

**TOWN OF GAWLER
MONTHLY FINANCE REPORT
31 JULY 2018
FOR YEAR ENDING 30 JUNE 2019**

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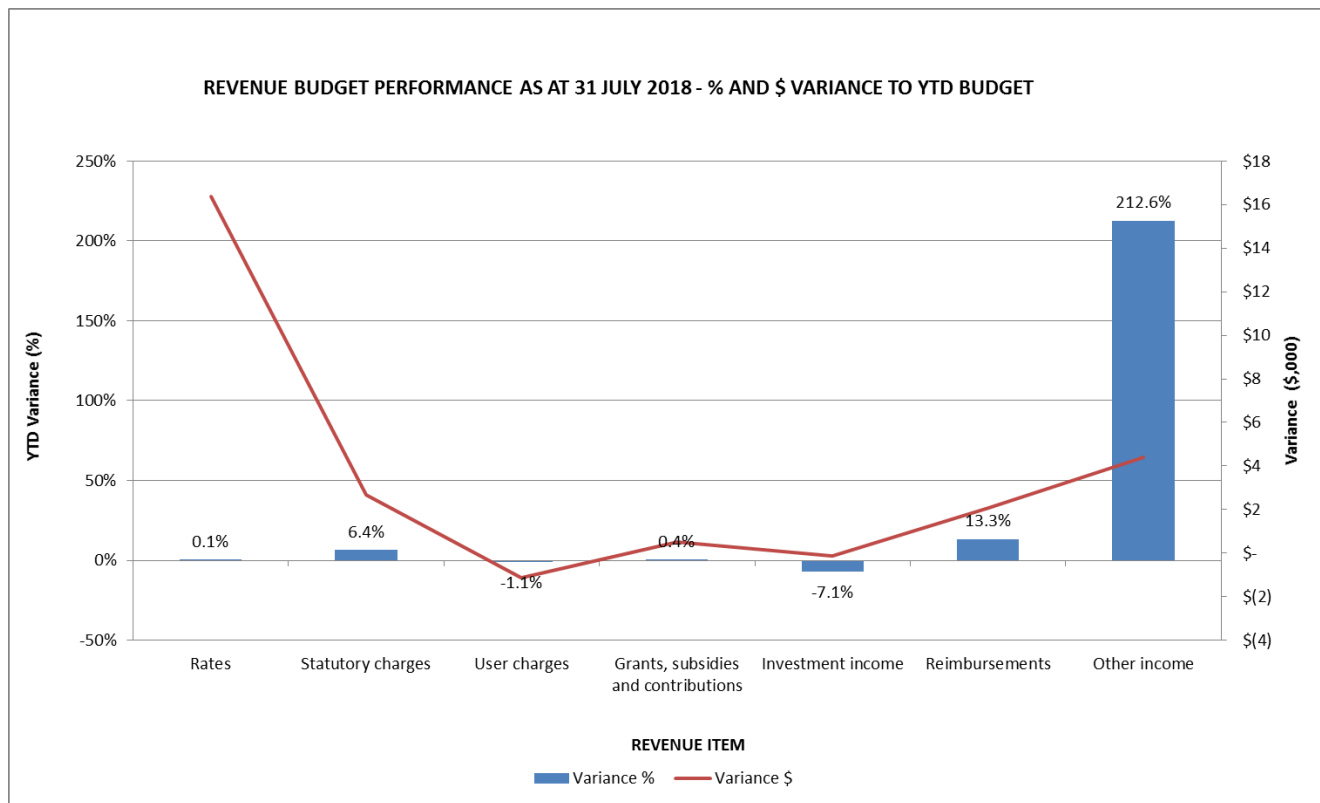
Executive Summary

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

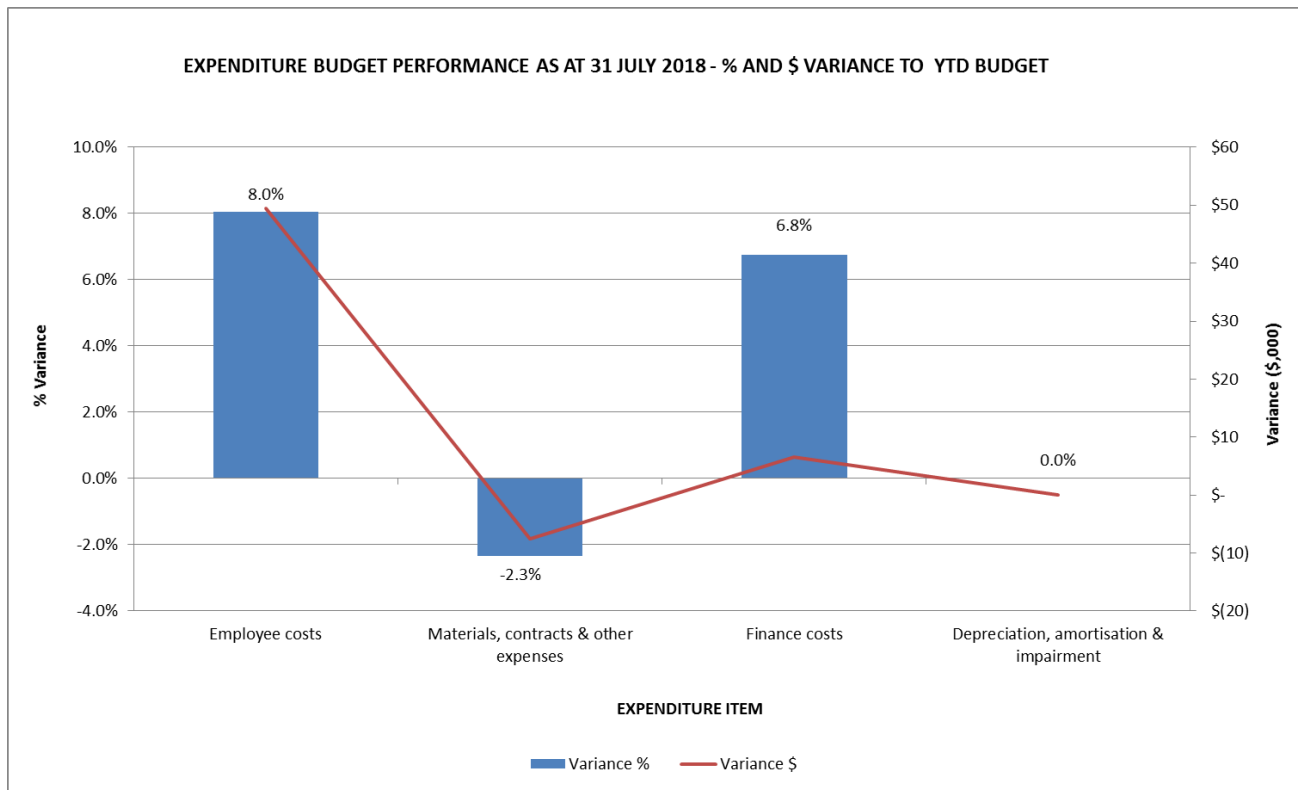


Overall, the YTD actual operating income of \$22.760M is \$25K higher than the YTD budget of \$22.736M. There are no variances that are greater than \$5K and 5% to disclose:

(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 \$988K is \$48K lower than the YTD budget of \$1.036M. The individual variances higher than 5% and \$5K are listed below:

1. **Employee Costs** – The favourable variance of \$50K is due to a range of vacant positions throughout Council. In some instances, these vacant positions have been filled by agency staff (agency staff \$24K unfavourable YTD) and therefore these savings will cover these additional expenses.
2. **Finance Costs** – The favourable variance of \$7K variance is directly due to the amount of overdraft interest that Council has paid YTD.

(c) Overall Analysis

Overall, there is a **favourable YTD variance of \$73K** at the reporting date as disclosed in the Statement of Comprehensive Income.

Erin McGarry
Financial Accountant

TOWN OF GAWLER
STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH ENDING 31 JULY 2018
FOR THE YEAR ENDING 30 JUNE 2019

Annual Adopted Budget		Year To Date			
		Actual	Budget	Variance fav/(unfav)	
\$'000s		\$'000s	\$'000s	\$'000s	%
INCOME					
(22,471)	Rates	(22,441)	(22,425)	16	0.1%
(714)	Statutory charges	(45)	(42)	3	6.4%
(1,623)	User charges	(101)	(103)	(1)	-1.1%
(2,745)	Grants, subsidies and contributions	(147)	(147)	1	0.4%
(29)	Investment income	(1)	(2)	(0)	-7.1%
(253)	Reimbursements	(18)	(16)	2	13.3%
(12)	Other income	(6)	(2)	4	212.6%
(1)	Net gain - Equity Accounted Council Business	-	-	-	
(27,848)	Total Income	(22,760)	(22,736)	25	0.1%
EXPENDITURE					
10,810	Employee costs	566	616	50	8.0%
11,727	Materials, contracts & other expenses	331	324	(8)	-2.3%
887	Finance costs	90	97	7	6.8%
5,159	Depreciation, amortisation & impairment	-	-	-	
39	Net gain - Equity Accounted Council Business	-	-	-	
28,622	Total Expenditure	988	1,036	48	-4.7%
774	OPERATING (SURPLUS) / DEFICIT	(21,774)	(21,699)	73	
OTHER COMPREHENSIVE INCOME					
28	Asset disposal & fair value adjustments	-	-	-	
(6,777)	Amounts received specifically for new or upgraded assets	(4)	(4)	-	0%
(5,000)	Physical resources received free of charge	-	-	-	
10,975	NET (SURPLUS) / DEFICIT	(21,778)	(21,703)	73	

TOWN OF GAWLER
MONTHLY FINANCE REPORT - INCOME/EXPENDITURE BY SERVICE
FOR THE MONTH ENDING 31 JULY 2018
FOR THE YEAR ENDING 30 JUNE 2019

Annual Adopted Budget*		Year To Date				Service Description	Variance Comments (if > \$5,000 <u>AND</u> 5%)
			Adopted	Variance			
		Actual	Budget**	fav/(unfav)			
\$		\$	\$	\$	%		
	INCOME						
(252,846)	Animal & Pest Control	(656)	(3,713)	(3,057)	-82%	Registrations, Expiation fees	
(58,260)	Building Control Services	(2,437)	(4,854)	(2,418)	-50%	Building Assessment Fees, Vehicle Contributions	
(196,700)	Cemetery Operations	(11,983)	(15,855)	(3,872)	-24%	Burial, Lease, Cremation etc. Fees	
(13,000)	CEO Office	(1,000)	(1,001)	(1)	0%	Vehicle Contribution	
(10,000)	Civic Centre Operations	-	-	-			
(694,984)	Community Home Support Program	(147,152)	(146,437)	715	0%	Grant Funding & Client Contributions	
(10,000)	Community Services Management	(769)	(770)	(1)	0%	Vehicle Contribution	
(510,947)	Council Buildings	(47,600)	(48,906)	(1,306)	-3%	Various Property Rentals	
(48,000)	Customer Services	(5,120)	(4,000)	1,120	28%	Property Search Fees	
(10,500)	Depot Operations	(769)	(812)	(43)	-5%	Vehicle Contribution	
(10,000)	Development & Regulatory Services Administration	(846)	(770)	76	10%	Vehicle Contribution	
(10,000)	Economic Development, Marketing & Comm M	(1,051)	(770)	281	37%	Vehicle Contribution	
(69,400)	Elderly Citizen Facilities	(2,218)	(3,783)	(1,565)	-41%	Hire of Elderly Centre	
(10,000)	Elected Member Services	(833)	(770)	63	8%	Mayoral vehicle contribution	
(71,500)	Engineering Services	(2,263)	(1,665)	598	36%	Vehicle Contribution & other misc. income	
(690,499)	Financial Services	(1,444)	(1,554)	(110)	-7%	Investment income, Financial Assistance Grant	
(373,500)	Gawler Aquatic Centre	-	-	-			
(172,591)	Gawler Business Development Group	(172,591)	(172,591)	0	0%	Separate Rate Revenue	
(45,100)	General Administration	0	-	(0)		Various insurance scheme rebates etc.	
(15,969)	Health Control Services	(951)	(1,331)	(380)	-29%	Food inspections, audits	

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			Adopted	Variance			
		Actual	Budget**	fav/(unfav)			
\$		\$	\$	\$	%		
(72,167)	Human Resources	(4,545)	(3,042)	1,503	49%	Traineeship rebates and WHS Special Distribution payment	
(13,290)	Immunisation	(72)	(1,107)	(1,035)	-93%	Grant funding, user contributions	
(2,000)	Inflammable Undergrowth Services	-	(167)	(167)	-100%		
(7,500)	Information Technology Services	-	(577)	(577)	-100%	Vehicle contribution	
(85,550)	Libraries	(4,033)	(3,379)	654	19%	Shared Resources Reimbursement, State Govt	
(366,832)	Other Environmental & Regulatory Service	(361,414)	(361,882)	(468)	0%	NRM Levy	
(145,000)	Parking Control	(17,277)	(12,083)	5,194	43%	Expiation Fees Collected	Additional expiations generated YTD
(14,500)	Plant Operations	-	-	-		Fuel Tax Credits Received from ATO, vehicle registration cancellation reimbursements	
(10,000)	Property Management Administration	(769)	(770)	(1)	0%	Vehicle contribution	
(19,965,260)	Rates Administration	(19,923,330)	(19,905,676)	17,654	0%	General Rates/Fines, etc.	
(300)	Records Management	-	(25)	(25)	-100%	FOI Requests	
(524,180)	Roads	-	-	-		Grant funding	
(411,500)	Sports Facilities Indoor	(27,457)	(22,824)	4,633	20%	Sport & Community Centre	
(10,000)	Sports Facilities Outdoor	(218)	-	218		Hire of Princes Park	
-	Street Beautification	(3,200)	-	3,200		Reimbursements for tree removals	
(877,920)	Town Planning Services	(18,530)	(16,569)	1,961	12%	Development Application fees, etc.	
(53,025)	Visitors Information Centre	(8,310)	(7,627)	683	9%	Souvenirs sales, various commissions	
(2,007,506)	Waste Management	(1,987,643)	(1,988,243)	(601)	0%	Waste Management Service Charge revenue	
(7,500)	Youth Services	(3,837)	(2,000)	1,837	92%	Youth Activities	
(27,847,826)	Total Income	(22,760,318)	(22,735,553)	24,765	0%		

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		Actual	Adopted Budget**	Variance fav/(unfav)			
		\$	\$	\$	%		
\$		\$	\$	\$	%		
	EXPENDITURE						
297,138	Animal & Pest Control	7,612	8,703	1,091	13%		
137,212	Bridges	-	-	-		Maintenance & Depreciation	
234,295	Building Control Services	11,785	12,284	499	4%	Building Assessment	
102,475	Car Parks	-	1,239	1,239	100%		
178,212	Cemetery Operations	9,997	9,271	(726)	-8%		
422,323	CEO Office	19,770	19,934	164	1%		
297,097	Civic Centre Operations	11,595	11,960	365	3%		
163,280	Communication & Marketing	7,303	7,464	161	2%	Council Communications and Marketing to public and Murray St Banners	
695,170	Community Home Support Program	33,247	37,730	4,483	12%	Home Assist Program	
249,869	Community Services Management	16,697	12,695	(4,002)	-32%	Administration of Community Services departments	
308,643	Community Support	10,545	12,275	1,730	14%	Support of various Community events/grants	
989,896	Council Buildings	4,697	1,608	(3,089)	-192%	Building maintenance	
27,472	Crime Prevention	1,532	583	(949)	-163%	CCTV operating expenses	
257,608	Customer Services	10,572	14,307	3,735	26%	Staff Salaries	
348,684	Depot Operations	14,062	14,018	(44)	0%		
1,021,644	Development & Regulatory Services Administration	44,971	53,779	8,808	16%		Vacant Position
426,901	Economic Development, Marketing & Comm M	16,729	17,327	598	3%		
11,116	Elderly Citizen Facilities	-	250	250	100%	Elderly Centre	
414,872	Elected Member Services	20,020	23,750	3,730	16%	Allowances & expenses	
900,197	Engineering Services	60,926	56,951	(3,975)	-7%		
280,114	Finance & Corporate Services Management	15,393	16,278	885	5%		
1,408,560	Financial Services	121,238	129,404	8,166	6%	Accounting services, Audit Committee, Loan interest	YTD savings on overdraft interest
462,286	Footpaths	-	42	42	100%		
813,159	Gawler Aquatic Centre	7,467	11,990	4,523	38%		

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			Adopted	Variance			
		Actual	Budget**	fav/(unfav)			
\$		\$	\$	\$	%		
172,591	Gawler Business Development Group	43,148	43,148	0	0%	Gawler Business Development Group contribution	
456,468	General Administration	42,302	37,380	(4,922)	-13%	General admin, WHS, Agenda/Minutes preparation	
140,095	Governance Services	7,236	7,821	585	7%		
147,304	Health Control Services	11,818	13,253	1,435	11%		
95,734	Heritage	30	2,395	2,365	99%	Heritage collection maintenance, Heritage Walls Grants	
510,237	Human Resources	21,542	18,116	(3,426)	-19%	HR admin expenses, recruitment costs	
237,337	IES, Depot & Property Management	13,748	13,914	166	1%		
49,915	Immunisation	2,214	3,567	1,353	38%	Immunisation services	
38,904	Inflammable Undergrowth Services	1,554	2,422	868	36%		
1,161,844	Information Technology Services	69,365	77,834	8,469	11%		Vacant Position
599,998	Kerb & Gutter	-	-	-		Depreciation Only	
1,003,114	Libraries	46,806	50,541	3,735	7%		
57,850	Litter Control	3,319	3,601	282	8%	Programmed collection of litter/rubbish from litter bins	
(864,746)	Oncosts Recovered	(56,430)	(52,144)	4,286		Wages overhead costs recovered	
378,791	Other Environmental & Regulatory Service	-	63	63	100%	NRM Levy payments	
177,530	Parking Control	5,482	9,331	3,849	41%		
1,641,869	Parks & Gardens	54,023	51,377	(2,646)	-5%	Programmed maintenance of parks, gardens & reserves	
(78,762)	Plant Operations	(25,797)	(30,763)	(4,966)		Includes internal plant hire costs recovered	
264,762	Property Management Administration	17,537	13,786	(3,751)	-27%		
78,578	Public Conveniences	4,283	4,242	(41)	-1%	Routine cleaning maintenance of 7 sites	
256,858	Rates Administration	11,323	9,030	(2,293)	-25%		
272,971	Records Management	16,479	12,370	(4,109)	-33%		

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			Adopted	Variance			
		Actual	Budget**	fav/(unfav)			
\$		\$	\$	\$	%		
22,318	Recreation Services Administration	-	-	-		Karbeethan Master Plan & assistance to Karbeethan Sporting association with Governance	
2,898,402	Roads	76,260	68,520	(7,740)	-11%		Agency staff used where there is a staff member on extended leave
30,514	Roundabouts	-	-	-		Depreciation	
452,001	Sports Facilities Indoor	23,145	27,779	4,634	17%		
736,958	Sports Facilities Outdoor	7,004	12,570	5,566	44%	Programmed ovals maintenance	Variance due to staff spending time on other functions within Council
1,085,342	Stormwater Drainage	24,458	24,281	(177)	-1%	Drain cleaning, repairs & maintenance	
377,101	Street Beautification	16,657	18,866	2,209	12%	Tree replacement / removal and maintenance, Garden beds maintenance	
150,500	Street Cleaning	32	30	(2)	-6%	Programmed Cleaning of CBD and Urban Streets	
486,973	Street Lighting	83	-	(83)			
895,049	Town Maintenance	26,555	38,621	12,066	31%	Linemarking, Weedspraying and other various services	Variance due to staff spending time on other functions within Council
1,596,319	Town Planning Services	48,015	44,911	(3,104)	-7%	Development assessment, various studies, DAP committee	
29,409	Traffic Management	5,221	2,083	(3,138)	-151%	Street/traffic control signs maintenance	
178,048	Visitors Information Centre	8,094	9,988	1,894	19%		
188,344	Volunteer Services	5,299	10,875	5,576	51%	Volunteer Resource Centre, Graffiti removal team	Vacant Position
2,051,845	Waste Management	-	-	-		Kerbside waste collection & disposal	
195,414	Youth Services	10,752	12,531	1,779	14%	Youth Activities	
28,622,002	Total Expenditure	987,713	1,036,181	48,468	-5%		
774,176	NET OPERATING RESULT	(21,772,605)	(21,699,372)	73,233			

*Annual Adopted Budget - This is the Original Budget adopted by Council on 26 June 2018

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