



Fiscal Year 2020 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 FY2020 Adopted Budget Appropriations:	\$320,239.00
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Expenditure Overview By Budgeting, Accounting and Reporting System (BARS) Object Code

BARS Object Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Budget Appropriations (as amended per Res. #2019-073)
#	Description									
00	Depreciation, Amortization, Other Decreases in Fund Resources and Transfers-Out	-	-	-	-	-	-	-	-	-
10	Salaries and Wages	\$2,069.59	\$5,291.60	\$1,275.26	\$2,878.82	\$4,550.00	-	\$4,702.00	\$7,053.00	\$7,406.00
20	Personnel Benefits	\$1,007.88	\$2,329.37	\$562.39	\$1,299.88	\$1,963.00	-	\$2,199.00	\$3,298.00	\$3,372.00
30	Supplies for Consumption and Resale	-	-	-	-	-	\$263.74	-	-	-
40	Services and Pass-Through Payments	\$42,620.31	\$146,003.85	\$123,422.40	\$104,015.52	\$266,555.00	\$151,877.18	\$271,978.00	\$309,683.00	\$309,461.00
60	Capital Outlays	-	-	-	-	-	-	-	-	-
70	Debt Service – Principal	-	-	-	-	-	-	-	-	-
80	Debt Service – Interest and Issuance Costs	-	-	-	-	-	-	-	-	-
Grand Total Expenditures <i>(BARS #119.370.5**.**.**) </i>		\$45,697.78	\$153,624.82	\$125,260.05	\$108,194.22	\$273,068.00	\$152,140.92	\$278,879.00	\$320,034.00	\$320,239.00



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Expenditure Breakdown: BARS Object Codes 10 (Salaries and Wages) & 20 (Personnel Benefits)

Position	Fiscal Year 2020 Wage Breakdown at 1.0 Full-Time Equivalent (FTE)									FY2020 Departmental Expenditure Request					FY2020 Budget Appropriations (as amended per Res. #2019-073)							
	Group	Grade	Step	Base Salary	Longevity	Total Salary	Number of Months at This Salary	TOTAL SALARY	FTE	Salary	Benefits		TOTAL Salary + Benefits	FTE	Salary	Benefits		TOTAL Salary + Benefits				
				(Monthly)	(Monthly)	(Monthly)		(ANNUAL)		(Object 10)	(Object 20)	(Object 20)			(Object 20)	(Object 10)	(Object 20)		(Object 20)			
					percentage of base salary	base salary + longevity		rounded to nearest \$		\$	\$	% of salary			\$	\$	% of salary					
Criminal Justice Programs Specialist [1]	367-C	13	2	=	\$3,992.00	-	-	\$3,992.00	x	1	0.15	\$7,053	\$3,298	45.53%	\$10,351	0.15	\$7,406	\$3,372	45.53%	\$10,778		
		13	3	=	\$4,109.00	-	-	\$4,109.00	x	8											=	\$49,376
		13	3	=	\$4,109.00	\$61.64	1.50%	\$4,170.64	x	3												
Total Personnel Expenditures (BARS #119.370.56*.1* and #119.370.56*.2*)									0.15	\$7,053	\$3,298	45.53%	\$10,351	0.15	\$7,406	\$3,372	45.53%	\$10,778				



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Expenditure Breakdown: BARS Object Code 30 (Supplies for Consumption and Resale)

BARS Subobject Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
31	Items Purchased for Consumption	-	-	-	-	-	\$250.65	-	-	-
32	Fuel Used to Generate Power, Heating, and Operate Engines and Vehicles	-	-	-	-	-	\$13.09	-	-	-
33	Power, Gas, Water, and Waste Disposal Services for Resale Only	-	-	-	-	-	-	-	-	-
34	Items Purchased for Resale	-	-	-	-	-	-	-	-	-
35	Small Tools & Minor Equipment	-	-	-	-	-	-	-	-	-
Total (BARS #119.370.56**,3*)		-	-	-	-	-	\$263.74	-	-	-



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Expenditure Breakdown: BARS Object Code 40 (Services and Pass-Through Payments)

BARS Subobject Codes		FY2016 Actual Expenditures	FY2017 Actual Expenditures	FY2018 Actual Expenditures	Three-Year Average Expenditures (FY2016-2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actual Expenditures Through 10-31-2019	FY2020 Baseline	FY2020 Departmental Expenditure Request	FY2020 Adopted Budget Appropriations
#	Description									
41	Professional Services	\$42,542.11	\$144,922.44	\$123,362.45	\$103,609.00	\$263,691.00	\$151,293.46	\$269,071.00	\$306,350.00	\$306,350.00
42	Communication	-	-	-	-	-	-	-	-	-
43	Travel	\$78.20	\$278.94	\$59.95	\$139.03	\$2,500.00	\$132.82	\$2,551.00	\$2,550.00	\$2,550.00
44	Taxes and Operating Assessments	-	-	-	-	-	-	-	-	-
45	Operating Rentals & Leases	-	\$37.97	-	\$12.66	-	\$87.30	-	-	-
46	Insurance	-	\$629.50	-	\$209.83	\$364.00	\$363.60	\$356.00	\$783.00	\$561.00
47	Utility Services	-	-	-	-	-	-	-	-	-
48	Contracted Repairs & Maintenance	-	-	-	-	-	-	-	-	-
49	Other	-	\$135.00	-	\$45.00	-	-	-	-	-
Total <i>(BARS #119.370.56**4*)</i>		\$42,620.31	\$146,003.85	\$123,422.40	\$104,015.52	\$266,555.00	\$151,877.18	\$271,978.00	\$309,683.00	\$309,461.00



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

Revenue Source		FY2016 Actual Revenue	FY2017 Actual Revenue	FY2018 Actual Revenue	Three-Year Average Revenue (FY2016-2018)	FY2019 Budget Estimate (including all amendments)	FY2019 Actual Revenue Through 10-31-2019	FY2020 Baseline Revenue Estimate	FY2020 Departmental Revenue Estimate	FY2020 Adopted Revenue Estimates
Current BARS Code	Description									
119.370.313.14.00	Mental Health Tax (0.1%)	\$267,862.20	\$292,017.67	\$325,081.82	\$294,987.23	\$290,000.00	\$293,828.78	\$325,000.00	\$325,000.00	\$325,000.00
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	\$7,000.00	\$7,666.67	\$7,000.00	\$7,000.00	\$7,000.00	-	\$7,000.00
Grand Total Revenue (BARS #119.370.3**, **, **)		\$276,862.20	\$299,017.67	\$332,081.82	\$302,653.90	\$297,000.00	\$300,828.78	\$332,000.00	\$325,000.00	\$332,000.00



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Equity History

	FY2016 Actuals	FY2017 Actuals	FY2018 Actuals	Three-Year Average (FY2016 - FY2018)	FY2019 Revised Budget (including all amendments)	FY2019 Actuals Through 10-31-2019	2020 Baseline	FY2020 Departmental Estimates & Requests	FY2020 Budget (as amended per Res. #2019-073)
Beginning Equities as of January 1st <i>(fiscal year 2020 totals are estimated)</i>	\$169,573.54	\$400,737.96	\$546,130.81	\$372,147.44	\$752,952.58	\$752,952.58	\$900,000.00	\$900,000.00	\$900,000.00
Plus Transfer IN from Current Expense Fund #001 <i>(BARS #119.370.397.62.00)</i>	\$9,000.00	\$7,000.00	\$7,000.00	\$7,666.67	\$7,000.00	\$7,000.00	\$7,000.00	-	\$7,000.00
Plus All Other Revenue <i>(BARS #119.***.3**)</i>	\$267,862.20	\$292,017.67	\$325,081.82	\$294,987.23	\$290,000.00	\$293,828.78	\$325,000.00	\$325,000.00	\$325,000.00
Minus Expenditures <i>(BARS #119.***.5**)</i>	(\$45,697.78)	(\$153,624.82)	(\$125,260.05)	(\$108,194.22)	(\$273,068.00)	(\$152,140.92)	(\$278,879.00)	(\$320,034.00)	(\$320,239.00)
Ending Equities as of December 31st <i>(fiscal year 2019 and 2020 totals are estimated)</i>	\$400,737.96	\$546,130.81	\$752,952.58	\$566,607.12	\$776,884.58	\$901,640.44	\$953,121.00	\$904,966.00	\$911,761.00
Difference between beginning & ending equities:	136.3% \$231,164.42	36.3% \$145,392.85	37.9% \$206,821.77	52.3% \$194,459.68	3.2% \$23,932.00	19.7% \$148,687.86	5.9% \$53,121.00	0.6% \$4,966.00	1.3% \$11,761.00