

**Budget Advisory Board
MEETING MINUTES**

**Held electronically on Zoom
Anchor location: Grand County Commission Chambers
125 East Center Street, Moab, Utah**

September 25, 2020

The Budget Advisory Board met on the above date electronically via Zoom. The meeting was called to order by Chair Chris Baird at 8:32 a.m. with a quorum present. In attendance were Quinn Hall (Clerk/Auditor), Gabriel Woytek (Commission Member), Jaylyn Hawks (Commission Member), Chris Kauffman (County Treasurer and Board Secretary). Also present were Bill Jackson (Roads and Bridges Supervisor), Mallory Nassau (Assistant Commission Administrator) and citizen Kevin Walker.

A. Action Items:

1. Approval of Minutes

- a. March 4, 2020
- b. September 18, 2020

Motion by Gabriel to approve the minutes for both dates, seconded by Quinn. Motion passes unanimously.

2. Review of budgets for 2020 amended and 2021 tentative:

a. Fund 18 - Storm Water Mitigation

In 2019 we sent \$400,000 of general fund money to this fund. In 2020, we were expecting to send that money to the Municipal Building Authority as we were expecting that to go to the CIB for the remainder of the Jackson Street project. It's not likely to happen in 2020. But Chris B. did make a budget option to send that \$400,000 back to the general fund, just in case, due to losses associated with COVID.

If we accept any federal mineral lease money, it can be considered money that we retained, which counts against our federal PILT payment, so that's why we run all of our CIB projects through the Municipal Building Authority, to avoid that offset.

We're tentatively expecting a \$60,000 contribution from Moab City, and about \$350,000 from the Transportation SSD, and a \$640,000 loan or grant from CIB. Total cost \$1,450,000 for Jackson Street phase 2.

Bill Jackson explained the remaining work: the detention outfall will be culverted across highway 191 to Pack Creek. The City wanted to tie in some of their storm water drainage. The City didn't budget the \$60,000 for this fiscal year, so Chris didn't think it would be available until the second half of 2021. This project is our top priority.

b. Fund 22 - Restaurant and Car Tax

This money can go toward similar expenses that the TRT mitigation may be spent on: convention centers, recreation, tourism, and also can be sent to airports. The last full revenue month for the TRCC was June: 92% of 2019 for restaurant tax, but car rental taxes exceeded 2019 by 112% year-to date.

Expenses for TRCC: Star Hall maintenance, insurance.

We got an FAA grant, so that money can be transferred to the TRCC, and we can use that to cover the debts on the airport. TRCC can be used for the Grand Center, OSTA, Thompson Springs Fire Department, and the fireworks

show.

c. Fund 26 - TRT Mitigation

Statutorily, about 48% of the total goes to the Travel Council. About 52% can go toward mitigation. In June we brought in 64% as compared with 2019, so conservatively, Chris B. set it at 85% as compared with 2019 for the full 2020 year. The two big contributions from TRT to the General Fund are Search & Rescue at \$162,000, and Law Enforcement at \$2 million. The Commission approved a request for \$300,000 for the Solid Waste District. We stopped sending TRT to trail development, since the transportation tax was passed. There was discussion regarding affordable housing and deed restriction, and the museum.

Kevin Walker said another place we can use TRT is on roads. Chris B. said the transportation tax gives us what we need for roads. Also, anything we can do to help the general fund reduces any future requirement for a property tax increase.

Discussion was had regarding eligible expenses for TRT.

d. Fund 28 - Impact Fees

The law enforcement impact fees pay into the general fund, to pay for the renovation of the old Library (Sheriff's Office). Drainage fees (stormwater) helped to pay for Jackson Street phase 1. State law says impact fees must be spent within 6 years of their receipt. The road impact fees go toward eligible road projects. Building permits were up 129% year-to-date. Fire impact fees were discussed. The county can't use impact fees for maintenance or operations, only for capital improvements contained in the impact fee plan.

e. Fund 31 - Courthouse Debt

The courthouse remodel debt will be due in 2022. The fund balance in this debt fund is sufficient to cover the three remaining debt payments. So, the property tax levy has been canceled.

f. Fund 33 - Library Debt

The debt on the library is paid through property taxes. There was discussion about the library bond.

g. Fund 32 - Municipal Building Authority

Most of the projects that have federal mineral lease contribution, by loan or grant, usually by CIB, will go through this entity, so as to not offset federal PILT payments. On the revenue end, we have the jail remodel, so we send money from the general fund to the Municipal Building Authority to pay that debt. There are stormwater contributions and two CIB loans for the airport. There's a MAPS debt (Grand Center). The Health Department remodeled their building with a CIB loan, which we ran through our MBA, with a sublease agreement between us.

h. Fund 36 - Healthcare Sales Tax

We are at about 90% of 2019 amounts. That may climb. EMS gets 40% of the funds, and the Canyonlands Health Care SSD gets 60%.

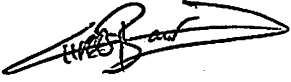
i. Revisit items from previous meetings

Chris B. will keep watching the revenue coming in, and comparing it to 2019, so as to make projections. We will need to wrap this up and get a proposed budget to the Commission in early November. Remember that our sales tax revenue remits trail by two months, so we will only know the amounts through June. So if there's a peak in the numbers in September, we should be mindful of that when projecting 2021 numbers.

Future Considerations (none)

Adjournment

The meeting was adjourned by Chair Baird at 10:00 a.m.



Chris Baird
Budget Advisory Board Chairperson



Christopher Kauffman
Budget Advisory Board Secretary

	2019	2020	2021	Notes	
STORMWATER					
REVENUE					
18-3310-000-000	EXPENSE REIMBURSEMENT	0	0	0	
18-3342-000-000	CONTRIBUTIONS FROM OTHER AGENC	0	0	0	
18-3343-000-000	ADMINISTRATIVE FEES	0	0	0	
18-3344-000-000	REVENUE	400,000.00	0	0	
18-3610-000-000	INTEREST	0	0	0	
18-3620-000-000	REVENUE	0	0	0	
18-3890-000-000	CONTRIBUTION - FUND BAL	0	400,000.00	400,000	May not be there in 2021
EXPENSE					
18-4218-110-000	SALARIES	0	0	0	
18-4218-130-000	EMPLOYEE BENEFITS	0	0	0	
18-4218-230-000	TRAVEL	0	0	0	
18-4218-620-000	MISCELLANEOUS SERVICES	0	0	0	
18-4218-740-000	CAPITAL EQUIPMENT	0	0	0	
18-4218-920-000	CONTRIBUTIONS TO OTHER AGENCIE	0	400,000.00	400,000	Go Back to General Fund or to Jackson ph 2
	BALANCE	-400000	0	0	
TRCC					
REVENUE					
22-3150-000-000	RESTAURANT TAX	697,842.31	463,074.00	697,842	2019
22-3151-000-000	CAR RENTAL TAX	201,585.69	144,585.00	211,665	105% 2019
22-3152-000-000	CAR RENTAL TAX-NEW 2018	201,668.98	149,137.00	211,752	105% 2020
22-3160-000-000	MISC REVENUE	0	0		
22-3610-000-000	INTEREST	11,106.10	0		Fix Audit Entry
22-3890-000-000	CONTRIBUTION FUND SURPLUS	0	0		
EXPENSE					
STAR HALL					
22-4224-260-000	BUILDING & GROUNDS MAINTENANCE	5,104.78	3,000.00	5,000	2019ish
22-4224-270-000	UTILITIES	13,774.58	10,500.00	14,000	
22-4224-510-000	INSURANCE	1,433.16	1,450.00	1,450	
22-4224-730-000	CAPITAL IMPROVEMENTS-STAR HALL	0	0		
CONTRIBUTIONS TO OTHER					

22-4225-740-000	AIRPORT CONTRIBUTION	575,000.00	0	348,910	Discuss with Andy S. Grant may cover 2021 needs
22-4225-920-001	GRAND CENTER DEBT	253,607.00	400,746.00	400,800	Debt + Operations
22-4225-920-002	WABI SABI	0	0		
22-4225-920-003	ENDURANCE RIDE	0	0		
22-4225-920-004	MOAB MARATHON	0	0		
22-4225-920-005	TRAIL MAINTENANCE	0	0		
22-4225-920-006	DISCRETIONARY FUND	0	0		
22-4225-920-007	OSTA OPERATIONS	196,957.00	310,000.00	310,000	
22-4225-920-008	LAW ENFORCEMENT CONTRIBUTION	0	0		
22-4225-920-009	CANYONLANDS AIRPORT	0	0		
22-4225-920-010	COUNTY SEAT PROGRAM	0	0		
22-4225-920-011	DEBT SERVICE-AIRPORT	140,475.00	0		Discuss with Andy S. Grant may cover 2021 needs
22-4225-920-012	MARC-PLEIN AIR FESTIVAL	0	0		
22-4225-920-013	CELTIC FESTIVAL	0	0		
22-4225-920-014	SCOTT ENDURO CUP	0	0		
22-4225-920-015	FIRE WORKS CONTRIBUTION	13,000.00	13,000.00	13,000	
22-4225-920-016	MOAB MUSIC FESTIVAL	0	0		
22-4225-920-017	MOAB ARTS & WINE FESTIVAL	0	0		
22-4225-920-018	HISTORIC PRESERVATION COMM	0	0		
22-4225-920-019	THOMPSON FIRE CONTRIBUTION	18,100.00	18,100.00	18,100	
22-4225-920-020	FRIENDS OF ARCHES & CANYONLAND	0	0		
22-4225-920-021	MOAB RIVER RENDEZVOUS	0	0		
22-4225-920-022	FILM COMMISSION	0	0		
22-4225-920-023	PLATEAU RESTORATION	0	0		
22-4225-920-024	TRAIL DEVELOPMENT	10,000.00	0	0	Trans Tax Covers This Now
22-4225-920-025	GRAND CO TRAVEL COUNCIL	0	0		
22-4225-920-026	CNHA RUG AUCTION	0	0		
22-4225-920-027	EVENT FUNDING	0	0		
22-4225-920-028	MOAB TRIATHALON	0	0		
22-4225-920-029	MOAB PUMPKIN CHUNKIN FESTIVAL	0	0		
22-4225-920-030	MOAB FOLK FESTIVAL	0	0		
22-4225-920-031	MOAB SENIOR GAMES	0	0		
22-4225-920-032	MOAB HALF MARATHON	0	0		
22-4225-920-033	INTERNATIONAL FILM FESTIVAL	0	0		
22-4225-920-034	ZOMBI 5K	0	0		
22-4225-920-035	ROCKWELL RELAY	0	0		
22-4225-920-036	MOAB EPIC	0	0		
22-4225-920-037	ADVENTURE EXTREME	0	0		

22-4225-920-038	CANYONLANDS WHITEWATE MUSIC FE	0	0		
22-4225-920-039	MIC IMPROVEMENTS	78,393.00	0	10,000	Discuss with CNHA - 10,000 is normal
22-4820-920-000	CONTRIBUTIONS-FUND BALANCE	0	0		
	BALANCE	193641.44	0	0	

TRT MITIGATION

REVENUE

26-3140-000-000	1.25% TRT TAX	1,672,654.85	906,975.00	1,421,757	85% 2019
26-3155-000-000	TRT - 1/3 OF THE FIRST 3%	1,338,123.85	720,669.00	1,137,405	85% 2019
26-3610-000-000	INTEREST	4,993.37	1,500.00	1,000	.5% interest down from 2.2%+
26-3890-000-000	CONTRIBUTION FUND SURPLUS	0	0		

EXPENSE

26-4226-340-000	EMS CONTRIBUTION	79,200.00	0		
26-4226-920-001	GREEN RIVER GOLF COURSE	0	0		
26-4226-920-002	GREEN RIVER LANDSCAPE	0	0		
26-4226-920-003	AIRPORT MATCHING FUNDS	0	0		
26-4226-920-004	SEARCH & RESCUE	198,204.00	98,364.00	162,162	
26-4226-920-005	MOAB COMMUNITY CENTER	0	0		
26-4226-920-006	SPANISH TRAIL ARENA	0	0		
26-4226-920-008	DAN O'LAURIE MUSEUM	94,300.00	48,877.00	98,000	Place holder
26-4226-920-009	LAW ENFORCEMENT/TOURISM	2,472,033.99	1,363,725.00	2,000,000	
26-4226-920-010	SOLID WASTE CONTRIBUTION	325,299.01	118,178.00	300,000	
26-4226-920-011	TRAIL MAINTENANCE	40,404.00	0		Trans Tax Covers This
26-4226-920-012	TRAVEL COUNCIL	0	0		
26-4226-920-013	AFFORDABLE HOUSING MITIGATION	0	0		Legal/Not-Legal?
26-4226-920-014	JAIL IMPROVEMENTS	0	0		
26-4226-920-015	AIRPORT BOARD	0	0		
26-4226-920-016	LIONS PARK SIGN	0	0		
26-4226-920-017	THOMPSON FIRE BUILDING	0	0		
26-4700-920-000	CONT. TO DEBT SERVICE #32	0	0		
26-4800-920-000	CONTRIBUTION TO FUND BALANCE	0	0		
	BALANCE	193668.93	0	0	

IMPACT FEES

REVENUE

28-3718-001-000	LAW ENFORCEMENT FEES	15,244.86	20,000.00	20,000	2019
28-3718-002-000	PARKS & RECREATION FEES	0	0		
28-3718-003-000	DRAINAGE FEES	20,167.21	34,000.00	33,000	
28-3718-004-000	ROADS	85,987.25	108,000.00	86,000	
28-3718-005-000	FIRE PROTECTION FEES	13,810.00	20,000.00	0	MVFPD Quit Collecting
28-3719-001-000	INTEREST-LAW ENFORCEMENT	645.86	500	129	
28-3719-002-000	INTEREST-PARKS & RECREATION	710.78	550	142	
28-3719-003-000	INTEREST-DRAINAGE	460.19	400	92	
28-3719-004-000	INTEREST- ROADS	3,880.65	3,500.00	776	
28-3719-005-000	INTEREST-FIRE PROTECTION	0	0		
28-3896-001-000	LAW ENFORCEMENT-FUND BALANCE	0	26,666.00	26,666	Plan Update
28-3896-002-000	PARKS & REC. - FUND BALANCE	0	250		
28-3896-003-000	DRAINAGE - FUND BALANCE	0	26,666.00	26,666	
28-3896-004-000	ROADS - FUND BALANCE	0	26,667.00	26,667	
28-3896-005-000	FIRE PROTECTION - FUND BALANCE	0	0		
EXPENSE					
28-4277-310-001	LAW ENFORCEMENT	0	47,166.00		Fill in Fund Balances at end of Budgeting
28-4277-310-002	PARKS & RECREATION	0	0		
28-4277-310-003	DRAINAGE	0	61,066.00		
28-4277-310-004	ROADS	0	138,167.00		
28-4277-310-005	FIRE PROTECTION	38,766.47	20,000.00		
28-4278-920-000	CONTRIBUTION TO FUND BALANCE	0	0		
	BALANCE	-102140.33	-800	-220,138	
COURTHOUSE DEBT					
REVENUE					
31-3110-000-000	GENERAL PROPERTY TAX	198,802.89	198,000.00	0	Retired Property Tax
31-3111-000-000	GENERAL PROPERTY TAX MISC.	2,210.58	0	0	Have Enough in Fund Balance
31-3113-000-000	FEE IN LIEU TAX	7,735.36	14,570.00	0	To pay Remainder of Debt
31-3120-000-000	REDEMPTION PRIOR YEARS	5,062.48	5,065.00	5,000	
31-3190-000-000	TAX PENALTIES & INTEREST	262.68	641	500	
31-3210-000-000	GENERAL PROPERTY TAXES	0	0		
31-3213-000-000	FEE IN LIEU TAXES	0	0		
31-3220-000-000	REDEMPTION PRIOR YEARS	0	0		
31-3290-000-000	TAX PENALTIES & INTEREST	0	0		
31-3813-000-000	TRANSFER FROM GENERAL FUND	0	0		

31-3891-000-000	CONTRIBUTION - FUND SURPLUS	0	0		
31-3892-000-000	CONTRIBUTION-FUND SURPLUS	0	0	192,500	
31-3893-000-000	BOND PROCEEDS	0	0		
EXPENSE					
31-4710-730-000	CAPITAL IMPROVEMENTS	0	0		
31-4710-810-000	PRINCIPAL ON BOND	185,000.00	185,000.00	185,000	
31-4710-820-000	INTEREST ON BOND	12,832.30	13,000.00	13,000	
31-4710-830-000	BOND ADMIN FEES	0	0		
31-4800-920-000	CONTRIBUTION TO FUND BALANCE	0	20,276.00		
BALANCE		-16241.69	0	0	

MUNICIPAL BUILDING AUTHORITY

REVENUE

32-3210-000-000	CIB GRANT JAIL REMODEL	0	0		
32-3211-000-000	CIB LOAN JAIL REMODEL	0	0		
32-3212-000-000	COUNTY CONTRIBUT JAIL REMODEL	149,600.00	150,000.00	150,000	
32-3306-000-000	COUNTY STORMWATER	0	400,000.00	400,000	
32-3307-000-000	UDOT STORMWATER	7,500.00	0	410,000	City 60K/Trans SSD 350K
32-3308-000-000	CIB STORMWATER	242,000.00	0	640,010	
32-3309-000-000	CIB LOAN- TERMINAL	31,250.00	32,000.00	32,000	From TRCC or FAA Grant?
32-3309-001-000	CIB LOAN- RUNWAY	38,000.00	38,000.00	40,000	
32-3310-000-000	CIB LOAN-REDD BUILDING PURCHAS	0	0		
32-3311-000-000	CIB LOAN - SCHOOL PROPERTY	0	0		
32-3312-000-000	RECREATION - MAPS DEBT RETIREM	86,050.00	86,000.00	86,050	
32-3315-000-000	MVFPD REVENUE	0	0		
32-3316-000-000	CIB LOAN - HEALTH DEPT	19,000.00	19,000.00	19,000	
32-3317-000-000	DEBT PROCEEDS - AIRPORT	0	0		
32-3318-000-000	DEBT PROCEEDS - EMS	0	3,548,000.00	3,548,000	EMS Loan
32-3319-000-000	UNEARNED REVENUE - EMS	0	1,182,000.00	1,182,000	EMS Grant
32-3320-000-000	SSD REVENUE - EMS	0	120,000.00	120,000	EMS SSD Contribution
32-3608-000-000	RESERVE/INTEREST TERMINAL	31,775.00	0	0	
32-3608-001-000	RESERVE/INTEREST RUNWAY	39,450.00	0	0	
32-3609-000-000	RESERVE/EOC DEBT	0	0		
32-3610-000-000	INTEREST-RESERVE#3239102	0	0		
32-3611-000-000	INTEREST-#3239113 RESERVE	0	0		
32-3612-000-000	INTEREST-#3239111(AP BOND)	0	0		

32-3613-000-000	INTEREST-#3239100(MIC BOND)	0	0		
32-3614-000-000	MOAB VALLEY FIRE-LOAN PMT	33,000.00	33,000.00	33,000	
32-3615-000-000	INTEREST-PTIF/REDD/SCHOOL LOAN	0	0		
32-3616-000-000	MOAB VALLEY FIRE RESERVE	726.12	600	145	.5% Interest
32-3617-000-000	CIB HEALTH DEPT RESERVE	391.21	330	78	
32-3620-000-000	INTEREST INCOME	5,309.68	4,000.00	1,062	
32-3633-000-000	LAND-CONTRIBUTION	0	0		
32-3813-000-000	TRANSFER FROM BRICK & MORTAR F	0	0		
32-3814-000-000	TRANSFER FOR AIRPORT BOND	0	0		
32-3815-000-000	TRANSFER FOR JOHNSON/SCHOOL	0	0		
32-3816-000-000	CONTRIBUTION FROM OTHER FUNDS	0	0		
	EXPENSE				
32-4100-310-000	PROFESSIONAL SERVICES	0	5,680.00	4,435	Use to Balance
	JAIL REMODEL				
32-4100-510-000	TITLE INSURANCE	0	0		
32-4100-710-000	LAND PURCHASE	0	0		
32-4120-310-000	PROFESSIONAL SERVICES	0	0		
32-4120-510-000	TITLE INSURANCE	0	0		
32-4120-720-000	CAPITAL BUILDINGS	0	0		
32-4120-810-000	PRINCIPAL ON BOND	96,000.00	91,000.00	96,000	Jail Remodel
32-4120-820-000	INTEREST ON BOND	53,600.00	59,000.00	53,600	
32-4120-830-000	ADMINISTRATIVE FEES	0	0		
	CIB STORMWATER				
32-4200-310-000	PROFESSIONAL SERVICES	20,445.49	0		
32-4200-710-000	STORMWATER CONSTRUCTION	318,411.45	400,000.00	1,450,010	Jackson PH 2
32-4300-310-000	DEPRECIATION	0	0		
	CIB EMS FACILITY				
32-4400-500-000	EMS PROJECT EXPENSE	0	4,850,000.00	4,850,000	
	MVFPD FIRE STATION				
32-4510-310-000	PROFESSIONAL SERVICES	0	0		
32-4510-720-000	CAPITAL BUILDINGS	0	0		
32-4510-810-000	PRINCIPAL ON BOND	0	25,000.00	25,000	
32-4510-820-000	INTEREST ON BOND	0	0		
32-4510-830-000	ADMINISTRATIVE FEES	0	0		
	EOC				
32-4610-810-000	PRINCIPAL ON BOND	0	0		

32-4610-820-000	INTEREST ON BOND	0	0		
32-4610-830-000	BOND ISSUANCE EXPENSE	0	0		
32-4610-840-000	RESERVE-EOC/SCHOOL	0	0		
OLD JAIL REMODEL					
32-4611-720-000	CAPITAL BUILDINGS	0	0		
32-4611-810-000	PRINCIPAL ON BOND	0	0		
32-4611-820-000	INTEREST ON BOND	0	0		
32-4611-830-000	BOND ISSUANCE EXPENSE	0	0		
32-4611-840-000	RESERVE-JAIL REMODEL	0	0		
CIB HEALTH DEPARTMENT OFFICE					
32-4620-710-000	LAND PURCHASE	0	0		
32-4620-720-000	BUILDING PURCHASE	0	0		
32-4620-810-000	PRINCIPAL ON BOND	19,000.00	19,000.00	19,000	
32-4620-820-000	INTEREST ON BOND	0	0		
32-4620-830-000	BOND ISSUANCE FEES	0	0		
32-4620-840-000	RESERVE	0	0		
CIB GRAND CENTER DEBT					
32-4630-810-000	PRINCIPAL ON BOND	67,000.00	49,000.00	67,000	
32-4630-820-000	INTEREST ON BOND	19,050.00	37,000.00	19,050	
32-4630-830-000	BOND ISSUANCE EXPENSE	0	0		
32-4630-840-000	RESERVE-MAPS	0	0		
CIB AIRPORT TERMINAL					
32-4710-810-000	PRINCIPAL ON BOND	19,000.00	19,000.00	19,000	
32-4710-820-000	INTEREST ON BOND	12,250.00	12,250.00	12,250	
32-4710-830-000	ADMINISTRATIVE BOND FEES	0	0		
32-4710-840-000	TRANSFER TO RESERVE FUND	0	0		
32-4710-850-000	CONSTRUCTION EXPENSE	0	0		
CIB AIRPORT RUNWAY					
32-4720-810-000	PRINCIPAL ON BOND	23,000.00	23,000.00	23,000	
32-4720-820-000	INTEREST ON BOND	15,000.00	15,000.00	15,000	
32-4720-840-000	TRANSFER TO RESERVE FUND	0	0		
CIB AIRPORT VISITOR CNTR					
32-4810-810-000	PRINCIPAL ON BOND	25,000.00	0		
32-4810-820-000	INTEREST ON BOND	625	0		
32-4810-830-000	ADMINISTRATIVE BOND FEES	0	0		
32-4810-840-000	TRANSFER TO RESERVE FUND	0	0		
MVFPD FIRE TRUCK					

32-4910-810-000	PRINCIPAL ON BOND	8,000.00	8,000.00	8,000
32-4910-820-000	RESERVE FUND-FIRE TRUCK	0	0	
	BALANCE	12329.93	0	0

LIBRARY DEBT

REVENUE

33-3110-000-000	GENERAL PROPERTY TAX	164,670.74	160,458.00	164,670
33-3111-000-000	GENERAL PROPERTY TAX MISC.	1,880.79	0	
33-3113-000-000	FEE IN LIEU TAX	6,509.97	10,000.00	6,500
33-3120-000-000	REDEMPTION PRIOR YEARS	4,339.12	4,500.00	4,300
33-3190-000-000	TAX PENALTIES & INTEREST	224.44	500	400
33-3210-000-000	GENERAL PROPERTY TAXES	0	0	
33-3213-000-000	FEE IN LIEU TAXES	0	0	
33-3220-000-000	REDEMPTION PRIOR YEARS	0	0	
33-3290-000-000	TAX PENALTIES & INTEREST	0	0	
33-3813-000-000	TRANSFER FROM GENERAL FUND	0	0	
33-3891-000-000	CONTRIBUTION - FUND SURPLUS	0	0	
33-3892-000-000	CONTRIBUTION-FUND SURPLUS	0	0	

EXPENSE

		0		
33-4710-810-000	PRINCIPAL ON BOND	135,000.00	135,000.00	135,000
33-4710-820-000	INTEREST ON BOND	25,458.15	25,458.00	25,458
33-4710-830-000	COURTHOUSE ENERGY LOAN	0	0	
33-4800-920-000	CONTRIBUTION TO FUND BALANCE	0	15,000.00	15,412
	BALANCE	-17166.91	0	0

HEALTHCARE SALES TAX

REVENUE

36-3610-000-000	INTEREST	0	0	
36-3611-000-000	SALES TAX	2,139,455.90	1,564,346.00	1,925,510 90% of 2019
36-3890-000-000	CONTRIBUTION-FUND SURPLUS	0	0	

EXPENSE

36-4100-310-000	PROFESSIONAL SERVICES	0	0	
36-4830-920-001	TRANSFER TO EMS	738,062.29	625,738.00	770,204 40%
36-4830-920-002	TRANSFER TO CHCSSD	1,100,069.41	938,608.00	1,155,306 60%
	BALANCE	-301324.2	0	0