

WAYNE COUNTY LOCAL BOARD OF HEALTH AGENDA

FEBRUARY 22, 2024 AT 12 PM EST

Acceptance of 2023 Meeting Minutes

Old Business

New Business

Financials for 06/30/23 FYE

Tax Rate

Budget 2024-2025

Members Whom Terms Expire

Members Who Serve on District Board

Election of Officers

Directors Report

Health Education

Conclude



LCDHD County Health Centers

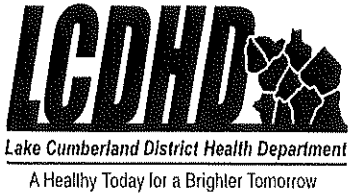
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**Lake Cumberland
District Health Department**
WAYNE COUNTY HEALTH CENTER
39 Jim Hill Drive • Monticello, KY 42633 • Phone (606) 348-9349
www.lcdhd.org

**WAYNE COUNTY LOCAL BOARD OF HEALTH
MINUTES OF MEETING
FEBRUARY 23, 2023**

Wayne County Board of Health met on February 23, 2023 at the Wayne County Health Center. Members who constitute a quorum are as follows:

- Joe Silvers
- Kenneth Ramsey
- Joanna Gregory
- William Breeding
- Scott Gehring
- Vesta Edwards
- Joseph Brown
- Wade Dick

Others present:

- Tracy Aaron
- Shirley Daulton
- Laura Woodrum
- Amy Huff
- Lori Turner
- Shirley Daniels
- Ron Cimala
- Amy Tomlinson

Chairman of the Board, Joe Silvers welcomed everyone and called the meeting to order at 12 noon. Would like to express our gratitude to Dr. McFarland for the years he served on our board. We would like to welcome two new members to our board, Scott Gehring, County Judge and Wade Dick, Magistrate. Minutes of February 24, 2022 and Special Called Meeting July 14, 2022 were mailed/delivered prior to the meeting for the board members' review. Kenneth Ramsey made motion to accept both sets of minutes and seconded by William Breeding. Motion carried.

OLD BUSINESS

Joe Silvers discussed how two years ago we voted to allow a road at the side of health department to access airport area for mowing. Nothing was ever completed, but option is still available if requested.

NEW BUSINESS

Ron Cimala reviewed the Financial Statement for fiscal year July 1, 2021 thru June 30, 2022. Taxing District ended the fiscal year with a surplus of \$39,756.83. Motion made by Kenneth Ramsey to approve and seconded by William Breeding.

Chairman, Joe Silvers discussed with the board the window/glass replacement options and suggested not to replace whole window, just glass. Would like to use local business, but decision is up to the board. Somerset-Burnside Garage Door \$17,861.00, Monticello Glass and Mirror \$20,336 and Doormasters of \$20,200. We do have bids a little cheaper than Monticello Glass and Mirror but would like to use local business. There is some questions regarding the number of windows quoted with all the estimates. Ron stated board can form a committee with 3-5 people to meet and discuss all the estimates and the committee can then decide which glass company to use and the board can specify a dollar amount the committee cannot go over. Also, if the lowest quote isn't used, reasons should be given as to why going with quote that is more. Joe Silvers also suggested Scott Gehring not vote due to being conflict of interest. Scott Gehring was agreeable. Motion was made by Dr. Joseph Brown to form committee for window replacement and was seconded by Joanna Gregory. This motion was amended by Joe Silvers and seconded by Wade Dick to make dollar amount for windows no more than \$25,000. Committee members will be Joe Silvers, Vesta Edwards, Wade Dick and Kenneth Ramsey. All agreed, motion passed.

Current tax rate was discussed. Current tax rate 0.035 cents per \$100 of real property, 0.030 cents per \$100 tangible rate and 0.030 per \$100 personal and motor vehicle property. Motion to leave tax rate the same was made by Kenneth Ramsey and seconded by Vesta Edwards. Amendment to motion made by Kenneth Ramsey and seconded by Vesta Edwards to accept tax rate as is or accept compensating tax rate as set by June, 2023. All agreed, motion passed.

The budget for fiscal year 2023-2024 was presented to the board. Motion was made by Kenneth Ramsey to approve the budget with the change of window replacement to change from \$20,000 to \$25,000 and seconded by William Breeding. All agreed motion passed.

Local Board Members whose terms expire 2023 and have already received biographical sheet are as follows:

Joe Silvers
William Breeding
Sara Weddle
Joseph Brown

The board did add two new Fiscal Court Members, Scott Gehring, County Judge and Wade Dick, Magistrate. Biographical sheets were already completed.

Members who serve on District Board are Joe Silvers, Joseph Brown and Scott Gehring.

Election of Officers was discussed. The current officers are Joe Silvers, Chairman, Lora Dolen, Treasurer and Amy Tomlinson, Secretary. Ronald McFarland was Vice Chairman and this position will need filled. Joseph Brown will be added as Vice Chairman. Motion made by Kenneth Ramsey to approve officers and seconded by Wade Dick. All agreed, motion passed.

Director's Report

Amy Tomlinson discussed with the board the possibility of creating mini grants from the local budgets that would help to better our community. She also discussed the redesign of our web page and developing a board page for minutes, budgets.

We are now accepting nominations for Dr. Hossein Fallahzadeh Public Health Hero Award. Anyone in the community can be nominated that has helped with public health. All nominations due by February 28, 2023.

Health Education Report

Shirley Daulton went over Health Snapshot for 2022 and Priority Health Issues.

Diabetes Report

Amy Huff provided information on diabetes rates and diabetes education. We have four Diabetes Nurses that are licensed with Kentucky Board of Diabetes in order to teach the Diabetes Classes.

Judge Gehring stated Wayne County did receive Opioid Monies in the amount of \$692,000 over the next 15 years. This year the county did receive \$152,000. As of right now, county is waiting to hear how this money can be spent.

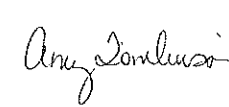
Joe Silvers brought up Harm Reduction thru the Health Department. Several years ago, City Council had approved but need to talk with Fiscal Court to see if they would comply.

Scott Gehring discussed they were working on a local ordinance for vaping.

No further business and motion made by Kenneth Ramsey and seconded by Joseph Brown to adjourn meeting. All agreed, motion passed.



Joe Silvers, Chairman

 Amy Tomlinson,
Executive Director
2023-02-28 09:23:
25

Amy Tomlinson, Secretary



Lake Cumberland District Health Department

A Healthy Today for a Brighter Tomorrow

Lake Cumberland District Health Department

WAYNE COUNTY HEALTH CENTER

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WAYNE COUNTY BOARD OF HEALTH SPECIAL CALLED MINUTES OF MEETING May 5, 2023

Wayne County Board of Health met on May 5th, via Zoom with 4 members being present in office. Members who constitute a quorum are as follows:

Joe Silvers
Vesta Edwards
Scott Gehring
Kenneth Ramsey
Joseph Brown, M.D.
William Breeding, D.M.D.
Lora Elam Dolen
Wade Dick

Others present:
Amy Tomlinson
Ron Cimala
Shirley Daniels

Chairman of the Board, Joe Silvers welcomed everyone and called the meeting to order at 12 noon. The reason for meeting today is to discuss windows. The Window Committee met several times to discuss what needed to be done. The committee decided all windows needed to be replaced rather than getting new window panes. New windows will put us over the \$25,000 price limit that was made in the February, 2023 Board Meeting. Therefore, we have called this meeting and have asked Cal Chrisman, with Renewal by Andersen, to be with us and present to the board about the glider window and the warranty. Cal discussed with the board how the windows are made with a fibrex material. The glider window is what would be installed at the health department. These windows have full screen, double locks and can be lifted out for cleaning. There is a 20 year warranty on full material and labor, all composite and glass; 10 year warranty on all hardware and 2 year installation warranty. All old windows will be removed and hauled off by Andersen.

Motion made by Kenneth Ramsey and seconded by Dr. William Breeding to have Renewal by Andersen to replace all windows in the Wayne County Health Department in the amount of \$48,278. The motion carried.

Wayne County Board of Health Special Called Meeting Minutes

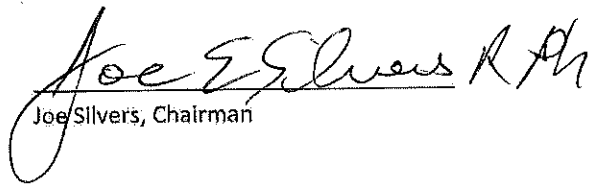
May 5, 2023

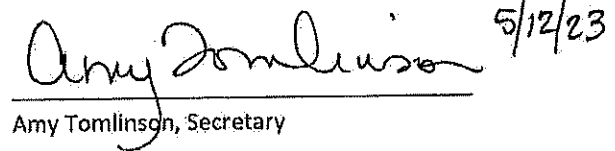
Page 2

Motion made by Kenneth Ramsey and seconded by Dr. Joe Brown to amend budget for 2022-2023 adding the line item of "New Windows" of \$23,000. The motion carried.

Motion made by Wade Dick and seconded by Lora Dolen to amend budget for 2023-2024 increase the budget expense line item for windows/glass replacement from \$25,000 to \$28,000 to pay remaining window balance. The motion carried.

Motion made by Joe Silvers to adjourn meeting and seconded by Kenneth Ramsey. The motion carried.


Joe Silvers, Chairman

 5/12/23
Amy Tomlinson, Secretary

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

Cash on Hand at the beginning of the year: **\$236,738.78**

Receipts:

Real Property Taxes	270,324.39
Tangible Property Taxes	29,724.07
Motor Vehicle Taxes	48,380.13
Delinquent Taxes	4,879.09
Other Taxes	3,520.50
Interest Income	437.17
Total Receipts	357,265.35

Total Cash Available for the year: **\$594,004.13**

Expenditures:

Maintenance & Repair	7,201.15
District Management	281,884.00
Materials	286.00
Supplies	12.99
Dues and Subscriptions	750.00
Miscellaneous	173.89
Building Improvements	26,493.70
Furniture and Fixtures	1,807.54
Equipment	7,209.97
Total Expenditures	325,819.24

Cash on Hand at the end of the year: **\$268,184.89**

Balance per Monticello Banking Company Bank Statement \$ 268,184.89

\$0.00

Wayne 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	268,184.89
Total 1100 · Cash in Bank	<u>268,184.89</u>
Total Checking/Savings	<u>268,184.89</u>
Total Current Assets	<u>268,184.89</u>
TOTAL ASSETS	<u>268,184.89</u>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	715,078.64
3900 · Retained Earnings	-478,339.86
Net Income	31,446.11
Total Equity	<u>268,184.89</u>
TOTAL LIABILITIES & EQUITY	<u>268,184.89</u>

Wayne 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	270,324.39	261,075.73	9,248.66	103.5%
4120 · Tangible Personal Property	29,724.07	31,249.54	-1,525.47	95.1%
4130 · Motor Vehicles	48,380.13	31,889.32	16,490.81	151.7%
4140 · Delinquent Taxes	4,879.09	5,495.48	-616.39	88.8%
4150 · Other Taxes	3,520.50	3,393.32	127.18	103.7%
Total 4100 · Taxes (All Categories)	356,828.18	333,103.39	23,724.79	107.1%
4900 · Interest Earned	437.17	269.87	167.30	162.0%
Total Income	357,265.35	333,373.26	23,892.09	107.2%
Expense				
7100 · Operations				
7105 · Contracted Services				
7110 · Advertising and Printing	0.00	300.00	-300.00	0.0%
7130 · Maintenance and Repairs	7,201.15	18,000.00	-10,798.85	40.0%
7170 · Lake Cumberland District	281,884.00	281,884.00	0.00	100.0%
Total 7105 · Contracted Services	289,085.15	300,184.00	-11,098.85	96.3%
7180 · Materials and Supplies				
7185 · Materials	286.00			
7190 · Supplies	12.99			
Total 7180 · Materials and Supplies	298.99			
Total 7100 · Operations	289,384.14	300,184.00	-10,799.86	96.4%
7200 · Administration				
7210 · Dues and Subscriptions	750.00	1,500.00	-750.00	50.0%
7260 · Other Miscellaneous	173.89	500.00	-326.11	34.8%
Total 7200 · Administration	923.89	2,000.00	-1,076.11	46.2%
7300 · Capital Outlay				
7340 · Building Improvement	26,493.70	0.00	26,493.70	100.0%
7350 · Furniture and Fixtures	1,807.54	5,450.00	-3,642.46	33.2%
7360 · Equipment	7,209.97	15,500.00	-8,290.03	46.5%
Total 7300 · Capital Outlay	35,511.21	20,950.00	14,561.21	169.5%
Total Expense	325,819.24	323,134.00	2,685.24	100.8%
Net Income	31,446.11	10,239.26	21,206.85	307.1%

**Wayne County Public Health Taxing District Budget
Fiscal Year 2024-25**

Opening Balance Calculation					
	Operating Fund	Capital Fund	Total		
Balance as of December 31, 2023	\$383,414.64	\$0.00	\$383,414.64	\$383,414.64	
Projected Remaining 2023-24 Receipts					
Projected Tax Receipts	\$62,655.50	\$0.00	\$62,655.50		
Projected Interest Earned	\$239.63	\$0.00	\$239.63		
Projected Other Receipts	\$0.00	\$0.00	\$0.00		
Total Estimated Remaining 2024 Receipts	\$62,895.13	\$0.00	\$62,895.13	\$62,895.13	
Total Funds Available	\$446,309.77	\$0.00	\$446,309.77	\$446,309.77	
Projected Remaining 2023-24 Expenditures					
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$150,419.00	\$0.00	\$150,419.00		
Advertising & Printing	\$300.00	\$0.00	\$300.00		
Professional Services (Audit)		\$0.00	\$0.00		
Building Improvements - Windows	\$6,822.00	\$0.00	\$6,822.00		
Maintenance & Repair	\$17,121.78	\$0.00	\$17,121.78		
Dues & Subscriptions (KPHA & KALBOH)	\$1,250.00	\$0.00	\$1,250.00		
Board Expense & Other Miscellaneous	\$485.00	\$0.00	\$485.00		
Furniture & Fixtures	\$2,349.42	\$0.00	\$2,349.42		
Equipment	\$15,292.20	\$0.00	\$15,292.20		
Total Estimated Remaining 2024 Expenditures	\$194,039.40	\$0.00	\$194,039.40	\$194,039.40	
Estimated 2024-25 Opening Balance	\$252,270.37	\$0.00	\$252,270.37	\$252,270.37	

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

	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of	Proposed Break Even Budget @	Proposed Surplus Budget @
			\$0.035 per \$100.00 of Assessed Real Property Value, \$0.03 per \$100.00 of Assessed Personal Property Value, and \$0.03 per \$100.00 of Assessed Motor Vehicle Property Value	\$0.032 per \$100.00 of Assessed Property Value	\$0.035 per \$100.00 of Assessed Property Value
Estimated opening Balance	\$252,270.37	\$0.00	\$252,270.37	\$252,270.37	\$252,270.37
Budgeted Receipts (All Sources):					
Real Property Taxes	\$294,930.87		\$294,930.87	\$269,651.08	\$294,930.87
Personal Property Taxes	\$35,374.36		\$35,374.36	\$37,732.66	\$41,270.09
Motor Vehicle Taxes	\$41,444.72		\$41,444.72	\$44,207.70	\$48,352.18
Delinquent Tax Collections	\$6,000.00		\$6,000.00	\$6,000.00	\$6,000.00
Other Taxes - Telecommunications	\$3,500.00		\$3,500.00	\$3,500.00	\$3,500.00
Interest Income	\$336.48	\$0.00	\$336.48	\$311.28	\$352.49
Total Budgeted Receipts	\$381,586.44	\$0.00	\$381,586.44	\$361,402.73	\$394,405.63
Total Funds Available	\$633,856.82	\$0.00	\$633,856.82	\$613,673.10	\$646,676.00
Budgeted Expenditures:					
Health Center Operations to LCDHD at 2.8 cents	\$323,834.00		\$323,834.00	\$323,834.00	\$323,834.00
Building Maintenance & Repair					
<i>Landscape Maintenance (Fall & Spring) & Snow Removal</i>	\$3,000.00				
<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>	\$300.00				
<i>Folding Table</i>	\$150.00				
<i>Storage Cabinet</i>	\$350.00				
<i>Office Chairs - 6</i>	\$1,400.00				
<i>Miscellaneous</i>	\$2,500.00				
Total Furniture & Fixtures	\$4,700.00		\$4,700.00	\$4,700.00	\$4,700.00
Equipment					
<i>Miscellaneous Computers and Related Equipment</i>	\$10,000.00				
<i>Generator Maintenance</i>	\$500.00				
<i>Miscellaneous</i>	\$5,000.00				
Total Equipment	\$15,500.00		\$15,500.00	\$15,500.00	\$15,500.00
Professional Services (Next Taxing District Audit due 2025)	\$0.00		\$0.00	\$0.00	\$0.00
Dues & Subscriptions (KALBOH, SPGE, & KPHA)	\$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
Miscellaneous (Board Members Meetings)	\$500.00		\$500.00	\$500.00	\$500.00
Total Budgeted Expenditures	\$364,334.00	\$0.00	\$364,334.00	\$364,334.00	\$364,334.00
Balance Remaining	\$269,522.82	\$0.00	\$269,522.82	\$249,339.10	\$282,342.00
Net Surplus/Deficit			\$17,252.44	(\$2,931.27)	\$30,071.63

Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest calculated at annual yield rate of 0.125%.

**Lake Cumberland District Health Department
Local Support Determinations for FY 2024-2025
Wayne 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	885,777,278	885,777,278		
G - Tangible Personal	49,754,097		49,754,097	
H - PS Real Estate - Effective	1,232,861	1,232,861		
I - PS Tangible - Effective	43,018,504		43,018,504	
J - Distilled Spirits	0			
M - Motor Vehicles	145,420,082			145,420,082
N - Watercraft	20,834,848		20,834,848	
Aircraft	321,500		321,500	
Watercraft (Non-Commercial)	10,134,177		10,134,177	
Inventory in Transit	57,452		57,452	
Total	1,156,550,799	887,010,139	124,120,578	145,420,082
Tax Base (Total Divided by 100)	11,565,508	8,870,101	1,241,206	1,454,201
Tax Rate		\$ 0.0350	\$ 0.0300	\$ 0.0300
Total Projected Tax (Tax Base * Tax Rate)	391,316	310,454	37,236	43,626
Required Support @ .028	323,834	248,363	34,754	40,718
Tax Support for Land, Building & Equipment	67,482	62,091	2,482	2,908
Tax Projections @ 95% Collection Rate				
Real Property Projections	294,931			
Tangible Personal Property Projections	35,374			
Motor Vehicle Projections	41,445			
Total	371,750			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2024-2025
Wayne 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	885,777,278	885,777,278		
G - Tangible Personal	49,754,097		49,754,097	
H - PS Real Estate - Effective	1,232,861	1,232,861		
I - PS Tangible - Effective	43,018,504		43,018,504	
J - Distilled Spirits	0			
M - Motor Vehicles	145,420,082			145,420,082
N - Watercraft	20,834,848		20,834,848	
Aircraft	321,500		321,500	
Watercraft (Non-Commercial)	10,134,177		10,134,177	
Inventory in Transit	57,452		57,452	
Total	1,156,550,799	887,010,139	124,120,578	145,420,082
Tax Base (Total Divided by 100)	11,565,508	8,870,101	1,241,206	1,454,201
Tax Rate		\$ 0.0320	\$ 0.0320	\$ 0.0320
Total Projected Tax (Tax Base * Tax Rate)	370,096	283,843	39,719	46,534
Required Support @ .028	323,834	248,363	34,754	40,718
Tax Support for Land, Building & Equipment	46,262	35,480	4,965	5,817
Tax Projections @ 95% Collection Rate				
Real Property Projections	269,651			
Tangible Personal Property Projections	37,733			
Motor Vehicle Projections	44,208			
Total	351,591			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2024-2025
Wayne 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	885,777,278	885,777,278		
G - Tangible Personal	49,754,097		49,754,097	
H - PS Real Estate - Effective	1,232,861	1,232,861		
I - PS Tangible - Effective	43,018,504		43,018,504	
J - Distilled Spirits	0			
M - Motor Vehicles	145,420,082			145,420,082
N - Watercraft	20,834,848		20,834,848	
Aircraft	321,500		321,500	
Watercraft (Non-Commercial)	10,134,177		10,134,177	
Inventory in Transit	57,452		57,452	
Total	1,156,550,799	887,010,139	124,120,578	145,420,082
Tax Base (Total Divided by 100)	11,565,508	8,870,101	1,241,206	1,454,201
Tax Rate		\$ 0.0350	\$ 0.0350	\$ 0.0350
Total Projected Tax (Tax Base * Tax Rate)	404,793	310,454	43,442	50,897
Required Support @ .028	323,834	248,363	34,754	40,718
Tax Support for Land, Building & Equipment	80,959	62,091	8,688	10,179
Tax Projections @ 95% Collection Rate				
Real Property Projections	294,931			
Tangible Personal Property Projections	41,270			
Motor Vehicle Projections	48,352			
Total	384,553			

WORKSHEET FOR CERTIFICATION ASSESSMENT FOR LOCAL GOVERNMENT

CLASS OF PROPERTY

REAL ESTATE, TANGIBLE PERSONALTY, PUBLIC SERVICE AND DISTILLED SPIRITS

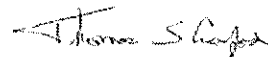
A 2022 Assessment of Adjusted Property At Full Rates			916,964,306
Net Change in	2023	118,781,452	
B 2023 Homestead Exemptions	2022	107,048,027	11,733,425
C 2022 Adjusted Tax Base			905,230,881
D 2023 Net Assessment Growth			74,551,859
E 2023 Total Valuation of Adjusted Property at Full Rates			979,782,740
	Property Subject to Taxation 2022	Net Assessment Growth	Property Subject to Taxation 2023
F Real Estate	\$827,344,122	70,166,581	\$885,777,278
G Tangible Personality	48,258,773	1,495,324	49,754,097
H P.S. Co-Real Estate-Effective	1,308,460	(75,599)	1,232,861 *
P.S. Co.-Real Estate-100%	1,308,460	(75,599)	1,232,861 *
I P.S. Co.-Tang.-Effective	40,052,951	2,965,553	43,018,504 *
P.S. Co.-Tang.-100%	44,202,932	2,991,141	47,194,073 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	127,740,003		145,420,082
N Watercraft	18,301,333		20,834,848
Net New Property: PVA Real Estate			23,666,055
P. S. Co. Real Estate-Effective			(75,599) *
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)			321,500
Watercraft(Non-Commercial)			10,134,177
Inventory in transit			57,452
2022 R. E. Exonerations & Refunds			476,735
2022 Tangible Exonerations & Refunds			114,451

* 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 WAYNE 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

7/6/23



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							

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