



TOWN OF GAWLER MONTHLY FINANCE REPORT 28 FEBRUARY 2018 FOR YEAR ENDING 30 JUNE 2018

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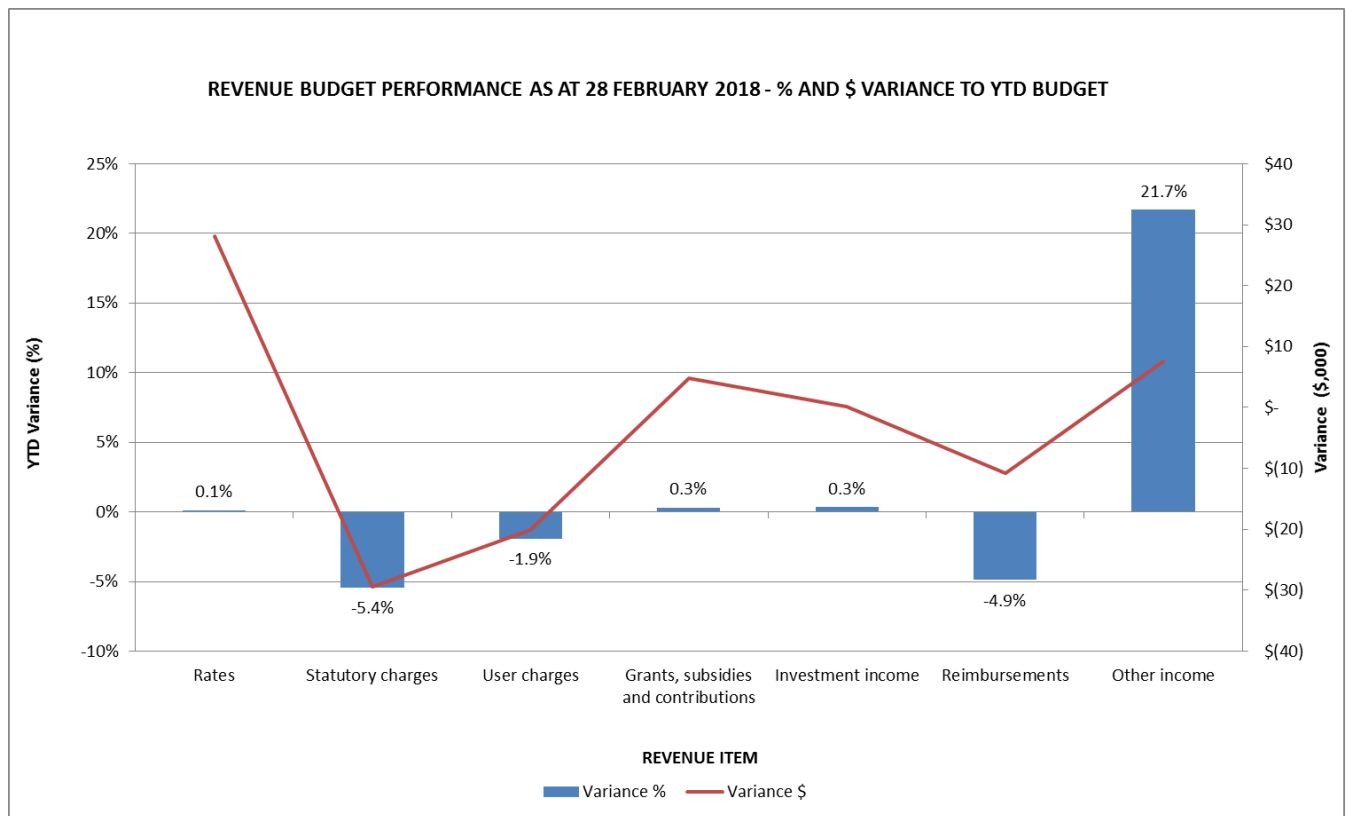
Executive Summary

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



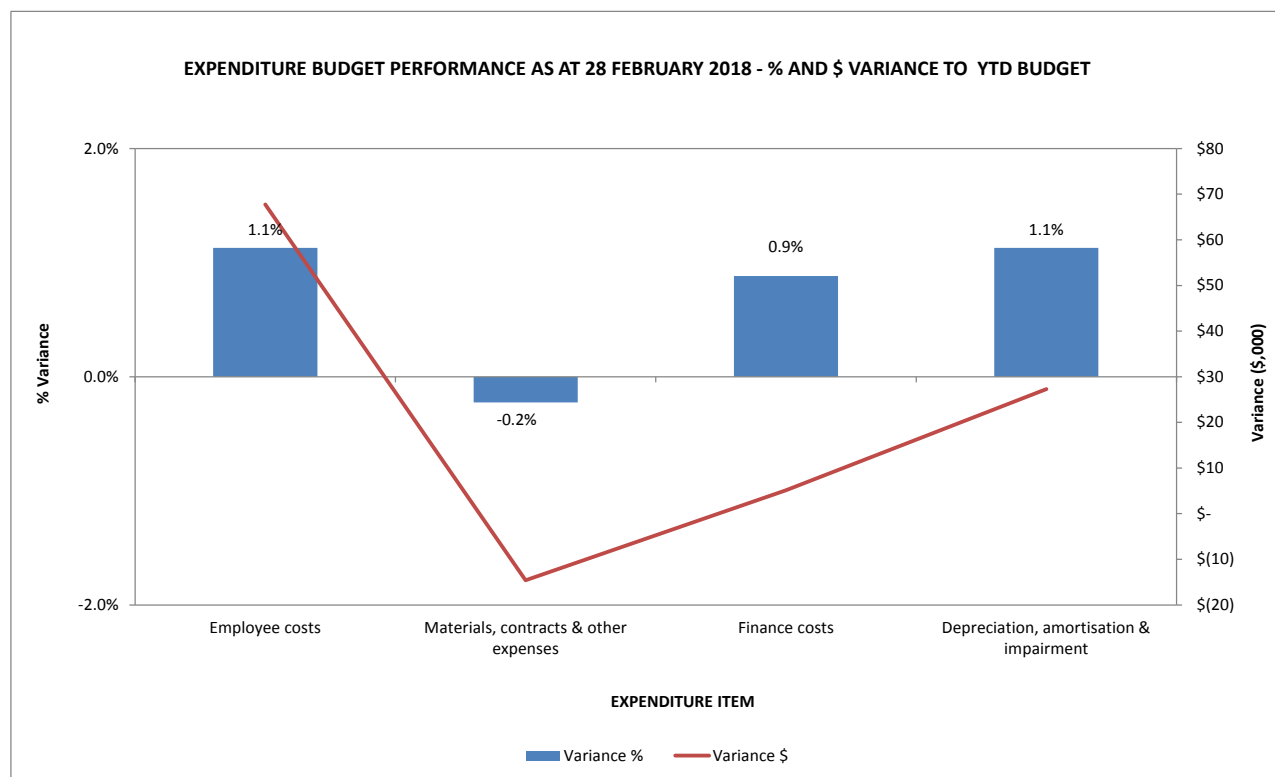
Overall, the YTD actual operating income of \$24.926M is \$20K less than the YTD budget of \$24.945M. Details of significant YTD variances at income statement level are provided below:

- 1. Statutory Charges** – The majority of this unfavourable variance is as a result of dog registration and expiation fees that have not been generated to date (\$29K). As at the reporting date Council was reporting 141 unregistered dogs. An internal follow-up of all unregistered dogs is in process to ascertain the status of these dogs.
- 2. Other Income** – This is made up of various miscellaneous minor amounts received that were not considered in the Annual Adopted Budget.

(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 \$15.405M is \$86K lower than the YTD budget of \$15.490M. There are no variances higher than 5% and \$5K to disclose.

(c) Overall Analysis

Overall, there is a **favourable YTD variance of \$66K** at the reporting date as disclosed in the Statement of Comprehensive Income.

(d) Other Comprehensive Income

The favourable variance of \$1.4M disclosed in the Statement of Comprehensive Income is primarily a result of the \$1M Open Space & Places for People Grant that Council has recently been received which will be used towards the upgrade of Walker Place (Gawler Central Urban Precinct).

Erin McGarry
Financial Accountant

TOWN OF GAWLER
STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH ENDING 28 FEBRUARY 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	\$'000s	\$'000s	%
INCOME						
(21,595)	(21,595)	Rates	(21,611)	(21,583)	28	0.1%
(725)	(737)	Statutory charges	(514)	(543)	(29)	-5.4%
(1,623)	(1,525)	User charges	(1,042)	(1,062)	(20)	-1.9%
(2,768)	(2,971)	Grants, subsidies and contributions	(1,480)	(1,476)	5	0.3%
(37)	(37)	Investment income	(26)	(26)	0	0.3%
(478)	(353)	Reimbursements	(210)	(221)	(11)	-4.9%
(26)	(39)	Other income	(43)	(35)	8	21.7%
(75)	-	Net gain - Equity Accounted Council Business	-	-	-	
(27,327)	(27,257)	Total Income	(24,926)	(24,945)	(20)	-0.1%
EXPENDITURE						
10,158	9,598	Employee costs	5,928	5,996	68	1.1%
11,617	11,808	Materials, contracts & other expenses	6,508	6,493	(15)	-0.2%
786	786	Finance costs	578	583	5	0.9%
4,843	4,843	Depreciation, amortisation & impairment	2,391	2,418	27	1.1%
27,404	27,100	Total Expenditure	15,405	15,490	86	-0.6%
78	(157)	OPERATING (SURPLUS) / DEFICIT	(9,522)	(9,455)	66	
OTHER COMPREHENSIVE INCOME						
6,646	4,189	Amounts received specifically for new or upgraded assets	(3,328)	(1,903)	1,425	75%
5,000	5,000	Physical resources received free of charge	-	-	-	
11,724	9,032	NET (SURPLUS) / DEFICIT	(12,850)	(11,358)	1,491	

TOWN OF GAWLER
MONTHLY FINANCE REPORT - INCOME/EXPENDITURE BY SERVICE
FOR THE MONTH ENDING 28 FEBRUARY 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)	(281,000)	Animal & Pest Control	(218,092)	(247,430)	(29,338)	-12%	Registrations, Expiation fees	Expiations from the dog door knock have not been generated due to a high rate of dogs registered by the due date.
(73,770)	(63,770)	Building Control Services	(36,447)	(42,260)	(5,813)	-14%	Building Assessment Fees, Vehicle Contributions	Development Applications received YTD are less than anticipated
(192,273)	(192,273)	Cemetery Operations	(111,287)	(128,176)	(16,889)	-13%	Burial, Lease, Cremation etc. Fees	The burials YTD are less than expected
(13,000)	(13,000)	CEO Office	(8,650)	(8,502)	148	2%	Vehicle Contribution	
(662,125)	(662,125)	Community Home Support Program	(486,201)	(481,197)	5,004	1%	Grant Funding & Client Contributions	
(10,000)	(10,000)	Community Services Management	(6,539)	(6,350)	189	3%	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	(280,574)	(282,585)	(2,011)	-1%	Various Property Rentals	
(47,000)	(47,000)	Customer Services	(28,864)	(31,336)	(2,472)	-8%	Property Search Fees	
(10,500)	(10,500)	Depot Operations	(8,067)	(7,000)	1,067	15%	Vehicle Contribution	
-	(10,000)	Development & Regulatory Services Administration	(7,294)	(6,192)	1,102	18%	Vehicle Contribution	
(11,000)	(11,000)	Economic Development, Marketing & Comm M	(9,686)	(7,194)	2,492	35%	Vehicle Contribution	
(61,500)	(58,500)	Elderly Citizen Facilities	(26,196)	(29,000)	(2,804)	-10%	Hire of Elderly Centre	
(10,000)	(10,000)	Elected Member Services	(7,083)	(7,082)	1	0%	Mayoral vehicle contribution	
(16,000)	(166,000)	Engineerina Services	(15,509)	(10,810)	4,699	43%	Vehicle Contribution & other misc. income	

TOWN OF GAWLER
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FOR THE MONTH ENDING 28 FEBRUARY 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)			
					\$	\$		
\$	\$		\$	\$	\$	%		
(643,273)	(743,273)	Financial Services	(543,650)	(543,751)	(101)	0%	Investment income, Financial Assistance Grant	
(334,500)	(344,350)	Gawler Aquatic Centre	(323,783)	(321,735)	2,048	1%		
(172,759)	(172,759)	Gawler Business Development Group	(172,672)	(172,759)	(87)	0%	Separate Rate Revenue	
(232,050)	(42,282)	General Administration	(4,918)	(8,478)	(3,560)	-42%	Various insurance scheme rebates etc.	
(50)	(50)	Governance Services	-	(32)	(32)	-100%		
(15,729)	(15,729)	Health Control Services	(8,657)	(10,488)	(1,831)	-17%	Food inspections, audits	
(43,500)	(104,128)	Human Resources	(100,673)	(100,628)	45	0%	Traineeship rebates and WHS Special Distribution payment	
(12,961)	(12,961)	Immunisation	(10,360)	(11,797)	(1,437)	-12%	Grant funding, user contributions	
(2,000)	(2,000)	Inflammable Undergrowth Services	(6,140)	(1,836)	4,304	234%		
(7,500)	(7,500)	Information Technology Services	(4,587)	(4,901)	(314)	-6%	Vehicle contribution	
(84,550)	(99,635)	Libraries	(89,552)	(91,591)	(2,039)	-2%	Shared Resources Reimbursement, State Govt Subsidy	
(357,594)	(357,594)	Other Environmental & Regulatory Service	(357,598)	(357,530)	68	0%	NRM Levy	
(141,000)	(141,000)	Parking Control	(87,379)	(85,000)	2,379	3%	Expiation Fees Collected	
(12,750)	(12,750)	Plant Operations	(6,114)	(8,496)	(2,382)	-28%	Fuel Tax Credits Received from ATO, vehicle registration cancellation reimbursements	
-	(10,000)	Property Management Administration	(6,457)	(6,192)	265	4%	Vehicle contribution	
(19,183,546)	(19,183,546)	Rates Administration	(19,172,504)	(19,151,046)	21,458	0%	General Rates/Fines, etc.	
(300)	(300)	Records Management	(102)	(200)	(98)	-49%	FOI Requests	
(735,710)	(735,710)	Roads	(373,911)	(370,368)	3,543	1%	Grant funding	

TOWN OF GAWLER
MONTHLY FINANCE REPORT - INCOME/EXPENDITURE BY SERVICE
FOR THE MONTH ENDING 28 FEBRUARY 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%)
				Revised	Variance			
			Actual	Budget**	fav/(unfav)			
\$	\$		\$	\$	\$	%		
(452,000)	(387,000)	Sports Facilities Indoor	(242,241)	(247,656)	(5,415)	-2%	Sport & Community Centre	
-	-	Sports Facilities Outdoor	(5,253)	-	5,253		Hire of Princes Park	
(901,256)	(849,990)	Town Planning Services	(167,036)	(168,842)	(1,806)	-1%	Development Application fees, etc.	
(75,400)	(75,400)	Visitors Information Centre	(44,827)	(43,946)	881	2%	Souvenirs sales, various commissions	
(2,012,418)	(1,937,418)	Waste Management	(1,926,455)	(1,929,953)	(3,498)	0%	Waste Management Service Charge revenue	
-	(9,182)	Youth Services	(16,812)	(9,182)	7,630	83%	Youth Activities	Since the January Budget review was prepared, Council has received a further \$4.5K State Grant towards Youth Week and miscellaneous amounts from programs held.
(27,326,588)	(27,256,992)	Total Income	(24,925,717)	(24,945,021)	(19,304)	0%		

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FOR THE YEAR ENDING 30 JUNE 2018

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			Actual	Revised Budget**	Variance fav/(unfav)			
					\$	\$		
\$	\$							
		EXPENDITURE						
301,360	296,491	Animal & Pest Control	134,885	137,992	3,107	2%		
128,600	128,600	Bridges	63,800	64,421	621	1%	Maintenance & Depreciation	
278,158	274,507	Building Control Services	162,515	154,691	(7,824)	-5%	Building Assessment	Local Government Traineeship Milestone Payment 3 to be received will cover these additional costs incurred
118,757	118,757	Car Parks	69,685	67,100	(2,585)	-4%		
145,437	145,437	Cemetery Operations	81,445	87,772	6,327	7%		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	280,688	270,194	(10,494)	-4%		
-	-	Civic Centre Operations	1,348	-	(1,348)			
164,117	162,466	Communication & Marketing	110,264	105,560	(4,704)	-4%	Council Communications and Marketing to public and Murray St Banners	
661,625	656,696	Community Home Support Program	403,625	378,081	(25,544)	-7%	Home Assist Program	Contractors expense YTD exceeds budget. This unfavourable variance is expected to reduce in the coming months.
255,268	266,656	Community Services Management	163,205	146,775	(16,430)	-11%	Administration of Community Services departments	Additional short-term resources engaged to assist with workload. To be funded from vacant position within the Division – Volunteer Services.
415,678	415,671	Community Support	239,373	235,968	(3,405)	-1%	Support of various Community events/grants	
889,559	964,059	Council Buildings	589,056	588,987	(69)	0%	Property Management admin, Town Hall	

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				Revised	Variance			
			Actual	Budget**	fav/(unfav)			
\$	\$		\$	\$	\$	%		
7,308	7,308	Crime Prevention	2,896	4,798	1,902	40%	CCTV operating expenses	
614,925	523,215	Customer Services	257,609	321,881	64,272	20%	Staff Salaries	Vacant Positions
327,822	246,841	Depot Operations	159,981	147,489	(12,492)	-8%		Miscellaneous over-runs on the YTD budgets
359,282	501,960	Development & Regulatory Services Administration	272,615	285,639	13,024	5%		Vacant Position (since filled)
450,566	304,773	Economic Development, Marketing & Comm M	192,595	197,755	5,160	3%		
12,456	15,456	Elderly Citizen Facilities	4,143	6,442	2,299	36%	Elderly Centre	
283,442	283,442	Elected Member Services	191,485	192,168	683	0%	Allowances & expenses	
737,249	864,333	Engineering Services	513,743	498,606	(15,137)	-3%		
34,198	143,092	Finance & Corporate Services Management	96,949	89,934	(7,015)	-8%		Budget Transfer from another cost code required in 3rd Qtr. Budget Review. This is a result of the General Ledger Restructure completed this financial year.
1,442,639	1,327,941	Financial Services	914,406	915,529	1,123	0%	Accounting services, Audit Committee, Loan repayments	
439,800	439,800	Footpaths	220,117	219,900	(217)	0%		
703,834	710,196	Gawler Aquatic Centre	532,999	551,219	18,220	3%		
172,759	172,759	Gawler Business Development Group	129,443	129,570	127	0%	Gawler Business Development Group contribution	
801,934	540,787	General Administration	274,558	278,761	4,203	2%	General admin, WHS, Agenda/Minutes preparation	
105,509	109,314	Governance Services	68,266	67,434	(832)	-1%		
142,920	140,954	Health Control Services	85,424	88,235	2,811	3%		
169,519	148,465	Heritage	27,094	32,045	4,951	15%	Heritage collection maintenance, Heritage Walls Grants	
575,857	607,440	Human Resources	370,962	363,986	(6,976)	-2%	HR admin expenses, recruitment costs	
130,585	233,519	IES, Depot & Property Management	138,405	143,058	4,653	3%		

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			Actual	Revised Budget**	Variance fav/(unfav)			
					\$	\$		
\$	\$		\$	\$	\$	%		
51,085	50,708	Immunisation	21,431	27,347	5,916	22%	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	21,347	21,950	603	3%		
1,081,491	1,064,965	Information Technology Services	762,818	737,236	(25,582)	-3%		
598,000	598,000	Kerb & Gutter	299,000	299,000	-	0%	Depreciation Only	
913,447	915,316	Libraries	558,905	558,327	(578)	0%		
82,800	82,800	Litter Control	34,878	48,651	13,773	28%	Programmed collection of litter/rubbish from litter bins	Reduction in employee costs due to efficiencies & timing of works
(869,484)	(869,484)	Oncosts Recovered	(448,478)	(538,382)	(89,904)		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	190,856	186,212	(4,644)	-2%	NRM Levy payments	
159,021	163,755	Parking Control	83,631	88,281	4,650	5%		
1,691,393	1,681,167	Parks & Gardens	757,173	749,045	(8,128)	-1%	Programmed maintenance of parks, gardens & reserves	
(72,469)	31,270	Plant Operations	134,796	131,709	(3,087)	-2%	Includes internal plant hire costs recovered	
264,959	218,967	Property Management Administration	129,317	128,736	(581)	0%		
97,578	97,578	Public Conveniences	47,398	59,020	11,622	20%	Routine cleaning maintenance of 7 sites	Reduction in employee costs due to efficiencies. Employees engaged in other functions within Council
263,494	257,977	Rates Administration	163,961	169,463	5,502	3%		
321,092	312,595	Records Management	183,257	189,285	6,028	3%		

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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)			
\$	\$		\$	\$	\$	%		
108,000	58,000	Recreation Services Administration	55	-	(55)		Karbeethan Master Plan & assistance to Karbeethan Sporting association with Governance	
2,813,536	2,822,713	Roads	1,631,245	1,614,021	(17,224)	-1%		
30,500	30,500	Roundabouts	15,250	15,250	-	0%	Depreciation	
438,787	440,808	Sports Facilities Indoor	277,760	273,698	(4,062)	-1%		
809,452	869,452	Sports Facilities Outdoor	277,690	302,264	24,574	8%	Programmed ovals maintenance	Reduction in employee costs due timing of works. This budget will be consumed as the financial year continues.
936,543	936,543	Stormwater Drainage	535,977	501,441	(34,536)	-7%	Drain cleaning, repairs & maintenance	Unplanned stormwater repairs required
396,354	424,854	Street Beautification	298,641	286,313	(12,328)	-4%	Tree replacement / removal and maintenance, Garden beds maintenance	
140,500	140,500	Street Cleaning	93,068	93,664	596	1%	Programmed Cleaning of CBD and Urban Streets	
445,173	445,173	Street Lighting	282,693	279,159	(3,534)	-1%		
672,150	663,729	Town Maintenance	367,690	372,968	5,278	1%	Linemarking, Weedspraying and other various services	
1,657,190	1,447,027	Town Planning Services	565,571	585,443	19,872	3%	Development assessment, various studies, DAP committee	
141,698	141,698	Traffic Management	25,008	88,419	63,411	72%	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	93,407	103,890	10,483	10%		
204,236	186,191	Volunteer Services	51,618	97,724	46,106	47%	Volunteer Resource Centre, Graffiti removal team	Vacant Position
1,935,272	1,935,272	Waste Management	1,084,287	1,127,642	43,355	4%	Kerbside waste collection & disposal	

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			Actual	Revised Budget**	Variance fav/(unfav)			
					\$	%		
\$	\$		\$	\$	\$	%		
185,964	182,482	Youth Services	110,716	120,419	9,703	8%	Youth Activities	Rescheduling of programs has resulted in a favourable variance to end of February. All budgeted funds to be expended prior to 30 June.
27,404,432	27,099,981	Total Expenditure	15,404,544	15,490,185	85,641	-1%		
77,844	(157,011)	NET OPERATING RESULT	(9,521,174)	(9,454,836)	66,338			

*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.