

AN ANALYSIS OF THE COST-EFFECTIVENESS OF THE  
VOLUNTEER SERVICES DEPARTMENT AT  
LA CROSSE LUTHERAN HOSPITAL

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A Seminar Paper  
Presented to the Graduate Faculty  
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by  
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#### ABSTRACT

MORGAN, Jane A. An analysis of the cost-effectiveness of the Volunteer Services Department at La Crosse Lutheran Hospital. M.E. in Professional Development, 1986. 38 p. (Dr. Bob Gowlland).

The purpose of this study was to measure the cost-effectiveness of the Volunteer Services Department of La Crosse Lutheran Hospital, La Crosse, Wisconsin. The study consisted of the application of four formulae used to measure the department's cost-effectiveness in terms of:

- 1) Analyzing the cost of volunteer hours to the hospital.
- 2) Assessing the dollar value of volunteer hours to the hospital, and the return on the hospital's annual investment in the volunteer department budget.
- 3) Assessing the percentage of income accrued through volunteer activity in hospital shops.
- 4) Establishing the value of three selected volunteer services: a) Volunteer Escort Service, b) Mail & Flower Delivery, c) Volunteer Office Support Staff.

The results of the study indicated that the combined value of the three selected volunteer services chosen for this study accounted for 115% of the 1985 annual Volunteer Department budget. Needless to say, the Volunteer Services Department at La Crosse Lutheran Hospital is cost-effective.

It is recommended that the results of the study prove to be beneficial to the Director of Volunteer Services for the purpose of evaluating the programs cost-effectiveness resulting in the justification for hiring additional staff.

UNIVERSITY OF WISCONSIN - LA CROSSE  
COLLEGE OF EDUCATION

Candidate Jane A. Morgan

I recommend acceptance of this seminar paper in partial fulfillment of this candidate's requirements for the degree Master of Education - Professional Development.

7-15-86

Date

Bob Lawland  
Seminar Paper Advisor

This seminar paper is approved for the College of Education.

7-15-86

Date

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To my family, (Mom and Ginny) thanks for your continued love and support -- I couldn't have done it without you!

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## CHAPTER I

### Introduction

As professionalism in the field of Volunteer Administration is becoming more defined, volunteer administrators are becoming increasingly aware of the need to establish the cost-effectiveness of Volunteer Services Departments.

In recognition of this trend, the 1983 Board of the American Society of Directors of Volunteer Services (ASDVS), an affiliated society of the American Hospital Association (AHA), assigned the Professional Achievement Program Committee to research the current state of the art as demonstrated by individual directors of volunteer services, to identify data of acceptable standards to present to the membership (Collins, 1983).

The Professional Achievement Program Committee presented a practical tool consisting of three broadly based formulae in which to measure the cost-effectiveness of a volunteer services department. The Committee also realized the importance of establishing an additional formula, one in which to measure the value of individual volunteer services.

These formulae will be utilized in an attempt to measure the cost-effectiveness of the Volunteer Services Department at La Crosse Lutheran Hospital.

### Limitations

The main limitation of the study is that it is a descriptive study, solely interested in describing the cost-effectiveness of the Volunteer Services Department at La Crosse Lutheran Hospital. To date, this researcher is not aware of any Volunteer Services Department which has utilized the formulae recognized by the American Society of Directors of Volunteer Services. Therefore, the results of this study may prove to be meaningful to other Volunteer Services Departments in the state of Wisconsin, and possibly throughout the United States.

## CHAPTER II

### REVIEW OF THE RELATED LITERATURE

Trying to determine an appropriate dollar value for an hour of volunteer time is a new trend among volunteer administrators. In this time of rising hospital costs, all departments, including volunteer services, are under constant pressure to contain costs and to provide services that are cost-efficient (Rehm, 1981). The question remains - how does a volunteer administrator accurately and reliably establish the cost-effectiveness of a volunteer services department?

According to Don Smith, Vice President of La Crosse Lutheran Hospital, the health care industry is "in absolute revolution." As the needs of institutions such as La Crosse Lutheran Hospital continue to change, so do the needs of hospital volunteers. "To volunteer is to choose to act in recognition of a need, with an attitude of social responsibility and without concern for monetary profit, going beyond what is necessary to one's physical well being." (Ellis, 1978).

For many years, those who work in the voluntary health care sector have struggled to define clearly the role of the hospital volunteer, to help the hospitals make the best

possible use of these voluntary resources, and to increase the staff's understanding of the extra dimensions that can be provided for their patients and the community. "To supplement, not to supplant," was a slogan that advanced the acceptance of volunteers, and consequently, their usefulness (Sonfield, 1979).

Volunteers of the 1980's are educated, enthusiastic, and willing to expand into sophisticated assignments that free staff for more immediate health care needs (Beckham, 1985). The majority of volunteers want positions of stimulation and growth - these tasks may include: assisting with public relations activities, outreach, patient services, and community health education.

"Not only do the volunteers' efforts help improve patient care and services, but also the volunteers themselves benefit by becoming happy and productive members of the hospital family." (Berg, 1981). Enabling the volunteers to become members of the hospital family is one of the goals of the Director of Volunteer Services. Susan Brown states that the true goal of the volunteer manager is to manage a program that will provide beneficial human service to the organization's clients and the community. And so, by applying management techniques and professionalizing the role of the volunteer program manager, do not, as some have feared, drive the human element out of volunteer work. On the contrary, they make it possible for that element to grow as volunteer programs prosper.

F. W. Miller agrees with Brown. He states, "to use your volunteers effectively, you must learn how to determine the dollar and cents value of your members' efforts."

The most common method of determining the dollars and cents value of volunteer efforts is to multiply the hours of volunteer service by the minimum wage. Rehm, 1981 discusses two contrasting views of utilizing this method in her article, Formula measures cost-effectiveness of volunteer service programs. "An argument in favor of this procedure is that it is the only known method through which volunteers services can be quantified, and even though some volunteers provide service that should rightfully exceed the minimum wage, there are others whose service is worth less, and so they offset one another. Arguments against using this formula include: effective volunteer placements supplement rather than supplant paid staff, so that assigning a minimum wage to volunteer service is simply inappropriate, and volunteers provide more to the hospital and community than could ever be reflected in a dollar amount representing current minimum wages. Obviously, additional methods to measure the worth or effectiveness of a volunteer program need to be developed."

In 1982, G. Neil Karn published a two part article entitled, Money Talks: A Guide to Establishing the True Dollar Value of Volunteer Time. Karn states that when calculating the cost-effectiveness of a volunteer services department: 1) do not forego some consideration of the

intangible benefits of a volunteer program in any evaluation. The potential list of benefits is limited only by the imagination of the volunteer director, and 2) when preparing a projection of the worth of volunteer contributions, NEVER CONCLUDE THAT VOLUNTEERS SAVED THE AGENCY X AMOUNT OF DOLLARS! It is unlikely that anyone ever committed to paying for these in the first place. If they were not budgeted, there is no savings. At best, this could be considered cost avoidance. It is best to conclude the VOLUNTEERS ADDED SERVICES WORTH X AMOUNT OF DOLLARS!

Karn goes on to say that "most attempts at establishing a monetary value of volunteering do a great disservice by vastly underestimating the equivalent worth of volunteer work." He employs that the "Equivalency Model" is the most precise, least apologetic, and most defensible process for establishing the true value of volunteer work.

The Equivalency Model proposes that the true value of volunteering be fixed at the fair market value or purchasing price of parallel paid services. The actual worth of the contribution made by the volunteer is considered instead of the value of volunteer time.

To formulate an equivalency rate for a particular volunteer job, one must carefully assess the duties performed and the knowledge, skills and abilities demanded by the position. Specific volunteer job descriptions are

needed in order to make a comparison with standard employee classifications. These in turn are matched to determine an equivalent paid category.

A final model was reported by Maeve Blackman in response to a questionnaire circulated in 1982 by the American Society of Directors of Volunteer Services. Her report demonstrated the effectiveness of the model within her own organization and it was then made available in its entirety to the membership of the American Society of Directors of Volunteer Services.

Blackman illustrated the use of four formulae in which to measure the cost-effectiveness of a volunteer services department. This study will utilize the four formulae in an attempt to evaluate the cost-effectiveness of the Volunteer Services Department at La Crosse Lutheran Hospital.

CHAPTER III  
METHODS AND PROCEDURES

The need to measure the cost-effectiveness of a volunteer services department is a phenomenon of the last two or three years. Prior to this, Directors of Volunteer Services have been reluctant to place a dollar figure on a volunteer hour. This somewhat negated the concept that, "Volunteers supplement, they do not supplant paid staff."

As the health care industry continues to change, Directors of Volunteer Services, as managers, need to keep abreast of the challenges facing health care today. Directors of Volunteer Services, like other department heads, are subject to the same principles governing survival as those of any business enterprise (Drucker, 1977). Therefore, in order to survive in the rapidly changing industry of health care, Directors of Volunteer Services are not only interested, they are enthusiastic about measuring the cost-effectiveness of the volunteer services department using dollar values. This study will measure the cost-effectiveness of the Volunteer Services Department at La Crosse Lutheran Hospital by:

- (1) Analyzing the cost of volunteer hours to the hospital.

- (2) Assessing the overall dollar value of volunteer hours to the hospital and the return on the annual investment in the volunteer department budget.
- (3) Assessing the percentage of income accrued through volunteer activity in hospital shops.
- (4) Establishing the value of three specific volunteer services:
  - a) Volunteer Escort Service
  - b) Mail and Flower Delivery
  - c) Volunteer Office - Staff Support.

The data for this study was drawn from a variety of sources including: 1985 La Crosse Lutheran Hospital Volunteer Services Annual Report, (See Appendix A); 1985 La Crosse Lutheran Hospital Auxiliary Annual Report, (See Appendix B); 1985 Volunteer Services Department computer print out budget sheet, (See Appendix C); and personal and phone interviews conducted with specific department personnel at La Crosse Lutheran Hospital (See Appendix D).

The purpose of conducting the interviews with specific department personnel was to construct a totally inclusive budget. La Crosse Lutheran Hospital does not operate on a cost accounting system. Consequently, the Director of Volunteer Services is not totally fiscally responsible for the department budget. The determination of this inclusive budget was in partial fulfillment of the prerequisites stated by Blackman in 1983. These prerequisites must be met in order to begin measuring the cost-effectiveness of a volunteer department. They are: 1) job descriptions for every volunteer service, used to establish equivalent

salary values; 2) a sound record keeping system on which to base an accurate accounting of the numbers of volunteers and the hours they work; and 3) the establishment of the true cost of a volunteer hour to the hospital.

Job descriptions for every volunteer service along with a sound record keeping system on which to measure the number of volunteers and the hours they work were previously established. Therefore, by confirming the inclusive budget, measuring the cost-effectiveness of the Volunteer Services Department may commence.

CHAPTER IV  
ANALYSIS OF THE DATA

The four formulae which were established to measure the cost-effectiveness of a volunteer services department plus the written description of each were developed by Maeve Blackman, Director of Volunteer Services, Massachusetts General Hospital, Boston, Massachusetts.

The following application of the four formulae will illustrate this researcher's analysis of the cost-effectiveness of the Volunteer Services Department at La Crosse Lutheran Hospital, La Crosse, Wisconsin for the 1985 fiscal year.

FORMULA #1

Analyzing the cost of volunteer hours

The average cost per volunteer hour equals the total annual cost for the volunteer department divided by the total number of hours worked that year.

Annual Cost of Volunteer Department	<u>\$117,202.95</u>	=\$1.41
Annual Total Volunteer Hours	82,934	

(See Appendix A)

\$1.41 = Average cost per volunteer hour.

The annual cost of the volunteer services department is made up of fixed and variable costs. In order to establish

an absolute figure, both fixed and variable costs must be included. Fixed costs are those which are not directly affected by the growth or success of the department, but are inherent in a given management structure, (i.e., salaries, fringe benefits, FICA taxes, insurance, tax sheltered annuities, pension plans, and overhead: See Table I). Variable costs are those that respond immediately to the size and scope of the volunteer program, (i.e., dietary costs, phone service, office supplies, uniforms, purchased maintenance, dues and subscriptions, travel, volunteer health screening, laundry, printing, and other expenses: See Table II), in essence, all the costs that the Director of Volunteer Services, as manager, controls.

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TABLE I

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1985 Volunteer Services Department Budget  
Fixed Costs

Salaries	\$48,485.00
Fringe Benefits	12,121.25
FICA taxes	3,418.00
Insurance	3,492.00
Tax Sheltered Annuities	2,200.00
Pension Plans	1,551.00
Overhead	<u>6,942.00</u>
Total	\$78,209.25

TABLE II

1985 Volunteer Services Department Budget  
Variable Costs

Dietary Costs	\$25,257.31
Phone Service	552.91
Office Supplies	862.00
Uniforms	215.00
Purchased Maintenance	300.00
Dues and Subscriptions	210.00
Travel	2,500.00
Health Screening	4,246.00
Laundry	324.00
Printing	1,463.28
Other Expenses: (awards, name tags, uniform patches, recognition, purchased literature).	<u>3,063.00</u>
	<u>\$38,993.70</u>

As previously stated, the data illustrated in Tables I and II were drawn from personal and telephone interviews, plus the 1985 Volunteer Services Department computer print out budget sheet. (See Appendixes C & D).

## FORMULA #2

Assessing the dollar value of volunteer hours to  
the hospital, and the return on the hospital's  
annual investment in the volunteer department  
budget.

The dollar value of volunteer service may be said to equal the total number of hours of volunteer service multiplied by the minimum wage, plus the cost of the benefit package for volunteer department employees.

Number of volunteer hours worked	82,934
Minimum Salary	\$3.35
Cost of benefit package	.25 per \$1.00 earned

$$82,934 \text{ hours} \times [3.35 + (.25 \times 3.35)] =$$

$$82,934 \times [3.35 + .84] =$$

$$82,934 \times 4.19 = \$347,286.13$$

\$347,286.13 = the dollar value of volunteer hours  
to La Crosse Lutheran Hospital

The return on the annual investment in the volunteer budget equals the dollar value divided by the dollar cost (i.e., the total department budget).

Dollar Value	\$347,286.13
Dollar Cost	<u>117,202.95</u>

\$2.96 = Return on the annual investment

La Crosse Lutheran Hospital's Volunteer Services Department provides a tangible return of \$2.96 for every dollar spent.

To translate the total number of hours volunteers worked into FTE's (Full Time Equivalents), the total number of volunteer hours is divided by the total number of hours worked per annum for a full time employee. 2080 hours = FTE, however, including vacation time it = 1872.

$$\frac{82,934}{1,872} = 44.3 \text{ FTE'S}$$

In other words, the hours given by volunteers at La Crosse Lutheran Hospital for 1985 equals the total number of hours given by 44.3 full time employees.

## FORMULA #3

Assessing the percentage of income accrued through  
volunteer activity in hospital shops.

Compute the total number of volunteer hours worked in the hospital shops and translate these into full time equivalents; then add these FTE'S to the number of paid staff employed by the shops and divide the total sales by that number. This will give a simple estimate of the amount of income generated by each worker. This figure can then be multiplied by the number of volunteer FTE's yielding the dollar amount which can be said to have been earned by volunteers. The dollar cost is then deducted to give a more accurate figure of the value of volunteer time.

<u>Hospital Shops</u>	<u>Volunteers</u>	<u>Hours</u>
Gift Shop	82	8,332
Gift Cart	13	451
Flower Mart	83	3,664
Newborn Photo's	8	352
Pills-A-Poppin	<u>204</u>	<u>11,750</u>
	309	24,549

$$24,549 \div 1872 = 13.11 \text{ FTE'S}$$

309 volunteers worked 24,549 hours in hospital fundraising activities = 13.11 FTE'S. There are 0 FTE paid positions making 13.11 FTE positions in total.

Annual Sales: (See Appendix B)

Gift Shop & Gift Cart	\$24,000.00
Flower Mart	14,700.00
Newborn Photo's	4,232.25
Pills-A-Poppin	<u>12,207.42</u>
Total	\$55,139.67

$$\frac{\$55,139.67}{13.11 \text{ FTE}} = \$4,205.92 \text{ per FTE.}$$

In other words, \$4,205.92 is generated by each FTE in hospital fundraising activity. However, considering that there are 0 FTE paid positions in hospital fundraising activities, \$55,139.67 is earned by volunteers.

The dollar cost of volunteer management is then deducted to give a more accurate figure of the value of volunteer time.

\$55,139.67 - (24,549 hours x \$1.41 management cost)  
\$55,139.67 - 34,614.09 = \$20,525.58  
\$20,525.58 = The amount generated by volunteer activity

## FORMULA #4

Establishing the value of individual volunteer services

The number of volunteer hours contributed to the service, multiplied by the minimum wage plus the benefit package, minus the management cost, equals the value of an individual volunteer service.

The three services that were analyzed were selected by Marilyn McElligott, Director of Volunteer Services, La Crosse Lutheran Hospital. These three services were chosen to provide an overview of the different types of services offered at La Crosse Lutheran Hospital. The Volunteer Escort service is a public relations service; Mail & Flower Delivery is a patient and family related service; and the Volunteer Office volunteers are support staff to the department. The following is the analysis of each type of service. In each, the management cost per volunteer hour is \$1.41 as established in formula 1. The cost of the benefit package is .22 for every dollar earned.

Example 1:

<u>Volunteer Escort Service</u>	<u>Hours</u> (See Appendix A)
Volunteer Escorts	8,321
Med-Night Escorts	2,282
Patient Placement Escorts	3,073
Total	<u>13,676</u>

Minimum wage for Transportation Personnel (See Appendix D)  
= \$5.62

$$\begin{aligned}
 &13,676 \times [5.62 + (.22 \times 5.62)] - 13,676 \times 1.41 = \\
 &13,676 \times [5.62 + (1.24)] - 13,676 \times 1.41 = \\
 &13,676 \times 6.86 - 19,283.16 = \\
 &93,817.36 - 19,283.16 = \$74,534.20
 \end{aligned}$$

The minimum value of the combined Volunteer Escort Service to La Crosse Lutheran Hospital is \$74,534.20 per year.

Example 2:

<u>Mail &amp; Flower Delivery</u>	<u>Hours</u> (See Appendix A)
Volunteer Delivery	<u>4,842</u>
Total	<u>4,842</u>

Minimum wage for Mail Room Personnel (See Appendix D) =  
\$5.23 -> \$6.77 for five years or 60 months. Considering  
all Mail & Flower Delivery volunteers have served over five  
years, \$6.77 will be used as the wage figure.

$$\begin{aligned}
 &4,842 \times [6.77 + (.22 \times 6.77)] - 4,842 \times 1.41 = \\
 &4,842 \times [6.77 + (1.49)] - 4,842 \times 1.41 = \\
 &4,842 \times 8.26 - 6,827.22 = \\
 &39,992.02 - 6,827.22 = \$33,164.80
 \end{aligned}$$

The value of the Mail & Flower Delivery service to the  
hospital is \$33,164.80 per year.

Example 3:

<u>Volunteer Office - Support Staff</u>	<u>Hours</u> (See Appendix A)
Volunteer Receptionist	1,927
Volunteer Secretary/ Personnel Clerk	1,480

Minimum wage for a Receptionist (See Appendix D) = \$5.40  
-> \$7.46 for five years or 60 months. The Volunteer  
Department Receptionist has served over five years. There-  
fore, \$7.46 will be used as the wage figure.

$$\begin{aligned}
 &1,927 \times [7.46 + (.22 \times 7.46)] - 1,927 \times 1.41 = \\
 &1,927 \times [7.46 + 1.64] - 1,927 \times 1.41 = \\
 &1,927 \times 9.1 - 2,717.07 = \\
 &17,535.70 - 2,717.07 = 14,818.63
 \end{aligned}$$

The value of the Volunteer Receptionist to the hospital is  
\$14,818.63 per year.

Minimum wage for a Secretary (See Appendix D) = \$5.51

-> \$7.72 for five years or 60 months. The Volunteer Department Secretary has served ten years. Therefore, \$7.72 will be used as the wage figure.

$$\begin{aligned} 1480 \times [7.72 + (.22 \times 7.72)] - 1,480 \times 1.41 &= \\ 1480 \times [7.72 + 1.7] - 1,480 \times 1.41 &= \\ 1480 \times 9.42 - 2,086.80 &= \\ 13,941.60 - 2,086.80 &= \$11,852.43 \end{aligned}$$

The value of the Volunteer Secretary to the hospital is \$11,852.43 per year.

CHAPTER V  
SUMMARY, CONCLUSIONS, AND RECOMMENDATIONS

Summary:

In summary, the cost-effectiveness of the Volunteer Services Department at La Crosse Lutheran Hospital was measured by the application of four formulae which were recognized by the American Society of Directors of Volunteer Services.

The first formula analyzed the cost of volunteer hours to the hospital. The average cost per volunteer hour equals \$1.41.

The second formula assessed the dollar value of volunteer hours to the hospital, and the return on the hospital's annual investment in the volunteer department budget. The dollar value of volunteer hours to the hospital was \$347,286.13. The Volunteer Services Department also provides a tangible return of \$2.96 for every dollar spent.

In formula 3, the percentage of income accrued through volunteer activity in hospital shops was assessed at \$55,139.67. However, to arrive at a more accurate figure, the dollar cost of volunteer management was deducted resulting in the amount of \$20,525.58 generated by volunteer activity.

Formula 4 measured the cost-effectiveness of three specific volunteer services. The minimum value of the combined Volunteer Escort Service to the hospital totals \$74,534.20. The value of the Mail and Flower Delivery Service to the hospital equals \$33,164.80. And finally, the value of the Volunteer Receptionist and the Volunteer Secretary assigned to the Volunteer Services Department equal \$14,818.63 and \$11,852.43 respectively.

Conclusions:

The results of the study conclude that the Volunteer Services Department at La Crosse Lutheran Hospital is cost-effective. The 1985 annual department budget established in formula 1 was \$117,202.95. The combined value of the three selected services chosen for this study equal \$134,370.06! This clearly indicates that over 115 percent of the department budget is accounted for. The Volunteer Services Department at La Crosse Lutheran Hospital offers over seventy different service areas. By applying the last formula to a few additional services, this would presumably double the annual department budget.

As Sharon Beckham so aptly stated, "Volunteers if viewed as a source of energy and innovation, can make limitless contributions... Effective use of volunteers result in cost savings and enhances the quality of patient care. An efficiently run volunteer program is one of the best assets the hospital and the community can have."

La Crosse Lutheran Hospital's Volunteer Services Department is one such program!

Recommendations:

After review of the data, three recommendations can be made for improvement of the Volunteer Services Department at La Crosse Lutheran Hospital. First, it is recommended that in order for the Director of Volunteer Services to be totally fiscally responsible, those costs related to the department should be included in the Volunteer Services Department budget. Secondly, it is recommended that the cost-effectiveness of two or three different services be established each year to be included in the annual report. And finally, it is recommended that the hiring of an additional staff member be justified by the results of this study.

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APPENDIX A

LA CROSSE LUTHERAN HOSPITAL VOLUNTEER  
 SERVICE REPORT-ANNUAL - 4/22/85 - 4/20/86

27

AREAS OF SERVICE

Fund Raising

Cookbook . . . . .	7
Flower Mart . . . . .	3664
Gift Cart . . . . .	451
Gift Shop . . . . .	8332
Newborn Photos . . . . .	352
Pills-a-Poppin . . . . .	2750
Tele-Thon . . . . .	<u>3</u>

Subtotal 15559

Patient & Family Related Services

CanSurmount - I Can Cope . . . . .	80
Cerebral Palsy-Cleft Palate-Comp. Child Care . . . . .	43
Clergy Consultants . . . . .	234
Escort Service . . . . .	8321
Chemical Dependency . . . . .	986
ICU-CCU Surgical Waiting Room . . . . .	4433
Home Health Care . . . . .	10
Hospice . . . . .	425
Karis . . . . .	3
K.I.S.S. . . . .	211
Med-Nite Customer Relations . . . . .	2282
Mail & Flower Delivery . . . . .	4842
Ministers of Communion . . . . .	298
New Life Perinatal Center . . . . .	336
Occupational Therapy & Rehabilitation . . . . .	1097
Patient Personal Services . . . . .	2
Pastoral Care . . . . .	2020
Patient Library & Book Cart . . . . .	416
Patient Placement . . . . .	3073
Patient Visitation . . . . .	411
Pediatric Therapeutic Recreation . . . . .	295
Peds NICU . . . . .	65
People-to-People . . . . .	13
Physical Therapy . . . . .	687
Pool Therapy . . . . .	67
Psych . . . . .	524
Renal Dialysis . . . . .	503
Same Day Surgery . . . . .	315
Unit Assistance . . . . .	1230
View Point . . . . .	39
Special Projects . . . . .	<u>144</u>

Subtotal 33366

## SERVICE REPORT - ANNUAL - 4/22/85 - 4/20/86

AREAS OF SERVICEStaff Support

Accounting . . . . .	43
Administration . . . . .	106
Central Supply . . . . .	866
Chart Collation . . . . .	1451
Department of Education . . . . .	415
Dietary . . . . .	124
Gundersen Clinic Foundation . . . . .	62
Infection Control Teaching Cart . . . . .	41
Information Desk . . . . .	266
Marketing Communications . . . . .	608
Medical Library . . . . .	1209
Medical Media . . . . .	179
Medical Records . . . . .	252
La Crosse Lutheran Hospital Foundation . . . . .	202
Nutrition Clinic . . . . .	380
Pastoral Care Support . . . . .	746
Patient Services . . . . .	63
Purchasing . . . . .	336
Radiology . . . . .	649
Referral Services . . . . .	34
Resolve Through Sharing . . . . .	702
Social Services . . . . .	184
Trauma & Emergency Center . . . . .	666
Typing Pool . . . . .	234
Special Projects . . . . .	1359
Volunteer Department . . . . .	3168
Wisconsin Heart Institute . . . . .	29

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 14374

LA CROSSE LUTHERAN HOSPITAL VOLUNTEER  
SERVICE REPORT - ANNUAL - 4/22/85 - 4/20/86

AREAS OF SERVICE

Community Service

Community Health Ed. Advisory Board . . . . .	207
First Call for Help . . . . .	1300
Harbor House (Half-Way House) . . . . .	1712
Pediatric Orientation . . . . .	102
Phone Care . . . . .	-
Project DELTA . . . . .	194
Protective Services . . . . .	251
Red Cross Bloodmobile . . . . .	400
Rehab. Unit Consumer Advisory Board . . . . .	117
Sagen Center . . . . .	201
Tele-Care . . . . .	1588
Tours . . . . .	52
Special Projects . . . . .	159
Subtotal	6283

Continuing Education for Volunteers

Building Bridges . . . . .	77
Hospice Training . . . . .	228
Link . . . . .	25
Orientation . . . . .	307
Pastoral Care Training . . . . .	346
Leadership Training . . . . .	33
Continuing Education . . . . .	134
View Point Training . . . . .	-
Subtotal	1150

Auxiliary Committee Work . . . . .	902
Auxiliary Officers & Directors . . . . .	2300
Subtotal	3202

Pills-a-Poppin - Community Volunteers . . . . . 9000

GRAND TOTAL 83934

Volunteers interviewed Year 253  
Volunteers placed Year 231

Marilyn McElligott,  
Director of Volunteer Services

APPENDIX B

## ANNUAL REPORT 1985-1986

Cash Fund Balance, May 1, 1985 \$ 94,987.23

Receipts:

Dues	1,461.00
Bridge	399.00
Baby Portraits	4,232.25
Gift Shop	24,000.00
Scholarship & Grant Refund	1,151.79
Flower Mart	14,700.00
Luncheon	2.49
Pills-a-Poppin	12,207.42
Donation Scholarship	100.00
Memorial Family	15.00
Donation Miscellaneous	47.00
WHAA refund	127.60
Miscellaneous	150.00
Interest Earned	<u>7,686.00</u>
Total receipts	\$ 66,279.55

Disbursements:

Bridge Prizes	96.00
Family Room	9.41
Office Supplies	395.01
Scholarship Expense	4,696.30
Cook Books	4,640.60
La Crosse Lutheran Hospital Foundation	98,000.00
President's Budget	206.48
Printing	165.00
Department of Education	750.00
Postage	17.04
DELTA Project	62.02
Pills-a-Poppin	200.00
Secretary	60.66
Teen Volunteers	233.92
WHAA Dues	127.60
License	<u>10.00</u>
Total disbursements	\$109,670.04

Cash Fund Balance April 30, 1986 \$ 51,596.74

Cash Funds

Checking Account	\$ 21,313.00
Money Market Account	<u>30,284.00</u>
	\$ 51,597.00

Ray Wetterlin,  
Treasurer

APPENDIX C

1985 VOLUNTEER SERVICES DEPARTMENT  
COMPUTER PRINT OUT BUDGET SHEET

<u>DEPARTMENT #</u>	<u>DEPARTMENT NAME</u>	<u>ACCOUNT #</u>	<u>ACCOUNT NAME</u>	<u>'86 BUDGET</u>
9813	VOLUNTEER SERVICES	981301	SALARIES & WAGES	\$48,485.00
	VOLUNTEER SERVICES	981316	FICA TAXES	3,418.00
	VOLUNTEER SERVICES	981346	OFFICE SUPPLIES	862.00
	VOLUNTEER SERVICES	981347	EMPL WEARING APPAREL	215.00
	VOLUNTEER SERVICES	981349	MINOR EQUIP- MENT	0
	VOLUNTEER SERVICES	981356	PURCHASED MAINT	300.00
	VOLUNTEER SERVICES	981389	DUES & SUB- SCRITPITONS	210.00
	VOLUNTEER SERVICES	981392	TRAVEL	2,500.00
	VOLUNTEER SERVICES	981394	OTHER	<u>3,063.00</u>
			TOTAL	\$59,053.00

APPENDIX D

## OTHER REFERENCES

Personal interview with Jim Brooker, Purchasing, La Crosse Lutheran Hospital. May 28, 1986.

What were the annual printing costs for the Volunteer Services Department for 1985?

For the month of April, 1985, the department made 10,540 copies @ .01159 cents per copy = 121.94 per month. Therefore, an approximate cost for the 1985 fiscal year would be \$1,463.28.

Memorandum sent to Norma Cox, Director of Payroll, La Crosse Lutheran Hospital. May 23, 1986.

What are the annual costs of the insurance package, and the tax sheltered annuities offered to Marilyn McElligott, Director of Volunteer Services, and Sue Larson, Assistant Director of Volunteer Services?

Annual health and dental insurance cost = \$3,492.00 Hospital share.

Annual Tax Sheltered Annuities = \$2,200.00 Hospital share.

Telephone interview conducted with Dennis Havlick, Construction Engineering. June 24, 1986.

What is the square footage of the office space occupied by the Volunteer Services Department?

534 square feet.

Annual Report of Dietary Costs from Kay Larson, Director of Dietary.

The report included dietary costs for 10 periods equaling approximately \$1,942.88 per period. The estimated cost for the 1985 fiscal year equals \$23,314.56.

Telephone interview conducted with Roger Moline, Personnel Director, La Crosse Lutheran Hospital. May 28, 1986.

1. What was the minimum wage for 1985? \$3.35
2. What is the cost of the benefit package per dollar for hospital employees and management personnel?
 

Hospital wide	.22 per dollar
Management	.25 per dollar
3. What is the entry level wage for:
  - a. Transportation Personnel:  
\$5.62 -> \$7.51 after 10 years.  
Under Union Contract.
  - b. Mail Room Personnel:  
\$5.23 -> \$6.77 after 5 years or 60 months.
  - c. Secretary:  
\$5.51 -> \$7.72 after 5 years or 60 months.
  - d. Receptionist:  
\$5.40 -> \$7.46 after 5 years or 60 months.

Telephone interview conducted with Jan Olsen, Accounting, La Crosse Lutheran Hospital. June 24, 1986.

What is the overhead cost including utilities for the Volunteer Services Department based on square footage?

\$13.00/sq. ft.

Telephone interview conducted with Mary Ellen Pitz, Director of Communications, La Crosse Lutheran Hospital. May 28, 1986.

1. What is the annual cost of telephone service for the Volunteer Services Department?
 

The fee is \$8.20 per phone per month. This does not include long distance charges.

The Volunteer Services Department has four telephones in its office.

8.20 x 4 = \$32.80 per month  
 32.80 x 12 months = \$393.60

\$393.60	Service Charge
<u>159.31</u>	Long Distance charges
\$552.91	

\$552.91 per year

Memorandum sent to Bill Rinartz, Vice President - Finance, La Crosse Lutheran Hospital. May 27, 1986.

1. What are the exact or estimated costs of the pension plans offered to Marilyn McElligott, Director of Volunteer Services, and Susan Larson, Assistant Director of Volunteer Services?

The following are the estimated cost calculations for the pension plan - 1985:

Marilyn McElligott	\$903.00
Sue Larson	<u>648.00</u>
	\$1,551.00

Telephone interview conducted with Pat Thomas, Director of Laboratories, La Crosse Lutheran Hospital. May 28, 1986.

1. What is the cost for a tuberculosis skin test and a rubella vaccination required for volunteers?

T. B. test	\$5.75
Rubella	14.05

The Volunteer Services Department welcomes approximately 200 new adult volunteers per year. Each volunteer is required to receive a T.B. test and rubella vaccination. They also accept approximately 40 new teen volunteers. All teens are required to have a T.B. test but only ten percent, or four volunteers require a rubella vaccine.

240 Volunteers receive T.B. skin test	@	\$1,380.00
204 Volunteers receive Rubella Vaccine	@	<u>\$2,866.20</u>
		\$4,246.20

\$4,246.20 per year for Volunteer health screening.

Telephone interview conducted with Jim Vance, Director of Laundry, La Crosse Lutheran Hospital. May 28, 1986.

1. What was the annual cost of laundry services for the Volunteer Services Department for 1985?

The approximate cost to launder a volunteer uniform is .10 cents. The Volunteer Services Department has 135 uniforms which are laundered twice per month resulting in a cost of \$324.00 per year.