



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

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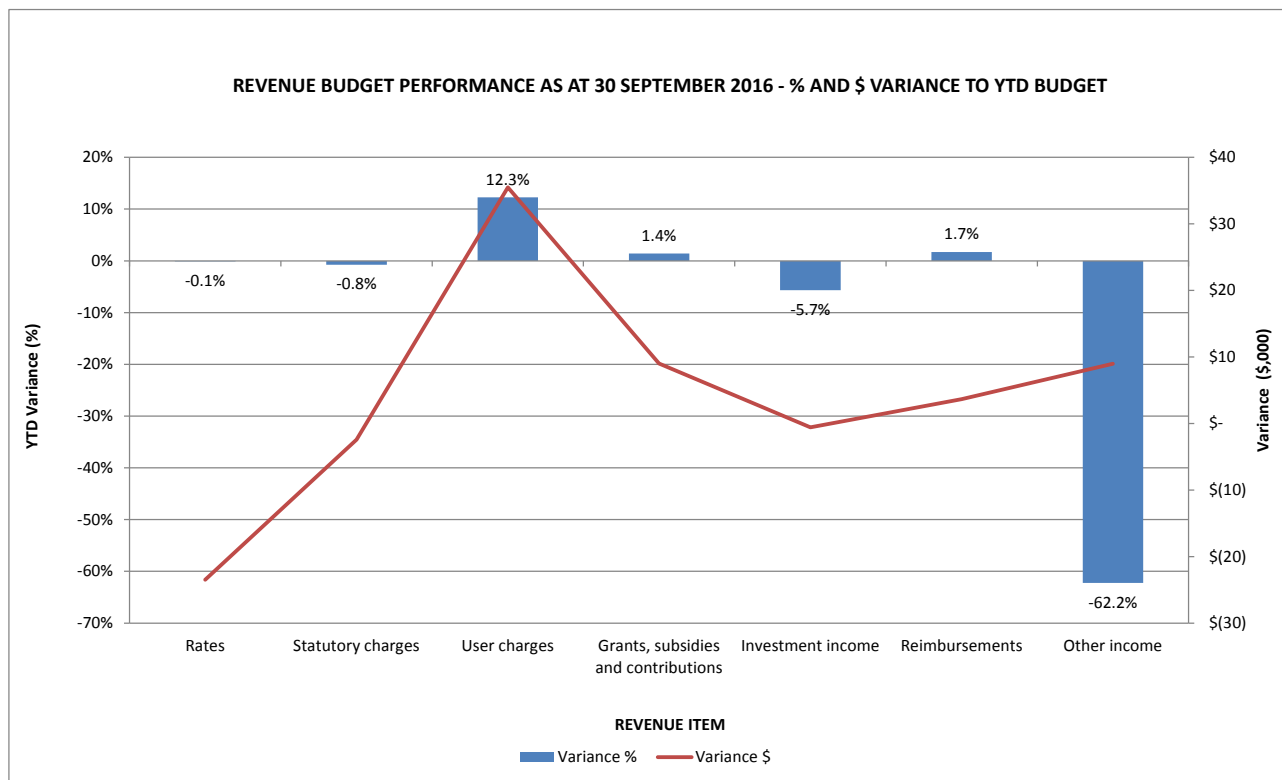
Executive Summary

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 \$22.077M is \$31K higher than the YTD budget of \$22.046M. Details of significant YTD variances at income statement level are provided below:

- 1. User Charges** – Additional YTD revenue has been generated through the Gawler Sport & Community Centre for hiring of Council owned facilities (\$22K) and from casual skating (\$8K). Both of these functions can fluctuate in activity during the year.

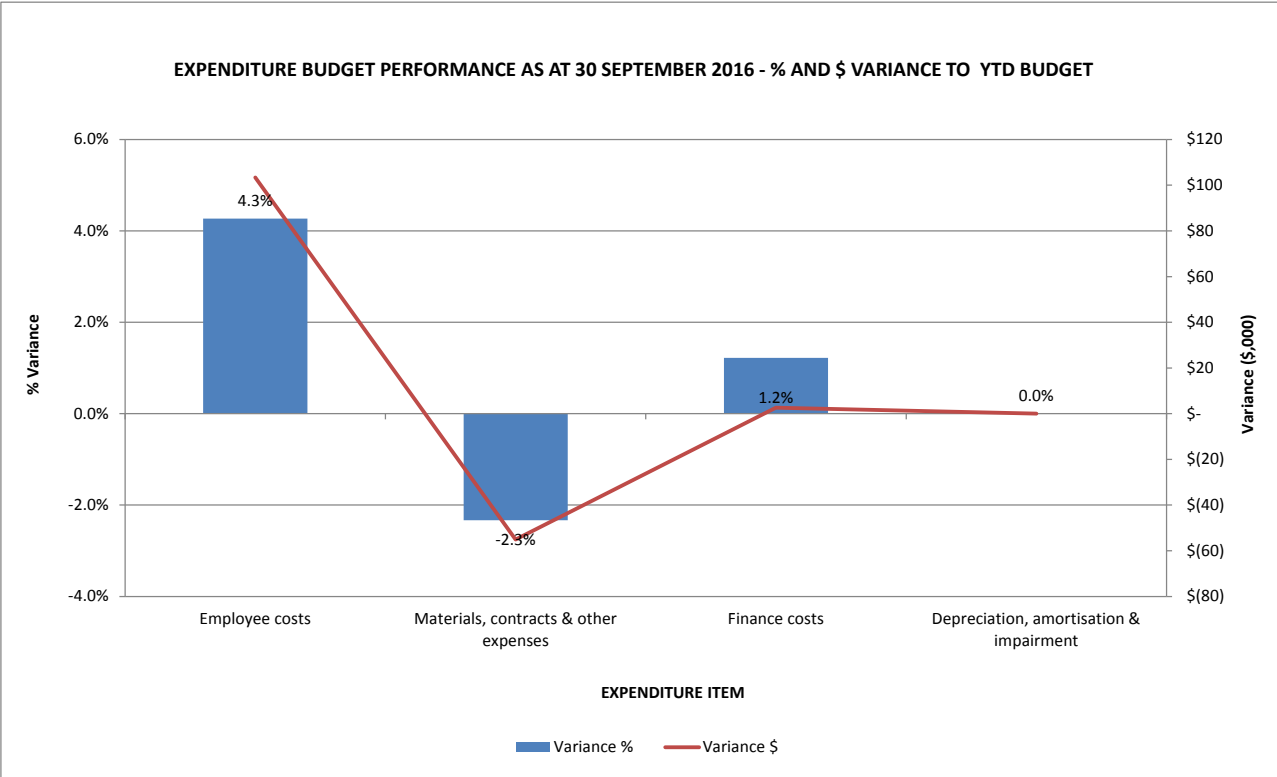
Willaston Cemetery is also reporting a favourable variance of \$9K from burials, cremations and leases. This additional activity has also resulted in some additional labour expenses YTD.

- 2. Other Income** – Council has generated additional income above what was included in the annual budget. Income from developers towards expenses associated with Evanston Gardens DPA (\$46K), revenue from participants of Youth Programs (\$2K) and refund from The Department of Planning, Transport & Infrastructure for the cancellation of vehicle registrations (\$2K).

(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 \$4.944M is \$51K lower than the YTD budget of \$4.995M. There are no variances greater than \$5K and 5% to disclose.

(c) Overall Analysis

Overall, there is a **favourable YTD variance of \$82K** 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 30 SEPTEMBER 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	(20,574)	(20,597)	(23)	-0.1%
(740)	Statutory charges	(320)	(323)	(2)	-0.8%
(1,432)	User charges	(325)	(289)	35	12.3%
(2,961)	Grants, subsidies and contributions	(638)	(629)	9	1.4%
(64)	Investment income	(9)	(10)	(1)	-5.7%
(415)	Reimbursements	(216)	(213)	4	1.7%
(30)	Other income	5	14	9	-62.2%
(26,297)	Total Income	(22,077)	(22,046)	31	0.1%
EXPENDITURE					
9,947	Employee costs	2,317	2,421	103	4.3%
10,991	Materials, contracts & other expenses	2,415	2,360	(55)	-2.3%
596	Finance costs	211	214	3	1.2%
4,454	Depreciation, amortisation & impairment	-	-	-	
88	Net loss - Joint ventures & associates	-	-	-	
26,076	Total Expenditure	4,944	4,995	51	-1.0%
(220)	OPERATING (SURPLUS) / DEFICIT	(17,134)	(17,052)	82	
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	(16,534)	(16,452)	82	

TOWN OF GAWLER
MONTHLY FINANCE REPORT - INCOME/EXPENDITURE BY SERVICE
FOR THE MONTH ENDING 30 SEPTEMBER 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	(12,740)	(15,457)	(2,717)	-18%	Building Assessment Fees	
(111,717)	Caravan Park	(28,793)	(27,927)	866	3%	Lease fees	
(170,500)	Cemeteries	(48,066)	(38,621)	9,445	24%	Burial, Lease, Cremation etc. Fees	YTD Burials & Cremation Fees Collected have exceeded YTD budget (\$9K)
-	Children & Youth Services	(7,247)	-	7,247			Youth Network Grant (\$5K) & amounts received for youth programs (\$2K)
-	Communication & Marketing	6,029	-	(6,029)			Credit note issued for Invoice relating to the Gawler Farmers Market
(1,009)	Community Centres & Halls	-	(252)	(252)	-100%		
(13,726)	Community Support	(2,408)	(2,120)	288	14%	Vehicle Contribution. Property	
(46,000)	Customer Service	(14,473)	(11,499)	2,974	26%	Property Search Fees	
(10,000)	Depot	(1,923)	(1,666)	257	15%	Vehicle Contribution	
(280,000)	Dog and Cat Control	(197,765)	(219,001)	(21,236)	-10%	Registrations, Expiation fees	At the time of reporting, Council recognised 403 unregistered dogs.
(45,000)	Elderly Citizens Facilities	(11,118)	(11,250)	(132)	-1%	Hire of Elderly Centre	
(10,000)	Elected Member Services	(2,917)	(2,916)	1	0%	Mayoral vehicle contribution	
(3,360)	Emergency Services	(363)	(360)	3	1%	Inflammable undergrowth slashing / expiations	
(205,000)	Engineering Services	(3,905)	(3,180)	725	23%		
(1,236,389)	Finance	(304,047)	(303,099)	948	0%	Investment income, Financial Assistance Grant	
(304,000)	Gawler Aquatic Centre	(25,699)	(35,100)	(9,401)	-27%		Income generated from swimming lessons YTD less than anticipated

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		Actual	Adopted Budget***	Variance fav/(unfav)			
				\$	\$		
\$		\$	\$	\$	%		
(304,500)	General Administration	(200,549)	(187,756)	12,793	7%	Various insurance scheme rebates etc.	Rebate received from Worker Compensation Scheme exceeded budget by \$8K and Income generated for hire of institute exceeded budget (\$4K)
(628,207)	Home Assistance Scheme	(143,081)	(140,753)	2,328	2%	Grant Funding	
(23,000)	Human Resources	-	-	-		Traineeship rebates	
(11,743)	Immunisation	(654)	(745)	(91)	-12%	Grant funding, user contributions	
(7,500)	Information Technology	(721)	(1,591)	(870)	-55%	Vehicle contribution, etc.	
(139,545)	Investment Properties	(41,046)	(38,883)	2,163	6%	Various Property Rentals	
(84,550)	Library	(3,888)	(2,637)	1,251	47%	Shared Resources Reimbursement, State Govt Subsidy	
(23,000)	Occupancy	(2,308)	(3,420)	(1,112)	-33%	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	(48,811)	(28,248)	20,563	73%	Expiation Fees Collected	Additional expiations issued YTD
(11,750)	Plant & Machinery	(4,069)	(1,958)	2,111	108%	Fuel Tax Credits Received from ATO, vehicle registration cancellation reimbursements	
(20,525)	Preventive Health Services	(5,267)	(5,130)	137	3%	Food inspections, audits	
(18,238,240)	Rates Administration	(18,132,480)	(18,133,140)	(660)	0%	General Rates/Fines, etc.	
(100)	Records Management	-	(24)	(24)	-100%	FOI Requests	
(796,655)	Roads	(189,631)	(189,164)	467	0%	Grant funding	

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		Actual	Adopted Budget***	Variance fav/(unfav)			
				\$	%		
\$		\$	\$	\$	%		
(440,750)	Sports Facilities - Indoor	(130,542)	(104,124)	26,418	25%	Sport & Community Centre	Hiring of Council owned facilities has exceed YTD budget (\$22K) and income generated YTD date for skating exceeded budget (\$8K)
(52,768)	Sports Facilities - Outdoor	(10,788)	(11,334)	(546)	-5%		
(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)	(21,798)	(20,717)	1,081	5%		
(333,690)	Town Planning	(35,499)	(35,589)	(90)	0%	Development Application fees, etc.	
(1,967,274)	Waste Management	(1,948,310)	(1,967,274)	(18,964)	-1%	Waste Management Service Charge revenue	
(26,296,773)	Total Income	(22,076,566)	(22,046,210)	30,356	0%		

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				Variance fav/(unfav)			
		Actual	Adopted Budget***				
\$		\$	\$	\$	%		
	EXPENDITURE						
251,509	Building Control	55,872	57,376	1,504	3%	Building Assessment	
122,261	Car Parks	28,889	31,081	2,192	7%		
21,288	Caravan Park	1,702	2,734	1,032	38%		
118,955	Cemeteries	28,046	22,091	(5,955)	-27%		Additional Burials has resulted in increase in staff resources at the Cemetery
173,830	Children & Youth Services	49,829	48,228	(1,601)	-3%	Youth Activities	
213,098	Communication & Marketing	33,306	36,969	3,663	10%	Council Communications and Marketing to public and Murray St Banners	
170,985	Community Assistance (Volunteer Services)	15,700	32,269	16,569	51%	Volunteer Resource Centre, Graffiti removal team	Vacant Position
94,606	Community Centres & Halls	21,725	21,908	183	1%		
744,141	Community Support	159,298	150,979	(8,319)	-6%	Support of various Community events/grants	Gawler Show exceeded budget (\$6.5K)
22,252	Crime Prevention (CCTV)	1,770	2,129	359	17%	CCTV operating expenses	
617,085	Customer Service	137,222	151,257	14,035	9%	Staff Salaries	Vacant Position
(402,572)	Depot	(87,218)	(82,767)	4,451	5%	Budget includes wages overhead costs recovered	
262,353	Dog and Cat Control	4,449	5,094	645			
96,669	Elderly Citizens Facilities	14,497	13,626	(871)	-6%		
292,206	Elected Member Services	69,789	74,709	4,920	7%	Allowances & expenses	
9,893	Emergency Services	4,809	743	(4,066)	-547%	Inflammable undergrowth management	

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		Actual	Adopted Budget***	Variance fav/(unfav)			
				\$	\$		
\$		\$	\$	\$	%		
1,143,619	Engineering Services	179,334	179,548	214	0%		Variance will fluctuate during the year based on timing of various capital works
1,229,781	Finance	346,633	350,042	3,409	1%	Accounting services, Audit Committee, Loan repayments	
702,443	Gawler Aquatic Centre	59,607	57,878	(1,729)	-3%		
1,651,963	General Administration	436,431	448,239	11,808	3%	General admin, WHS, Agenda/Minutes preparation	
111,872	Heritage	16,482	15,701	(781)	-5%	Heritage collection maintenance	
631,512	Home Assistance Scheme	165,297	169,311	4,014	2%	Community Services	
562,656	Human Resources	121,907	125,456	3,549	3%	Employee related activities	
44,326	Immunisation	8,698	8,743	45	1%	Immunisation services	
1,093,470	Information Technology	330,044	317,405	(12,639)	-4%		
8,484	Investment Properties	2,776	3,005	229	8%		
910,884	Library	216,913	223,940	7,027	3%		
85,600	Litter Control	4,857	18,549	13,692	74%	Programmed collection of litter/rubbish from litter bins	Variance due to reduction in labour expenses YTD
549,422	Occupancy	133,171	111,265	(21,906)	-20%	Property Management admin, Town Hall maintenance	Expenses incurred at the New Administration Centre not included in adopted budget (\$19K)
548,474	Other Activities NEC	136,282	140,656	4,374	3%	Road Reserves maintenance, Rapid Response Team expenses	

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		Actual	Adopted Budget***	Variance fav/(unfav)			
				\$	\$		
\$		\$	\$	\$	%		
589,721	Other Environmental Services	133,109	134,719	1,610	1%	Includes payment of State Govt NRM board levy collected, Environmental Officer	
7,093	Other Regulatory Services	-	249	249	100%		
244,175	Parking Control	42,240	50,251	8,011	16%		Adjustment to employee budget required in 1st Qtr. Budget Review due to allocation changes implemented after budget adoption
1,368,525	Parks & Gardens	234,098	245,034	10,936	4%	Programmed maintenance of parks, gardens & reserves	
2,900	Pest Control	68	647	579	89%		
23,750	Plant & Machinery	(32,026)	18,305	50,331	275%	Includes internal plant hire costs recovered	Over-recovered plant hire (\$34K) Reduction in Fuel Expenses (\$8K), Servicing/Parts (\$7K)
138,489	Preventive Health Services	37,210	36,037	(1,173)	-3%		
115,039	Public Conveniences	35,116	23,988	(11,128)	-46%	Routine cleaning maintenance of 7 sites	Additional labour expenses incurred for servicing of public conveniences YTD
271,447	Rates Administration	94,286	98,044	3,758	4%		
319,196	Records Management	69,689	72,743	3,055	4%		
79,783	Regional Development	3,919	3,919	-	0%	Staff Salaries	
3,908,543	Roads	322,926	297,496	(25,430)	-9%		Additional labour expenses incurred for the maintenance of roads (\$19K). The labour budget variance will fluctuate depending on timing of capital works. Unplanned works (\$9K)
581,069	Sports Facilities - Indoor	130,274	133,845	3,571	3%	Programmed ovals maintenance	

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				\$	\$		
\$		\$	\$	\$	%		
754,408	Sports Facilities - Outdoor	83,287	73,838	(9,449)	-13%		Additional labour expenses incurred YTD due to unplanned works at Willaston Oval
785,801	Stormwater Drainage	59,561	40,424	(19,137)	-47%	Drain cleaning, repairs & maintenance	Unplanned stormwater repairs (\$22K)
158,000	Street Cleaning	22,849	23,992	1,143	5%	Programmed Cleaning of CBD and Urban Streets	
391,202	Street Lighting	65,174	65,174	(0)	0%		
339,733	Streetscaping	80,140	69,466	(10,674)	-15%	Tree replacement / removal and maintenance, Garden beds maintenance	Additional labour expenses due to timing of works. Offset by other employee savings throughout depot operations
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)	48,557	52,828	4,271	8%		
1,285,184	Town Planning	226,370	256,178	29,808	12%	Development assessment, various studies, DAP committee	Vacant Position
164,355	Traffic Management	30,806	23,773	(7,033)	-30%	Street/traffic control signs maintenance	Additional wages incurred due to timing of works
12,346	Transfer Station	2,119	1,796	(323)	-18%	Utility Costs associated with former Transfer Station Site	
2,055,579	Waste Management	513,623	491,799	(21,824)	-4%	Kerbside waste collection & disposal	
26,076,273	Total Expenditure	4,943,445	4,994,641	51,196	-1%		
(220,500) NET OPERATING RESULT		(17,133,120)	(17,051,569)	81,551			

*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.