



TOWN OF GAWLER MONTHLY FINANCE REPORT 30 APRIL 2018 FOR YEAR ENDING 30 JUNE 2018

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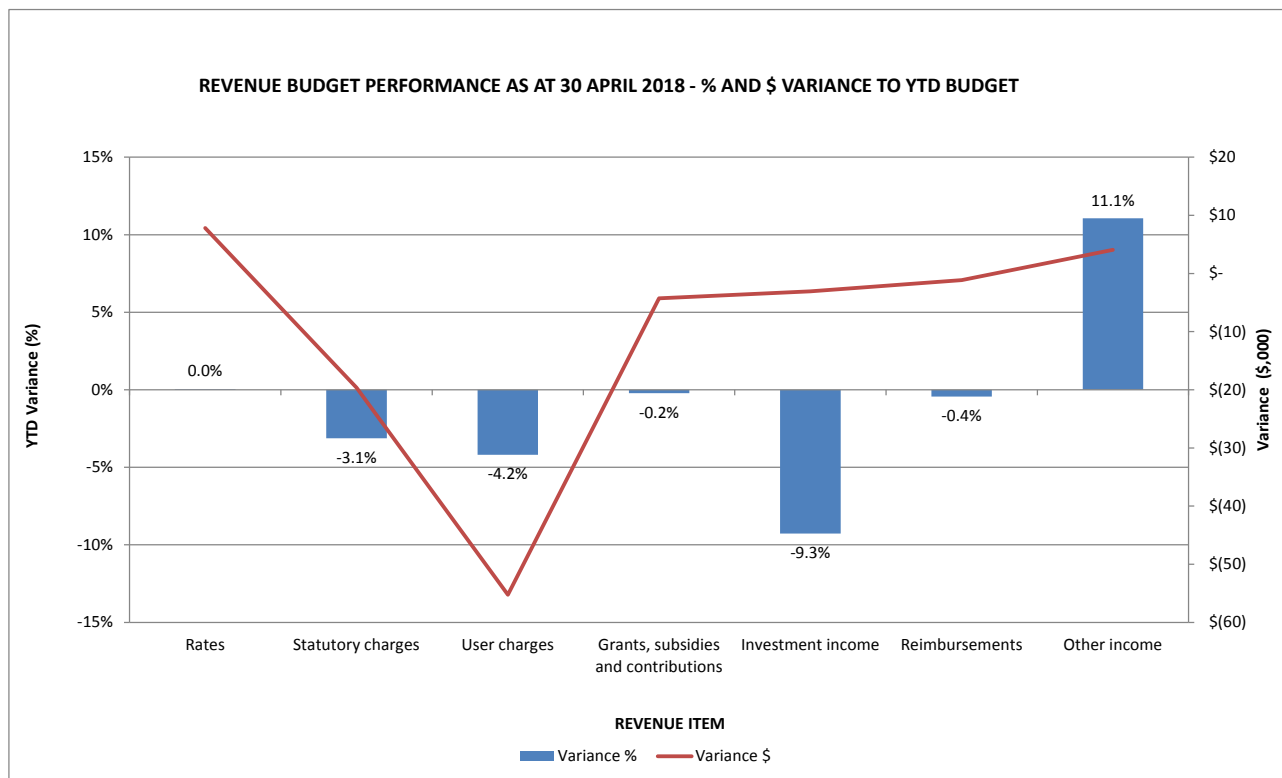
Executive Summary

The following report details the Town of Gawler's year to date (YTD) operating performance. All variances exceeding both \$5,000 and 5% have been identified and explanatory notes have been provided. All variances are closely monitored by budget managers and finance staff.

(a) Income

Graph 1 below shows a summary of the YTD actual operating income performance against the YTD budget.

Graph 1 – YTD Operating Income Performance against YTD Budget

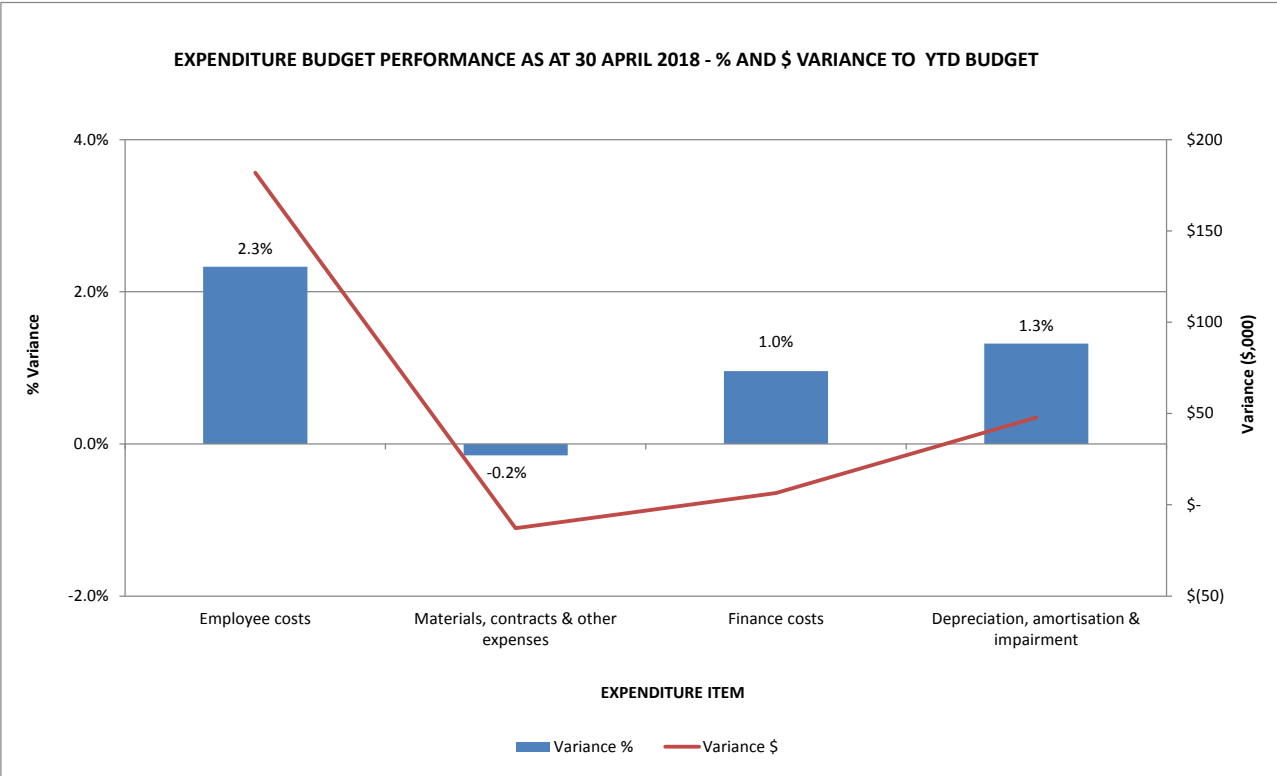


Overall, the YTD actual operating income of \$25.811M is \$72K less than the YTD budget of \$25.883M. There are no individual variances greater than \$5K and 5% to report at income statement level.

(b) Expenditure

Graph 2 below shows a summary of the YTD actual operating expenditure performance against the YTD budget.

Graph 2 – YTD Operating Expenditure Performance against YTD Budget



Overall, the YTD actual operating expenditure of \$20.336M is \$223K lower than the YTD budget of \$20.559M. There are no individual variances higher than 5% and \$5K to disclose.

(c) Overall Analysis

Overall, there is a **favourable YTD variance of \$152K** at the reporting date as disclosed in the Statement of Comprehensive Income.

(d) Other Comprehensive Income

The favourable variance of \$1.2M disclosed in the Statement of Comprehensive Income is primarily a result of the \$1M Open Space & Places for People Grant that Council has recently received which will be used towards the future upgrade of Walker Place (Gawler Central Urban Precinct).

Erin McGarry
Financial Accountant

TOWN OF GAWLER
STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH ENDING 30 APRIL 2018
FOR THE YEAR ENDING 30 JUNE 2018

Annual Adopted Budget	Annual Revised Budget		Year To Date			
			Actual	Budget	Variance fav/(unfav)	
			\$'000s	\$'000s	\$'000s	%
INCOME						
(21,595)	(21,622)	Rates	(21,630)	(21,622)	8	0.0%
(725)	(720)	Statutory charges	(609)	(628)	(20)	-3.1%
(1,623)	(1,539)	User charges	(1,264)	(1,319)	(55)	-4.2%
(2,767)	(2,896)	Grants, subsidies and contributions	(1,982)	(1,986)	(4)	-0.2%
(37)	(37)	Investment income	(30)	(33)	(3)	-9.3%
(478)	(341)	Reimbursements	(256)	(257)	(1)	-0.4%
(26)	(51)	Other income	(41)	(37)	4	11.1%
(75)	-	Net gain - Equity Accounted Council Business	-	-	-	
(27,326)	(27,206)	Total Income	(25,811)	(25,883)	(72)	-0.3%
EXPENDITURE						
10,166	9,599	Employee costs	7,624	7,806	182	2.3%
11,609	11,779	Materials, contracts & other expenses	8,465	8,453	(13)	-0.2%
786	764	Finance costs	667	673	6	1.0%
4,843	4,843	Depreciation, amortisation & impairment	3,580	3,627	48	1.3%
-	65	Net gain - Equity Accounted Council Business	-	-	-	
27,404	27,050	Total Expenditure	20,336	20,559	223	-1.1%
78	(156)	OPERATING (SURPLUS) / DEFICIT	(5,476)	(5,323)	152	
OTHER COMPREHENSIVE INCOME						
6,646	3,659	Amounts received specifically for new or upgraded assets	(2,950)	(1,792)	1,158	65%
5,000	3,200	Physical resources received free of charge	-	-	-	
11,724	6,703	NET (SURPLUS) / DEFICIT	(8,426)	(7,115)	1,310	

TOWN OF GAWLER
MONTHLY FINANCE REPORT - INCOME/EXPENDITURE BY SERVICE
FOR THE MONTH ENDING 30 APRIL 2018
FOR THE YEAR ENDING 30 JUNE 2018

Annual Adopted Budget*	Annual Revised Budget**		Year To Date				Service Description	Variance Comments (if > \$5,000 <u>AND</u> 5%)
			Actual	Revised Budget**	Variance fav/(unfav)			
					\$	\$		
\$	\$		\$	\$	\$	%		
		INCOME						
(281,000)	(261,000)	Animal & Pest Control	(223,356)	(246,410)	(23,054)	-9%	Registrations, Expiation fees	Expiations from overdue dog registrations have not been generated due to a high rate of dogs registered by the due date.
(73,770)	(63,770)	Building Control Services	(45,462)	(53,115)	(7,653)	-14%	Building Assessment Fees, Vehicle Contributions	Development Applications received YTD are less than anticipated
(192,273)	(192,273)	Cemetery Operations	(122,916)	(160,220)	(37,304)	-23%	Burial, Lease, Cremation etc. Fees	The burials YTD are less than expected - partly offset by reduced burial costs
(13,000)	(13,000)	CEO Office	(11,204)	(10,792)	412	4%	Vehicle Contribution	
(662,125)	(662,125)	Community Home Support Program	(641,954)	(639,223)	2,731	0%	Grant Funding & Client Contributions	
(10,000)	(10,000)	Community Services Management	(8,462)	(8,302)	160	2%	Vehicle Contribution	
(1,500)	(3,500)	Community Support	(3,545)	(3,500)	45	1%	Misc. Income generated from Gawler Activation Program and National Reconciliation Week Grant	
(516,074)	(473,767)	Council Buildings	(383,658)	(397,915)	(14,257)	-4%	Various Property Rentals	
(47,000)	(47,000)	Customer Services	(35,631)	(39,170)	(3,539)	-9%	Property Search Fees	
(10,500)	(10,500)	Depot Operations	(9,990)	(8,722)	1,268	15%	Vehicle Contribution	
-	(10,000)	Development & Regulatory Services Administration	(9,410)	(8,302)	1,108	13%	Vehicle Contribution	
(11,000)	(19,877)	Economic Development, Marketing & Comm M	(18,504)	(18,011)	493	3%	Vehicle Contribution	
(61,500)	(58,500)	Elderly Citizen Facilities	(31,896)	(36,250)	(4,354)	-12%	Hire of Elderly Centre	
(10,000)	(10,000)	Elected Member Services	(8,750)	(8,302)	448	5%	Mayoral vehicle contribution	
(16,000)	(166,000)	Engineering Services	(21,167)	(13,448)	7,719	57%	Vehicle Contribution & other misc. income	Additional vehicle contributions receieved
(643,273)	(743,273)	Financial Services	(548,214)	(551,169)	(2,955)	-1%	Investment income, Financial Assistance Grant	

TOWN OF GAWLER
MONTHLY FINANCE REPORT - INCOME/EXPENDITURE BY SERVICE
FOR THE MONTH ENDING 30 APRIL 2018
FOR THE YEAR ENDING 30 JUNE 2018

Annual Adopted Budget*	Annual Revised Budget**		Year To Date				Service Description	Variance Comments (if > \$5,000 <u>AND</u> 5%)
			Actual	Revised Budget**	Variance fav/(unfav)			
					\$	\$		
\$	\$		\$	\$	\$	%		
(334,500)	(352,876)	Gawler Aquatic Centre	(361,238)	(352,876)	8,362	2%		
(172,759)	(172,759)	Gawler Business Development Group	(172,672)	(172,759)	(87)	0%	Separate Rate Revenue	
(232,050)	(19,938)	General Administration	(4,918)	(5,040)	(122)	-2%	Various insurance scheme rebates etc.	
(50)	(50)	Governance Services	-	(40)	(40)	-100%		
(15,729)	(15,729)	Health Control Services	(10,296)	(13,110)	(2,814)	-21%	Food inspections, audits	
(43,500)	(104,128)	Human Resources	(102,946)	(100,628)	2,318	2%	Traineeship rebates and WHS Special Distribution payment	
(12,961)	(12,961)	Immunisation	(10,444)	(12,395)	(1,951)	-16%	Grant funding, user contributions	
(2,000)	(5,500)	Inflammable Undergrowth Services	(6,112)	(5,420)	692	13%		
(7,500)	(7,500)	Information Technology Services	(4,587)	(6,224)	(1,637)	-26%	Vehicle contribution	
(84,550)	(99,635)	Libraries	(92,560)	(94,807)	(2,247)	-2%	Shared Resources Reimbursement, State Govt Subsidy	
(357,594)	(357,594)	Other Environmental & Regulatory Service	(360,193)	(357,564)	2,629	1%	NRM Levy	
(141,000)	(141,000)	Parking Control	(121,858)	(115,500)	6,358	6%	Expiation Fees Collected	Additional expiations issued
-	(9,091)	Parks & Gardens	(9,091)	(9,091)	(0)	0%		
(12,750)	(12,750)	Plant Operations	(9,022)	(10,620)	(1,598)	-15%	Fuel Tax Credits Received from ATO, vehicle registration cancellation reimbursements	
-	(10,000)	Property Management Administration	(8,488)	(8,302)	186	2%	Vehicle contribution	
(19,183,546)	(19,210,546)	Rates Administration	(19,192,567)	(19,186,446)	6,121	0%	General Rates/Fines, etc.	
(300)	(300)	Records Management	(257)	(250)	7	3%	FOI Requests	

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			Actual	Revised Budget**	Variance fav/(unfav)			
					\$	\$		
\$	\$		\$	\$	\$	%		
(735,710)	(752,507)	Roads	(715,815)	(712,131)	3,684	1%	Grant funding	
(452,000)	(387,000)	Sports Facilities Indoor	(301,879)	(309,820)	(7,941)	-3%	Sport & Community Centre	
-	(5,253)	Sports Facilities Outdoor	(5,253)	(5,253)	(0)	0%	Hire of Princes Park	
(901,256)	(757,895)	Town Planning Services	(195,826)	(199,242)	(3,416)	-2%	Development Application fees, etc.	
(75,400)	(75,400)	Visitors Information Centre	(56,042)	(56,502)	(460)	-1%	Souvenirs sales, various commissions	
(2,012,418)	(1,937,418)	Waste Management	(1,927,972)	(1,931,953)	(3,981)	0%	Waste Management Service Charge revenue	
-	(13,682)	Youth Services	(16,812)	(13,682)	3,130	23%	Youth Activities	
(27,326,588)	(27,206,097)	Total Income	(25,810,990)	(25,882,506)	(71,516)	0%		

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			Actual	Revised Budget**	Variance fav/(unfav)			
					\$	\$		
\$	\$		\$	\$	\$	%		
		EXPENDITURE						
301,360	296,491	Animal & Pest Control	172,180	178,219	6,039	3%		
128,600	128,600	Bridges	95,700	96,532	832	1%	Maintenance & Depreciation	
278,158	274,507	Building Control Services	209,748	208,088	(1,660)	-1%	Building Assessment	
118,757	118,757	Car Parks	85,760	88,272	2,512	3%		
145,437	145,437	Cemetery Operations	99,447	116,736	17,289	15%		Reduction in employee costs due to timing of works at the Cemetery and a reduction YTD for number of burials.
446,033	430,391	CEO Office	348,201	347,821	(380)	0%		
-	-	Civic Centre Operations	4,258	-	(4,258)			
164,117	162,466	Communication & Marketing	138,700	136,123	(2,577)	-2%	Council Communications and Marketing to public and Murray St Banners	
661,625	656,696	Community Home Support Program	537,790	521,136	(16,654)	-3%	Home Assist Program	
255,268	286,656	Community Services Management	216,761	207,996	(8,765)	-4%	Administration of Community Services departments	
415,678	415,671	Community Support	297,246	292,342	(4,904)	-2%	Support of various Community events/grants	
889,559	969,396	Council Buildings	775,318	767,183	(8,135)	-1%	Building maintenance	
7,308	7,308	Crime Prevention	5,909	6,055	146	2%	CCTV operating expenses	
614,925	523,215	Customer Services	321,752	423,838	102,086	24%	Staff Salaries	Vacant Positions
327,822	257,413	Depot Operations	196,699	194,726	(1,973)	-1%		
359,282	501,960	Development & Regulatory Services Administration	382,437	380,926	(1,511)	0%		
450,566	304,773	Economic Development, Marketing & Comm M	263,930	249,672	(14,258)	-6%		Various budget over-runs YTD (Salaries, Legal and Materials)
12,456	15,456	Elderly Citizen Facilities	5,890	8,247	2,358	29%	Elderly Centre	
283,442	283,442	Elected Member Services	236,517	238,661	2,144	1%	Allowances & expenses	
737,249	864,333	Engineering Services	628,486	605,629	(22,857)	-4%		

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			Actual	Revised Budget**	Variance fav/(unfav)			
					\$	\$		
\$	\$		\$	\$	\$	%		
34,198	154,804	Finance & Corporate Services Management	126,238	125,958	(280)	0%		
1,442,639	1,281,938	Financial Services	1,095,838	1,085,417	(10,421)	-1%	Accounting services, Audit Committee, Loan repayments	
439,800	439,800	Footpaths	330,067	329,850	(217)	0%		
703,834	710,196	Gawler Aquatic Centre	683,033	656,358	(26,675)	-4%		
172,759	172,759	Gawler Business Development Group	172,591	172,759	168	0%	Gawler Business Development Group contribution	
801,934	536,277	General Administration	341,117	356,245	15,128	4%	General admin, WHS, Agenda/Minutes preparation	
105,509	125,314	Governance Services	100,390	102,399	2,009	2%		
142,920	140,954	Health Control Services	111,329	115,330	4,001	3%		
169,519	148,465	Heritage	47,184	50,434	3,250	6%	Heritage collection maintenance, Heritage Walls Grants	
575,857	612,440	Human Resources	459,046	469,796	10,750	2%	HR admin expenses, recruitment costs	
130,585	233,519	IES, Depot & Property Management	178,473	189,415	10,942	6%		Vacant position for short period of time.
51,085	50,708	Immunisation	27,521	39,647	12,126	31%	Immunisation services	The Immunisation service has peak periods in which employees cost time when conducting administration duties. This budget will be consumed before June 30.
35,221	35,221	Inflammable Undergrowth Services	26,994	29,240	2,246	8%		
1,081,491	1,064,965	Information Technology Services	949,552	909,398	(40,154)	-4%		
598,000	598,000	Kerb & Gutter	448,500	448,500	-	0%	Depreciation Only	
913,447	915,316	Libraries	731,350	731,013	(337)	0%		
82,800	82,800	Litter Control	45,569	67,319	21,750	32%	Programmed collection of litter/rubbish from litter bins	Reduction in employee costs due to efficiencies & timing of works

TOWN OF GAWLER
MONTHLY FINANCE REPORT - INCOME/EXPENDITURE BY SERVICE
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Annual Adopted Budget*	Annual Revised Budget**		Year To Date				Service Description	Variance Comments (if > \$5,000 <u>AND</u> 5%)
				Revised	Variance			
			Actual	Budget**	fav/(unfav)			
\$	\$		\$	\$	\$	%		
(869,484)	(869,484)	Oncosts Recovered	(593,248)	(721,843)	(128,595)		Wages overhead costs recovered	Oncosts under-recovered due to the use of agency staff during the first part of the financial year.
367,095	367,095	Other Environmental & Regulatory Service	282,731	276,652	(6,079)	-2%	NRM Levy payments	
159,021	163,755	Parking Control	107,033	114,460	7,427	6%		Favourable variance due to staff member absent for short period of time
1,691,393	1,482,961	Parks & Gardens	1,009,357	1,079,270	69,913	6%	Programmed maintenance of parks, gardens & reserves	Water Consumption budget favourable YTD (\$62K)
(72,469)	31,270	Plant Operations	351,255	350,185	(1,070)	0%	Includes internal plant hire costs recovered	
264,959	218,967	Property Management Administration	177,924	160,651	(17,273)	-11%		Additional salaries expense offset by salary savings in other services
97,578	97,578	Public Conveniences	62,275	80,950	18,675	23%	Routine cleaning maintenance of 7 sites	Reduction in employee costs due to efficiencies. Employees engaged in other functions within Council
263,494	261,977	Rates Administration	199,067	202,734	3,667	2%		
321,092	303,328	Records Management	232,975	242,159	9,184	4%		
108,000	58,000	Recreation Services Administration	5,614	8,000	2,386	30%	Karbeethan Master Plan & assistance to Karbeethan Sporting association with Governance	
2,813,536	2,940,713	Roads	2,254,329	2,224,244	(30,085)	-1%		
30,500	30,500	Roundabouts	22,875	22,875	-	0%	Depreciation	
438,787	440,808	Sports Facilities Indoor	376,080	354,762	(21,318)	-6%		Salaries exceeded YTD budget due to a new WHS procedure for remote and isolated work
809,452	860,586	Sports Facilities Outdoor	428,579	548,609	120,030	22%	Programmed ovals maintenance	Water Consumption favourable YTD (\$108K)

TOWN OF GAWLER
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FOR THE YEAR ENDING 30 JUNE 2018

Annual Adopted Budget*	Annual Revised Budget**		Year To Date				Service Description	Variance Comments (if > \$5,000 <u>AND</u> 5%)
				Revised	Variance			
			Actual	Budget**	fav/(unfav)			
\$	\$		\$	\$	\$	%		
936,543	946,543	Stormwater Drainage	772,667	724,680	(47,987)	-7%	Drain cleaning, repairs & maintenance	Unplanned stormwater repairs required.
396,354	433,354	Street Beautification	375,567	358,806	(16,761)	-5%	Tree replacement / removal and maintenance, Garden beds maintenance	YTD budget over- runs to be funded by water consumption savings.
140,500	155,500	Street Cleaning	120,013	116,577	(3,436)	-3%	Programmed Cleaning of CBD and Urban Streets	
445,173	542,053	Street Lighting	309,869	333,747	23,878	7%		Favourable variance is due to timing of invoices
672,150	678,729	Town Maintenance	455,934	446,214	(9,720)	-2%	Linemarking, Weedspraying and other various services	
1,657,190	1,346,983	Town Planning Services	717,446	732,498	15,052	2%	Development assessment, various studies, DAP committee	
141,698	141,698	Traffic Management	28,688	104,350	75,662	73%	Street/traffic control signs maintenance	Unspent wages due to employees time allocated to other functions within Council YTD.
187,158	185,783	Visitors Information Centre	124,004	128,341	4,337	3%		
204,236	166,191	Volunteer Services	72,595	113,320	40,725	36%	Volunteer Resource Centre, Graffiti removal team	Vacant position, internal secondment has occurred for remainder of the Financial Year
1,935,272	1,935,272	Waste Management	1,385,799	1,450,881	65,082	4%	Kerbside waste collection & disposal	
185,964	182,482	Youth Services	158,803	158,673	(130)	0%	Youth Activities	
27,404,432	27,049,086	Total Expenditure	20,335,750	20,559,075	223,325	-1%		
77,844	(157,011)	NET OPERATING RESULT	(5,475,240)	(5,323,431)	151,809			

*Annual Adopted Budget - This is the Original Budget adopted by Council on 27 June 2017

**Annual Revised Budget - This is the revised budget for the whole year incorporating changes included as part of Quarterly Budget Reviews

**YTD Revised Budget - This represents the expected revenue/expenditure as at the reporting date based on the Annual Revised Budget.