

**212.794 Bases for funding and budgeting -- Accounting and records system --  
Annual report.**

- (1) The cost of creating, establishing, and maintaining the independent district health department shall be paid by the participating local boards of health in proportion to the taxable property of each county as determined by respective county assessments and in accordance with revenues generated pursuant to authority under KRS 212.720 and 212.725.
- (2) The independent district health department shall be entitled to the same state aid as provided for county and district health departments under KRS 212.120, upon notification of the establishment of the department being given to the cabinet, as provided in KRS 212.120. Funding from the cabinet shall be continued at least at the same level and proportion for similar public health activities the district after enactment of KRS 212.780 to 212.794 as before. Modification of annual allotments shall not be made unless in accordance with causes enumerated under the provisions of KRS 212.120.
- (3) An independent district board of health may establish schedules of fees and charges for any services rendered by the department and may recover the fees and charges for services from any person who receives services.
- (4) A board may make reasonable classifications in fee schedules based upon the financial ability of the person to pay and may vary charges in accordance with income classifications but no fee charged shall exceed the approximate cost of rendering such service.
- (5) The district director of health shall prepare a budget for the board's approval and set forth the total funds available from all sources for actual and estimated expenditure during the fiscal year. Fiscal years shall begin on July 1 of each year and shall end on June 30 of the following year.
- (6) A board shall install and maintain a system of accounting and records and shall file an annual report and other documents required by the fiscal courts, to the cabinet and to the local boards of health within one hundred twenty (120) days of the close of the board's fiscal year.

**Effective:** July 13, 1990

**History:** Created 1990 Ky. Acts ch. 75, sec. 8, effective July 13, 1990.