Excel Spreadsheet - Template of Key Performance Measures

Introduction

The Local Government Association of South Australia (LGA) and Southern and Hills Local Government Association (SHLGA) engaged JAC Comrie Pty Ltd to prepare a report benchmarking comparative financial data regarding Alexandrina Council, City of Victor Harbor and District Council of Yankalilla. Those three Fleurieu councils are interested in undertaking additional research regarding the potential for further collaborative activity with each other. To inform that work the three councils sought preparation of a report that provided a clear and simple comparative picture of each council’s ‘business as usual’ base case financial situation and outlook.

The report that was undertaken for the councils involved determining and reporting the most useful and available reliable data. As a condition of funding support for the project, the LGA sought provision of a ‘template’ that could be made available to be readily applied by other South Australian (SA) councils that may wish to undertake similar comparative work in future.

An ‘Excel file’ template has been prepared and provided to the LGA. It is simple to input data to and generates various graphical and tabular outputs. This document has been prepared to assist councils in utilising the ‘Excel file’ template.

Instructions and Supporting Information

The key performance measures outputs can be most readily accessed in a combination of graphs and tables from the worksheet titled “Template of Key Measures” (the worksheet with the purple shaded tab).

Data is generally input into the spreadsheet by populating the cells which are shaded (light blue) in the ‘Perf Measures data’ and ‘LTFP Ratios’ worksheets (both worksheets have green shaded tabs).

Data to be input and available outputs have been determined based on that which would be likely to generate optimal financial information (consistent with that identified through the LGA Financial Sustainability Support Program). Careful regard has been had to limiting outputs generated in the “Template of Key Measures” worksheet in order not to overwhelm or distract users with information generally likely to be of lesser value. Likewise councils need not input data of all input types in order to generate outputs of information they are specifically interested in.

The generic labels of Council 1, 2 and 3 should be replaced with the actual council names in the initial input worksheet, titled “Perf Measures data” and then these will automatically flow through the various table and graph formats.

The specific data input required is as follows:
i). Worksheet titled “Perf Measures data” requires input from Local Government Grants Commission (LGGC) ‘Database Reports); viz, Reports 1, 2, 3, 5, 6, 8 and 9. That report includes detailed financial and other useful comparative data for all SA councils.

All councils are each year provided with the latest available LGGC Database Report. By using the LGGC published data it can reasonably be assumed that the financial data has been prepared in accordance with the LGGC reporting guidelines and, as a result, an appropriate level of consistency exists upon which comparisons can be made.

Note, if preferred most financial data could instead be sourced from individual councils’ financial statements. This would enable more up-to-date information to be utilised but would require more effort in sourcing and there is less consistency in the way data is compiled and presented in such reports. Some data available from the LGGC Database Reports will not be available from councils' annual financial statements or from other publicly accessible sources.

ii). Worksheet titled “Perf Measures data” requires input from Australian Bureau of Statistics (ABS); viz, average total income. (see under ‘Regional Statistics by LGA’ at http://stat.abs.gov.au/).


iv). Worksheet titled “LTFP Ratios” requires input from the respective councils’ Long Term Financial Plans (LTFP’s); viz, the Operating Surplus ratio, the Net Financial Liabilities (NFL) ratio and the Asset Sustainability ratio for the forecast 10 year period. These should be available from the respective councils' websites.

v). Worksheet titled “LTFP Ratios” requires input from the respective councils’ Long Term Financial Plans (LTFP’s); viz, the LTFP Base Assumptions.

vi). Worksheet titled “Template of Key Measures” requires input directly into 2 tables; viz, the “Basis of rating” table and the “Operating Surplus Ratio” table. The rating information will be available from the results of the LGA Annual Rating Survey Excel Spreadsheet Report. All participating councils are provided with a copy each year by the LGA. Alternatively such information should be available in each council’s Annual Business Plan and that document for any council should be available from its website.

vii). Worksheet titled “Template of Key Measures” requires input of the dates (year or period) which the data relates to; viz, directly into the graph titles. It may be
that councils’ choose not to specify dates in the template but rather set out the period under review in an accompanying written report.

viii). Worksheet titled “Template of Key Measures” requires input of data into various tables from the sources listed above. This input is only used for populating the tables. It does not provide input to any of the graphs listed in that worksheet.

The graphical and tabular outputs (from the worksheet titled “Template of Key Measures”) can then be readily copied and inserted into a report with accompanying commentary (for example highlighting similarities and differences) for the respective councils’ being reviewed. The template, once populated with data, would generate various graphs and tables. These are listed below in the order that they appear in the worksheet.

a) Graph – Operating costs per rateable assessment
b) Graph – Operating costs by nature and type
c) Graph – Allocation of operating expenses by function
d) Graph – Operating revenue per rateable assessment
e) Graph – Sources of operating revenue
f) Graph – Operating surplus ratio
g) Table – Operating surplus ratio over multiple years
h) Graph – LTFP operating surplus ratio (forecast over 10 years)
i) Graph – Net Financial Liabilities (NFL) ratio
j) Graph – LTFP Net Financial Liabilities ratio (forecast over 10 years)
k) Graph – Asset Sustainability ratio
l) Graph – Average rates per residential property (excl. CWMS)
m) Graph – Residential rates (excl. CWMS) as a % of total rates
n) Table – LTFP assumptions for rates increases, growth & employee costs
o) Table – Basis of rating
p) Graph – Assets ($) per rateable assessment
q) Graph – Assets per $100 of operating revenue
r) Graph – NFL ($) per rateable assessment
s) Graph – Equity ($) per rateable assessment

t) Graph – Total road kms per rateable assessment

u) Graph – Employees per 1,000 rateable assessments

v) Graph – Total rates and charges as a % of operating revenue

w) Table – Summary of general information

The outputs from the template (once populated with data) are not limited to the above listed graphs and tables. The yellow tabbed worksheets group various distinct categories of performance measures outputs. They include all graphs and tables shown in the “Template of Key Measures” worksheet but they also include other graphical and tabular outputs that other councils might find useful.

Should a council wish to design additional graphs and reporting outputs (which may be of greater interest and/or importance to their specific circumstances) then the scope exists to do with minimal additional effort.

In many instances the Excel file template includes generic information regarding the performance measure and their basis of calculation and rationale for selection that can be copied into any output reports prepared to assist the comprehension of readers of such reports.

John Comrie

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