

Financial Strategy & KPI Framework

Operational Blueprint for the 2026 Consulting Launch

01.001	01.002	01.003	01.004
02.001	02.002	02.003	02.004
03.001	03.002	03.003	03.004
04.001	04.002	04.003	04.004
05.001	05.002	05.003	05.004
06.001	06.002	06.003	06.004
07.001	07.002	07.003	07.004
08.001	08.002	08.003	08.004
09.001	09.002	09.003	09.004
10.001	10.002	10.003	10.004
11.001	11.002	11.003	11.004
12.001	12.002	12.003	12.004

Target Launch: 2026
Breakeven Milestone: July 2026

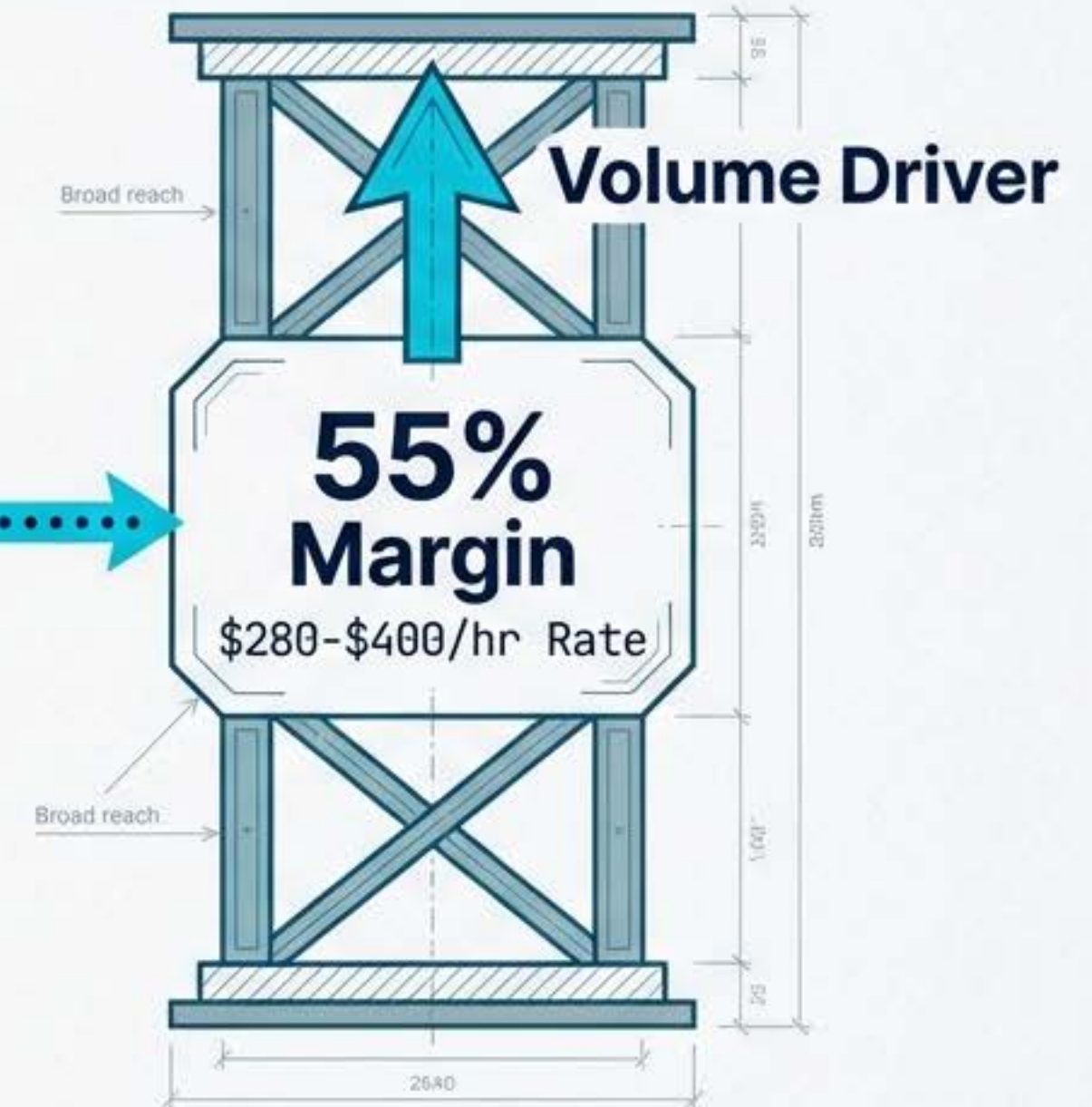
Optimizing the Service Mix for Maximum Yield



Strategic Advisory



Digital Transformation



Optimal Mix:
Push volume toward
advisory retainers

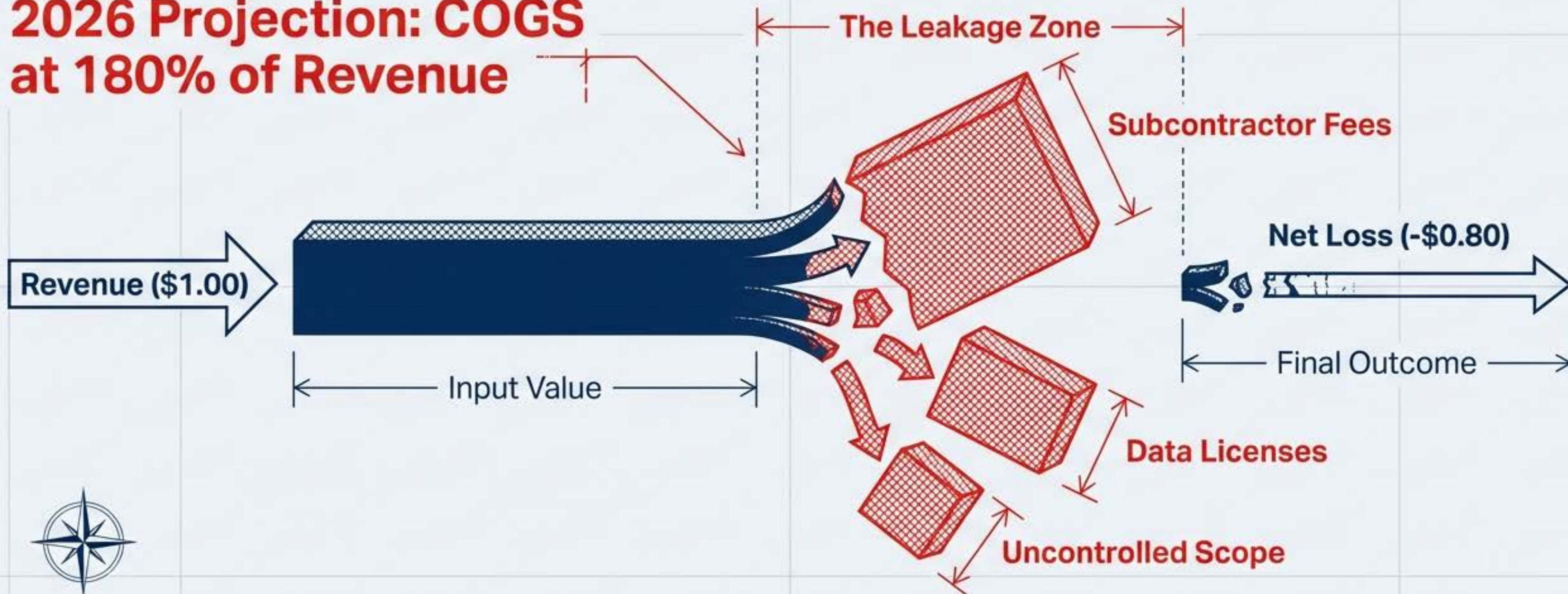
ACTION: Use performance-based compensation to drive adoption of high-margin Strategic Advisory work. High price points correlate with lower variable costs relative to revenue.



Controlling Structural Costs & Margin Leakage

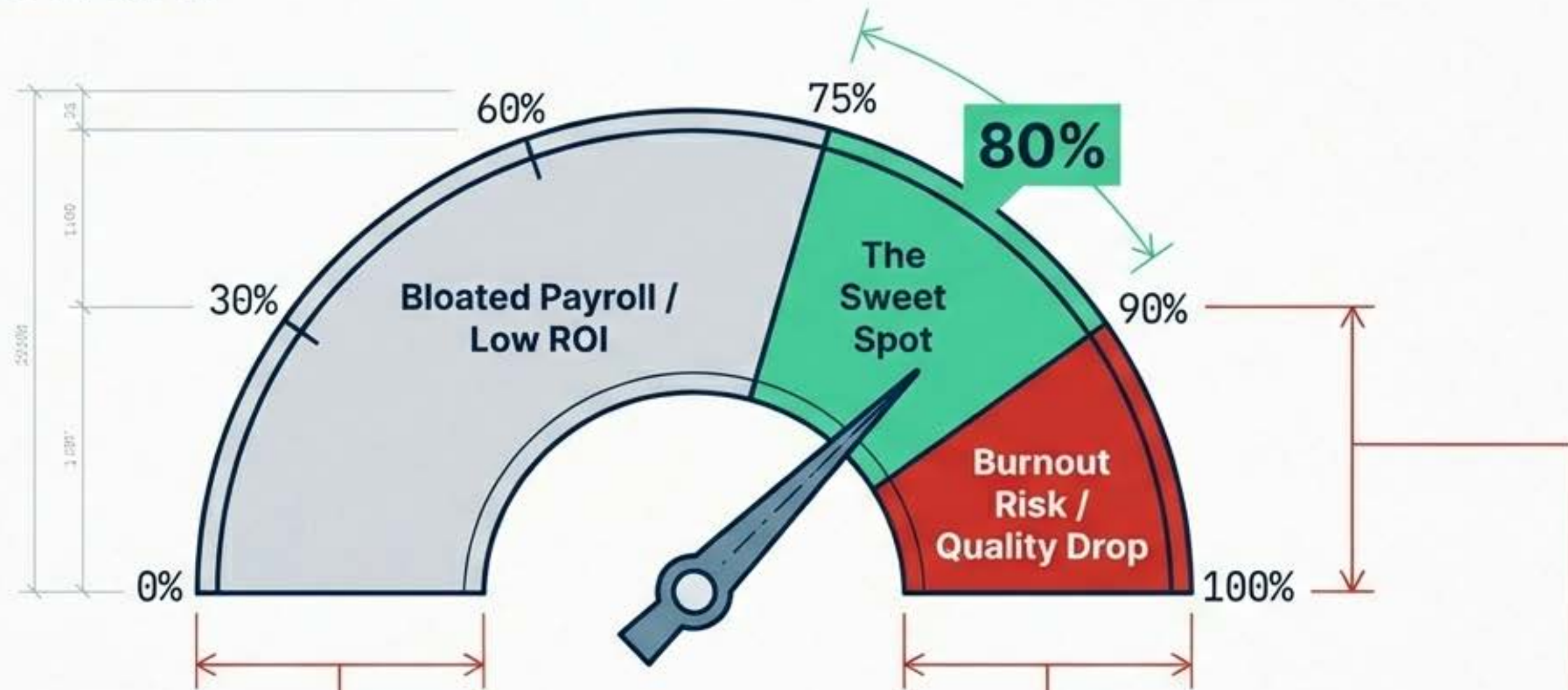


2026 Projection: COGS at 180% of Revenue



THE FIX: Subcontractor fees must scale slower than revenue growth. Immediate audit required for data licenses. Billable hours must generate margin contribution >100%.

Balancing Utilization to Prevent Burnout Burnout & Churn



ADMIN CAP

Max 10%

Process streamlining required.

SALES CAP

Max 20%

Business development limit.

CHURN RISK

Trigger: Utilization < 85%

Delayed revenue recognition.



KPI 01: Customer Acquisition Cost (CAC)



Strategic Value:

Total sales/marketing spend divided by new clients signed. High CAC is acceptable only if aligned with high-value B2B relationships.

Goal:

Ensure sales engine competitiveness.

\$2,500

2026 Target

\$1,800

2030 Goal

\$500,000 Budget

200 Clients

\$2,500

Insight: To hit target, we must acquire exactly 200 new clients.



KPI 02: Average Hourly Rate (AHR)



Strategic Value:

True price realization. This metric exposes pricing power and masks utilization issues. Direct link to profitability.

Action:

Prioritize Strategic Advisory to lift the blended rate.

\$3,000 / hr

2026 Target (Strategic Advisory)



$$\frac{\text{Total Revenue}}{\text{Total Billable Hours}}$$



KPI 03: Utilization Rate

Strategic Value:

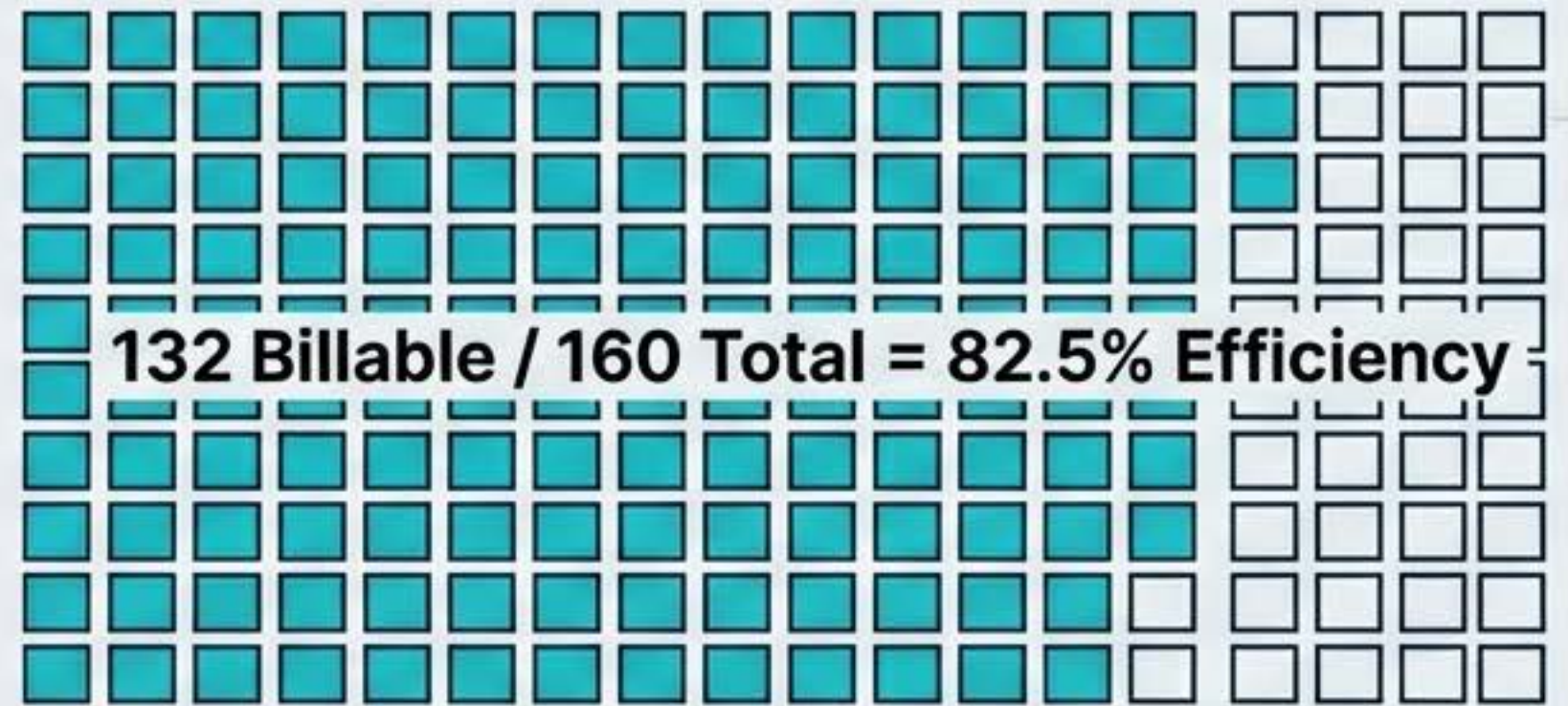
Operational Efficiency. The primary lever to hit the July 2026 breakeven. Excludes planned PTO from 'Available Hours'.

Warning: <60% indicates non-productive payroll.



75%+

Operational Benchmark



132 Billable / 160 Total = 82.5% Efficiency

$$\frac{\text{Billable Hours}}{\text{Total Available Hours}}$$



KPI 04: Gross Margin Percentage



Strategic Value:

Service profitability pre-OPEX. Subcontractor costs must scale slower than revenue.

Action:

Tie subcontractor utilization to project profitability.

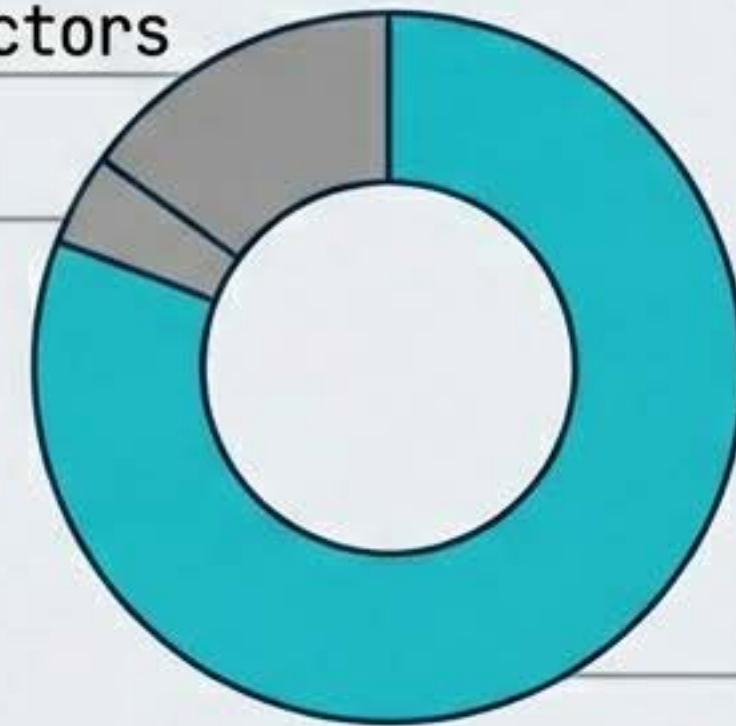


82% 2026 Target

Optimizing to 88% by 2030

Subcontractors

Software



Margin

Margin

$$\frac{(\text{Revenue} - \text{Direct Costs})}{\text{Revenue}}$$

Revenue



KPI 05: Operating Expense Ratio (OPEX)



Strategic Value:

Overhead leverage. If this ratio exceeds 60% while growing, spending is uncontrolled.

Rule: Fixed overhead growth must lag revenue growth by 1.5x.

30%-50%

Post-Launch Benchmark



KPI 06: LTV:CAC Ratio

Strategic Value:

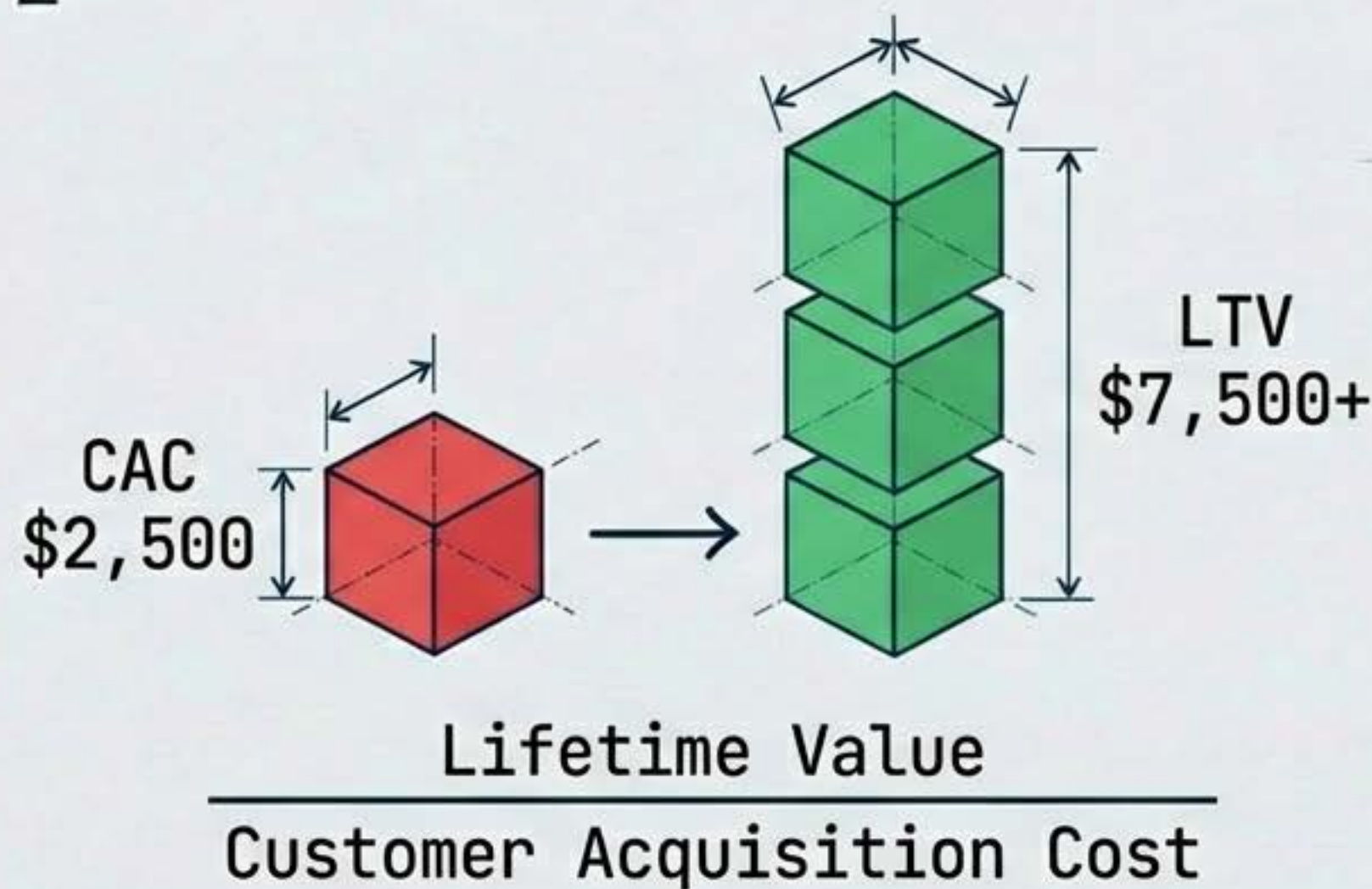
Long-term sustainability.
The Golden Rule of unit economics.

Retention Levers:

NPS > 50. Repeat Business
Rate > 60%.

3:1

Minimum Ratio



KPI 07: Months to Breakeven

Strategic Value:

Capital efficiency speed.
The "Finish Line" of the launch phase where the firm stops needing outside capital.

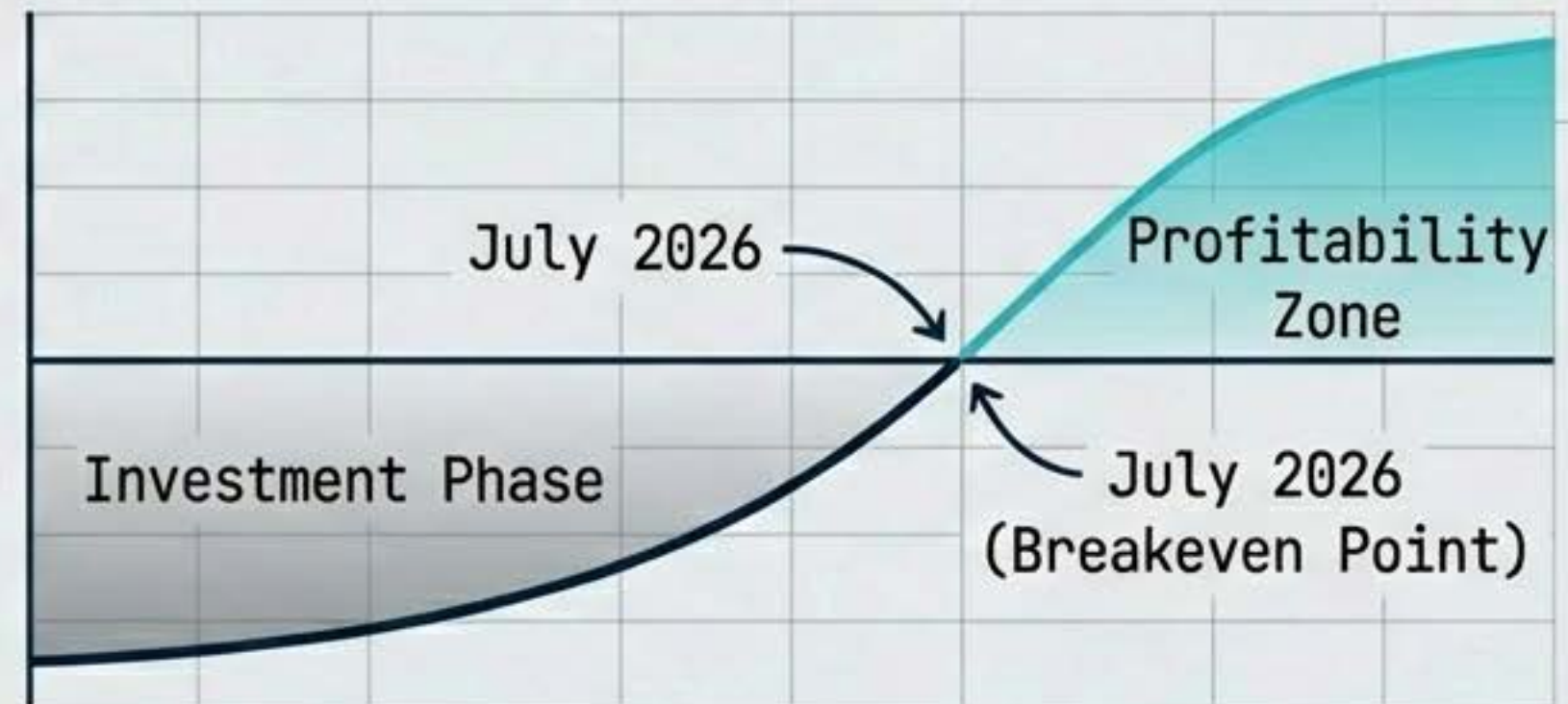
Context:

Industry standard < 9 months.



7 Months

Milestone Date: July 2026



Point where Cumulative Profit \geq Initial Investment



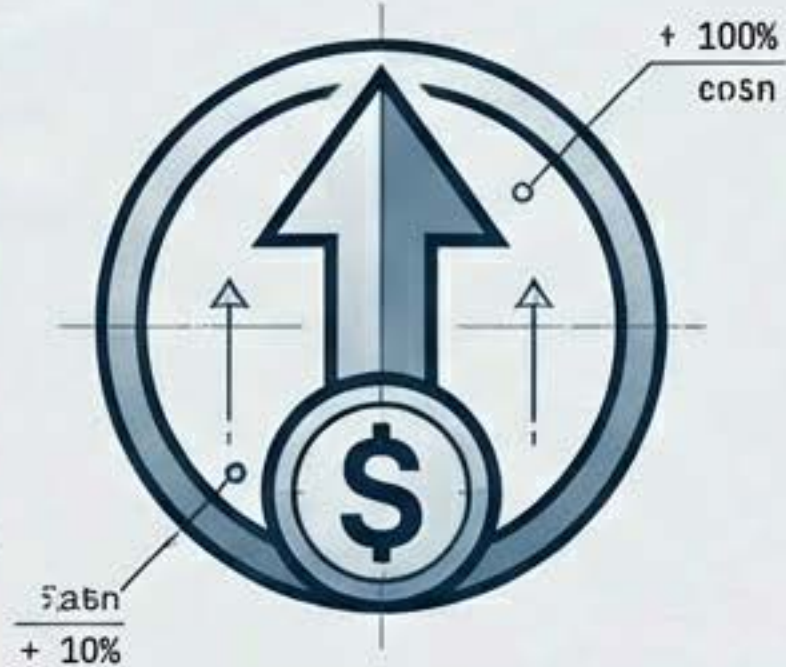
The 2026 Operational Dashboard



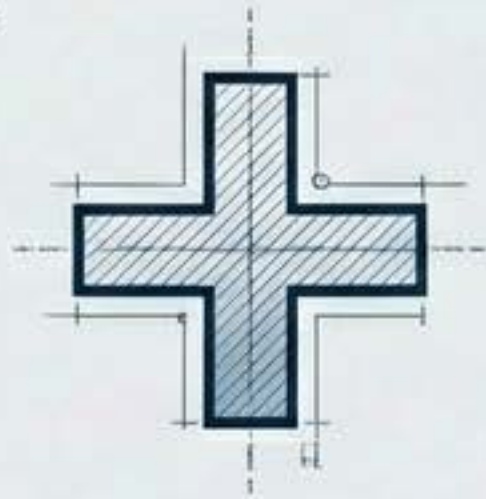
METRIC		2026 TARGET	CRITICAL FLAG
CAC	CAC	\$2,500	> \$3,300
AHR	AHR	\$3,000 / hr	< \$2,000
Utilization		75% - 85%	< 60%
Gross Margin		82%	< 75%
OPEX Ratio		30% - 50%	> 60%
LTV:CAC		3:1	< 2:1
Breakeven		July 2026	> 15 Months



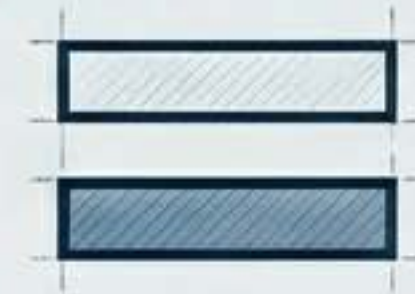
The Path to July 2026



\$3k/hr
Rates



Controlled
Subcontractor Costs



Fast Breakeven
(July '26)

“Data-driven discipline turns a consultancy into a scalable asset.”

MANDATE: Weekly tracking of Utilization and Monthly tracking of AHR active starting Day 1.

