

FPHS Cost Tool Cheat Sheet

This FPHS Cost Tool Cheat Sheet provides an overview of the Cost Tool and aims to help local public health (LPH) gather the necessary information to complete the FPHS Cost Tool.

FPHS Shared Services Review Definitions:

Local Public Health Entity: For the purposes of the FPHS Shared Services Review, we are using the term “Local Public Health Entity” to encompass the following local governmental public health entities:

- Local Board of Health
- Local Public Health or Health Department/Division
- Local Health & Human Services Department
- Regional Planning Agencies
- Public Health District defined by M.G.L. c. 111, s. 27A

Inspectional Services Department (ISD): We are using the term “Inspectional Services Department” or “ISD” for governmental departments external to the “Local Public Health Entity” defined above that provide public health services to your constituents. If your ISD is within the “Local Public Health Entity” as defined above or if it is not providing public health services, then it would not be considered an ISD for the purposes of the FPHS Shared Services Review.

What is the Cost Tool?

The Cost Tool collects information on the resources (labor, revenue, contracts etc.) each LPH Entity is spending on FPHS related activities. The Cost Tool will assist municipalities and the Shared Services Arrangement (SSA) in understanding their current spending on the FPHS. Results can be used for future planning of resources and allocating funds needed to support local public health service delivery.

Who completes The Cost Tool?

- 1) Local Public Health Entity: Each municipality’s Local Public Health Entity will complete and submit one Cost Tool. The LPH Entity will fill out the Cost Tool as the Cost Tool asks for data from municipal financial data sources. If a LPH Entity is not a municipal government, then it will fill out the Cost Tool for the public health services that it provides.
- 2) Inspectional Services Department (if applicable): If an Inspectional Services Department (ISD) in your jurisdiction provides public health services, it will complete and submit a Cost Tool for the ISD.

Where can I access The Cost Tool?

The Cost Tool will be provided through SharePoint.

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Data Gathering

The Cost Tool will ask you to fill in: 1) Your LPH Entity's fiscal year start and end date, annual working hours, and average benefits rate (including unemployment insurance rates); 2) LPH Entity Spending on labor, contracts, subawards, and operational costs and; 3) Local Public Health Entity Funding/Revenue information. **For most reporting in Cost Tool, you will need to enter real, or actual, financial data for FY24, or the most complete fiscal year, not budgeted figures.** Below are the cost reporting categories and possible sources for the information you will need to fill out the Cost Tool.

If your LPH Entity works with an ISD to provide public health services for your jurisdiction, the ISD will also need to gather the same cost categories as the Local Public Health Entity.

1. General Information

- Fiscal year start and end date
- FTE Weekly Working hours (e.g. 37.5 hour work week, 40 hour work week)
- Estimated LPH Entity's Fringe Benefit Rate as a Percentage of Salary (e.g. 25% fringe benefit rate). Include unemployment insurance rates as part of benefit rate.

2. Local Public Health Entity Spending/Expenditures:

Spending Category	Detailed Description	Possible Sources and Points-of-Contact
Labor Performed by Local Public Health Entity/ISD Staff	The following information will be requested in the Cost Tool for every full-time or part-time staff employed by your Local Public Health Entity/ISD in FY24: 1. The position title for the staff person. 2. The total actual FTE in FY24 for the staff person. FTE will be entered as fractions representing the total proportion of actual time worked out of your full-time equivalency. Salaried "exempt" employees should have a maximum of 1.00 FTE, whereas hourly full-time "non-exempt" employees could have	Payroll Information Who typically is in charge of collecting or reporting this info? • Health Director • Human Resources

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	greater than 1.00 FTE if they worked over-time (and received overtime pay). - The total salary paid out for the staff person in FY24. - The total \$ amount of how much of this staff person's salary is from municipal funding and how much is from grant funding in FY24. - Whether the staff person is eligible for benefits. - Whether the staff position is unionized.	- Finance Department, CFO, Treasurer Collector - Office administrator or Clerk
If applicable, Labor by Seasonal Workers or Paid Interns	The following information will be requested in the Cost Tool for every seasonal worker or paid intern that worked for your Local Public Health Entity in FY24: - The position title for the seasonal worker or paid intern. - Whether the seasonal worker or paid intern is staff or a contractor. - The total actual FTE in FY24 for the seasonal worker or intern. FTE will be entered as fractions representing the total proportion of actual time worked out of your full-time equivalency. Salaried "exempt" employees should have a maximum of 1.00 FTE, whereas hourly full-time "non-exempt" employees could have greater than 1.00 FTE if they worked over-time (and received overtime pay). - The total salary paid out for the seasonal worker or intern in FY24. - The total \$ amount of how much of this seasonal worker or intern's pay is from municipal funding and how much is from grant funding in FY24. - Whether the seasonal worker or intern is eligible for health benefits.	Payroll Information Who typically is in charge of collecting or reporting this info? - Health Director - Human Resources - Finance Department, CFO, Treasurer Collector - Office administrator or Clerk

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	10. Whether the staff position is unionized, if they are staff.	
Labor Performed by Hourly Rate Contractors who provides public health services for your jurisdiction	The following information will be requested in the Cost Tool for every hourly rate contractor hired to provide public health services for your jurisdiction in FY24: 1. The position title for the contractor. 2. The total budgeted amount for this contractor in FY24. 3. The contractor's hourly rate. 4. The total \$ amount of how much of this contractor's pay is from municipal funding and how much is from grant funding in FY24.	Accounting Information Who typically is in charge of collecting or reporting this info? • Health Director • Finance Department, CFO, Treasurer Collector • Office administrator or Clerk • Grants Manager • Contract Manager • Procurement Director • Contract Manager
Contracts to an external agency	Contracts are the personal and professional service contracts for professional work that would be performed by non-government staff. The following information will be requested in the Cost Tool for each Contract and Grant to an External Agency in FY24: 1. The total spending on personal and professional services contracts for your local public health entity in FY24. These contracts include those related to the work of non-government staff to support health department activities (i.e., labor replacement such as septic review, TB case management, grant management) and any professional service contracts (e.g., legal services, coalition coordination, strategic planning, etc.). 2. The total \$ amount of how much of this Contract is from municipal funding and how much is from grant funding in FY24.	

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Subawards to another entity	The following information will be requested in the Cost Tool for each Subaward your local public health entity gave to another entity in FY24: 1. The total amount of each subaward your local public health entity gave to another entity in FY24. 2. The total \$ amount of how much of this Subaward is from municipal funding and how much is from grant funding in FY24. Subawards are any amount of funding that is given from your local public health entity to another to support the Capability or Area. This includes agency-to-agency spending governed via an intermunicipal agreement (IMA), health district bylaws, or interdepartmental charge, transferring personnel costs to another department or governmental agency (paying for a police detail for your event), or passing through or sub-awarding funds from an external grant to a subrecipient municipal department (getting a PHE grant for public health services and transferring those funds to another municipality).	
Operational Costs for your Local Public Health Entity/ISD	The following information will be requested in the Cost Tool for Operational Costs your local public health entity spent in FY24: 1. Itemized operational costs as it shows up in your local public health entity's financial documents. 2. The total amount of each operational cost for your local public health entity in FY24. 3. The total \$ amount of how much of each operational cost is from municipal funding and how much is from grant funding in FY24.	

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	Operational Costs include programmatic materials, supplies, small equipment, training and workforce development, credentialing, travel, facility-related costs such as rent, utilities, and maintenance.	
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2. Local Public Health Entity Funding/Revenue

The Cost Tool will ask for total FY24 revenue amounts for each category in this table. You will only be asked to report funding/revenue that is going directly to your LPH Entity. If the funding/revenue is not being received directly by your LPH Entity's accounting department, it is ok to report \$0 for a category in the Cost Tool.

Funding/Revenue Category	Description	Possible Sources and Points-of-Contact
Local Municipal Funds (from Tax Levy)	These are revenues from local tax levies. These typically make up the majority of a municipal department budget and are allocated by the municipality each year. This might also be known as your local Board of Health budget.	Accounting Information Who typically is in charge of collecting or reporting this info? • Health Director • Finance Department, CFO, Treasurer Collector • Office administrator or Clerk
Fees and fines from Permits and Licenses	These are revenues received from individuals or organizations that are either fees for services or fines assessed for regulatory non-compliance. Examples include fee for service (e.g., fees for a septic plan review), fees for licenses or permits, or fines collected and provided to the health department (e.g., fine issued for regulatory violation). Usually, fee or fine amounts or rates have been set by statute, charter, ordinance, or board resolution.	

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Fees from Services Provided to Another Municipality	These are revenues received from other municipalities that are fees for services and are usually a result of an intermunicipal agreement. Examples include fee for service (e.g., fees for a septic plan review).	
Clinical Revenue/ Reimbursement	These revenues include Medicare, Medicaid, and/or payment (either by individuals or organizations), including administrative fees, or reimbursements received from private insurance companies as their source.	Accounting Information Who typically is in charge of collecting or reporting this info? • Public Health Nurse • Health Director • Finance Department, CFO, Treasurer Collector • Office administrator or Clerk
Grants, Gifts, and Other Funds Amounts for FY24	Total grant funding received by each grant your local public health has received, who the grant fiscal agent/lead is, and if the grant is a regional grant. The major grants awarded to municipalities by MA Department of Public Health (DPH) and federal departments are listed below. There may be other grants or gifts your local public health entity receives that are not listed and you will also report on those grants and gift amounts in the Cost Tool. Other grants or gifts may come from local agencies such as non-profits, schools, social service agencies, community action agencies, hospitals, regional groups, corporations or foundations. Major State Grants:	Accounting Information Who typically is in charge of collecting or reporting this info? • Health Director • Finance Department, CFO, Treasurer Collector • Office administrator or Clerk

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	• Childhood Lead Poisoning Prevention Program - DPH Grant • Comprehensive School Health Services - DPH Grant • Epidemiology and Lab Capacity Grant - DPH BIDLS Grant • Equitable Approaches to Public Safety - DPH Grant • Gun Violence Prevention - DPH Grant • Mass in Motion - DPH Grant • MRC Health and Medical Coordinating Coalitions - DPH Grant • MTCP - Municipal Tobacco and Public Health Programs - DPH Grant • Public Health Emergency Preparedness (PHEP) - DPH Grant • Public Health Excellence - DPH Grant • Public Health Training Hub - DPH Grant • Sexual Assault and Domestic Violence Services - DPH Grant • State Opioid Response Prevention in Early Childhood Grant - DPH Grant • Opioid Settlement Funds • Substance Abuse and Prevention Block Grant Massachusetts Collaborative for Action, Leadership, and Learning 3 Services Substance Misuse Prevention Program - DPH Grant • Suicide Prevention - DPH Grant • WIC Nutrition Services - DPH Grant Federal Grants • Centers for Disease Control & Prevention • Federal Department of Justice • Substance Abuse and Mental Health Services Administration (SAMHSA)	
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