Sample Business Metrics for Shared Service Alliance Members

What do we want to measure?

I. Metrics that correspond to the Iron Triangle

Fill every seat
• Overall enrollment as a percentage of staffed capacity
• Enrollment as a percentage of staffed capacity by classroom (age)

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)

II. Metrics related to Compensation

• Personnel cost as a percentage of total program budget
• Personnel cost by position type: % administration, % program (teaching vs. non-teaching)
• Percentage of payroll spent on benefits
• Level/type of benefits
  o PTO - vacation and sick pay
  o Insurances – health, dental, vision, life, etc.
  o Employer contribution to “qualified” retirement account
  o Time out of classroom for planning

III. Metrics related to provider sustainability

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