



# Kenton County Fiscal Court

## MH/MR/AGING TAX FUNDING

### Policies and Procedures

November 2005

Revised March 2006

**KENTON COUNTY FISCAL COURT**  
**MENTAL HEALTH AND RETARDATION / AGING FUNDS**  
**POLICY AND PROCEDURES**

**PURPOSE AND BACKGROUND**

See Statute for statement of purpose and authorization of the programs.

Agencies and individuals in Kenton County saw the need for increased funding for Mental Health (MH) / Mental Retardation (MR) and Aging (AG) services. The Fiscal Court agreed with the need but felt taxpayers should choose whether to pay for these services with additional taxes. These issues were placed on the ballot (in different years due to the timing of the requests to the court). The taxes were passed in Boone, Kenton, and Campbell counties. The taxes are collected separately through each County Treasurer's office along with other payroll taxes. In Kenton County the overall category for these funds is named the County Occupational and License Taxes. (COLT)

MH/MR funds are allocated to organizations providing eligible services. The AG funds are allocated to provide programs that respond to the needs of adults who are 60 years of age and older.

The purpose of these Policies and Procedures is to establish guidelines for organizations that receive MH/MR/AG Tax funds from Kenton County.

**APPLICATION PROCESS**

All organizations interested in receiving Tax funds to serve the citizens of Kenton County in the areas of MH, MR or Aging must follow the Application process described below and administered through the Kenton County Fiscal Court (KCFC). The Fiscal Year Application is available through the Office of Grants Management, P.O. Box 792, Covington, KY 41012-0792 (859-392-1420). The attached Application is the only form accepted by the Department and an electronic version is also available from the Department. The following procedures apply to the Application process:

1. Applications must be a typed original and sent to the Department. The Department will then review and consider the programs and allocations to the Fiscal Court.
2. Applications cover a two (2) year period commencing at the start of an odd numbered Fiscal Year (ie: July 1, 2006 for FYs 2007-2008 and July 1, 2007 for FYs 2008-2009). The Application must be received by the Department no later than January 17. Application revisions related to changes in unit costs and units delivered for the second year of the two (2) funding cycle must also be submitted to the Department by January 17; however, funding will not be increased as the result of Application revisions.
3. Recommendations are made in April/May.
4. The Fiscal Court reviews these recommendations in May/June and makes the final decision regarding funding allocations.

5. Service Contracts will be sent to the funded organizations after approval by the Fiscal Court. The Contract requires, among other things, that the organization submit a current audit to the Department.

## **DETERMINATION CRITERIA**

The Director of Grants Management and the Fiscal Court use the following criteria in making funding recommendations and decisions:

1. The amount of tax funds available to the Fiscal Court;
2. Priorities as determined by the County, the MH/MR Regional Board and the NKY Council on Aging;
3. Data detailing how the program favorably impacts the community (measurable outcomes);
4. The organization's administration costs and the cost per unit of service;
5. Financial stability of the organization;
6. Results of monitoring by the Department;
7. Collaborations with other organizations;
8. Program efficiencies.

## **FINANCIAL REQUIREMENTS AND DOCUMENTATION**

Organizations contracted to provide services to Kenton County residents are required to submit a Monthly Program Report ("Report"). The Report must be completely filled out before it will be considered for reimbursement. See attached Report with Instruction Sheet.

All Reports must be submitted to the Office of Grants Management no later than the 10<sup>th</sup> day of the month to receive reimbursement for the month requested. All Reports are reviewed and approved by the Director of Grants Management before submission to the County Treasurer, who, in turn, prepares the appropriate documentation for the Fiscal Court to approve at a Fiscal Court meeting. If the Administrator requests additional information regarding the Report and the organization does not respond in a timely manner, reimbursement can be delayed.

Kenton County will only reimburse the organizations for units of service provided to Kenton County residents. The client must have a physical address in Kenton County and live in the County. Documentation related to residency must be in the client's file. Homeless Shelters or similar programs can only bill for clients whose last known address was in Kenton County.

Organizations that provide MH, MR and Aging services **must submit** with the Report **a list of Kenton County clients** for which the organization is seeking reimbursement from the County. The **list** should include:

- **type of service provided to client**
- **number of units provided that month per client**
- **current address of client**
- **contact phone number of client**

Reimbursement checks are issued by the County Treasurer the day after the Fiscal Court Meeting. If the Fiscal Court meeting is cancelled for any reason, the reimbursement check can be delayed for a month.

### **CLIENT FILES**

A file must be created for Kenton County clients who have received services and these services were billed to Kenton County. These files should contain:

1. Initial Assessment that includes documentation of current address.
2. Services provided.
3. A signed and dated Client Informed Consent and Release of Information Authorization form.

The client files will be reviewed by the Department.

### **FINAL PAYMENT**

Final requests for Fiscal Year funds must be received by the Department no later than July 31. No payment request received after close of business on July 31.

### **SERVICE CONTRACT**

The Service Contract signed each Fiscal Year by the organization is incorporated as part of these Policies and Procedures.