UHY Haines Norton
Chartered Accountants

City Of Campbelltown

Efficiency And Comparative Review

December 2022

An independent member of UHY International
UHY

Approach

Comparative Review

- Compared performance from FY2016 (last review done in Dec 2017, based on FY 2016) each year to 2023
- High level financial, not a service level review
- Benchmarking to provide a comparison of resource allocation not intended to be a process efficiency measure
- Benchmarking contextualised to identify if certain services are being delivered with a significant cost or resource variance to others over time

Benchmark Councils

- City of Burnside
- City of Norwood Payneham & St Peters
- City of Port Adelaide Enfield
- City of Prospect
- City of Unley

Notes On Data

Information is sourced from:

- Grants Commission – Returns only available to 2021
- Direct from Councils
- South Australian Centre for Economic Studies (Local Government Price Index) LGPI

Information for 2022 and 2023 was not provided by all of the comparison Councils

CAMPBELLTOWN INFORMATION

2016 TO 2023

Overview

Financial Year Ended	2016	2017	2018	2019	2020	2021	2022	2023	Change 2016-23	Ave Annual change
Population	51,983	51,322	51,469	52,192	53,082	53,084	55,475	*	6.72%	1.11%
Rateable Properties	22,831	23,007	23,279	23,446	24,004	24,462	24,871	25,134	10.09%	1.38%
Residential	21,509	21,787	21,787	21,998	22,534	22,847	23,439	23,708	10.22%	1.40%
Non Residential	1,322	1,220	1,492	1,448	1,470	1,615	1,432	1,426	7.87%	1.61%
Staff (FTEs)	144.9	137.9	141.3	138.6	140.1	138.4	143.7	146.7	1.27%	0.22%

- Population not updated by ABS
- Data Source: Grants Commission Returns and information from Council

Overview

Financial Year Ended	2016	2017	2018	2019	2020	2021	2022	2023	Change 2016-23	Ave Annual Change
Total Operating Revenue ($m)	$ 42.57	$ 47.71	$ 50.60	$ 54.80	$ 52.28	$ 53.80	$ 55.30	$ 58.30	36.95%	4.71%
Grant Income (Operating) ($m)	$ 5.60	$ 4.60	$ 4.90	$ 7.30	$ 3.60	$ 4.40	$ 4.90	$ 5.00	-10.71%	3.23%
Total Operating Expenditure ($m)	$ 42.58	$ 42.85	$ 44.31	$ 48.00	$ 49.17	$ 50.60	$ 55.30	$ 59.98	40.86%	5.07%
Capital Expenditure Total ($m)	$ 29.59	$ 9.65	$ 8.13	$ 18.83	$ 13.72	$ 13.04	$ 19.17	$ 11.03	-62.72%	2.99%

Data Sources:

- Grants Commission Returns,
- Financial Statements for 2021/22
- South Australian Centre for Economic Studies (Local Government Price Index) LGPI

Revenue Sources (% of Income)

Data Sources: Grants Commission Returns and Financial Statements

Revenue Sources (% of Income)								
Financial Year Ended	Rates	Statutory Charges	User Charges	Grants etc.	Invest.	Reimb	Other	Joint Venture
2016	78.00%	2.47%	2.68%	13.23%	0.89%	1.28%	1.44%	0.01%
2017	73.24%	2.30%	9.75%	9.66%	0.44%	2.53%	1.97%	0.11%
2018	71.67%	2.32%	11.11%	9.69%	0.75%	2.78%	1.63%	0.07%
2019	69.56%	2.00%	10.64%	13.33%	0.98%	2.01%	1.42%	0.06%
2020	75.62%	1.97%	9.06%	6.94%	0.78%	4.15%	1.43%	0.05%
2021	74.80%	2.27%	10.68%	8.12%	0.44%	2.35%	1.24%	0.10%
2022	75.61%	2.35%	10.52%	8.81%	0.47%	0.85%	1.39%	0.00%
2023	75.21%	2.12%	11.36%	8.50%	0.48%	0.98%	1.35%	0.02%
Change from 2016 to 2023 $m	10.64	0.18	5.48	- 0.68	- 0.10	0.02	0.17	0.01
Change in %	32.03%	17.43%	481.21%	-12.05%	-26.39%	4.21%	27.80%	160.00%

Rate Revenue 2016 to 2023

Financial Year Ended	2016	2017	2018	2019	2020	2021	2022	2023	Change 2016-23	Change in CPI 2016 to 2023	Change from Growth from 2016 to 2023	Ave Annual Change
Total Rates Revenue ($m)	$ 33.21	$ 34.94	$ 36.26	$ 38.12	$ 39.53	$ 40.24	$ 41.81	$ 43.84	32.01%	23.00%	11.66%	4.05%
Average Rate per residential property	$ 1,467	$ 1,483	$ 1,536	$ 1,599	$ 1,622	$ 1,680	$ 1,629	$ 1,702	16.02%	23.00%	11.66%	2.18%
Average Rate per non-residential property	$ 1,256	$ 2,156	$ 1,872	$ 2,036	$ 2,025	$ 1,146	$ 2,529	$ 1,580	25.80%	23.00%	11.66%	15.21%
Average Rate Revenue per Rateable Property	$ 1,454	$ 1,519	$ 1,558	$ 1,626	$ 1,647	$ 1,645	$ 1,681	$ 1,695	16.55%	23.00%	11.66%	2.22%
Rate revenue per capita	$ 639	$ 681	$ 705	$ 730	$ 745	$ 758	$ 754	$ 768	20.19%	23.00%	11.66%	2.68%

Data Sources:

- Grants Commission Return
- information from Council
- ABS

Expenditure 2016 to 2023

Expenditure 2016 to 2023										
Financial Year Ended	2016	2017	2018	2019	2020	2021	2022	2023	Change 2016-23	Ave Annual Change
Opex per capita	$ 724	$ 835	$ 861	$ 920	$ 926	$ 953	$ 997	$ 1,081	49.31%	5.99%
Opex per rateable property	$ 1,648	$ 1,862	$ 1,903	$ 2,047	$ 2,048	$ 2,068	$ 2,224	$ 2,386	44.78%	5.52%
Opex per FTE	$ 259,668	$ 310,708	$ 313,547	$ 346,336	$ 350,931	$ 365,582	$ 370,936	$ 384,849	48.21%	5.96%

Data Sources: Grants Commission and Council information

Expenditure Key Areas $m

Expenditure Key Areas $m										
Financial Year Ended	2016	2017	2018	2019	2020	2021	2022	2023	Change 2016-23	Ave Annual Change
Transport	8.274	8.292	8.773	9.305	9.598	9.631	10.418	11.441	38.28%	4.80%
Recreation	8.074	12.133	12.594	13.450	13.788	13.491	14.819	19.824	145.53%	14.98%
Other Environment	5.842	6.180	6.174	7.839	7.420	7.487	8.811	8.939	53.01%	6.76%
Waste Management	4.383	4.410	4.509	4.998	5.795	6.354	5.932	6.714	53.18%	6.55%
Library Services	3.760	3.512	3.462	3.477	3.651	3.942	3.910	4.368	16.17%	2.33%
Community Support	2.324	2.511	2.626	2.265	2.417	2.631	2.724	2.986	28.49%	3.94%
Regulatory Services	2.145	2.209	2.456	2.644	2.827	2.742	2.607	2.894	34.92%	4.55%

Data Sources: Grants Commission and Council information

Expenditure – Roads, Footpaths & Drainage

Expenditure - Roads, Footpaths & Drainage										
Financial Year Ended	2016	2017	2018	2019	2020	2021	2022	2023	Change 2016-23	Ave Annual Change
Road Maint. (per Km)	$18,933	$17,467	$18,168	$20,768	$23,366	$22,151	$24,369	$29,664	56.68%	7.09%
Footpath Maint. (per Km)	$4,970	$4,998	$5,148	$5,024	$5,174	$6,031	$5,465	$5,900	18.71%	2.75%
Drainage Maint. (per Km)	$1,995	$2,080	$2,169	$2,969	$3,053	$2,782	$2,931	$3,166	58.70%	7.54%

Data Source – Council information

Staff FTEs (Council & Agency) 2016 to 2023

UHY Haines Norton Chartered Accountants

Staff											
Financial Year Ended	2016	2017	2018	2019	2020	2021	2022	2023	Change 2016-23	Change in CPI 2016-23	Ave. Annual Change
Total employee Costs $m	12.280	12.358	12.560	13.125	13.574	13.678	14.184	14.716	19.84%	23.00%	2.63%
Employee Costs as % of opex	32.64%	28.84%	28.35%	27.34%	27.61%	27.03%	26.61%	26.06%	-20.16%		-3.09%
FTEs including Agency Staff											
FTEs	157.3	173.0	176.0	177.7	166.0	179.3	185.0	188.0	19.52%		2.70%
FTE per 1,000 population	3.03	3.37	3.42	3.40	3.13	3.38	3.33	3.39	11.88%		1.78%
Rateable properties per FTE	145.14	132.99	132.27	131.94	144.60	136.43	134.44	133.69	-7.89%		-1.03%
FTEs excluding Agency Staff											
FTEs	144.9	137.9	141.3	138.6	140.1	138.4	143.7	146.7	1.24%		0.22%
FTE per 1,000 population	2.79	2.69	2.75	2.66	2.64	2.61	2.59	2.65	-5.02%		-0.71%
Rateable properties per FTE	157.56	166.84	164.75	169.16	171.33	176.75	173.08	171.28	8.71%		1.23%

Data Source: Grants Commission and Council information

Employees 2016 - 2023

FTEs - Includes Agency Staff										
Financial Year Ended	2016	2017	2018	2019	2020	2021	2022	2023	Change 2016-23	Ave Annual Change
Engineering/ Infrastructure	74.7	66.9	68.1	67.8	70.3	68.7	69.7	70.7	-5.41%	-0.69%
Human Services	35.0	60.1	61.9	64.0	52.5	65.5	66.4	66.4	89.71%	12.32%
Environmental	15.7	17.0	17.2	17.6	14.3	13.9	16.2	17.2	9.24%	1.80%
Corporate	31.9	29.0	28.8	28.3	28.9	31.2	32.7	33.7	5.77%	0.94%
Total	157.3	173.0	176.0	177.7	166.0	179.3	185.0	188.0	19.49%	2.70%

Data Sources: Grants Commission and Council Information

Summary – From 2016 to 2023

- Rateable properties increased by more than population
- Operating Revenue increased by more than inflation
- Grant Income decreased
- Capital Expenditure decreased
- The percentage of revenue from Rates has decreased whilst the percentage from User Charges has increased
- Average Rates per Residential Property has increased by 16% which is less than inflation (LGPI) of 17.45% for the same period
- Operating Expenditure per Rateable property has increased by 45%
- Road Maintenance and Drainage Maintenance per Km have increased by 57% and 59% compared to inflation of 17%

COMPARATIVE WITH BENCHMARK COUNCILS

Burnside

Campbelltown

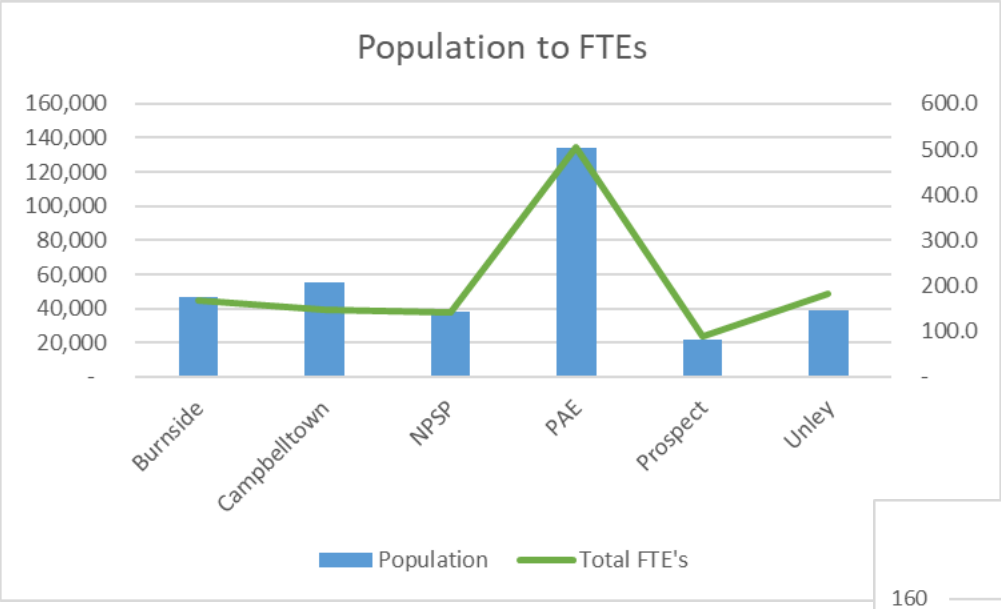
Norwood Payneham St Peters

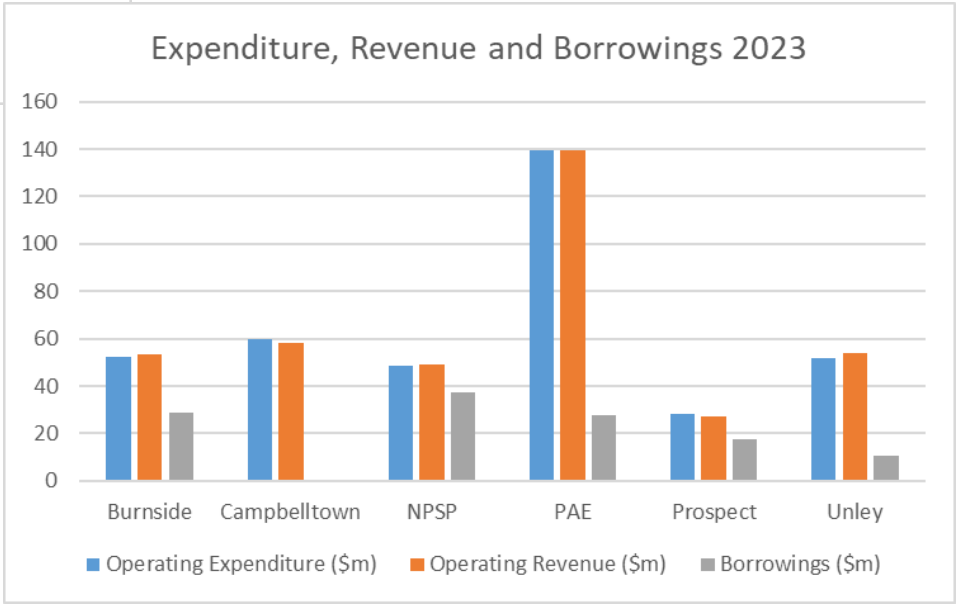
Port Adelaide Enfield

Prospect

Unley

Benchmark Councils Context





Data Source: ABS Data 2021, Financial Statement at 30th June 2022, ABP for 2022/23

Norwood includes Child Care

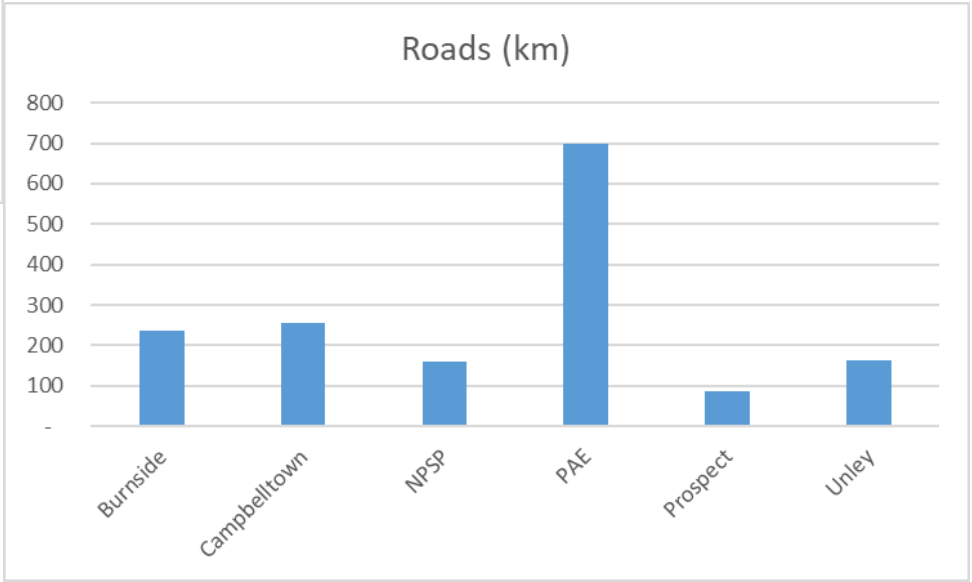
Benchmark Councils Context

Council	Population	Total FTE's	2023 Operating Expenditure ($m)	2023 Operating Revenue ($m)	2023 Borrowings ($m)
Burnside	46,444	169.0	52.377	53.498	28.987
Campbelltown	55,475	146.7	59.981	58.296	0.062
NPSP	37,850	141.0	48.396	49.258	37.118
PAE	134,202	505.0	139.500	139.500	27.700
Prospect	21,500	89.2	28.219	27.422	17.573
Unley	39,082	183.8	51.840	54.080	10.821

Data Source: ABS Data 2021, Financial Statement at 30th June 2022, ABP for 2022/23

Norwood includes Child Care

Benchmark Councils Context



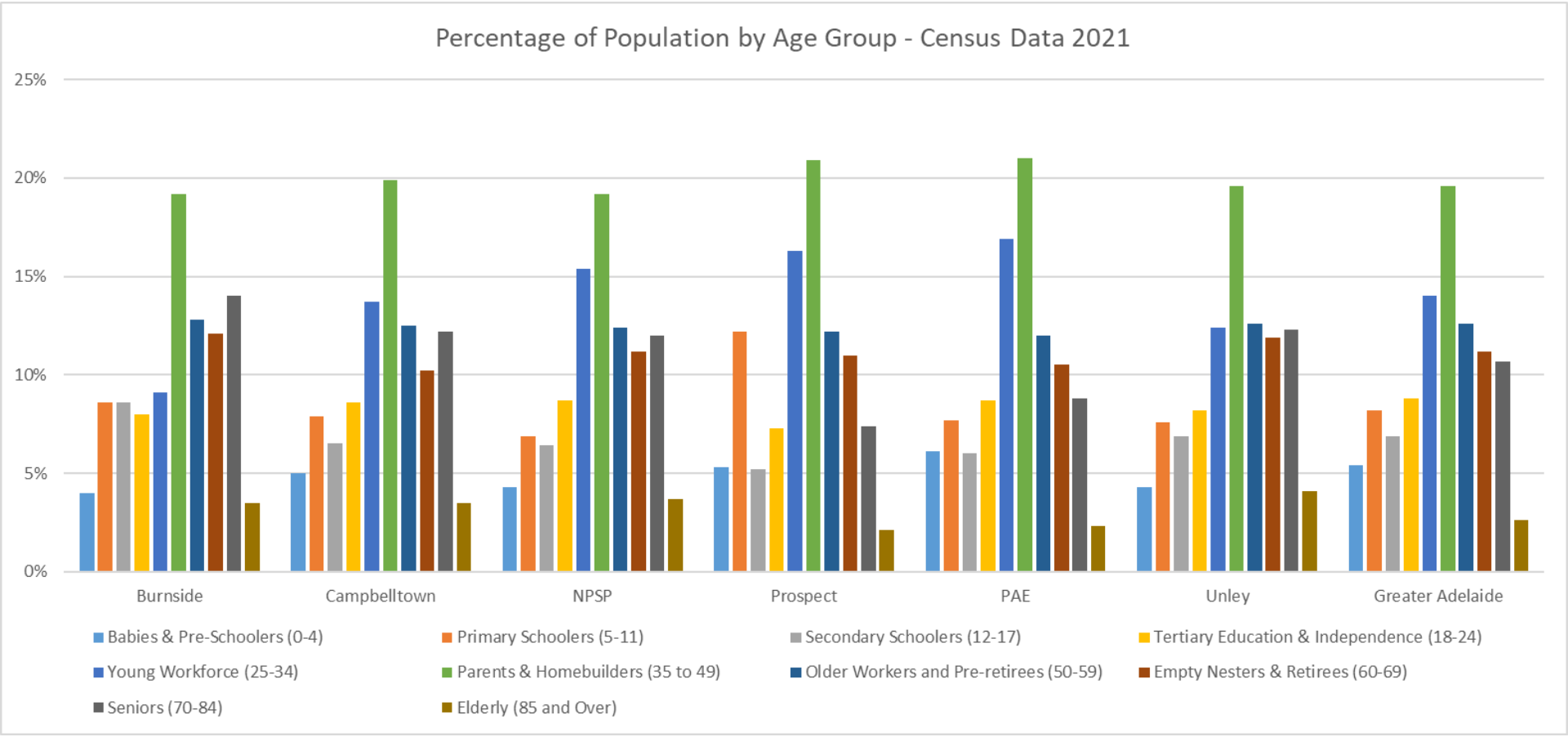
Data Source: 2023 Annual Business Plans and provided by Councils for 2023

Benchmark Councils Context

Council	2023 Total Rateable Properties	2023 Residential Properties	2023 Non-Residential Properties	2023 Roads (km)
Burnside	21,424	19,291	2,133	238
Campbelltown	25,134	23,708	1,426	255
NPSP	20,183	17,385	2,798	161
PAE	65,663	57,969.0	7,694	697
Prospect	10,347	9,602	745	87
Unley	19,399	17,569	1,830	163

Data Source: 2023 Annual Business Plans and provided by Councils for 2023

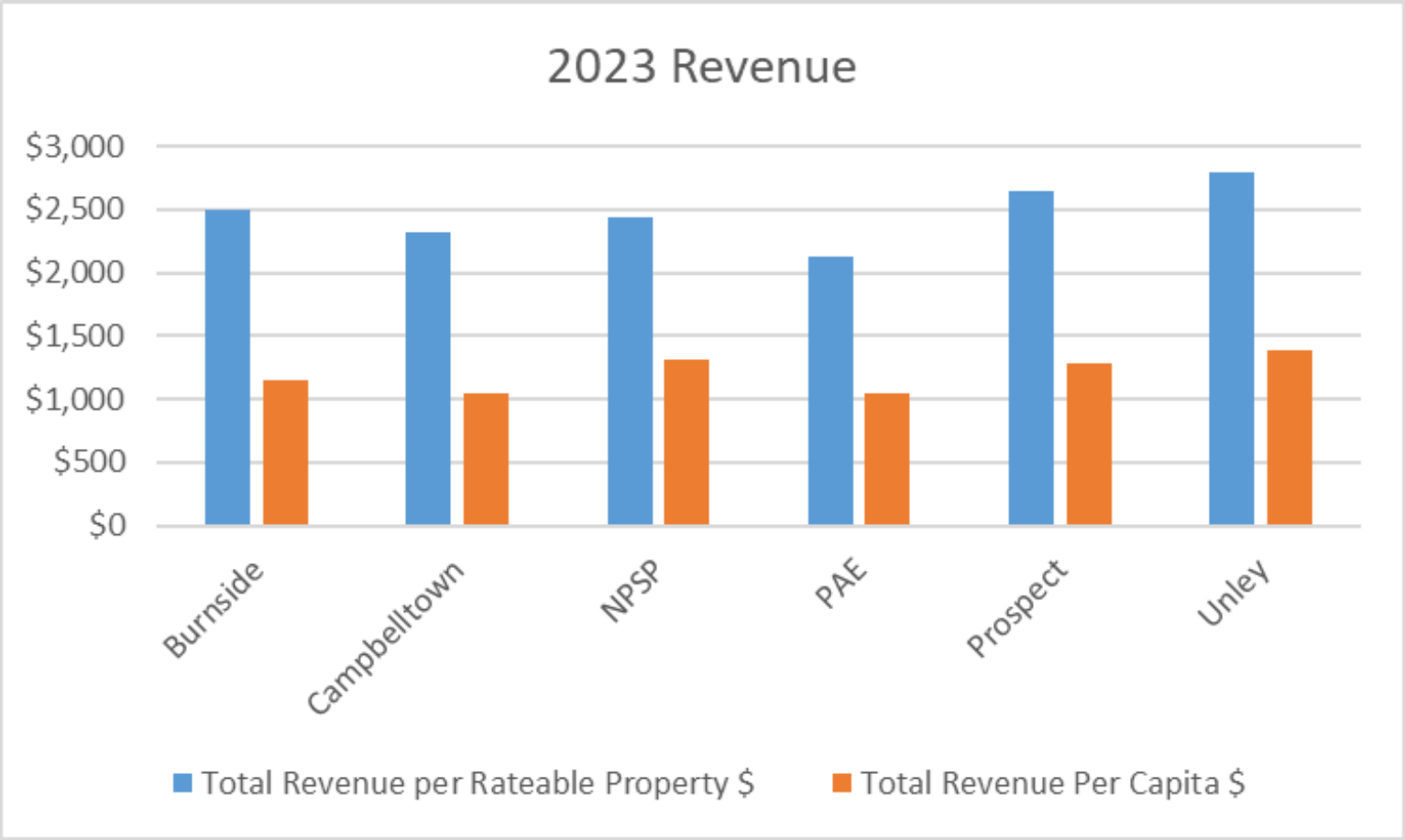
Benchmark Councils – Census Data



Benchmark Councils – Census Data

Census Data 2021 % of Population							
Age in Years	Burnside	Campbelltown	NPSP	Prospect	PAE	Unley	Greater Adelaide
Babies & Pre-Schoolers (0-4)	4.0%	5.0%	4.3%	5.3%	6.1%	4.3%	5.4%
Primary Schoolers (5-11)	8.6%	7.9%	6.9%	12.2%	7.7%	7.6%	8.2%
Secondary Schoolers (12-17)	8.6%	6.5%	6.4%	5.2%	6.0%	6.9%	6.9%
Tertiary Education & Independence (18-24)	8.0%	8.6%	8.7%	7.3%	8.7%	8.2%	8.8%
Young Workforce (25-34)	9.1%	13.7%	15.4%	16.3%	16.9%	12.4%	14.0%
Parents & Homebuilders (35 to 49)	19.2%	19.9%	19.2%	20.9%	21.0%	19.6%	19.6%
Older Workers and Pre-retirees (50-59)	12.8%	12.5%	12.4%	12.2%	12.0%	12.6%	12.6%
Empty Nesters & Retirees (60-69)	12.1%	10.2%	11.2%	11.0%	10.5%	11.9%	11.2%
Seniors (70-84)	14.0%	12.2%	12.0%	7.4%	8.8%	12.3%	10.7%
Elderly (85 and Over)	3.5%	3.5%	3.7%	2.1%	2.3%	4.1%	2.6%

Benchmark Councils - Revenue

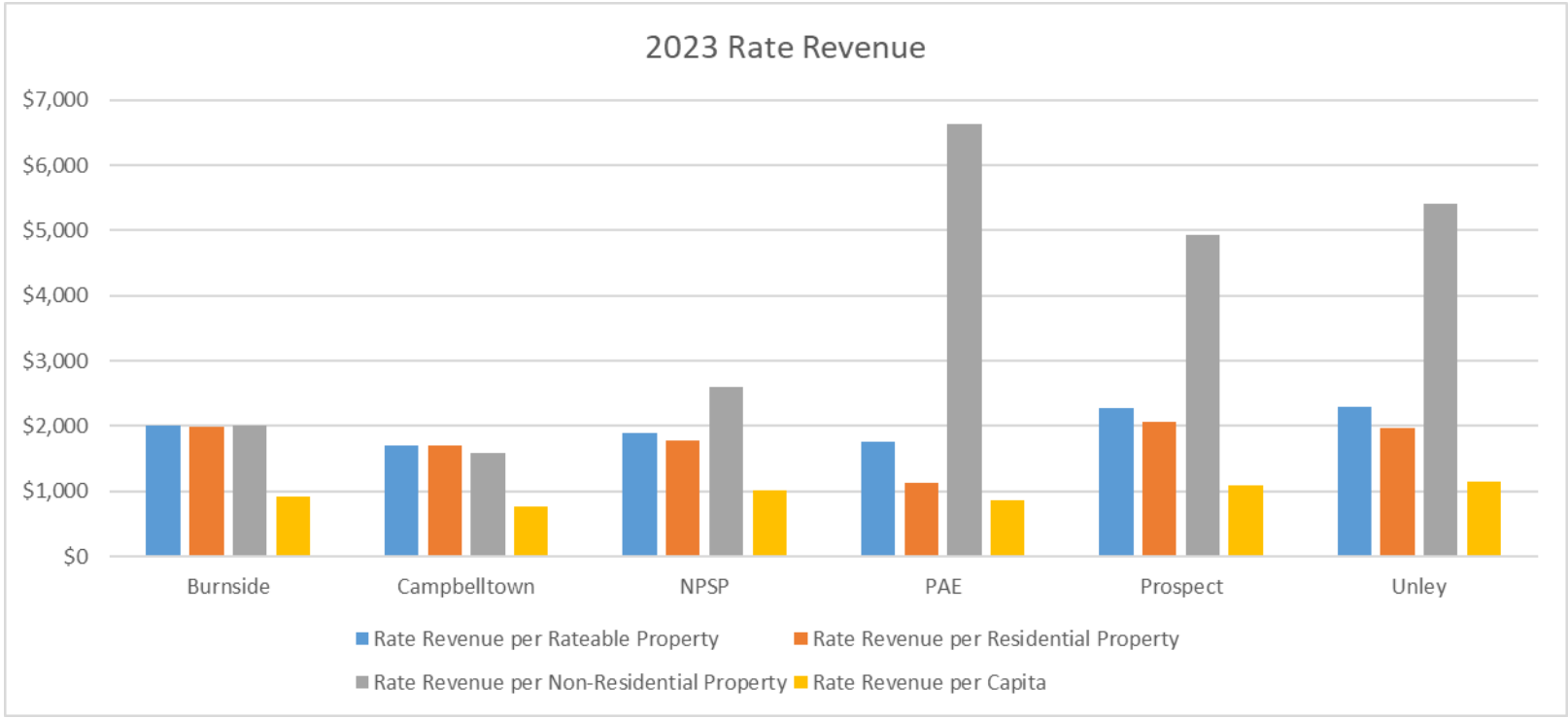


Benchmark Councils - Revenue

2023 - Revenue			
Council	Total Rateable Properties	Total Revenue per Rateable Property $	Total Revenue Per Capita $
Burnside	21,424	$2,497	$1,152
Campbelltown	25,134	$2,319	$1,051
NPSP	20,183	$2,441	$1,314
PAE	65,663	$2,124	$1,039
Prospect	10,347	$2,650	$1,275
Unley	19,399	$2,788	$1,384

2023: Annual Business Plans and Supplied by Councils

Benchmark Councils – Rate Revenue



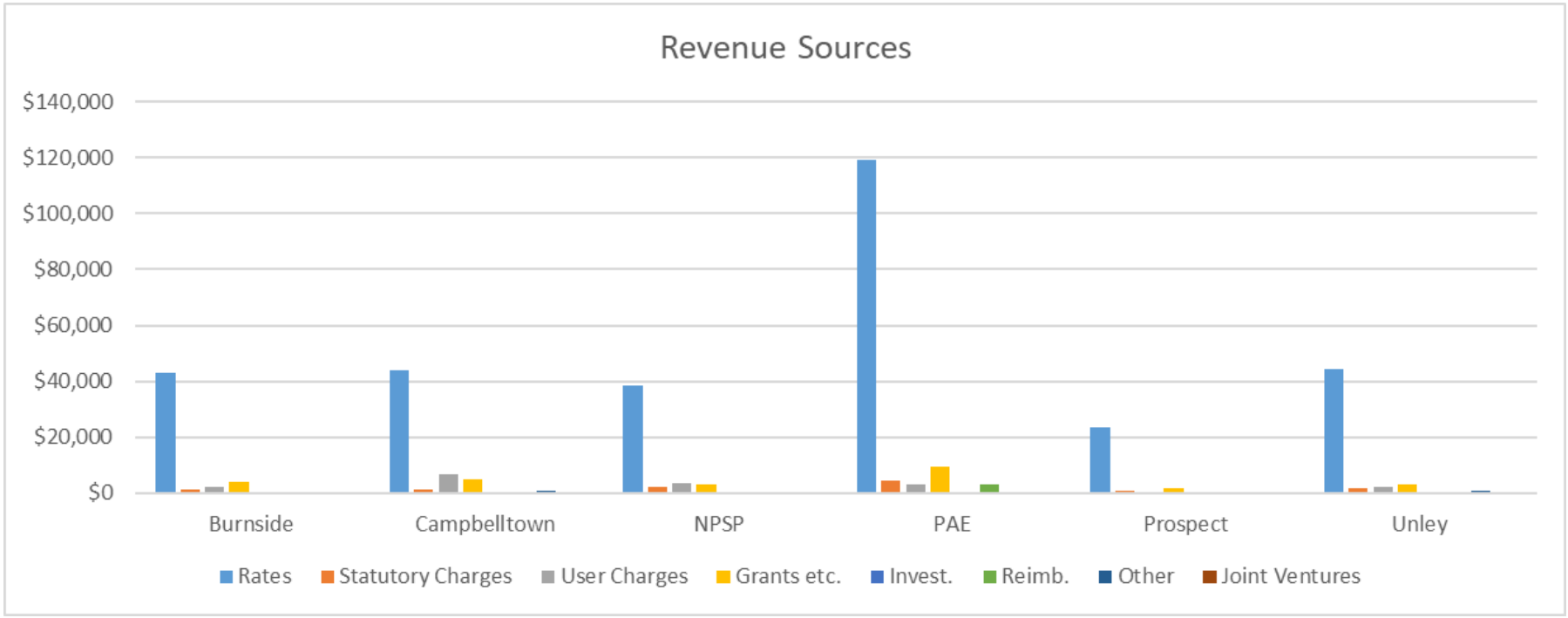
Data Source: 2023 Annual Business Plans and Supplied by Councils

Benchmark Councils – Rate Revenue

2023 - Rate Revenue				
Council	Rate Revenue per Rateable Property	Rate Revenue per Residential Property	Rate Revenue per Non-Residential Property	Rate Revenue per Capita
Burnside	$1,999	$1,998	$2,008	$922
Campbelltown	$1,695	$1,702	$1,580	$768
NPSP	$1,899	$1,787	$2,595	$1,022
PAE	$1,768	$1,123	$6,629	$865
Prospect	$2,271	$2,065	$4,923	$1,093
Unley	$2,298	$1,975	$5,400	$1,141

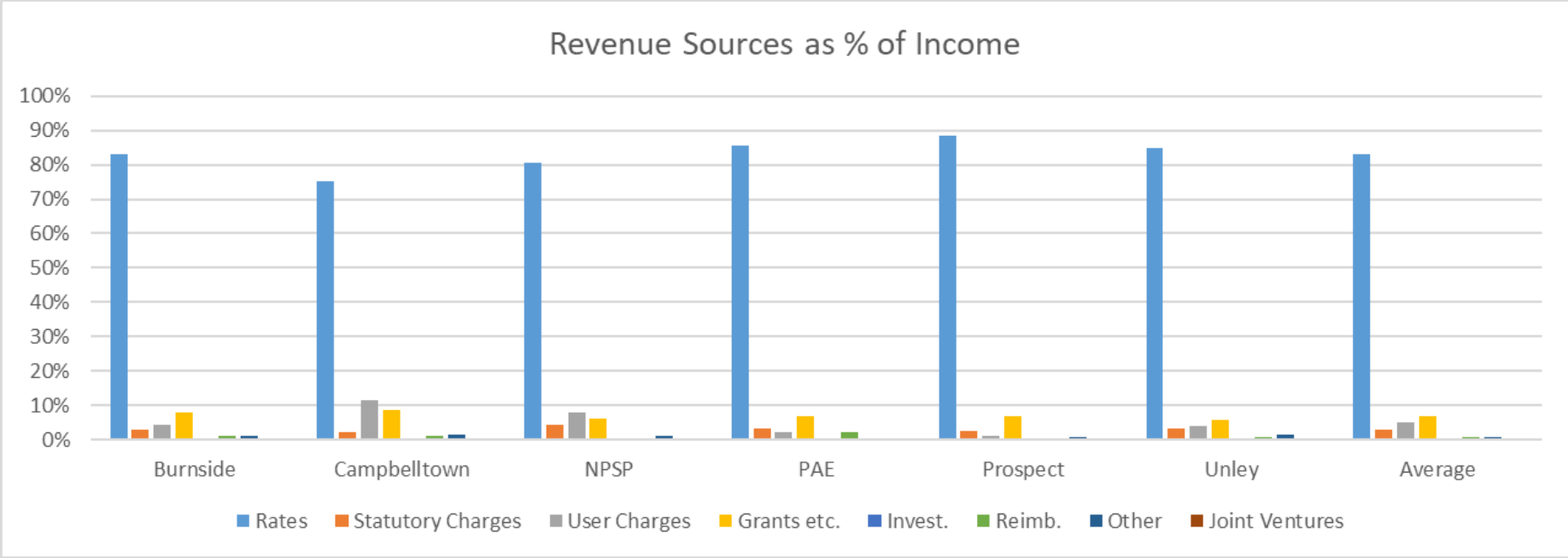
Data Source: 2023 Annual Business Plans and Supplied by Councils

Benchmark Councils – Revenue Source



Data Source: 2023 Annual Business Plans

Benchmark Councils – Revenue Source



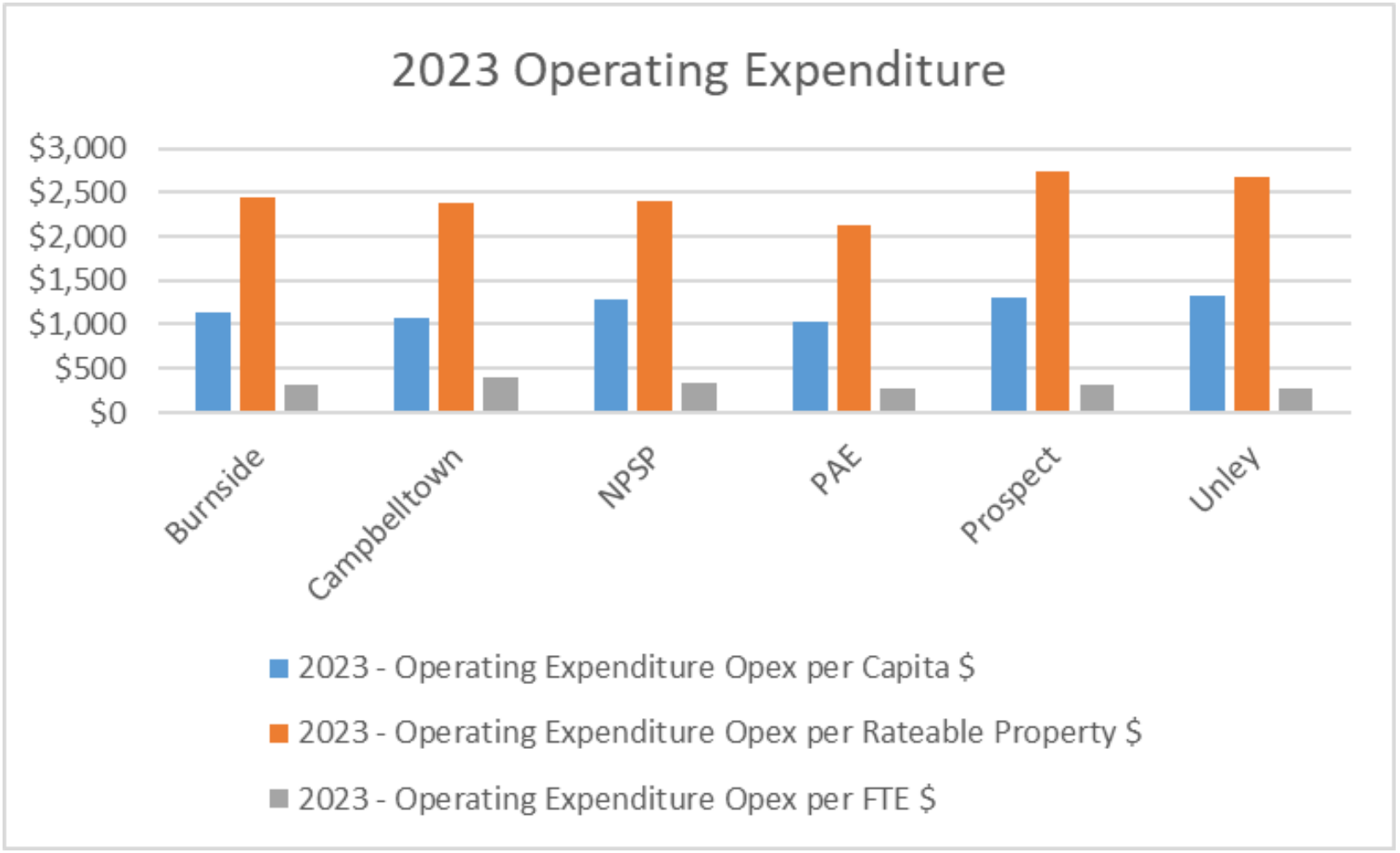
Data Source: 2023 Annual Business Plans

Benchmark Councils – Revenue Source

2023 - Revenue Sources ($'000)								
Council	Rates	Statutory Charges	User Charges	Grants etc.	Invest.	Reimb.	Other	Joint Ventures
Burnside	$42,820	$1,432	$2,151	$4,021	$39	$511	$537	$0
Campbelltown	$43,842	$1,233	$6,620	$4,954	$279	$569	$786	$13
NPSP	$38,323	$2,007	$3,738	$3,008	$46	$17	$518	$0
PAE	$119,300	$4,500	$3,100	$9,400	$0	$3,300	$0	$0
Prospect	$23,496	$652	$294	$1,795	$105	$11	$187	$0
Unley	$44,587	$1,713	$2,051	$3,063	$13	$396	$794	$0

2023 - Revenue Sources % of Income								
Council	Rates	Statutory Charges	User Charges	Grants etc.	Invest.	Reimb.	Other	Joint Ventures
Burnside	83.13%	2.78%	4.18%	7.81%	0.08%	0.99%	1.04%	0.00%
Campbelltown	75.21%	2.12%	11.36%	8.50%	0.48%	0.98%	1.35%	0.02%
NPSP	80.41%	4.21%	7.84%	6.31%	0.10%	0.04%	1.09%	0.00%
PAE	85.46%	3.22%	2.22%	6.73%	0.00%	2.36%	0.00%	0.00%
Prospect	88.53%	2.46%	1.11%	6.76%	0.40%	0.04%	0.70%	0.00%
Unley	84.74%	3.26%	3.90%	5.82%	0.02%	0.75%	1.51%	0.00%
Average	82.59%	3.32%	5.28%	6.67%	0.16%	0.95%	1.00%	0.03%

Benchmark Councils – Operating Expenditure



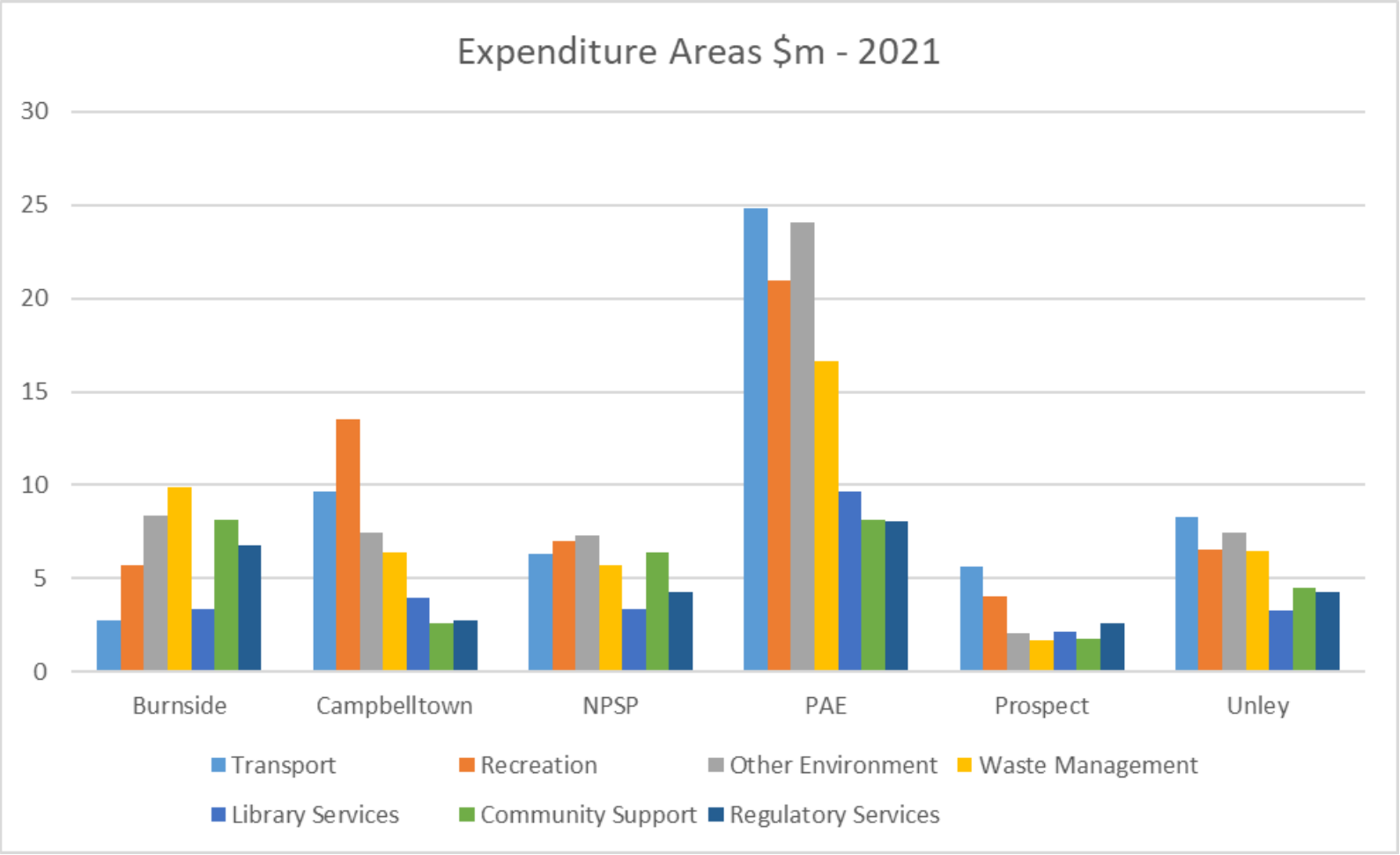
Data Source: Annual Business Plans and information from Councils

Benchmark Councils – Operating Expenditure

2023 - Operating Expenditure			
Council	**Opex per Capita $**	**Opex per Rateable Property $**	**Opex per FTE $**
Burnside	$1,128	$2,445	$310
Campbelltown	$1,081	$2,386	$409
NPSP	$1,291	$2,398	$343
PAE	$1,039	$2,124	$276
Prospect	$1,313	$2,727	$316
Unley	$1,326	$2,672	$282

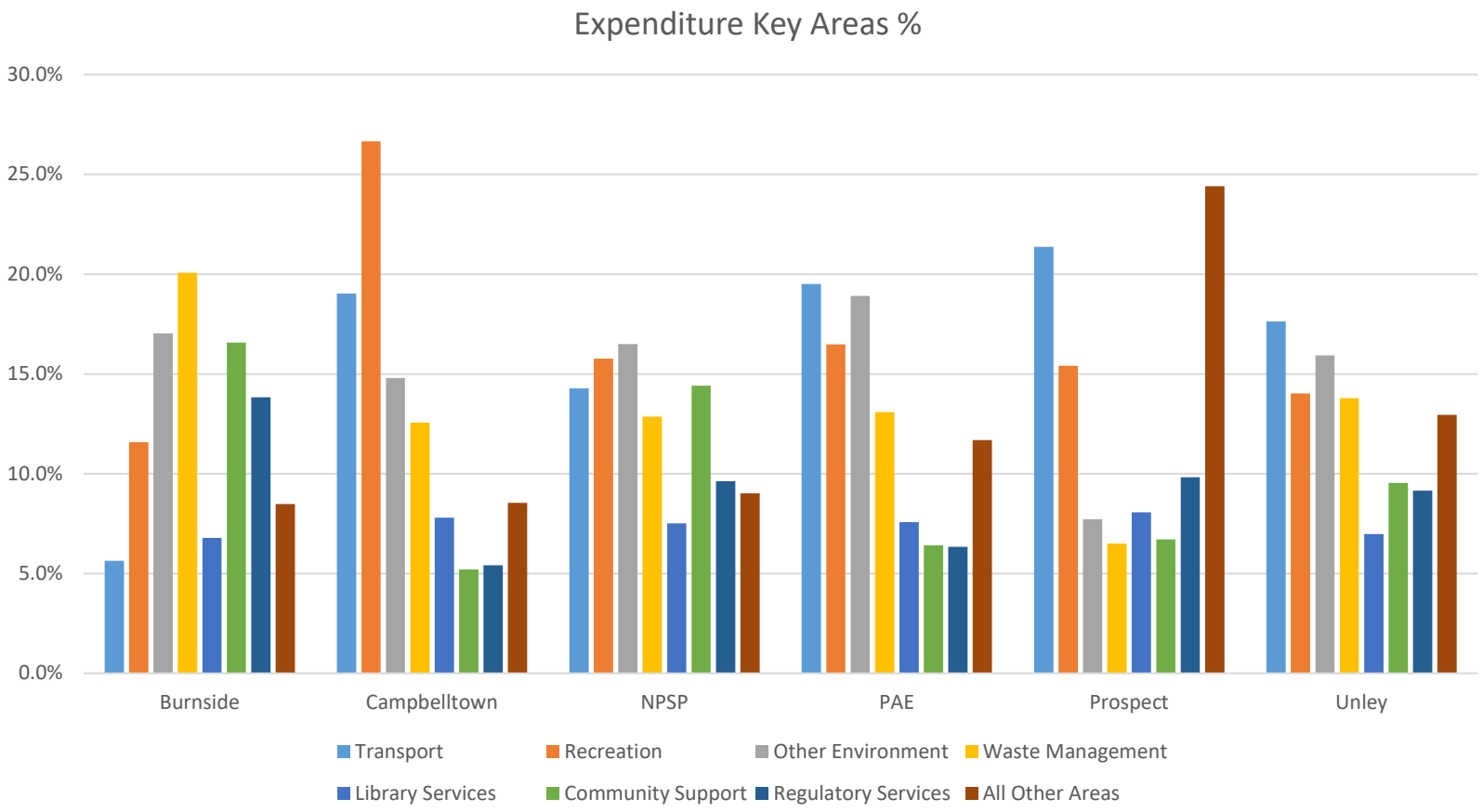
Data Source: Annual Business Plans and information from Councils

Benchmark Councils – Expenditure Key Areas



Data Source: Grants Commission Data – not all data available from all Councils for 2022 and 2023

Benchmark Councils – Expenditure Key Areas



Data Source: Grants Commission Data – not all data available from all Councils for 2022 and 2023

Benchmark Councils – Expenditure Key Areas

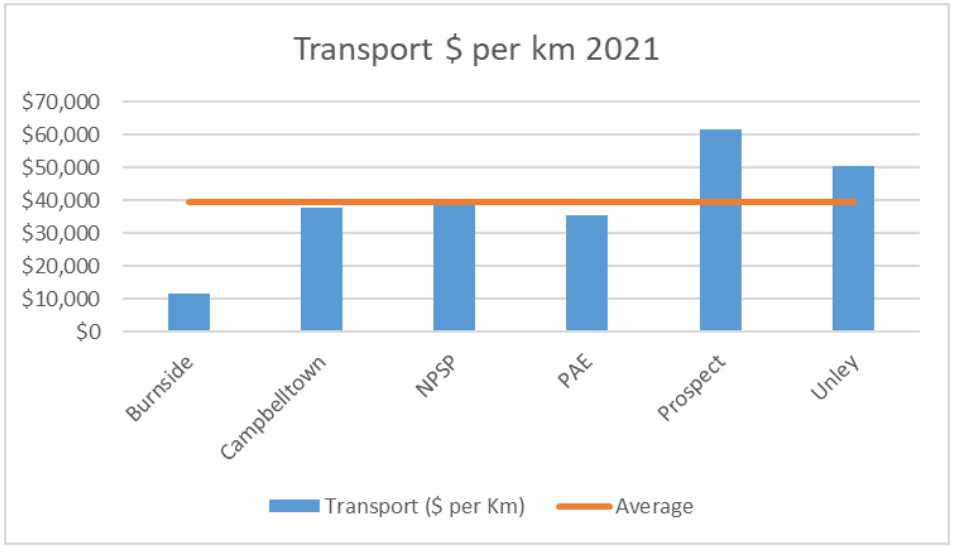
2021 - Expenditure Key Areas ($m)							
Council	**Burnside**	**Campbelltown**	**NPSP**	**PAE**	**Prospect**	**Unley**	**Average**
Transport	2.770	9.631	6.336	24.786	5.630	8.257	9.568
Recreation	5.692	13.491	6.996	20.942	4.059	6.570	9.625
Other Environment	8.370	7.487	7.321	24.035	2.036	7.459	9.451
Waste Management	9.858	6.354	5.707	16.624	1.713	6.458	7.786
Library Services	3.330	3.942	3.332	9.622	2.124	3.269	4.270
Community Support	8.138	2.631	6.393	8.142	1.766	4.471	5.257
Regulatory Services	6.793	2.742	4.275	8.058	2.590	4.285	4.791
All Other Areas	4.169	4.319	4.003	14.853	6.430	6.063	

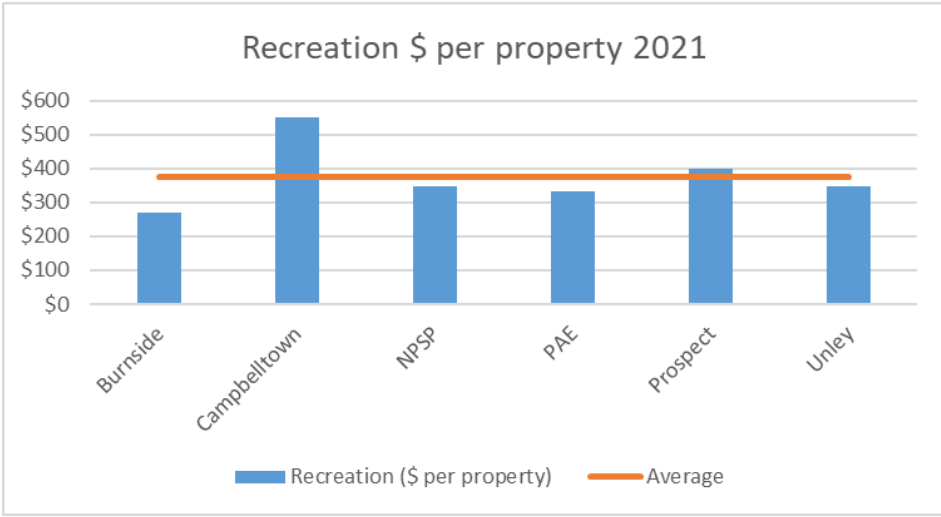
2021 - Expenditure Key Areas %							
Council	**Burnside**	**Campbelltown**	**NPSP**	**PAE**	**Prospect**	**Unley**	**Average**
Transport	5.6%	19.0%	14.3%	19.5%	21.4%	17.6%	16.2%
Recreation	11.6%	26.7%	15.8%	16.5%	15.4%	14.0%	16.7%
Other Environment	17.0%	14.8%	16.5%	18.9%	7.7%	15.9%	15.2%
Waste Management	20.1%	12.6%	12.9%	13.1%	6.5%	13.8%	13.1%
Library Services	6.8%	7.8%	7.5%	7.6%	8.1%	7.0%	7.4%
Community Support	16.6%	5.2%	14.4%	6.4%	6.7%	9.5%	9.8%
Regulatory Services	13.8%	5.4%	9.6%	6.3%	9.8%	9.1%	9.0%
All Other Areas	8.5%	8.5%	9.0%	11.7%	24.4%	12.9%	12.5%

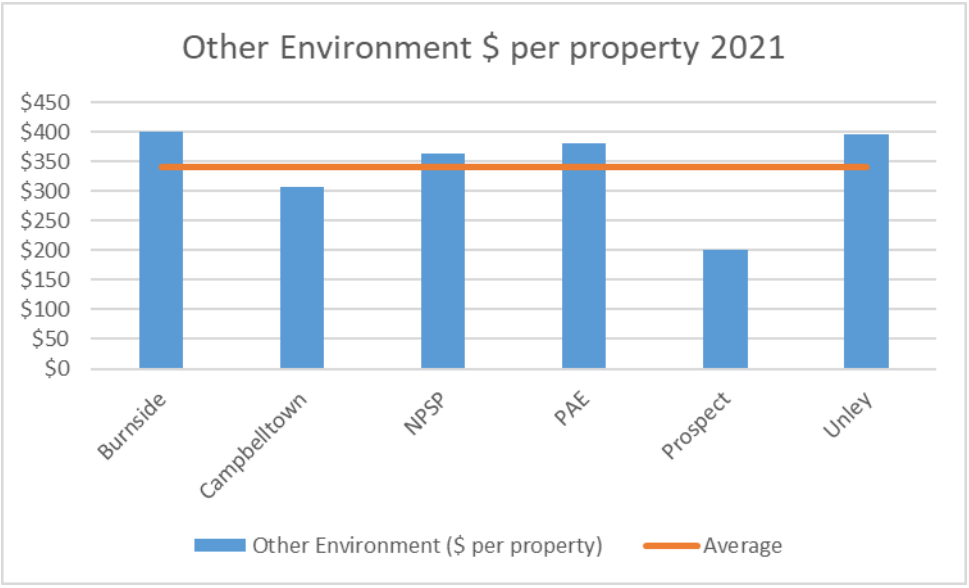
Data Source: Grants Commission Data – not all data available from all Councils for 2022 and 2023

Data Source: Grants Commission Database 2021
Many Councils didn't provide data for 2022 and 2023

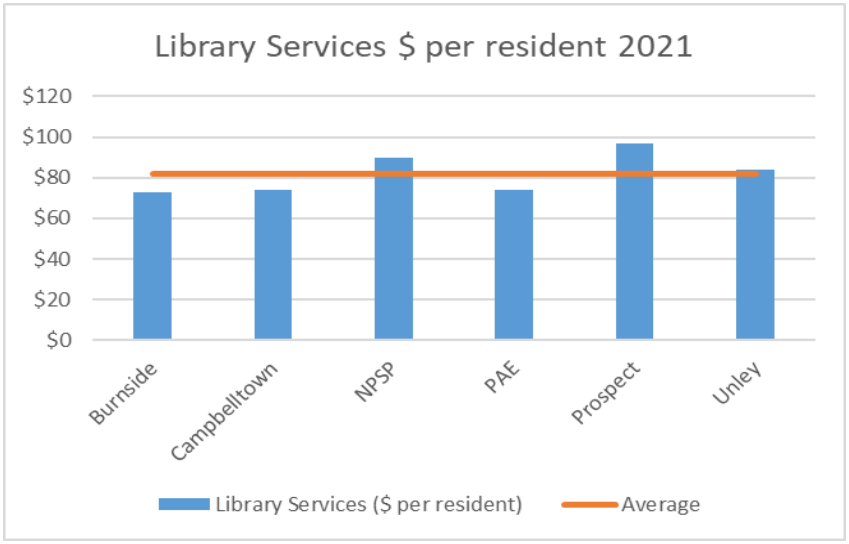
Benchmark Councils – Operating Expenses per Category

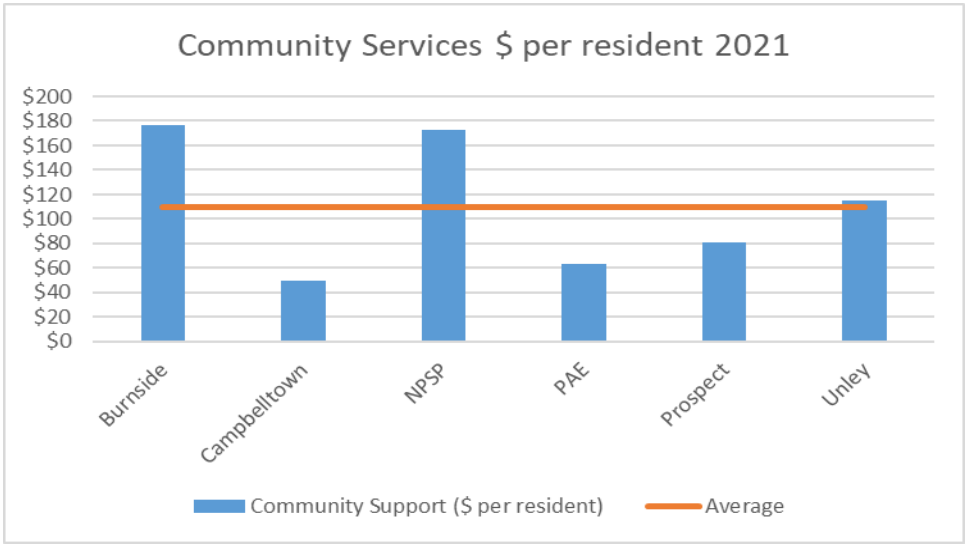


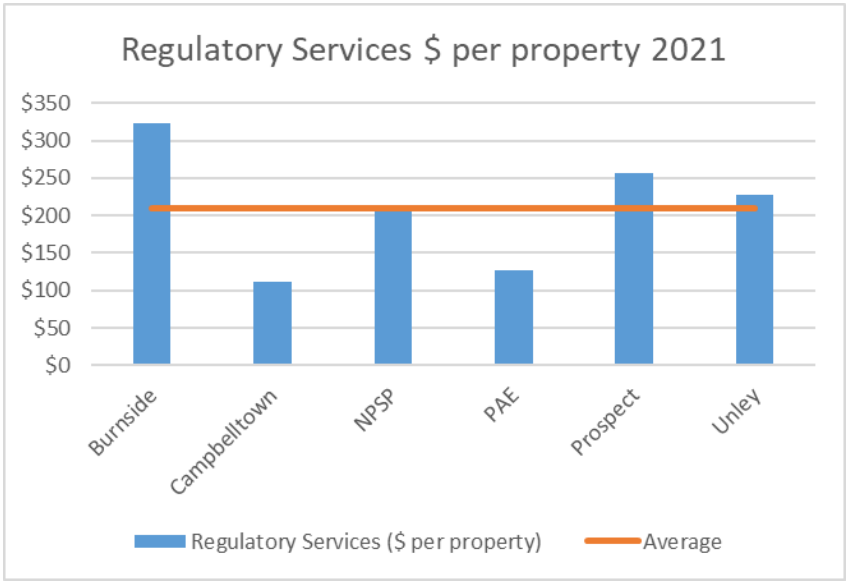




Benchmark Councils – Operating Expenses per Category







Data Source: Grants Commission Database 2021
Many Councils didn't provide data for 2022 and 2023

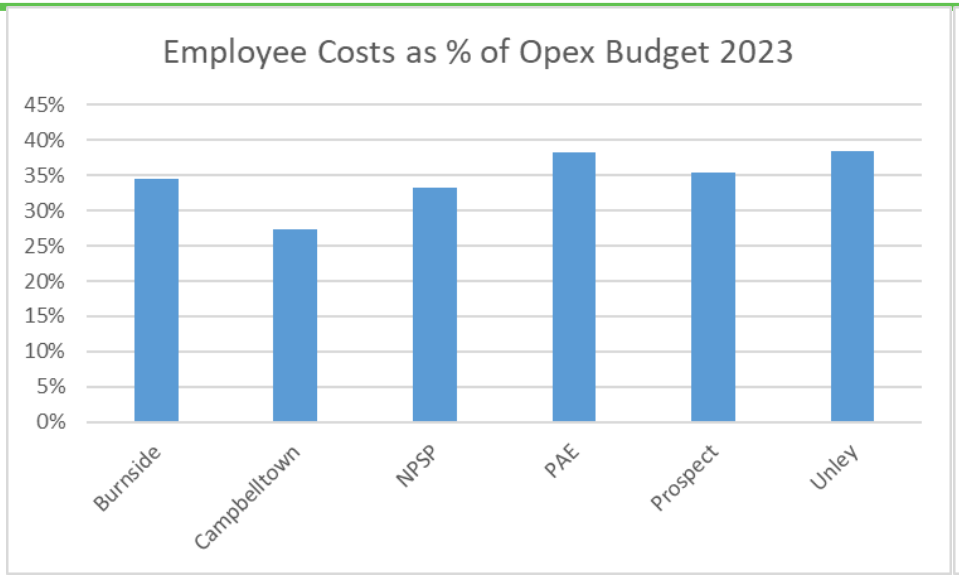
Benchmark Councils – Operating Expenses per Category

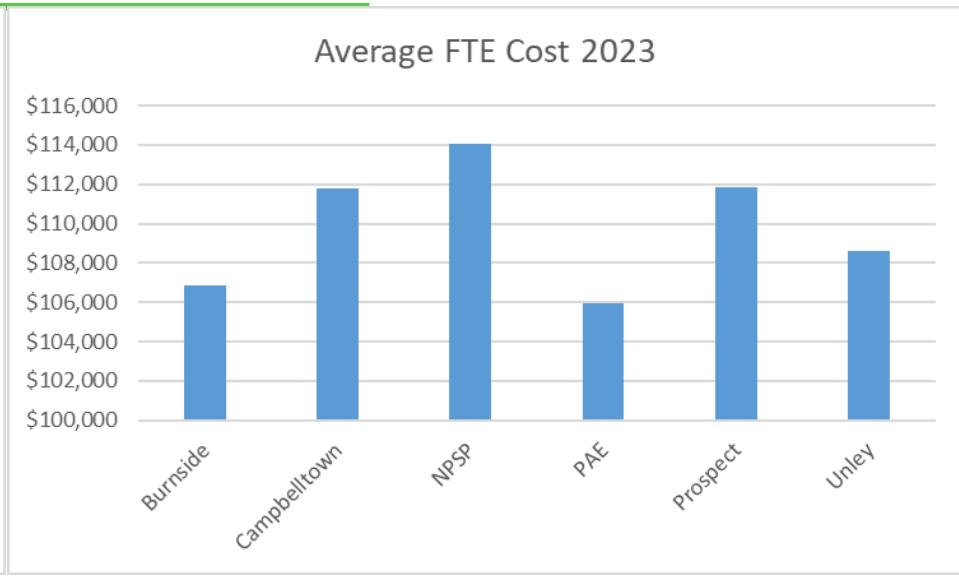
2021 - Operating Expenses by Category

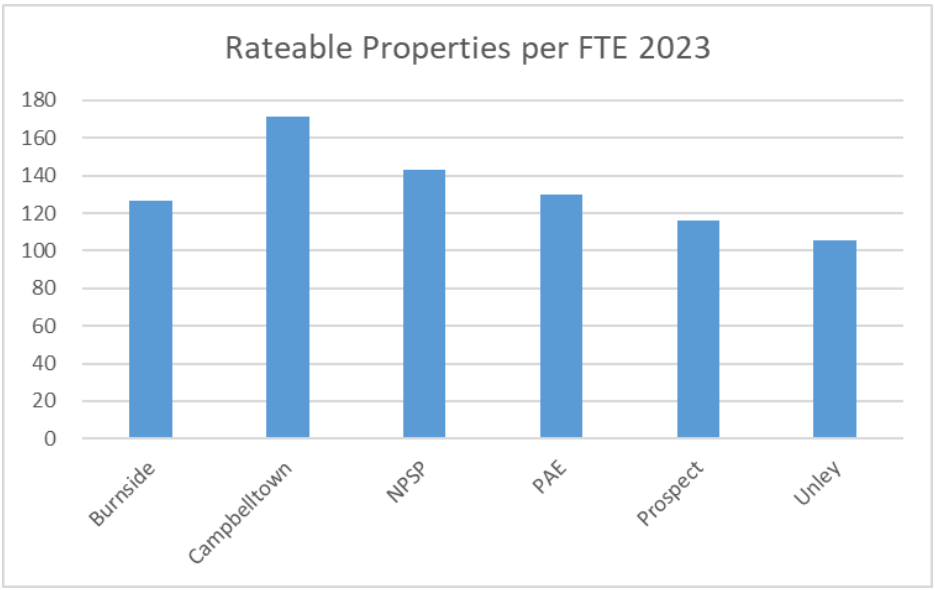
Council	Burnside	Campbelltown	NPSP	PAE	Prospect	Unley	Average
Transport ($ per Km)	$11,600	$37,769	$39,600	$35,561	$61,609	$50,656	$39,466
Recreation ($ per property)	$271	$552	$347	$331	$401	$348	$375
Other Environment ($ per property)	$399	$306	$363	$380	$201	$395	$341
Waste Management ($ per property)	$470	$260	$283	$263	$169	$342	$298
Library Services ($ per resident)	$73	$74	$90	$74	$97	$84	$82
Community Support ($ per resident)	$177	$50	$173	$63	$81	$115	$110
Regulatory Services ($ per property)	$324	$112	$212	$127	$256	$227	$210

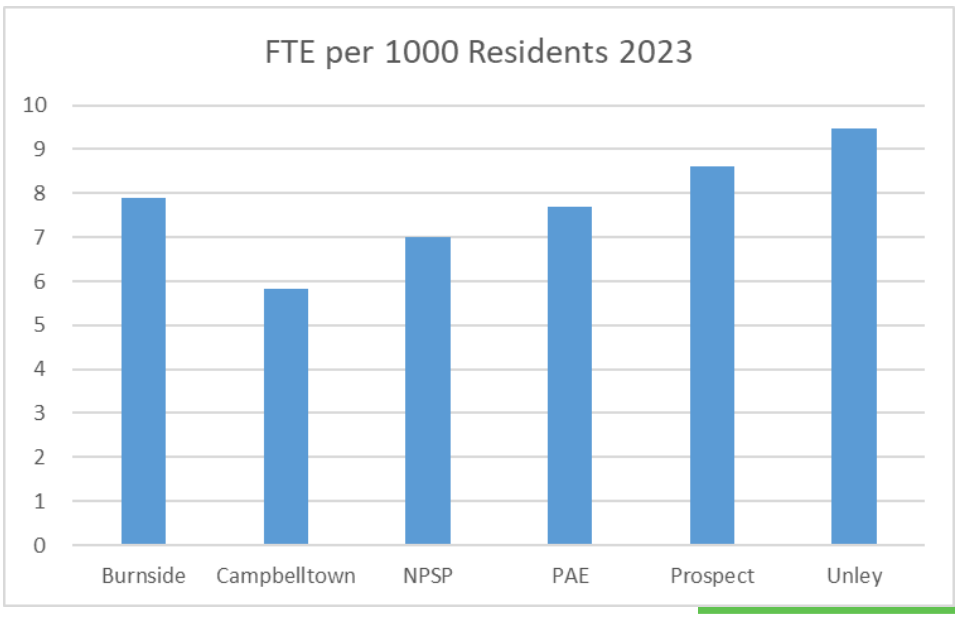
Data Source: Grants Commission Database 2021
Many Councils didn't provide data for 2022 and 2023

Benchmark Councils – Employees









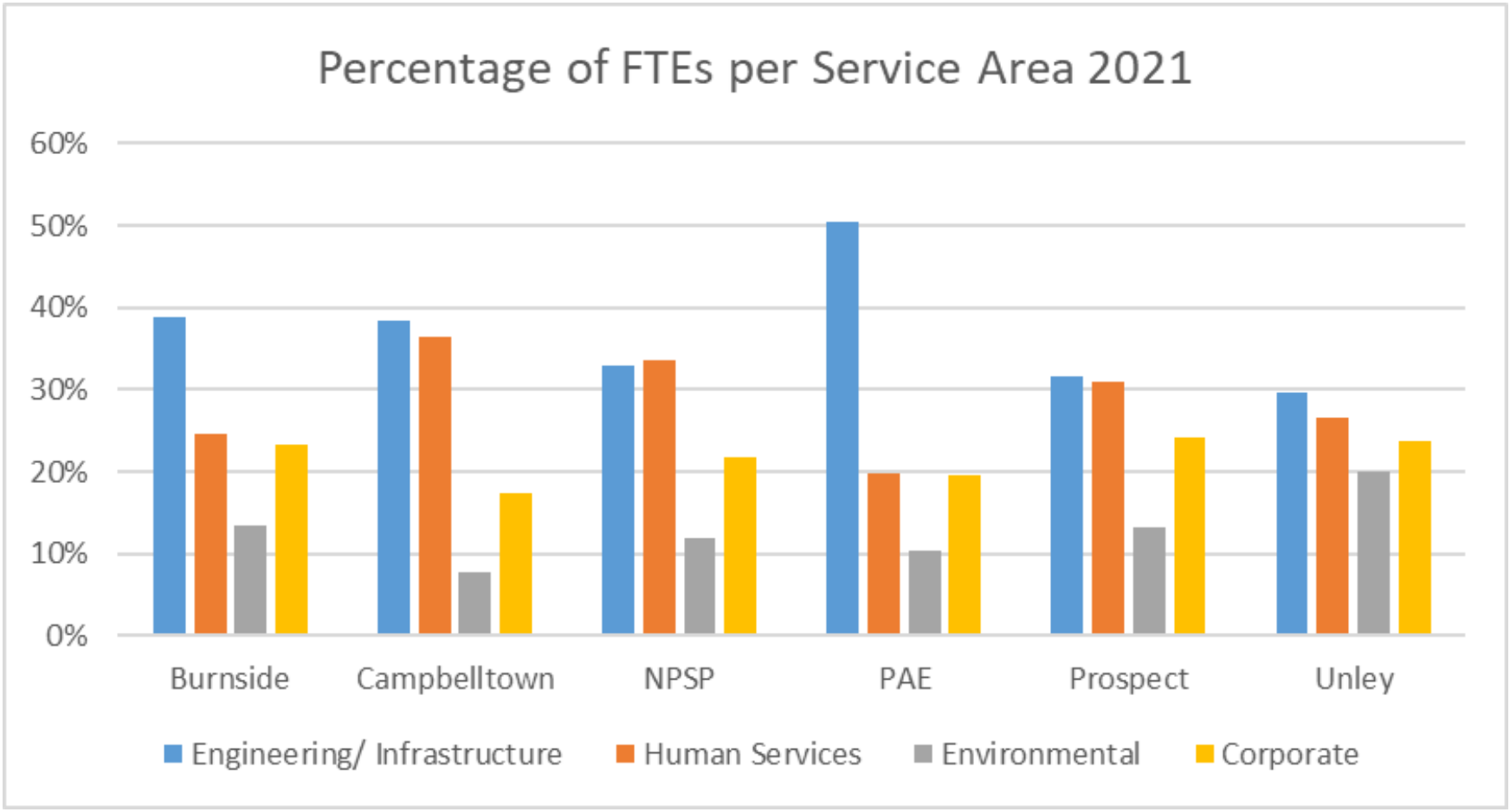
Note that Norwood has a Childcare Centre

Benchmark Councils – Employees

2023 - Employee Costs				
Council	% of Opex Budget	Average FTE Cost	Rateable Properties per FTE	FTE per 1000 Residents
Burnside	34.49%	$106,882	126.77	7.89
Campbelltown	27.35%	$111,782	171.28	5.84
NPSP	33.23%	$114,064	143.14	6.99
PAE	38.35%	$105,941	130.03	7.69
Prospect	35.35%	$111,839	116.00	8.62
Unley	38.52%	$108,634	105.54	9.47

Note that Norwood has a Childcare Centre

Benchmark Councils - FTEs per Service Area



Data Source: Grants Commission 2021

Note that Norwood has a Childcare Centre

Benchmark Councils - FTEs per Service Area

FTEs per Service Area - Grants Commission 2021												
	Burnside		Campbelltown		NPSP		PAE		Prospect		Unley	
Service Area	No	%	No	%	No.	%	No.	%	No.	%	No.	%
Engineering/ Infrastructure	75.5	39%	68.7	38%	51.0	33%	237.50	50%	27.80	32%	56.00	30%
Human Services	47.8	25%	65.5	37%	52.0	34%	93.40	20%	27.20	31%	49.90	26%
Environmental	26.2	13%	13.9	8%	18.5	12%	48.60	10%	11.60	13%	37.90	20%
Corporate	45.4	23%	31.2	17%	33.6	22%	92.10	20%	21.20	24%	44.70	24%
Total	194.9	100%	179.3	100%	155.1	100%	471.60	100%	87.80	100%	188.50	100%

Data Source: Grants Commission 2021

Note that Norwood has a Childcare Centre

Benchmark Councils - Summary

Campbelltown is similar to the other councils in many aspects however;

- Has the lowest
  - Borrowing Levels
  - Percentage of Empty Nesters & Retirees (60 – 69)
  - Rate Revenue per Rateable Property, per Non-Residential Property & per Capita
  - Percentage of Revenue coming from Rates
  - Spending in Community Support per resident (in 2021)
  - Spending in Regulatory Services per property (in 2021)
  - Employee Costs as a percentage of Operating Expenditure
  - FTEs per 1000 Residents
  - Percentage of FTEs in Environmental Services (in 2021)
  - Percentage of FTEs in Corporate Services (in 2021)

Benchmark Councils - Summary

Campbelltown has the highest;

- Revenue coming from User Charges (Predominantly ARC)
- Revenue from Investments
- Operating Expenditure per FTE
- Rateable properties per FTE