton	\$0.035	2013	\$ 168,576.78	\$ 147,041.29	\$ 21,535.49	\$ 161,810.33	100%	0%					
		2014	\$ 169,844.80	\$ 142,090.30	\$ 27,754.50	\$ 189,564.83	15%	0%					
		2015	\$ 163,111.64	\$ 140,070.60	\$ 23,041.04	\$ 212,605.87	11%	0%					
		2016	\$ 170,384.82	\$ 149,560.36	\$ 20,824.46	\$ 233,430.33	9%	0%					
		2017	\$ 172,093.31	\$ 145,559.99	\$ 26,533.32	\$ 259,963.65	10%	0%					
		2018	\$ 167,752.72	\$ 171,341.49	\$ (3,588.77)	\$ 256,374.88	-1%	2%					
		2019	\$ 186,702.76	\$ 175,151.12	\$ 11,551.64	\$ 267,926.52	4%	0%					
		2020	\$ 177,132.49	\$ 164,387.96	\$ 12,744.53	\$ 280,671.05	5%	0%					
		2021	\$ 181,532.19	\$ 154,214.78	\$ 27,317.41	\$ 307,988.46	9%	0%	5,351	\$ 1,150,465.00	\$ 115,046.50		268%
		μ	\$ 173,014.61	\$ 154,379.77	\$ 18,634.85	\$ 241,148.44							
Cumberland	\$0.035	2013	\$ 114,708.98	\$ 114,831.98	\$ (123.00)	\$ 98,354.00	100%	0%					
		2014	\$ 119,085.31	\$ 97,008.94	\$ 22,076.37	\$ 120,430.37	18%	0%					
		2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 141,052.52	15%	0%					
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 144,524.48	2%	0%					
		2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 125,298.91	-15%	13%					
		2018	\$ 126,050.13	\$ 132,076.09	\$ (6,025.96)	\$ 119,272.95	-5%	5%					
		2019	\$ 127,976.42	\$ 111,817.78	\$ 16,158.64	\$ 135,431.59	12%	0%					
		2020	\$ 129,122.48	\$ 126,822.01	\$ 2,300.47	\$ 137,732.06	2%	0%					
		2021	\$ 149,759.82	\$ 126,308.56	\$ 23,451.26	\$ 161,183.32	15%	0%	6,440	\$ 1,384,600.00	\$ 138,460.00		116%
		μ	\$ 125,562.58	\$ 118,595.21	\$ 6,967.37	\$ 131,475.58							
Green	\$0.034	2013	\$ 152,090.47	\$ 143,711.44	\$ 8,379.03	\$ 128,866.87	100%	0%					
		2014	\$ 141,318.06	\$ 131,384.68	\$ 9,933.38	\$ 138,800.25	7%	0%					
		2015	\$ 145,982.64	\$ 126,382.41	\$ 19,600.23	\$ 158,400.48	12%	0%					
		2016	\$ 149,910.61	\$ 127,673.72	\$ 22,236.89	\$ 180,637.37	12%	0%					
		2017	\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 192,135.00	6%	0%					
		2018	\$ 165,539.78	\$ 152,169.86	\$ 13,369.92	\$ 205,504.92	7%	0%					
		2019	\$ 160,566.04	\$ 139,953.23	\$ 20,612.81	\$ 226,117.73	9%	0%					
		2020	\$ 159,559.82	\$ 187,219.47	\$ (27,659.65)	\$ 198,458.08	-14%	15%					
		2021	\$ 186,098.36	\$ 152,898.09	\$ 33,200.27	\$ 231,658.35	14%	0%	6,715	\$ 1,443,725.00	\$ 144,372.50		160%
		μ	\$ 156,084.25	\$ 143,731.97	\$ 12,352.28	\$ 184,508.78							

Taxing District	Tax Rate	Year	Revenues	Expenditures	Net Income/Loss	Bank Account Balance	Percentage of Annual Expenses Increase/Decrease	Percentage of Annual Expenses Covered by Tax Revenue	Percentage of Annual Expenses in Excess of Tax Revenue	Blgd. Sq. Ft	Construction Cost @ \$215.00	Construction Cost/10	% of Reserve Need	
McCreary	\$0.040	2013	\$ 192,101.76	\$ 187,218.54	\$ 4,883.22	\$ 320,220.68	0%	100%	0%					
		2014	\$ 177,438.07	\$ 149,970.48	\$ 27,467.59	\$ 347,688.27	8%	100%	0%					
		2015	\$ 196,835.96	\$ 151,420.18	\$ 45,415.78	\$ 393,104.05	12%	100%	0%					
		2016	\$ 195,250.85	\$ 188,962.06	\$ 6,288.79	\$ 399,392.84	2%	100%	0%					
		2017	\$ 195,363.46	\$ 154,919.22	\$ 40,444.24	\$ 439,837.08	9%	100%	0%					
		2018	\$ 200,555.23	\$ 179,116.53	\$ 21,438.70	\$ 461,275.78	5%	100%	0%					
		2019	\$ 231,978.73	\$ 204,619.27	\$ 27,359.46	\$ 488,635.24	6%	100%	0%					
		2020	\$ 214,427.70	\$ 181,312.46	\$ 33,115.24	\$ 521,750.48	6%	100%	0%					
		2021	\$ 233,044.03	\$ 212,000.75	\$ 21,043.28	\$ 542,793.76	4%	100%	0%		14,350	\$ 3,085,250.00	\$ 308,525.00	176%
		μ	\$ 204,110.64	\$ 178,837.72	\$ 25,272.92	\$ 434,966.46								
Pulaski	\$0.030	2013	\$ 1,142,524.71	\$ 1,128,369.15	\$ 14,155.56	\$ 526,493.54	0%	100%	0%					
		2014	\$ 1,167,327.70	\$ 1,140,189.79	\$ 27,137.91	\$ 553,631.45	5%	100%	0%					
		2015	\$ 1,185,553.54	\$ 1,144,846.29	\$ 40,707.25	\$ 594,338.70	7%	100%	0%					
		2016	\$ 1,183,571.71	\$ 1,159,188.62	\$ 24,383.09	\$ 618,721.79	4%	100%	0%					
		2017	\$ 1,249,375.16	\$ 1,171,924.09	\$ 77,451.07	\$ 696,172.86	11%	100%	0%					
		2018	\$ 1,271,483.66	\$ 1,216,336.91	\$ 55,146.75	\$ 751,319.61	7%	100%	0%					
		2019	\$ 1,307,727.56	\$ 1,347,209.84	\$ (39,482.28)	\$ 711,837.33	-6%	97%	3%					
		2020	\$ 1,273,734.36	\$ 1,278,008.51	\$ (4,274.15)	\$ 707,563.18	-1%	100%	0%					
		2021	\$ 1,376,129.04	\$ 1,311,442.65	\$ 64,686.39	\$ 772,249.57	8%	100%	0%		22,307	\$ 4,796,005.00	\$ 479,600.50	161%
		μ	\$ 1,239,714.16	\$ 1,210,835.09	\$ 28,879.07	\$ 659,147.56								
Russell	\$0.045	2013	\$ 495,923.69	\$ 503,315.76	\$ (7,392.07)	\$ 394,385.09	4%	99%	1%					
		2014	\$ 494,908.53	\$ 478,979.98	\$ 15,928.55	\$ 410,313.64	-2%	100%	0%					
		2015	\$ 471,725.84	\$ 479,033.98	\$ (7,308.14)	\$ 403,005.50	-2%	98%	2%					
		2016	\$ 473,420.18	\$ 481,538.14	\$ (8,117.96)	\$ 394,887.54	-2%	98%	2%					
		2017	\$ 491,375.03	\$ 482,151.19	\$ 9,223.84	\$ 404,111.38	2%	100%	0%					
		2018	\$ 495,178.84	\$ 490,691.32	\$ 4,487.52	\$ 408,598.90	1%	100%	0%					
		2019	\$ 523,462.30	\$ 491,611.34	\$ 31,850.96	\$ 440,449.86	7%	100%	0%					
		2020	\$ 516,452.16	\$ 500,290.91	\$ 16,161.25	\$ 456,611.11	4%	100%	0%					
		2021	\$ 556,433.07	\$ 514,632.68	\$ 41,800.39	\$ 498,411.50	8%	100%	0%		15,125	\$ 3,466,875.00	\$ 346,687.50	144%
		μ	\$ 502,097.74	\$ 491,360.59	\$ 10,737.15	\$ 423,419.39								
Taylor	\$0.0325	2013	\$ 561,222.69	\$ 545,796.46	\$ 15,426.23	\$ 341,038.62	-5%	100%	0%					
		2014	\$ 531,961.91	\$ 547,722.87	\$ (15,760.96)	\$ 325,277.66	-35%	97%	3%					
		2015	\$ 553,598.18	\$ 638,207.21	\$ (84,609.03)	\$ 240,668.63	-19%	87%	13%					
		2016	\$ 465,873.17	\$ 409,707.90	\$ 56,165.27	\$ 296,833.90	7%	100%	0%					
		2017	\$ 452,101.52	\$ 428,166.41	\$ 23,935.11	\$ 320,769.01	7%	100%	0%					
		2018	\$ 467,301.55	\$ 444,029.00	\$ 23,272.55	\$ 344,041.56	15%	100%	0%					
		2019	\$ 507,928.25	\$ 448,155.85	\$ 59,772.40	\$ 403,813.96	2%	100%	0%					
		2020	\$ 461,828.15	\$ 453,141.06	\$ 8,687.09	\$ 412,501.05	16%	100%	0%					
		2021	\$ 523,769.81	\$ 448,007.05	\$ 75,762.76	\$ 488,263.81	16%	100%	0%		12,330	\$ 2,650,950.00	\$ 265,095.00	184%
		μ	\$ 502,842.80	\$ 484,770.42	\$ 18,072.38	\$ 352,578.69								
Wayne	.035 Real .03 Personal .03 Motor	2013	\$ 253,940.94	\$ 260,779.95	\$ (6,839.01)	\$ 125,343.83	3%	97%	3%					
		2014	\$ 254,718.16	\$ 250,867.90	\$ 3,850.26	\$ 129,194.09	-20%	100%	0%					
		2015	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 107,449.38	-1%	99%	1%					
		2016	\$ 257,240.84	\$ 258,597.18	\$ (1,356.34)	\$ 106,093.04	0%	100%	0%					
		2017	\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 105,997.24	8%	100%	0%					
		2018	\$ 270,796.59	\$ 261,519.07	\$ 9,277.52	\$ 115,274.76	9%	100%	0%					
		2019	\$ 277,360.66	\$ 265,265.77	\$ 12,094.89	\$ 127,369.65	16%	100%	0%					
		2020	\$ 312,577.75	\$ 287,442.68	\$ 25,135.07	\$ 152,504.72	25%	100%	0%					
		2021	\$ 332,107.17	\$ 280,790.93	\$ 51,316.24	\$ 203,820.96	25%	100%	0%		11,332	\$ 2,436,380.00	\$ 243,638.00	84%
		μ	\$ 275,871.47	\$ 267,911.68	\$ 7,959.79	\$ 130,338.63								

## Population/Resources 2021

### Population

While Kentucky is ranked in the top ten unhealthiest states, our District is below the state average. Kentucky statewide population averages 35% in obesity (US – 26%) (1), 29% in physical inactivity (US-19%) (1), and 13.1% with diabetes (2). Our district population averages 37% in obesity, 33% in physical inactivity and 14 % with diabetes. Our district includes ten of Kentucky's 120 counties. Nine of these ten counties are Appalachian counties. Our district is primarily rural, covers 3,720 square miles geographically, and has a population of 208,823.(1)

Compounding the health problems in our area, an average of 9.06 % in our district are still uninsured compared to the state average of 7.7%. The state average poverty rate is 16.3%, while in the Lake Cumberland District the average is 23.1%. Language other than English is spoken in 2.91% of homes in our district. Approximately 6.1% (12,765) of our district's residents are veterans. \*\* We do not have a YMCA or many of the low-cost health improvement opportunities offered in larger urban areas.

At present, the Diabetes Education Program is the only source of *free comprehensive* diabetes self-management education in the ten-county district. Data has been compiled and evaluated to identify the greatest need of DSME classes in order to reach population and demands. (See attached table.) We are providing all our diabetes education via HIPAA-compliant ZOOM at this time during to the current COVID19 pandemic. Our classes are promoted throughout the state.

### Resources

Four Diabetes Educators (RN, Certified Diabetes Care Education Specialist,) teach DSME classes throughout the district. Interpreters are utilized for one-on-one education when non-English speaking individuals need assistance with diabetes education.



Data for 2021 Diabetes Education Program Plan

<b>County Ranking Based on Health Outcomes</b>	<b>County</b>	<b>**Population</b>	<b>(1) % Prevalance of Type 2 Diabetes</b>	<b>**Race</b>	<b>(1) % Obesity</b>	<b>(1) % Physical Inactivity</b>
51	Adair	18,656	14	W 94.8% B 2.1 % H 2.2 %	40	34
83	Casey	16,159	14	W 97% B 1.1 % H 2.9%	29	32
81	Clinton	10,218	12	W 97.1% B 0.6% H 2.9%	34	22
49	Cumberland	6,614	13	W 94.7% B 2.9% H 1.5%	34	22
59	Green	10,941	13	W 95.7 % B 2.% H 1.9%	36	27
106	McCreary	17,231	17	W 91.3% B 5.9% H 2.7%	38	33
68	Pulaski	64,979	15	W 96.3% B 1.2% H 2.6%	39	34
84	Russell	17,923	15	W 96.7% B 0.9% H 4.0%	35	38
53	Taylor	25,769	10	W 91.6% B 5.3% H 2.5%	39	37
64	Wayne	20,333	17	W 95.6% B 2% H 3.7%	42	37

1 Data from <http://www.countyhealthrankings.org/app/kentucky/2021/rankings> accessed 10/26/2021

2 Data from <http://stateofobesity.org/rates/> 2021 data accessed 10/26/2021

\*\* Data from <https://www.census.gov/quickfacts-> accessed 10/26/2021

Note – Green indicates improvement. Red indicates area worsened. Black indicates stayed the same. Clearly COVID has had a negative impact on our rates of physical activity and obesity this past year in many of our counties.