

COST CALCULATOR GUIDE



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1. Purpose

Implementation of new interventions requires careful planning and budgeting to ensure sustainability. A Cost Analysis helps determine the resources needed to implement an intervention, the costs associated with the use of those resources, and the cost per client receiving the intervention. To help guide agencies/institutions considering implementing an intervention from the Center for Innovation and Engagement (CIE), we built a Cost Calculator (CC) to facilitate cost comparisons and selection of the interventions of interest based on available resources. Informed by local data entered by the user, the Cost Calculator provides estimates of total annual costs involved in implementing an intervention and cost per client that can be shared with leadership and other decision makers to select the intervention that best meets their array of services, client volume, and budget.

This guide provides detailed instructions and tips on how to complete the Cost Calculator which can be accessed at CIEhealth.org and TargetHIV.org/CIE. The guide includes a description of each element included in the Calculator and examples to aid the user (Section 3). It also contains frequently asked questions to provide more insight into how to complete the Calculator (Section 4). The user can refer to the implementation manual and respective cost analysis of the intervention being considered (found at either of the web links above) to inform type of staffing needed for the intervention and non-personnel costs required to carry it out.

If you have additional questions not answered by this document, please contact:

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2. Format and Organization

The Cost Calculator is administered via an Excel spreadsheet allowing users to type in data as requested with built-in formulas to summarize interventions costs. Different costs are **numbered by row**. Costs with multiple components are **lettered by column**. The instructions provided in **Section 4** of this document detail what information should be entered into each part of the Calculator.

The following text describes cells in which you **should enter information**:

Grey cells are areas where cost information should be entered. More information about what to enter for each question can be found in **Sections 3 and 4** of this document.

Other cells contain text or spaces reserved for **instructions or auto-populated values; these cells are locked and cannot be changed**:

Dark-blue cells contain titles for subsections of questions within the Calculator.

Light-blue cells contain the description of what data should be entered in the section. These sections may denote multiple columns of data entry. Such columns are labeled with **letters** (i.e., *a, b, c*, etc.). For some of these cells, you can click them to reveal a floating text box with a description of what should be entered, or a reference to a page in this instruction manual with further information.

White cells contain categories and job titles within a section. They are related to the light-blue cells under which they are housed.

Pink cells will auto-populate with values based on what has been entered in other cells.

3. Detailed Instructions

Intervention and Client Information

Each instruction below is numbered in correspondence with the questions in the Cost Calculator Excel file.

1. **Number of months you plan to deliver the intervention at your site (e.g., intervention delivery period)** – This number is entered as 12, meaning **all cost information entered in the spreadsheet will reflect an annual (12 month) time period** . This cell is locked and cannot be changed.
2. **Number of clients you expect to contact and/or attempt to enroll in intervention at your site in one year** – Enter the number of clients that the site plans and will make efforts to enroll in the intervention in one year.
 - ONLY enter numbers; this number can be an estimate and may not be the same as the number of clients that you expect will receive the intervention (e.g., 50 people may have be contacted or approached about the intervention, but 20 people may actually receive the intervention).
 - Past experience enrolling clients in similar interventions may help inform this number
3. **Total number of clients you expect to receive the intervention at your site in one year**– Enter the number of clients that you **expect** will actually receive the intervention in one year.
 - ONLY enter numbers; this number can be an estimate and may not be the same as what was entered in question 2 or later in question 4.
 - Past experience enrolling clients in similar interventions may help inform this number
4. **Estimated maximum number of clients you expect could receive the intervention at your site in one year**– Enter the maximum number of clients that you estimate could be enrolled in the intervention under ideal conditions based on your proposed staffing level and re-sources available **at your site during one year**.
 - ONLY enter numbers; this number can be an estimate and may not be the same as what was entered in question 2 and 3.

Intervention Staffing and Other Costs

5. **Personnel Intervention Costs** – This section lists multiple staff titles, not all of which may apply to the intervention you are considering. The implementation manual for the intervention you are estimating costs for describes suggested staffing. Enter the following information for all staff titles you envision will implement the intervention:
 - a. Add (and describe if necessary) additional staff titles that are not listed in the gray cell adjacent to **“Other staff title, describe:”** if applicable;

- b. Enter the number of intervention staff with this position, regardless of the percent of time they will be working on the intervention (e.g., if there will be 2 nurses working on the intervention at 15% and 100%, enter “2”); ONLY enter numbers;
 - c. Enter the **annual** (yearly) salary (numbers ONLY) for this type of staff member (e.g., if salary is \$50,000, enter **50000**);
 - d. Enter the **annual** fringe benefit rate for this type of employee; ONLY enter numbers (e.g., if the rate is 10%, enter “10”);
 - Note: This rate captures health insurance, sick and vacation leave, retirement benefits, etc. that the employer pays in addition to salary but is based on a % of salary (e.g., X% of salary to cover benefits);
 - e. Enter the **average percentage** of time that this staff member will spend providing ANY intervention services **per month**;
 - This includes services that will not directly engage participants (e.g. entering data, prepping materials, calling providers, etc.);
 - ONLY enter numbers (e.g., if the staff member will work on the intervention an average of 10 hours in a standard 40 hour work week (i.e., 40 hours in a 160 hour work month) enter **25** (i.e., $[40/160] * 100 = 25$);
 - This percentage may coincide with the % FTE budgeted for the staff member.
6. **Total non-personnel intervention costs** – In this section enter the itemized total costs of any items/services that will be used at any point in a year. This does NOT include personnel costs (question 6), or costs directly related to clients (question 8).
- Enter the cost for each applicable category for a 12-month period. ONLY enter numbers (e.g. if the cost is "\$5,000", enter “5000”).
 - If a cost is shared among programs/projects/departments/etc. ONLY report the cost for the percentage of time the resource is used by **this** intervention. (e.g., if total cost of the resource is \$200 and this intervention uses this resource for 20% of the total time [i.e., $\$200 * .20 = \40] enter “40”);
 - Examples are given, but additional cost categories (e.g., Outreach event costs such as registration or time spent on recruitment) may be added in the gray cell adjacent to “**Other cost:**”.
7. **Other client-specific costs** – In this section enter the itemized total costs of any items/ services related to direct client care and/or support services for a 12-month period
- Examples are given, but additional cost categories may be added in the gray cell adjacent to “**Other cost:**”.
8. **Indirect/overhead rate (%)**– Enter the indirect or overhead rate as a percentage; ONLY enter numbers (e.g., if the rate is 10%, enter “10”).

- Indirect/overhead rate is a percent of cost allocated to the production of a product or service for a client.
- Indirect/overhead costs are expenses that are not directly tied to the client such as the cost of a corporate office (e.g., administration, compliance, cost per square foot, etc.).

Intervention Details

This section populates information about the intervention based on entries from questions 1-8. These numbers are further used to calculate costs in the next section. Numbers in this section are automatically computed. ***These cells are locked, and no information should be entered in this section.***

Your Cost Analysis Results

This section is used to calculate specific cost information that can be used by your organization to estimate how much it will cost you to implement the intervention, compare costs across multiple interventions you are considering, and present results to leadership and other decision makers. Some of the data that you enter is used to calculate these costs using built-in formulas within the spreadsheet. The output of these formulas is automatically populated into this section. ***These cells are locked, and no information should be entered in this section.***

4. Frequently Asked Questions

What time period am I filling out the calculator for?

- This calculator reflects costs over 12 months (1 year). This time period is pre-populated into the spreadsheet (see *Detailed Instructions*, number 1).

Staff members with the same position made different annual salaries (due to time at organization, etc.). Whose salary should I enter for this staff title?

- In this case, report the highest annual salary among the two staff members. This will ensure that the cost of employing such a staff member is not underestimated.

Staff members with the same position worked different percentages of time on the intervention. Whose percent time should I enter for this staff title?

- In this case, report the highest percentage of time worked on the intervention among the two staff members. This will ensure that the cost of employing such a staff member is not underestimated.

What should be reported under “Food vouchers/meals” in question 7?

- Food vouchers/meals include any food items bought for the purposes of the intervention. This can include food vouchers given to clients as incentives, food purchased for group sessions or meetings with clients, food purchased for staff during training, or any other food related items purchased for this reason. This should be reported as a **total cost** for the entire duration of the intervention.

Some items/services are not only used by for this intervention. They are used for other programs/projects/departments/etc. at my organization. What number should I enter?

- If a cost is shared among programs/projects/departments/etc. ONLY report the cost for the percentage of time the resource is used by **this** intervention. For example, if the total cost of a resource is \$200 for the total time of the intervention, but the intervention only uses this resource for 20% of the total time, enter “**40**” to represent \$40 ($\$200 \cdot .20 = \40).

I entered a number but I’m not sure if it appropriately addresses the cost being asked for. Should I leave it blank instead?

- Fields should not be left blank unless they are not applicable (e.g., data cells for staff titles that were not included in the intervention. Please contact the people listed below if you would like clarification on what is needed.

There are additional costs for our intervention that were not mentioned in the spreadsheet. In which part of the calculator should I enter these costs?

- This depends on the type of cost. If it is a cost related to staffing, such as another title not that is not listed, you would enter the title of this staff member and the additional requested information in question 5 (*Personnel intervention costs*) of the spreadsheet in the gray cell adjacent to “**Other staff title, describe:**”. If the cost is related to service/equipment (e.g., daycare for children, transportation voucher, iPad) for the clients, enter name and cost in question 7 (*Other client-specific costs*) of the spreadsheet in the gray cell adjacent to “**Other cost, describe:**”. If the cost is not related to either of these categories, it likely belongs in question 6 (*Total non-personnel intervention costs*) of the spreadsheet and should be entered in the gray cell adjacent to “**Other cost, describe:**”.

Should I include evaluation personnel in question 5?

- No. The estimated cost should only reflect costs incurred from implementing the intervention.

Should I include donated services/materials that we do not have to pay for? For example, some of our intervention materials will be donated. Where would I include these costs?

- Yes, donated goods, materials, and services can be included if they are essential to delivering the intervention, especially if they may require funding in the future. The value of donated goods and materials should be estimated and entered in question 6 or 7 as appropriate.

Should I include stipends/reimbursements/incentives for program participants?

- Yes, this cost should be included in question 7 (*Other client-specific costs*) in the gray cell adjacent to “**Financial stipends/reimbursements/ incentives**”. You should enter the **total cost** for all incentives throughout **one year of the intervention**.

I am not sure what I should enter for “Indirect/overhead rate” in question 8.

- Indirect/overhead costs are expenses that are not directly tied to the client such as the cost of a corporate office (e.g., administration, compliance, cost per square foot, etc.). If it is challenging to itemize all of the costs, including administrative costs, in other sections of the calculator, then you can enter an indirect/overhead rate in this section.

Which indirect/overhead rate should I enter in question 8?

- Your organization may have an established federally approved indirect rate that you should enter.

My question was not answered by this document and I am still unsure what information I need to provide. Now what should I do to complete the calculator?

- If you have additional questions about completing the calculator, please reach out to **Dustin French** at email provided above.