



TOWN OF GAWLER MONTHLY FINANCE REPORT 31 AUGUST 2016 FOR YEAR ENDING 30 JUNE 2017

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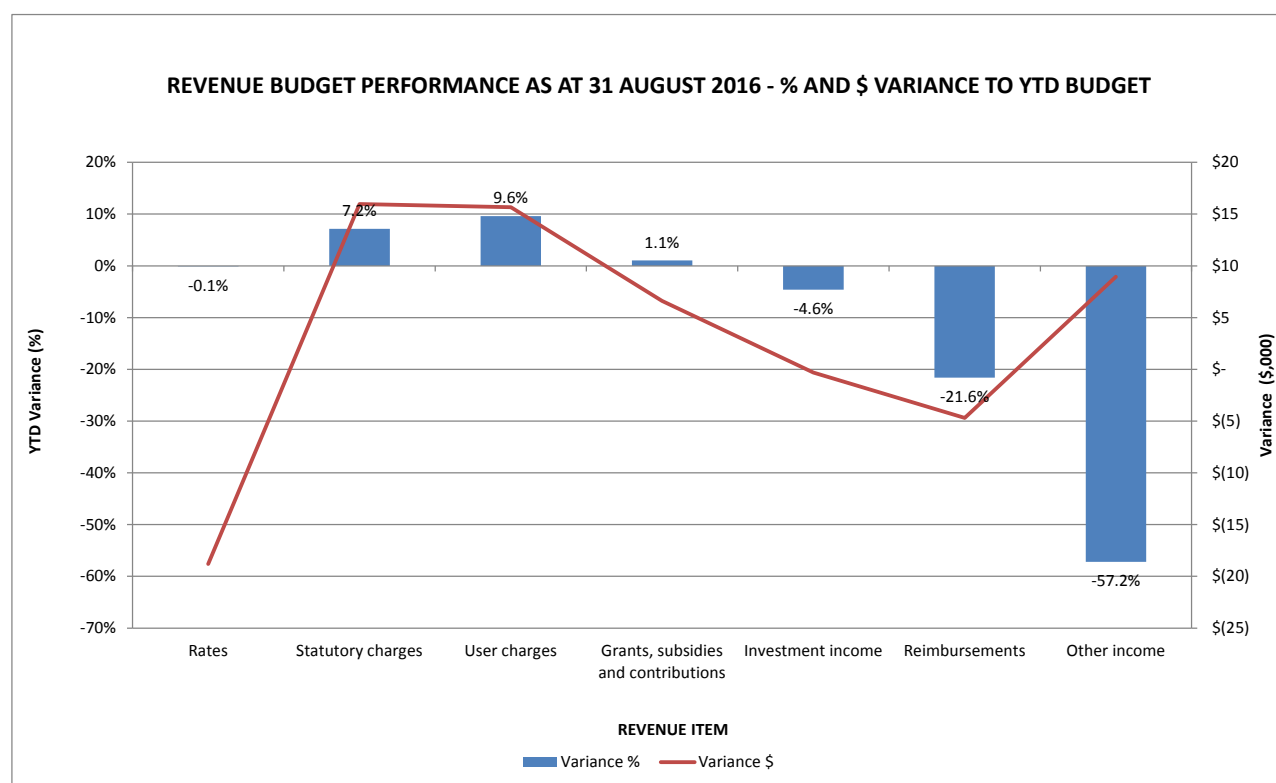
Executive Summary

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 \$21.629M is \$23K higher than the YTD budget of \$21.606M. Details of significant YTD variances at income statement level are provided below:

- 1. Statutory Charges** – The collection of parking expiations is favourable YTD by \$20K. In the first 2 months of 2016-2017, 466 expiations have been issue compared to 56 YTD in 2015-2016. This increase is primarily due to the engagement of a dedicated Parking Ranger and the implementation of the Pinforce electronic expiation devices in 2015-2016.

Planning Fees are currently \$4K unfavourable. This result is 30% less than 2015-2016 YTD Result. However, development application fees are calculated on the cost of the development which can result in variances during the year based on the timing and type of application Council receives.

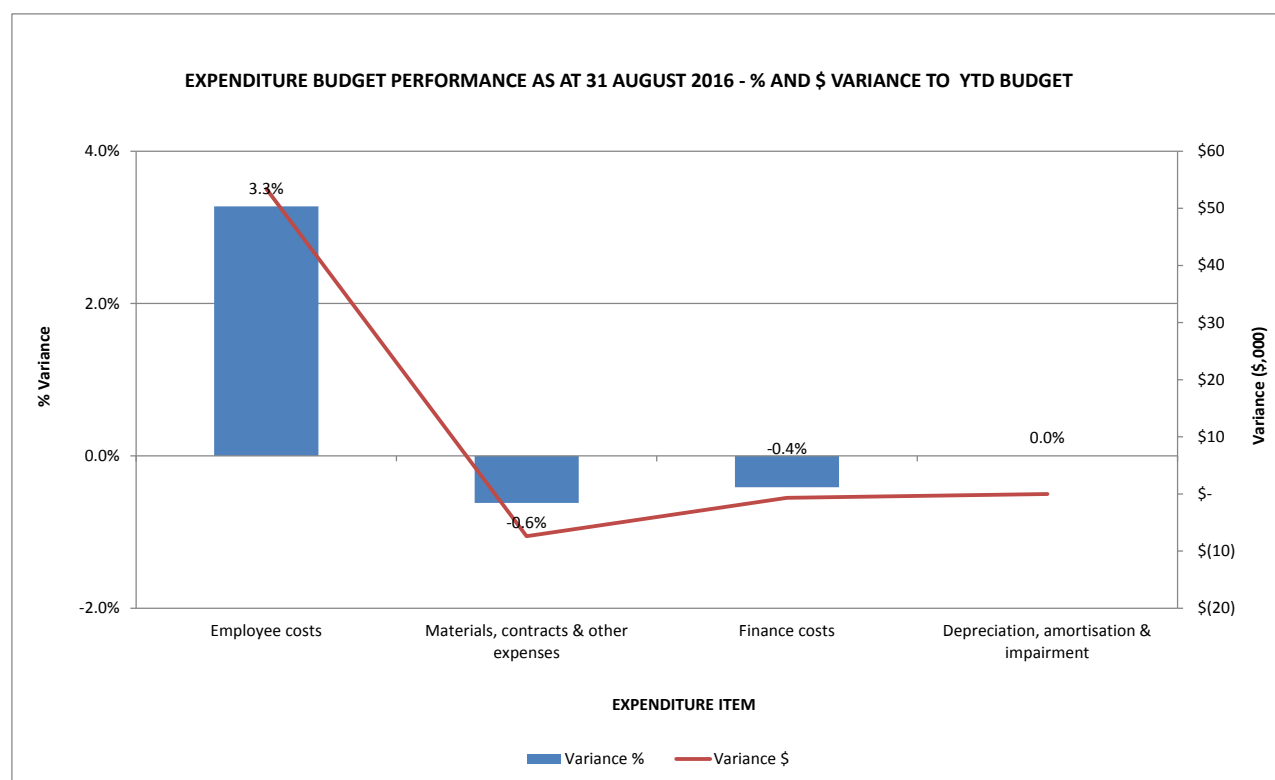
- 2. User Charges** – Additional YTD revenue has been generated through several Council sites such as the Gawler Sport & Community Centre (\$4K), Visitors Information Centre (\$4K), and Gawler Aquatic Centre (\$3K).

- 3. Other Income** – Council has received \$6K from developers towards expenses associated with Evanston Gardens DPA.

(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 \$2.948M is \$45K lower than the YTD budget of \$2.994M. There are no variances greater than \$5K and 5% to disclose.

(c) Overall Analysis

Overall, there is a **favourable YTD variance of \$69K** at the reporting date as disclosed in the Statement of Comprehensive Income, which is immaterial in the context of an annual budget of \$26M.

Erin McGarry
Financial Accountant

TOWN OF GAWLER
STATEMENT OF COMPREHENSIVE INCOME
FOR THE MONTH ENDING 31 AUGUST 2016
FOR THE YEAR ENDING 30 JUNE 2017

Annual Adopted Budget		Year To Date			
		Actual	Budget	Variance fav/(unfav)	
\$'000s		\$'000s	\$'000s	\$'000s	%
INCOME					
(20,654)	Rates	(20,563)	(20,582)	(19)	-0.1%
(740)	Statutory charges	(239)	(223)	16	7.2%
(1,432)	User charges	(179)	(163)	16	9.6%
(2,961)	Grants, subsidies and contributions	(631)	(625)	7	1.1%
(64)	Investment income	(6)	(7)	(0)	-4.6%
(415)	Reimbursements	(17)	(22)	(5)	-21.6%
(30)	Other income	7	16	9	-57.2%
(26,297)	Total Income	(21,629)	(21,606)	23	0.1%
EXPENDITURE					
9,947	Employee costs	1,578	1,631	53	3.3%
10,991	Materials, contracts & other expenses	1,208	1,201	(7)	-0.6%
596	Finance costs	163	162	(1)	-0.4%
4,454	Depreciation, amortisation & impairment	-	-	-	
88	Net loss - Joint ventures & associates	-	-	-	
26,076	Total Expenditure	2,948	2,994	45	-1.5%
(220)	OPERATING (SURPLUS) / DEFICIT	(18,682)	(18,612)	69	
OTHER COMPREHENSIVE INCOME					
3	Asset disposal & fair value adjustments			-	
4,765	Amounts specifically for new or upgraded assets	600	600	-	0%
14,000	Physical resources received free of charge			-	
18,548	NET (SURPLUS) / DEFICIT	(18,082)	(18,012)	69	

TOWN OF GAWLER
MONTHLY FINANCE REPORT - INCOME/EXPENDITURE BY SERVICE
FOR THE MONTH ENDING 31 AUGUST 2016
FOR THE YEAR ENDING 30 JUNE 2017

Annual Adopted Budget*		Year To Date				Service Description	Variance Comments (if > \$5,000 <u>AND</u> 5%)
		Actual	Adopted Budget***	Variance fav/(unfav)			
				\$	%		
\$		\$	\$	\$	%		
	INCOME						
(62,600)	Building Control	(7,749)	(10,273)	(2,524)	-25%	Building Assessment Fees	
(111,717)	Caravan Park	(18,061)	(18,618)	(557)	-3%	Lease fees	
(170,500)	Cemeteries	(25,322)	(24,414)	908	4%	Burial, Lease, Cremation etc. Fees	
-	Children & Youth Services	(6,852)	-	6,852			Youth Network Grant (\$5K) & amounts received for youth programs (\$1.5K)
(1,009)	Community Centres & Halls	-	-	-			
(13,726)	Community Support	(1,538)	(1,970)	(432)	-22%	Vehicle Contribution, Property Reimbursements	
(46,000)	Customer Service	(10,662)	(7,666)	2,996	39%	Property Search Fees	
(10,000)	Depot	(1,154)	(833)	321	39%	Vehicle Contribution	
(280,000)	Dog and Cat Control	(155,258)	(158,334)	(3,076)	-2%	Registrations, Expiation fees	
(45,000)	Elderly Citizens Facilities	(5,350)	(7,500)	(2,150)	-29%	Hire of Elderly Centre	
(10,000)	Elected Member Services	(2,083)	(2,083)	0	0%	Mayoral vehicle contribution	
(3,360)	Emergency Services	-	-	-		Inflammable undergrowth slashing / expiations	
(205,000)	Engineering Services	(2,321)	(2,025)	296	15%		
(1,236,389)	Finance	(300,949)	(299,750)	1,199	0%	Investment income, Financial Assistance Grant	
(304,000)	Gawler Aquatic Centre	(8,240)	(5,400)	2,840	53%		
(304,500)	General Administration	(5,312)	(1,755)	3,557	203%	Various insurance scheme rebates etc.	
(628,207)	Home Assistance Scheme	(137,115)	(137,382)	(267)	0%	Grant Funding	
(23,000)	Human Resources	-	-	-		Traineeship rebates	
(11,743)	Immunisation	(102)	(484)	(382)	-79%	Grant funding, user contributions	

TOWN OF GAWLER
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FOR THE MONTH ENDING 31 AUGUST 2016
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Annual Adopted Budget*		Year To Date				Service Description	Variance Comments (if > \$5,000 <u>AND</u> 5%)
		Actual	Adopted Budget***	Variance fav/(unfav)			
				\$	\$		
\$		\$	\$	\$	%		
(7,500)	Information Technology	(144)	(1,013)	(869)	-86%	Vehicle contribution, etc.	
(139,545)	Investment Properties	(13,269)	(13,922)	(653)	-5%	Various Property Rentals	
(84,550)	Library	(2,759)	(1,758)	1,001	57%	Shared Resources Reimbursement, State Govt Subsidy	
(23,000)	Occupancy	(1,538)	(1,350)	188	14%	Vehicle Contribution	
(333,548)	Other Environmental Services	(333,860)	(333,548)	312	0%	State Govt NRM levy funds collected	
-	Other Regulatory Services	(101)	-	101		Busking Permits	
(140,000)	Parking Control	(36,001)	(15,832)	20,169	127%	Expiation Fees Collected	Additional expiations issued YTD
(11,750)	Plant & Machinery	(2,913)	(979)	1,934	198%	Fuel Tax Credits Received from ATO, vehicle registration cancellation reimbursements	
(20,525)	Preventive Health Services	(2,926)	(3,420)	(495)	-14%	Food inspections, audits	
(18,238,240)	Rates Administration	(18,122,354)	(18,118,340)	4,014	0%	General Rates/Fines, etc.	
(100)	Records Management	-	(16)	(16)	-100%	FOI Requests	
(796,655)	Roads	(189,631)	(189,164)	467	0%	Grant funding	
(440,750)	Sports Facilities - Indoor	(71,862)	(67,395)	4,467	7%	Sport & Community Centre	
(52,768)	Sports Facilities - Outdoor	(9,599)	(12,043)	(2,444)	-20%		
(167,727)	Support to Local Businesses (Gawler Bus Dev Board)	(167,726)	(167,727)	(1)	0%	Separate Rate Revenue	
(72,400)	Tourism (Visitor Information Centre)	(17,988)	(14,978)	3,010	20%		
(333,690)	Town Planning	(19,998)	(18,615)	1,383	7%	Development Application fees, etc.	

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		Actual	Adopted Budget***	Variance fav/(unfav)			
				\$	\$		
\$		\$	\$	\$	%		
(1,967,274)	Waste Management	(1,948,259)	(1,967,274)	(19,015)	-1%	Waste Management Service Charge revenue	Variation includes\$13K reduction provided to Gawler Community Retirement Homes as per Council Resolution (August 2016)
(26,296,773)	Total Income	(21,628,997)	(21,605,861)	23,136	0%		

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		Actual	Adopted Budget***	Variance fav/(unfav)			
				\$	\$		
\$		\$	\$	\$	%		
	EXPENDITURE						
251,509	Building Control	38,160	41,651	3,491	8%	Building Assessment	
122,261	Car Parks	16,408	13,323	(3,085)	-23%		
21,288	Caravan Park	1,702	2,401	699	29%		
118,955	Cemeteries	11,580	13,529	1,949	14%		
173,830	Children & Youth Services	27,226	26,220	(1,006)	-4%	Youth Activities	
213,098	Communication & Marketing	19,729	23,893	4,164	17%	Council Communications and Marketing to public and Murray St Banners	
170,985	Community Assistance (Volunteer Services)	12,285	23,330	11,045	47%	Volunteer Resource Centre, Graffiti removal team	Vacant Position
94,606	Community Centres & Halls	6,240	5,761	(479)	-8%		
744,141	Community Support	86,446	84,273	(2,173)	-3%	Support of various Community events/grants	
22,252	Crime Prevention (CCTV)	650	863	213	25%	CCTV operating expenses	
617,085	Customer Service	90,398	101,210	10,812	11%	Staff Salaries	Vacant Position
(402,572)	Depot	(57,994)	(59,040)	(1,046)	-2%	Budget includes wages overhead costs recovered	
262,353	Dog and Cat Control	(8,399)	(11,251)	(2,852)	-34%		
96,669	Elderly Citizens Facilities	8,260	6,332	(1,928)	-30%		
292,206	Elected Member Services	49,024	53,825	4,801	9%	Allowances & expenses	
9,893	Emergency Services	3,287	743	(2,544)	-342%	Inflammable undergrowth management	
1,143,619	Engineering Services	145,782	134,301	(11,481)	-9%		Variance will fluctuate during the year based on timing of various capital works
1,229,781	Finance	249,937	250,797	860	0%	Accounting services, Audit Committee, Loan repayments	

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		Actual	Adopted Budget***	Variance fav/(unfav)			
				\$	\$		
\$		\$	\$	\$	%		
702,443	Gawler Aquatic Centre	20,138	24,146	4,008	17%		
1,651,963	General Administration	318,865	336,683	17,818	5%	General admin, WHS, Agenda/Minutes preparation	Vacant Position
111,872	Heritage	6,236	6,883	647	9%	Heritage collection maintenance	
631,512	Home Assistance Scheme	113,401	118,481	5,080	4%	Community Services	
562,656	Human Resources	79,870	79,468	(402)	-1%	Employee related activities	
44,326	Immunisation	6,046	5,388	(658)	-12%	Immunisation services	
1,093,470	Information Technology	127,715	134,670	6,955	5%		Employee on LSL for period of time
8,484	Investment Properties	2,153	2,323	170	7%		
910,884	Library	139,130	141,778	2,648	2%		
85,600	Litter Control	3,822	11,533	7,711	67%	Programmed collection of litter/rubbish from litter bins	Variance due to reduction in labour expenses YTD
549,422	Occupancy	71,414	71,072	(342)	0%	Property Management admin, Town Hall maintenance	
548,474	Other Activities NEC	86,907	91,578	4,671	5%	Road Reserves maintenance, Rapid Response Team expenses	
589,721	Other Environmental Services	33,309	34,848	1,539	4%	Includes payment of State Govt NRM board levy collected, Environmental Officer	
7,093	Other Regulatory Services	-	166	166	100%		
244,175	Parking Control	26,168	32,932	6,764	21%		Variation due to apportionment of Regulatory Services staff across functions

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		Actual	Adopted Budget***	Variance fav/(unfav)			
				\$	\$		
\$		\$	\$	\$	%		
1,368,525	Parks & Gardens	153,315	162,943	9,628	6%	Programmed maintenance of parks, gardens & reserves	Variance due to reduction in labour expenses YTD
2,900	Pest Control	-	419	419	100%		
23,750	Plant & Machinery	33,200	26,870	(6,330)	-24%	Includes internal plant hire costs recovered	Under recovered on plant hire (\$6K)
138,489	Preventive Health Services	26,514	25,360	(1,154)	-5%		
115,039	Public Conveniences	20,136	14,228	(5,908)	-42%	Routine cleaning maintenance of 7 sites	Additional labour expenses incurred for servicing of public conveniences YTD
271,447	Rates Administration	35,380	32,583	(2,797)	-9%		
319,196	Records Management	41,596	40,534	(1,062)	-3%		
79,783	Regional Development	3,153	3,153	-	0%	Staff Salaries	
3,908,543	Roads	197,193	188,641	(8,552)	-5%		Additional labour expenses incurred for the maintenance of roads. The labour budget variance will fluctuate depending on timing of capital works.
581,069	Sports Facilities - Indoor	83,190	80,778	(2,412)	-3%	Programmed ovals maintenance	
754,408	Sports Facilities - Outdoor	51,519	44,820	(6,699)	-15%		Additional labour expenses incurred YTD due to unplanned repair works at Willaston Oval
785,801	Stormwater Drainage	41,902	17,875	(24,027)	-134%	Drain cleaning, repairs & maintenance	Unplanned stormwater repairs (\$22K)
158,000	Street Cleaning	11,176	10,246	(930)	-9%	Programmed Cleaning of CBD and Urban Streets	
391,202	Street Lighting	31,911	32,587	676	2%		
339,733	Streetscaping	46,873	42,097	(4,776)	-11%	Tree replacement / removal and maintenance, Garden beds maintenance	

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				\$	%		
\$		\$	\$	\$	%		
167,727	Support to Local Businesses (Gawler Bus Dev Board)	41,932	41,932	0	0%	Gawler Business Development Group contribution	
229,143	Tourism (Visitor Information Centre)	32,052	36,039	3,987	11%		
1,285,184	Town Planning	157,209	182,488	25,279	14%	Development assessment, various studies, DAP committee	Vacant Position
164,355	Traffic Management	17,910	17,700	(210)	-1%	Street/traffic control signs maintenance	
12,346	Transfer Station	1,329	1,453	124	9%	Utility Costs associated with former Transfer Station Site	
2,055,579	Waste Management	184,739	186,873	2,134	1%	Kerbside waste collection & disposal	
				-			
26,076,273	Total Expenditure	2,948,120	2,993,729	45,609	-2%		
(220,500)	NET OPERATING RESULT	(18,680,878)	(18,612,132)	68,746			

*Annual Adopted Budget - This is the Original Budget adopted by Council on 28 June 2016

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