



# Fiscal Year 2019 Adopted Budget

## Special Revenue Fund #119

### Mental Health

*(Department Managing This Budget: Public Health and Human Services Department;  
Responsible Elected Officials: County Commissioners)*

On January 13, 2015, the Board of County Commissioners adopted Ordinance No. 175 relating to a one-tenth of one percent (0.1%) increase in sales and use tax to be used for chemical dependency or mental health treatment and therapeutic court programs and services. This 0.1% tax increase took effect on April 1, 2015.

On July 14, 2015, the Board of County Commissioners adopted Resolution No. 2015-035 in the matter of creating Mental Health Fund 119 in order to allow for better accountability and transparency related to the expenditure of this tax revenue.

Grand Total FY2019 Adopted Budget Appropriations:

\$273,068.00



## Special Revenue Fund #119

### Mental Health

#### Expenditure Overview By Budgeting, Accounting and Reporting System (BARS) Object Code

BARS Object Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget  (including all amendments)	FY2018 Actual Expenditures  Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
10	Salaries and Wages	-	\$2,069.59	\$5,291.60	\$2,454.00	\$3,873.00	\$1,275.26	\$3,912.00	\$4,550.00	\$4,550.00
20	Personnel Benefits	-	\$1,007.88	\$2,329.37	\$1,112.00	\$1,135.00	\$562.39	\$1,142.00	\$1,963.00	\$1,963.00
40	Services	-	\$42,620.31	\$146,003.85	\$62,875.00	\$252,622.00	\$123,422.40	\$252,682.00	\$266,555.00	\$266,555.00
Grand Total Expenditures (BARS #119.***.5**.**.**)		-	\$45,697.78	\$153,624.82	\$66,441.00	\$257,630.00	\$125,260.05	\$257,736.00	\$273,068.00	\$273,068.00



Special Revenue Fund #119  
Mental Health

Expenditure Breakdown: BARS Object Codes 10 (Salaries and Wages) & 20 (Personnel Benefits) for Contract, Management, and Casual Employees

Position	Fiscal Year 2019 Wage Breakdown at 1.0 Full-Time Equivalent (FTE)						FY2019 Departmental Expenditure Request				FY2019 Adopted Budget Appropriations			
	Group	Grade	Step	Base Salary (Monthly)	Number of Months at This Salary	TOTAL SALARY (ANNUAL) rounded to nearest \$	FTE	Salary (Object 10) \$	Benefits (Object 20) \$ % of salary	TOTAL Salary + Benefits	FTE	Salary (Object 10) \$	Benefits (Object 20) \$ % of salary	TOTAL Salary + Benefits
Criminal Justice Programs Specialist [1]	367-C	13	1	= \$3,692.00	x 1	= \$45,503	0.10	\$4,550	\$1,963 43.1%	\$6,513	0.10	\$4,550	\$1,963 43.1%	\$6,513
Total Personnel Expenditures (BARS #119.***.5**.*.1* and #119.***.5**.*.2*)							0.10	\$4,550	\$1,963 43.1%	\$6,513	0.10	\$4,550	\$1,963 43.1%	\$6,513



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Expenditure Breakdown: BARS Object Code 40 (Services)

BARS Subobject Codes		FY2015 Actual Expenditures	FY2016 Actual Expenditures	FY2017 Actual Expenditures	Three-Year Average Expenditures (FY2015-2017)	FY2018 Revised Budget  (including all amendments)	FY2018 Actual Expenditures  Through 12-31-2018	FY2019 Status quo Baseline	FY2019 Departmental Expenditure Request	FY2019 Adopted Budget Appropriations
#	Description									
41	Professional Services	-	\$42,542.11	\$144,922.44	\$62,488.00	\$250,000.00	\$123,362.45	\$250,000.00	\$263,691.00	\$263,691.00
43	Travel	-	\$78.20	\$278.94	\$119.00	\$2,500.00	\$59.95	\$2,500.00	\$2,500.00	\$2,500.00
45	Operating Rentals & Leases	-	-	\$37.97	\$13.00	-	-	-	-	-
46	Risk Management Insurance	-	-	\$629.50	\$210.00	\$122.00	-	\$182.00	\$364.00	\$364.00
49	Miscellaneous Services	-	-	\$135.00	\$45.00	-	-	-	-	-
Total Services (BARS #119.***.5**.4*)		-	\$42,620.31	\$146,003.85	\$62,875.00	\$252,622.00	\$123,422.40	\$252,682.00	\$266,555.00	\$266,555.00



## Special Revenue Fund #119

### Mental Health

#### Revenue History By Budgeting, Accounting and Reporting System (BARS) Code

Revenue Source		FY2015 Actual Revenue	FY2016 Actual Revenue	FY2017 Actual Revenue	Three-Year Average Revenue (FY2015-2017)	FY2018 Budget Estimate  (including all amendments)	FY2018 Actual Revenue  Through 12-31-2018	FY2019 Baseline Revenue	FY2019 Departmental Revenue Estimate	FY2019 Adopted Revenue Estimates
Current BARS Code	Description									
119.370.313.14.00	Mental Health Tax (0.1%)	\$169,573.54	\$267,862.20	\$292,017.67	\$243,151.00	\$270,000.00	\$325,081.82	\$290,000.00	\$290,000.00	\$290,000.00
119.370.397.62.00	Transfer IN from Current Expense Fund #001 (see Fund #001.305 for corresponding transfer OUT)	-	\$9,000.00	\$7,000.00	\$5,333.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
Grand Total Revenue (BARS #119.***.3**,**,**)		\$169,573.54	\$276,862.20	\$299,017.67	\$248,484.00	\$277,000.00	\$332,081.82	\$297,000.00	\$297,000.00	\$297,000.00



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Equity History

	FY2015 Actuals	FY2016 Actuals	FY2017 Actuals	Three-Year Average (FY2015 - FY2017)	FY2018 Revised Budget  (including all amendments)	FY2018 Actuals  Through 12-31-2018	2019 Status quo Baseline	FY2019 Departmental Estimates & Requests	FY2019 Adopted Budget
Beginning Equities as of January 1st	-	\$169,573.54	\$400,737.96	\$190,104.00	\$546,130.81	\$546,130.81	\$752,952.58	\$752,952.58	\$752,952.58
Plus Transfer IN from Current Expense Fund #001 (BARS #119.370.397.62.00)	-	\$9,000.00	\$7,000.00	\$5,333.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00	\$7,000.00
Plus All Other Revenue (BARS #119.***.3**)	\$169,573.54	\$267,862.20	\$292,017.67	\$243,151.00	\$270,000.00	\$325,081.82	\$290,000.00	\$290,000.00	\$290,000.00
Minus Expenditures (BARS #119.***.5**)	-	(\$45,697.78)	(\$153,624.82)	(\$66,441.00)	(\$257,630.00)	(\$125,260.05)	(\$257,736.00)	(\$273,068.00)	(\$273,068.00)
Ending Equities as of December 31st (fiscal year 2019 totals are estimated)	\$169,573.54	\$400,737.96	\$546,130.81	\$372,147.00	\$565,500.81	\$752,952.58	\$792,216.58	\$776,884.58	\$776,884.58
Difference between beginning & ending equities:	- \$169,573.54	136.3% \$231,164.42	36.3% \$145,392.85	95.8% \$182,043.00	3.5% \$19,370.00	37.9% \$206,821.77	5.2% \$39,264.00	3.2% \$23,932.00	3.2% \$23,932.00