



# **TOWN OF GAWLER MONTHLY FINANCE REPORT 30 APRIL 2017 FOR YEAR ENDING 30 JUNE 2017**

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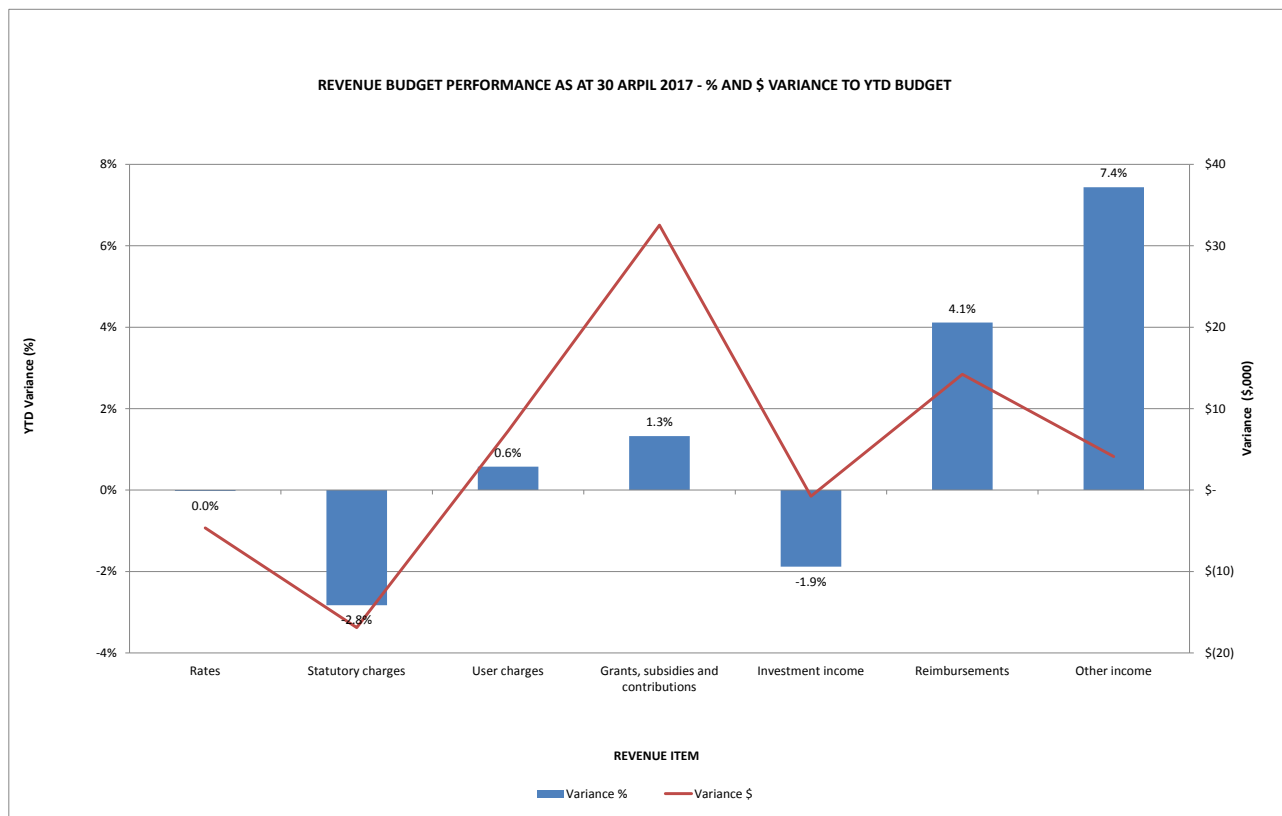
## **Executive Summary**

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**

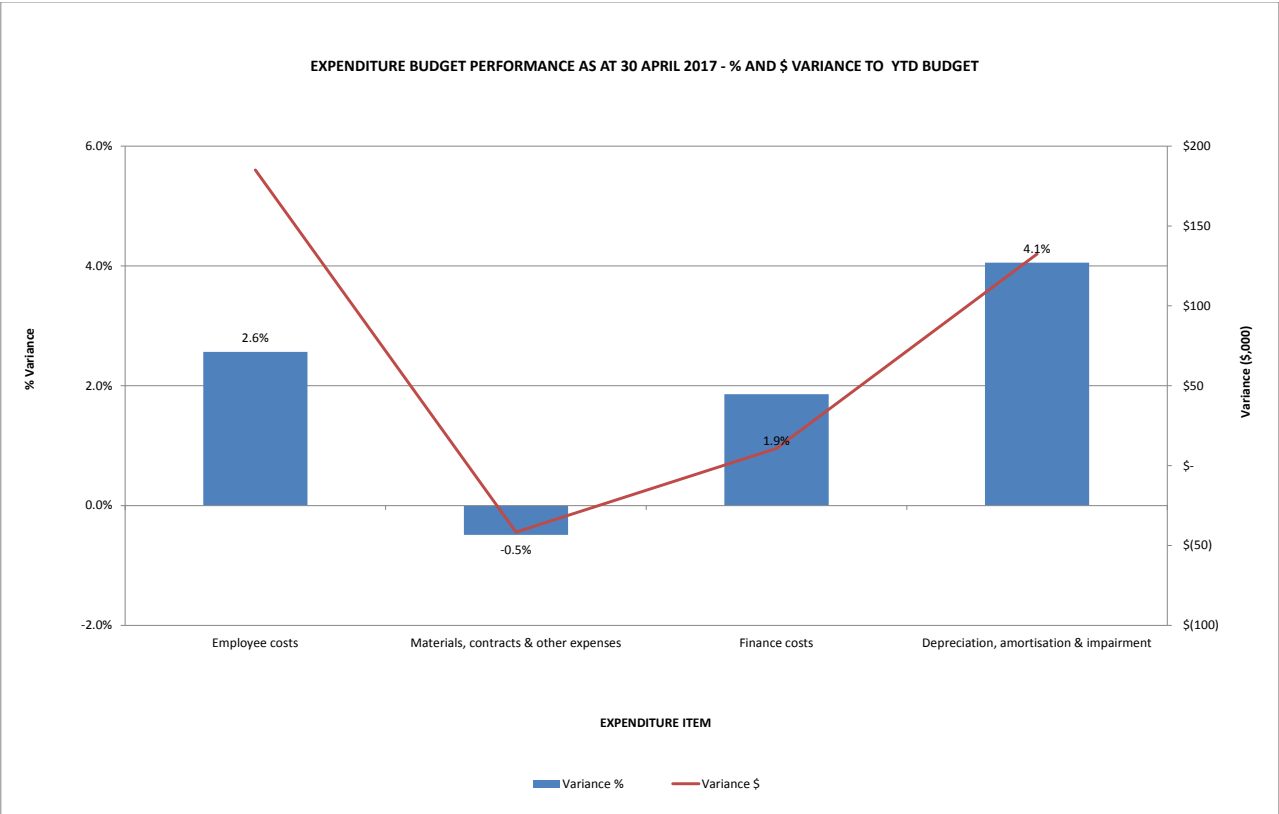


Overall, the YTD actual operating income of \$25,378M is \$36K higher than the YTD budget of \$25.342M. There are no variances greater than 5% and \$5K.

(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 \$19.292M is \$287K less than the YTD budget of \$19.578M. There are no variances greater than 5% and \$5K.

(c) Overall Analysis

Overall, there is a **favourable YTD variance of \$323K** at the reporting date as disclosed in the Statement of Comprehensive Income. This favourable variance, which is partly due to unspent expenditure as a result of delays in receiving invoices from suppliers, will be monitored appropriately by departmental managers.

Erin McGarry  
**Financial Accountant**

**TOWN OF GAWLER**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE MONTH ENDING 30 APRIL 2017**  
**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	%
<b>INCOME</b>						
(20,654)	(20,605)	Rates	(20,587)	(20,592)	(5)	0.0%
(740)	(690)	Statutory charges	(580)	(597)	(17)	-2.8%
(1,432)	(1,458)	User charges	(1,269)	(1,262)	7	0.6%
(2,961)	(3,109)	Grants, subsidies and contributions	(2,483)	(2,450)	33	1.3%
(64)	(44)	Investment income	(39)	(40)	(1)	-1.9%
(415)	(405)	Reimbursements	(360)	(345)	14	4.1%
(30)	(100)	Other income	(60)	(56)	4	7.4%
<b>(26,297)</b>	<b>(26,411)</b>	<b>Total Income</b>	<b>(25,378)</b>	<b>(25,342)</b>	<b>36</b>	<b>0.1%</b>
<b>EXPENDITURE</b>						
9,947	9,466	Employee costs	7,032	7,217	185	2.6%
10,991	11,141	Materials, contracts & other expenses	8,553	8,511	(42)	-0.5%
596	647	Finance costs	571	582	11	1.9%
4,454	4,490	Depreciation, amortisation & impairment	3,135	3,268	132	4.1%
88	88	Net loss - Joint ventures & associates	-	-	-	
<b>26,076</b>	<b>25,832</b>	<b>Total Expenditure</b>	<b>19,292</b>	<b>19,578</b>	<b>287</b>	<b>-1.5%</b>
<b>(220)</b>	<b>(579)</b>	<b>OPERATING (SURPLUS) / DEFICIT</b>	<b>(6,087)</b>	<b>(5,764)</b>	<b>323</b>	
<b>OTHER COMPREHENSIVE INCOME</b>						
3	3	Asset disposal & fair value adjustments	(54)	(54)	-	0%
4,765	321	Amounts specifically for new or upgraded assets	256	256	-	0%
14,000	14,000	Physical resources received free of charge	-	-	-	
<b>18,548</b>	<b>13,745</b>	<b>NET (SURPLUS) / DEFICIT</b>	<b>(5,885)</b>	<b>(5,562)</b>	<b>323</b>	

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

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						
(62,600)	(62,600)	Building Control	(41,933)	(46,561)	(4,628)	-10%	Building Assessment Fees	
(111,717)	(111,717)	Caravan Park	(92,005)	(93,090)	(1,085)	-1%	Lease fees	
(170,500)	(182,500)	Cemeteries	(152,041)	(152,070)	(29)	0%	Burial, Lease, Cremation etc. Fees (Willaston Cemetery)	
-	(11,181)	Children & Youth Services	(18,724)	(10,150)	8,574	84%		Youth Week Grant & Donations received (\$7K)
-	6,000	Communication & Marketing	6,029	5,000	(1,029)			
(1,009)	(1,009)	Community Centres & Halls	(500)	(756)	(256)	-34%		
(13,726)	(15,726)	Community Support	(11,504)	(9,890)	1,614	16%	Vehicle Contribution. Property Reimbursements	
(46,000)	(46,000)	Customer Service	(41,744)	(38,330)	3,414	9%	Property Search Fees	
(10,000)	(14,833)	Depot	(8,238)	(7,497)	741	10%	Vehicle Contribution	
(280,000)	(260,000)	Dog and Cat Control	(227,426)	(246,241)	(18,815)	-8%	Registrations, Expiation fees	At the time of reporting, Council recognised 84 unregistered dogs. The YTD unfavourable variance for expiations issued is \$8K.
(45,000)	(45,000)	Elderly Citizens Facilities	(36,420)	(37,500)	(1,080)	-3%	Hire of Elderly Centre	
(10,000)	(10,000)	Elected Member Services	(8,750)	(8,747)	3	0%	Mayoral vehicle contribution	
(3,360)	(3,360)	Emergency Services	(1,491)	(3,360)	(1,869)	-56%	Inflammable undergrowth slashing / expiations	
(205,000)	(205,000)	Engineering Services	(13,532)	(11,835)	1,697	14%	Includes \$150K contributions towards Gawler & Surrounds Stormwater Management Plan	
(1,236,389)	(1,222,052)	Finance	(925,728)	(923,373)	2,355	0%	Investment income, Financial Assistance Grant	
(304,000)	(331,700)	Gawler Aquatic Centre	(340,880)	(331,700)	9,180	3%		
(304,500)	(260,920)	General Administration	(258,543)	(254,177)	4,366	2%	Various insurance scheme rebates etc.	

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

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)			
					\$	\$		
\$	\$		\$	\$	\$	%		
(628,207)	(635,930)	Home Assistance Scheme	(628,737)	(618,409)	10,328	2%	Federal/State Subsidy	
(23,000)	(28,120)	Human Resources	(24,844)	(24,620)	224	1%	Traineeship rebates	
(11,743)	(11,743)	Immunisation	(10,343)	(11,101)	(758)	-7%	Grant funding, user contributions	
(7,500)	(7,500)	Information Technology	(5,048)	(5,921)	(873)	-15%	Vehicle contribution, etc.	
(139,545)	(229,589)	Investment Properties	(180,559)	(173,640)	6,919	4%	Various Property Rentals	
(84,550)	(94,078)	Library	(89,565)	(89,818)	(253)	0%	Shared Resources Reimbursement, State Govt Subsidy	
(23,000)	(10,000)	Occupancy	(8,115)	(7,890)	225	3%	Vehicle Contribution	
(333,548)	(333,548)	Other Environmental Services	(333,809)	(333,548)	261	0%	State Govt NRM levy funds collected	
-	-	Other Regulatory Services	(355)	-	355		Busking Permits	
(140,000)	(133,833)	Parking Control	(110,670)	(105,690)	4,980	5%	Expiation Fees Collected	
(11,750)	(11,750)	Plant & Machinery	(11,027)	(8,811)	2,216	25%	Fuel Tax Credits Received from ATO, vehicle registration cancellation reimbursements	
(20,525)	(20,525)	Preventive Health Services	(18,038)	(17,100)	938	5%	Food inspections, audits	
(18,238,240)	(18,183,011)	Rates Administration	(18,151,527)	(18,166,761)	(15,234)	0%	General Rates/Fines, etc.	
(100)	(100)	Records Management	(377)	(80)	297	371%	FOI Requests	
-	-	Regional Development	(1,923)	-	1,923		Vehicle Contribution	
(796,655)	(796,655)	Roads	(726,188)	(722,524)	3,664	1%	Grant funding	
(440,750)	(418,750)	Sports Facilities - Indoor	(340,082)	(348,887)	(8,805)	-3%	Sport & Community Centre	
(52,768)	(52,768)	Sports Facilities - Outdoor	(49,180)	(45,077)	4,103	9%		
(167,727)	(167,727)	Support to Local Businesses (Gawler Bus Dev Board)	(167,653)	(167,727)	(74)	0%	Separate Rate Revenue	
(72,400)	(72,400)	Tourism (Visitor Information Centre)	(65,322)	(60,890)	4,432	7%	Souvenirs sales, various commissions	
(333,690)	(470,690)	Town Planning	(320,963)	(328,250)	(7,287)	-2%	Development Application fees, etc.	

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

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)			
\$	\$		\$	\$	\$	%		
(1,967,274)	(1,954,422)	Waste Management	(1,959,036)	(1,954,422)	4,614	0%	Kerbside waste collection services	
(26,296,773)	(26,410,737)	Total Income	(25,376,839)	(25,361,443)	15,396	0%		

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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)			
\$	\$		\$	\$	\$	%		
		EXPENDITURE						
251,509	230,509	Building Control	170,373	164,526	(5,847)	-4%	Building Assessment	
122,261	112,261	Car Parks	80,132	77,517	(2,615)	-3%		
21,288	19,288	Caravan Park	13,127	14,902	1,775	12%		
118,955	103,955	Cemeteries	88,926	82,239	(6,687)	-8%	Willaston Cemetery	Labour at the Cemetery has exceeded budget due to the increased activity experienced YTD
173,830	180,730	Children & Youth Services	147,013	144,860	(2,153)	-1%	Youth Activities	
213,098	192,198	Communication & Marketing	128,510	132,766	4,256	3%	Council Communications and Marketing to public and Murray St Banners	
170,985	170,985	Community Assistance (Volunteer Services)	112,930	113,598	668	1%	Volunteer Resource Centre, Graffiti removal team	
94,606	85,341	Community Centres & Halls	75,471	70,824	(4,647)	-7%		
744,141	702,608	Community Support	499,851	512,242	12,391	2%	Support of various Community events/grants	
22,252	22,252	Crime Prevention (CCTV)	12,689	16,830	4,141	25%	CCTV operating expenses	
617,085	555,989	Customer Service	429,525	435,863	6,338	1%	Staff Salaries	
(402,572)	(401,110)	Depot	(306,618)	(316,674)	(10,056)	-3%	Budget includes wages overhead costs recovered	
262,353	252,353	Dog and Cat Control	133,072	138,134	5,062	4%		
96,669	101,669	Elderly Citizens Facilities	58,665	61,281	2,616	4%	Elderly Centre	
292,206	292,206	Elected Member Services	229,410	232,401	2,991	1%	Allowances & expenses	
9,893	24,947	Emergency Services	19,421	21,947	2,526	12%	Inflammable undergrowth management	
1,143,619	924,169	Engineering Services	505,542	538,544	33,002	6%		Vacant Position
1,229,781	1,341,081	Finance	1,036,003	1,049,104	13,101	1%	Accounting services, Audit Committee, Loan repayments	
702,443	706,703	Gawler Aquatic Centre	657,687	647,502	(10,185)	-2%		
1,651,963	1,565,370	General Administration	1,178,636	1,162,619	(16,017)	-1%	General admin, WHS, Agenda/Minutes preparation	
111,872	94,013	Heritage	69,976	70,272	296	0%	Heritage collection maintenance, Heritage Walls Grants	



**TOWN OF GAWLER**  
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**FOR THE MONTH ENDING 30 APRIL 2017**  
**FOR THE YEAR ENDING 30 JUNE 2017**

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)			
\$	\$		\$	\$	\$	%		
631,512	639,235	Home Assistance Scheme	532,817	523,503	(9,314)	-2%	Community Services	
562,656	584,906	Human Resources	452,769	457,913	5,144	1%	Employee related activities	
44,326	44,326	Immunisation	32,210	35,296	3,086	9%	Immunisation services	
1,093,470	1,063,670	Information Technology	874,936	853,709	(21,227)	-2%		
8,484	6,984	Investment Properties	5,948	5,926	(22)	0%		
910,884	869,882	Library	657,779	673,903	16,124	2%		
								Variance due to a reduction in labour expenses YTD. Service levels were reviewed as part of the Depot Review.
85,600	85,600	Litter Control	46,917	63,585	16,668	26%	Programmed collection of litter/rubbish from litter bins	Employees time reallocated to the roll out of new street signs.
							Property Management admin, Town Hall maintenance	
549,422	617,968	Occupancy	478,054	469,221	(8,833)	-2%		
							Road Reserves maintenance, Rapid Response Team expenses	Due to the unseasonable weather experienced, the labour force has been required to carry out additional weedspraying duties
548,474	548,474	Other Activities NEC	423,103	397,668	(25,435)	-6%		
							Includes payment of State Govt NRM board levy collected	
589,721	612,021	Other Environmental Services	409,684	410,564	880	0%		
7,093	7,093	Other Regulatory Services	6,638	2,030	(4,608)	-227%		
244,175	202,375	Parking Control	140,623	144,452	3,829	3%		
							Programmed maintenance of parks, gardens & reserves	Labour Savings YTD (\$66K), Water Consumption Saving (\$61K),
1,368,525	1,716,159	Parks & Gardens	986,893	1,090,092	103,199	9%		
2,900	2,900	Pest Control	387	2,321	1,934	83%		
							Includes internal plant hire costs recovered	Additional plant hire costs recovered due to increased usage of associated plant items
23,750	53,126	Plant & Machinery	247,294	333,729	86,435	26%		
138,489	138,489	Preventive Health Services	108,967	109,533	566	1%		
							Routine cleaning maintenance of 7 sites	
115,039	117,539	Public Conveniences	97,815	93,358	(4,457)	-5%		
271,447	243,447	Rates Administration	193,867	202,502	8,635	4%		
319,196	306,246	Records Management	234,111	242,778	8,667	4%		

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

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)			
					\$	\$		
\$	\$		\$	\$	\$	%		
79,783	79,783	Regional Development	34,339	40,882	6,543	16%	Staff Salaries	Position started later than anticipated. There will be some minor savings at EOY.
3,908,543	3,905,525	Roads	2,920,257	2,972,317	52,060	2%	Road maintenance & repairs, incl depreciation	
581,069	561,069	Sports Facilities - Indoor	430,434	446,272	15,838	4%		
754,408	751,408	Sports Facilities - Outdoor	501,262	573,442	72,180	13%	Programmed ovals maintenance	Savings for water consumption (\$117K) due to the increase in rainfall over the summer months. These savings have been partly offset by additional expenses such as spraying, due to the additional rainfall.
785,801	785,801	Stormwater Drainage	654,763	604,108	(50,655)	-8%	Drain cleaning, repairs & maintenance	Unplanned maintenance has been required at a number of sites (\$54K)
158,000	140,500	Street Cleaning	99,651	99,714	63	0%	Programmed Cleaning of CBD and Urban Streets	
391,202	391,202	Street Lighting	239,435	260,696	21,261	8%		A reduction in public lighting in the 2016-2017 financial year has resulted in a saving of approx. \$2K per month. Council also made an allowance for an increase for new developments which has not substantially impacted this budget as yet.
339,733	339,733	Streetscaping	282,571	268,310	(14,261)	-5%	Tree replacement / removal and maintenance, Garden beds maintenance	

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			Actual	Revised Budget***	Variance			
					fav/(unfav)			
\$	\$		\$	\$	\$	%		
167,727	167,727	Support to Local Businesses (Gawler Bus Dev Board)	167,727	167,727	-	0%	Gawler Business Development Group contribution	
229,143	227,043	Tourism (Visitor Information Centre)	169,323	176,925	7,602	4%		
1,285,184	1,047,043	Town Planning	660,857	688,338	27,481	4%	Development assessment, various studies, DAP committee	
164,355	164,355	Traffic Management	115,354	104,793	(10,561)	-10%	Street/traffic control signs maintenance	Savings from litter control to be reallocated to the roll out of new street signs around the Council area.
12,346	12,346	Transfer Station	12,087	9,699	(2,388)	-25%	Utility Costs associated with former Transfer Station Site	
2,055,579	2,120,721	Waste Management	1,731,482	1,681,801	(49,681)	-3%	Kerbside waste collection & disposal	
26,076,273	25,832,213	Total Expenditure	19,290,695	19,578,404	287,709	-1%		
(220,500)	(578,524)	NET OPERATING RESULT	(6,086,145)	(5,783,039)	303,106			

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

\*\*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.