

199—17.3(476) Expenses to be included in direct assessments. In its direct assessments, the board does not bill more than costs assigned to a docket.

17.3(1) Salaries of board and consumer advocate employees are computed at an expertise level on an hourly rate obtained by dividing the individual’s merit class average annual salary and related benefit costs borne by the state by the appropriate number of standard working hours for the year.

The time of all board and consumer advocate employees engaged on the matter for which a direct assessment is to be made, whether on the property of a public utility, in the offices of the board, or elsewhere, including travel time, is included.

17.3(2) Travel expenses incurred in an investigation or in rendering services by the board and the consumer advocate personnel or by others employed by the board or consumer advocate are included. Travel expenses include costs of transportation, lodging, meals and other normal expenses attributable to traveling.

17.3(3) Costs of necessary consultants, facilities, or equipment are included.

17.3(4) Overhead expenses of the board and the consumer advocate reasonably attributable to activities of the board and consumer advocate that can be directly assessed under Iowa Code Supplement section 476.10 or Iowa Code section 476.101(10) are included. The following method is used to calculate the overhead expense factor used to calculate the overhead expenses reasonably attributable to activities of the board and consumer advocate.

a. The overhead expense factor used in direct billing overhead expenses is recalculated and implemented with the July billing each year. The overhead expense factor is determined using the following formula:

$$\text{20XX Fiscal Year Overhead Expense Factor} = \frac{\text{20XX Approved Budget Fiscal Year Expenditures}}{\text{20XX Approved Budget Fiscal Year Salaries}}$$

b. The “Approved Budget Fiscal Year Expenditures” and “Approved Budget Fiscal Year Salaries” are for those of the board and the consumer advocate added together.

c. For each merit class salary, the overhead expense factor is multiplied by the salary computed pursuant to subrule 17.3(1) to produce the hourly rate to be charged in the direct assessment.