

**McCreary County Board of Health  
Annual Meeting  
Tuesday, February 27, 2024  
12:00pm EST**

Welcome - Dr. McKinley, Chairman

Approval of Minutes (minutes were previously sent out)

Old Business

Executive Director's Comments

New Business

Financial Statements June 30, 2023

Tax Rate

Budget

CD Renewals

Electing New District Officers

Tracy Aaron, Health Education

Closing Remarks



**LCDHD County Health Centers**

**Call (800) 928-4416**

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**McCreary County Board of Health  
Annual Board Meeting  
February 7, 2023**

**MEMBERS PRESENT**

Terry Lawson, Chairman  
Grady Wilson  
Dr. Steve McKinley  
Wesley Murphy, Rph  
Sue Singleton  
Jimmie W. Greene II, Judge Exec.  
Azalie Egnaw  
Martha Johnson  
Emily Ross

**MEMBERS ABSENT**

Rita Wright  
Jennifer West  
Rosalie Wright

**OTHERS PRESENT**

Amy Tomlinson, Director  
Kimberly Tucker  
Mary Beth Miller  
Tracy Aaron  
Shirley Roberson  
Ron Cimala  
Amy Huff  
Sean Thompson

**WELCOME**

The McCreary County Board of Health annual meeting was held on February 7, 2023 at 12:00 p.m. in the conference room of the McCreary County Health Department. 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 made a motion to approve minutes with a second by Dr. Steve McKinley. **The motion passed unanimously.**

**OLD BUSINESS**

There was no old business up for discussion.

**NEW BUSINESS**

After the board members with terms expiring agreed Terry Lawson made a motion for them to remain on the board for an additional two-year term. There was a second by Grady Wilson. **The motion passed unanimously.**

*Local Board of Health Officers*

Currently Terry Lawson serves as Chairman; Dr. Steve McKinley serves as Vice Chair and Treasurer; Amy Tomlinson serves as a non-voting secretary. Mr. Lawson wished to

step down from his chair position but remain on the board as he is not retiring but cutting back his roles. Dr. McKinley agreed to become the Chairman if someone could fill his Vice Chair and Treasurer position. Grady Wilson obliged. Mr. Cimala informed the board that in most counties the office manager handled the Treasurer duties and with the board's approval Kimberly Tucker could do so to alleviate Dr. McKinley's responsibilities. Judge Greene made a motion to make Dr. McKinley Chairman of the Board with Grady Wilson serving as Vice Chair and eliminate the treasurer position. Kimberly Tucker, as McCreary County Office Manager, will assume the bookkeeping duties previously performed by the treasurer. There was a second from Sue Singleton. **All motions passed unanimously.**

#### *Electing New District Officers*

Judge Greene whom automatically serves, Dr. Steve McKinley, and Terry Lawson are the currently appointed members on the district board. Sue Singleton made a motion to reappointment these members. There was a second by Azalie Egnew. **The motion passed unanimously.**

#### **Financials and Audit**

Ron Cimala went over the Taxing District Financial Statement, Balance Sheets, and Profit and Loss Budget vs. Actual. He then the informed the board of the findings of our most recent audit which was a clean audit with no findings. Steve McKinley made a motion to accept the audit. There was a second by Sue Singleton. **The motion passed unanimously.**

#### **TAX RATE**

There was a discussion on the current tax rate. Mr. Cimala addressed the continued law uncertainties concerning the health board being subject to the compensating tax rate. Steve McKinley made a motion to keep the tax rate the same 4.00 cents per hundred or accepting the compensating tax rate which ever applies for real property, tangible property and motor vehicle property. There was a second by Sue Singleton. **The vote was unanimous.**

#### **Budget**

Ron Cimala gave a financial presentation explaining the closing of the budget year with a surplus. He gave an update on the completion of items from last year's budget. Mr. Cimala 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. Dr. McKinley made a motion to accept the budget. There was a second by Wesley Murphy. **The motions passed unanimously.**

#### **Executive Directors Report**

Amy Tomlinson went over the upcoming redesigning of our webpage and then discussed hopeful grants that have been submitted. Now that we are post pandemic, she asked the board members to review the Code of Ethics policy and sign a new Conflict of Interest Statement since this is the first in person meeting in a while. She informed the members of our plans to get back out in the communities and then welcomed questions and concerns from the board.

### **Health Education**

Shirley Roberson shared updated health data for McCreary County with district and state rates available for comparison. She then went over Community Health Improvement Priority Health Issues. Mrs. Roberson discussed the 2022 Health Snapshot for McCreary County and the results from the Kentucky Incentives for Prevention Survey.

### **Diabetes Education**


Amy Huff went over population information concerning the burden of Diabetes in Kentucky and shared information about LCDHDs program Reinforcing Education and Community Help.

### **Closing Remarks**

Dr. Steve McKinley entertained a motion to adjourn the meeting.



*Dr. Steve McKinley, Chairman*



*Amy Tomlinson, Secretary*

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

**Cash on Hand at the beginning of the year:** **\$599,566.61**

Receipts:

Real Property Taxes	176,292.64
Tangible Property Taxes	23,761.33
Motor Vehicle Taxes	43,007.50
Delinquent Taxes	5,707.28
Other Taxes	1,567.28
Interest Income	3,869.11
<b>Total Receipts</b>	<b>254,205.14</b>

**Total Cash Available for the year:** **\$853,771.75**

Expenditures:

Advertising & Printing	10.00
Professional Services	1,500.00
Maintenance & Repair	16,659.73
Rents and Leases	40.00
District Management	166,314.00
Materials	41.48
Supplies	554.30
Dues & Subscriptions	750.00
Miscellaneous	450.00
Building Improvement	23,816.60
Furniture & Fixtures	3,916.59
Equipment	9,479.19
<b>Total Expenditures</b>	<b>223,531.89</b>

**Cash on Hand at the end of the year:** **\$630,239.86**

Checking Balance per United Cumberland Bank Statement	\$252,119.57
CD Balance per United Cumberland Bank Statements	\$378,120.29

Difference \$0.00

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

	<u>Jun 30, 23</u>
<b>ASSETS</b>	
<b>Current Assets</b>	
<b>Checking/Savings</b>	
1100 · Cash in Bank	
1101 · Operating Account	252,119.57
<b>Total 1100 · Cash in Bank</b>	<u>252,119.57</u>
<b>1110 · Certificate of Deposits</b>	
1120 · Certificate of Deposit #83887	62,385.98
1121 · Certificate of Deposit #83610	111,760.99
1124 · Certificate of Deposit # 85795	203,973.32
<b>Total 1110 · Certificate of Deposits</b>	<u>378,120.29</u>
<b>Total Checking/Savings</b>	<u>630,239.86</u>
<b>Total Current Assets</b>	<u>630,239.86</u>
<b>TOTAL ASSETS</b>	<b><u><u>630,239.86</u></u></b>
<b>LIABILITIES &amp; EQUITY</b>	
<b>Equity</b>	
3000 · Opening Bal Equity	152,229.87
3900 · Retained Earnings	447,336.74
Net Income	30,673.25
<b>Total Equity</b>	<u>630,239.86</u>
<b>TOTAL LIABILITIES &amp; EQUITY</b>	<b><u><u>630,239.86</u></u></b>

12:10 PM

08/16/23

Cash Basis

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

	Jul '22 - Jun 23	Budget	\$ Over Budget	% of Budget
<b>Income</b>				
<b>4100 · Taxes (All Categories)</b>				
4110 · Real Property Taxes	176,292.64	172,828.35	3,464.29	102.0%
4120 · Tangible Personal Property	23,761.33	24,174.70	-413.37	98.3%
4130 · Motor Vehicles	43,007.50	28,708.32	14,299.18	149.8%
4140 · Delinquent Taxes	5,707.28	7,000.00	-1,292.72	81.5%
4150 · Other Taxes	1,567.28	1,500.00	67.28	104.5%
<b>Total 4100 · Taxes (All Categories)</b>	<b>250,336.03</b>	<b>234,211.37</b>	<b>16,124.66</b>	<b>106.9%</b>
<b>4900 · Interest Earned</b>	<b>3,869.11</b>	<b>2,227.46</b>	<b>1,641.65</b>	<b>173.7%</b>
<b>Total Income</b>	<b>254,205.14</b>	<b>236,438.83</b>	<b>17,766.31</b>	<b>107.5%</b>
<b>Expense</b>				
<b>7100 · Operations</b>				
<b>7105 · Contracted Services</b>				
7110 · Advertising and Printing	10.00	300.00	-290.00	3.3%
7120 · Professional Services	1,500.00	1,500.00	0.00	100.0%
7130 · Maintenance and Repairs	16,659.73	30,200.00	-13,540.27	55.2%
7150 · Rents and Leases	40.00			
7170 · Lake Cumberland District	166,314.00	166,314.00	0.00	100.0%
<b>Total 7105 · Contracted Services</b>	<b>184,523.73</b>	<b>198,314.00</b>	<b>-13,790.27</b>	<b>93.0%</b>
<b>7180 · Materials and Supplies</b>				
7185 · Materials	41.48			
7190 · Supplies	554.30			
<b>Total 7180 · Materials and Supplies</b>	<b>595.78</b>			
<b>Total 7100 · Operations</b>	<b>185,119.51</b>	<b>198,314.00</b>	<b>-13,194.49</b>	<b>93.3%</b>
<b>7200 · Administration</b>				
7210 · Dues and Subscriptions	750.00	1,500.00	-750.00	50.0%
7260 · Other Miscellaneous	450.00	500.00	-50.00	90.0%
<b>Total 7200 · Administration</b>	<b>1,200.00</b>	<b>2,000.00</b>	<b>-800.00</b>	<b>60.0%</b>
<b>7300 · Capital Outlay</b>				
7340 · Building Improvement	23,816.60	10,000.00	13,816.60	238.2%
7350 · Furniture and Fixtures	3,916.59	6,300.00	-2,383.41	62.2%
7360 · Equipment	9,479.19	15,500.00	-6,020.81	61.2%
<b>Total 7300 · Capital Outlay</b>	<b>37,212.38</b>	<b>31,800.00</b>	<b>5,412.38</b>	<b>117.0%</b>
<b>Total Expense</b>	<b>223,531.89</b>	<b>232,114.00</b>	<b>-8,582.11</b>	<b>96.3%</b>
<b>Net Income</b>	<b>30,673.25</b>	<b>4,324.83</b>	<b>26,348.42</b>	<b>709.2%</b>

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

Opening Balance Calculation				
	Operating Fund	Capital Fund	Total	
Balance as of December 31, 2023	\$288,866.76	\$381,763.11	\$670,629.87	\$670,629.87
Projected Remaining 2023-24 Receipts				
Projected Tax Receipts	\$93,324.22	\$0.00	\$93,324.22	
Projected Interest Earned	\$144.43	\$1,283.99	\$1,428.43	
Projected Other Receipts	\$0.00	\$0.00	\$0.00	
Total Estimated Remaining 2024 Receipts	\$93,468.65	\$1,283.99	\$94,752.65	\$94,752.65
Total Funds Available	\$382,335.41	\$383,047.10	\$765,382.52	\$765,382.52
Projected Remaining 2023-24 Expenditures				
LCDHD Operations Expense - 1/2 Tax Assessment at 2.8 cents	\$88,352.50	\$0.00	\$88,352.50	
Local Board Approved Grants	\$0.00	\$0.00	\$0.00	
Advertising & Printing	\$283.20	\$0.00	\$283.20	
Professional Services	\$0.00	\$0.00	\$0.00	
Maintenance & Repair	\$16,605.16	\$0.00	\$16,605.16	
Building Improvements	\$3,234.50	\$0.00	\$3,234.50	
Dues & Subscriptions (KPHA & KALBOH)	\$1,230.00	\$0.00	\$1,230.00	
Board Expense & Other Miscellaneous	\$500.00	\$0.00	\$500.00	
Furniture & Fixtures	\$10,170.00	\$0.00	\$10,170.00	
Equipment	\$14,410.02	\$0.00	\$14,410.02	
Total Estimated Remaining 2024 Expenditures	\$134,785.38	\$0.00	\$134,785.38	\$134,785.38
<b>Estimated 2024-25 Opening Balance</b>	<b>\$247,550.03</b>	<b>\$383,047.10</b>	<b>\$630,597.14</b>	<b>\$630,597.14</b>

Proposed Budgets For Period Beginning July 1, 2024 and Ending June 30, 2025						
	Operating Fund	Capital Fund	Proposed Budget @ Current Rate of \$0.04 per \$100 of Assessed Property Value	Proposed Break Even Budget @ \$0.036 per \$100 of Assessed Property Value	Proposed Surplus Budget @ \$0.042 per \$100 of Assessed Property Value	
<b>Estimated opening Balance*</b>	<b>\$247,550.03</b>	<b>\$383,047.10</b>	<b>\$630,597.14</b>	<b>\$630,597.14</b>	<b>\$630,597.14</b>	
<b>Budgeted Receipts (All Sources):</b>						
Real Property Taxes	\$192,647.24		\$192,647.24	\$173,382.52	\$202,279.61	
Personal Property Taxes	\$26,790.78		\$26,790.78	\$24,111.70	\$28,130.31	
Motor Vehicle Taxes	\$37,680.20		\$37,680.20	\$33,912.18	\$39,564.21	
Delinquent Tax Collections	\$5,000.00		\$5,000.00	\$5,000.00	\$5,000.00	
Other Taxes - Telecommunications	\$1,500.00		\$1,500.00	\$1,500.00	\$1,500.00	
Interest Income	\$270.86	\$1,288.88	\$1,559.74	\$1,534.03	\$1,572.60	
<b>Total Budgeted Receipts</b>	<b>\$263,889.08</b>	<b>\$1,288.88</b>	<b>\$265,177.97</b>	<b>\$239,440.43</b>	<b>\$278,046.73</b>	
<b>Total Funds Available</b>	<b>\$511,439.12</b>	<b>\$384,335.99</b>	<b>\$895,775.10</b>	<b>\$870,037.57</b>	<b>\$908,643.87</b>	
<b>Budgeted Expenditures:</b>						
Health Center Operations to LCDHD at 2.8 cents	\$189,456.00		\$189,456.00	\$189,456.00	\$189,456.00	
Building Maintenance & Repair						
Landscape Maintenance (4X)	\$2,000.00					
Snow Removal	\$1,000.00					
Painting	\$3,500.00					
Miscellaneous	\$16,000.00					
<b>Total Building Maintenance &amp; Repair</b>	<b>\$22,500.00</b>		<b>\$22,500.00</b>	<b>\$22,500.00</b>	<b>\$22,500.00</b>	
Furniture & Fixtures						
Seasonal/ Updated Décor	\$500.00					
Dishwasher for Basement	\$500.00					
Office Chairs - 10	\$1,500.00					
Phlebotomy Chair	\$500.00					
Local Scenic Framed Photos - 10	\$1,500.00					
Bookshelf in Patient Lobby	\$500.00					
Books for Children in Lobby	\$150.00					
Digital Medical Scale	\$400.00					
Miscellaneous	\$5,000.00					
<b>Total Furniture &amp; Fixtures</b>	<b>\$10,550.00</b>		<b>\$10,550.00</b>	<b>\$10,550.00</b>	<b>\$10,550.00</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 2026)	\$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	
<b>Total Budgeted Expenditures</b>	<b>\$240,306.00</b>	<b>\$0.00</b>	<b>\$240,306.00</b>	<b>\$240,306.00</b>	<b>\$240,306.00</b>	
<b>Balance Remaining</b>	<b>\$271,133.12</b>	<b>\$384,335.99</b>	<b>\$655,469.10</b>	<b>\$629,731.57</b>	<b>\$668,337.87</b>	
Net Surplus/Deficit			<b>\$24,871.97</b>	<b>(\$865.57)</b>	<b>\$37,740.73</b>	

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 0.10% as well as on Capital Account with CD rates of 1.00%, 0.9%, and 0.45%.



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

0 From 2023 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	458,058,997	458,058,997		
G - Tangible Personal	20,931,654		20,931,654	
H - PS Real Estate - Effective	48,907,432	48,907,432		
I - PS Tangible - Effective	46,383,564		46,383,564	
J - Distilled Spirits	0			
M - Motor Vehicles	99,158,426			99,158,426
N - Watercraft	3,183,324		3,183,324	
Aircraft	3,500		3,500	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	0		0	
<b>Total</b>	<b>676,626,897</b>	<b>506,966,429</b>	<b>70,502,042</b>	<b>99,158,426</b>
Tax Base (Total Divided by 100)	6,766,269	5,069,664	705,020	991,584
Tax Rate		\$ 0.0400	\$ 0.0400	\$ 0.0400
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>270,651</b>	<b>202,787</b>	<b>28,201</b>	<b>39,663</b>
Required Support @ .028	189,456	141,951	19,741	27,764
Tax Support for Land, Building & Equipment	81,195	60,836	8,460	11,899
Tax Projections @ 95% Collection Rate				
Real Property Projections	192,647			
Tangible Personal Property Projections	26,791			
Motor Vehicle Projections	37,680			
<b>Total</b>	<b>257,118</b>			

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

0 From 2023 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	458,058,997	458,058,997		
G - Tangible Personal	20,931,654		20,931,654	
H - PS Real Estate - Effective	48,907,432	48,907,432		
I - PS Tangible - Effective	46,383,564		46,383,564	
J - Distilled Spirits	0			
M - Motor Vehicles	99,158,426			99,158,426
N - Watercraft	3,183,324		3,183,324	
Aircraft	3,500		3,500	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	0		0	
<b>Total</b>	<b>676,626,897</b>	<b>506,966,429</b>	<b>70,502,042</b>	<b>99,158,426</b>
Tax Base (Total Divided by 100)	6,766,269	5,069,664	705,020	991,584
Tax Rate		\$ 0.0360	\$ 0.0360	\$ 0.0360
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>243,586</b>	<b>182,508</b>	<b>25,381</b>	<b>35,697</b>
Required Support @ .028	189,456	141,951	19,741	27,764
Tax Support for Land, Building & Equipment	54,130	40,557	5,640	7,933
Tax Projections @ 95% Collection Rate				
Real Property Projections	173,383			
Tangible Personal Property Projections	24,112			
Motor Vehicle Projections	33,912			
<b>Total</b>	<b>231,406</b>			

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

0 From 2023 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	458,058,997	458,058,997		
G - Tangible Personal	20,931,654		20,931,654	
H - PS Real Estate - Effective	48,907,432	48,907,432		
I - PS Tangible - Effective	46,383,564		46,383,564	
J - Distilled Spirits	0			
M - Motor Vehicles	99,158,426			99,158,426
N - Watercraft	3,183,324		3,183,324	
Aircraft	3,500		3,500	
Watercraft (Non-Commercial)	0		0	
Inventory in Transit	0		0	
<b>Total</b>	<b>676,626,897</b>	<b>506,966,429</b>	<b>70,502,042</b>	<b>99,158,426</b>
Tax Base (Total Divided by 100)	6,766,269	5,069,664	705,020	991,584
Tax Rate		\$ 0.0420	\$ 0.0420	\$ 0.0420
<b>Total Projected Tax (Tax Base * Tax Rate)</b>	<b>284,183</b>	<b>212,926</b>	<b>29,611</b>	<b>41,647</b>
Required Support @ .028	189,456	141,951	19,741	27,764
Tax Support for Land, Building & Equipment	94,728	70,975	9,870	13,882
Tax Projections @ 95% Collection Rate				
Real Property Projections	202,280			
Tangible Personal Property Projections	28,130			
Motor Vehicle Projections	39,564			
<b>Total</b>	<b>269,974</b>			

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			544,033,968
Net Change in	2023	81,703,629	
B 2023 Homestead Exemptions	2022	74,964,564	6,739,065
C 2022 Adjusted Tax Base			537,294,903
D 2023 Net Assessment Growth			36,986,744
E 2023 Total Valuation of Adjusted Property at Full Rates			574,281,647
	Property Subject to Taxation 2022	Net Assessment Growth	Property Subject to Taxation 2023
F Real Estate	\$432,305,573	32,492,489	\$458,058,997
G Tangible Personalty	21,007,776	(76,122)	20,931,654
H P.S. Co.-Real Estate-Effective	43,343,527	5,563,905	48,907,432 *
P.S. Co.-Real Estate-100%	43,343,527	5,563,905	48,907,432 *
I P.S. Co.-Tang.-Effective	47,377,092	(993,528)	46,383,564 *
P.S. Co.-Tang.-100%	63,479,326	(6,396,717)	57,082,609 *
J Distilled Spirits	-	-	-
K Electric Plant Board	-	-	-
L Insurance Shares	-	-	-
M Motor Vehicles - Includes Public Service Motor Vehicles	84,053,395		99,158,426
N Watercraft	2,999,392		3,183,324
Net New Property: PVA Real Estate			5,184,041
P. S. Co. Real Estate-Effective			5,563,905 *
Unmined Coal			22,000
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		-

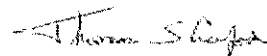
2022 R. E. Exonerations & Refunds	3,339,837
2022 Tangible Exonerations & Refunds	346,615

\* 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 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

7/26/23



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	\$.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						