



## Ohio Administrative Code Rule 3701-36-14 Cost methodology.

Effective: October 12, 2009

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(A) The city or general health district shall utilize the cost methodology specified in this rule to calculate costs of providing services specified in sections 3701.344, 3711.10, 3729.07, 3730.03, 3733.04, 3733.25 and 3749.04 of the Revised Code to the extent that section 3717.07 of the Revised Code does not require the use of a different methodology for calculation of costs of providing services.

(B) The actual cost to a city or general health district of providing services specified in sections 3701.344, 3711.10, 3729.07, 3730.03, 3733.04, and 3749.04 of the Revised Code shall be calculated through utilization of the following data from its previous fiscal year. Such costs shall not include any costs which are otherwise recovered by grant, contract or declared match support for any grant or contract.

(1) List all employees working in each program for the purpose of administering and enforcing the chapter and rules;

(2) Determine the percentage of time worked in each program by each employee, calculated by dividing the amount determined under paragraph (B)(2)(a) of this rule by the amount determined under paragraph (B)(2)(b) of this rule.

(a) Total hours worked in each program subject to this rule by each employee

(b) The total hours worked in all programs for which each employee was paid in the last year;

(3) Determine the percentage of time worked in each program by all employees subject to this rule, calculated by dividing the amount determined under paragraph (B)(3)(a) of this rule by the amount determined under paragraph (B)(3)(b) of this rule.

(a) Total hours worked in each program subject to this rule by all employees



- (b) The total hours worked in all programs by all employees for which all employees were paid in the last year;
- (4) The total annual wages or salary paid to each employee;
- (5) The total amount for fringe benefits paid on behalf of each employee;
- (6) The total travel costs attributable to each program subject to this rule by determining the actual cost of mileage reimbursement or vehicle depreciation, repair, and fuel incurred for each program;
- (7) The total program direct costs of equipment, supplies, and materials specific to each program;
- (8) The support costs for the program as determined by one of the following methods:
- (a) Use of actual support cost items which may include, but are not limited to, the salary and fringe benefits of the health commissioner, utilities, rent, supplies, equipment, liability insurance, training and other costs as allowable in circular A-87 as published by the United States office of management and budget.
- Actual support costs of each program are calculated by multiplying the amount determined under paragraph (B)(8)(a)(i) of this rule by the amount determined under paragraph (B)(8)(a)(ii) of this rule.
- (i) The portion of total departmental support costs allocated to the environmental health subdivision.
- (ii) The percentage of total time worked in each program by all employees subject to this rule as determined in paragraph (B)(3) of this rule.
- (b) Use of an indirect cost rate determined by the board of health provided the indirect cost used is consistent with the requirements of circular A-87 as published by the United States office of management and budget.



(c) Use of an indirect cost rate of thirty per cent of the sum of wages or salaries, fringe benefits of employees, attributable to each program. The wages or salaries and fringe benefits of employees attributable to each program shall be determined by multiplying the amounts determined for each employee under paragraphs (B)(4) and (B)(5) of this rule by the percentage for all employees determined under paragraph (B)(3) of this rule and adding the products;

(d) Application of a negotiated indirect cost rate and calculation method approved by an agency of the federal government for the local health district to each program; and

(9) The laboratory, training, and educational costs for each program subject to this rule.

(C) The costs for each program may also include, but are not limited to, the amounts of any known or anticipated increases in costs or expenses for such items as rent, utilities, equipment, and current personnel, as well as the costs for additional personnel identified by the board of health of the city or general health district.

(D) The total costs for each program shall be calculated in the following manner:

(1) For each employee, multiply the amount of total annual wages or salary determined under paragraph (B)(4) of this rule by the percentage determined pursuant to paragraph (B)(2) of this rule. Sum the products;

(2) For each employee, multiply the fringe benefits determined under paragraph (B)(5) of this rule by the percentage determined pursuant to paragraph (B)(2) of this rule. Sum the products;

(3) For each employee, the actual travel costs for each employee attributable to each program may be used. Sum the costs. As an alternative, multiply the total travel costs determined under paragraph (B)(6) of this rule by the percentage determined pursuant to paragraph (B)(2) of this rule. Sum the actual products;

(4) Add the amounts determined under paragraphs (B)(7), (B)(8), (B)(9) and (C) of this rule for each program to the totals calculated in paragraphs (D)(1), (D)(2), and (D)(3) of this rule. This total is the cost for each program.



(E) For any license fee that includes an amount established by the public health council, the city or general health district shall remit all amounts due to the department of health within forty-five days of the conclusion of each calendar quarter, unless another timeframe is specified in law.