

Casey County Board of Health Agenda

February 9, 2024

- Call to Order
- Approval of Minutes from February 2022 Meeting
- Old Business
- New Business
- June 30 2023 Financial Statements
- Set Tax Rates
- Budget
- Elections of Officers
- Director's Comments
- Community Health Report
- Diabetes Report
- District Board of Health Election
- Adjournment



LCDHD County Health Centers

Call (800) 928-4416

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

Hearing or speech impaired callers: call the Kentucky Relay Service at (800) 648-6056.

Give the communications assistant our phone number to contact us.



Casey County Board of Health
Annual Meeting
February 24, 2023
Village Restaurant

Board Members Present:

Honorable Randy Dial
Dr. Darin Cundiff, Vice-Chairman
Dr. Wilkey
Linda Lee
Dr. Laura Scott
Kay King
Dr. Price

Board Members Absent:

Gina Goode, Chairman
Jennifer Overstreet
Dr. Haddad
Homer Hecht
Jennifer Shugars

Others Present:

Amy Tomlinson, Director of LCDHD
Ron Cimala, Director of Administration Services
Kim Kane, Office Manager
Jelaine Harlow, Health Education Coordinator, Casey and Adair Co
Tracy Aaron, Health Education Director
Janet Cowerd, Diabetes Education
Lisa Brown, Casey Co Nurse Supervisor
Natasha Bowmer, Nurse Administrator
Melissa Warner

The Casey County Board of Health held its Annual Meeting Friday February 24, 2023 at noon at the Village Restaurant. A Quorum was present with seven members present.

Dr. Darin Cundiff made the motion to call the meeting to order, Kay seconded.

Each Board Member were mailed a copy of the packet that includes Minutes from the last meeting and our Fiscal Year Financial Statement. They were also given another packet at the Meeting along with Folders including information from Health Education and Diabetes Education.

Director Amy Tomlinson discussed Old Business including we did not redo the parking lot last year due to our shortage of space in our current building with the possibility of adding space onto current building. Decided to hold off on discussing until further into meeting after we look at our financial statement.

Randy Dial made the motion to set our tax rate at the same rate of 3.5 for real estate, tangible and motor vehicle tax, or accept the compensating rate, whichever is applicable as of 6/30/23. Dr. Price seconded. Motion Carried.

Ron Cimala, Director of Administrative Services went over our Financial Statements and our budget. Dr. Wilkey made the motion to approve the budget, Dr. Price seconded. Motion Carried.

The new building addition was discussed and decided to get information on what we think we will need and present at next years meeting.

Motion was made to keep Gina Goode as Chairman, Darin Cundiff as Vice-Chairman and Amy Tomlinson as Secretary by Randy Dial, Linda Lee seconded. .

Director Amy Tomlinson went over the Hero Award and how to nominate someone for the award.

Health Policy and Promotion (Jelaine Harlow) provided a health snapshot of Casey County, discussed the priority health issues and youth tobacco trends across the district from the Kentucky Incentives for Prevention Survey.

Working on Wellness is staying busy-we are providing Healthy Living with Diabetes classes monthly via ZOOM platform and have started to offer these classes in person as well. Our in-person class participants have dropped off since COVID but we are hopeful more will participate in these classes. We also offer Diabetes Prevention Program (DPP), which is a year long program. We have hired a Community Health Worker (CHW) who works in our REACH program (Reinforcing Education and Community Help). Jeannetta Heeg is the certified CHW that covers Casey County. She has been trained in the KPAP (Kentucky Prescription Assistance Program). We are providing the biometric screenings to KEHP employees January 1-June 30 to meet their Living Well Promise.

Dr. Wilkey made the motion to keep the District Board Members the same which is Gina Goode and Kay King, Linda Lee seconded.

Kay King made the motion to adjourn and Linda Lee seconded.



Gina Goode, Chairman



Amy Tomlinson,
Executive
Director
2023-05-11 16:
35:38

Amy Tomlinson, Secretary

Casey County Public Health Taxing District
 Financial Statement
 For the Fiscal Year Ending June 30, 2023

Cash on Hand at the beginning of the year: **\$385,513.24**

Receipts:

Real Property Taxes	191,322.48
Tangible Property Taxes	34,337.43
Motor Vehicle Taxes	47,749.41
Delinquent Taxes	2,836.21
Other Taxes	1,928.84
Interest Income	3,750.79
Total Receipts	281,925.16

Total Cash Available for the year: **\$667,438.40**

Expenditures:

Advertising & Printing	25.25
Maintenance & Repair	2,165.00
District Management	211,529.00
Dues & Subscriptions	845.00
Miscellaneous	459.81
Building Improvement	294.29
Furniture and Fixtures	3,369.12
Equipment	8,260.64
Total Expenditures	226,948.11

Cash on Hand at the end of the year: **\$440,490.29**

Balance per Casey County Bank Account Statement	\$274,909.59
Balance per Monticello Banking Company CD Account Statements	\$ 165,580.70
	\$440,490.29
Difference	\$0.00

Casey County Public Health Taxing District
Balance Sheet
As of June 30, 2023

	<u>Jun 30, 23</u>
ASSETS	
Current Assets	
Checking/Savings	
1100 · Cash in Bank	
1101 · Operating Account	274,909.59
1116 · CD - MBC 23968	165,580.70
Total 1100 · Cash in Bank	440,490.29
Total Checking/Savings	440,490.29
Total Current Assets	440,490.29
TOTAL ASSETS	<u>440,490.29</u>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	32,156.91
3900 · Retained Earnings	353,356.33
Net Income	54,977.05
Total Equity	440,490.29
TOTAL LIABILITIES & EQUITY	<u>440,490.29</u>

Casey County Public Health Taxing District Profit & Loss Budget vs. Actual July 2022 through June 2023

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
Income				
4100 · Taxes (All Categories)				
4110 · Real Property Taxes	191,322.48	183,648.19	7,674.29	104.2%
4120 · Tangible Personal Property	34,337.43	34,418.13	-80.70	99.8%
4130 · Motor Vehicles	47,749.41	33,124.02	14,625.39	144.2%
4140 · Delinquent Taxes	2,836.21	3,640.30	-804.09	77.9%
4150 · Other Taxes	1,928.84	1,528.22	400.62	126.2%
Total 4100 · Taxes (All Categories)	278,174.37	256,358.86	21,815.51	108.5%
4900 · Interest Earned	3,750.79	861.52	2,889.27	435.4%
Total Income	281,925.16	257,220.38	24,704.78	109.6%
Gross Profit	281,925.16	257,220.38	24,704.78	109.6%
Expense				
7100 · Operations				
7105 · Contracted Services				
7110 · Advertising and Printing	25.25	300.00	-274.75	8.4%
7130 · Maintenance and Repairs	2,165.00	18,000.00	-15,835.00	12.0%
7170 · Lake Cumberland District	211,529.00	211,529.00	0.00	100.0%
Total 7105 · Contracted Services	213,719.25	229,829.00	-16,109.75	93.0%
Total 7100 · Operations	213,719.25	229,829.00	-16,109.75	93.0%
7200 · Administration				
7210 · Dues and Subscriptions	845.00	1,500.00	-655.00	56.3%
7260 · Other Miscellaneous	459.81	500.00	-40.19	92.0%
Total 7200 · Administration	1,304.81	2,000.00	-695.19	65.2%
7300 · Capital Outlay				
7340 · Building Improvement	294.29			
7350 · Furniture and Fixtures	3,369.12	5,550.00	-2,180.88	60.7%
7360 · Equipment	8,260.64	18,850.00	-10,589.36	43.8%
Total 7300 · Capital Outlay	11,924.05	24,400.00	-12,475.95	48.9%
Total Expense	226,948.11	256,229.00	-29,280.89	88.6%
Net Income	54,977.05	991.38	53,985.67	5,545.5%

**Casey County Public Health Taxing District
Fiscal Year 2024-25**

Opening Balance Calculation

	Operating Fund	Capital Fund	Total	
Balance as of December 31, 2023	\$304,005.13	\$167,248.00	\$471,253.13	\$471,253.13
Projected Remaining 2023-24 Receipts				
Projected Tax Receipts	\$131,418.99	\$0.00	\$131,418.99	
Projected Interest Earned	\$696.21	\$1,672.48	\$2,368.69	
Projected Other Receipts	\$0.00	\$0.00	\$0.00	
Total Estimated Remaining 2024 Receipts	\$132,115.20	\$1,672.48	\$133,787.68	\$133,787.68
Total Funds Available	\$436,120.33	\$168,920.48	\$605,040.81	\$605,040.81
Projected Remaining 2023-24 Expenditures				
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$116,030.50	\$0.00	\$116,030.50	
Advertising & Printing	\$300.00	\$0.00	\$300.00	
Professional Services (Audit)		\$0.00	\$0.00	
Maintenance & Repair	\$13,448.86	\$0.00	\$13,448.86	
Dues & Subscriptions (KPHA & KALBOH)	\$1,155.00	\$0.00	\$1,155.00	
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00	
Furniture & Fixtures	\$7,940.02	\$0.00	\$7,940.02	
Equipment	\$17,563.82	\$0.00	\$17,563.82	
Total Estimated Remaining 2024 Expenditures	\$156,938.20	\$0.00	\$156,938.20	\$156,938.20
Estimated 2024-25 Opening Balance	\$279,182.13	\$168,920.48	\$448,102.61	\$448,102.61

Proposed Budgets For Period Beginning July 1, 2024 and Ending June 30, 2025

	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of \$0.035 per \$100 of Assessed Property Value	Proposed Break Even Budget @ \$0.034 per \$100 of Assessed Property Value	Proposed Surplus Budget @ \$0.036 per \$100 of Assessed Property Value
Estimated opening Balance	\$279,182.13	\$168,920.48	\$448,102.61	\$448,102.61	\$448,102.61
Budgeted Receipts (All Sources):					
Real Property Taxes	\$202,700.10		\$202,700.10	\$196,908.67	\$208,491.53
Personal Property Taxes	\$42,282.14		\$42,282.14	\$41,074.08	\$43,490.20
Motor Vehicle Taxes	\$41,762.65		\$41,762.65	\$40,569.43	\$42,955.87
Delinquent Tax Collections	\$3,500.00		\$3,500.00	\$3,500.00	\$3,500.00
Other Taxes - Telecommunications	\$1,900.00		\$1,900.00	\$1,900.00	\$1,900.00
Interest Income	\$1,427.79	\$3,378.41	\$4,806.20	\$4,765.24	\$4,847.16
Total Budgeted Receipts	\$293,572.68	\$3,378.41	\$296,951.09	\$288,717.41	\$305,184.76
Total Funds Available	\$572,754.81	\$172,298.89	\$745,053.70	\$736,820.03	\$753,287.38
Budgeted Expenditures:					
LCDHD Health Center Management Fee at 2.8 cents	\$241,469.00		\$241,469.00	\$241,469.00	\$241,469.00
Building Maintenance & Repair					
<i>Snow Removal (parking lot & sidewalks)</i>	\$1,000.00				
<i>Landscape Maintenance (Fall & Spring)</i>	\$2,000.00				
<i>Miscellaneous</i>	\$15,000.00				
Total Building Maintenance & Repair	\$18,000.00		\$18,000.00	\$18,000.00	\$18,000.00
Furniture & Fixtures					
<i>Seasonal Décor</i>	\$500.00				
<i>Office Storage Cabinet</i>	\$1,000.00				
<i>Miscellaneous</i>	\$5,000.00				
Total Furniture & Fixtures	\$6,500.00		\$6,500.00	\$6,500.00	\$6,500.00
Equipment					
<i>Miscellaneous Computer and Related Equipment</i>	\$10,000.00				
<i>Generator Maintenance</i>	\$500.00				
<i>Miscellaneous</i>	\$7,500.00				
Total Equipment	\$18,000.00		\$18,000.00	\$18,000.00	\$18,000.00
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	\$286,269.00	\$0.00	\$286,269.00	\$286,269.00	\$286,269.00
Balance Remaining	\$286,485.81	\$172,298.89	\$458,784.70	\$450,551.03	\$467,018.38
Net Surplus/Deficit Before Optional Expenses	\$7,303.68		\$10,682.09	\$2,448.41	\$18,915.76
Optional - Expenses for Building:					
Building Additions and Improvements			\$320,000.00	\$320,000.00	\$320,000.00
Total Budgeted Expenditures Including Optional Expenses			\$606,269.00	\$606,269.00	\$606,269.00
Balance Remaining Including Optional Expenses			\$138,784.70	\$130,551.03	\$147,018.38
Net Surplus/Deficit Including Optional Expenses			(\$309,317.91)	(\$317,551.59)	(\$301,084.24)

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 average effective rate which is 0.5% for the money market and 2% for the CD.



Casey County Health Department
Addition to Existing Building Budget
Casey County, KY
January 9, 2024

The following *budget-only* proposal is based on our experience in pricing previous similar projects, as well as the current pricing for materials and labor. The budget has been based on the following information and assumptions:

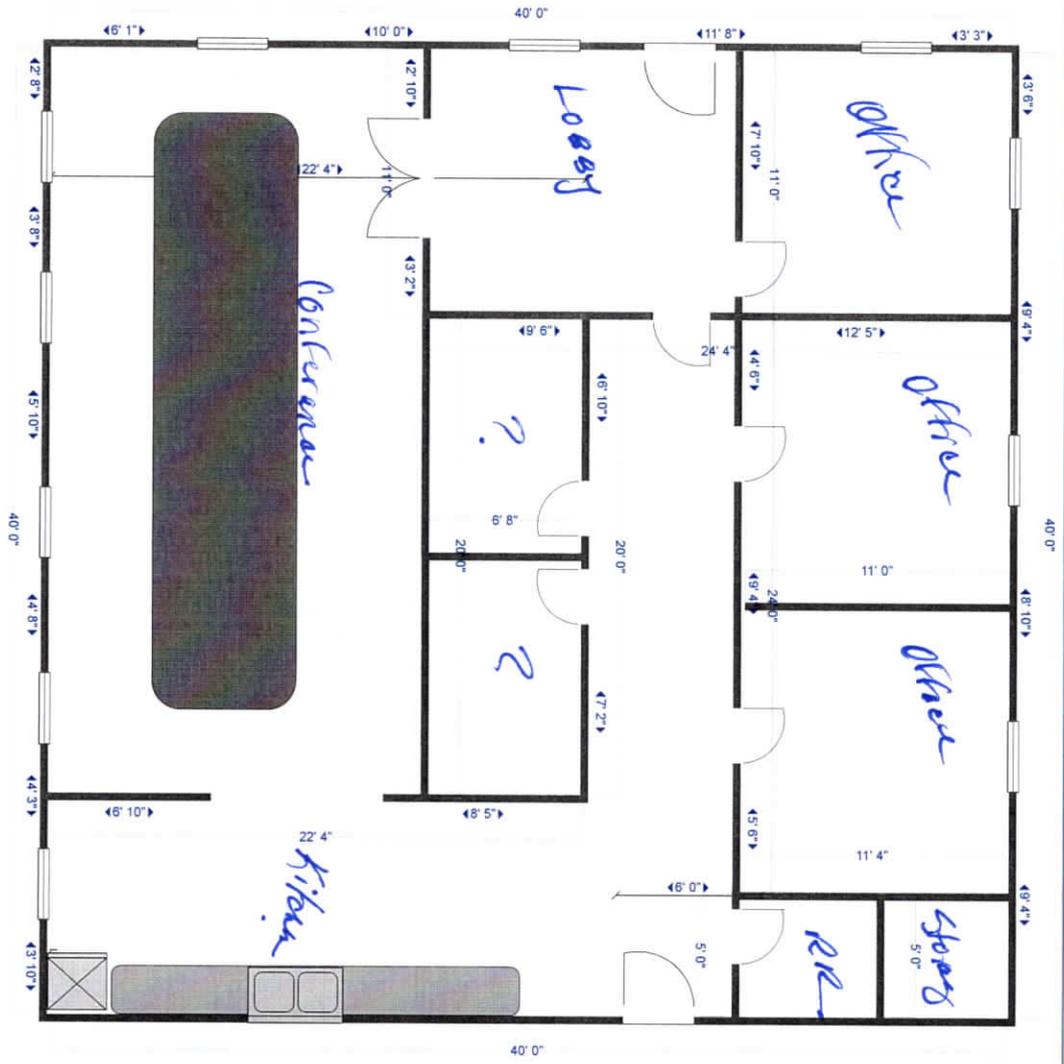
- Rough draft floor plan (see attached)
- One (1) restroom
- Metal roofing
- MEP items to code
- Drop ceilings throughout
- Structure is 40' x 40' (1600 sf)
- LVT flooring throughout
- Concrete slab
- Painted brick exterior
- Casework for the lobby and kitchen

For this type and size of project, we would recommend a budget of **\$200 per square foot**; for a *budget-only proposal of \$320,000*. Please note this is only budgetary and price will vary based upon finished and stamped construction drawings. This does NOT include any specialty items, data/security, fire protection/alarm, sitework (such as excavation/paving), storm drainage, signage, or any other unknown items.

BUDGET ONLY PROPOSAL AS DESCRIBED: \$320,000.00

Thank you,

Owens Construction Inc.
487 KY 80
Windsor, KY 42565
(270) 866-5772



SHEET 9910 Administration Sq. at 1 Floor Office Remodel	DRAWING 801506 SCALE 1/4"=1'-0"	PROJECT 0000416 DATE 01/30/2017	DESIGNER Name A	CONTRACTOR Acme Builders Corp 1234 Oak Road Yorktown, NY 10598
------------------------------------------------------------------	------------------------------------------	------------------------------------------	-----------------------	-------------------------------------------------------------------------

**Lake Cumberland District Health Department
Local Support Determinations for FY 2024-2025
Casey County Public Health Taxing District**

0 From 2023 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	580,767,751	580,767,751		
G - Tangible Personal	30,413,108		30,413,108	
H - PS Real Estate - Effective	28,856,604	28,856,604		
I - PS Tangible - Effective	70,307,455		70,307,455	
J - Distilled Spirits	0		0	
M - Motor Vehicles	125,601,949			125,601,949
N - Watercraft	4,029,249		4,029,249	
Aircraft	0		0	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	22,414,519		22,414,519	
Total	862,390,635	609,624,355	127,164,331	125,601,949
Tax Base (Total Divided by 100)	8,623,906	6,096,244	1,271,643	1,256,019
Tax Rate		\$ 0.0350	\$ 0.0350	\$ 0.0350
Total Projected Tax (Tax Base * Tax Rate)	301,837	213,369	44,508	43,961
Required Support @ .028	241,469	170,695	35,606	35,169
Tax Support for Land, Building & Equipment	60,367	42,674	8,902	8,792
Tax Projections @ 95% Collection Rate				
Real Property Projections	202,700			
Tangible Personal Property Projections	42,282			
Motor Vehicle Projections	41,763			
Total	286,745			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2024-2025
Casey County Public Health Taxing District**

0 From 2023 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	580,767,751	580,767,751		
G - Tangible Personal	30,413,108		30,413,108	
H - PS Real Estate - Effective	28,856,604	28,856,604		
I - PS Tangible - Effective	70,307,455		70,307,455	
J - Distilled Spirits	0		0	
M - Motor Vehicles	125,601,949			125,601,949
N - Watercraft	4,029,249		4,029,249	
Aircraft	0		0	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	22,414,519		22,414,519	
Total	862,390,635	609,624,355	127,164,331	125,601,949
Tax Base (Total Divided by 100)	8,623,906	6,096,244	1,271,643	1,256,019
Tax Rate		\$ 0.0340	\$ 0.0340	\$ 0.0340
Total Projected Tax (Tax Base * Tax Rate)	293,213	207,272	43,236	42,705
Required Support @ .028	241,469	170,695	35,606	35,169
Tax Support for Land, Building & Equipment	51,743	36,577	7,630	7,536
Tax Projections @ 95% Collection Rate				
Real Property Projections	196,909			
Tangible Personal Property Projections	41,074			
Motor Vehicle Projections	40,569			
Total	278,552			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2024-2025
Casey County Public Health Taxing District**

0 From 2023 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	580,767,751	580,767,751		
G - Tangible Personal	30,413,108		30,413,108	
H - PS Real Estate - Effective	28,856,604	28,856,604		
I - PS Tangible - Effective	70,307,455		70,307,455	
J - Distilled Spirits	0		0	
M - Motor Vehicles	125,601,949			125,601,949
N - Watercraft	4,029,249		4,029,249	
Aircraft	0		0	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	22,414,519		22,414,519	
Total	862,390,635	609,624,355	127,164,331	125,601,949
Tax Base (Total Divided by 100)	8,623,906	6,096,244	1,271,643	1,256,019
Tax Rate		\$ 0.0360	\$ 0.0360	\$ 0.0360
Total Projected Tax (Tax Base * Tax Rate)	310,461	219,465	45,779	45,217
Required Support @ .028	241,469	170,695	35,606	35,169
Tax Support for Land, Building & Equipment	68,991	48,770	10,173	10,048
Tax Projections @ 95% Collection Rate				
Real Property Projections	208,492			
Tangible Personal Property Projections	43,490			
Motor Vehicle Projections	42,956			
Total	294,938			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

A 2022 Assessment of Adjusted Property At Full Rates			680,411,674
Net Change in	2023	89,996,500	
B 2023 Homestead Exemptions	2022	79,664,300	10,332,200
C 2022 Adjusted Tax Base			670,079,474
D 2023 Net Assessment Growth			40,265,444
E 2023 Total Valuation of Adjusted Property at Full Rates			710,344,918
	Property Subject to Taxation 2022	Net Assessment Growth	Property Subject to Taxation 2023
F Real Estate	\$557,866,550	33,233,401	\$580,767,751
G Tangible Personalty	28,740,351	1,672,757	30,413,108
H P.S. Co-Real Estate-Effective	26,223,311	2,633,293	28,856,604 *
P.S. Co.-Real Estate-100%	26,223,311	2,633,293	28,856,604 *
I P.S. Co.-Tang.-Effective	67,581,462	2,725,993	70,307,455 *
P.S. Co.-Tang.-100%	70,865,052	3,046,180	73,911,233 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	115,918,395		125,601,949
N Watercraft	4,004,514		4,029,249
Net New Property: PVA Real Estate			10,987,400
P. S. Co. Real Estate-Effective			2,633,293 *
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)	-
Inventory in transit	22,414,519

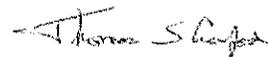
2022 R. E. Exonerations & Refunds	2,126,900
2022 Tangible Exonerations & Refunds	208,724

* 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 CASEY County as made by the Office of Property Valuation for 2023, 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

7/11/23



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	2015	\$ 221,362.30	\$ 208,321.80	\$ 13,040.50	\$ 242,022.47		100%	0%				
		2016	\$ 218,981.12	\$ 217,606.52	\$ 1,374.60	\$ 243,397.07	1%	100%	0%				
		2017	\$ 222,565.64	\$ 234,928.07	\$ (12,362.43)	\$ 231,034.64	-5%	95%	5%				
		2018	\$ 220,562.72	\$ 224,692.31	\$ (4,129.59)	\$ 226,905.05	-2%	98%	2%				
		2019	\$ 235,684.82	\$ 228,131.59	\$ 7,553.23	\$ 234,458.28	3%	100%	0%				
		2020	\$ 230,547.22	\$ 242,645.76	\$ 13,040.50	\$ 222,359.74	-5%	95%	5%				
		2021	\$ 250,503.94	\$ 230,902.76	\$ 19,601.18	\$ 241,960.92	8%	100%	0%				
		2022	\$ 262,493.71	\$ 286,652.56	\$ (24,158.85)	\$ 217,802.07	-11%	92%	8%				
		2023	\$ 280,143.34	\$ 260,254.69	\$ 19,888.65	\$ 237,690.72	8%	100%	0%	11,347	\$ 2,439,605.00	\$ 243,960.50	97%
		μ	\$ 238,093.87	\$ 237,126.23	\$ 967.64	\$ 233,070.11							
Casey	\$0.035	2015	\$ 261,373.84	\$ 200,095.03	\$ 61,278.81	\$ 553,169.90		100%	0%				
		2016	\$ 269,572.29	\$ 178,972.13	\$ 90,600.16	\$ 643,770.06	14%	100%	0%				
		2017	\$ 273,914.44	\$ 191,024.91	\$ 82,889.53	\$ 726,659.59	11%	100%	0%				
		2018	\$ 273,696.22	\$ 196,947.43	\$ 76,748.79	\$ 803,408.38	10%	100%	0%				
		2019	\$ 318,449.10	\$ 193,730.40	\$ 124,718.70	\$ 928,127.08	13%	100%	0%				
		2020	\$ 290,159.99	\$ 592,677.42	\$ (302,517.43)	\$ 625,609.65	-48%	49%	51%				
		2021	\$ 318,000.30	\$ 633,074.82	\$ (315,074.52)	\$ 310,535.13	-101%	50%	50%				
		2022	\$ 285,836.56	\$ 210,858.45	\$ 74,978.11	\$ 385,513.24	19%	100%	0%				
		2023	\$ 281,925.16	\$ 226,948.11	\$ 54,977.05	\$ 440,490.29	12%	100%	0%	4,579	\$ 984,485.00	\$ 98,448.50	447%
		μ	\$ 285,880.88	\$ 291,592.08	\$ (5,711.20)	\$ 601,920.37							
Clinton	\$0.035	2015	\$ 163,111.64	\$ 140,070.60	\$ 23,041.04	\$ 234,141.36		100%	0%				
		2016	\$ 170,384.82	\$ 149,560.36	\$ 20,824.46	\$ 254,965.82	8%	100%	0%				
		2017	\$ 172,093.31	\$ 145,559.99	\$ 26,533.32	\$ 281,499.14	9%	100%	0%				
		2018	\$ 167,752.72	\$ 171,341.49	\$ (3,588.77)	\$ 277,910.37	-1%	98%	2%				
		2019	\$ 186,702.76	\$ 175,151.12	\$ 11,551.64	\$ 289,462.01	4%	100%	0%				
		2020	\$ 177,132.49	\$ 164,387.96	\$ 12,744.53	\$ 302,206.54	4%	100%	0%				
		2021	\$ 181,532.19	\$ 154,214.78	\$ 27,317.41	\$ 329,523.95	8%	100%	0%				
		2022	\$ 204,362.10	\$ 164,264.64	\$ 40,097.46	\$ 369,621.41	11%	100%	0%				
		2023	\$ 192,716.93	\$ 171,859.40	\$ 20,857.53	\$ 390,478.94	5%	100%	0%	5,351	\$ 1,150,465.00	\$ 115,046.50	339%
		μ	\$ 179,532.11	\$ 159,601.15	\$ 19,930.96	\$ 303,312.17							
Cumberland	\$0.035	2015	\$ 117,208.75	\$ 96,586.60	\$ 20,622.15	\$ 140,929.52		100%	0%				
		2016	\$ 122,373.28	\$ 118,901.32	\$ 3,471.96	\$ 144,401.48	2%	100%	0%				
		2017	\$ 123,778.01	\$ 143,003.58	\$ (19,225.57)	\$ 125,175.91	-15%	87%	13%				
		2018	\$ 126,050.13	\$ 132,076.09	\$ (6,025.96)	\$ 119,149.95	-5%	95%	5%				
		2019	\$ 127,976.42	\$ 111,817.78	\$ 16,158.64	\$ 135,308.59	12%	100%	0%				
		2020	\$ 129,122.48	\$ 126,822.01	\$ 2,300.47	\$ 137,609.06	2%	100%	0%				
		2021	\$ 149,759.82	\$ 126,308.56	\$ 23,451.26	\$ 161,060.32	15%	100%	0%				
		2022	\$ 148,221.12	\$ 125,977.48	\$ 22,243.64	\$ 183,303.96	12%	100%	0%				
		2023	\$ 163,779.22	\$ 133,966.53	\$ 29,812.69	\$ 213,116.65	14%	100%	0%	6,440	\$ 1,384,600.00	\$ 138,460.00	154%
		μ	\$ 134,252.14	\$ 123,939.99	\$ 10,312.14	\$ 151,117.27							
Green	\$0.034	2015	\$ 145,982.64	\$ 126,382.41	\$ 19,600.23	\$ 166,779.51		100%	0%				
		2016	\$ 149,910.61	\$ 127,673.72	\$ 22,236.89	\$ 189,016.40	12%	100%	0%				
		2017	\$ 143,692.46	\$ 132,194.83	\$ 11,497.63	\$ 200,514.03	6%	100%	0%				
		2018	\$ 165,539.78	\$ 152,169.86	\$ 13,369.92	\$ 213,883.95	6%	100%	0%				
		2019	\$ 160,566.04	\$ 139,953.23	\$ 20,612.81	\$ 234,496.76	9%	100%	0%				
		2020	\$ 159,559.82	\$ 187,219.47	\$ (27,659.65)	\$ 206,837.11	-13%	85%	15%				
		2021	\$ 186,098.36	\$ 152,898.09	\$ 33,200.27	\$ 240,037.38	14%	100%	0%				
		2022	\$ 186,594.67	\$ 164,976.18	\$ 21,618.49	\$ 261,655.87	8%	100%	0%				
		2023	\$ 193,735.49	\$ 192,979.54	\$ 755.95	\$ 262,411.82	0%	100%	0%	6,715	\$ 1,443,725.00	\$ 144,372.50	182%
		μ	\$ 165,742.21	\$ 152,938.59	\$ 12,803.62	\$ 219,514.76							

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	2015	\$ 196,835.96	\$ 151,420.18	\$ 45,415.78	\$ 397,987.27		100%	0%				
		2016	\$ 195,250.85	\$ 188,962.06	\$ 6,288.79	\$ 404,276.06	2%	100%	0%				
		2017	\$ 195,363.46	\$ 154,919.22	\$ 40,444.24	\$ 444,720.30	9%	100%	0%				
		2018	\$ 200,555.23	\$ 179,116.53	\$ 21,438.70	\$ 466,159.00	5%	100%	0%				
		2019	\$ 231,978.73	\$ 204,619.27	\$ 27,359.46	\$ 493,518.46	6%	100%	0%				
		2020	\$ 214,427.70	\$ 181,312.46	\$ 33,115.24	\$ 526,633.70	6%	100%	0%				
		2021	\$ 233,044.03	\$ 212,000.75	\$ 21,043.28	\$ 547,676.98	4%	100%	0%				
		2022	\$ 244,150.68	\$ 192,261.05	\$ 51,889.63	\$ 599,566.61	9%	100%	0%				
		2023	\$ 254,205.14	\$ 223,531.89	\$ 30,673.25	\$ 630,239.86	5%	100%	0%	14,350	\$ 3,085,250.00	\$ 308,525.00	204%
		μ		\$ 218,423.53	\$ 187,571.49	\$ 30,852.04	\$ 501,197.58						
Pulaski	0.030	2015	\$ 1,185,553.54	\$ 1,144,846.29	\$ 40,707.25	\$ 608,494.26		100%	0%				
		2016	\$ 1,183,571.71	\$ 1,159,188.62	\$ 24,383.09	\$ 632,877.35	4%	100%	0%				
		2017	\$ 1,249,375.16	\$ 1,171,924.09	\$ 77,451.07	\$ 710,328.42	11%	100%	0%				
		2018	\$ 1,271,483.66	\$ 1,216,336.91	\$ 55,146.75	\$ 765,475.17	7%	100%	0%				
		2019	\$ 1,307,727.56	\$ 1,347,209.84	\$ (39,482.28)	\$ 725,992.89	-5%	97%	3%				
		2020	\$ 1,273,734.36	\$ 1,278,008.51	\$ (4,274.15)	\$ 721,718.74	-1%	100%	0%				
		2021	\$ 1,376,129.04	\$ 1,311,442.65	\$ 64,686.39	\$ 786,405.13	8%	100%	0%				
		2022	\$ 1,498,347.68	\$ 1,375,812.62	\$ 122,535.06	\$ 908,940.19	13%	100%	0%				
		2023	\$ 1,604,328.07	\$ 1,486,808.99	\$ 117,519.08	\$ 1,026,459.27	11%	100%	0%	22,307	\$ 4,796,005.00	\$ 479,600.50	214%
		μ		\$ 1,327,805.64	\$ 1,276,842.06	\$ 50,963.58	\$ 765,187.94						
Russell	0.045	2015	\$ 471,725.84	\$ 479,033.98	\$ (7,308.14)	\$ 395,613.43		98%	2%				
		2016	\$ 473,420.18	\$ 481,538.14	\$ (8,117.96)	\$ 387,495.47	-2%	98%	2%				
		2017	\$ 491,375.03	\$ 482,151.19	\$ 9,223.84	\$ 396,719.31	2%	100%	0%				
		2018	\$ 495,178.84	\$ 490,691.32	\$ 4,487.52	\$ 401,206.83	1%	100%	0%				
		2019	\$ 523,462.30	\$ 491,611.34	\$ 31,850.96	\$ 433,057.79	7%	100%	0%				
		2020	\$ 516,452.16	\$ 500,290.91	\$ 16,161.25	\$ 449,219.04	4%	100%	0%				
		2021	\$ 556,433.07	\$ 514,632.68	\$ 41,800.39	\$ 491,019.43	9%	100%	0%				
		2022	\$ 582,066.30	\$ 536,018.47	\$ 46,047.83	\$ 537,067.26	9%	100%	0%				
		2023	\$ 623,505.81	\$ 573,870.08	\$ 49,635.73	\$ 586,702.99	8%	100%	0%	16,125	\$ 3,466,875.00	\$ 346,687.50	169%
		μ		\$ 525,957.73	\$ 505,537.57	\$ 20,420.16	\$ 453,122.39						
Taylor	0.0325	2015	\$ 553,598.18	\$ 638,207.21	\$ (84,609.03)	\$ 256,094.86		87%	13%				
		2016	\$ 465,873.17	\$ 409,707.90	\$ 56,165.27	\$ 312,260.13	18%	100%	0%				
		2017	\$ 452,101.52	\$ 428,166.41	\$ 23,935.11	\$ 336,195.24	7%	100%	0%				
		2018	\$ 467,301.55	\$ 444,029.00	\$ 23,272.55	\$ 359,467.79	6%	100%	0%				
		2019	\$ 507,928.25	\$ 448,155.85	\$ 59,772.40	\$ 419,240.19	14%	100%	0%				
		2020	\$ 461,828.15	\$ 453,141.06	\$ 8,687.09	\$ 427,927.28	2%	100%	0%				
		2021	\$ 523,769.81	\$ 448,007.05	\$ 75,762.76	\$ 503,690.04	15%	100%	0%				
		2022	\$ 574,632.57	\$ 474,951.27	\$ 99,681.30	\$ 603,371.34	17%	100%	0%				
		2023	\$ 583,292.51	\$ 517,236.47	\$ 66,056.04	\$ 669,427.38	10%	100%	0%	12,330	\$ 2,650,950.00	\$ 265,095.00	253%
		μ		\$ 510,036.19	\$ 473,511.36	\$ 36,524.83	\$ 431,963.81						
Wayne	.035 Real Personal .03 Motor	2015	\$ 256,598.90	\$ 278,343.61	\$ (21,744.71)	\$ 100,610.37		92%	8%				
		2016	\$ 257,240.84	\$ 258,597.18	\$ (1,356.34)	\$ 99,254.03	-1%	99%	1%				
		2017	\$ 267,502.21	\$ 267,598.01	\$ (95.80)	\$ 99,158.23	0%	100%	0%				
		2018	\$ 270,796.59	\$ 261,519.07	\$ 9,277.52	\$ 108,435.75	9%	100%	0%				
		2019	\$ 277,360.66	\$ 265,265.77	\$ 12,094.89	\$ 120,530.64	10%	100%	0%				
		2020	\$ 312,577.75	\$ 287,442.68	\$ 25,135.07	\$ 145,665.71	17%	100%	0%				
		2021	\$ 332,107.17	\$ 280,790.93	\$ 51,316.24	\$ 196,981.95	26%	100%	0%				
		2022	\$ 336,652.00	\$ 296,895.17	\$ 39,756.83	\$ 236,738.78	17%	100%	0%				
		2023	\$ 357,265.35	\$ 325,819.24	\$ 31,446.11	\$ 268,184.89	12%	100%	0%	11,332	\$ 2,436,380.00	\$ 243,638.00	110%
		μ		\$ 296,455.72	\$ 280,252.41	\$ 16,203.31	\$ 152,840.04						