



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 published notice.
- Capital Project Contracts will be sent to funded organizations after approval by the Fiscal Court. 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 and/or prior to final payment.

Eligible Organizations

Tax Funds will be reserved for high performing and efficient 501(c)3 organizations with preference given to organizations currently receiving Boone County AG/ID/MH Tax Funds.

Permissible Capital Projects

The following types of capital projects are eligible for consideration:

- Facility construction, renovation, or land purchases located within Boone County;
- Technology upgrades, mobile apps, medical equipment, therapy devices and vehicles provided they serve Boone County residents at least 75% of the time;
- Home renovations for veterans, seniors or individuals who have a physical disability and live in Boone County;
- Previously started or completed capital projects will not be permitted.

Determination Process and Criteria

All proposals will be reviewed by the Department and an ad-hoc committee of Tax Board Committee members. All Tax Board recommendations must be approved by the Boone County Fiscal Court.

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;
- organization must provide, at least, a **25% cash match** toward the total, final cost of the capital project;
- adherence to permissible capital project guidelines as listed above;
- 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. If an awarded project's cost is less than those proposed and approved by the Fiscal Court, the reimbursement will be reduced proportionate to a maximum 75% Fiscal Court investment level.

To comply with the 75% Boone County resident use requirement for projects which include technology upgrades, mobile apps, medical equipment, therapy devices and vehicles, residency is defined as residing at a physical address in Boone 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 permanent address was in Boone County.

Final Payment

Final invoices for Calendar Year funds must be received by the Department as listed on the Capital Projects Contract. 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.

Capital Projects 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 Capital Projects Contract signed each Fiscal Year by the organizations receiving Tax Funds.