



Boone County Fiscal Court

**Mental Health (MH), Intellectual Disability (ID), and Aging
(AG) Tax Funds
Capital Projects**

Policies and Procedures

Purpose

The purpose of these policies and procedures is to establish guidelines for organizations that receive MH, ID, and AG Tax Funds for Capital Projects from Boone County.

Philosophy

The Boone County Fiscal Court appreciates the value of and need for social services to be provided to our residents. Assuming the availability of Tax Funds, the Fiscal Court will allocate funds each year from the MH, ID, and AG Tax to organizations providing eligible services and requiring capital funding. The MH and ID Tax Funds will be allocated to organizations that provide mental health and intellectual disability programs that address the needs of Boone County clients. The AG Tax Funds will be distributed to the organizations that provide programs that respond to the needs of our citizens who are 60 years of age and older. Capital Projects Tax Funds can only be used for approved projects in nonprofit organizations who provide service to Boone County residents (please see residency eligibility requirements as outlined under “Financial Requirements and Documentation” section below).

Application Process

All organizations interested in receiving Tax Funds must follow the Request for Proposal (RFP) process described below and administered through the Boone County Human Services Department (“Department”). The RFP is available online at http://www.boonecountkyky.org/departments/human_services/tax_board.aspx.

The following procedures apply to the RFP process:

- The Capital Project covers one (1) Calendar Year commencing on January 1st. An electronic copy of the RFP must be received by the Department by the date announced on the Department website and through notice in the Boone County Recorder.
- Capital Project Contracts will be sent to funded organizations after approval by the Fiscal Court and a grantee meeting may be scheduled at the start of each Fiscal Year. Organizations will not be paid until a signed Capital Project Contract is received by the Department.
- Contracted agencies receiving Boone County MH, ID or AG Capital Project funding may be monitored by the Department during the funding period.

Determination Criteria

The Fiscal Court uses the following criteria in determining the allocation of Tax Funds:

- the amount of Tax Funds available to the Fiscal Court;
- priorities established by the County;
- data detailing how the program favorably impacts the community (measurable outcomes);
- demonstration of need;
- the organization’s administration costs;
- financial stability of the organization;
- the results from program monitoring conducted by the Department;
- collaborations with other organizations; and
- program efficiencies.

Financial Requirements and Documentation

Organizations contracted to receive Capital Projects funding are required to submit an appropriate invoice and documentation of Capital Project completion to receive reimbursement. Repeated billing errors could result in a reduction in funding and/or the imposition of an administrative fee to cover the Department's costs related to monitoring and correcting these errors.

All invoices are reviewed and approved by the Department before submission to the Finance Department which, in turn, prepares the appropriate documentation for Fiscal Court approval. The processing of billings is controlled by the dates of the Fiscal Court meetings which are held, on the average, two (2) times a month. If the Department requests additional information regarding the invoice and the organization does not respond in a timely manner, payment can be delayed. Payment may also be delayed if an organization fails to submit required reports. Checks may be issued by the Finance Department the day after the Fiscal Court meeting. If the Fiscal Court meeting is cancelled for any reason, the issuance of reimbursement checks will be delayed.

Boone County will only reimburse for Capital Projects as detailed in the approved Capital Project proposal in the amount awarded by the Boone County Fiscal Court.

Final Payment

Final Reimbursement Requests for Fiscal Year funds must be received by the Department no later than noon on Friday, January 15, 2021. Failure to comply with this deadline could result in the imposition of a late fee and/or the non-payment of invoices submitted after this date.

Service Contract

The Boone County Fiscal Court MH, ID, and AG Tax Funds Capital Projects Policies and Procedures are incorporated by reference as part of the Service Contract signed each Fiscal Year by the organizations receiving Tax Funds.