



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

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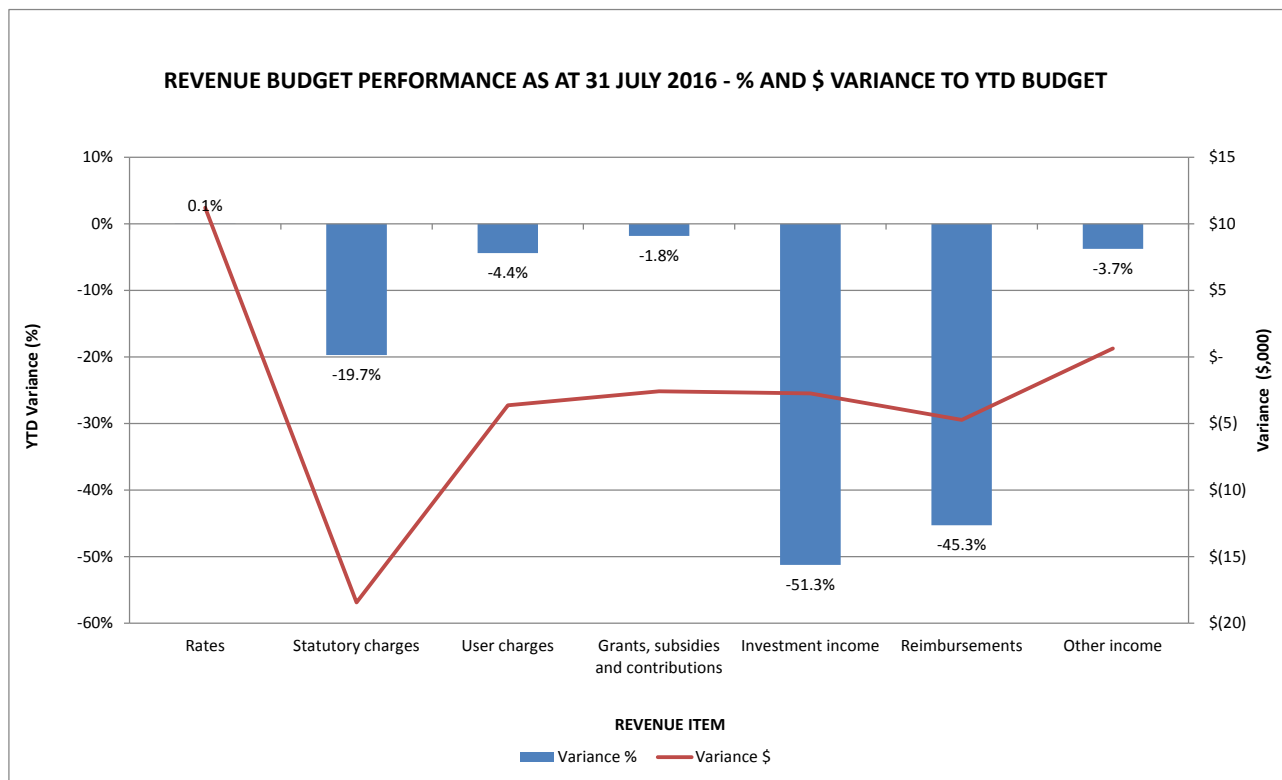
Executive Summary

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 \$20.879M is \$20K lower than the YTD budget of \$20.900M. Details of significant YTD variances at income statement level are provided below:

- 1. Statutory Charges** – Dog Registrations are currently reporting a \$10K unfavourable YTD result. The YTD budget has been based on the collection rate of registrations from previous financial years. Whilst dog registrations are not due until the end of August, the results YTD are approximately 40% less than 2015-2016 YTD, which may be attributable to when the registration notices were posted. The trend normally is for people to leave paying until the end of the month.

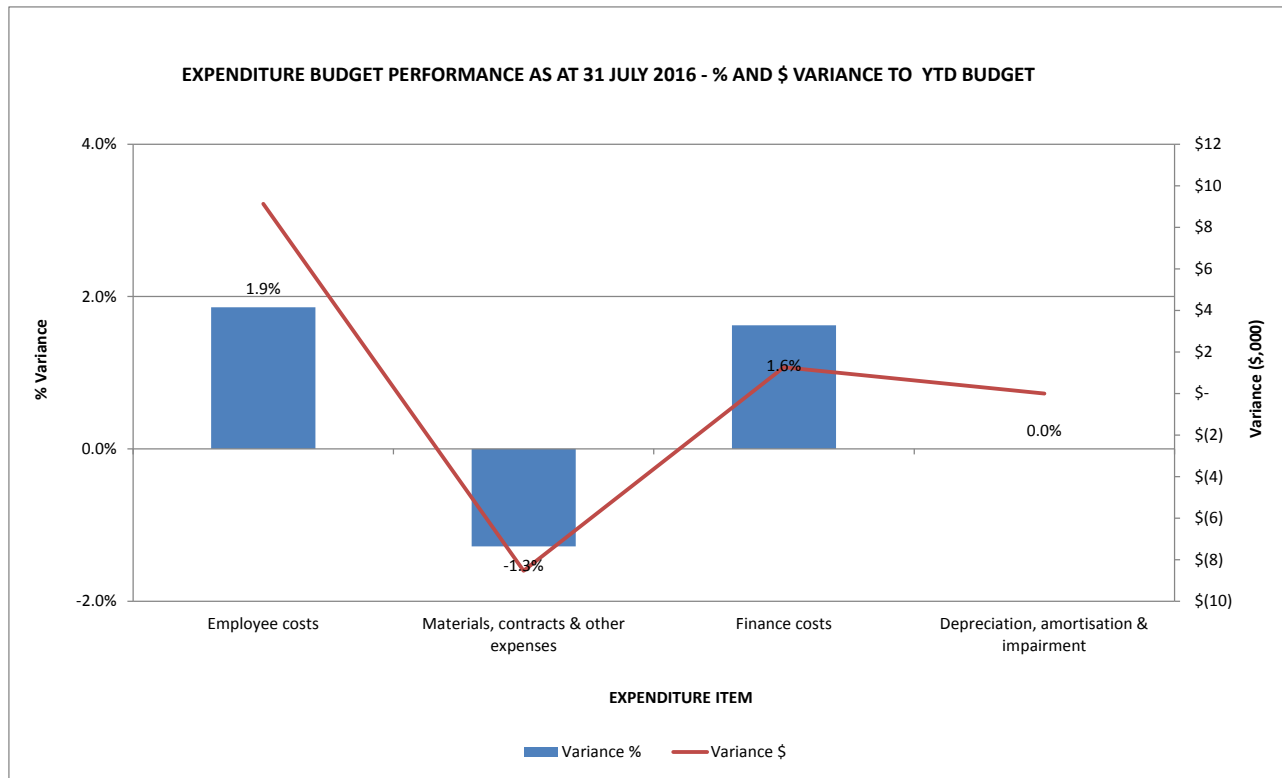
Planning Fees are currently \$5K unfavourable. This result is 49% less than 2015-2016 YTD Result. However, development application fees are calculated on the cost of the development which can result in variances during the year based on the timing and type of application Council receives.

Council staff & Department Managers recognise that Council is only one month into the financial year and both of these charges will be appropriately managed in 2016/2017.

(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 \$1.234M is \$2K lower than the YTD budget of \$1.236M. There are no variances greater than \$5K and 5% to disclose.

(c) Overall Analysis

Overall, there is an **unfavourable YTD variance of \$18K** 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 JULY 2016
FOR THE YEAR ENDING 30 JUNE 2017

Annual Adopted Budget	Annual Revised Budget		Year To Date			
			Actual	Budget	Variance fav/(unfav)	
\$'000s	\$'000s		\$'000s	\$'000s	\$'000s	%
INCOME						
(20,654)	(20,654)	Rates	(20,594)	(20,582)	11	0.1%
(740)	(740)	Statutory charges	(75)	(94)	(18)	-19.7%
(1,432)	(1,432)	User charges	(79)	(83)	(4)	-4.4%
(2,961)	(2,961)	Grants, subsidies and contributions	(139)	(142)	(3)	-1.8%
(64)	(64)	Investment income	(3)	(5)	(3)	-51.3%
(415)	(415)	Reimbursements	(6)	(10)	(5)	-45.3%
(30)	(30)	Other income	16	17	1	-3.7%
(26,297)	(26,297)	Total Income	(20,879)	(20,900)	(20)	-0.1%
EXPENDITURE						
9,947	9,947	Employee costs	482	491	9	1.9%
10,991	10,991	Materials, contracts & other expenses	675	667	(9)	-1.3%
596	596	Finance costs	77	78	1	1.6%
4,454	4,454	Depreciation, amortisation & impairment	-	-	-	
88	88	Net loss - Joint ventures & associates	-	-	-	
26,076	26,076	Total Expenditure	1,234	1,236	2	-0.2%
(220)	(220)	OPERATING (SURPLUS) / DEFICIT	(19,647)	(19,664)	(18)	
OTHER COMPREHENSIVE INCOME						
3	3	Asset disposal & fair value adjustments			-	
4,765	4,765	Amounts specifically for new or upgraded assets	600	600	-	0%
14,000	14,000	Physical resources received free of charge			-	
18,548	18,548	NET (SURPLUS) / DEFICIT	(19,047)	(19,064)	(18)	

TOWN OF GAWLER
MONTHLY FINANCE REPORT - INCOME/EXPENDITURE BY SERVICE
FOR THE MONTH ENDING 31 JULY 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	(3,319)	(5,089)	(1,770)	-35%	Building Assessment Fees	
(111,717)	Caravan Park	(9,030)	(9,309)	(279)	-3%	Lease fees	
(170,500)	Cemeteries	(8,749)	(14,207)	(5,458)	-38%	Burial, Lease, Cremation etc. Fees	Cemetery income will fluctuate during the year
-	Children & Youth Services	(6,552)	-	6,552			Youth Network Grant (\$5K) & amounts received for youth programs (\$1.5K)
(1,009)	Community Centres & Halls	-	-	-			
(13,726)	Community Support	(769)	(890)	(121)	-14%	Vehicle Contribution. Property Reimbursements	
(46,000)	Customer Service	(5,359)	(3,833)	1,526	40%	Property Search Fees	
(10,000)	Depot	-	-	-		Vehicle Contribution	
(280,000)	Dog and Cat Control	(44,722)	(55,417)	(10,696)	-19%	Registrations, Expiation fees	YTD variance due to less dog registrations being received than anticipated.
(45,000)	Elderly Citizens Facilities	(2,684)	(3,750)	(1,066)	-28%	Hire of Elderly Centre	
(10,000)	Elected Member Services	(1,250)	(1,250)	-	0%	Mayoral vehicle contribution	
(3,360)	Emergency Services	-	-	-		Inflammable undergrowth slashing / expiations	
(205,000)	Engineering Services	(1,154)	(4,204)	(3,050)	-73%		
(1,236,389)	Finance	(2,607)	(5,349)	(2,742)	-51%	Investment income, Financial Assistance Grant	
(304,000)	Gawler Aquatic Centre	-	-	-			
(304,500)	General Administration	(1,327)	(754)	573	76%	Various insurance scheme rebates etc.	
(628,207)	Home Assistance Scheme	(131,724)	(134,549)	(2,825)	-2%	Grant Funding	

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		Actual	Adopted Budget***	Variance fav/(unfav)			
				\$	\$		
\$		\$	\$	\$	%		
(23,000)	Human Resources	-	-	-		Traineeship rebates	
(11,743)	Immunisation	(24)	(223)	(199)	-89%	Grant funding, user contributions	
(7,500)	Information Technology	(144)	(435)	(291)	-67%	Vehicle contribution, etc.	
(139,545)	Investment Properties	(6,491)	(6,961)	(470)	-7%	Various Property Rentals	
(84,550)	Library	(726)	(1,712)	(986)	-58%	Shared Resources Reimbursement, State Govt Subsidy	
(23,000)	Occupancy	(769)	(1,663)	(894)	-54%	Vehicle Contribution	
(333,548)	Other Environmental Services	(328,950)	(328,948)	2	0%	State Govt NRM levy funds collected	
-	Other Regulatory Services	(101)	-	101		Busking Permits	
(140,000)	Parking Control	(9,935)	(11,666)	(1,731)	-15%	Expiation Fees Collected	
(11,750)	Plant & Machinery	-	-	-		Fuel Tax Credits Received from ATO	
(20,525)	Preventive Health Services	(839)	(1,710)	(872)	-51%	Food inspections, audits	
(18,238,240)	Rates Administration	(18,123,488)	(18,118,340)	5,148	0%	General Rates/Fines, etc.	
(100)	Records Management	-	(8)	(8)	-100%	FOI Requests	
(796,655)	Roads	-	-	-		Grant funding	
(440,750)	Sports Facilities - Indoor	(31,721)	(36,666)	(4,945)	-13%	Sport & Community Centre	
(52,768)	Sports Facilities - Outdoor	(6,685)	(4,150)	2,535	61%		
(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)	(12,517)	(9,239)	3,278	35%		

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		Actual	Adopted Budget***	Variance fav/(unfav)			
\$		\$	\$	\$	%		
(333,690)	Town Planning	3,682	(4,391)	(8,073)	-184%	Development Application fees, etc.	The result is a debit balance due to accrued income from 2015-2016 not yet received. The variance is also due to development fees budgeted not achieved YTD.
(1,967,274)	Waste Management	(1,973,538)	(1,967,274)	6,264	0%	Waste Management Service Charge revenue	
(26,296,773)	Total Income	(20,879,218)	(20,899,714)	(20,496)	0%		

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		Actual	Adopted Budget***	Variance fav/(unfav)			
				\$	\$		
\$		\$	\$	\$	%		

	EXPENDITURE						
251,509	Building Control	13,284	14,128	844	6%	Building Assessment	
122,261	Car Parks	235	100	(135)	-135%		
21,288	Caravan Park	-	478	478	100%		
118,955	Cemeteries	4,152	5,446	1,294	24%		
173,830	Children & Youth Services	12,657	12,758	101	1%	Youth Activities	
213,098	Communication & Marketing	5,785	7,787	2,002	26%	Council Communications and Marketing to public and Murray St Banners	
170,985	Community Assistance (Volunteer Services)	2,534	8,533	5,999	70%	Volunteer Resource Centre, Graffiti removal team	Vacant Position
94,606	Community Centres & Halls	-	1,684	1,684	100%		
744,141	Community Support	38,504	40,482	1,978	5%	Support of various Community events/grants	
22,252	Crime Prevention (CCTV)	-	146	146	100%	CCTV operating expenses	
617,085	Customer Service	31,145	33,466	2,321	7%	Staff Salaries	
(402,572)	Depot	(34,418)	(31,637)	2,781	8%	Budget includes wages overhead costs recovered	
262,353	Dog and Cat Control	(29,420)	(32,172)	(2,752)	-9%		
96,669	Elderly Citizens Facilities	-	1,195	1,195	100%		
292,206	Elected Member Services	28,049	30,967	2,919	9%	Allowances & expenses	
9,893	Emergency Services	-	-	-		Inflammable undergrowth management	
1,143,619	Engineering Services	69,601	50,221	(19,380)	-39%		Variance will fluctuate during the year based on timing of various capital works

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		Actual	Adopted Budget***	Variance fav/(unfav)			
\$		\$	\$	\$	%		
1,229,781	Finance	113,133	112,370	(763)	-1%	Accounting services, Audit Committee, Loan repayments	
702,443	Gawler Aquatic Centre	5,574	7,433	1,859	25%		
1,651,963	General Administration	114,253	131,793	17,540	13%	General admin, WHS, Agenda/Minutes preparation	Vacant Position
111,872	Heritage	-	218	218	100%	Heritage collection maintenance	
631,512	Home Assistance Scheme	56,726	63,293	6,567	10%	Community Services	
562,656	Human Resources	31,581	26,177	(5,404)	-21%	Employee related activities	Additional training expenses incurred YTD. This amount will fluctuate during the year depending on type of training offered.
44,326	Immunisation	2,211	2,379	168	7%	Immunisation services	
1,093,470	Information Technology	86,145	86,820	675	1%		
8,484	Investment Properties	-	-	-			
910,884	Library	51,477	47,570	(3,907)	-8%		
85,600	Litter Control	2,556	5,233	2,677	51%	Programmed collection of litter/rubbish from litter bins	
549,422	Occupancy	25,658	26,085	427	2%	Property Management admin, Town Hall maintenance	
548,474	Other Activities NEC	29,981	27,129	(2,852)	-11%	Road Reserves maintenance, Rapid Response Team expenses	
589,721	Other Environmental Services	10,597	11,169	572	5%	Includes payment of State Govt NRM board levy collected, Environmental Officer	

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				\$	%		
\$		\$	\$	\$	%		
7,093	Other Regulatory Services	-	83	83	100%		
244,175	Parking Control	6,959	10,914	3,955	36%		
1,368,525	Parks & Gardens	43,778	44,068	290	1%	Programmed maintenance of parks, gardens & reserves	
2,900	Pest Control	-	191	191	100%		
23,750	Plant & Machinery	40,162	26,540	(13,622)	-51%	Includes internal plant hire costs recovered	Additional Costs incurred for maintenance of fleet (\$4K) & under recovered on plant hire (\$6K)
138,489	Preventive Health Services	8,336	8,130	(206)	-3%		
115,039	Public Conveniences	8,947	5,686	(3,261)	-57%	Routine cleaning maintenance of 7 sites	
271,447	Rates Administration	8,370	9,232	862	9%		
319,196	Records Management	12,500	12,852	352	3%		
79,783	Regional Development	-	-	-		Staff Salaries	
3,908,543	Roads	66,964	54,285	(12,679)	-23%		
581,069	Sports Facilities - Indoor	24,451	26,967	2,516	9%	Programmed ovals maintenance	
754,408	Sports Facilities - Outdoor	13,018	13,687	669	5%		
785,801	Stormwater Drainage	18,675	11,701	(6,974)	-60%	Drain cleaning, repairs & maintenance	Unplanned stormwater repairs
158,000	Street Cleaning	-	-	-		Programmed Cleaning of CBD and Urban Streets	
391,202	Street Lighting	-	-	-			
339,733	Streetscaping	16,588	18,224	1,636	9%	Tree replacement / removal and maintenance, Garden beds maintenance	
167,727	Support to Local Businesses (Gawler Bus Dev Board)	41,932	41,932	0	0%	Gawler Business Development Group contribution	

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				\$	%		
\$		\$	\$	\$	%		
229,143	Tourism (Visitor Information Centre)	13,661	12,026	(1,635)	-14%		
1,285,184	Town Planning	44,511	53,649	9,138	17%	Development assessment, various studies, DAP committee	Vacant Position
164,355	Traffic Management	8,042	5,072	(2,970)	-59%	Street/traffic control signs maintenance	
12,346	Transfer Station	-	65	65	100%	Utility Costs associated with former Transfer Station Site	
2,055,579	Waste Management	184,739	189,160	4,421	2%	Kerbside waste collection & disposal	
				-			
26,076,273	Total Expenditure	1,233,633	1,235,715	2,082	0%		
(220,500)	NET OPERATING RESULT	(19,645,585)	(19,663,999)	(18,414)			

*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