



NSW Department of
Community Services

Costing Manual for Child and Family Services in New South Wales

2008/09

CHILDREN'S SERVICES

Service System Development Division

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1 Introduction

Children’s services aim to meet the care, education and development needs of children. They can also be a form of early intervention that aim to help prevent problems in families by detecting them early on and relieving parental stress by providing programs which help with behavioural problems and enhance child development.

The sector employs a wide range of children’s service models. These models vary in terms of operating hours per day and weeks per year, the age of children attending, and the method of service delivery.

The unit selected for costing should reflect client needs and the nature of service delivery. In line with this rationale, indicative hourly unit costs per child for children’s services have been developed. This unit of analysis is useful for comparing between alternative service delivery options. It can also be used as a basis to calculate other unit costs such as the indicative unit cost per session, the indicative unit cost per child per day, and the indicative unit cost per child per year based on average attendance patterns.

This chapter sets out the development of indicative hourly unit costs per child for:

- preschool services
- mobile children’s services
- long day care services
- occasional care services
- vacation care services

Where appropriate, indicative unit costs have been developed for children aged under two years, children aged between two and under three years and children aged three years and over. This caters for the higher staff to child ratio required for caring for younger children as per the Children’s Services Regulation 2004¹. Furthermore, where possible, indicative unit costs have been disaggregated by service size² and location and by community-based and private (for-profit)³ status.

Indicative hourly unit costs per child have been calculated by identifying all costs associated with service delivery and dividing the total costs by the level of service activity⁴. Unit costs for direct staff (primary contact staff) have been calculated by ‘loading’ indirect and other associated costs, including supervisors and administrative staff, and staff-related non-labour costs such as operating costs (e.g. telecommunication and accommodation costs) and agency overheads. Based on the indicative allocation of direct staff time (FTE) across the three age groups provided by individual services and their share of child-driven non-labour costs, the total cost for each age group was calculated. Total costs were then divided by the level of service activity for each age

¹ Minimum primary contact staff to child ratios as per the Children’s Services Regulation 2004 are as follows: 1:5 for children under the age of two years, 1:8 for children aged between two and under three years, and 1:10 for children aged three years and over but under 6 years.

² Small services are defined as services with up to 29 places, medium services have between 30 and 60 places, and large services have 61 places or more.

³ Indicative unit cost estimates for private services were developed only for long day care services.

⁴ The level of service activity was defined as service delivery hours, calculated as the product of service opening hours per day, opening days per week, operating weeks per year, number of places available per day, and the capacity utilisation rate.

group to derive the indicative hourly unit cost by age. In some cases, it was necessary to adjust indicative allocations to help improve the accuracy of the estimates.

Indicative unit costs were developed under actual utilised capacity assumptions and under maximum capacity assumptions as follows:

- Indicative hourly unit cost per child under maximum capacity assumptions = Total indirect costs/Maximum service delivery hours + Total direct costs/Utilised service delivery hours
- Indicative hourly unit cost per child under utilised capacity assumptions = Total costs (direct + indirect)/Utilised service delivery hours⁵

The indicative unit costs presented are based on the true cost of delivering a children’s service, irrespective of funding sources. Market values for rent and for any other subsidised service inputs were imputed where appropriate. Variations in input cost levels, including salaries and wages, workforce profile, capacity utilisation rates, and service operating hours will impact on the indicative unit costs.

The children’s services costing model calculates unit costs for one service type at a time. The costs associated with different service types within any one children’s service organisation were isolated based on advice from individual organisations and entered separately into the costing model tool to develop unit costs for each service type. In these cases, the indirect costs were apportioned to each service type using each cost object’s percentage of total direct labour costs.

This manual has identified a range of indicative levels of hourly unit costs per child based on typical cost variations within the sector. All costs estimates and parameter values are based on the data received from individual services.

⁵ Maximum service delivery hours are calculated using an assumption of 100% service capacity and utilised service deliver hours are calculated using the actual or current capacity rate.

2 Preschool services

Indicative hourly unit costs per child for (community-based) preschool services have been calculated by identifying all costs associated with preschool service delivery and dividing the total costs by the level of service activity⁶. Costs include direct and indirect labour costs, including supervisors and administrative staff, and all non-labour costs such as operating costs (e.g. telecommunication and accommodation costs) and agency overheads.

2008/09 indicative unit costs are presented for metropolitan, regional and remote small preschool services, and for metropolitan and regional/remote⁷ medium preschool services. The following salary oncosts were used to derive the indicative unit costs:

Table 1 Salary oncosts – preschool services

Salary oncosts	Indicative oncosts
Superannuation	9.0%
Long service leave	3.5%
Worker's compensation	2.4%
Leave loading	1.3%
Total salary oncosts	16.2%

Table 2 Parameters – Metropolitan Small Preschool Service

Parameters - Metropolitan Small Preschool Service	
Average days open per week	5
Average hours open per day	6.3
Average weeks open per year	40
Average No. children attending per day	26
Average Direct Staff FTE Salary	\$44,900
Average Total Direct Staff FTE	3.45
Average capacity utilisation	98%

⁶ The preschool sample had very few services with places for children under three years of age. As such, only indicative unit costs for children three years and over were developed.

⁷ There were no significant cost differences between regional and remote medium preschool services.

Table 3 Indicative unit costs for metropolitan small preschool services

Preschool Service - Metropolitan Small	Low Range	High Range	Indicative Cost
Labour Costs			
Direct Staff Salaries	\$123,900	\$185,900	\$154,900
Supervisor/Director Allocation*	\$14,000	\$21,000	\$17,500
Admin and Other Indirect Support Allocation	\$11,700	\$17,500	\$14,600
Salary Oncosts	\$24,200	\$36,400	\$30,300
(A) Total Labour Costs	\$173,800	\$260,800	\$217,300
Non-Labour Costs			
Motor Vehicle			
IT/Computer			\$700
Telecommunications			\$1,400
stationery/Postage/Printing			\$1,500
Depreciation and Equipment Maintenance			\$6,000
Training			\$2,200
Accommodation Costs			\$34,200
Program Costs			\$5,000
Corporate Overheads			\$24,400
(B) Total Non Labour Costs	\$60,300	\$90,500	\$75,400
Total Service Cost (A+B)	\$234,100	\$351,300	\$292,700
Labour Cost Factor			74%
Non-Labour Cost Factor			26%
Total Utilised Service Hours			32,900
Total Maximum Available Service Hours			33,600
Unit Cost Per Utilised Service Hour	\$7.12	\$10.68	\$8.90
Unit Cost Per Maximum Service Hour	\$7.06	\$10.59	\$8.71

* This allocation does not account for time spent by the Supervisor/Director directly with the children. Total costs associated with the Supervisor/Director are included in “Direct Staff Salaries” and “Supervisor/Director Allocation”.

These results suggest an indicative cost per child aged three years and above attending 2.5 days of preschool per week, 6.3 hours per day for 40 weeks per year to be around \$5,600 for small metropolitan services operating at current capacity.

Table 4 Parameters – Regional/Remote Small Preschool Service

Parameters - Regional/Remote Small Preschool Service	
Average days open per week	3
Average hours open per day	6.5
Average weeks open per year	41
Average No. children attending per day	16
Average Direct Staff FTE Salary	\$44,900
Average Total Direct Staff FTE	1.77
Average capacity utilisation	80%

Table 5 Indicative unit costs for regional/remote small preschool services

Preschool Service - Regional/Remote Small	Low Range	High Range	Indicative Cost
Labour Costs			
Direct Staff Salaries	\$63,600	\$95,400	\$79,500
Supervisor/Director Allocation*	\$5,000	\$7,600	\$6,300
Admin and Other Indirect Support Allocation	\$9,300	\$13,900	\$11,600
Salary Oncosts	\$12,600	\$18,900	\$15,800
(A) Total Labour Costs	\$90,500	\$135,800	\$113,200
Non-Labour Costs			
Motor Vehicle			
IT/Computer			\$700
Telecommunications			\$800
stationery/Postage/Printing			\$1,100
Depreciation and Equipment Maintenance			\$5,100
Training			\$1,000
Accommodation Costs			\$12,700
Program Costs			\$3,000
Corporate Overheads			\$12,000
(B) Total Non Labour Costs	\$29,100	\$43,700	\$36,400
Total Service Cost (A+B)	\$119,600	\$179,500	\$149,600
Labour Cost Factor			76%
Non-Labour Cost Factor			24%
Total Utilised Service Hours			13,000
Total Maximum Available Service Hours			16,300
Unit Cost Per Utilised Service Hour	\$9.20	\$13.81	\$11.51
Unit Cost Per Maximum Service Hour	\$8.49	\$12.74	\$9.18

* This allocation does not account for time spent by the Supervisor/Director directly with the children. Total costs associated with the Supervisor/Director are included in “Direct Staff Salaries” and “Supervisor/Director Allocation”.

These results suggest an indicative cost per child aged three years and above attending 2.5 days of preschool per week, 6.5 hours per day for 41 weeks per year to be around \$7,700 for small regional/remote services operating at current capacity.

Table 6 Parameters – Metropolitan Medium Preschool Service

Parameters - Metropolitan Medium Preschool Service	
Average days open per week	5
Average hours open per day	6.7
Average weeks open per year	40
Average No. children attending per day	37
Average Direct Staff FTE Salary	\$44,900
Average Total Direct Staff FTE	5.05
Average capacity utilisation	97%

Table 7 Indicative unit costs for metropolitan medium preschool services

Preschool Service - Metropolitan Medium	Low Range	High Range	Indicative Cost
Labour Costs			
Direct Staff Salaries	\$181,400	\$272,000	\$226,700
Supervisor/Director Allocation*	\$26,200	\$39,200	\$32,700
Admin and Other Indirect Support Allocation	\$17,400	\$26,200	\$21,800
Salary Oncosts	\$36,500	\$54,700	\$45,600
(A) Total Labour Costs	\$261,500	\$392,100	\$326,800
Non-Labour Costs			
Motor Vehicle			
IT/Computer			\$700
Telecommunications			\$1,700
stationery/Postage/Printing			\$3,400
Depreciation and Equipment Maintenance			\$8,300
Training			\$2,800
Accommodation Costs			\$48,300
Program Costs			\$9,900
Corporate Overheads			\$25,800
(B) Total Non Labour Costs	\$80,700	\$121,100	\$100,900
Total Service Cost (A+B)	\$342,200	\$513,200	\$427,700
Labour Cost Factor			76%
Non-Labour Cost Factor			24%
Total Utilised Service Hours			50,200
Total Maximum Available Service Hours			51,800
Unit Cost Per Utilised Service Hour	\$6.82	\$10.22	\$8.52
Unit Cost Per Maximum Service Hour	\$6.73	\$10.10	\$8.26

* This allocation does not account for time spent by the Supervisor/Director directly with the children. Total costs associated with the Supervisor/Director are included in "Direct Staff Salaries" and "Supervisor/Director Allocation".

These results suggest an indicative cost per child aged three years and above attending 2.5 days of preschool per week, 6.7 hours per day for 40 weeks per year to be around \$5,700 for medium metropolitan services operating at current capacity.

Table 8 Parameters – Regional/Remote Medium Preschool Service

Parameters - Regional/Remote Medium Preschool Service	
Average days open per week	5
Average hours open per day	6.1
Average weeks open per year	41
Average No. children attending per day	41
Average Direct Staff FTE Salary	\$44,900
Average Total Direct Staff FTE	4.84
Average capacity utilisation	93%

Table 9 Indicative unit costs for regional/remote medium preschool services

Preschool Service - Regional/Remote Medium	Low Range	High Range	Indicative Cost
Labour Costs			
Direct Staff Salaries	\$173,900	\$260,800	\$217,316
Supervisor/Director Allocation*	\$17,100	\$25,700	\$21,400
Admin and Other Indirect Support Allocation	\$21,500	\$32,300	\$26,900
Salary Oncosts	\$34,400	\$51,600	\$43,000
(A) Total Labour Costs	\$246,900	\$370,400	\$308,600
Non-Labour Costs			
Motor Vehicle			
IT/Computer			\$700
Telecommunications			\$2,200
stationery/Postage/Printing			\$3,500
Depreciation and Equipment Maintenance			\$8,600
Training			\$2,600
Accommodation Costs			\$32,900
Program Costs			\$7,600
Corporate Overheads			\$22,000
(B) Total Non Labour Costs	\$64,100	\$96,100	\$80,100
Total Service Cost (A+B)	\$311,000	\$466,500	\$388,700
Labour Cost Factor			79%
Non-Labour Cost Factor			21%
Total Utilised Service Hours			51,500
Total Maximum Available Service Hours			55,400
Unit Cost Per Utilised Service Hour	\$6.04	\$9.06	\$7.55
Unit Cost Per Maximum Service Hour	\$5.89	\$8.84	\$7.02

* This allocation does not account for time spent by the Supervisor/Director directly with the children. Total costs associated with the Supervisor/Director are included in “Direct Staff Salaries” and “Supervisor/Director Allocation”.

These results suggest an indicative cost per child aged three years and above attending 2.5 days of preschool per week, 6.1 hours per day for 41 weeks per year to be around \$4,700 for medium regional/remote services operating at current capacity.

3 Mobile children’s services

Indicative hourly unit costs per child for (community-based) mobile children’s services⁸ have been calculated by identifying all costs associated with mobile children’s services service delivery and dividing the total costs by the level of service activity⁹. These costs include direct and indirect labour costs, including supervisors and administrative staff, and all non-labour costs such as operating costs (e.g. telecommunication and accommodation costs) and agency overheads.

2008/09 indicative unit costs are presented for metropolitan and regional/remote mobile services. The following salary oncosts were used to derive the indicative unit costs:

Table 10 Salary oncosts – mobile services

Salary oncosts	Indicative oncosts
Superannuation	9.0%
Long service leave	3.5%
Worker's compensation	2.4%
Leave loading	1.3%
Total salary oncosts	16.2%

Table 11 Parameters – Metropolitan Mobile Service

Parameters - Metropolitan Mobile Service	
Average days open per week	4
Average hours open per day	5.5
Average weeks open per year	40
Average No. children attending per day	20
Average Direct Staff FTE Salary	\$48,000
Average Total Direct Staff FTE	2.03
Average capacity utilisation	100%

⁸ For the purposes of the costing, mobile children’s services were defined as mobile services offering any or all of the following: preschool, long day care, and occasional care.

⁹ The mobile children’s services sample had very few services with places for children under three years of age. As such, only indicative unit costs for children three years and over were developed.

Table 12 Indicative unit costs for metropolitan mobile services

Mobile Service - Metropolitan	Low Range	High Range	Indicative Cost
Labour Costs			
Direct Staff Salaries	\$78,000	\$116,900	\$97,400
Supervisor/Director Allocation*	\$7,600	\$11,400	\$9,500
Admin and Other Indirect Support Allocation	\$5,000	\$7,600	\$6,300
Salary Oncosts	\$14,700	\$22,000	\$18,400
(A) Total Labour Costs	\$105,300	\$157,900	\$131,600
Non-Labour Costs			
Motor Vehicle			\$5,600
IT/Computer			\$700
Telecommunications			\$1,600
Stationery/Postage/Printing			\$500
Depreciation and Equipment Maintenance			\$2,000
Training			\$1,100
Accommodation Costs			\$8,300
Program Costs			\$4,300
Corporate Overheads			\$14,500
(B) Total Non Labour Costs	\$28,000	\$42,000	\$38,600
Total Service Cost (A+B)	\$133,300	\$199,900	\$170,200
Labour Cost Factor			77%
Non-Labour Cost Factor			23%
Total Utilised Service Hours			17,800
Total Maximum Available Service Hours			17,800
Unit Cost Per Utilised Service Hour	\$7.49	\$11.23	\$9.56
Unit Cost Per Maximum Service Hour	\$7.49	\$11.23	\$9.56

* This allocation does not account for time spent by the Supervisor/Director directly with the children. Total costs associated with the Supervisor/Director are included in “Direct Staff Salaries” and “Supervisor/Director Allocation”.

These results suggest an indicative cost per child aged three years and above attending 2.5 days of mobile service per week, 5.5 hours per day for 40 weeks per year to be around \$5,300 for metropolitan services operating at current (and maximum) capacity.

Table 13 Parameters – Regional/Remote Mobile Service

Parameters - Regional/Remote Mobile Service	
Average days open per week	4
Average hours open per day	5.6
Average weeks open per year	41
Average No. children attending per day	17
Average Direct Staff FTE Salary	\$36,000
Average Total Direct Staff FTE	2.36
Average capacity utilisation	84%

Table 14 Indicative unit costs for regional/remote mobile services

Mobile Service - Regional/Remote	Low Range	High Range	Indicative Cost
Labour Costs			
Direct Staff Salaries	\$68,000	\$102,000	\$85,000
Supervisor/Director Allocation*	\$9,200	\$13,800	\$11,500
Admin and Other Indirect Support Allocation	\$13,500	\$20,300	\$16,900
Salary Oncosts	\$14,700	\$22,000	\$18,400
(A) Total Labour Costs	\$105,400	\$158,100	\$131,800
Non-Labour Costs			
Motor Vehicle			\$6,800
IT/Computer			\$700
Telecommunications			\$1,500
Stationery/Postage/Printing			\$1,400
Depreciation and Equipment Maintenance			\$2,100
Training			\$1,100
Accommodation Costs			\$7,000
Program Costs			\$3,700
Corporate Overheads			\$16,000
(B) Total Non Labour Costs	\$32,200	\$48,400	\$40,300
Total Service Cost (A+B)	\$137,600	\$206,500	\$172,100
Labour Cost Factor			77%
Non-Labour Cost Factor			23%
Total Utilised Service Hours			15,900
Total Maximum Available Service Hours			18,900
Unit Cost Per Utilised Service Hour	\$8.65	\$12.99	\$10.82
Unit Cost Per Maximum Service Hour	\$8.07	\$12.11	\$9.11

* This allocation does not account for time spent by the Supervisor/Director directly with the children. Total costs associated with the Supervisor/Director are included in “Direct Staff Salaries” and “Supervisor/Director Allocation”.

These results suggest an indicative cost per child aged three years and above attending 2.5 days of mobile service per week, 5.6 hours per day for 41 weeks per year to be around \$6,200 for regional/remote services operating at current capacity.

4 Long day care services

Indicative hourly unit costs for long day care services, disaggregated by age, have been calculated by multiplying the indicative unit cost of direct workers by the FTE allocation of direct staff across the three age groups. In some cases, it was necessary to adjust indicative allocations provided by individual services in line with the minimum staff to child ratios in the Children’s Services Regulation 2004 to help improve the accuracy of the estimates.

The loaded cost of the direct worker includes the direct salary cost of the worker, a proportion of indirect labour costs, such as supervisors and administrative staff, and a proportion of total non-labour costs such as operating costs (e.g. telecommunication and accommodation costs) and agency overheads.

2008/09 indicative unit costs by age for the following long day care service types are presented:

- Small
- medium metropolitan
- medium regional
- large metropolitan
- large regional

Indicative unit costs for community based and private long day care services are also provided. There were no remote services in the sample. The following salary oncosts were used to derive the indicative unit costs:

Table 15 Salary oncosts – long day care services

Salary oncosts	Indicative oncosts
Superannuation	9.0%
Long service leave	3.5%
Worker's compensation	3.1%
Leave loading	1.3%
Total salary oncosts	16.9%

Table 16 Parameters – Small Long Day Care Service

Parameters - Small Long Day Care Service	
Average days open per week	5
Average hours open per day	10.0
Average weeks open per year	49
Average No. children attending per day < 2 yr	8
Average No. children attending per day 2 - < 3 yr	7
Average No. children attending per day 3 yr +	10
Average Direct Staff FTE Salary	\$43,000
Average Total Direct Staff FTE	4.63
Average capacity utilisation < 2 yr	89%
Average capacity utilisation 2 - < 3 yr	82%
Average capacity utilisation 3 yr +	97%

Table 17 Indicative unit costs for small long day care services¹⁰

Long Day Care - Small	Low Range	High Range	Indicative Cost
Labour Costs			
Direct Staff Salaries	\$159,100	\$238,700	\$198,900
Supervisor/Director Allocation*	\$11,400	\$17,200	\$14,300
Admin and Other Indirect Support Allocation	\$14,600	\$22,000	\$18,300
Salary Oncosts	\$31,300	\$47,000	\$39,100
(A) Total Labour Costs	\$216,400	\$324,900	\$270,600
Non-Labour Costs			
Motor Vehicle			N/A
IT/Computer			\$700
Telecommunications			\$2,000
Stationery/Postage/Printing			\$3,200
Depreciation and Equipment Maintenance			\$1,400
Training			\$2,900
Accommodation Costs			\$34,600
Program Costs			\$5,000
Corporate Overheads			\$34,700
(B) Total Non Labour Costs	\$67,600	\$101,400	\$84,500
Total Service Cost (A+B)	\$284,000	\$426,300	\$355,100
Labour Cost Factor			76%
Non-Labour Cost Factor			24%
<2 year olds			41%
Total Service Cost	\$116,200	\$174,400	\$145,300
Total Utilised Service Hours			19,600
Total Maximum Available Service Hours			22,022
Unit Cost Per Utilised Service Hour	\$5.93	\$8.90	\$7.41
Unit Cost Per Maximum Service Hour	\$5.70	\$8.56	\$7.13
2 years - <3 years			29%
Total Service Cost	\$81,300	\$122,100	\$101,700
Total Utilised Service Hours			17,200
Total Maximum Available Service Hours			21,000
Unit Cost Per Utilised Service Hour	\$4.73	\$7.10	\$5.91
Unit Cost Per Maximum Service Hour	\$4.43	\$6.65	\$5.54
3 years and above			30%
Total Service Cost	\$85,800	\$128,800	\$107,300
Total Utilised Service Hours			24,500
Total Maximum Available Service Hours			25,300
Unit Cost Per Utilised Service Hour	\$3.50	\$5.26	\$4.38
Unit Cost Per Maximum Service Hour	\$3.46	\$5.20	\$4.33

* This allocation does not account for time spent by the Supervisor/Director directly with the children. Total costs associated with the Supervisor/Director are included in “Direct Staff Salaries” and “Supervisor/Director Allocation”.

These results suggest an indicative unit cost per child attending an average 19 hours of long day care p/ week for 49 weeks p/year to be around \$6,900 for a child under two years of age, \$5,500 for a child between two and under three years, and \$4,100 for a child aged three years and above for small services operating at current capacity.

¹⁰ The majority of services in this sample were private long day care services.

Table 18 Parameters – Medium Metropolitan Long Day Care Service

Parameters - Medium Metropolitan Long Day Care Service	
Average days open per week	5
Average hours open per day	10.6
Average weeks open per year	49
Average No. children attending per day < 2 yr	8
Average No. children attending per day 2 - < 3 yr	9
Average No. children attending per day 3 yr +	22
Average Direct Staff FTE Salary	\$43,000
Average Total Direct Staff FTE	8.75
Average capacity utilisation < 2 yr	96%
Average capacity utilisation 2 - < 3 yr	87%
Average capacity utilisation 3 yr +	90%

Table 19 Indicative unit costs for medium metropolitan long day care services

Long Day Care - Metropolitan Medium	Low Range	High Range	Indicative Cost
Labour Costs			
Direct Staff Salaries	\$301,000	\$451,600	\$376,300
Supervisor/Director Allocation*	\$28,600	\$42,800	\$35,700
Admin and Other Indirect Support Allocation	\$35,300	\$52,900	\$44,100
Salary Oncosts	\$61,700	\$92,500	\$77,000
(A) Total Labour Costs	\$426,600	\$639,800	\$533,100
Non-Labour Costs			
Motor Vehicle			N/A
IT/Computer			\$700
Telecommunications			\$2,200
Stationery/Postage/Printing			\$2,900
Depreciation and Equipment Maintenance			\$9,600
Training			\$4,800
Accommodation Costs			\$52,000
Program Costs			\$17,400
Corporate Overheads			\$52,400
(B) Total Non Labour Costs	\$113,600	\$170,400	\$142,000
Total Service Cost (A+B)	\$540,200	\$810,200	\$675,100
Labour Cost Factor			79%
Non-Labour Cost Factor			21%
<2 year olds			33%
Total Service Cost	\$177,900	\$266,800	\$222,300
Total Utilised Service Hours			20,800
Total Maximum Available Service Hours			21,600
Unit Cost Per Utilised Service Hour	\$8.55	\$12.83	\$10.69
Unit Cost Per Maximum Service Hour	\$8.44	\$12.66	\$10.55
2 years - <3 years			23%
Total Service Cost	\$124,500	\$186,700	\$155,500
Total Utilised Service Hours			23,400
Total Maximum Available Service Hours			27,000
Unit Cost Per Utilised Service Hour	\$5.32	\$7.98	\$6.65
Unit Cost Per Maximum Service Hour	\$5.07	\$7.61	\$6.34
3 years and above			44%
Total Service Cost	\$237,900	\$356,800	\$297,300
Total Utilised Service Hours			57,100
Total Maximum Available Service Hours			63,500
Unit Cost Per Utilised Service Hour	\$4.17	\$6.25	\$5.21
Unit Cost Per Maximum Service Hour	\$4.02	\$6.03	\$5.02

* This allocation does not account for time spent by the Supervisor/Director directly with the children. Total costs associated with the Supervisor/Director are included in “Direct Staff Salaries” and “Supervisor/Director Allocation”.

These results suggest an indicative unit cost per child attending an average of 19 hours of long day care weekly for 49 weeks per year to be around \$9,900 for a child under two years of age, \$6,200 for a child between two and under three years, and \$4,800 for a child aged three years and above, for medium metropolitan services operating at current capacity.

Table 20 Parameters – Medium Regional Long Day Care Service

Parameters - Medium Regional Long Day Care Service	
Average days open per week	5
Average hours open per day	10.3
Average weeks open per year	50
Average No. children attending per day < 2 yr	5
Average No. children attending per day 2 - < 3 yr	10
Average No. children attending per day 3 yr +	24
Average Direct Staff FTE Salary	\$43,000
Average Total Direct Staff FTE	6.51
Average capacity utilisation < 2 yr	93%
Average capacity utilisation 2 - < 3 yr	93%
Average capacity utilisation 3 yr +	97%

Table 21 Indicative unit costs for medium regional long day care services

Long Day Care - Regional Medium	Low Range	High Range	Indicative Cost
Labour Costs			
Direct Staff Salaries	\$224,100	\$336,100	\$280,100
Supervisor/Director Allocation*	\$19,200	\$28,800	\$24,000
Admin and Other Indirect Support Allocation	\$22,700	\$34,100	\$28,400
Salary Oncosts	\$45,000	\$67,400	\$56,200
(A) Total Labour Costs	\$311,000	\$466,400	\$388,700
Non-Labour Costs			
Motor Vehicle			N/A
IT/Computer			\$700
Telecommunications			\$2,000
Stationery/Postage/Printing			\$3,100
Depreciation and Equipment Maintenance			\$10,200
Training			\$4,800
Accommodation Costs			\$54,500
Program Costs			\$13,400
Corporate Overheads			\$48,400
(B) Total Non Labour Costs	\$109,700	\$164,500	\$137,100
Total Service Cost (A+B)	\$420,700	\$630,900	\$525,800
Labour Cost Factor			74%
Non-Labour Cost Factor			26%
<2 year olds			
Total Service Cost	\$87,900	\$131,800	\$109,900
Total Utilised Service Hours			12,900
Total Maximum Available Service Hours			13,900
Unit Cost Per Utilised Service Hour	\$6.82	\$10.22	\$8.52
Unit Cost Per Maximum Service Hour	\$6.63	\$9.94	\$8.28
2 years - <3 years			
Total Service Cost	\$121,500	\$182,300	\$151,900
Total Utilised Service Hours			25,800
Total Maximum Available Service Hours			27,700
Unit Cost Per Utilised Service Hour	\$4.71	\$7.07	\$5.89
Unit Cost Per Maximum Service Hour	\$4.59	\$6.88	\$5.73
3 years and above			
Total Service Cost	\$211,100	\$316,500	\$263,800
Total Utilised Service Hours			61,800
Total Maximum Available Service Hours			63,800
Unit Cost Per Utilised Service Hour	\$3.41	\$5.12	\$4.27
Unit Cost Per Maximum Service Hour	\$3.37	\$5.06	\$4.22

* This allocation does not account for time spent by the Supervisor/Director directly with the children. Total costs associated with the Supervisor/Director are included in “Direct Staff Salaries” and “Supervisor/Director Allocation”.

These results suggest an indicative unit cost per child attending an average 19 hours of long day care per week for 50 weeks per year to be around \$8,100 for a child under two years of age, \$5,600 for a child between two and under three years, and \$4,100 for a child aged three years and above, for medium regional services operating at current capacity.

Table 22 Parameters – Large Metropolitan Long Day Care Service

Parameters - Large Metropolitan Long Day Care Service	
Average days open per week	5
Average hours open per day	10.2
Average weeks open per year	50
Average No. children attending per day < 2 yr	15
Average No. children attending per day 2 - < 3 yr	15
Average No. children attending per day 3 yr +	28
Average Direct Staff FTE Salary	\$43,000
Average Total Direct Staff FTE	11.63
Average capacity utilisation < 2 yr	83%
Average capacity utilisation 2 - < 3 yr	82%
Average capacity utilisation 3 yr +	82%

Table 23 Indicative unit costs for large metropolitan long day care services¹¹

Long Day Care - Metropolitan Large	Low Range	High Range	Indicative Cost
Labour Costs			
Direct Staff Salaries	\$400,200	\$600,400	\$500,300
Supervisor/Director Allocation*	\$47,700	\$71,500	\$59,600
Admin and Other Indirect Support Allocation	\$53,900	\$80,900	\$67,400
Salary Oncosts	\$84,800	\$127,200	\$106,000
(A) Total Labour Costs	\$586,600	\$880,000	\$733,300
Non-Labour Costs			
Motor Vehicle			N/A
IT/Computer			\$1,400
Telecommunications			\$2,700
Stationery/Postage/Printing			\$6,100
Depreciation and Equipment Maintenance			\$10,900
Training			\$10,300
Accommodation Costs			\$91,400
Program Costs			\$33,200
Corporate Overheads			\$110,500
(B) Total Non Labour Costs	\$213,200	\$319,800	\$266,500
Total Service Cost (A+B)	\$799,800	\$1,199,800	\$999,800
Labour Cost Factor			73%
Non-Labour Cost Factor			27%
<2 year olds			
Total Service Cost	\$331,000	\$496,600	\$413,800
Total Utilised Service Hours			38,250
Total Maximum Available Service Hours			46,000
Unit Cost Per Utilised Service Hour	\$8.65	\$12.98	\$10.82
Unit Cost Per Maximum Service Hour	\$8.05	\$12.07	\$10.06
2 years - <3 years			
Total Service Cost	\$201,200	\$301,800	\$251,500
Total Utilised Service Hours			38,250
Total Maximum Available Service Hours			46,800
Unit Cost Per Utilised Service Hour	\$5.26	\$7.89	\$6.58
Unit Cost Per Maximum Service Hour	\$4.86	\$7.29	\$6.08
3 years and above			
Total Service Cost	\$267,600	\$401,400	\$334,500
Total Utilised Service Hours			71,400
Total Maximum Available Service Hours			86,700
Unit Cost Per Utilised Service Hour	\$3.75	\$5.62	\$4.68
Unit Cost Per Maximum Service Hour	\$3.47	\$5.21	\$4.34

* This allocation does not account for time spent by the Supervisor/Director directly with the children. Total costs associated with the Supervisor/Director are included in "Direct Staff Salaries" and "Supervisor/Director Allocation".

These results suggest an indicative unit cost per child attending an average of 19 hours of long day care per week for 50 weeks per year to be around \$10,300 for a child under two years of age, \$6,200 for a child between two and under three years, and \$4,500 for a child aged three years and above, for large metropolitan services operating at current capacity.

¹¹ The majority of services in this sample are affiliated with a larger organisation.

Table 24 Parameters – Large Regional Long Day Care Service

Parameters - Large Regional Long Day Care Service	
Average days open per week	5
Average hours open per day	10.5
Average weeks open per year	50
Average No. children attending per day < 2 yr	17
Average No. children attending per day 2 - < 3 yr	19
Average No. children attending per day 3 yr +	41
Average Direct Staff FTE Salary	\$43,000
Average Total Direct Staff FTE	13.44
Average capacity utilisation < 2 yr	89%
Average capacity utilisation 2 - < 3 yr	88%
Average capacity utilisation 3 yr +	89%

Table 25 Indicative unit costs for large regional long day care services

Long Day Care - Regional Large	Low Range	High Range	Indicative Cost
Labour Costs			
Direct Staff Salaries	\$462,200	\$693,400	\$577,800
Supervisor/Director Allocation*	\$38,200	\$57,400	\$47,800
Admin and Other Indirect Support Allocation	\$59,400	\$89,200	\$74,300
Salary Oncosts	\$94,600	\$142,000	\$118,300
(A) Total Labour Costs	\$654,400	\$982,000	\$818,200
Non-Labour Costs			
Motor Vehicle			N/A
IT/Computer			\$1,400
Telecommunications			\$2,800
Stationery/Postage/Printing			\$2,500
Depreciation and Equipment Maintenance			\$9,800
Training			\$7,500
Accommodation Costs			\$55,500
Program Costs			\$19,700
Corporate Overheads			\$75,400
(B) Total Non Labour Costs	\$139,700	\$209,500	\$174,600
Total Service Cost (A+B)	\$794,100	\$1,191,500	\$992,800
Labour Cost Factor			82%
Non-Labour Cost Factor			18%
<2 year olds			
			34%
Total Service Cost	\$273,400	\$410,200	\$341,800
Total Utilised Service Hours			44,600
Total Maximum Available Service Hours			50,200
Unit Cost Per Utilised Service Hour	\$6.13	\$9.20	\$7.66
Unit Cost Per Maximum Service Hour	\$5.91	\$8.87	\$7.39
2 years - <3 years			
			24%
Total Service Cost	\$191,500	\$287,300	\$239,400
Total Utilised Service Hours			49,900
Total Maximum Available Service Hours			56,600
Unit Cost Per Utilised Service Hour	\$3.84	\$5.76	\$4.80
Unit Cost Per Maximum Service Hour	\$3.69	\$5.54	\$4.62
3 years and above			
			41%
Total Service Cost	\$329,200	\$494,000	\$411,600
Total Utilised Service Hours			107,600
Total Maximum Available Service Hours			121,300
Unit Cost Per Utilised Service Hour	\$3.06	\$4.59	\$3.83
Unit Cost Per Maximum Service Hour	\$2.95	\$4.43	\$3.69

* This allocation does not account for time spent by the Supervisor/Director directly with the children. Total costs associated with the Supervisor/Director are included in “Direct Staff Salaries” and “Supervisor/Director Allocation”.

These results suggest an indicative unit cost per child attending an average of 19 hours of long day care per week for 50 weeks per year to be around \$7,300 for a child under two years of age, \$4,600 for a child between two and under three years, and \$3,600 for a child aged three years and above, for large regional services operating at current capacity.

Table 26 Comparison of Indicative unit costs for private and community-based long day care services¹²

Long Day Care - Unit Cost per Utilised Service Hour	Private	Community-based
< 2 yrs	\$7.41	\$9.88
2 yrs - < 3 yrs	\$5.27	\$6.17
3 yrs +	\$3.86	\$4.71

¹² All long day care services (small, medium and large services) are included in this comparison.

5 Occasional care services

Indicative hourly unit costs for (community based) occasional care services, disaggregated by age, have been calculated by multiplying the indicative unit cost of direct staff by the FTE allocation of direct staff time spent across the three age groups.

The loaded cost of the direct worker includes the direct salary cost of the worker, a proportion of indirect labour costs, such as supervisors and administrative staff, and a proportion of total non-labour costs such as operating costs (e.g. telecommunication and accommodation costs) and agency overheads.

2008/09 indicative unit costs for regional/remote and metropolitan occasional care services are provided. 2008/09 indicative hourly unit costs per child aged under two years, per child aged between two and under three years, and per child aged three years and over are presented for all occasional care services. The following salary oncosts were used to derive the indicative unit costs:

Table 27 Salary on-costs – occasional care services

Salary oncosts	Indicative oncosts
Superannuation	9.0%
Long service leave	3.5%
Worker's compensation	3.1%
Leave loading	1.3%
Total salary oncosts	16.9%

Table 28 Parameters – Regional/Remote Occasional Care Service

Parameters - Regional/Remote Occasional Care Service	
Average days open per week	4
Average hours open per day	6.9
Average weeks open per year	47
Average No. children attending per day < 2 yr	6
Average No. children attending per day 2 - < 3 yr	4
Average No. children attending per day 3 yr +	8
Average Direct Staff FTE Salary	\$40,000
Average Total Direct Staff FTE	2.51
Average capacity utilisation < 2 yr	100%
Average capacity utilisation 2 - < 3 yr	78%
Average capacity utilisation 3 yr +	88%

Table 29 Indicative unit costs for regional/remote occasional care services¹³

Occasional Care - Regional/Remote	Low Range	High Range	Indicative Cost
Labour Costs			
Direct Staff Salaries	\$80,300	\$120,500	\$100,400
Supervisor/Director Allocation*	\$5,800	\$8,800	\$7,300
Admin and Other Indirect Support Allocation	\$5,400	\$8,200	\$6,800
Salary Oncosts	\$15,500	\$23,200	\$19,300
(A) Total Labour Costs	\$107,000	\$160,700	\$133,800
Non-Labour Costs			
Motor Vehicle			
IT/Computer			\$700
Telecommunications			\$1,100
Stationery/Postage/Printing			\$1,000
Depreciation and Equipment Maintenance			\$4,400
Training			\$1,300
Accommodation Costs			\$14,300
Program Costs			\$2,200
Corporate Overheads			\$19,300
(B) Total Non Labour Costs	\$35,400	\$53,200	\$44,300
Total Service Cost (A+B)	\$142,400	\$213,900	\$178,100
Labour Cost Factor			75%
Non-Labour Cost Factor			25%
<2 year olds			
Total Service Cost	\$0	\$0	\$79,000
Total Utilised Service Hours			8,200
Total Maximum Available Service Hours			8,200
Unit Cost Per Utilised Service Hour	\$0.00	\$0.00	\$9.63
Unit Cost Per Maximum Service Hour	\$0.00	\$0.00	\$9.63
2 years - <3 years			
Total Service Cost	\$0	\$0	\$36,600
Total Utilised Service Hours			4,700
Total Maximum Available Service Hours			6,000
Unit Cost Per Utilised Service Hour	\$0.00	\$0.00	\$7.79
Unit Cost Per Maximum Service Hour	\$0.00	\$0.00	\$6.10
3 years and above			
Total Service Cost	\$0	\$0	\$62,500
Total Utilised Service Hours			10,300
Total Maximum Available Service Hours			11,700
Unit Cost Per Utilised Service Hour	\$0.00	\$0.00	\$6.07
Unit Cost Per Maximum Service Hour	\$0.00	\$0.00	\$5.34

* This allocation does not account for time spent by the Supervisor/Director directly with the children. Total costs associated with the Supervisor/Director are included in “Direct Staff Salaries” and “Supervisor/Director Allocation”.

These results suggest an indicative unit cost per child attending a full day of occasional care to be around \$66 for a child under two years of age, \$54 for a child between two and under three years, and \$42 for a child aged three years and above for regional/remote services operating at current capacity.

Table 30 Parameters – Metropolitan Occasional Care Service

Parameters - Metropolitan Occasional Care Service	
Average days open per week	5
Average hours open per day	8.8
Average weeks open per year	50
Average No. children attending per day < 2 yr	8
Average No. children attending per day 2 - < 3 yr	8
Average No. children attending per day 3 yr +	11
Average Direct Staff FTE Salary	\$36,000
Average Total Direct Staff FTE	7.26
Average capacity utilisation < 2 yr	100%
Average capacity utilisation 2 - < 3 yr	85%
Average capacity utilisation 3 yr +	77%

¹³ All services in this sample were small.

Table 31 Indicative unit costs for metropolitan occasional care services¹⁴

Occasional Care - Metropolitan	Low Range	High Range	Indicative Cost
Labour Costs			
Direct Staff Salaries	\$209,100	\$313,700	\$261,400
Supervisor/Director Allocation*	\$4,500	\$6,700	\$5,600
Admin and Other Indirect Support Allocation	\$25,100	\$37,700	\$31,400
Salary Oncosts	\$40,300	\$60,500	\$50,400
(A) Total Labour Costs	\$279,000	\$418,600	\$348,800
Non-Labour Costs			
Motor Vehicle			
IT/Computer			\$700
Telecommunications			\$2,300
Stationery/Postage/Printing			\$4,700
Depreciation and Equipment Maintenance			\$8,100
Training			\$3,900
Accommodation Costs			\$32,100
Program Costs			\$8,000
Corporate Overheads			\$31,000
(B) Total Non Labour Costs	\$72,600	\$109,000	\$90,800
Total Service Cost (A+B)	\$351,600	\$527,600	\$439,600
Labour Cost Factor			79%
Non-Labour Cost Factor			21%
<2 year olds			
Total Service Cost	\$0	\$0	\$177,700
Total Utilised Service Hours			16,500
Total Maximum Available Service Hours			16,500
Unit Cost Per Utilised Service Hour	\$0.00	\$0.00	\$10.77
Unit Cost Per Maximum Service Hour	\$0.00	\$0.00	\$10.77
2 years - <3 years			
Total Service Cost	\$0	\$0	\$121,200
Total Utilised Service Hours			16,500
Total Maximum Available Service Hours			19,400
Unit Cost Per Utilised Service Hour	\$0.00	\$0.00	\$7.35
Unit Cost Per Maximum Service Hour	\$0.00	\$0.00	\$6.25
3 years and above			
Total Service Cost	\$0	\$0	\$140,700
Total Utilised Service Hours			24,800
Total Maximum Available Service Hours			32,100
Unit Cost Per Utilised Service Hour	\$0.00	\$0.00	\$5.67
Unit Cost Per Maximum Service Hour	\$0.00	\$0.00	\$4.38

* This allocation does not account for time spent by the Supervisor/Director directly with the children. Total costs associated with the Supervisor/Director are included in “Direct Staff Salaries” and “Supervisor/Director Allocation”.

These results suggest an indicative unit cost per child attending a full day of occasional care to be around \$95 for a child under two years of age, \$65 for a child between two and under three years, and \$50 for a child aged three years and above for metropolitan services operating at current capacity.

¹⁴ All services in this sample were medium.

6 Vacation care services

Indicative hourly unit costs for vacation care services have been calculated by identifying all costs associated with vacation care service delivery and dividing the total costs by the level of service activity. These costs include direct and indirect labour costs, including supervisors and administrative staff, and all non-labour costs such as operating costs (e.g. telecommunication and accommodation costs) and agency overheads.

Vacation care centres are a type of Outside School Hours Care service and aim to provide safe and caring environments for school age children during school holiday periods. Many centres run before and after school care as well as vacations. The indicative unit cost estimates presented here are based on a stand-alone vacation care model employing casual staff only.

The National Standards for Outside School Hours Care state that there should be a maximum of 15 children to one staff member and for excursions a maximum of eight children to one carer. The indicative unit cost estimates are based on a standard two excursions per week.

2008/09 indicative hourly unit costs per child are presented for medium metropolitan and large metropolitan vacation care services. The following salary oncosts were used to derive the indicative unit costs:

Table 32 Salary oncosts – vacation care services

Salary oncosts	Indicative oncosts
Superannuation	9.0%
Worker's compensation	3.5%
Total salary oncosts	12.5%

Table 33 Parameters – Medium Vacation Care Service

Parameters - Medium Vacation Care Service	
Average days open per week	5
Average hours open per day	11.0
Average weeks open per year	9
Average No. children attending per day	40
Average capacity utilisation	89%

Table 34 Indicative unit costs for medium vacation care services

Vacation Care - Medium	Low Range	High Range	Indicative Cost
Labour Costs			
Direct Staff Salaries	\$33,800	\$50,800	\$42,300
Supervisor/Director Allocation*	\$5,400	\$8,200	\$6,800
Admin and Other Indirect Support Allocation	\$700	\$1,100	\$900
Salary Oncosts	\$5,000	\$7,500	\$6,300
(A) Total Labour Costs	\$44,900	\$67,600	\$56,300
Non-Labour Costs			
Motor Vehicle			
IT/Computer			\$700
Telecommunications			\$1,400
Stationery/Postage/Printing			\$5,000
Depreciation and Equipment Maintenance			\$3,500
Training			\$3,100
Accommodation Costs			\$10,500
Program Costs			\$12,700
Corporate Overheads			\$9,600
(B) Total Non Labour Costs	\$37,200	\$55,800	\$46,500
Total Service Cost (A+B)	\$82,100	\$123,400	\$102,800
Labour Cost Factor			55%
Non-Labour Cost Factor			45%
Total Utilised Service Hours			19,800
Total Maximum Available Service Hours			22,300
Unit Cost Per Utilised Service Hour	\$4.15	\$6.23	\$5.19
Unit Cost Per Maximum Service Hour	\$3.90	\$5.86	\$4.88

* This allocation does not account for time spent by the Supervisor/Director directly with the children. Total costs associated with the Supervisor/Director are included in “Direct Staff Salaries” and “Supervisor/Director Allocation”.

These results suggest an indicative cost per child aged three years and above attending 5 days of vacation care per week, 11 hours per day for 9 weeks per year to be around \$2,600 for medium services operating at current capacity.

Table 35 Parameters – Large Vacation Care Service

Parameters - Large Vacation Care Service	
Average days open per week	5
Average hours open per day	11.0
Average weeks open per year	9
Average No. children attending per day	70
Average capacity utilisation	93%

Table 36 Indicative unit costs for large vacation care services

Vacation Care - Large	Low Range	High Range	Indicative Cost
Labour Costs			
Direct Staff Salaries	\$56,500	\$84,700	\$70,600
Supervisor/Director Allocation*	\$5,400	\$8,200	\$6,800
Admin and Other Indirect Support Allocation	\$700	\$1,100	\$900
Salary Oncosts	\$7,800	\$11,800	\$9,800
(A) Total Labour Costs	\$70,400	\$105,800	\$88,100
Non-Labour Costs			
Motor Vehicle			
IT/Computer			\$1,300
Telecommunications			\$1,700
stationery/Postage/Printing			\$6,300
Depreciation and Equipment Maintenance			\$4,400
Training			\$3,800
Accommodation Costs			\$13,100
Program Costs			\$21,100
Corporate Overheads			\$12,000
(B) Total Non Labour Costs	\$51,000	\$76,400	\$63,700
Total Service Cost (A+B)	\$121,400	\$182,200	\$151,800
Labour Cost Factor			58%
Non-Labour Cost Factor			42%
Total Utilised Service Hours			34,700
Total Maximum Available Service Hours			37,200
Unit Cost Per Utilised Service Hour	\$3.50	\$5.25	\$4.37
Unit Cost Per Maximum Service Hour	\$3.39	\$5.08	\$4.23

* This allocation does not account for time spent by the Supervisor/Director directly with the children. Total costs associated with the Supervisor/Director are included in “Direct Staff Salaries” and “Supervisor/Director Allocation”.

These results suggest an indicative cost per child aged three years and above attending 5 days of vacation care per week, 11 hours per day for 9 weeks per year to be around \$2,200 for large services operating at current capacity.

7 Children’s Services Costing Tools

This section provides links to the Excel based Children’s Services costing model tool and job aid developed as a part of the Costing Manual Project and includes details on the type of data needed and potential data sources. The job aid outlines a detailed set of instructions on using the costing model tool including illustrative examples on the type of data required, information sources, cost elements, model assumptions, and handy tips to help populate the Excel costing templates.

While the indicative costings provided above reflect the data obtained from a sample of children’s services, it will be important for individual services to develop their own cost estimates using the tool and job aid provided to gain a better understanding of costs and cost drivers. This would also enable cost comparisons with the range of costs provided in the manual and provide opportunities for benchmarking.

The basic user requirements of the Excel data input templates for NGO and DoCS staff include:

- a basic understanding of Excel
- a basic understanding of costs and costing principles
- a good understanding of the organisation’s structure and cost centres

Data Sources

Data can be acquired from various sources within the finance, management and service delivery areas of organisations to define the indicative unit costs. Finance staff can assist in providing data related to general ledgers and the actual costs associated with operations. Additionally, management and service delivery staff can help provide information related to workforce profiles and capacity utilisation.

Table 37 – Data requirements for the Children’s Services costing model

Data requirements	Cost inputs
1. General ledgers and chart of accounts based on indicative annual data	<ul style="list-style-type: none"> ▪ labour costs e.g. salaries and salary on-costs of direct and indirect client support staff ▪ direct operating costs including non-labour costs e.g. motor vehicle, IT/computer, telecommunications, stationery / postage / printing, staff training, teaching aids and materials, depreciation and equipment maintenance and other related organisation specific operating costs
2. NGO workforce utilisation & client profile related data	<ul style="list-style-type: none"> ▪ staff mix, staffing levels, average salary per levels, salary on-costs ▪ direct worker FTE split across different client groups maximum capacity of the service per day capacity utilisation

The Children’s Services Costing Model can be accessed at http://www.community.nsw.gov.au/DOCS/STANDARD/PC_100944.html

Children’s Services Job Aid

The purpose of the Children’s Services Job Aid is to assist service providers in using the Excel based Costing Model tool.

The Children’s Services Job Aid provides screen shots with input tips and detailed instructions illustrating how to:

- Define staff profile and associated costs;
- Define staff utilisation across different child age groups;
- Define non-labour operating costs for the service;
- Define service operating characteristics, including capacity assumptions.
- Define income and service viability

The Children’s Services Job Aid can be accessed via

http://www.community.nsw.gov.au/docswr/assets/main/documents/cost_manual_saap_aid.pdf