

Sample Business Metrics for Shared Services

What do we want to measure for provider members?

IRON TRIANGLE METRICS

Fill every seat

- Overall enrollment as a percentage of staffed capacity
- Enrollment as a percentage of staffed capacity by classroom (age)
- Enrollment as a percentage of licensing capacity (based on ages and relationship of children enrolled)

Collect all revenue, on time

- Uncollected fees
- Time to collect fees

Appropriate per child cost

- Cost per child by classroom (age)
- Revenue per child by classroom (age)

STAFFING AND COMPENSATION METRICS

- Personnel cost as a percentage of total program budget
- Personnel cost by position type: % administration, % program (teaching, non-teaching)
- Staff wages and benefits package relative to competition
- Percentage of payroll spent on benefits
- Level/type of benefits
 - PTO - vacation and sick pay
 - Insurances - health, dental, vision, life, etc.
 - Employer contribution to “qualified” retirement account
 - Time out of the classroom for reflective practice
- Staff turnover rate
- Gross revenue growth
- Tax deduction growth

SUSTAINABILITY METRICS

- Funding portfolio
 - Sources of public and private earned revenue - tuition, Head Start, Child and Adult Care Food Program, etc.
 - Corporate and philanthropic grants, individual donations, fundraising events
 - Tax credits
- Days/Months of Cash on Hand
- Debt to Equity Ratio
- Operating Margin - expenses as % of total revenue