

**ORDINANCE NO. \_\_\_\_ - 2009**

**ORDINANCE CREATING A MENTAL HEALTH TAX SPECIAL REVENUE FUND**

**WHEREAS**, RCW 82.14.460 authorizes county legislative authorities to impose a .1% sales and use tax to be used solely for the purpose of providing for the operation or delivery of new or expanded chemical dependency or mental health treatment programs and services and for the operation or delivery of new or expanded therapeutic court programs and services; and

**WHEREAS**, the San Juan County Council imposed a 0.1% sales tax under this statute in Ordinance 53-2008; and

**WHEREAS**, generally accepted accounting principles require local governments to account by fund for special revenue sources that are legally restricted to expenditure for specified purposes; and

**WHEREAS**, proper internal controls require legislative authority to approve the creation of new funds; and

**WHEREAS**, the San Juan County Auditor has requested that a new fund be created as follows: Fund 1281, Mental Health Tax Fund; and

**WHEREAS**, the San Juan County Council finds that creation of the above Fund would facilitate proper accounting and control of revenues and expenditures;

**NOW THEREFORE, IT IS ORDAINED**, that there be created Fund # 1281, the Mental Health Tax Fund, for the purpose of receiving revenues authorized by Ordinance 53-2008, and recording approved expenditures authorized in the San Juan County annual budget.

