



## **Campbell County Fiscal Court**

### **Mental Health (MH), Intellectual Disability (ID), and Senior Citizen/Aging (AG) Payroll Tax Funds**

#### **Policies and Procedures**

**FY 2027**

**July 1, 2026 – June 30, 2027**

### **Introduction**

In November 1981, the citizens of Campbell County voted to support Mental Health and Intellectual Disability public service programs (as defined in K.R.S. 68.520) through a payroll tax under K.R.S. 68.510 to 68.550. K.R.S. 68.510 provides counties within the Commonwealth of Kentucky additional revenues through voted levies of ad valorem taxes and license taxes to provide funding for public service programs.

In November 1986, the citizens of Campbell County voted to support a Senior Citizen/Aging Tax (Elderly Service Issue) for public service programs for the development and expansion of social service programs for the elderly.

The Fiscal Court can determine the exact amount of the occupational fee only within the confines of the ordinances that were passed. The Senior Citizen/Aging Tax cannot exceed .05%. Mental Health/Intellectual Disability Tax cannot exceed .1%. Both taxes have a levied cap.

### **Purpose**

The purpose of these policies and procedures is to establish guidelines for organizations that receive Mental Health (MH), Intellectual Disability (ID), and Senior Citizens/Aging (AG) Tax Funds from Campbell County.

### **Philosophy**

The Campbell 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. The MH and ID Tax Funds will be allocated to organizations that provide mental health and intellectual disability programs that address the needs of Campbell 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. Tax Funds can only be used to help Campbell County residents (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 application process described below and administered through the Campbell County Human Services Department (“Department”). The application is available online at [www.campbellcountky.gov](http://www.campbellcountky.gov).

The following procedures apply to the Application process:

- The application covers one (1) Fiscal Year commencing on July 1st. An electronic copy of the Application must be received by the Department by the date and time listed on the application.
- Applications must be completed in Microsoft Excel format. Submit the online form to all three counties (Boone, Campbell, and Kenton Counties). Applications with altered formatting or digital encryption will not be accepted.
- Service 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 Service Contract is received by the Department.
- Contracted agencies receiving Campbell County MH, ID or AG 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);
- the organization's administration costs and the cost per unit of service;
- 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 provide services to Campbell County residents are required to submit a Monthly Reimbursement Request (MRR) form. The MRR must be completely and accurately filled out and submitted electronically by one individual within the organization for all programs. 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 Reimbursement Requests must be promptly submitted to the Department in order to receive payment. All Reimbursement Requests are reviewed and approved by the Department before submission to the Finance Department, who, 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 Reimbursement Request and the organization does not respond in a timely manner, payment can be delayed. Checks are 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.

Campbell County will not accept MRRs which have been altered from the excel format or digitally encrypted in anyway. Client numbers may be utilized in lieu of names to assist client confidentiality.

Campbell County will only reimburse for units of service provided to Campbell County residents. The client must have a physical address in Campbell 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 Campbell County.

### **Client Files**

A file must be created for Campbell County clients who have received services that were billed to the County. Client files for Campbell County residents are subject to review by the Department.

The file must contain:

- Initial assessment and documentation of current address (and last known permanent address for those experiencing homelessness).
- Services provided.
- Client identification number (if an organization chooses this option for the MRR)
- A signed and dated client informed consent and release of information authorization form.

**Capital Expenditures**

No Tax Funds will be used for capital expenditures.

**Reallocation of Tax Funds among Programs**

Organizations that are funded for more than one (1) program may request, but only one (1) time per Fiscal Year, a shift of funds among programs due to changes in the needs of the clients served. Such requests must have proper justification and be submitted by the organization's Executive Director to the Department by May 15<sup>th</sup> or the following Monday should this fall on a weekend or holiday. Funds not used during a Fiscal Year will be returned to the Tax Fund account.

**Final Payment**

Final requests for **Fiscal Year 2027** funds must be received by the Department no later than **July 28, 2027**. Failure to comply with this deadline could result in the imposition of a late fee and/or the non-payment of Requests.

**Service Contract**

The Policies and Procedures are incorporated by reference as part of the Service Contract signed each Fiscal Year by the organizations receiving Tax Funds.