

Mental Health America of the MidSouth

Fiscal Year 2023
Consolidated Budget

	FY2023 Budget
Ordinary Income/Expense	
Income	
4001 · General Contributions	90,000
4002 · Honor/Memorials	3,500
4003 · I.C. Hope Licenses	6,112
4006 · Membership--professional	-
4012 · Program Service Fee	16,500
4022 · SAMHSA Grant - MHFA	125,000
4025 · SAMHSA Grant - Zero Suicide	400,000
4200 · Mental Health University	15,000
4202 · Special Events - Other	2,000
4203 · Special Events - Massey Dinner	120,000
4207 · Special Events - Jammin'	-
4702 · United Way Designations	2,500
4704 · CHC Designations	-
4707 · United Way - Sumner Co	7,500
5001 · Grant Revenue-Private Grants	268,000
5002 · State Grants - TDMHSAS	308,800
5003 · State Grants-ETS-Youth	128,520
5004 · Federal Grants	821,172
5009 · State Grants - OCJP	-
Total Income	2,314,604
Expense	-
7001 · Salaries & Wages	1,331,678
7103 · Health Insurance	136,115
7104 · Life & Disability Insurance	10,415
7105 · Retirement Benefits	29,261
7106 · Workers Compensation	3,615
7201 · Payroll Taxes-FICA	101,870
7205 · State Unemployment Tax Expense	735
8001 · Professional Services	128,873
8003 · Audit Fees	26,000
8099 · Cost of Educational Materials	750
8102 · Office Supplies	7,900
8202 · Telephone	8,760
8203 · Internet fees	3,480
8302 · Postage	3,300
8402 · Occupancy	71,113
8501 · Equipment Rental & Maintenance	20,160
8602 · Printing & Publications	66,500
8701 · Travel, Conferences & Trainings	111,733
8804 · Fund Raising Expenses - Massey	-
8805 · Mental Health University Exp	5,000
8806 · Annual Meeting	2,500
8807 · Fund Raising Expense-Jammin	-
8809 · TVAP Expense	-
9002 · Dues & Memberships, program	1,898
9100 · Staff Appreciation	5,600
9301 · General & Liability Insurance	8,431
9401 · Miscellaneous Expenses	-
9402-10 Investment Acct Fees	22,200
9402 · Bank & Credit Card Fees	1,500
9403 · Licenses and Permits	4,360
9404 · Reimbursed Expenses.	-
9406 · Public Policy/Advocacy	3,650
9407 · Public Relations	193,526
9501 · Depreciation Expense	14,984
9902 · Management Fees, Other	-
Total Expense	2,332,282
Net Ordinary Income	(17,678)
Other Income	-
6502 · Realized Gain (Loss) on Invst	-
6504 · Unrealized Gain (Loss)	-
6507 · Interest Income	8,700
Total Other Income	8,700
Net Income	(8,978)

Mental Health America of the MidSouth

Fiscal Year 2023 Budget

By Month

[illegible]

	A														B	C	D = AVG (B-C)	E = A - D	F = E / D	
	Advocacy	Aging	BOSS	ETSY	FR	I.C. HOPE	Mgmt	Massey	MHU	MHAC	MHFA	MOP	Suicide Prevention	FY2023 Budget	FY2022 Actual	FY2021 Actual	2-Year Actual Average	\$ diff D v. A	% diff E v. A	Analyze \$sk and 10%
Ordinary Income/Expense																				
Income																				
4001 · General Contributions	-	-	-	-	90,000	-	-	-	-	-	-	-	-	90,000	53,953	76,158	65,055	24,945	38%	A
4002 · Honor/Memorials	-	-	-	-	3,500	-	-	-	-	-	-	-	-	3,500	1,589	3,731	2,660	840	32%	
4003 · I.C. Hope Licenses	-	-	-	-	-	6,112	-	-	-	-	-	-	-	6,112	7,364	3,837	5,601	511	9%	
4006 · Membership--professional	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	5,000	5,000	(5,000)	-100%	
4012 · Program Service Fee	-	-	16,500	-	-	-	-	-	-	-	-	-	-	16,500	17,107	53,986	35,546	(19,046)	-54%	B
4022 · SAMHSA Grant - MHFA	-	-	-	-	-	-	-	-	-	-	125,000	-	-	125,000	90,771	100,746	95,759	29,241	31%	C
4023 · TN CARES Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	360,492	14,986	187,739	(187,739)	-100%	D
4025 · SAMHSA Grant - Zero Suicide	-	-	-	-	-	-	-	-	-	-	-	-	400,000	400,000	627	214,382	107,504	292,496	272%	E
4200 · Mental Health University	-	-	-	-	-	-	-	-	15,000	-	-	-	-	15,000	8,376	3,330	5,853	9,147	156%	F
4202 · Special Events - Other	-	-	-	-	-	-	-	-	-	2,000	-	-	-	2,000	-	1,400	700	1,300	186%	
4203 · Special Events - Massey Dinner	-	-	-	-	-	-	-	120,000	-	-	-	-	-	120,000	141,445	273,841	207,643	(87,643)	-42%	G
4207 · Special Events - Jammin'	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
4702 · United Way Designations	-	-	-	-	2,500	-	-	-	-	-	-	-	-	2,500	1,251	2,222	1,737	763	44%	
4704 · CHC Designations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,305	724	1,014	(1,014)	-100%	
4707 · United Way - Sumner Co	-	7,500	-	-	-	-	-	-	-	-	-	-	-	7,500	7,500	7,500	7,500	-	0%	
5001 · Grant Revenue-Private Grants	62,500	45,000	-	36,000	-	10,000	-	-	-	42,000	35,000	12,500	25,000	268,000	313,250	283,777	298,514	(30,514)	-10%	H
5002 · State Grants - TDMHSAS	-	58,800	-	-	-	-	-	-	-	250,000	-	-	-	308,800	200,473	-	100,237	208,563	208%	I
5003 · State Grants-ETS-Youth	-	-	-	128,520	-	-	-	-	-	-	-	-	-	128,520	127,435	127,196	127,315	1,205	1%	
5004 · Federal Grants	-	37,000	-	-	-	-	-	-	-	-	-	784,172	-	821,172	574,839	274,508	424,673	396,499	93%	J
5009 · State Grants - OCJP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	17,196	61,974	39,585	(39,585)	-100%	K
Total Income	62,500	148,300	16,500	164,520	96,000	16,112	-	120,000	15,000	294,000	160,000	796,672	425,000	2,314,604	1,924,973	1,509,298	1,719,635	594,969	35%	
Gross Profit	62,500	148,300	16,500	164,520	96,000	16,112	-	120,000	15,000	294,000	160,000	796,672	425,000	2,314,604	1,924,973	1,509,298	1,719,635	594,969	35%	
Expense																				
7001 · Salaries & Wages	42,510	62,457	4,989	98,039	58,366	-	154,854	-	36,869	148,269	59,116	481,153	185,055	1,331,678	1,069,910	827,700	948,805	382,873	40%	L
7103 · Health Insurance	1,658	2,036	-	14,774	1,815	-	11,519	-	4,792	6,510	8,167	57,983	26,862	136,115	107,663	73,356	90,509	45,606	50%	M
7104 · Life & Disability Insurance	318	498	38	796	429	-	1,172	-	293	1,117	476	3,790	1,489	10,415	7,292	5,519	6,405	4,010	63%	
7105 · Retirement Benefits	2,256	3,290	299	650	3,502	-	3,600	-	152	8,439	430	4,606	2,037	29,261	29,207	21,439	25,323	3,938	16%	
7106 · Workers Compensation	69	198	9	365	72	-	296	-	114	263	203	1,389	637	3,615	2,708	3,840	3,274	341	10%	
7201 · Payroll Taxes-FICA	3,252	4,778	382	7,499	4,465	-	11,846	-	2,820	11,342	4,522	36,807	14,157	101,870	77,275	61,374	69,324	32,546	47%	N
7205 · State Unemployment Tax Expense	14	40	2	74	15	-	60	-	23	54	41	282	130	735	(48)	856	404	331	82%	
8001 · Professional Services	205	498	21	912	35,573	-	8,619	-	272	8,979	18,361	3,820	51,614	128,873	135,513	127,884	131,698	(2,825)	-2%	
8003 · Audit Fees	495	1,498	62	2,625	520	-	2,130	-	817	1,894	1,387	9,991	4,581	26,000	26,991	23,900	25,446	554	2%	
8099 · Cost of Educational Materials	-	-	-	-	-	750	-	-	-	-	-	-	-	750	242	-	121	629	520%	
8102 · Office Supplies	250	2,000	-	500	100	-	3,000	-	50	500	250	500	750	7,900	5,128	9,055	9,055	(1,155)	-13%	
8202 · Telephone	94	283	12	497	98	-	403	-	155	358	262	5,731	867	8,760	8,347	15,031	11,689	(2,929)	-25%	
8203 · Internet fees	49	149	6	260	52	-	211	-	81	1,088	138	991	455	3,480	2,565	6,616	4,591	(1,111)	-24%	
8302 · Postage	-	500	-	750	500	-	200	-	-	50	50	750	500	3,300	2,441	2,034	2,238	1,062	47%	
8402 · Occupancy	1,398	5,121	145	10,060	1,561	-	10,326	-	2,036	6,845	5,781	21,388	6,453	71,113	70,120	65,410	67,765	3,348	5%	
8501 · Equipment Rental & Maintenance	884	1,353	23	1,749	848	-	2,406	-	1,326	1,371	527	7,289	2,383	20,160	31,409	18,521	24,965	(4,805)	-19%	
8602 · Printing & Publications	3,000	15,000	-	18,000	5,000	-	-	-	-	7,500	10,000	500	7,500	66,500	34,927	76,184	55,556	10,944	20%	O
8701 · Travel, Conferences & Trainings	5,340	10,705	-	6,316	-	-	1,425	-	1,440	6,565	6,650	41,590	31,702	111,733	110,295	77,788	94,041	17,692	19%	P
8804 · Fund Raising Expenses - Massey	-	-	-	-	-	-	-	-	-	-	-	-	-	-	143,154	-	71,577	(71,577)	-100%	Q
8805 · Mental Health University Exp	-	-	-	-	-	-	-	-	5,000	-	-	-	-	5,000	3,989	1,061	2,525	2,475	98%	
8806 · Annual Meeting	-	-	-	-	-	-	-	-	-	2,500	-	-	-	2,500	-	-	-	2,500	0%	
8807 · Fund Raising Expense-Jammin	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	0%	
8809 · TVAP Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,399	33,830	17,615	(17,615)	-100%	R
9002 · Dues & Memberships, program	500	400	-	-	-	-	100	-	-	898	-	-	-	1,898	3,677	2,272	2,974	(1,077)	-36%	
9100 · Staff Appreciation	-	-	-	-	-	-	5,600	-	-	-	-	-	-	5,600	5,604	367	2,986	2,614	88%	
9301 · General & Liability Insurance	161	486	20	851	169	-	691	-	265	614	450	3,240	1,485	8,431	8,431	8,043	8,237	194	2%	
9401 · Miscellaneous Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-	-	100	102	101	(101)	-100%	
9402-10 Investment Acct Fees	-	-	-	-	-	-	22,200	-	-	-	-	-	-	22,200	21,130	-	10,565	11,635	110%	S
9402 · Bank & Credit Card Fees	-	-	-	-	-	-	1,500	-	-	-	-	-	-	1,500	1,059	4,428	2,743	(1,243)	-45%	
9403 · Licenses and Permits	-	450	-	-	3,820	70	20	-	-	-	-	-	-	4,360	9,663	5,118	7,391	(3,031)	-41%	
9404 · Reimbursed Expenses.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,099	550	(550)	-100%	
9406 · Public Policy/Advocacy	3,650	-	-	-	-	-	-	-	-	-	-	-	-	3,650	3,650	3,650	3,650	-	0%	
9407 · Public Relations	-	-	-	-	-	-	-	-	-	193,526	-	-	-	193,526	189,168	80,780	134,974	58,552	43%	T
9501 · Depreciation Expense	-	-	-	-	768	4,554	690	-	-	3,858	-	3,332	1,781	14,984	14,356	11,977	13,166	1,818	14%	
9601 · National MHA Dues	-	-	-	-	-	-	-	-	-	6,375	-	-	-	6,375	3,188	-	1,594	4,781	300%	
9902 · Management Fees, Other	5,039	15,242	630	26,705	5,291	-	(242,868)	-	8,314	19,273	14,109	101,657	46,609	-	-	-	-	-	0%	
9904 · Bad Debt Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,000	1,000	(1,000)	-100%	
Total Expense	71,140	126,980	6,637	191,423	122,963	5,374	-	-	64,817	438,189	130,919	786,791	387,047	2,332,282	2,130,552	1,570,233	1,852,857	479,425	26%	
Net Ordinary Income	(8,640)	21,320	9,863	(26,903)	(26,963)	10,738	-	120,000	(49,817)	(144,189)	29,081	9,881	37,953	(17,678)	(205,580)	(60,936)	(133,222)	115,544	-87%	
Other Income/Expense																				
Other Income																				
6502 · Realized Gain (Loss) on Invst	-	-	-	-	-	-	-	-	-	-	-	-	-	-	1,084	(3)	541	(541)	-100%	
6504 · Unrealized Gain (Loss)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(163,555)	54,754	(54,401)	54,401	-100%	U
6507 · Interest Income	-	-	-	-	-	-	8,700	-	-	-	-	-	-	8,700	50,737	15,302	33,020	(24,320)	-74%	V
9908 · Other Income	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	125,256	62,628	(62,628)	-100%	W
Total Other Income	-	-	-	-	-	-	8,700	-	-	-	-	-	-	8,700	(111,734)	195,309	41,788	(33,088)	-79%	
Other Expense																(235)	(235)	235	-100%	
7500 · Interest Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(235)	(235)	235	-100%	
Total Other Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	(235)	(235)	235	-100%	
Net Other Income	-	-	-	-	-	-	8,700	-	-	-	-	-	-	8,700	(111,734)	195,543	42,023	(33,323)	-79%	
Net Income / (Loss)	(8,640)	21,320	9,863	(26,903)	(26,963)	10,738	8,700	120,0												

BUDGET LINE ASSUMPTIONS
FY23 Budget Compared to FY21 & FY22 Actual Avg

- A - GENERAL CONTRIBUTIONS matched FY22 budget of \$90,000. This is \$25,000 or 38% more than the actual FY21 and FY22 average. Expectation is to grow donor database during FY23.
- B - PROGRAM SERVICE FEE (\$16,500) based on reduced Workplace Wellness and BOSS client services. The Occumetrics program for which \$30,000 was budgeted was discontinued because of COVID, pricing, competition, and lack of resources. Budget FY23 includes BOSS fees for TPA (\$15,000) and AIMHiTN (\$1,500).
- C - SAMHSA GRANT MHFA awarded for \$125,000 per year for 5 years (09/30/2021 - 09/29/2026).
- D - TN CARES GRANT was a one-time grant in FY21; it is not budgeted for FY23.
- E - SAMHSA GRANT - ZERO SUICIDE awarded for \$400,000 per year for 5 years (08/31/2020 - 08/30/2025).
- F - MENTAL HEALTH UNIVERSITY matched FY22 budget of \$15,000. This is \$9,147 or 156% more than the actual FY21 and FY22 average. Additonal training and MHU sessions are planned FY23.
- G - SPECIAL EVENTS - MASSEY DINNER is projected to receive pledges and contributions of \$120,000 in FY23 before 06/30/2023 in preparation of the actual event in Fall 2023.
- H - GRANT REVENUE-PRIVATE GRANTS is budgeted at the amount of projected awards (\$268,000). FY22 actual included a doubled amount (\$100,000) from the Hays Foundation but is budgeted at \$50,000 FY23.
- I - STATE GRANTS - TDMHSAS includes grants for (1) COVID Relief [Aging \$58,800] and (2) MHAC Screenings [MHAC \$250,000]. MHAC was expanded because of the success of the screenings program.
- J - FEDERAL GRANTS REVENUE includes grants for (1) DOJ Aging (\$27,000), (2) GNRC Aging (\$10,000), and (3) USCRI PRS MOP (\$784,172). The USCRI grant was expanded in FY22, but further expansion was declined when offered for FY23.
- K - STATE GRANTS - OCJP Grant renewal not expected in FY23 because of overlap with SAMHSA-MHAT deliverables.
- L - SALARIES AND WAGES EXPENSE increased based on a 9% overall salary increase for FY23 budget.
- M -HEALTH INSURANCE EXPENSE increased to reflect actual MHA contributions of \$605 per month toward employee health insurance premiums. Increase comes from growth to an estimated eligible employee FTE of 19 during FY23 from a budgeted 15 during FY22 .
- N - PAYROLL TAXES-FICA expense increase based on 7.65% tax rate applied to increased salaries.
- O - PRINTING & PUBLICATIONS expense unchanged from FY22 budget. It is 20% greater than the actual FY21 and FY22 average with the expectation of distributing the budgeted volume of publications in FY23.
- P - TRAVEL, CONFERENCES, & TRAINING EXPENSE increased based on additional training of employees and clients for ASIST, QPR, MHFA, and SOS programs to be paid by grants. FY23 Budget based on reimbursed grant budgets and a 50% increase in non-grant travel expense, primarily from inflation.
- Q - FUND RAISING EXPENSES - MASSEY is budgeted at \$0 for FY23. Expenses will be booked FY24 for the Fall 2023 event.
- R - TVAP EXPENSE is budgeted at \$0 from the cessation of TVAP grant activity.
- S - INVESTMENT ACCT FEES expense is estimated at \$1,850 per month for FY23. The amount was not included in the FY22 budget.
- T - PUBLIC RELATIONS expense includes media invoices of \$193,526 expanded and reimbursed by the MHAC screenings grant.
- U - UNREALIZED GAIN (LOSS) on investment account is not budgeted FY23 due to unknown market fluctuations.
- V - INTEREST INCOME includes projected income of \$8,100 from fixed income investments and interest income of \$600.
- W - OTHER INCOME not budgeted for FY23. \$125,256 in FY21 was from SBA PPP Loan Forgiveness.

Private Grants
Grants we have be awarded already. Grants we reasonably expect to be awarded.

- AARP
- Baptist Healing Trust
- BCBST
- Centene
- CMC Community Health Fund
- Community Foundation of Middle TN
- Predators Foundation
- Hays Foundation
- HCA Foundation
- Middle TN Electric
- Nashville Bar Foundation
- NFL Draft-a-thon (NMHA shared grant)
- PhRMA
- Shelby County
- The Memorial Foundation
- Waddell Family Fund
- West End Home Foundation
- Miscellaneous Grants