

Cumberland County Local Board of Health Annual Meeting
Thursday February 20, 2024 6:00 PM
Cumberland County Health Department Conference Room

- **APPROVAL OF MINUTES**
- **OLD BUSINESS**
- **NEW BUSINESS**
- **PRESENTATION OF YEAR END JUNE 30, 2023 FINANCIALS**
- **SET TAX RATE**
- **APPROVAL OF BUDGET**
- **MEMBERS WHO TERMS EXPIRE -12/31/2024**
 - *Dr. Lauren Dyer-Hurt*
 - *Brenda Arms*
 - *Dr. Brian Dyer*
 - *Tabatha Shelton*
 - *Kristen Branham*
- **ELECTION OF OFFICERS and MEMBERS WHO SERVE ON THE DISTRICT BOARD**
- **LOCAL MINI GRANT PROGRAM- Judge King**
- **DIRECTOR'S COMMENTS**
- **HEALTH POLICY & PROMOTION/HEALTH EDUCATION**
- **ADJOURN**

LCDHD County Health Centers

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

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Give the Communications Assistant our phone number to contact us.



Cumberland County Local Board of Health
Minutes

The Cumberland County Local Board of Health met on Thursday February 2, 2023
6:00pm via Zoom.

Members Present:

Judge Luke King
Brenda Arms
Kristen Branham
Gina Shaye Watson
Mike Morgan
Dr. John G. Stephenson
Gary White
Dr. Brian Dyer
Judge John Phelps
Dr. Doug Williams

Members Absent:

Dr. Robert Flowers,
Tabatha Shelton

Others Present:

Amy Tomlinson	Laura Woodrum
Cindy Nettles	Vicky Albertson
Ron Cimala	Jelaine Harlow
Tracy Aaron	

Gina Shaye Watson, Vice Chairman called the meeting to order.

Approval of Minutes: Minutes from previous meeting were mailed board members to review. Gary White made a motion to accept the minutes, seconded by Doug Williams and approved by all board members.

Old Business:

All budget items from last fiscal year are completed.

New Business:

No new business at this time.

Director Comments: Amy Tomlinson introduced herself to the board. She states that the health department is growing. All employees received a new compensation rate. This was to help attract and retain employees. She also added if any board member had questions to contact her at any time. She handed out a new contact form to each board member and a board of ethic form. Please complete and hand in at the end of the meeting. Cindy will get with any member not present to complete these forms.

Health Policy & Promotion/Health Education: Jelaine Harlow handed out statistics from tobacco use. Tobacco use has increases while teen births have decreased. They are currently doing a Vape education class and teen birth class with the 8th graders. You can contact her at any time with questions.

Tracy Aaron states the Community Health Plan will be completed in 2023. They offer tobacco cessation classes to the community and the schools. The data used in

these statistics are based on 10th graders. The school will be having a speaker in March on the topic of Vaping.

Vicky Albertson, Diabetes program, states that they have four certified nurses to teach the diabetes classes. Classes are offered in person and by zoom. REACH program reinforces diabetic classes, light/heat assistance; they also go with patients to doctors' visits. They are currently out in the community doing biometric screenings with state employees. Diabetes prevention program is a program that last one year. They work with providers for better outcome of patients diagnosed with diabetes. Walktober was a successful program that was conducted across our ten county district. In the ten counties we had around 500 participants. Next Health Coalition meeting will be held on 2/15/23 at noon at the extension office. Doug Williams suggested a referral form to the diabetes class that providers can use to complete. This will help with tracking to see if the patient did go to the program.

Financial Report: Ron presented the financial report packet and went over it in detail.

Set Tax Rate , Approve Budget : Ron states the tax rate at 3.5 cents is sufficient. Motion made by Doug Williams to retain tax rate at 3.5 cents for real, tangible and motor vehicle property or compensating rate if we have to go to that rate, seconded by Mike Morgan and approved by all members.

Ron went into detail for the 2023/2024 budget. There were some optional items in the budget, countertop ice maker and resurface of the parking lot. Motion to approve overall budget and that includes the optional items in the budget. The parking lot resurface was approved last year, but cost had increased, so staff decided to wait and have the project rebid for 2023. Motion made by Mike Morgan, seconded by Dr. Lauren Dyer-Hurt and approved by board members. Judge King suggested we contact Scotty's Paving for a bid.

Bank Account- Motion made by Gary White to remove John Phelps from our Cumberland County Board of Health account at First & Farmers National Bank, account # 5100011711. Motion made by Lauren Dyer-Hurt to add the following members to the signature card of this account, Judge Luke King, Dr. Brian Dyer, Mike Morgan & Doug Williams, Seconded by Brenda Arms and approved by all board members. This will have a total of 4 people eligible to sign checks, but only two signatures required per check.

Members who terms expire 12/31/2023: The following members term expire in December; Dr. Robert Flowers Sr., Dr. John G. Stephenson, Mike Morgan, Gina S. Watson, Gary White and Dr. Doug Williams. Cindy has handed out these forms to be completed by members present. Kristen Branham made a motion to accept members to continue to serve, seconded by Dr. Lauren Dyer-Hurt.

Election of Officers/ Members sitting on District Board of Health : Motion made by Gary White for Judge Luke King to serve as Chairman of the Board, seconded by Doug Williams. Doug Williams made a motion for nominations to cease, second by Gary White. Motion made by Doug Williams for Gina S. Watson to continue to serve as Vice Chairman of the Board, seconded by Mike Morgan. Gary White made a motion for nominations to cease, second by Doug Williams. Amy Tomlinson serves as the secretary by KAR guidelines. Gary White made a motion for Amy to continue as secretary of the board, second by Mike Morgan.

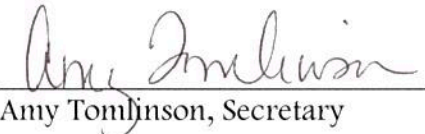
Dr. John Stephenson made a motion for Kristen Branham to continue serve on the district board along with Judge Luke King, seconded by Doug Williams.

Bank Accounts Search- Dr. John G. Stephenson, Luke King, Mike Morgan & Dr. Doug Williams, Dr. Brian Dyer-board members to gather information regarding interest rates and CD rates for our bank account. To see if we can benefit from moving monies in to other accounts. Motion made by Gary White for members to search for best rates, second by Doug Williams, accepted by all present.

Motion made by Doug Williams to adjourn meeting, seconded by Judge Luke King.



Judge Luke King, Chairman



Amy Tomlinson, Secretary

JMS/cn

CC: Division of State and Local Health, Frankfort, Ky.
LCDHD, Director's Office, Somerset, Ky.

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

Cash on Hand at the beginning of the year: **\$183,303.96**

Receipts:

Real Property Taxes	122,159.35
Tangible Property Taxes	18,020.98
Motor Vehicle Taxes	21,892.15
Delinquent Taxes	1,116.40
Other Taxes	478.33
Interest Income	112.01
Total Receipts	163,779.22

Total Cash Available for the year: **\$347,083.18**

Expenditures:

Advertising & Printing	8.50
Maintenance & Repair	1,210.00
District Management	122,113.00
Materials	25.69
Dues & Subscriptions	750.00
Miscellaneous	213.66
Building Improvement	2,140.45
Furniture and Fixtures	252.98
Equipment	7,252.25
Total Expenditures	133,966.53

Cash on Hand at the end of the year: **\$213,116.65**

Balance per First & Farmers National Bank Account Statement \$213,116.65

Difference \$0.00

Cumberland 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	213,116.65
Total 1100 · Cash in Bank	<u>213,116.65</u>
Total Checking/Savings	<u>213,116.65</u>
Total Current Assets	<u>213,116.65</u>
TOTAL ASSETS	<u>213,116.65</u>
LIABILITIES & EQUITY	
Equity	
3000 · Opening Bal Equity	117,833.77
3900 · Retained Earnings	65,470.19
Net Income	29,812.69
Total Equity	<u>213,116.65</u>
TOTAL LIABILITIES & EQUITY	<u>213,116.65</u>

Cumberland 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	122,159.35	114,211.52	7,947.83	107.0%
4120 · Tangible Personal Property	18,020.98	15,813.91	2,207.07	114.0%
4130 · Motor Vehicles	21,892.15	14,983.46	6,908.69	146.1%
4140 · Delinquent Taxes	1,116.40	3,000.00	-1,883.60	37.2%
4150 · Other Taxes	478.33	450.00	28.33	106.3%
Total 4100 · Taxes (All Categories)	163,667.21	148,458.89	15,208.32	110.2%
4900 · Interest Earned	112.01	64.74	47.27	173.0%
Total Income	163,779.22	148,523.63	15,255.59	110.3%
Expense				
7100 · Operations				
7105 · Contracted Services				
7110 · Advertising and Printing	8.50	300.00	-291.50	2.8%
7130 · Maintenance and Repairs	1,210.00	34,000.00	-32,790.00	3.6%
7170 · Lake Cumberland District	122,113.00	122,113.00	0.00	100.0%
Total 7105 · Contracted Services	123,331.50	156,413.00	-33,081.50	78.8%
7180 · Materials and Supplies				
7185 · Materials	25.69			
Total 7180 · Materials and Supplies	25.69			
Total 7100 · Operations	123,357.19	156,413.00	-33,055.81	78.9%
7200 · Administration				
7210 · Dues and Subscriptions	750.00	1,500.00	-750.00	50.0%
7260 · Other Miscellaneous	213.66	500.00	-286.34	42.7%
Total 7200 · Administration	963.66	2,000.00	-1,036.34	48.2%
7300 · Capital Outlay				
7320 · Land Improvement	0.00	0.00	0.00	0.0%
7340 · Building Improvement	2,140.45			
7350 · Furniture and Fixtures	252.98	3,500.00	-3,247.02	7.2%
7360 · Equipment	7,252.25	15,000.00	-7,747.75	48.3%
Total 7300 · Capital Outlay	9,645.68	18,500.00	-8,854.32	52.1%
Total Expense	133,966.53	176,913.00	-42,946.47	75.7%
Net Income	29,812.69	-28,389.37	58,202.06	-105.0%

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

Opening Balance Calculation						
	Operating Fund	Capital Fund	Total			
Balance as of December 31, 2023	\$252,764.49	\$0.00	\$252,764.49	\$252,764.49		
Projected Remaining 2023-24 Receipts						
Projected Tax Receipts	\$23,102.45	\$0.00	\$23,102.45			
Projected Interest Earned	\$63.19	\$0.00	\$63.19			
Projected Other Receipts	\$0.00	\$0.00	\$0.00			
Total Estimated Remaining 2024 Receipts	\$23,165.64	\$0.00	\$23,165.64	\$23,165.64		
Total Funds Available	\$275,930.13	\$0.00	\$275,930.13	\$275,930.13		
Projected Remaining 2023-24 Expenditures						
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$66,670.50	\$0.00	\$66,670.50			
Advertising & Printing	\$287.25	\$0.00	\$287.25			
Professional Services (Audit)	\$0.00	\$0.00	\$0.00			
Maintenance & Repair	\$14,841.50	\$0.00	\$14,841.50			
Dues & Subscriptions (KPHA & KALBOH)	\$1,250.00	\$0.00	\$1,250.00			
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00			
Furniture & Fixtures	\$3,000.00	\$0.00	\$3,000.00			
Equipment	\$12,842.33	\$0.00	\$12,842.33			
Total Estimated Remaining 2024 Expenditures	\$99,391.58	\$0.00	\$99,391.58	\$99,391.58		
Estimated 2024-25 Opening Balance	\$176,538.55	\$0.00	\$176,538.55	\$176,538.55		
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 @ \$0.036 per \$100 of Assessed Property Value	Proposed Surplus Budget @ \$0.037 per \$100 of Assessed Property Value	
Estimated opening Balance	\$176,538.55	\$0.00	\$176,538.55	\$176,538.55	\$176,538.55	\$176,538.55
Budgeted Receipts (All Sources): See Footnote						
Real Property Taxes	\$156,771.24		\$156,771.24	\$161,250.42	\$165,729.59	
Personal Property Taxes	\$21,689.05		\$21,689.05	\$22,308.74	\$22,928.42	
Motor Vehicle Taxes	\$19,636.67		\$19,636.67	\$20,197.72	\$20,758.77	
Delinquent Tax Collections	\$2,000.00		\$2,000.00	\$2,000.00	\$2,000.00	
Other Taxes	\$450.00		\$450.00	\$450.00	\$450.00	
Interest Income	\$85.98	\$0.00	\$85.98	\$88.81	\$91.64	
Total Budgeted Receipts	\$200,632.95	\$0.00	\$200,632.95	\$206,295.69	\$211,958.43	
Total Funds Available	\$377,171.50		\$377,171.50	\$382,834.24	\$388,496.98	
Budgeted Expenditures:						
LCDHD Health Center Management Fee at 2.8 cents	\$166,818.00		\$166,818.00	\$166,818.00	\$166,818.00	
Building Maintenance & Repair						
Snow removal & landscaping	\$1,500.00					
Exterior Building Cleaning	\$2,000.00					
Miscellaneous	\$14,000.00					
Total Building Maintenance & Repair	\$17,500.00		\$17,500.00	\$17,500.00	\$17,500.00	
Furniture & Fixtures						
Miscellaneous	\$3,000.00					
Total Furniture & Fixtures	\$3,000.00		\$3,000.00	\$3,000.00	\$3,000.00	
Equipment						
Miscellaneous Computers and Related Equipment	\$7,500.00					
Exam Table	\$1,000.00					
Carpet Mats - 4	\$1,500.00					
Generator Maintenance	\$500.00					
Miscellaneous	\$5,000.00					
Total Equipment	\$15,500.00		\$15,500.00	\$15,500.00	\$15,500.00	
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	\$0.00	\$500.00	\$500.00	\$500.00	
Total Budgeted Expenditures	\$205,118.00		\$205,118.00	\$205,118.00	\$205,118.00	
Balance Remaining	\$172,053.50	\$0.00	\$172,053.50	\$177,716.24	\$183,378.98	
Net Surplus/Deficit Before Optional Expenses	(\$4,485.05)	\$0.00	(\$4,485.05)	\$1,177.69	\$6,840.43	

Footnote: All tax receipts are budgeted at a 95% collection rate on the tax calculated per \$100 of assessed value. Interest is calculated at the current effective rate which is 0.05% for checking.

Building Cleaning-Exterior

From : Cindy J. Nettles <cindyj.nettles@lcdhd.org>

Wed, Jan 31, 2024 12:05 PM

Subject : Building Cleaning-Exterior

To : Ronald Cimala <ronald.cimala@lcdhd.org>

Ron,

I have already submitted my budget items, but I would like to add an exterior washing of the building.

In 2022 we used C & C Exterior cleaning for the cleaning. I would like to use them again. Possible budget \$2000.

Thank you!

Count your blessings. Not your problems

Cindy J. Nettles, SSS

Support Services Supervisor/Office Manager

Cumberland Co. Health Department

226 Copper Lane Burkesville, Ky 42717

270.864.2206 270.864.1232 (fax)

cindyj.nettles@lcdhd.org

**Lake Cumberland District Health Department
Local Support Determinations for FY 2024-2025
Cumberland 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	468,860,271	468,860,271		
G - Tangible Personal	12,927,999		12,927,999	
H - PS Real Estate - Effective	2,632,173	2,632,173		
I - PS Tangible - Effective	36,411,726		36,411,726	
J - Distilled Spirits	0			
M - Motor Vehicles	59,057,666			59,057,666
N - Watercraft	9,253,857		9,253,857	
Aircraft	45,000		45,000	
Watercraft (Non-Commercial)	6,591,643		6,591,643	
Inventory in Transit	0		0	
Total	595,780,335	471,492,444	65,230,225	59,057,666
Tax Base (Total Divided by 100)	5,957,803	4,714,924	652,302	590,577
Tax Rate		\$ 0.0350	\$ 0.0350	\$ 0.0350
Total Projected Tax (Tax Base * Tax Rate)	208,523	165,022	22,831	20,670
Required Support @ .028	166,818	132,018	18,264	16,536
Tax Support for Land, Building & Equipment	41,705	33,004	4,566	4,134
Tax Projections @ 95% Collection Rate				
Real Property Projections	156,771			
Tangible Personal Property Projections	21,689			
Motor Vehicle Projections	19,637			
Total	198,097			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2024-2025
Cumberland 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	468,860,271	468,860,271		
G - Tangible Personal	12,927,999		12,927,999	
H - PS Real Estate - Effective	2,632,173	2,632,173		
I - PS Tangible - Effective	36,411,726		36,411,726	
J - Distilled Spirits	0			
M - Motor Vehicles	59,057,666			59,057,666
N - Watercraft	9,253,857		9,253,857	
Aircraft	45,000		45,000	
Watercraft (Non-Commercial)	6,591,643		6,591,643	
Inventory in Transit	0		0	
Total	595,780,335	471,492,444	65,230,225	59,057,666
Tax Base (Total Divided by 100)	5,957,803	4,714,924	652,302	590,577
Tax Rate		\$ 0.0360	\$ 0.0360	\$ 0.0360
Total Projected Tax (Tax Base * Tax Rate)	214,481	169,737	23,483	21,261
Required Support @ .028	166,818	132,018	18,264	16,536
Tax Support for Land, Building & Equipment	47,662	37,719	5,218	4,725
Tax Projections @ 95% Collection Rate				
Real Property Projections	161,250			
Tangible Personal Property Projections	22,309			
Motor Vehicle Projections	20,198			
Total	203,757			

**Lake Cumberland District Health Department
Local Support Determinations for FY 2024-2025
Cumberland 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	468,860,271	468,860,271		
G - Tangible Personal	12,927,999		12,927,999	
H - PS Real Estate - Effective	2,632,173	2,632,173		
I - PS Tangible - Effective	36,411,726		36,411,726	
J - Distilled Spirits	0			
M - Motor Vehicles	59,057,666			59,057,666
N - Watercraft	9,253,857		9,253,857	
Aircraft	45,000		45,000	
Watercraft (Non-Commercial)	6,591,643		6,591,643	
Inventory in Transit	0		0	
Total	595,780,335	471,492,444	65,230,225	59,057,666
Tax Base (Total Divided by 100)	5,957,803	4,714,924	652,302	590,577
Tax Rate		\$ 0.0370	\$ 0.0370	\$ 0.0370
Total Projected Tax (Tax Base * Tax Rate)	220,439	174,452	24,135	21,851
Required Support @ .028	166,818	132,018	18,264	16,536
Tax Support for Land, Building & Equipment	53,620	42,434	5,871	5,315
Tax Projections @ 95% Collection Rate				
Real Property Projections	165,730			
Tangible Personal Property Projections	22,928			
Motor Vehicle Projections	20,759			
Total	209,417			

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			408,513,040
Net Change in	2023	41,311,900	
B 2023 Homestead Exemptions	2022	34,858,900	6,453,000
C 2022 Adjusted Tax Base			402,060,040
D 2023 Net Assessment Growth			118,772,129
E 2023 Total Valuation of Adjusted Property at Full Rates			520,832,169
	Property Subject to Taxation 2022	Net Assessment Growth	Property Subject to Taxation 2023
F Real Estate	\$369,975,580	105,337,691	\$468,860,271
G Tangible Personalty	10,100,616	2,827,383	12,927,999
H P.S. Co.-Real Estate-Effective	2,200,978	431,195	2,632,173 *
P.S. Co.-Real Estate-100%	2,200,978	431,195	2,632,173 *
I P.S. Co.-Tang.-Effective	26,235,866	10,175,860	36,411,726 *
P.S. Co.-Tang.-100%	27,709,613	10,399,976	38,109,589 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	53,830,072		59,057,666
N Watercraft	8,532,996		9,253,857
Net New Property:			
PVA Real Estate			8,739,389
P. S. Co. Real Estate-Effective			431,195 *
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)			45,000
Watercraft(Non-Commercial)			6,591,643
Inventory in transit			-
2022 R. E. Exonerations & Refunds			1,606,000
2022 Tangible Exonerations & Refunds			692,411 +

* 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 CUMBERLAND 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

8/15/23



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						