Cost Calculator Instructions

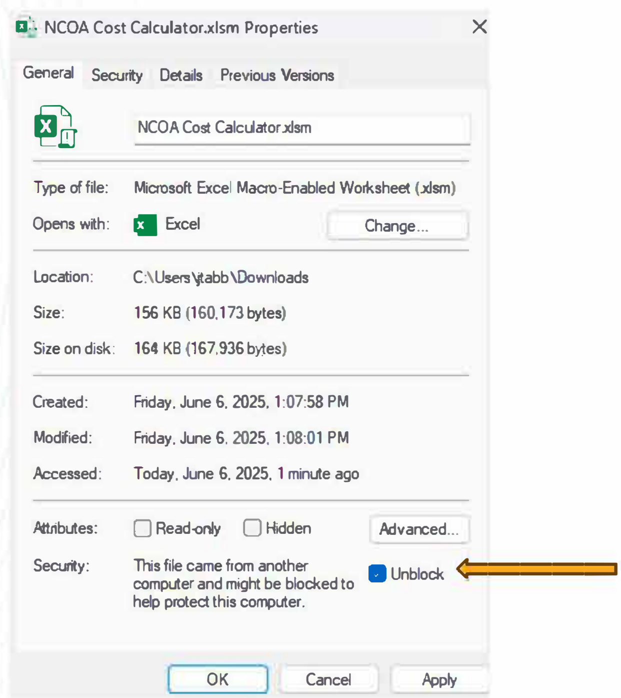
This tool will enable community-based organizations and others to assess the cost of delivering evidence-based programs. The tool has been designed within the context of chronic disease self-management and falls prevention programs, with a common element of group-based delivery. The calculator will estimate expected revenues tied to a program to enable measurement of its net margin, provide cost and net revenue estimates, and the values of inputs that must be achieved to accomplish a breakeven goal. Further, the tool reports the impact of risk and uncertainty in achieving this goal. Supplemental Resources are located at the end of this document.

Getting Started

The tool was created in 2025 using Microsoft Excel 365. It can work on a Mac or a PC. It contains macro programming mechanisms to provide users with valuable features. To use these features, macros must be **enabled.** When using a Mac, these macros are enabled automatically.

On a PC, if you attempt to open the file after downloading it, you may see a security message that reads "*Protected View – Be careful - files from the Internet can contain viruses.*" Do not be alarmed: the file does not contain a virus. Instead, it contains macros, which automatically trigger this security message. You must close and reopen the file, then enable the macros to use the tool. Follow these steps:

1. After downloading the file to a folder on your computer, right-click on the file name.
2. Go to and then click on Properties in the drop-down list.
3. At the top of the menu, select General.
4. At the bottom, click the Unblock box (see illustration below). Once you unblock Macros (Under Security), there is no need or ability to do so again when you close and reopen the file later. The file has been cleared, and no further security concerns will be issued. However, if you were to send the file over email to another user, the recipient will need to unblock it again.
5. Now you can open the macro-enabled file.
6. You should rename the downloaded file using "Save As."
7. Begin using the tool with the new file name.[1]



If you still have trouble opening the file, it may be due to your internal security settings. Firewalls may be preventing you from doing that. Please consult your IT Department to resolve this.

[1] Once you unblock the file, you do not need to do it again. However, if you share the file via e-mail, the recipient will need to repeat the process to open it.

The Control Panel: The First Tab

Begin using the file and start your entries by going to the first section –the Control Panel. Insert basic assumptions about the evidence-based program you are analyzing.

Select the specific program you wish to model from the program list. If it does not appear on the list, click Other and insert the program name in the window that appears.

Next, click the Clear All Data button to populate the tool with your data. But before doing so, you have the option if you would like to see a fully populated calculator with hypothetical, but realistic inputs and results pre-populated for you. To do so, click the Load Sample Data button.

If you decide to view the loaded example, note the button labeled "Show Results." Clicking here enables you to access the summary of the key outcomes. As you move through the tabs, this button remains accessible so you can see the implications of changing a particular input.

Current Results	
Annual Program Costs	$0
Cost per Workshop	$0
Cost per Attendee	$0
Annual Revenues	$0
Grant and Other Funding	$0
Net Program Revenues	**$0**

Ensure you have cleared the sample data from the example, then insert your values for each domain. These domains are general assumptions that the tool will refer to in the subsequent calculations and tabs. Cells shaded **green** throughout the tool are input cells that require you to enter your data.

- **Domain:** Annual number of workshops conducted. This number should refer only to those workshops for the service offering you have identified earlier.
- **Domain:** Number of sessions per workshop. The number depends on the program you select.
- **Domain:** Hours per workshop session. Ensure you include the leader's preparation and follow-up time required to lead a session within the session length.
- **Domain:** Enrollees per session. Choose the average enrollment across the program's offerings.
- **Domain:** Session attendance percentage. Enrollment does not guarantee attendance, and attendance can affect your financial results. So, account for session attendance falling short.
- **Domain:** Reimbursement per attendee per session. If third-party payer reimbursement (e.g., managed care organizations) is received for participants in your program, it is relevant to assessing the program's finances (net income). Make sure that any payment from this source is expressed on a per-person per-session basis. If such payments are not forthcoming, enter a zero.
- **Domain:** Payment by attendee per session. Third-party payers, such as insurance companies, may require a nominal participant co-pay. Any amount you receive would influence net revenues from the program. If such payments are not required of participants, enter a zero.
- **Domain:** Grant and other funding. The calculator will assess your program's net income. Hence, enter any other lump sum revenue from sources tied to the program, such as grants and donations.

Cells containing formulas (outputs), as distinct from those shaded green (inputs), are not shaded; all such cells are protected, and you cannot place entries into them; you cannot change the tool's formulas.

After completing all the entries on the Control Panel tab, you are ready to move to the next tab. Clicking the Next button automatically transports you to the Fixed Cost tab.

The Fixed Cost Tab

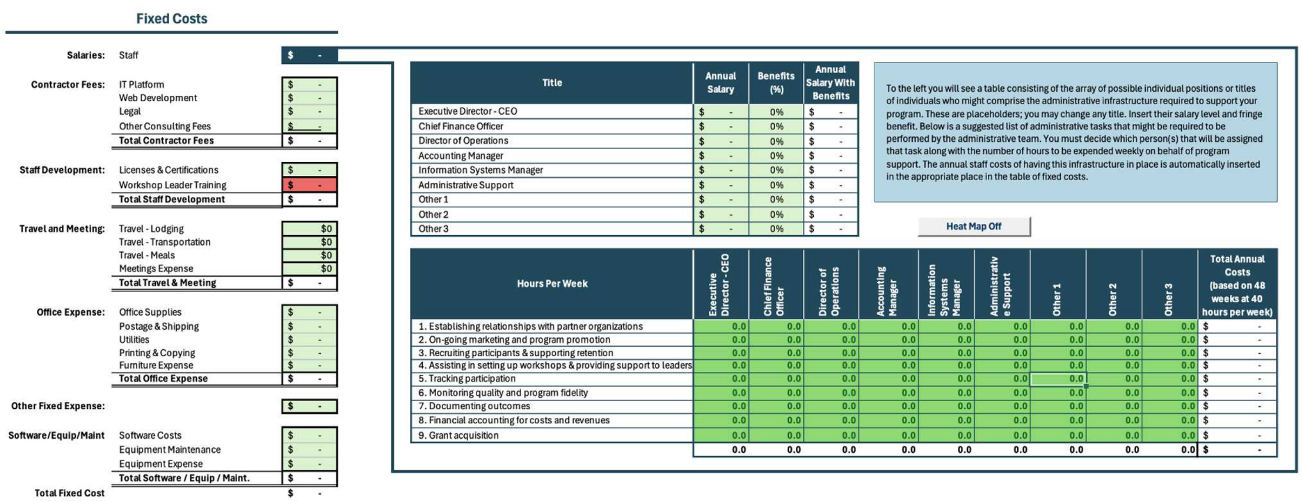
The program's total cost comprises two types: fixed and variable. This section is where data on fixed expenses should be entered. Fixed Costs are expenses that do not change (vary) with the number of workshops or attendees. Variable Workshop Expenses will be explained in the next section. The illustration below shows the fixed-cost line items.

Fixed Costs

Salaries:	Staff	$ -
Contractor Fees:	IT Platform	$ -
	Web Development	$ -
	Legal	$ -
	Other Consulting Fees	$ -
	Total Contractor Fees	$ -
Staff Development:	Licenses & Certifications	$ -
	Workshop Leader Training	$ -
	Total Staff Development	$ -
Travel and Meeting:	Travel - Lodging	$0
	Travel - Transportation	$0
	Travel - Meals	$0
	Meetings Expense	$0
	Total Travel & Meeting	$ -
Office Expense:	Office Supplies	$ -
	Postage & Shipping	$ -
	Utilities	$ -
	Printing & Copying	$ -
	Furniture Expense	$ -
	Total Office Expense	$ -
Other Fixed Expense:		$ -
Software/Equip/Maint	Software Costs	$ -
	Equipment Maintenance	$ -
	Equipment Expense	$ -
	Total Software / Equip / Maint.	$ -
Total Fixed Cost		$ -

Show Results | Next >>

Begin by inserting your best estimate of each fixed cost line item into the window above, except for two lines. The first is an estimate of the administrative staff expense required to oversee and manage the program (the dark, blue-highlighted cell); the second, to be explained later, is workshop leader training expenses (the bright pink-highlighted cell). This structure is likely already in place to administer similar services and activities. However, it is worthwhile to consider the added administrative burden and incremental cost of incorporating and delivering this specific program. Click the dark-blue highlighted cell to populate the fields in the pop-up window below (see the next page).



Fixed Costs

Salaries:	Staff	$ -
Contractor Fees:	IT Platform	$ -
	Web Development	$ -
	Legal	$ -
	Other Consulting Fees	$ -
	Total Contractor Fees	$ -
Staff Development:	Licenses & Certifications	$ -
	Workshop Leader Training	$ -
	Total Staff Development	$ -
Travel and Meeting:	Travel - Lodging	$0
	Travel - Transportation	$0
	Travel - Meals	$0
	Meetings Expense	$0
	Total Travel & Meeting	$ -
Office Expense:	Office Supplies	$ -
	Postage & Shipping	$ -
	Utilities	$ -
	Printing & Copying	$ -
	Furniture Expense	$ -
	Total Office Expense	$ -
Other Fixed Expense:		$ -
Software/Equip/Maint	Software Costs	$ -
	Equipment Maintenance	$ -
	Equipment Expense	$ -
	Total Software / Equip / Maint.	$ -
Total Fixed Cost		$ -

Title	Annual Salary	Benefits (%)	Annual Salary With Benefits
Executive Director - CEO	$ -	0%	$ -
Chief Finance Officer	$ -	0%	$ -
Director of Operations	$ -	0%	$ -
Accounting Manager	$ -	0%	$ -
Information Systems Manager	$ -	0%	$ -
Administrative Support	$ -	0%	$ -
Other 1	$ -	0%	$ -
Other 2	$ -	0%	$ -
Other 3	$ -	0%	$ -

To the left you will see a table consisting of the array of possible individual positions or titles of individuals who might comprise the administrative infrastructure required to support your program. These are placeholders; you may change any title. Insert their salary level and fringe benefit. Below is a suggested list of administrative tasks that might be required to be performed by the administrative team. You must decide which person(s) that will be assigned that task along with the number of hours to be expended weekly on behalf of program support. The annual staff costs of having this infrastructure in place is automatically inserted in the appropriate place in the table of fixed costs.

Heat Map Off

Hours Per Week	Executive Director - CEO	Chief Finance Officer	Director of Operations	Accounting Manager	Information Systems Manager	Administrative Support	Other 1	Other 2	Other 3	Total Annual Costs (based on 48 weeks at 40 hours per week)
1. Establishing relationships with partner organizations	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	$ -
2. On-going marketing and program promotion	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	$ -
3. Recruiting participants & supporting retention	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	$ -
4. Assisting in setting up workshops & providing support to leaders	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	$ -
5. Tracking participation	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	$ -
6. Monitoring quality and program fidelity	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	$ -
7. Documenting outcomes	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	$ -
8. Financial accounting for costs and revenues	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	$ -
9. Grant acquisition	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	$ -
	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	$ -

Your data will enable the calculator to estimate staff costs more precisely, breaking them down in greater detail. Once you have provided the data in the first pop-up window, the fixed cost table will auto-populate with the total salary cost.

At the top of the pop-up window, you will see the administrative titles of individuals, along with their annual salaries and fringe benefits, whose time, however slight, will be used to support the program.
Note: The titles you see are placeholders; you can replace them with those relevant to your context.

After listing the administrative team's titles and salaries, go to the bottom of this pop-up window and estimate the number of hours each individual will devote to the program per week. The tool provides a list of activities each person might perform, which helps you quantify the overall time required for each title.
Note: The activities you see are placeholders; you can replace these with those relevant in your context.

If you wish to quickly see which activities and personnel are driving your staff expenses, press the Heat Map button. If you enter a zero for the number of hours worked in a week in a particular cell, that cell will retain its green color. If you enter a number between one and two weekly hours, the cell turns pink. If you enter three or more hours, the color will be red. The red cells could become the focus of future efforts to reduce staff expenses by eliminating tasks or shifting tasks to lower-paid personnel.

Based on the hours needed by everyone and the salary information, the tool will calculate the yearly cost of this administrative support. That total will appear on the first line of the fixed cost table (Salaries: Staff).

Proceed to enter estimates of the other fixed cost line items. When you get to the Workshop Training Expenses, a second pop-up window will appear to the right, and you will go through a process similar to the one you did with staff salary expenses. If you attempt to insert your estimate, you will see a pop-up window on the right side of the table. After filling out the second pop-up window, the tool will calculate your total training cost and insert the result in the corresponding cell in the fixed cost table (see next page).

Fixed Costs

Salaries:	Staff	**$ 83,400**
Contractor Fees:	IT Platform	$ -
	Web Development	$ 8,000
	Legal	$ -
	Other Consulting Fees	$ -
	Total Contractor Fees	**$ 8,000**
Staff Development:	Licenses & Certifications	$ 8,000
	Workshop Leader Training	**$ 16,050**
	Total Staff Development	**$ 24,050**
Travel and Meeting:	Travel - Lodging	$6,000
	Travel - Transportation	$0
	Travel - Meals	$0
	Meetings Expense	$0
	Total Travel & Meeting	**$ 6,000**
Office Expense:	Office Supplies	$ 1,200
	Postage & Shipping	$ 700
	Utilities	$ -
	Printing & Copying	$ -
	Furniture Expense	$ -
	Total Office Expense	**$ 1,900**
Other Fixed Expense:		$ -
Software/Equip/Maint	Software Costs	$ 1,500
	Equipment Maintenance	$ -
	Equipment Expense	$ -
	Total Software / Equip / Maint.	**$ 1,500**
Total Fixed Cost		**$ 124,850**

The inputs required in this window will allow a systematic estimate of all training costs - Master training as well as Workshop Leader training. Costs will differ depending on whether Master trainers are employed within your own organization or whether you use external agencies. You will need to insert any training fee, any stipend that the trainee might receive for attending training, and any other training expense. When all entries are made here, the Training expense is automatically inserted into the fixed cost table.

Master Training:	Number of Master Trainers Trained Annually	2
	Fee per trainee to attend Master's training	$ 2,000
	Stipend (imputed Cost) per Trainee for participating in Master training	$ 250
	Total Master Training Costs	**$ 4,500**
Leader Training:	Number of Workshop Leaders trained externally	3
	Leadership training fee/tuition per externally trained trainee	$ 1,250
	Number of Workshop Leaders trained internally	9
	Training cost per internally trained trainee	$ 200
	Stipend to trainee - internal and external	$ 500
	Total Leader Training Cost	**$ 11,550**
	Total Training Costs - Master and Leader	**$ 16,050**

The inputs in the right-hand columns of the window above will allow an estimate of all training costs, including Master Training and Workshop Leader Training. Costs will differ depending on whether Master trainers are employed within your agency or whether you use external agencies. You must insert training fees, stipends, and other expenses. After completing the remaining fixed cost entries, move on to the next section – <u>All Workshop Costs.</u>

All Workshop Costs Tab

This section collects information on the workshops' variable costs. The table to the right illustrates how the data on these costs will be arranged.

These costs will vary with workshop volume. Applicable payments to workshop leaders will likely be the dominant expense. Workshops typically, but not always, have two leaders: a non-health professional living with the condition (Type 2) and a credentialed leader (Type 1). If your workshop features a single leader, you can ignore Type 2 leader payments and enter the Type 1 hourly rate.

You should consider non-personnel costs, such as room rental, charts, and expenses that vary with the number of participants (e.g., books). In the per-

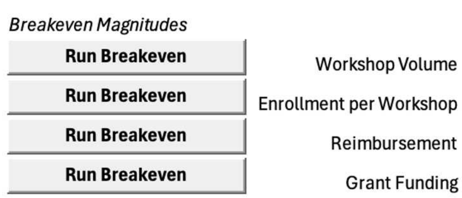
All Workshop Costs

CDSMP Workshop Leader Costs	
Assumed Hourly Workshop Compensation Leader Type 1	$ 50
Assumed Hourly Workshop Compensation Leader Type 2	$ 10
Total Workshop <u>All</u> Leader Payments	$ 11,700
Gifts and honoraria to Volunteer Leaders (All)	$ 500
Leader Transportation (All)	$ 500
Other Leader Costs (All)	$ -
Total Workshop Leader Costs	$ 12,700
Miscellaneous Workshop Costs	
Room rental	$ 500
Charts and stands for charts	$ 250
Office supplies	$ 75
Books, tapes, videos, or CDs	$ 50
Other costs	$ 250
In Kind Cost	$ 25
Total Miscellaneous Workshop Costs	$ 1,150
Per Participant (Variable) expense	
Individual assessments	$ -
Home visits	$ -
Program materials (books, weights etc.)	$ 40
Total Variable expense per participant	$ 40
All Participant variable expense	$ 6,760
Total All Workshop Expenses	$ 20,610

participant category, the possible variable expense of individual assessments or home visits is sometimes conducted as part of a fall prevention program. The sum of all direct workshop expenses is shown at the bottom of this table and added to the fixed cost estimate to arrive at the total program cost.

The Final Tab: Analysis

This section is where the results are reported. You can access a breakeven tool and conduct a risk analysis on this tab. You can use breakeven analysis by clicking on Run Breakeven to discover the magnitudes of variables such as workshop volume, enrollment, reimbursement payments, and grant funding that would enable your program to breakeven. The results can help you set goals to achieve program sustainability. Note that if you entered $0 for third-party reimbursement in the Control Panel, it is impossible to breakeven by expanding Workshop Volume: doing more workshops for which you receive no third-party reimbursement will not allow you to breakeven. Hence, under those circumstances, the breakeven result will display a zero. If no third-party reimbursement is forthcoming but attendees are charged a nominal fee, breakeven via Enrollment per Workshop could only be achieved with unrealistically high enrollment.



Risk analysis can be performed to determine the worst- and best-case scenarios for net revenue under conditions of uncertainty. This is done by conducting a Monte Carlo simulation. There is no need to make any entries here. Press the Run Simulations button after selecting the number of “runs”. Generally, 100 simulations to generate outcomes will be sufficient to accurately report the range of net revenues within which your actual result will probably fall. The minimum, maximum, range span, and distribution of net revenues will be automatically displayed. The range of net revenues results from a reasonable variation - +/- 20% from your input values.

Supplemental Resources

- Monte Carlo Simulation Tutorial and Walkthrough Video
- Breakeven Analysis Tutorial and Walkthrough Video
- Formula Guide
- FAQ