



Borough of Queenscliffe

Quarterly Finance Report

- 31 March 2012

Presented to Ordinary Council meeting

23 May 2012

Contents

Executive Summary.....	3
1. Standard Income statement.....	5
2. Working Capital Summary – conversion of Operating result to Cash (Rates) result	7
3. Program Summaries.....	9
4. Discretionary Reserves Summary.....	28
5. Debtors analysis	29
6. Debt position	29
7. Cash and investments	31
8. Creditor payments.....	32
9. Capital report refer Attachment 1.....	33
10. Line item report refer Attachment 2	33
11. Program report refer Attachment 3	33

Executive Summary

Section 138 of the Local Government Act requires at least quarterly for a financial report to be presented to Council comparing expenses and revenue against budget. This quarterly report presents the year-to-date (YTD) budget and the YTD actuals to 31 March 2012. The tables and the figures presented therein also provide a forecast result for 30 June 2012 based on known changes to the estimates and trends for the nine months that are likely to impact on the full year's result.

At the time of budget preparation, estimates are formulated based on information available at that time. The 2011/12 year budget estimates are also prepared prior to the final 2010/11 results being known. As a result, adjustments need to be made throughout the year to ensure the results predicted in an overall sense are still achieved as closely as possible. This is crucial budgetary financial management that underpins any longer-term strategic financial planning to ensure the ongoing sustainability of the Borough.

The Standard Income Statement prepared for the March quarter shows a significant difference in the YTD result due to \$1,000,000 capital funding from the *Country Roads & Bridges Program* which was received in the September quarter of 2011/12. The effect on the full year forecast, including any additional changes noted during the March quarter, is a favourable result with a year end surplus (Comprehensive result) of \$2,215,000 in the Standard Income Statement against the original budget of \$990,000. The underlying position, which is net of Capital Income and abnormal items, shows the revised forecast for the full year as a deficit of \$74,000 compared to the budgeted surplus of \$341,000, a decline of \$415,000. This is predominantly a result of the incomplete (carried forward) projects reported at the 2010/11 year-end, which were included in the underlying result for that year.

The forecast underlying position reported in the December 2011 quarterly report was \$275,000 deficit. The improvement to the underlying position now forecast is due to the inclusion of the items listed below.

It should be noted that the end of year position will be affected by projects that remain as work-in-progress at balance date. Expenditure budgeted to occur in 2011/12 will include an amount for projects that will not be complete by 30 June 2012. This reduced expenditure will result in a positive bottom line in 2011/12 as the actual expenditure will take place in 2012/13. Estimates indicate that in excess of \$300,000 in operational costs will be unspent at year end. This includes a number of items that are non-capital in nature due to works not being on Council owned assets or that are maintenance in nature. The underlying result reported in the 2011/12 Annual Financial Report will be a surplus rather than the \$74,000 reported as the forecast in this quarterly report. As the carried forward amount will not be known until 30 June 2012, emphasis is placed on the accumulated cash result which is a better indicator of real savings or underspends (unrestricted, uncommitted funds). The remaining available, unrestricted accumulated cash position is now \$256,000 surplus forecast for 30 June 2012. (see page 6).

Note also that in the 2012/13 Budget deliberations, Council has resolved to utilise \$213,000 of the forecast accumulated surplus to fund priority items in 2012/13.

Notable variances to the original budget include:

- \$1,000,000 Country Roads & Bridges funding received in the September 2011 quarter (a total of \$1m per year over the four year period 2011/12–2014/15)
- \$250,000 Local Government Infrastructure Program funding (a total of \$813,000 over the four year period 2011/12–2014/15)

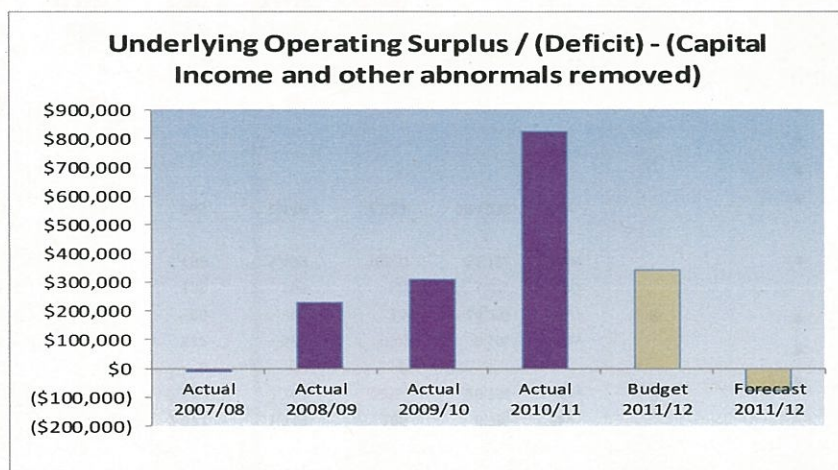
- (\$175,000) additional items identified as high priority due to risk management and reduced organisational performance issues (\$33k boat ramp access lane, \$51k for phone system, audio equipment and I.T. servers, \$40k town hall improvements - toilet refurbishment and replacement of chairs, \$20k neighbourhood house all-abilities access)
- \$92,000 additional Victoria Grants Commission funding (budgeted as \$188.5k, actual income \$281k – previous underpayments by the Commonwealth to the State)
- \$89,000 savings in salary budgets (home care, governance and administration) due to vacant positions and also due to reduction in requirement for high level home care
- \$58,000 additional interest on investments resulting from higher cash balances than expected, due to operating and capital projects carried forward from 2010/11
- \$50,000 Coastal Risk Mitigation and Coastal Environment Grants Matching Funds contingency not required in 2011/12
- \$50,000 net additional caravan park income (camping and cabins)
- \$40,000 savings in town planning amendment panels costs (\$15k) and contract work (\$25k)
- (\$40,000) for powerline and sundry tree clearance in line with more stringent State govt standards
- (\$35,000) advertising and recruitment costs (GM Planning & Infrastructure, Finance, Visitor Information Centre and Law Enforcement casual staff)
- \$28,000 savings in waste collection contract (forecast expenditure lower than initially expected)
- \$15,000 interest expense not required for unfunded superannuation liability, as Council repaid this debt in full on 1 July 2011
- \$15,000 savings in photocopying charges resulting from new photocopier lease negotiated over a four year term

1. Standard Income statement

INCOME STATEMENT	Budget 11/12 \$'000's	Forecast 11/12 \$'000's	Budget YTD 11/12 \$'000's	Actual YTD 11/12 \$'000's	Forecast to Budget Variance \$ \$'000's	Forecast to Budget Variance % %	Fav/Unfav	Notes
REVENUES								
Rates and charges	5,343	5,357	4,012	4,023	14	0.3%	Fav	
Statutory fees & fines	111	94	86	64	(17)	-15.5%	Unfav	1
User Charges	1,801	1,870	1,375	1,605	69	3.8%	Fav	
Grants - Operating	635	963	476	586	329	51.8%	Fav	2
Grants - Capital	654	2,020	104	1,518	1,366	208.8%	Fav	3
Capital Contributions	0	270	0	0	270	100.0%	Fav	4
Contributions - Operating	0	0	0	0	0			
Interest received	88	151	71	113	63	72.5%	Fav	5
Other Income	55	36	40	36	(19)	-34.9%	Unfav	6
TOTAL OPERATING REVENUE	8,685	10,760	6,164	7,945	2,075	23.9%	Fav	
EXPENSES								
Employee benefits	2,922	2,726	2,071	1,919	196	6.7%	Fav	
Materials & Services	3,731	4,728	2,682	2,767	(996)	-26.7%	Unfav	7
Bad and doubtful debts	2	2	0	(1)	0			
Depreciation	709	773	532	578	(64)	-9.1%	Unfav	
Interest expense	107	92	86	70	15	14.2%	Fav	8
Other expenses	219	223	129	166	(4)	-1.8%	Unfav	
TOTAL OPERATING EXPENSES	7,690	8,544	5,499	5,499	(853)	11.1%	Unfav	
OPERATING RESULT	995	2,216	665	2,446	2,928	294.2%	Fav	
Non-operating income and expenditure								
Net gain/(loss) on disposal of property, plant and equipment, infrastructure	(5)	(5)	5	(3)	0			
Share of library operations	0	5	0	0	(5)	#DIV/0!	Unfav	
COMPREHENSIVE RESULT	990	2,215	670	2,443	2,923	295.2%	Fav	
minus Capital grants and contributions	(654)	(2,290)	(104)	(1,518)	(1,636)			
minus other abnormals and Library share	5	0	(5)	3	5	-100.0%	Fav	
UNDERLYING SURPLUS / (DEFICIT)	341	(74)	561	928	(63)	-18.6%	Unfav	

Notes on variances:

- 1 – parking infringement income down
- 2 – 92k additional funding from Victoria Grants Commission, plus new grant funding including \$252k coastal grants, \$45k sustainability accord and \$20k regional Victoria living expo.
- 3 – \$1m Country Roads & Bridges program, \$250k Ferry to the Pier and \$125k Park Development.
- 4 – Queenscliff sports club enhancement project \$250k & Ferry to pier \$20k.
- 5 – Additional interest earned on continuing high cash balances
- 6 – Workcover payments for one claim ceased during 2011/12.
- 7 – Projects carried forward from 2010/11 for completion in 2011/12:
 - \$210k Cliff Safety,
 - \$30k Community facilities strategic plan,
 - \$26k Carbon neutral action program & climate change adaptation plan,
 - \$25k Matching funding for potential grants,
 - \$18k Road Closure Alexander Crt,
 - \$12k Kindergarten planning,
 - \$8k Repairs to Sea wall (DSE funded). Other variances include:
 - \$62k Environmental Health budgeted as staff but maternity leave covered by contractor,
 - \$22k Governance contractor in lieu of staff,
 - \$252k coastal expenditure (funded),
 - \$45k sustainability accord and
 - \$20k regional Victoria living expo expenses (funded).
- 8 – Unfunded superannuation liability paid 1 July 2011 to avoid interest charges. Note however that a further call on this liability is expected prior to 30 June 2012 and interest expense may result.



Council's forecast underlying operating result is less favourable than that budgeted, largely due to a number of projects incomplete at 30 June 2010 (spending has occurred in 2011/12) as well as \$64k increase in depreciation resulting from infrastructure asset revaluation at 30 June 2011. It should be noted, however, that a large number of carry forward items is likely at 2011/12 year-end (current estimate \$1.8m capital + \$0.4m operating). This will increase the comprehensive result for 2011/12 and turn the underlying deficit into a surplus.

Note: the Underlying position indicates a purely operational result net of Capital Income and other abnormal items, and adjusted for the timing of Government Grants on the basis of "matching" income with expenditure in the appropriate year.

Estimating the level of expenditure and therefore the outstanding restricted funds at year end is dependent on a number of factors. The timing of project approval and receipt of grant funding, the planning and consultation required, the operational challenges (including resources and the weather) all impact on the timing and completion of major projects.

There will typically be a carry over of projects from one year to the next and forecasting the annual operating position will always be a challenge. For this reason, Local Government budgets and reporting include a calculation based on the cash rates budget that removes the transfers from one year to the next to derive a level of savings or otherwise calculated as an accumulated cash surplus or deficit. The next pages shows the calculation reconciled back to the operating (comprehensive) result.

2. Working Capital Summary – conversion of Operating result to Cash (Rates) result

Rates / Cash Budget	2011/12 Budget \$'000	2011/12 Forecast \$'000
Operating Surplus / (Deficit)	\$ 990	\$ 2,215
Adjust for non-cash items		
Depreciation	\$ 709	\$ 773
Share of net profits of associates and joint ventures accounted for by the equity method	\$ 0	(\$ 5)
Impairment loss	\$ 0	\$ 0
Increase in unfunded superannuation liability	\$ 0	\$ 0
Written Down Value (WDV) of assets sold	\$ 45	\$ 73
	\$ 754	\$ 841
Adjustments for non-operating cash items		
New borrowings	\$ 150	\$ 150
Loan principal payments	(\$ 344)	(\$ 347)
Capital expenditure	(\$ 1,674)	(\$ 4,390)
	(\$ 1,869)	(\$ 4,587)
Total Rates/Cash Surplus/(Deficit) for the year	(\$ 125)	(\$ 1,530)
Transfers to reserves	(\$ 614)	(\$ 839)
Transfers from reserves	\$ 739	\$ 2,368
Available surplus	\$ 0	(\$ 2)
Accumulated Cash brought forward from 2010/11	\$ 258	\$ 258
Total Rates / Cash Surplus (Deficit) 2011/12	\$ 0	(\$ 2)
Accumulated Cash Forecast for 30 June 2012	\$ 258	\$ 256

Major variances in forecast against the adopted budget are reported in the sections following.

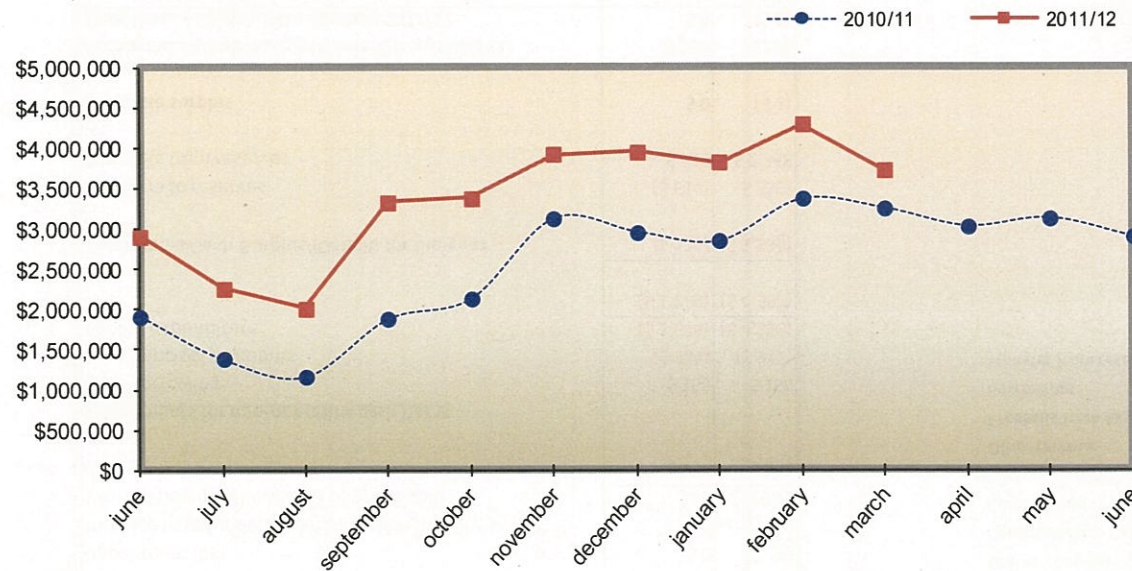
The June 2011 year end position was \$258k accumulated surplus and the forecast deficit for 2011/12 is (\$2k) bringing the **accumulated** result as at 30 June 2012 to \$256k surplus.

Statement of Income and Expenditure - forecast for 2011/12

	\$'000's		\$'000's
Income		Expenditure	
Rates and charges	\$ 5,357	Employee benefits	\$ 2,726
Statutory fees and fines	\$ 94	Materials & Services	\$ 4,728
User Fees	\$ 1,870	Bad and doubtful debts	\$ 2
Grants - Operating	\$ 963	Finance costs	\$ 92
Grants - Capital	\$ 2,020	Other	\$ 223
Contributions - Capital	\$ 270	Loan Redemption	\$ 347
Contributions - Cash	\$ -	Capital Expenditure	\$ 4,390
Interest received	\$ 151		
Other revenue	\$ 36		
Proceeds from Asset Sales	\$ 68		
Borrowings	\$ 150		
Transfer from reserves	\$ 1,830		
	<u>\$ 12,808</u>		<u>\$ 12,508</u>
		Transfer to Asset Renewal Reserve	\$ 122
		Transfer to Local Government Infrastructure F	\$ 180
			<u>\$ 12,810</u>
		Forecast (cash) deficit (for 2011/12)	-\$ 2
		Accumulated surplus b/fwd from previous years	\$ 258
		Forecast Accumulated cash surplus at 30 June 2012	\$ 256

The above Statement of Income and Expenditure shows the sources of funds in 2011/12 plus all expenditure items including capital and loan principal payments (non-operating items). This statement indicates the rate budget items (cash sources and cash required) and shows that based on the first nine months of adjustments (as indicated throughout this report), what the year end position is forecast to be in available cash terms.

Cashflow Balance - previous year comparison



Rates installment dates for 2011/12:

- 30 September 2011
- 30 November 2011
- 29 February 2012
- 31 May 2012

Monthly cash balances remain high due to projects carried over from 2010/11, for completion during 2011/12. Projects include: foreshore asset renewal, cliff safety and Hesse Street revitalisation. The cash injection of \$1,000,000, in the September quarter, for the Country Roads & Bridges Program has boosted the cash balance further and the detail regarding the investment of Council's cash balance is included in Section 7. Cash and Investments (page 29) of this quarterly finance report.

3. Program Summaries

Directorate: Governance and Community

Governance & External Relations		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Administration								
	Income	(\$154,580)	(\$245,957)	(\$115,300)	(\$200,289)	\$91,377	-59.1%	Fav
	Expenditure	\$1,410,541	\$1,329,899	\$1,022,300	\$945,158	\$80,642	5.7%	Fav
Administration Total		\$1,255,961	\$1,083,942	\$907,000	\$744,869	\$172,019	13.7%	Fav
Governance								
	Income	\$0	\$0	\$0	\$0	\$0		
	Expenditure	\$185,400	\$229,009	\$138,500	\$168,317	(\$43,609)	-23.5%	Unfav
Governance Total		\$185,400	\$229,009	\$138,500	\$168,317	(\$43,609)	-23.5%	Unfav
Governance & External Relations Total		\$1,441,361	\$1,312,951	\$1,045,500	\$913,185	\$128,410	8.9%	Fav

The year-end result is predicted to be an overall favourable variance against budget of \$128k (8.9%).

Major variances reported for each type of service within the Governance & External Relations program area are further detailed below.

Administration

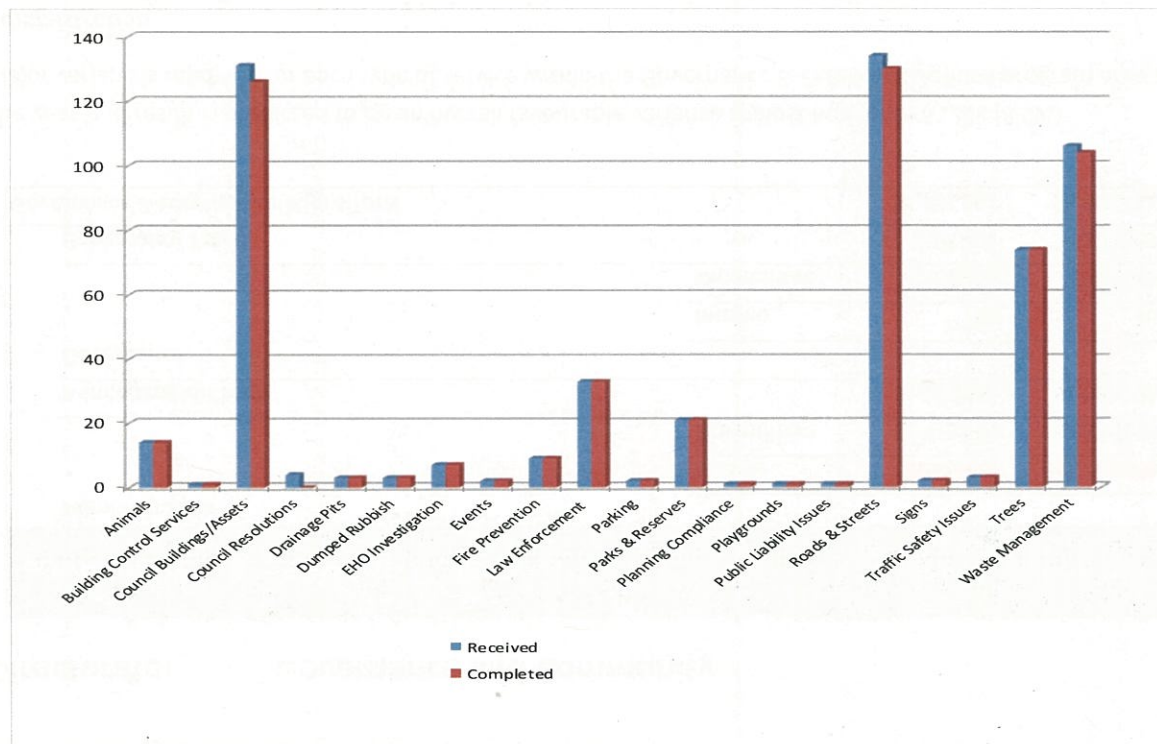
The year-end forecast indicates a favourable variance against budget of \$172k. Major variances as follows:

- \$92k Victoria Grants Commission allocation above level budgeted (including an adjustment by the VGC for underpayments in previous years) – this is also the main reason for the variance between Year-to-date budget and actual as at 31 March 2012.
- (\$35k) advertising and recruitment costs (GM Planning & Infrastructure, Finance, Visitor Information Centre and Law Enforcement).
- \$85k salary savings resulting from vacant position part year for GM Planning & Infrastructure. Governance & Communications officer vacancy replaced by contracted staff. Some contingency for project work not required to the same extent as that budgeted.
- \$15k savings in photocopier charges resulting from negotiation of new lease agreement for photocopier.
- \$15k reduction in legal expenses contingency.

Governance

The year-end forecast indicates an unfavourable variance against budget of (\$44k). Council has set aside \$40k as the estimated funds required to conduct the Councillor Conduct Panel hearing (per Council resolution 21 December 2011).

Statistics from the 'Confirm' System (customer requests and action) for the quarter ended 31 March 2012



Note: the statistics from the system show the number of items entered and the number of items signed off as completed. However, the completed items may not necessarily relate to those items entered but rather the completion of any items including those entered in previous periods.

Numbers	Jan - Mar 2011	Apr - Jun 2011	Jul - Sep 2011	Oct - Dec 2011	Jan - Mar 2012
Confirm Reports RECEIVED	545	415	295	353	552
Confirm Reports COMPLETED	600	418	296	323	537

Quarterly Finance Report - 31 March 2012

Finance & Audit		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
General								
	Income	(\$260,000)	(\$335,703)	(\$88,100)	(\$141,585)	\$75,703	-29.1%	Fav
	Expenditure	\$1,512,600	\$1,595,069	\$1,178,200	\$1,238,443	(\$82,469)	-5.5%	Unfav
General Total		\$1,252,600	\$1,259,366	\$1,090,100	\$1,096,857	(\$6,766)	-0.5%	Unfav
Rates and Information Technology								
	Income	(\$5,219,800)	(\$5,225,394)	(\$3,892,700)	(\$3,896,280)	\$5,594	-0.1%	Fav
	Expenditure	\$168,500	\$191,869	\$147,500	\$122,635	(\$23,369)	-13.9%	Unfav
Rates and Information Technology Total		(\$5,051,300)	(\$5,033,525)	(\$3,745,200)	(\$3,773,645)	(\$17,775)	0.4%	Unfav
Finance & Audit Total		(\$3,798,700)	(\$3,774,159)	(\$2,655,100)	(\$2,676,788)	(\$24,541)	0.6%	Unfav

The year-end result is predicted to be an overall unfavourable variance against budget of (\$25k) (0.6%).

Major variances reported for each type of service within the Finance & Audit program area are further detailed below.

General

The year-end forecast indicates an unfavourable variance against budget of (\$7k). Major variances as follows:

- (\$64k) depreciation expense above level budgeted, resulting from the recent infrastructure asset revaluation performed at 30 June 2011
- \$58k increased interest income resulting from high cash balances
- \$15k additional income relating to leases/rent of office space
- (\$9k) increase in motor vehicle lease expense
- (\$7k) increase in staffing by 0.3 EFT

Rates and Information Technology

The year-end forecast indicates an unfavourable variance against budget of (\$18k). Major variances as follows:

- (\$15k) additional requirement on I.T. maintenance agreements, licensing and service level agreement
- \$15k increased rate income generated from supplementary rates processed late in the 2010/11 year and interest charges applied to arrears
- (\$12k) additional modules purchased for I.T. system (direct debit receipting and animal registrations)
- (\$7k) additional costs associated with website development for the Borough, the Visitor Information Centre and Queenscliff Tourist Parks

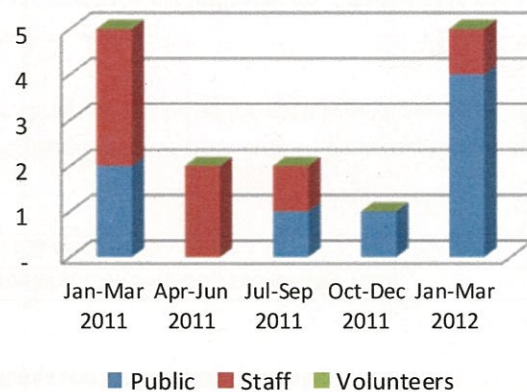
Risk Management

The risk management committee has continued with its work on incident reporting and the risk register in particular during the March quarter, as well as completing some of the outstanding actions from previous audit recommendations and preparing for the next series of insurance audits which will take place in November 2012. The outcome of work conducted by the Risk Management Committee will be reported through to the Audit Committee meeting on 4 June 2012.

Incident Reporting

There were five recorded incidents for the quarter ended 31 March 2012, including three slips/trips/minor incidents and one tree branch falling on a vehicle.

No. of incidents reported



Incidents	Jan-Mar 2011	Apr-Jun 2011	Jul-Sep 2011	Oct-Dec 2011	Jan-Mar 2012
Public	2	-	1	1	4
Staff	3	2	1	-	1
Volunteers	-	-	-	-	-

Community Services		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Aged & Disabled Services - General								
	Income	(\$405,100)	(\$383,643)	(\$304,000)	(\$298,180)	(\$21,457)	5.3%	Unfav
	Expenditure	\$552,600	\$484,426	\$401,700	\$346,834	\$68,174	12.3%	Fav
Aged & Disabled Services - General Total		\$147,500	\$100,782	\$97,700	\$48,654	\$46,718	31.7%	Fav
Aged & Disabled Services - Rechargeable Services								
	Income	(\$83,000)	(\$89,000)	(\$62,100)	(\$67,514)	\$6,000	-7.2%	Fav
	Expenditure	\$95,300	\$101,100	\$67,600	\$63,365	(\$5,800)	-6.1%	Unfav
Aged & Disabled Services - Rechargeable Services Total		\$12,300	\$12,100	\$5,500	(\$4,150)	\$200	1.6%	Fav
Kindergarten								
	Income	\$0	(\$11,500)	\$0	(\$11,500)	\$11,500	100.0%	Fav
	Expenditure	\$0	\$13,800	\$0	\$3,800	(\$13,800)	100.0%	Unfav
Kindergarten Total		\$0	\$2,300	\$0	(\$7,700)	(\$2,300)	100.0%	Unfav
Maternal and Child Health								
	Income	(\$48,400)	(\$47,710)	(\$36,300)	(\$37,621)	(\$690)	1.4%	Unfav
	Expenditure	\$60,100	\$61,956	\$45,000	\$43,975	(\$1,856)	-3.1%	Unfav
Maternal and Child Health Total		\$11,700	\$14,246	\$8,700	\$6,353	(\$2,546)	-21.8%	Unfav
Community Services Total		\$171,500	\$129,428	\$111,900	\$43,158	\$42,072	24.5%	Fav

The year-end result is predicted to be an overall favourable variance against budget of \$42k (24.5%).

Major variances reported for each type of service within the Community Services program area are further detailed below.

Aged & Disabled Services (general & rechargeable)

The year-end forecast indicates a favourable variance against budget of \$47k. This is related predominantly to salary savings resulting from reduced levels of personal and respite care required – this is difficult to predict, therefore some contingency is included in the budget and is reviewed at the end of each quarter – this is also the main reason for the variance between Year-to-date budget and actual at 31 March 2012

Kindergarten

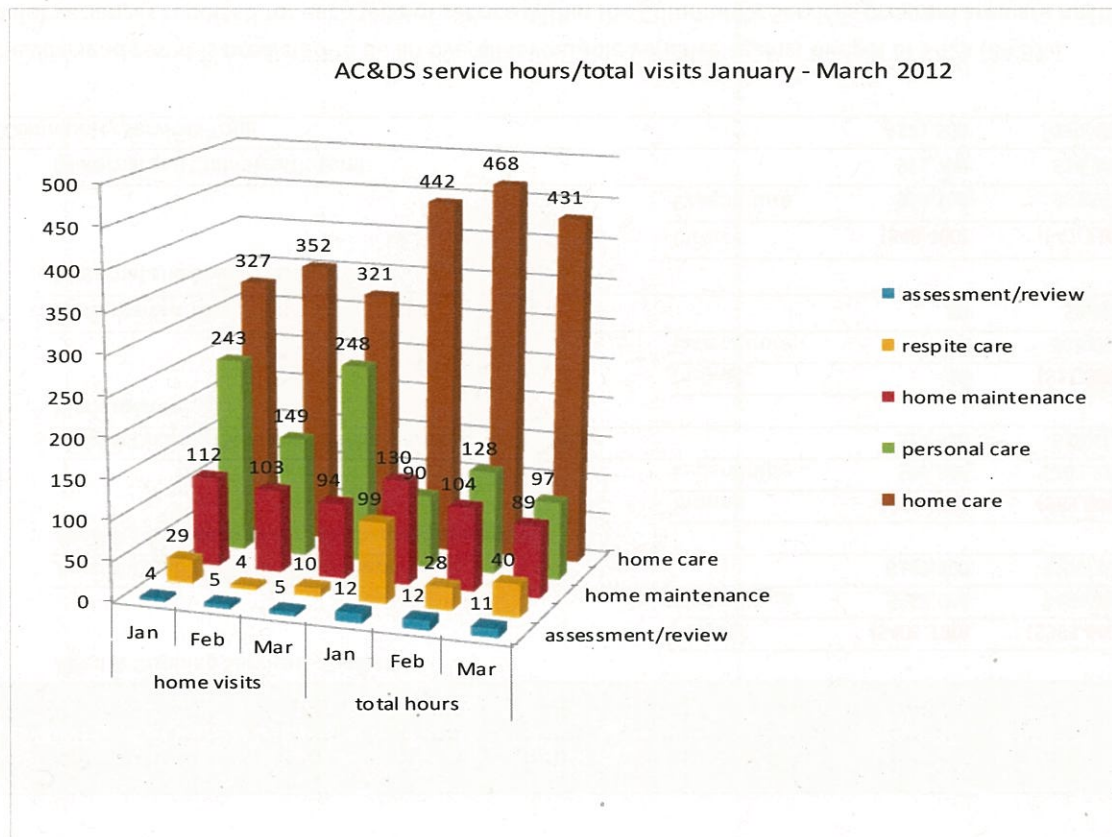
There was no budget allocation for this service in the 2011/12 financial year. \$11,500 grant funding was received during the June 2011 quarter and transferred to carry forward reserve for spending in 2011/12. This grant income comprises \$10,000 for planning and \$1,500 for change management

planning and activities related to the provision of kindergarten services in the Borough. Council contribution of \$2,000 results in an overspend in this area.

Maternal & Child Health

The year-end forecast indicates an unfavourable variance against budget of \$3k (indexation on grant income less than budgeted).

The maternal & child health service is contracted out to Bellarine Community Health. Annual benchmark for which the Borough is funded is 27 births.



Quarterly Finance Report - 31 March 2012

Tourism & Community Development		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Arts, Recreation & Culture								
	Income	(\$1,800)	(\$691)	(\$1,400)	(\$691)	(\$1,109)	61.6%	Unfav
	Expenditure	\$73,800	\$79,177	\$55,000	\$59,839	(\$5,377)	-7.3%	Unfav
Arts, Recreation & Culture Total		\$72,000	\$78,487	\$53,600	\$59,148	(\$6,487)	-9.0%	Unfav
Community Development General								
	Income	(\$4,600)	(\$7,133)	(\$4,600)	(\$7,133)	\$2,533	-55.1%	Fav
	Expenditure	\$81,400	\$94,390	\$65,100	\$67,482	(\$12,990)	-16.0%	Unfav
Community Development General Total		\$76,800	\$87,257	\$60,500	\$60,350	(\$10,457)	-13.6%	Unfav
Events								
	Expenditure	\$62,200	\$61,061	\$37,000	\$35,789	\$1,139	1.8%	Fav
Events Total		\$62,200	\$61,061	\$37,000	\$35,789	\$1,139	1.8%	Fav
Library								
	Expenditure	\$210,300	\$206,274	\$157,700	\$207,812	\$4,026	1.9%	Fav
Library Total		\$210,300	\$206,274	\$157,700	\$207,812	\$4,026	1.9%	Fav
Tourism Promotion								
	Income	(\$800)	(\$25,800)	(\$600)	(\$25,211)	\$25,000	-3125.0%	Fav
	Expenditure	\$125,400	\$145,888	\$69,650	\$47,033	(\$20,488)	-16.3%	Unfav
Tourism Promotion Total		\$124,600	\$120,088	\$69,050	\$21,822	\$4,512	3.6%	Fav
Visitor Information Centre								
	Income	(\$180,900)	(\$207,279)	(\$135,000)	(\$140,010)	\$26,379	-14.6%	Fav
	Expenditure	\$141,100	\$165,240	\$99,400	\$90,932	(\$24,140)	-17.1%	Unfav
Visitor Information Centre Total		(\$39,800)	(\$42,039)	(\$35,600)	(\$49,077)	\$2,239	-5.6%	Fav
Tourism & Community Development Total		\$506,100	\$511,129	\$342,250	\$335,843	(\$5,029)	-1.0%	Unfav

The year-end result is predicted to be an overall unfavourable variance against budget of (\$5k) (1.0%).

Major variances reported for each type of service within the Tourism & Community Development program area are further detailed below.

Arts, Recreation & Culture

The year-end forecast indicates an unfavourable variance against budget of (\$6k) – additional hours worked by Arts Officer above level budgeted.

Community Development General

The year-end forecast indicates an unfavourable variance against budget of (\$10k). Major variances as follows:

- (\$7k) additional expenditure for street Christmas decorations (to turnover and upgrade stock)
- (\$3k) additional expenditure in donations and contributions (budget \$5k, actual \$7.8k)

Events

The year-end forecast indicates an favourable variance against budget of \$1k – level of event support required was below level budgeted.

Library

The year-end forecast indicates a favourable variance against budget of \$4k – forecast now includes assumption that share of equity will increase by \$5k, this is based on year-end adjustments which have taken place in previous financial years and which is expected to continue.

Tourism Promotion

The year-end forecast indicates an favourable variance against budget of \$5k – salary savings relating to vacancy before position filled.

Visitor Information Centre

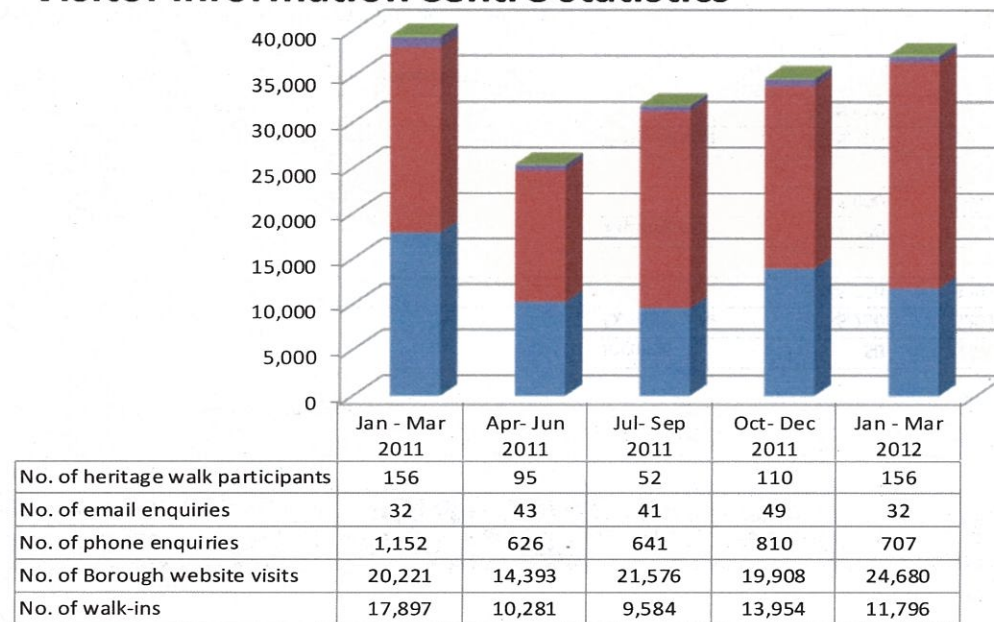
The year-end forecast indicates an unfavourable variance against budget of (\$5k) – salary overspend offset by savings in tourism promotion salaries.

Community events held during the January - March 2012 quarter include:

During the March quarter the following events were supported by the Borough with either event organisation, sponsorship, or event support:

- Rip View Swim Classic, Monday 2nd January
- Amy's Ride, Monday 2nd January
- Sand Sculpture Contest, Sunday 15th January
- Australia Day Celebrations, Thursday 26th January
- Blue Water Swim Classic, Saturday 28th January
- Annual Queenscliff Rod Run, Friday 3rd February to Sunday 5th February
- Giants of the Bay Swim, Saturday 10th March
- Dog's Breakfast, Sunday 11th March
- Maritime Weekend, including Kite Flying Event, Saturday 24th March to Sunday 26th March

Visitor Information Centre statistics



Redevelopment of Council's websites is in progress, with the Queenscliff Tourist Parks website completed in January 2012, Borough of Queenscliff's main website scheduled for completion in May 2012 and the Visitor Information Centre website expected to be completed by July 2012.

Website profile and accessibility is a major focus for further developing the Borough's use of technology. Training and the use of other social media continues.

Note the current work on website development makes it difficult to provide a meaningful comparison of the number of hits compared with previous quarters. This data will be reviewed, once websites are completed, with data enhanced for the 2012/13 quarterly finance reports.

Quarterly Finance Report - 31 March 2012

Infrastructure Services		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Building Maintenance Program								
	Expenditure	\$32,700	\$27,640	\$20,500	\$18,669	\$5,060	15.5%	Fav
Building Maintenance Program Total		\$32,700	\$27,640	\$20,500	\$18,669	\$5,060	15.5%	Fav
Engineering								
	Income	\$0	(\$7,195)	\$0	(\$7,195)	\$7,195	100.0%	Fav
	Expenditure	\$186,750	\$208,990	\$137,925	\$137,824	(\$22,240)	-11.9%	Unfav
Engineering Total		\$186,750	\$201,795	\$137,925	\$130,629	(\$15,045)	-8.1%	Unfav
Powerline								
	Expenditure	\$41,000	\$71,500	\$0	\$0	(\$30,500)	-74.4%	Unfav
Powerline Total		\$41,000	\$71,500	\$0	\$0	(\$30,500)	-74.4%	Unfav
Public Convenience								
	Expenditure	\$108,500	\$96,000	\$81,300	\$67,648	\$12,500	11.5%	Fav
Public Convenience Total		\$108,500	\$96,000	\$81,300	\$67,648	\$12,500	11.5%	Fav
Road Maintenance & Works - Contract Provisional Sum								
	Expenditure	\$91,998	\$76,482	\$69,900	\$45,269	\$15,516	16.9%	Fav
Road Maintenance & Works - Contract Provisional Sum Total		\$91,998	\$76,482	\$69,900	\$45,269	\$15,516	16.9%	Fav
Road Maintenance & Works - Fixed Price Contract								
	Expenditure	\$509,100	\$509,100	\$376,600	\$375,888	\$0		
Road Maintenance & Works - Fixed Price Contract Total		\$509,100	\$509,100	\$376,600	\$375,888	\$0		
Road Maintenance & Works - Foreshore								
	Income	(\$9,000)	(\$5,650)	(\$9,000)	(\$5,650)	(\$3,350)	37.2%	Unfav
	Expenditure	\$23,000	\$29,000	\$18,000	\$15,356	(\$6,000)	-26.1%	Unfav
Road Maintenance & Works - Foreshore Total		\$14,000	\$23,350	\$9,000	\$9,707	(\$9,350)	-66.8%	Unfav
Road Maintenance & Works - Other								
	Income	(\$43,635)	(\$62,955)	(\$32,700)	(\$52,272)	\$19,320	-44.3%	Fav
	Expenditure	\$158,000	\$171,053	\$109,700	\$117,889	(\$13,053)	-8.3%	Unfav
Road Maintenance & Works - Other Total		\$114,365	\$108,098	\$77,000	\$65,617	\$6,267	5.5%	Fav
Street Lighting								
	Expenditure	\$46,000	\$41,000	\$34,500	\$22,775	\$5,000	10.9%	Fav
Street Lighting Total		\$46,000	\$41,000	\$34,500	\$22,775	\$5,000	10.9%	Fav
Waste Disposal								
	Income	(\$23,200)	(\$25,561)	(\$17,400)	(\$18,742)	\$2,361	-10.2%	Fav
	Expenditure	\$513,700	\$498,992	\$382,700	\$416,178	\$14,708	2.9%	Fav
Waste Disposal Total		\$490,500	\$473,432	\$365,300	\$397,436	\$17,068	3.5%	Fav
Infrastructure Services Total		\$1,634,913	\$1,628,398	\$1,172,025	\$1,133,637	\$6,515	0.4%	Fav

The year-end result is predicted to be an overall favourable variance against budget of \$7k (0.4%).

Major variances reported for each type of service within the Infrastructure Services program area are further detailed below.

Building Maintenance Program

The year-end forecast indicates an favourable variance against budget of \$5k – some contingency for building maintenance now reduced.

Engineering

The year-end forecast indicates an unfavourable variance against budget of (\$15k) – landfill disposal levy above that level budgeted.

Note there is a shift of \$15k from contractors to employee costs, reflecting the appointment of a fixed term Infrastructure Engineer position to work on the funded Country Roads and Bridges program.

Powerline Clearance

The year-end forecast indicates an unfavourable variance against budget of (\$30k) – now anticipated at a level in excess of budget.

Public Conveniences

The year-end forecast indicates a favourable variance against budget of \$12k – savings in maintenance budget.

Road Maintenance & Works – Contract Provisional Sum

The year-end forecast indicates an favourable variance against budget of \$16k, reflecting reduction in the level of contingency – note this is difficult to predict, a contingency is provided and this is reviewed at the end of each quarter.

Road Maintenance & Works – Fixed Price Contract

The year-end forecast is in line with budget.

Road Maintenance & Works – Foreshore

The year-end forecast indicates an unfavourable variance against budget of (\$9k) – underestimated water budget.

Road Maintenance & Works – Other

The year-end forecast indicates a favourable variance against budget of \$6k – design work for undergrounding of power in Point Lonsdale Road, budgeted as \$5k but increased to \$20k per Council decision to use part of the accumulated cash surplus. This is offset by savings expected in playground maintenance (\$15k) and drainage works (\$10k).

Street Lighting

The year-end forecast indicates a favourable variance against budget of \$5k – level of expenditure is expected to be below that originally budgeted.

Waste Disposal

The year-end forecast indicates a favourable variance against budget of \$17k – reduction in waste collection budget (reviewed forecast expenditure is now lower than initially expected).

Coastal & Environment		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Caravan Parks & Boat Ramp								
	Income	(\$1,449,000)	(\$1,521,346)	(\$1,192,200)	(\$1,372,469)	\$72,346	-5.0%	Fav
	Expenditure	\$956,100	\$1,021,965	\$792,700	\$854,435	(\$65,865)	-6.9%	Unfav
Caravan Parks & Boat Ramp Total		(\$492,900)	(\$499,381)	(\$399,500)	(\$518,034)	\$6,481	-1.3%	Fav
Coastal & Environment General								
	Income	(\$343,710)	(\$973,912)	(\$21,600)	(\$789,648)	\$630,202	-183.4%	Fav
	Expenditure	\$292,896	\$869,917	\$177,900	\$181,247	(\$577,021)	-197.0%	Unfav
Coastal & Environment General Total		(\$50,814)	(\$103,994)	\$156,300	(\$608,401)	\$53,180	-104.7%	Fav
Coastal & Environment Total		(\$543,714)	(\$603,375)	(\$243,200)	(\$1,126,434)	\$59,661	-11.0%	Fav

The year-end result is predicted to be an overall favourable variance against budget of \$60k (11.0%).

Major variances reported for each type of service within the Coastal & Environment program area are further detailed below.

Caravan Parks & Boat Ramp

The year-end forecast indicates a favourable variance against budget of \$6k. Major variances as follows:

- \$72k additional caravan park income (camping and cabins)
- (\$32k) soil disposal and testing at Boat Ramp above level budgeted for this project
- (\$21k) additional salaries including overtime
- (\$18k) of prior year expenditure on boat ramp maintenance previously included as Work in Progress on the Balance Sheet in 2010/11 but has now been transferred to operating expenditure during 2011/12 (not budgeted).

Coastal & Environment General

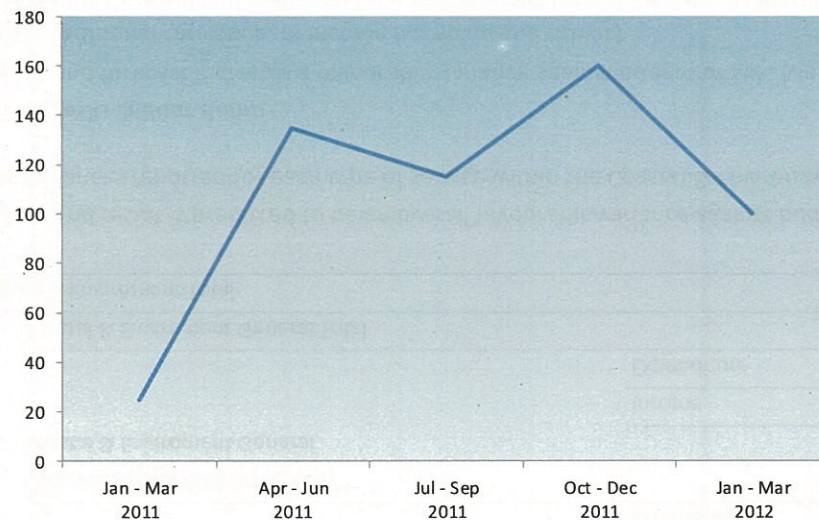
The year-end forecast indicates a net favourable variance against budget of \$53k. Major variances as follows:

- \$50k balance of Crown Land Reserve transferred into operating surplus during 2011/12 per Council resolution
- \$50k contingency for coastal risk mitigation and coastal environment grants matching funds not required in 2011/12
- (\$10k) major review, report and actions in relation to trees (not budgeted)

There are several projects carried over from 2010/11, which are shown in the forecast column (main reason for Year-to-date budget variance) where both income and expenditure estimates include both the 2011/12 budget amounts plus the incomplete projects carried forward from 2010/11:

- \$210k cliff safety (\$190k grant received in 2010/11 + \$20k Council contribution)
- \$13k planning for Crown Land projects to be submission ready (for grant applications)
- \$8k tree removal and replacement program
- \$8k repairs to sea wall (DSE funded)

Boat Ramp Permits Issued



Note : boat ramp permits have in previous years been due at the end of June each year.

Going forward from 1 July 2011, boat ramp permits have a new due date being the 1st of January each year. This change reflects the commencement of the peak season for water activities.

Planning	Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Planning & Development Control							
Income	(\$51,000)	(\$111,976)	(\$38,500)	(\$97,952)	\$60,976	-119.6%	Fav
Expenditure	\$226,200	\$250,881	\$125,200	\$121,238	(\$24,681)	-10.9%	Unfav
Planning & Development Control Total	\$175,200	\$138,906	\$86,700	\$23,286	\$36,294	20.7%	Fav
Planning Total	\$175,200	\$138,906	\$86,700	\$23,286	\$36,294	20.7%	Fav

The year-end result is predicted to be an overall favourable variance against budget of \$36k (20.7%).

Major variances as follows:

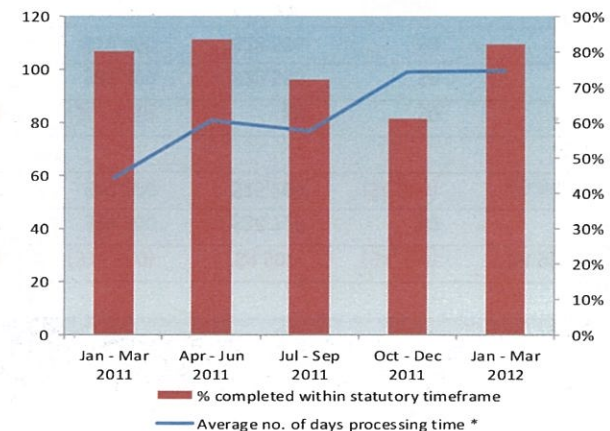
- \$15k town planning amendment panels – some contingency not required
- \$9k savings expected for the Point Lonsdale Structure Plan
- \$7k savings for the Planning Scheme Review

There are two items carried over from 2010/11 (and reflected in the forecast column – also the main reason for the variance between Year-to-date budget and actual at 31 March 2012), with the relevant transfer from reserve to match expenditure in 2011/12, including:

- \$48k review of planning scheme
- \$4k strategic land use project

	Jan - Mar 2011	Apr - Jun 2011	Jul - Sep 2011	Oct - Dec 2011	Jan - Mar 2012
No. of applications received	52	51	48	25	36
No. of decisions made	44	49	39	46	34
Average no. of days processing time *	59	80.8	77	99	99.6
% completed within statutory timeframe	80%	84%	72%	61%	82%

Planning Permits



Building	Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Building Control							
Income	(\$17,300)	(\$13,000)	(\$12,900)	(\$9,507)	(\$4,300)	24.9%	Unfav
Expenditure	\$45,000	\$45,000	\$33,700	\$34,710	\$0		
Building Control Total	\$27,700	\$32,000	\$20,800	\$25,203	(\$4,300)	-15.5%	Unfav
Heritage							
Income	(\$14,000)	(\$14,000)	(\$14,000)	\$0	\$0		
Expenditure	\$44,600	\$44,600	\$33,400	\$28,586	\$0		
Heritage Total	\$30,600	\$30,600	\$19,400	\$28,586	\$0		
Building Total	\$58,300	\$62,600	\$40,200	\$53,789	(\$4,300)	-7.4%	Unfav

The year-end result is predicted to be an overall unfavourable variance against budget of (\$4k) (7.4%).

Major variances reported for each type of service within the Building program area are further detailed below.

Building Control

The year-end forecast indicates an unfavourable variance of (\$4k) – for building fees (fluctuates from month to month and is difficult to predict).

Heritage

The year-end forecast is in line with budget.

Expenditure within the Building program area comprises two contract staff: Building Surveyor being one day per week and the Heritage Officer as one day per fortnight.

Sustainability & Environment		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Sustainability & Environment								
	Income	\$0	(\$71,076)	\$0	(\$46,076)	\$71,076	100.0%	Fav
	Expenditure	\$67,200	\$151,963	\$41,600	\$47,009	(\$84,763)	-126.1%	Unfav
Sustainability & Environment Total		\$67,200	\$80,887	\$41,600	\$933	(\$13,687)	-20.4%	Unfav
Sustainability & Environment Total		\$67,200	\$80,887	\$41,600	\$933	(\$13,687)	-20.4%	Unfav

The year-end result is predicted to be an overall unfavourable variance against budget of (\$14k) (20.4%).

Major variances as follows:

- \$45k sustainability accord grant income not budgeted, funding confirmed in 2011/12
- (\$45k) expenditure not budgeted, in relation to the sustainability accord grant income announced as above
- (\$13k) trial of new street lights in Mercer Street and Glaneuse Road (not budgeted)
- (\$9k) salaries overspend, budgeted as 0.5 EFT but increased to 0.66 EFT to manage a number of projects related to Sustainability

Projects carried over from 2010/11, with the relevant transfer from reserve to match expenditure in 2011/12, include:

- \$16k carbon neutral action program
- \$10k climate change adaptation plan

These carry forwards are also the main reason for the variance between Year-to-date budget and actual as at 31 March 2012, given the transfer from carry forward reserve has occurred (shown as "income" above), but the related expenditure has not.

Expenditure within this program area comprises of 0.66 EFT for a sustainability officer plus program expenses including those related to the Carbon Neutral Action Program and the Climate Change Adaptation Plan.

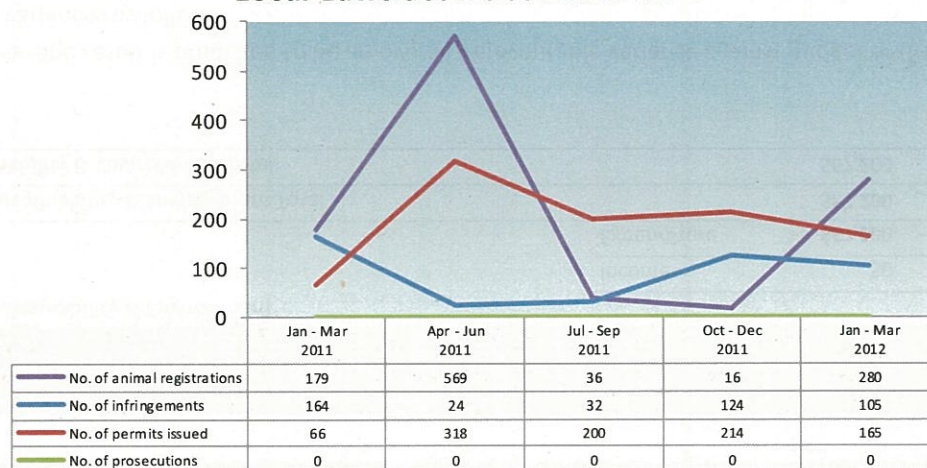
Local Law Enforcement		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Local Law Enforcement								
	Income	(\$84,100)	(\$68,941)	(\$52,100)	(\$37,823)	(\$15,159)	18.0%	Unfav
	Expenditure	\$224,700	\$202,591	\$146,000	\$142,182	\$22,109	9.8%	Fav
Local Law Enforcement Total		\$140,600	\$133,650	\$93,900	\$104,358	\$6,950	4.9%	Fav
Local Law Enforcement Total		\$140,600	\$133,650	\$93,900	\$104,358	\$6,950	4.9%	Fav

The year-end result is predicted to be an overall favourable variance against budget of \$7k (4.9%).

Major variances as follows:

- (\$15k) reduction in level of infringement income expected, compared with that budgeted – predominantly relates to parking fines, for which there has been a substantial reduction in this income over recent months since the budget was formulated
- \$5k reduction in other expenses including legal costs
- \$13k reduction in salaries budget, relates to overtime which is difficult to predict – reviewed each quarter and a reduction in the contingency provided for additional hours occurs if necessary

Local Laws activities 2010-11



Note :

Animal registrations are due 10th April each year. Some permits (outdoor eating, A frame, goods for sale, disabled) are due by 30th June each year.

Boat ramp permits have in previous years been due at the end of June each year. Going forward from 1 July 2011, boat ramp permits will have a new due date being the 1st of January each year. This change reflects the commencement of the peak season for water activities.

Environment Health		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Environment Health								
	Income	(\$34,600)	(\$35,526)	(\$29,800)	(\$34,324)	\$926	-2.7%	Fav
	Expenditure	\$75,250	\$96,842	\$57,200	\$64,037	(\$21,592)	-28.7%	Unfav
Environment Health Total		\$40,650	\$61,316	\$27,400	\$29,713	(\$20,666)	-50.8%	Unfav
Environment Health Total		\$40,650	\$61,316	\$27,400	\$29,713	(\$20,666)	-50.8%	Unfav

The year-end result is predicted to be an overall unfavourable variance against budget of (\$21k) (50.8%).

Major variances as follows:

- (\$16k) overspend in relation to the provision of environmental health services – environmental health officer position currently filled by contract staff
- (\$4k) food sampling, not previously included in budgets
- (\$4k) reduction in tobacco program funding advised during 2011/12
- \$3k additional user charges expected

4. Discretionary Reserves Summary

	Actual	Budget	Forecast
	2010/11	2011/12	2011/12
	\$'000's	\$'000's	\$'000's
Opening Balance 1 July	\$1,014,954	\$262,420	\$2,046,774
<u>Transfers To Reserve for the Year</u>			
Crown Land reserve	\$847,324	\$286,600	\$286,600
General reserve			
Rate funded Carried forward reserve	\$591,229	\$0	\$45,000
Local Govt Infrastructure Program reserve		\$0	\$180,000
Asset renewal reserve	\$229,439	\$327,790	\$327,790
	\$1,667,992	\$614,390	\$839,390
<u>Transfers From Reserve for the Year</u>			
Crown Land reserve	\$307,127	\$533,810	\$1,512,707
Rate funded Carried forward reserve	\$329,045	\$0	\$591,229
Local Govt Infrastructure Program reserve		\$0	\$0
Asset renewal reserve	\$0	\$205,790	\$263,867
	\$636,172	\$739,600	\$2,367,803
Closing Balance 30th June	\$2,046,774	\$137,210	\$518,362
Balance in reserves @ 30 June	2010/11	2011/12	2011/12
	Actual	\$'000's	\$'000's
Crown Land reserve	\$1,226,106	\$50,000	(\$0)
Rate funded Carried forward reserve	\$591,230	\$0	\$45,000
Local Govt Infrastructure Program reserve		\$0	\$180,000
Asset renewal reserve	\$229,439	\$293,000	\$293,362
	\$2,046,774	\$343,000	\$518,362

Discretionary Reserves

Council can hold a number of discretionary reserve funds in its Balance Sheet at the end of each financial year, including:

(1) Crown Land Reserve - the balance was transferred into operating surplus in 2011/12 per Council resolution. Asset renewal and other reserves are used for all assets which Council is responsible, including those assets on Crown Land and which Council is responsible as the Committee of Management for maintaining and improving.

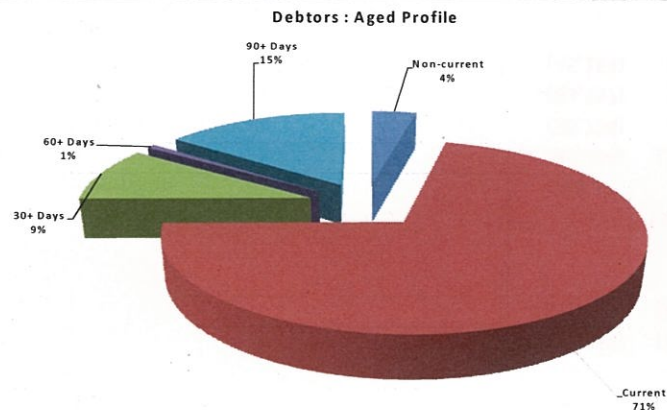
(2) Asset Renewal Reserve :- This reserve funds future asset renewal requirements. The 2011/12 Budget allocated \$122,000 to the reserve for future years. Also transferred into this reserve from the Crown Land reserve is \$205,790 for the Queenscliff Recreation Reserve Sport Club building project.

(3) Rate funded Carry Forward Reserve :- This reserve is typically only used at the end of each financial year, when any incomplete projects needs to be held in reserve and carried over for spending in the next year. Transfers from this reserve occur at the commencement of the new year, to fund expenditure in that year. The \$45k transferred to the 2012/13 year is to fund the balance of the Dog Beach Car Park project.

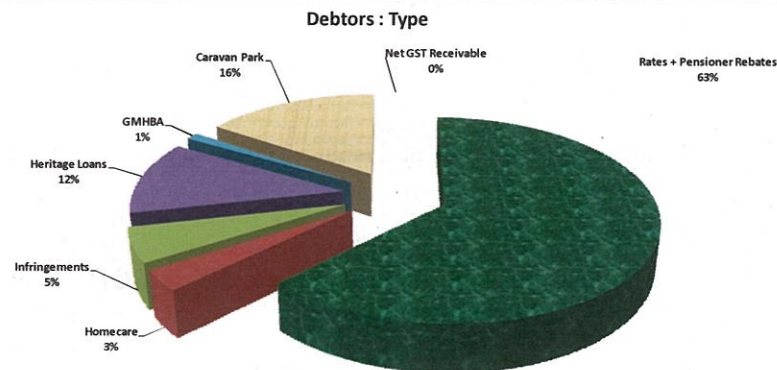
(4) Local Government Infrastructure Program Reserve – This reserve is used to hold unspent grant funds received under the Local Government Infrastructure Program at each year end. Note this funding is to be received, and expended, over the four year period 2011/12 – 2014/15.

5. Debtors analysis

Aged Analysis	Non-current	Current	30+ Days	60+ Days	90+ Days	Total
TOTAL DEBTORS	\$ 27,153	\$ 536,295	\$ 72,272	\$ 5,386	\$ 112,278	\$ 753,384



Debtor Type	Rates + Pensioner Rebates	Homecare	Infringements	Heritage Loans	GMHBA	Caravan Park	Net GST Receivable	Sundry	TOTAL DEBTORS
TOTAL DEBTORS	\$ 142,046	\$ 7,315	\$ 12,444	\$ 26,879	\$ 2,500	\$ 35,287	\$ -	\$ 526,913	\$ 753,384



Details 90+ days:
Rates + Pensioner Rebates

\$ 82,732

Action taken

All rates are deemed collectible, with no provision for doubtful debts. Interest is charged accordingly. Council uses Barwon Credit Management if external debt collection is required, this is usually on an annual basis at the end of each financial year. During the year, Council's Rates Co-ordinator sends out reminder notices after the second and third instalments, with final reminders after the fourth instalment, with instruction that non-payment (or no payment arrangement instigated) will result in debt collection proceedings. Pensioner rebate debtor raised in December 2011, however this is not received by Council until May 2012, as most of the new pensioner rebates are captured during the 4th Instalment period.

Caravan Park Fees

14,965

Initial follow-up is conducted via the caravan park management, with the Finance team involved when reminder letters need to be sent to outstanding debtors. Long-term debtor accounts are followed-up with the assistance of Council's debt collection agency and interest continues to accrue on balances. The provision for doubtful debts will be considered in relation to Caravan Park debtor balances at year end.

Infringements

10,078

Infringements comprise : \$9k parking infringements, \$3k legal costs, \$1k animals and local laws infringements. All infringements which remain unpaid after 28 days are forwarded on to Vic Roads for action. Any infringements which remain outstanding after the next 28 day period are forwarded to Bartels Taylor for action. All outstanding infringements debtors after a total period of 90 days from issue of the infringement come back to Council for action, after which Council's Law Enforcement Officer takes it up within the Court system. At each financial year end, an estimate is included in the provision for doubtful debts, for those infringements which reach the Court system and for which Council receives a court order to write off the debtor balance. The 2010/11 year end included a provision of \$4k.

Sundry

4,504

Relates to fire prevention works \$380 + homecare debtors \$581, currently being followed up by Coordinators to agree repayment terms. Netball lighting grant income instalment \$3,543 also due to be received.

112,278

Note the large debtor balance of \$536,295 aged as 'Current' includes invoices raised in the March period for the following grant income: Queenscliff sports club enhancement (\$275,000), Ferry to pier (\$137,500) and 2 Coastal grants (\$83,379). Income is expected to be received shortly.

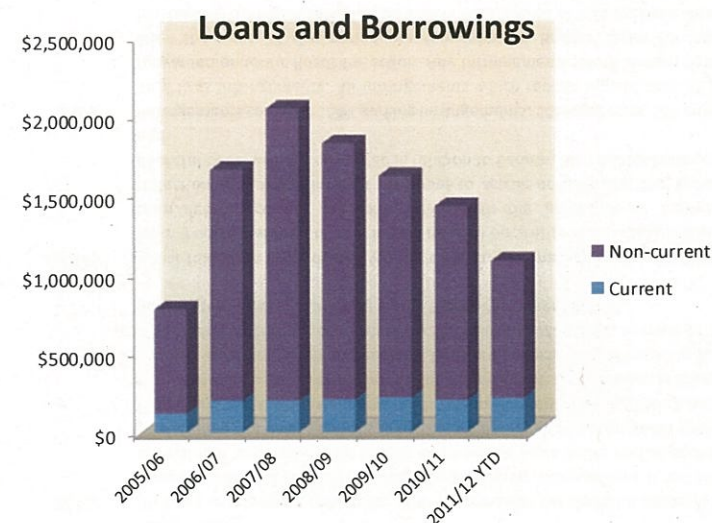
6. Debt position

Loan payments are made in the September and March quarters each year. Council has three loans remaining with maturity dates and current balances, as at 31 March 2012, as follows:

31 March 2014 (\$110,000), 31 March 2017 (\$570,000) and 31 March 2018 (\$403,000)

Unfunded superannuation liability of \$141,954 was paid in full on 1 July 2011, resulting in a saving of \$15,000 in budgeted interest expense (Council budgeted to undertake bank borrowings in order to fund this repayment, see recommendation regarding these borrowings).

Interest-bearing loans and borrowings as at 31 March 2012	2010/11 Year End	2011/12 YTD Actual	Decrease / (Increase)
Current			
Borrowings	(201,365)	(215,145)	(13,780)
Total Current	(201,365)	(215,145)	(13,780)
Non-current			
Borrowings	(1,303,914)	(1,072,697)	231,217
Borrowings - redemption	218,120	204,598	(13,522)
Net non-current borrowings	(1,085,794)	(868,098)	217,696
Superannuation liability - 1997 call	(30,704)	(13,304)	17,400
Superannuation liability - 2002 call	(83,497)	(83,497)	0
Superannuation liability - 2010 call	(45,154)	(45,154)	0
Superannuation liability - 2012 call	0	0	0
Superannuation liability - redemption	17,400	141,954	124,554
Net non-current superannuation liability	(141,955)	(0)	141,954
Total Non-current	(1,227,749)	(868,099)	359,650
Total interest-bearing loans and borrowings	(1,429,114)	(1,083,244)	345,870



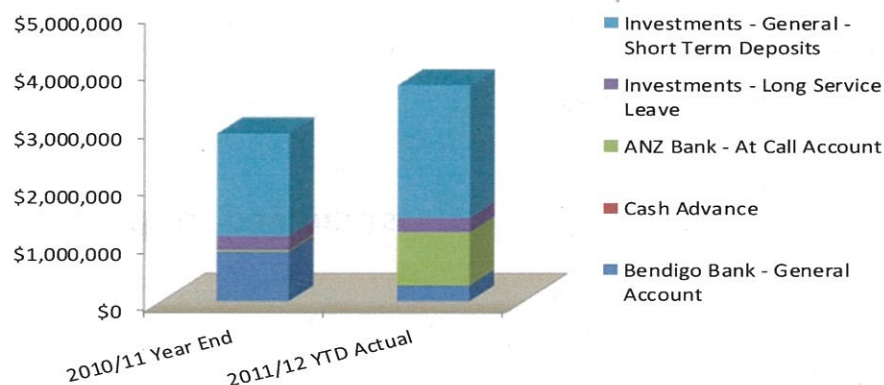
7. Cash and investments

General Ledger				
Account	Cash and Investments as at 31 March 2012	2010/11 Year End	2011/12 YTD Actual	Increase / Decrease
Current				
3100010	Bendigo Bank - General Account	860,846	274,959	(585,888)
3100012	Cash Advance	1,300	1,500	200
3100013	ANZ Bank - At Call Account	24,282	926,186	901,904
	Total cash	886,429	1,202,645	316,216
3100410	Investments - Long Service Leave	250,000	250,000	0
3100435	Investments - General - Short Term Deposits	1,768,988	2,290,829	521,841
	Total investments	2,018,988	2,540,829	521,841
	Total Current	2,905,417	3,743,474	838,057
Non-current				
3200800	Share of Geelong Regional Library Corporation	276,131	276,131	0
	Total Non-current	276,131	276,131	0
	Total Cash and Investments	3,181,548	4,019,605	838,057

Current Investments Held : 31 Mar 2012		
Maturity	Interest	Amount
Long Service Leave		
27/09/12	5.50%	250,000
Total LSL		250,000
General		
01/04/12	5.92%	193,811
08/04/12	5.90%	253,679
01/05/12	5.60%	400,000
25/05/12	5.50%	304,386
20/06/12	5.30%	616,534
15/08/12	5.77%	319,608
27/08/12	5.50%	202,811
Total Gen		2,290,829
TOTAL		2,540,829

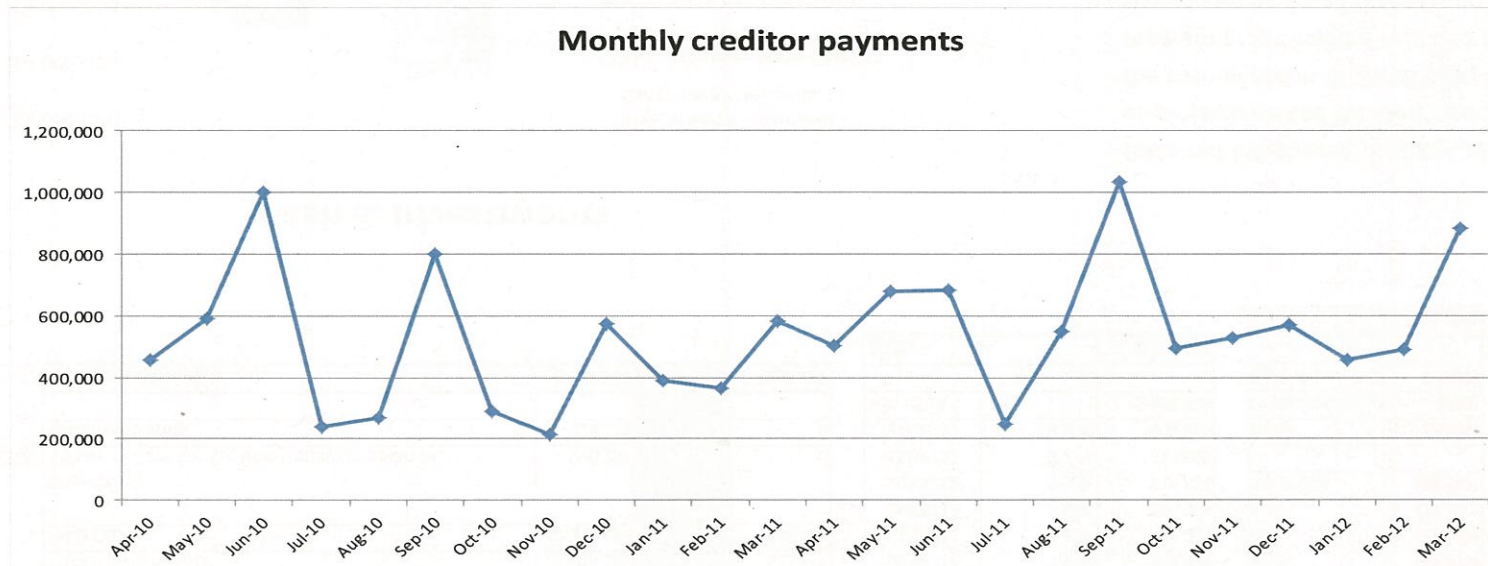
Interest Income	
Bank	2011/12 YTD Actual
LSL	
NAB LSL	(10,917)
Total LSL	(10,917)
General	
BBL	(15,344)
NAB	(37,675)
ANZ	(12,078)
CBA	(28,250)
Total Gen	(93,348)
Rates	(7,146)
Heritage Loans	(719)
Boat Ramp	(927)
TOTAL	(113,056)

Cash & Investments



Cash and investment balances remain high, due to a number of projects carried forward into 2011/12 for completion and the cash injection of \$1,000,000 for Country Roads & Bridges Program grant income received in the September quarter. It should also be noted that the most recent rate instalment was due on 29 February 2012 and this has injected more cash into the general bank account, which has in turn been invested in additional short-term deposits during the month of March 2012.

8. Creditor payments



Note:

1. \$147k per half year for loan payments are made in March and September of each financial year
2. \$50k per quarter for Council's contribution to the Geelong Regional Library Corporation is paid in September, December, March & June of each year.
2. \$47k p.a. workcover premium is paid in the month of September each financial year.

9. Capital report **refer Attachment 1**

10. Line item report **refer Attachment 2**

11. Program report **refer Attachment 3**

Attachment 1

9 Capital Report

Capital Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$	
Line Item 4 (Capital Project r	Inc/Exp	Description	Sum of Adopted Bt	Sum of Forecast	Sum of Budget Ytd	Sum of Actual YTD	Sum of YTD Variance \$
Asset Renewal Buildings							
Income							
		2011/12 Trf from CLR - Buildings & Amenities - Foreshore Public Conveniences	(\$10,000)	(\$10,000)	\$0	(\$10,000)	\$0
		2011/12 Trf from CLR - Buildings & Amenities - Queenscliff Recreation Reserve building renewal	(\$10,000)	(\$10,000)	\$0	(\$10,000)	\$0
		Transfer from AR Reserve - Buildings - Other (2010/11 carry forward)	\$0	(\$22,445)	\$0	\$0	\$22,445
		Transfer from AR Reserve - Buildings - Short Term (2010/11 carry forward)	\$0	(\$12,688)	\$0	\$0	\$12,688
		Transfer from AR Reserve - Buildings - Urgent (2010/11 carry forward)	\$0	(\$1,415)	\$0	\$0	\$1,415
		Transfer from AR Reserve - Capital Expenditure - VIC Building Renewal	\$0	(\$21,529)	\$0	\$0	\$21,529
		Transfer from Reserve - Town Hall Kitchen Refurbishment	\$0	(\$2,500)	\$0	(\$2,500)	\$2,500
		Income Total	(\$20,000)	(\$80,577)	\$0	(\$22,500)	\$60,577
Expenditure							
		Capital - Council Buildings - Upgrade	\$0	\$3,125	\$0	\$3,125	(\$3,125)
		Capital 2010/11 - Renewal Council Buildings - Other Renewal	\$27,000	\$0	\$22,000	\$0	\$27,000
		Capital 2010/11 - Renewal Council Buildings - Short Term	\$32,000	\$0	\$21,000	\$0	\$32,000
		Capital 2010/11 - Renewal Council Buildings - Town Hall Kitchen Rejuvenation	\$0	\$1,086	\$0	\$1,086	(\$1,086)
		Capital 2010/11 - Renewal Council Buildings - Urgent	\$26,000	\$0	\$17,000	\$0	\$26,000
		Capital 2010/11 - Renewal Council Buildings - Visitor Information Centre	\$0	\$21,529	\$0	\$7,272	(\$21,529)
		Renewal Council Buildings	\$0	\$121,548	\$0	\$10,837	(\$121,548)
		Capital 2011/12 - Renewal Council Buildings - Town Hall Toilets Refurbish	\$0	\$25,000	\$0	\$0	(\$25,000)
		2012/13 Capex - Building Renewal Senior Citizens	\$0	\$0	\$0	\$0	\$0
		Crown Land Renewal - Buildings & Amenities - Foreshore Public Conveniences	\$10,000	\$10,000	\$5,000	\$3,718	\$0
		Crown Land Renewal - Buildings & Amenities - Queenscliff Recreation Reserve building renewal	\$10,000	\$20,000	\$7,500	\$12,334	(\$10,000)
		Expenditure Total	\$105,000	\$202,288	\$72,500	\$38,371	(\$97,288)
Asset Renewal Buildings Total			\$85,000	\$121,711	\$72,500	\$15,871	(\$36,711)
Asset Renewal Foreshore							
Income							
		Trf from CLR - Foreshore Assets - 2010/ 11 Capex - New	\$0	(\$8,741)	\$0	(\$8,741)	\$8,741
		Trf from CLR - Foreshore Assets - 2010/ 11 Capex - Upgrade	\$0	(\$28,881)	\$0	(\$28,881)	\$28,881
		Trf from CLR - Foreshore Assets - 2010/11 Capex - Renewal	\$0	(\$13,741)	\$0	(\$13,741)	\$13,741
		Trf from CLR - Foreshore Assets Renewal, Upgrade & New (2009/10 carry forward)	\$0	(\$107,165)	\$0	(\$107,165)	\$107,165
		Trf from CLR - Foreshore Assets Renewal, Upgrade & New (2010/11 carry forward)	\$0	(\$20,324)	\$0	(\$20,324)	\$20,324
		Income Total	\$0	(\$178,852)	\$0	(\$178,852)	\$178,852
Expenditure							
		Asset Maintenance & Replacement Program - Foreshore Assets	\$0	\$20,324	\$0	\$0	(\$20,324)
		Crown Land Renewal 2011/12 - Reserves - Replace coin operated BBQs with free electric	\$10,000	\$10,000	\$10,000	\$0	\$0
		Foreshore Assets - Capital - New	\$0	\$0			
		Foreshore Assets - Capital - Renewal	\$0	\$0			

Capital Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$	
Line Item 4 (Capital Project r	Inc/Exp	Description	Sum of Adopted Bt	Sum of Forecast	Sum of Budget Ytd	Sum of Actual YTD	Sum of YTD Variance \$
Asset Renewal Foreshore	Expenditure	Foreshore Assets - Capital - Upgrade	\$0	\$0			
		Renewal, Upgrade & New Foreshore Assets (carry forward)	\$0	\$100,665	\$0	\$0	(\$100,665)
		QRR Renewal - Washing Machines & Driers	\$0	\$10,000	\$0	\$8,080	(\$10,000)
		Crown Land Renewal - Reserves - Foreshore and park furniture renewal	\$10,000	\$10,000	\$5,000	\$443	\$0
		Crown Land Renewal - Reserves - Fencing at Caravan Parks	\$10,000	\$10,000	\$5,000	\$1,689	\$0
		Crown Land Renewal - Car Parks & Roads - Access roads for reserves, parks and carparks	\$10,000	\$15,000	\$10,000	\$14,090	(\$5,000)
		Crown Land Renewal - Reserves - Walking tracks, caravan parks and boat ramp signage	\$20,000	\$20,000	\$5,000	\$0	\$0
		Crown Land Renewal - Beach Access Tracks - Track clearance, surface renewal and track fencing	\$20,000	\$20,000	\$20,000	\$8,847	\$0
		Crown Land Renewal - Reserves - Lower Princess, Princess and Citizens Parks	\$10,000	\$21,500	\$5,000	\$21,436	(\$11,500)
		Crown Land Renewal - Beach Access Tracks - Beach access, hand rails and steps	\$21,600	\$21,600	\$21,600	\$16,653	\$0
	Expenditure Total		\$111,600	\$259,089	\$81,600	\$71,239	(\$147,489)
Asset Renewal Foreshore Total			\$111,600	\$80,237	\$81,600	(\$107,613)	\$31,363
Asset Renewal Infrastructure							
	Income						
		Transfer from Reserve - Infrastructure Asset Renewal - Footpaths	\$0	(\$20,949)	\$0	(\$20,949)	\$20,949
		Transfer from Reserve - Infrastructure Asset Renewal - Kerb & Channel	\$0	(\$10,390)	\$0	(\$10,390)	\$10,390
		Transfer from Reserve - Infrastructure Asset Renewal - Pavement Repair	\$0	(\$5,075)	\$0	(\$5,075)	\$5,075
	Income Total		\$0	(\$36,414)	\$0	(\$36,414)	\$36,414
	Expenditure						
		Capital - Renewal Council Infrastructure - Pavement Repair	\$19,000	\$24,075	\$19,000	\$24,075	(\$5,075)
		Capital - Renewal Council Infrastructure - Kerb & Channel	\$15,500	\$25,890	\$15,500	\$0	(\$10,390)
		Capital - Renewal Council Infrastructure - Open Space	\$40,000	\$43,000	\$40,000	\$24,850	(\$3,000)
		Capital - Renewal Council Infrastructure - Drainage	\$45,000	\$45,000	\$20,000	\$0	\$0
		Capital - Renewal Council Infrastructure - Footpaths	\$34,000	\$54,949	\$34,000	\$7,107	(\$20,949)
	Expenditure Total		\$153,500	\$192,914	\$128,500	\$56,032	(\$39,414)
Asset Renewal Infrastructure Total			\$153,500	\$156,500	\$128,500	\$19,618	(\$3,000)

Capital Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$	
Line Item 4 (Capital Project r	Inc/Exp	Description	Sum of Adopted Bt	Sum of Forecast	Sum of Budget Ytd	Sum of Actual YTD	Sum of YTD Variance \$
Asset Renewal Other							
	Income						
		Music Equipment Grant	\$0	(\$11,473)	\$0	(\$11,473)	\$11,473
		Proceeds from Sale of Motor Vehicles	(\$40,000)	(\$67,500)	(\$30,000)	(\$30,000)	\$27,500
		Transfer from Asset Replacement Reserve	\$0	\$0	\$0	\$0	\$0
	Income Total		(\$40,000)	(\$78,973)	(\$30,000)	(\$41,473)	\$38,973
	Expenditure						
		Adhoc Capital Purchases - Council	\$5,000	\$10,000	\$0	\$6,226	(\$5,000)
		Annual Computer Equipment Rollover	\$26,000	\$40,000	\$18,000	\$21,347	(\$14,000)
		Annual Turnover of Vehicles	\$95,000	\$172,000	\$63,300	\$63,265	(\$77,000)
		Grant Expenditure - Music Equipment	\$0	\$12,352	\$0	\$12,352	(\$12,352)
		Office Fit-out	\$0	\$440	\$0	\$440	(\$440)
		Capital expenditure program	\$0	\$0			
	Expenditure Total		\$126,000	\$234,792	\$81,300	\$103,630	(\$108,792)
Asset Renewal Other Total			\$86,000	\$155,819	\$51,300	\$62,157	(\$69,819)
Beach Access Tracks							
	Income						
		2011/12 Trf from CLR - Beach Access Tracks - Beach access, hand rails and steps	(\$21,600)	(\$21,600)	\$0	(\$21,600)	\$0
		2011/12 Trf from CLR - Beach Access Tracks - Track clearance, surface renewal and track fencing	(\$20,000)	(\$20,000)	\$0	(\$20,000)	\$0
	Income Total		(\$41,600)	(\$41,600)	\$0	(\$41,600)	\$0
Beach Access Tracks Total			(\$41,600)	(\$41,600)	\$0	(\$41,600)	\$0
Boat Ramp							
	Income						
		Transfer from CLR - Boat ramp additional ticket machine	\$0	(\$9,000)	\$0	(\$9,000)	\$9,000
		Transfer from Reserve - Boat Ramp	\$0	(\$26,700)	\$0	(\$26,700)	\$26,700
	Income Total		\$0	(\$35,700)	\$0	(\$35,700)	\$35,700
	Expenditure						
		Boat Ramp Ticket Machine	\$0	\$8,865	\$0	\$8,865	(\$8,865)
		Boat Ramp Upgrade - Crown Land Reserve funded	\$0	\$0			
	Expenditure Total		\$0	\$8,865	\$0	\$8,865	(\$8,865)
Boat Ramp Total			\$0	(\$26,835)	\$0	(\$26,835)	\$26,835

Capital Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$
Line Item 4 (Capital Project r	Inc/Exp Description	Sum of Adopted Bt	Sum of Forecast	Sum of Budget Ytd	Sum of Actual YTD	Sum of YTD Variance \$
Boundary Fencing Queenscliff Recreation Reserve						
	Income					
	2010/11 Trf from CLR - Boundary Fence Recreation Reserve Oval	\$0	(\$20,000)	\$0	(\$20,000)	\$20,000
	Income Total	\$0	(\$20,000)	\$0	(\$20,000)	\$20,000
	Expenditure					
	Crown Land Capital 2010/11 - Boundary Fence Recreation Reserve Oval - Council contribution	\$0	\$37,000	\$0	\$98	(\$37,000)
	Expenditure Total	\$0	\$37,000	\$0	\$98	(\$37,000)
Boundary Fencing Queenscliff Recreation Reserve Total		\$0	\$17,000	\$0	(\$19,902)	(\$17,000)
Building Renewal Senior Citizens						
	Income					
	2012/13 Capital Grant - Building Renewal Senior Citizens	\$0	\$0	\$0	\$0	\$0
	Income Total	\$0	\$0	\$0	\$0	\$0
Building Renewal Senior Citizens Total		\$0	\$0	\$0	\$0	\$0
Bus Shelters						
	Income					
	Transfer from Reserve - Bus Shelter Disabled Facilities Upgrade	\$0	(\$8,000)	\$0	(\$8,000)	\$8,000
	Income Total	\$0	(\$8,000)	\$0	(\$8,000)	\$8,000
	Expenditure					
	Bus Shelter Disabled Facilities Upgrade	\$0	\$4,000	\$0	\$0	(\$4,000)
	Expenditure Total	\$0	\$4,000	\$0	\$0	(\$4,000)
Bus Shelters Total		\$0	(\$4,000)	\$0	(\$8,000)	\$4,000
Car Parks & Roads						
	Income					
	2011/12 Trf from CLR - Car Parks & Roads - Access roads for reserves, parks and carpark	(\$10,000)	(\$10,000)	\$0	(\$10,000)	\$0
	Income Total	(\$10,000)	(\$10,000)	\$0	(\$10,000)	\$0
Car Parks & Roads Total		(\$10,000)	(\$10,000)	\$0	(\$10,000)	\$0

Capital Report for :

31-March-2012

Line Item 4 (Capital Project r		Inc/Exp	Description	Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$
				Sum of Adopted Bt	Sum of Forecast	Sum of Budget Ytd	Sum of Actual YTD	Sum of YTD Variance \$
Country Roads & Bridges								
Income								
Country Roads & Bridges - Grant Income				\$0	(\$1,000,000)	\$0	(\$1,000,000)	\$1,000,000
Income Total				\$0	(\$1,000,000)	\$0	(\$1,000,000)	\$1,000,000
Expenditure								
Country Roads & Bridges - 2011/12 Allocation - Gellibrand Street Reconstruction				\$0	\$525,000	\$0	\$30,300	(\$525,000)
Country Roads & Bridges - 2011/12 Allocation - Learmonth Street Reconstruction - Stokes to Hobson				\$0	\$213,000	\$0	\$574	(\$213,000)
Country Roads & Bridges - 2011/12 Allocation - Williams Road Reconstruction - Bedggood to Fellows				\$0	\$74,000	\$0	\$874	(\$74,000)
Country Roads & Bridges - Roads & Bridges Funding 2011-15				\$0	\$188,000	\$0	\$131,198	(\$188,000)
Country Roads & Bridges - 2012/13 Allocation - Hesse/Wharf/Symonds St Roundabout				\$0	\$0	\$0	\$0	\$0
Country Roads & Bridges - 2012/13 Allocation - Resealing Programs				\$0	\$0	\$0	\$0	\$0
Country Roads & Bridges - 2012/13 Allocation - Bay Street Reconstruction & associated drainage				\$0	\$0	\$0	\$0	\$0
Country Roads & Bridges - 2012/13 Allocation - Minor Civil Works Renewal				\$0	\$0	\$0	\$0	\$0
Expenditure Total				\$0	\$1,000,000	\$0	\$162,946	(\$1,000,000)
Country Roads & Bridges Total				\$0	\$0	\$0	(\$837,054)	\$0
Crossing at Flinders & Henry Streets								
Expenditure								
Capital 2012/13 - Crossing at Flinders & Henry Streets				\$0	\$0	\$0	\$0	\$0
Expenditure Total				\$0	\$0	\$0	\$0	\$0
Crossing at Flinders & Henry Streets Total				\$0	\$0	\$0	\$0	\$0
Crown Land Business Development Project								
Income								
Trf from CLR - Crown Land Business Development Project				\$0	(\$8,657)	\$0	(\$8,657)	\$8,657
Income Total				\$0	(\$8,657)	\$0	(\$8,657)	\$8,657
Expenditure								
Crown Land Business Development Project				\$0	\$13,236	\$0	\$13,236	(\$13,236)
Expenditure Total				\$0	\$13,236	\$0	\$13,236	(\$13,236)
Crown Land Business Development Project Total				\$0	\$4,580	\$0	\$4,580	(\$4,580)

Capital Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$
Line Item 4 (Capital Project r	Inc/Exp Description	Sum of Adopted Bt	Sum of Forecast	Sum of Budget Ytd	Sum of Actual YTD	Sum of YTD Variance \$
Dog Beach Car Park Upgrade						
Income						
	2012/13 Transfer from Carry Forward Reserve - Dog Beach	\$0	\$0	\$0	\$0	\$0
	Income Total	\$0	\$0	\$0	\$0	\$0
Expenditure						
	Capex - Dog Beach Car Park Upgrade	\$0	\$5,000	\$0	\$0	(\$5,000)
	2011/12 Transfer to Carry Forward Reserve - Dog Beach	\$0	\$45,000	\$0	\$0	(\$45,000)
	Expenditure Total	\$0	\$50,000	\$0	\$0	(\$50,000)
Dog Beach Car Park Upgrade Total		\$0	\$50,000	\$0	\$0	(\$50,000)
Electrical Points of Supply to QRR and Vic Park						
Expenditure						
	Capex - Electrical Points of Supply to QRR and Vic Park	\$0	\$45,000	\$0	\$0	(\$45,000)
	Expenditure Total	\$0	\$45,000	\$0	\$0	(\$45,000)
Electrical Points of Supply to QRR and Vic Park Total		\$0	\$45,000	\$0	\$0	(\$45,000)
Ferry to Pier Foreshore Development Project						
Income						
	Ferry to the Pier - Community Contributions - Peninsula Searoad Transport	\$0	(\$20,000)	\$0	\$0	\$20,000
	Ferry to the Pier - Grant Income	\$0	(\$250,000)	\$0	(\$125,000)	\$250,000
	Transfer from CL Reserve - Capital Expenditure - Ferry to the Pier	\$0	(\$29,318)	\$0	(\$29,318)	\$29,318
	Income Total	\$0	(\$299,318)	\$0	(\$154,318)	\$299,318
Expenditure						
	Ferry to the Pier - community contribution funded	\$0	\$20,000	\$0	\$0	(\$20,000)
	Ferry to the Pier - Council contribution	\$0	\$89,318	\$0	\$5,878	(\$89,318)
	Ferry to the Pier - grant funded	\$0	\$250,000	\$0	\$361	(\$250,000)
	Expenditure Total	\$0	\$359,318	\$0	\$6,239	(\$359,318)
Ferry to Pier Foreshore Development Project Total		\$0	\$60,000	\$0	(\$148,079)	(\$60,000)
Footpath Plan for Point Lonsdale						
Expenditure						
	11/12 Capital - Footpath Plan for Point Lonsdale	\$32,000	\$32,000	\$0	\$0	\$0
	Expenditure Total	\$32,000	\$32,000	\$0	\$0	\$0
Footpath Plan for Point Lonsdale Total		\$32,000	\$32,000	\$0	\$0	\$0

Capital Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$
Line Item 4 (Capital Project r	Inc/Exp Description	Sum of Adopted Bt	Sum of Forecast	Sum of Budget Ytd	Sum of Actual YTD	Sum of YTD Variance \$
Glass Door to Executive Services						
	Expenditure					
	Capital 2012/13 - Glass Door to Executive Services	\$0	\$3,720	\$0	\$0	(\$3,720)
	Expenditure Total	\$0	\$3,720	\$0	\$0	(\$3,720)
Glass Door to Executive Services Total		\$0	\$3,720	\$0	\$0	(\$3,720)
Hesse Street packaged with Point Lonsdale Main Street Improvements						
	Income					
	Grant Income - Hesse Street Stage 2 packaged with Point Lonsdale Main Street Improvements	(\$250,000)	\$0	\$0	\$0	(\$250,000)
	Transfer from Reserve - Hesse Street Revitalisation	\$0	(\$69,092)	\$0	(\$69,092)	\$69,092
	Income Total	(\$250,000)	(\$69,092)	\$0	(\$69,092)	(\$180,908)
	Expenditure					
	Hesse Street Revitalisation Works (carry forward)	\$0	\$69,092	\$0	\$0	(\$69,092)
	Capital - Hesse Street Stage 2 packaged with Point Lonsdale Main Street Improvements	\$295,000	\$80,000	\$115,000	\$8,483	\$215,000
	Expenditure Total	\$295,000	\$149,092	\$115,000	\$8,483	\$145,908
Hesse Street packaged with Point Lonsdale Main Street Improvements Total		\$45,000	\$80,000	\$115,000	(\$60,609)	(\$35,000)
Local Government Infrastructure Program						
	Income					
	Local Government Infrastructure Program grant funding	\$0	(\$250,000)	\$0	\$0	\$250,000
	Transfer from Local Government Infrastructure Program Reserve Account	\$0	\$0	\$0	\$0	\$0
	Income Total	\$0	(\$250,000)	\$0	\$0	\$250,000
	Expenditure					
	Transfer to Local Government Infrastructure Program Reserve Account	\$0	\$180,000	\$0	\$0	(\$180,000)
	Expenditure Total	\$0	\$180,000	\$0	\$0	(\$180,000)
Local Government Infrastructure Program Total		\$0	(\$70,000)	\$0	\$0	\$70,000
Minor Upgrade to Tobin Drive Property						
	Income					
	2010/11 Trf from CLR - Upgrade to Tobin Drive survey office	\$0	(\$18,902)	\$0	(\$18,902)	\$18,902
	Income Total	\$0	(\$18,902)	\$0	(\$18,902)	\$18,902
	Expenditure					
	Crown Land Capital 2010/11 - Survey Office Tobin Drive Upgrade - Council contribution	\$0	\$18,902	\$0	\$0	(\$18,902)
	Expenditure Total	\$0	\$18,902	\$0	\$0	(\$18,902)
Minor Upgrade to Tobin Drive Property Total		\$0	\$0	\$0	(\$18,902)	\$0

Capital Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$
Line Item 4 (Capital Project r	Inc/Exp Description	Sum of Adopted Bt	Sum of Forecast	Sum of Budget Ytd	Sum of Actual YTD	Sum of YTD Variance \$
Neighbourhood house all-abilities access & building permit works						
	Expenditure					
	2011/12 Capital - Neighbourhood house all-abilities access & building permit works	\$0	\$20,000	\$0	\$0	(\$20,000)
	Expenditure Total	\$0	\$20,000	\$0	\$0	(\$20,000)
Neighbourhood house all-abilities access & building permit works Total		\$0	\$20,000	\$0	\$0	(\$20,000)
New Community Centre at High School Site						
	Income					
	Transfer from Reserve - Queenscliff Community Centre incorporating Neighbourhood House	\$0	(\$60,000)	\$0	(\$60,000)	\$60,000
	Income Total	\$0	(\$60,000)	\$0	(\$60,000)	\$60,000
	Expenditure					
	Capital 2010/11 - Queenscliff Community Centre incorporating QNH - Council contribution	\$0	\$0			
	Capital 2010/11 - Queenscliff Community Centre incorporating QNH - grant funded	\$0	\$0			
	Expenditure Total	\$0	\$0			
New Community Centre at High School Site Total		\$0	(\$60,000)	\$0	(\$60,000)	\$60,000
New street lights						
	Expenditure					
	2011/12 Capital - Trial new street lights in Mercer St & Glaneuse Rd	\$0	\$12,526	\$0	\$10,566	(\$12,526)
	Expenditure Total	\$0	\$12,526	\$0	\$10,566	(\$12,526)
New street lights Total		\$0	\$12,526	\$0	\$10,566	(\$12,526)
Pedestrian Crossing Fellows Road						
	Expenditure					
	11/12 Capital - Design of pedestrian crossing on Fellows Road at exit of Grimes Street	\$46,000	\$46,000	\$0	\$6,772	\$0
	Expenditure Total	\$46,000	\$46,000	\$0	\$6,772	\$0
Pedestrian Crossing Fellows Road Total		\$46,000	\$46,000	\$0	\$6,772	\$0
Playground Equipment at Princess Park						
	Expenditure					
	Capital 2012/13 - Playground Equipment at Princess Park	\$0	\$0	\$0	\$0	\$0
	Expenditure Total	\$0	\$0	\$0	\$0	\$0
Playground Equipment at Princess Park Total		\$0	\$0	\$0	\$0	\$0

Capital Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$
Line Item 4 (Capital Project r	Inc/Exp Description	Sum of Adopted Bt	Sum of Forecast	Sum of Budget Ytd	Sum of Actual YTD	Sum of YTD Variance \$
Point Lonsdale Cliff Safety						
	Expenditure					
	Crown Land Capital 2010/11 - Point Lonsdale Cliff Safety	\$0	\$19,616	\$0	\$0	(\$19,616)
	Expenditure Total	\$0	\$19,616	\$0	\$0	(\$19,616)
Point Lonsdale Cliff Safety Total		\$0	\$19,616	\$0	\$0	(\$19,616)
Point Lonsdale Main Street Pedestrian Improvements						
	Income					
	Transfer from Reserve - Point Lonsdale Shopping Centre Traffic Management	\$0	(\$30,000)	\$0	(\$30,000)	\$30,000
	Income Total	\$0	(\$30,000)	\$0	(\$30,000)	\$30,000
	Expenditure					
	Point Lonsdale Shopping Centre Traffic Management	\$0	\$30,300	\$0	\$29,503	(\$30,300)
	Expenditure Total	\$0	\$30,300	\$0	\$29,503	(\$30,300)
Point Lonsdale Main Street Pedestrian Improvements Total		\$0	\$300	\$0	(\$497)	(\$300)
Point Lonsdale Surf Life Saving & Beach Access						
	Income					
	Transfer from CL Reserve - Point Lonsdale Surf Life Saving & Beach Access	\$0	(\$146,492)	\$0	(\$146,492)	\$146,492
	Income Total	\$0	(\$146,492)	\$0	(\$146,492)	\$146,492
	Expenditure					
	Point Lonsdale Surf Life Saving & Beach Access	\$0	\$121,376	\$0	\$121,376	(\$121,376)
	2010/11 Capital - trf to CL reserve - Point Lonsdale Surf Life Saving & Beach Access	\$0	\$0	\$0	\$0	\$0
	Expenditure Total	\$0	\$121,376	\$0	\$121,376	(\$121,376)
Point Lonsdale Surf Life Saving & Beach Access Total		\$0	(\$25,117)	\$0	(\$25,117)	\$25,117
Power Upgrade at Caravan Parks						
	Income					
	2011/12 Trf from CLR - Power Upgrade at Caravan Parks	(\$120,000)	(\$120,000)	\$0	(\$120,000)	\$0
	Income Total	(\$120,000)	(\$120,000)	\$0	(\$120,000)	\$0
	Expenditure					
	Crown Land Renewal 2011/12 - Power Upgrade at Caravan Parks	\$120,000	\$120,000	\$0	\$0	\$0
	Expenditure Total	\$120,000	\$120,000	\$0	\$0	\$0
Power Upgrade at Caravan Parks Total		\$0	\$0	\$0	(\$120,000)	\$0

Capital Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$
Line Item 4 (Capital Project r	Inc/Exp Description	Sum of Adopted Bt	Sum of Forecast	Sum of Budget Ytd	Sum of Actual YTD	Sum of YTD Variance \$
Princess & Citizens Park Development Project						
	Income					
	Playground & Park Development Grant Income	\$0	(\$125,000)	\$0	(\$125,000)	\$125,000
	Transfer from CL Reserve - Playground & Park Development	\$0	(\$119,432)	\$0	(\$119,432)	\$119,432
	Income Total	\$0	(\$244,432)	\$0	(\$244,432)	\$244,432
	Expenditure					
	Playground & Park Development - grant funded	\$0	\$217,835	\$0	\$217,835	(\$217,835)
	Playground & Park Development - Crown Land Reserve funded	\$0	\$0			
	2010/11 Capital - trf to CL reserve - Engine Shed Redevelopment	\$0	\$0	\$0	\$0	\$0
	2010/11 Capital - trf to CL reserve - Park Development - grant not yet spent	\$0	\$0	\$0	\$0	\$0
	Expenditure Total	\$0	\$217,835	\$0	\$217,835	(\$217,835)
Princess & Citizens Park Development Project Total		\$0	(\$26,598)	\$0	(\$26,598)	\$26,598
Queenscliff Netball Court Lighting						
	Income					
	Netball Courts Lighting Grant Income	\$0	(\$6,764)	\$0	(\$6,764)	\$6,764
	Income Total	\$0	(\$6,764)	\$0	(\$6,764)	\$6,764
Queenscliff Netball Court Lighting Total		\$0	(\$6,764)	\$0	(\$6,764)	\$6,764
Queenscliff Sports Club Building Enhancement Project						
	Income					
	Community Contributions - Monahan Centre	\$0	(\$250,000)	\$0	\$0	\$250,000
	Grant Income - Monahan Centre	(\$300,000)	(\$300,000)	\$0	(\$250,000)	\$0
	Transfer from Asset Replacement Reserve - Monahan Centre	(\$205,790)	(\$205,790)	\$0	\$0	\$0
	Transfer from Reserve - Monahan Centre Contribution	\$0	(\$137,033)	\$0	(\$137,033)	\$137,033
	Income Total	(\$505,790)	(\$892,823)	\$0	(\$387,033)	\$387,033
	Expenditure					
	Monahan Centre	\$505,790	\$870,082	\$458,000	\$475,078	(\$364,292)
	Monahan Centre Kitchen Fit-out	\$0	\$70,000	\$0	\$0	(\$70,000)
	Expenditure Total	\$505,790	\$940,082	\$458,000	\$475,078	(\$434,292)
Queenscliff Sports Club Building Enhancement Project Total		\$0	\$47,259	\$458,000	\$88,045	(\$47,259)

Capital Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$
Line Item 4 (Capital Project r	Inc/Exp Description	Sum of Adopted Bt	Sum of Forecast	Sum of Budget Ytd	Sum of Actual YTD	Sum of YTD Variance \$
Recreation Reserve Cabins						
	Income					
	Transfer from Reserve - Recreation Reserve Cabins	\$0	(\$7,498)	\$0	(\$7,498)	\$7,498
	Income Total	\$0	(\$7,498)	\$0	(\$7,498)	\$7,498
	Expenditure					
	Recreation Reserve Cabins	\$0	\$17,813	\$0	\$17,813	(\$17,813)
	Expenditure Total	\$0	\$17,813	\$0	\$17,813	(\$17,813)
Recreation Reserve Cabins Total		\$0	\$10,315	\$0	\$10,315	(\$10,315)
Recycling Bins						
	Expenditure					
	Capital 2012/13 - Staged introduction of Recycled Bins	\$0	\$0	\$0	\$0	\$0
	Expenditure Total	\$0	\$0	\$0	\$0	\$0
Recycling Bins Total		\$0	\$0	\$0	\$0	\$0
Relocation of Netball Courts						
	Income					
	2011/12 Trf from CLR - Design for relocation of netball courts to football club area	(\$10,000)	(\$10,000)	\$0	(\$10,000)	\$0
	Income Total	(\$10,000)	(\$10,000)	\$0	(\$10,000)	\$0
	Expenditure					
	Crown Land New Asset 2011/12 - Design for relocation of netball courts to football club area	\$10,000	\$10,000	\$0	\$0	\$0
	Expenditure Total	\$10,000	\$10,000	\$0	\$0	\$0
Relocation of Netball Courts Total		\$0	\$0	\$0	(\$10,000)	\$0
Renew concrete access lane at boat ramp						
	Expenditure					
	2011/12 Capital - Renew concrete access lane at boat ramp	\$0	\$33,000	\$0	\$0	(\$33,000)
	Expenditure Total	\$0	\$33,000	\$0	\$0	(\$33,000)
Renew concrete access lane at boat ramp Total		\$0	\$33,000	\$0	\$0	(\$33,000)
Replace chairs in town hall						
	Expenditure					
	2011/12 Capital - Replace chairs in town hall	\$0	\$15,000	\$0	\$0	(\$15,000)
	Expenditure Total	\$0	\$15,000	\$0	\$0	(\$15,000)
Replace chairs in town hall Total		\$0	\$15,000	\$0	\$0	(\$15,000)

Capital Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$
Line Item 4 (Capital Project r	Inc/Exp Description	Sum of Adopted Bt	Sum of Forecast	Sum of Budget Ytd	Sum of Actual YTD	Sum of YTD Variance \$
Replace telephone system						
	Expenditure					
	2011/12 Capital - Replace telephone system	\$0	\$27,000	\$0	\$0	(\$27,000)
	Expenditure Total	\$0	\$27,000	\$0	\$0	(\$27,000)
Replace telephone system Total		\$0	\$27,000	\$0	\$0	(\$27,000)
Reserves						
	Income					
	2011/12 Trf from CLR - Reserves - Fencing at Caravan Parks	(\$10,000)	(\$10,000)	\$0	(\$10,000)	\$0
	2011/12 Trf from CLR - Reserves - Foreshore and park furniture renewal	(\$10,000)	(\$10,000)	\$0	(\$10,000)	\$0
	2011/12 Trf from CLR - Reserves - Lower Princess, Princess and Citizens Parks	(\$10,000)	(\$10,000)	\$0	(\$10,000)	\$0
	2011/12 Trf from CLR - Reserves - Replace coin operated BBQs with free electric	(\$10,000)	(\$10,000)	\$0	(\$10,000)	\$0
	2011/12 Trf from CLR - Reserves - Walking tracks, caravan parks and boat ramp signage	(\$20,000)	(\$20,000)	\$0	(\$20,000)	\$0
	Income Total	(\$60,000)	(\$60,000)	\$0	(\$60,000)	\$0
Reserves Total		(\$60,000)	(\$60,000)	\$0	(\$60,000)	\$0
Road Resealing						
	Expenditure					
	Capital - Renewal Council Infrastructure - Road Resealing	\$40,000	\$40,000	\$40,000	\$40,000	\$0
	Expenditure Total	\$40,000	\$40,000	\$40,000	\$40,000	\$0
Road Resealing Total		\$40,000	\$40,000	\$40,000	\$40,000	\$0
Roads to Recovery						
	Income					
	Roads to Recovery Program Grant Income	(\$104,000)	(\$74,440)	(\$104,000)	\$0	(\$29,560)
	Transfer from Reserve - Roads to Recovery grant funding	\$0	(\$20,768)	\$0	(\$20,768)	\$20,768
	Income Total	(\$104,000)	(\$95,208)	(\$104,000)	(\$20,768)	(\$8,792)
	Expenditure					
	Roads To Recovery Program	\$104,000	\$95,208	\$46,000	\$46,133	\$8,792
	Expenditure Total	\$104,000	\$95,208	\$46,000	\$46,133	\$8,792
Roads to Recovery Total		\$0	\$0	(\$58,000)	\$25,365	\$0

Capital Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$
Line Item 4 (Capital Project r	Inc/Exp Description	Sum of Adopted Bt	Sum of Forecast	Sum of Budget Ytd	Sum of Actual YTD	Sum of YTD Variance \$
Safety Improvements Point Lonsdale Playground						
	Income					
	2010/11 Trf from CLR - Safety Improvements Point Lonsdale Playground	\$0	(\$8,000)	\$0	(\$8,000)	\$8,000
	Income Total	\$0	(\$8,000)	\$0	(\$8,000)	\$8,000
	Expenditure					
	Crown Land Capital 2010/11 - Safety Improvements PL Playground	\$0	\$8,000	\$0	\$0	(\$8,000)
	Expenditure Total	\$0	\$8,000	\$0	\$0	(\$8,000)
Safety Improvements Point Lonsdale Playground Total		\$0	\$0	\$0	(\$8,000)	\$0
Shed and concrete at back of municipal office						
	Expenditure					
	2011/12 Capital - Shed and concrete at back of municipal office	\$0	\$6,000	\$0	\$0	(\$6,000)
	Expenditure Total	\$0	\$6,000	\$0	\$0	(\$6,000)
Shed and concrete at back of municipal office Total		\$0	\$6,000	\$0	\$0	(\$6,000)
Shortlands Bluff Masterplan						
	Income					
	2011/12 Trf from CLR - Masterplan for Shortlands Bluff Tourist Development	(\$25,000)	(\$25,000)	\$0	(\$25,000)	\$0
	Income Total	(\$25,000)	(\$25,000)	\$0	(\$25,000)	\$0
	Expenditure					
	Crown Land New Asset 2011/12 - Masterplan for Shortlands Bluff Tourist Development	\$25,000	\$25,000	\$0	\$0	\$0
	Expenditure Total	\$25,000	\$25,000	\$0	\$0	\$0
Shortlands Bluff Masterplan Total		\$0	\$0	\$0	(\$25,000)	\$0
TAC Pedestrian & Road Safety Strategy						
	Income					
	TAC Pedestrian & Road Safety Strategy Grant Income	\$0	(\$2,000)	\$0	\$0	\$2,000
	Transfer from Reserve - TAC Pedestrian & Road Safety Strategy	\$0	(\$10,000)	\$0	(\$10,000)	\$10,000
	Income Total	\$0	(\$12,000)	\$0	(\$10,000)	\$12,000
	Expenditure					
	TAC Point Lonsdale Pedestrian & Road Safety Strategy - Salaries	\$0	\$10,000	\$0	\$0	(\$10,000)
	Expenditure Total	\$0	\$10,000	\$0	\$0	(\$10,000)
TAC Pedestrian & Road Safety Strategy Total		\$0	(\$2,000)	\$0	(\$10,000)	\$2,000

Capital Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$	
Line Item 4 (Capital Project r	Inc/Exp	Description	Sum of Adopted Bt	Sum of Forecast	Sum of Budget Ytd	Sum of Actual YTD	Sum of YTD Variance \$
Undergrounding of Power in Point Lonsdale Road							
		Expenditure					
		Capex - Provision for Future Undergrounding of Power in Point Lonsdale Road	\$0	\$0	\$0	\$0	\$0
		Expenditure Total	\$0	\$0	\$0	\$0	\$0
Undergrounding of Power in Point Lonsdale Road Total			\$0	\$0	\$0	\$0	\$0
Upgrade audio equipment							
		Expenditure					
		2011/12 Capital - Upgrade audio equipment	\$0	\$10,000	\$0	\$0	(\$10,000)
		Expenditure Total	\$0	\$10,000	\$0	\$0	(\$10,000)
Upgrade audio equipment Total			\$0	\$10,000	\$0	\$0	(\$10,000)
			\$487,500	\$760,670	\$888,900	(\$1,347,282)	(\$273,170)

The forecast total includes all projects that remained incomplete at 30 June 2011 plus any additional projects that have been the result of external funding and/or identified as high priority from a risk management perspective or due to operational performance issues (eg the I.T and communications requirements)

Attachment 2

10 Line Item Report

Line Item Report for :

31-March-2012

Income		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Capital Contributions								
Capital Contributions		\$0	(\$270,000)	\$0	\$0	\$270,000	#DIV/0!	Fav
Grants - Capital								
Capital Grants		(\$654,000)	(\$2,019,677)	(\$104,000)	(\$1,518,237)	\$1,365,677	208.8%	Fav
Grants - Operating								
Grants Commission grant		(\$188,515)	(\$218,264)	(\$141,300)	(\$163,698)	\$29,749	15.8%	Fav
Operating grant & subsidies		(\$441,500)	(\$434,270)	(\$330,200)	(\$315,414)	\$7,230	-1.6%	Unfav
Operating grant & subsidies (non-recurrent)		(\$4,500)	(\$310,845)	(\$4,500)	(\$107,299)	\$306,345	6807.7%	Fav
Interest received								
Interest received		(\$87,500)	(\$150,921)	(\$70,600)	(\$113,056)	\$63,421	72.5%	Fav
Other Income								
Other Income		(\$2,500)	\$0	(\$1,800)	\$0	(\$2,500)	-100.0%	Unfav
Workcover reimbursement		(\$52,100)	(\$35,546)	(\$38,400)	(\$35,546)	(\$16,554)	-31.8%	Unfav
Other Income (non-recurrent)		\$0	\$0	\$0	\$0	\$0		
Proceeds from Asset Sales								
Proceeds from Asset Sales		(\$40,000)	(\$67,500)	(\$30,000)	(\$30,000)	\$27,500	68.8%	Fav
Rates and charges								
Garbage charge		(\$11,200)	(\$11,561)	(\$8,400)	(\$8,792)	\$361	3.2%	Fav
Rates - commercial		(\$641,700)	(\$609,812)	(\$482,200)	(\$454,087)	(\$31,888)	-5.0%	Unfav
Rates - general		(\$4,679,900)	(\$4,720,323)	(\$3,516,400)	(\$3,553,138)	\$40,423	0.9%	Fav
Supplementary rates		(\$10,000)	(\$14,938)	(\$5,000)	(\$6,954)	\$4,938	49.4%	Fav
Statutory fees & fines								
Statutory fees & fines		(\$110,900)	(\$93,700)	(\$86,200)	(\$64,471)	(\$17,200)	-15.5%	Unfav
User charges								
Leases		(\$126,500)	(\$106,593)	(\$44,700)	(\$90,269)	(\$19,907)	-15.7%	Unfav
User charges		(\$1,674,500)	(\$1,763,495)	(\$1,330,600)	(\$1,514,270)	\$88,995	5.3%	Fav
Income Total		(\$8,725,315)	(\$10,827,444)	(\$6,194,300)	(\$7,975,230)	\$2,102,129	24.1%	Fav
Bad and doubtful debts								
Bad and doubtful debts		\$2,000	\$2,000	\$0	(\$742)	\$0		Unfav
Depreciation								
Depreciation		\$708,700	\$773,191	\$531,900	\$577,849	(\$64,491)	9.1%	Unfav
Employee benefits								
FBT		\$31,500	\$28,000	\$23,600	\$20,300	\$3,500	-11.1%	Fav
Overtime		\$54,200	\$98,600	\$33,700	\$64,674	(\$44,400)	81.9%	Unfav
Salaries		\$2,508,000	\$2,300,284	\$1,762,800	\$1,610,673	\$207,716	-8.3%	Fav
Superannuation		\$215,000	\$208,847	\$156,400	\$136,411	\$6,153	-2.9%	Fav
Training (employee time)		\$8,000	\$8,000	\$5,800	\$5,676	\$0		Fav
Workcover claims		\$52,100	\$35,546	\$38,400	\$35,546	\$16,554	-31.8%	Fav
Workcover Premium		\$49,500	\$46,909	\$47,100	\$45,278	\$2,591	-5.2%	Fav
Salaries (non-recurrent)		\$4,000	\$0	\$2,900	\$0	\$4,000	-100.0%	Fav
Interest expense								
Interest - loans		\$92,100	\$91,873	\$71,000	\$69,961	\$227	-0.2%	Fav
Interest - Super Liability		\$15,000	\$0	\$15,000	\$0	\$15,000	-100.0%	Fav
Materials & Services								
Bank charges		\$32,500	\$40,000	\$24,200	\$24,564	(\$7,500)	23.1%	Unfav
Cleaning		\$96,800	\$91,761	\$82,400	\$75,051	\$5,039	-5.2%	Fav
Contractors/Consultants		\$1,011,350	\$964,324	\$703,000	\$666,854	\$47,026	-4.6%	Fav
Contractors/Consultants - non-recurrent		\$111,896	\$755,526	\$52,000	\$117,821	(\$643,690)	575.2%	Unfav
Donations & Contributions		\$319,200	\$328,793	\$225,400	\$282,493	(\$59,593)	3.0%	Unfav
Electricity		\$146,200	\$136,050	\$111,900	\$94,651	\$10,150	-6.9%	Fav
Gas		\$10,700	\$10,900	\$7,300	\$5,990	(\$200)	1.9%	Unfav
Insurance		\$140,000	\$139,196	\$140,000	\$139,196	\$804	-0.6%	Fav
Legal expenses		\$29,000	\$24,500	\$20,000	\$13,832	\$4,500	-15.5%	Fav
Materials		\$204,000	\$271,532	\$130,500	\$109,095	(\$67,532)	33.1%	Unfav
Memberships/Subscriptions		\$61,450	\$61,588	\$51,425	\$47,915	(\$138)	0.2%	Unfav
Minor equipment & works		\$8,000	\$8,105	\$6,000	\$8,105	(\$105)	1.3%	Unfav
Other expenses		\$27,600	\$35,299	\$10,000	\$25,712	(\$7,699)	27.9%	Unfav
Plans/assessments		\$0	\$41,019	\$0	\$260	(\$41,019)	#DIV/0!	Unfav
Postage		\$15,000	\$15,500	\$11,200	\$9,544	(\$500)	3.3%	Unfav
Printing, Stationery & Advertising		\$90,700	\$99,530	\$68,100	\$73,916	(\$8,830)	9.7%	Unfav
Public Relations		\$4,000	\$0	\$3,000	\$0	\$4,000	-100.0%	Fav
Repairs & Maintenance		\$1,073,798	\$1,055,465	\$791,800	\$768,041	\$18,333	-1.7%	Fav
Security		\$18,500	\$32,600	\$18,500	\$30,819	(\$14,100)	76.2%	Unfav
Telephone		\$45,400	\$45,700	\$34,100	\$29,649	(\$300)	0.7%	Unfav
Training		\$23,600	\$16,500	\$12,900	\$12,103	\$7,100	-30.1%	Fav
Travel expenses		\$73,800	\$69,750	\$51,900	\$42,551	\$4,050	-5.5%	Fav
Water		\$58,400	\$63,700	\$43,450	\$40,385	(\$5,300)	9.1%	Unfav
Contractors/Consultants on-site		\$89,600	\$173,128	\$67,100	\$113,859	(\$83,528)	93.2%	Unfav
Materials (non-recurrent)		\$25,000	\$211,888	\$11,000	\$32,986	(\$186,888)	747.6%	Unfav
Other expenses (non-recurrent)		\$0	\$2,367	\$0	\$663	(\$2,367)	#DIV/0!	Unfav
Repairs & Maintenance (non-recurrent)		\$15,000	\$33,253	\$5,000	\$1,317	(\$18,253)	121.7%	Unfav
Other expenses								
Audit fees		\$47,100	\$51,495	\$11,000	\$15,259	(\$4,395)	9.3%	Unfav
Councillor allowances		\$111,300	\$111,236	\$83,100	\$108,545	\$64	-0.1%	Fav
Leases		\$25,000	\$30,000	\$18,700	\$23,008	(\$5,000)	20.0%	Unfav
Other expenses		\$15,241	\$10,968	\$6,900	\$7,784	\$4,273	-28.0%	Fav
Travel expenses		\$20,800	\$19,600	\$8,900	\$11,606	\$1,200	-5.8%	Fav
WDV of assets sold								
WDV of assets sold		\$45,000	\$73,209	\$25,000	\$32,989	(\$28,209)	\$1	Unfav
Share of library operations								
Share of library operations		\$0	(\$5,000)	\$0	\$0	\$5,000	#DIV/0!	Fav
Expenditure Total		\$7,736,035	\$8,612,732	\$5,524,375	\$5,532,187	(\$876,697)	11.3%	Unfav
Grand Total		(\$989,280)	(\$2,214,712)	(\$669,925)	(\$2,443,043)	\$1,225,432	123.9%	Fav

Attachment 3

11 Program Report

Program Management Report for :

31-March-2012

Governance and Community

Community Services

Aged & Disabled Services - General

Income

Grants - Operating

Operating grant & subsidies
Operating grant & subsidies (non-recurrent)

Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget	Forecast to Budget	Fav/Unfav
(\$279,500)	(\$282,698)	(\$209,600)	(\$212,671)	\$3,198	1.1%	Fav
(\$4,500)	(\$4,500)	(\$4,500)	(\$3,000)	\$0		

Other income

Workcover reimbursement

(\$52,100)	(\$35,546)	(\$38,400)	(\$35,546)	(\$16,554)	-31.8%	Unfav
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User charges

User charges

(\$69,000)	(\$60,900)	(\$51,500)	(\$46,963)	(\$8,100)	-11.7%	Unfav
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Expenditure

Employee benefits

Overtime
Salaries
Superannuation
Training (employee time)
Workcover claims
Workcover Premium
Salaries (non-recurrent)

\$13,000	\$14,400	\$9,100	\$8,948	(\$1,400)	10.8%	Unfav
\$305,800	\$255,000	\$217,800	\$189,248	\$50,800	-16.6%	Fav
\$30,800	\$33,400	\$21,800	\$20,075	(\$2,600)	8.4%	Unfav
\$8,000	\$8,000	\$5,800	\$5,676	\$0		
\$52,100	\$35,546	\$38,400	\$35,546	\$16,554	-31.8%	Fav
\$14,900	\$11,059	\$12,500	\$9,428	\$3,841	-25.8%	Fav
\$4,000	\$0	\$2,900	\$0	\$4,000	-100.0%	Fav

Materials & Services

Cleaning
Contractors/Consultants
Contractors/Consultants - non-recurrent
Materials
Repairs & Maintenance
Telephone
Training
Travel expenses

\$9,000	\$8,102	\$6,700	\$6,219	\$898	-10.0%	Fav
\$70,000	\$60,000	\$52,500	\$38,927	\$10,000	-14.3%	Fav
\$0	\$1,220	\$0	\$0	(\$1,220)	#DIV/0!	Unfav
\$17,500	\$36,200	\$14,300	\$19,561	(\$18,700)	106.9%	Unfav
\$2,500	\$3,000	\$1,800	\$1,358	(\$500)	20.0%	Unfav
\$1,000	\$1,000	\$700	\$671	\$0		
\$2,000	\$2,000	\$1,500	\$119	\$0		
\$22,000	\$15,500	\$15,900	\$11,057	\$6,500	-29.5%	Fav

Aged & Disabled Services - General Total

\$147,500	\$100,782	\$97,700	\$48,654	\$46,718	-31.7%	Fav
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Program Management Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget	Forecast to Budget	Fav/Unfav
Governance and Community								
Community Aged & Disabled Services - Rechargeable Services								
	Income							
	Grants - Operating							
	Operating grant & subsidies	(\$67,500)	(\$69,200)	(\$50,600)	(\$52,019)	\$1,700	2.5%	Fav
	User charges							
	User charges	(\$15,500)	(\$19,800)	(\$11,500)	(\$15,496)	\$4,300	27.7%	Fav
	Expenditure							
	Employee benefits							
	Overtime	\$3,700	\$1,500	\$2,600	\$770	\$2,200	-59.5%	Fav
	Salaries	\$78,900	\$82,100	\$55,600	\$51,771	(\$3,200)	4.1%	Unfav
	Materials & Services							
	Contractors/Consultants	\$12,500	\$12,500	\$9,300	\$6,166	\$0		
	Materials	\$200	\$5,000	\$100	\$4,658	(\$4,800)	2400.0%	Unfav
	Aged & Disabled Services - Rechargeable Services Total	\$12,300	\$12,100	\$5,500	(\$4,150)	\$200	-1.6%	Fav
	Kindergarten							
	Income							
	Grants - Operating							
	Operating grant & subsidies	\$0	\$0	\$0	\$0	\$0		
	Transfer from CF Reserve - Operating							
	Transfer from CF Reserve - Operating	\$0	(\$11,500)	\$0	(\$11,500)	\$11,500	#DIV/0!	Fav
	Expenditure							
	Materials & Services							
	Materials (non-recurrent)	\$0	\$13,800	\$0	\$3,800	(\$13,800)	#DIV/0!	Unfav
	Kindergarten Total	\$0	\$2,300	\$0	(\$7,700)	(\$2,300)	#DIV/0!	Unfav
	Maternal and Child Health							
	Income							
	Grants - Operating							
	Operating grant & subsidies	(\$48,400)	(\$44,082)	(\$36,300)	(\$33,993)	(\$4,318)	-8.9%	Unfav
	Transfer from CF Reserve - Operating							
	Transfer from CF Reserve - Operating	\$0	(\$3,628)	\$0	(\$3,628)	\$3,628	#DIV/0!	Fav
	Expenditure							
	Materials & Services							
	Contractors/Consultants	\$60,100	\$58,328	\$45,000	\$43,746	\$1,772	-2.9%	Fav
	Materials (non-recurrent)	\$0	\$3,628	\$0	\$229	(\$3,628)	#DIV/0!	Unfav
	Maternal and Child Health Total	\$11,700	\$14,246	\$8,700	\$6,353	(\$2,546)	21.8%	Unfav
	Community Services Total	\$171,500	\$129,428	\$111,900	\$43,158	\$42,072	-24.5%	Fav

Program Management Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget	Forecast to Budget	Fav/Unfav
Governance and Community	Finance & Audit							
	General							
	Income							
	Borrowings							
	Interest received							
	Transfer from CL Reserve - Operating							
	User charges							
	Expenditure							
	Depreciation							
	Employee benefits							
	Interest expense							
	Loan Redemption							
	Materials & Services							
	Other expenses							
	General Total							

Program Management Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget	Forecast to Budget	Fav/Unfav
Governance and Community	Finance & Rates and Information Technology							
	Income							
	Interest received							
	Interest received	(\$7,500)	(\$10,000)	(\$5,600)	(\$7,146)	\$2,500	33.3%	Fav
	Rates and charges							
	Rates - commercial	(\$475,300)	(\$438,033)	(\$357,200)	(\$325,018)	(\$37,267)	-7.8%	Unfav
	Rates - general	(\$4,679,900)	(\$4,720,323)	(\$3,516,400)	(\$3,553,138)	\$40,423	0.9%	Fav
	Supplementary rates	(\$10,000)	(\$14,938)	(\$5,000)	(\$6,954)	\$4,938	49.4%	Fav
	Statutory fees & fines							
	Statutory fees & fines	(\$8,900)	(\$4,000)	(\$7,400)	(\$2,826)	(\$4,900)	-55.1%	Unfav
	User charges							
	User charges	(\$38,200)	(\$38,100)	(\$1,100)	(\$1,199)	(\$100)	-0.3%	Unfav
	Expenditure							
	Materials & Services							
	Contractors/Consultants	\$99,000	\$102,655	\$89,500	\$67,611	(\$3,655)	3.7%	Unfav
	Contractors/Consultants - non-recurrent	\$6,500	\$12,281	\$6,500	\$0	(\$5,781)	88.9%	Unfav
	Materials	\$1,000	\$2,350	\$700	\$1,418	(\$1,350)	135.0%	Unfav
	Printing, Stationery & Advertising	\$7,000	\$7,500	\$6,000	\$5,542	(\$500)	7.1%	Unfav
	Repairs & Maintenance	\$55,000	\$67,083	\$44,800	\$48,064	(\$12,083)	22.0%	Unfav
	Materials (non-recurrent)	\$0	\$0	\$0	\$0	\$0		
	Rates and Information Technology Total	(\$5,051,300)	(\$5,033,525)	(\$3,745,200)	(\$3,773,645)	(\$17,775)	-0.4%	Unfav
	Finance & Audit Total	(\$3,798,700)	(\$3,774,159)	(\$2,655,100)	(\$2,676,788)	(\$24,541)	-0.6%	Unfav
	Governance & External Relations							
	Administration							
	Income							
	Grants - Operating							
	Grants Commission grant	(\$148,880)	(\$178,062)	(\$111,600)	(\$133,547)	\$29,182	19.6%	Fav
	Other income							
	Other income	(\$2,500)	\$0	(\$1,800)	\$0	(\$2,500)	-100.0%	Unfav
	Transfer from CF Reserve - Operating							
	Transfer from CF Reserve - Operating	\$0	(\$62,795)	\$0	(\$62,795)	\$62,795	#DIV/0!	Fav
	User charges							
	User charges	(\$3,200)	(\$5,100)	(\$1,900)	(\$3,948)	\$1,900	59.4%	Fav

Program Management Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget	Forecast to Budget	Fav/Unfav
Governance and Community	Governanc Administ Expenditure							
	Bad and doubtful debts							
	Bad and doubtful debts	\$2,000	\$2,000	\$0	(\$742)	\$0		
	Employee benefits							
	FBT	\$17,000	\$14,900	\$12,700	\$20,300	\$2,100	-12.4%	Fav
	Overtime	\$0	\$200	\$0	\$58	(\$200)	#DIV/0!	Unfav
	Salaries	\$826,200	\$726,700	\$584,500	\$490,535	\$99,500	-12.0%	Fav
	Superannuation	\$72,800	\$65,100	\$55,500	\$43,388	\$7,700	-10.6%	Fav
	Workcover Premium	\$12,100	\$13,879	\$12,100	\$13,879	(\$1,779)	14.7%	Unfav
	Materials & Services							
	Cleaning	\$29,100	\$21,919	\$21,800	\$16,605	\$7,181	-24.7%	Fav
	Contractors/Consultants	\$22,000	\$5,314	\$8,500	\$2,764	\$16,686	-75.8%	Fav
	Contractors/Consultants - non-recurrent	\$10,000	\$36,873	\$7,500	\$32,093	(\$26,873)	268.7%	Unfav
	Donations & Contributions	\$0	\$300	\$0	\$300	(\$300)	#DIV/0!	Unfav
	Electricity	\$37,100	\$36,500	\$27,800	\$23,212	\$600	-1.6%	Fav
	Gas	\$1,100	\$1,100	\$800	\$418	\$0		
	Insurance	\$124,000	\$122,050	\$124,000	\$122,050	\$1,950	-1.6%	Fav
	Legal expenses	\$25,000	\$23,000	\$18,000	\$12,598	\$2,000	-8.0%	Fav
	Materials	\$2,000	\$7,625	\$1,000	\$3,223	(\$5,625)	281.3%	Unfav
	Memberships/Subscriptions	\$11,700	\$8,870	\$9,300	\$6,259	\$2,830	-24.2%	Fav
	Other expenses	\$21,000	\$28,699	\$7,000	\$20,502	(\$7,699)	36.7%	Unfav
	Postage	\$15,000	\$15,000	\$11,200	\$9,284	\$0		
	Printing, Stationery & Advertising	\$68,000	\$64,000	\$51,000	\$50,694	\$4,000	-5.9%	Fav
	Repairs & Maintenance	\$7,000	\$7,000	\$5,000	\$5,356	\$0		
	Telephone	\$26,800	\$26,800	\$20,100	\$19,564	\$0		
	Training	\$13,400	\$7,500	\$7,400	\$6,743	\$5,900	-44.0%	Fav
	Travel expenses	\$23,900	\$25,500	\$15,800	\$12,821	(\$1,600)	6.7%	Unfav
	Water	\$2,200	\$1,500	\$1,600	\$851	\$700	-31.8%	Fav
	Contractors/Consultants on-site	\$0	\$21,500	\$0	\$6,515	(\$21,500)	#DIV/0!	Unfav
	Materials (non-recurrent)	\$10,000	\$10,800	\$0	\$0	(\$800)	8.0%	Unfav
	Other expenses							
	Leases	\$25,000	\$30,000	\$18,700	\$23,008	(\$5,000)	20.0%	Unfav
	Other expenses	\$6,141	\$5,270	\$1,000	\$2,879	\$871	-14.2%	Fav
	Administration Total	\$1,255,961	\$1,083,942	\$907,000	\$744,869	\$172,019	-13.7%	Fav

Program Management Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget	Forecast to Budget	Fav/Unfav
Governance and Community	Governanc Governance							
	Expenditure							
	Employee benefits							
	Workcover Premium	\$1,600	\$1,750	\$1,600	\$1,750	(\$150)	9.4%	Unfav
	Materials & Services							
	Contractors/Consultants	\$6,700	\$15,500	\$0	\$0	(\$8,800)	131.3%	Unfav
	Donations & Contributions	\$3,500	\$5,400	\$1,300	\$3,400	(\$1,900)	54.3%	Unfav
	Insurance	\$600	\$1,746	\$600	\$1,746	(\$1,146)	191.0%	Unfav
	Materials	\$21,500	\$18,000	\$17,000	\$11,248	\$3,500	-16.3%	Fav
	Memberships/Subscriptions	\$16,500	\$15,047	\$16,500	\$15,047	\$1,453	-8.8%	Fav
	Printing, Stationery & Advertising	\$5,000	\$6,530	\$4,500	\$5,530	(\$1,530)	30.6%	Unfav
	Public Relations	\$4,000	\$0	\$3,000	\$0	\$4,000	-100.0%	Fav
	Telephone	\$5,200	\$5,200	\$3,900	\$1,800	\$0		
	Travel expenses	\$2,500	\$3,100	\$1,800	\$1,175	(\$600)	24.0%	Unfav
	Materials (non-recurrent)	\$0	\$40,500	\$0	\$13,838	(\$40,500)	#DIV/0!	Unfav
	Other expenses							
	Councillor allowances	\$111,300	\$111,236	\$83,100	\$108,545	\$64	-0.1%	Fav
	Other expenses	\$7,000	\$5,000	\$5,200	\$4,237	\$2,000	-28.6%	Fav
	Governance Total	\$185,400	\$229,009	\$138,500	\$168,317	(\$43,609)	23.5%	Unfav
	Governance & External Relations Total	\$1,441,361	\$1,312,951	\$1,045,500	\$913,185	\$128,410	-8.9%	Fav

Program Management Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget	Forecast to Budget	Fav/Unfav
Governance and Community	Tourism & Community Development							
	Arts, Recreation & Culture							
	Income							
	User charges							
	User charges	(\$1,800)	(\$691)	(\$1,400)	(\$691)	(\$1,109)	-61.6%	Unfav
	Expenditure							
	Employee benefits							
	Overtime	\$0	\$800	\$0	\$767	(\$800)	#DIV/0!	Unfav
	Salaries	\$38,100	\$38,200	\$27,000	\$28,362	(\$100)	0.3%	Unfav
	Superannuation	\$3,300	\$3,500	\$2,400	\$2,535	(\$200)	6.1%	Unfav
	Workcover Premium	\$600	\$624	\$600	\$624	(\$24)	3.9%	Unfav
	Materials & Services							
	Donations & Contributions	\$25,300	\$30,150	\$24,100	\$25,850	(\$4,850)	19.2%	Unfav
	Materials	\$6,500	\$5,904	\$900	\$1,702	\$596	-9.2%	Fav
	Arts, Recreation & Culture Total	\$72,000	\$78,487	\$53,600	\$59,148	(\$6,487)	9.0%	Unfav
	Community Development General							
	Income							
	Grants - Operating							
	Operating grant & subsidies	(\$2,900)	(\$2,600)	(\$2,900)	(\$2,600)	(\$300)	-10.3%	Unfav
	Operating grant & subsidies (non-recurrent)	\$0	(\$2,500)	\$0	(\$2,500)	\$2,500	#DIV/0!	Fav
	User charges							
	User charges	(\$1,700)	(\$2,033)	(\$1,700)	(\$2,033)	\$333	19.6%	Fav
	Expenditure							
	Employee benefits							
	Overtime	\$0	\$700	\$0	\$628	(\$700)	#DIV/0!	Unfav
	Salaries	\$34,400	\$37,100	\$24,300	\$26,864	(\$2,700)	7.8%	Unfav
	Superannuation	\$3,000	\$3,100	\$2,000	\$2,152	(\$100)	3.3%	Unfav
	Workcover Premium	\$500	\$513	\$500	\$513	(\$13)	2.6%	Unfav
	Materials & Services							
	Donations & Contributions	\$29,000	\$31,610	\$29,000	\$31,610	(\$2,610)	9.0%	Unfav
	Materials	\$500	\$1,000	\$300	\$59	(\$500)	100.0%	Unfav
	Other expenses	\$4,000	\$4,000	\$3,000	\$2,953	\$0		
	Materials (non-recurrent)	\$10,000	\$14,000	\$6,000	\$2,040	(\$4,000)	40.0%	Unfav
	Other expenses (non-recurrent)	\$0	\$2,367	\$0	\$663	(\$2,367)	#DIV/0!	Unfav
	Community Development General Total	\$76,800	\$87,257	\$60,500	\$60,350	(\$10,457)	13.6%	Unfav

Program Management Report for :

31-March-2012

			Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget	Forecast to Budget	Fav/Unfav
Governance and Community									
	Tourism & Events								
	Expenditure								
	Employee benefits								
		Salaries	\$17,500	\$17,500	\$9,000	\$6,703	\$0		
	Materials & Services								
		Donations & Contributions	\$10,000	\$10,000	\$10,000	\$10,000	\$0		
		Electricity	\$200	\$750	\$200	\$58	(\$550)	275.0%	Unfav
		Materials	\$34,500	\$32,811	\$17,800	\$19,028	\$1,689	-4.9%	Fav
	Events Total		\$62,200	\$61,061	\$37,000	\$35,789	\$1,139	-1.8%	Fav
	Library								
	Expenditure								
	Materials & Services								
		Cleaning	\$3,600	\$3,241	\$2,700	\$2,585	\$359	-10.0%	Fav
		Donations & Contributions	\$201,400	\$201,333	\$151,000	\$201,333	\$67	0.0%	Fav
		Electricity	\$1,200	\$2,600	\$900	\$1,619	(\$1,400)	116.7%	Unfav
		Gas	\$200	\$200	\$200	\$157	\$0		
		Materials	\$800	\$800	\$600	\$639	\$0		
		Repairs & Maintenance	\$2,000	\$2,000	\$1,500	\$968	\$0		
		Water	\$1,100	\$1,100	\$800	\$511	\$0		
	Share of library operations								
		Share of library operations	\$0	(\$5,000)	\$0	\$0	\$5,000	#DIV/0!	Fav
	Library Total		\$210,300	\$206,274	\$157,700	\$207,812	\$4,026	-1.9%	Fav
	Tourism Promotion								
	Income								
	Transfer from CF Reserve - Operating								
		Transfer from CF Reserve - Operating	\$0	(\$25,000)	\$0	(\$25,000)	\$25,000	#DIV/0!	Fav
	User charges								
		User charges	(\$800)	(\$800)	(\$600)	(\$211)	\$0		
	Expenditure								
	Employee benefits								
		Salaries	\$26,500	\$25,051	\$23,400	\$19,425	\$1,449	-5.5%	Fav
		Superannuation	\$7,100	\$2,347	\$2,300	\$906	\$4,753	-66.9%	Fav
		Workcover Premium	\$1,300	\$361	\$1,300	\$361	\$939	-72.2%	Fav
	Materials & Services								
		Cleaning	\$3,500	\$3,500	\$2,600	\$1,410	\$0		
		Contractors/Consultants - non-recurrent	\$0	\$25,000	\$0	\$0	(\$25,000)	#DIV/0!	Unfav
		Donations & Contributions	\$50,000	\$50,000	\$10,000	\$10,000	\$0		
		Materials	\$18,500	\$18,000	\$14,300	\$2,601	\$500	-2.7%	Fav
		Memberships/Subscriptions	\$17,500	\$18,629	\$15,000	\$11,398	(\$1,129)	6.5%	Unfav
		Water	\$1,000	\$3,000	\$750	\$932	(\$2,000)	200.0%	Unfav
	Tourism Promotion Total		\$124,600	\$120,088	\$69,050	\$21,822	\$4,512	-3.6%	Fav

Program Management Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget	Forecast to Budget	Fav/Unfav
Governance and Community	Tourism & Visitor Information Centre							
	Income							
	Grants - Operating							
	Operating grant & subsidies	(\$1,500)	(\$1,500)	\$0	(\$1,364)	\$0		
	Rates and charges							
	Rates - commercial	(\$166,400)	(\$171,779)	(\$125,000)	(\$129,069)	\$5,379	3.2%	Fav
	User charges							
	User charges	(\$13,000)	(\$34,000)	(\$10,000)	(\$9,577)	\$21,000	161.5%	Fav
	Expenditure							
	Employee benefits							
	Overtime	\$0	\$7,400	\$0	\$1,747	(\$7,400)	#DIV/0!	Unfav
	Salaries	\$95,300	\$83,700	\$68,200	\$56,820	\$11,600	-12.2%	Fav
	Superannuation	\$4,400	\$7,200	\$3,100	\$4,383	(\$2,800)	63.6%	Unfav
	Workcover Premium	\$1,300	\$833	\$1,300	\$833	\$467	-35.9%	Fav
	Materials & Services							
	Cleaning	\$1,200	\$600	\$900	\$247	\$600	-50.0%	Fav
	Contractors/Consultants	\$0	\$5,807	\$0	\$5,807	(\$5,807)	#DIV/0!	Unfav
	Electricity	\$3,700	\$3,700	\$2,800	\$1,901	\$0		
	Gas	\$200	\$400	\$200	\$196	(\$200)	100.0%	Unfav
	Materials	\$26,500	\$32,500	\$16,000	\$6,318	(\$6,000)	22.6%	Unfav
	Memberships/Subscriptions	\$0	\$500	\$0	\$418	(\$500)	#DIV/0!	Unfav
	Postage	\$0	\$500	\$0	\$260	(\$500)	#DIV/0!	Unfav
	Printing, Stationery & Advertising	\$2,000	\$10,500	\$2,000	\$5,027	(\$8,500)	425.0%	Unfav
	Repairs & Maintenance	\$2,000	\$2,000	\$1,500	\$631	\$0		
	Security	\$0	\$600	\$0	\$337	(\$600)	#DIV/0!	Unfav
	Telephone	\$3,400	\$2,900	\$2,600	\$1,507	\$500	-14.7%	Fav
	Training	\$0	\$5,000	\$0	\$3,989	(\$5,000)	#DIV/0!	Unfav
	Water	\$1,100	\$1,100	\$800	\$511	\$0		
	Visitor Information Centre Total	(\$39,800)	(\$42,039)	(\$35,600)	(\$49,077)	\$2,239	5.6%	Fav
	Tourism & Community Development Total	\$506,100	\$511,129	\$342,250	\$335,843	(\$5,029)	1.0%	Unfav
Governance and Community Total		(\$1,679,739)	(\$1,820,651)	(\$1,155,450)	(\$1,384,602)	\$140,912	8.4%	Fav

Program Management Report for :

31-March-2012

			Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget	Forecast to Budget	Fav/Unfav
Planning and Infrastructure									
Building									
	Building Control								
	Income								
		User charges							
		User charges	(\$17,300)	(\$13,000)	(\$12,900)	(\$9,507)	(\$4,300)	-24.9%	Unfav
	Expenditure								
		Materials & Services							
		Contractors/Consultants on-site	\$45,000	\$45,000	\$33,700	\$34,710	\$0		
	Building Control Total		\$27,700	\$32,000	\$20,800	\$25,203	(\$4,300)	15.5%	Unfav
	Heritage								
	Income								
		Grants - Operating							
		Operating grant & subsidies	(\$14,000)	(\$14,000)	(\$14,000)	\$0	\$0		
	Expenditure								
		Materials & Services							
		Contractors/Consultants on-site	\$44,600	\$44,600	\$33,400	\$28,586	\$0		
	Heritage Total		\$30,600	\$30,600	\$19,400	\$28,586	\$0		
	Building Total		\$58,300	\$62,600	\$40,200	\$53,789	(\$4,300)	7.4%	Unfav

Program Management Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget	Forecast to Budget	Fav/Unfav
Planning and Infrastructure	Coastal & Environment							
	Caravan Parks & Boat Ramp							
	Income							
	Grants - Operating							
	Operating grant & subsidies (non-recurrent)	\$0	\$0	\$0	\$0	\$0		
	User charges							
	User charges	(\$1,449,000)	(\$1,521,346)	(\$1,192,200)	(\$1,372,469)	\$72,346	5.0%	Fav
	Expenditure							
	Employee benefits							
	FBT	\$12,500	\$11,000	\$9,400	\$0	\$1,500	-12.0%	Fav
	Overtime	\$12,500	\$33,800	\$2,500	\$28,169	(\$21,300)	170.4%	Unfav
	Salaries	\$238,000	\$233,000	\$169,600	\$171,045	\$5,000	-2.1%	Fav
	Superannuation	\$20,700	\$20,800	\$15,500	\$13,467	(\$100)	0.5%	Unfav
	Workcover Premium	\$3,800	\$4,470	\$3,800	\$4,470	(\$670)	17.6%	Unfav
	Materials & Services							
	Cleaning	\$50,400	\$54,400	\$47,700	\$47,984	(\$4,000)	7.9%	Unfav
	Contractors/Consultants - non-recurrent	\$0	\$30,886	\$0	\$30,886	(\$30,886)	#DIV/0!	Unfav
	Electricity	\$53,000	\$44,000	\$42,000	\$39,973	\$9,000	-17.0%	Fav
	Gas	\$9,000	\$9,000	\$6,000	\$5,218	\$0		
	Insurance	\$15,400	\$15,400	\$15,400	\$15,400	\$0		
	Materials	\$20,500	\$22,500	\$12,000	\$10,554	(\$2,000)	9.8%	Unfav
	Memberships/Subscriptions	\$3,000	\$5,104	\$2,500	\$5,104	(\$2,104)	70.1%	Unfav
	Minor equipment & works	\$8,000	\$8,105	\$6,000	\$8,105	(\$105)	1.3%	Unfav
	Printing, Stationery & Advertising	\$5,200	\$7,000	\$3,600	\$6,455	(\$1,800)	34.6%	Unfav
	Repairs & Maintenance	\$141,300	\$143,100	\$108,300	\$109,727	(\$1,800)	1.3%	Unfav
	Security	\$18,500	\$32,000	\$18,500	\$30,483	(\$13,500)	73.0%	Unfav
	Telephone	\$6,500	\$6,500	\$4,900	\$3,846	\$0		
	Travel expenses	\$6,200	\$5,300	\$4,400	\$3,232	\$900	-14.5%	Fav
	Water	\$40,000	\$35,000	\$29,000	\$26,706	\$5,000	-12.5%	Fav
	Materials (non-recurrent)	\$5,000	\$14,000	\$5,000	\$7,011	(\$9,000)	180.0%	Unfav
	Transfer to CL Reserve							
	Transfer to CL Reserve	\$286,600	\$286,600	\$286,600	\$286,600	\$0		
	Caravan Parks & Boat Ramp Total	(\$492,900)	(\$499,381)	(\$399,500)	(\$518,034)	\$6,481	1.3%	Fav

Program Management Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget	Forecast to Budget	Fav/Unfav
Planning and Infrastructure	Coastal & I Coastal & Enviroment General							
	Income							
	Grants - Operating							
	Operating grant & subsidies (non-recurrent)	\$0	(\$258,845)	\$0	(\$81,799)	\$258,845	#DIV/0!	Fav
	Other income							
	Other income (non-recurrent)	\$0	\$0	\$0	\$0	\$0		
	Transfer from CL Reserve - Operating							
	Transfer from CL Reserve - Operating	(\$247,210)	(\$645,805)	\$0	(\$645,805)	\$398,595	161.2%	Fav
	User charges							
	Leases	(\$96,500)	(\$69,261)	(\$21,600)	(\$62,044)	(\$27,239)	-28.2%	Unfav
	Expenditure							
	Employee benefits							
	FBT	\$2,000	\$2,100	\$1,500	\$0	(\$100)	5.0%	Unfav
	Salaries	\$90,700	\$90,100	\$63,000	\$64,240	\$600	-0.7%	Fav
	Superannuation	\$7,800	\$7,900	\$6,000	\$5,129	(\$100)	1.3%	Unfav
	Workcover Premium	\$1,500	\$1,325	\$1,500	\$1,325	\$175	-11.6%	Fav
	Materials & Services							
	Contractors/Consultants	\$70,000	\$40,188	\$45,000	\$26,143	\$29,812	-42.6%	Fav
	Contractors/Consultants - non-recurrent	\$27,396	\$550,445	\$0	\$19,963	(\$523,049)	1909.2%	Unfav
	Electricity	\$0	\$500	\$0	\$336	(\$500)	#DIV/0!	Unfav
	Materials	\$1,000	\$3,950	\$1,000	\$1,950	(\$2,950)	295.0%	Unfav
	Plans/assessments	\$0	\$0					
	Repairs & Maintenance	\$67,900	\$92,000	\$47,400	\$52,384	(\$24,100)	35.5%	Unfav
	Travel expenses	\$4,800	\$3,000	\$3,600	\$2,173	\$1,800	-37.5%	Fav
	Materials (non-recurrent)	\$0	\$68,000	\$0	\$5,909	(\$68,000)	#DIV/0!	Unfav
	Repairs & Maintenance (non-recurrent)	\$10,000	\$10,000	\$0	\$1,317	\$0		
	Other expenses							
	Other expenses	\$100	\$409	\$0	\$378	(\$309)	309.0%	Unfav
	Travel expenses	\$9,700	\$0	\$8,900	\$0	\$9,700	-100.0%	Fav
	Coastal & Enviroment General Total	(\$50,814)	(\$103,994)	\$156,300	(\$608,401)	\$53,180	104.7%	Fav
	Coastal & Enviroment Total	(\$543,714)	(\$603,375)	(\$243,200)	(\$1,126,434)	\$59,661	11.0%	Fav

Program Management Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget	Forecast to Budget	Fav/Unfav
Planning and Infrastructure	Environment Health							
	Environment Health							
	Income							
	Grants - Operating							
	Operating grant & subsidies	(\$6,600)	(\$2,100)	(\$1,800)	(\$898)	(\$4,500)	-68.2%	Unfav
	Operating grant & subsidies (non-recurrent)	\$0	\$0	\$0	\$0	\$0		
	Transfer from CF Reserve - Operating							
	Transfer from CF Reserve - Operating	\$0	(\$2,000)	\$0	(\$2,000)	\$2,000	#DIV/0!	Fav
	User charges							
	User charges	(\$28,000)	(\$31,426)	(\$28,000)	(\$31,426)	\$3,426	12.2%	Fav
	Expenditure							
	Employee benefits							
	Overtime	\$0	\$0					
	Salaries	\$49,300	\$7,453	\$37,100	\$7,453	\$41,847	-84.9%	Fav
	Superannuation	\$4,500	\$0	\$3,400	\$0	\$4,500	-100.0%	Fav
	Workcover Premium	\$500	\$411	\$500	\$411	\$89	-17.8%	Fav
	Materials & Services							
	Contractors/Consultants	\$750	\$800	\$0	\$0	(\$50)	6.7%	Unfav
	Materials	\$20,200	\$24,150	\$16,200	\$12,125	(\$3,950)	19.6%	Unfav
	Contractors/Consultants on-site	\$0	\$62,028	\$0	\$44,048	(\$62,028)	#DIV/0!	Unfav
	Materials (non-recurrent)	\$0	\$2,000	\$0	\$0	(\$2,000)	#DIV/0!	Unfav
	Environment Health Total	\$40,650	\$61,316	\$27,400	\$29,713	(\$20,666)	50.8%	Unfav
	Environment Health Total	\$40,650	\$61,316	\$27,400	\$29,713	(\$20,666)	50.8%	Unfav

Program Management Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget	Forecast to Budget	Fav/Unfav
Planning and Infrastructure	Infrastructure Services							
	Building Maintenance Program							
	Expenditure							
	Materials & Services							
	Contractors/Consultants - non-recurrent	\$0	\$2,740	\$0	\$2,740	(\$2,740)	#DIV/0!	Unfav
	Electricity	\$2,000	\$2,000	\$1,500	\$1,582	\$0		
	Gas	\$200	\$200	\$100	\$0	\$0		
	Repairs & Maintenance	\$30,500	\$22,700	\$18,900	\$14,347	\$7,800	-25.6%	Fav
	Building Maintenance Program Total	\$32,700	\$27,640	\$20,500	\$18,669	\$5,060	-15.5%	Fav
	Engineering							
	Income							
	Transfer from CF Reserve - Operating							
	Transfer from CF Reserve - Operating	\$0	(\$7,195)	\$0	(\$7,195)	\$7,195	#DIV/0!	Fav
	Expenditure							
	Employee benefits							
	Salaries	\$123,800	\$140,400	\$87,100	\$97,124	(\$16,600)	13.4%	Unfav
	Superannuation	\$10,600	\$14,600	\$8,000	\$10,881	(\$4,000)	37.7%	Unfav
	Workcover Premium	\$2,000	\$2,017	\$2,000	\$2,017	(\$17)	0.9%	Unfav
	Materials & Services							
	Contractors/Consultants - non-recurrent	\$35,000	\$36,280	\$31,000	\$14,520	(\$1,280)	3.7%	Unfav
	Memberships/Subscriptions	\$8,750	\$6,993	\$5,725	\$6,993	\$1,758	-20.1%	Fav
	Telephone	\$1,500	\$1,500	\$1,100	\$1,027	\$0		
	Travel expenses	\$4,100	\$7,200	\$3,000	\$5,261	(\$3,100)	75.6%	Unfav
	Contractors/Consultants on-site	\$0	\$0					
	Repairs & Maintenance (non-recurrent)	\$0	\$0					
	Other expenses							
	Other expenses	\$1,000	\$0	\$0	\$0	\$1,000	-100.0%	Fav
	Engineering Total	\$186,750	\$201,795	\$137,925	\$130,629	(\$15,045)	8.1%	Unfav
	Powerline							
	Expenditure							
	Materials & Services							
	Contractors/Consultants	\$41,000	\$71,500	\$0	\$0	(\$30,500)	74.4%	Unfav
	Powerline Total	\$41,000	\$71,500	\$0	\$0	(\$30,500)	74.4%	Unfav
	Public Convenience							
	Expenditure							
	Materials & Services							
	Contractors/Consultants	\$91,000	\$85,000	\$68,200	\$58,806	\$6,000	-6.6%	Fav
	Repairs & Maintenance	\$15,500	\$6,000	\$11,600	\$4,687	\$9,500	-61.3%	Fav
	Water	\$2,000	\$5,000	\$1,500	\$4,155	(\$3,000)	150.0%	Unfav
	Public Convenience Total	\$108,500	\$96,000	\$81,300	\$67,648	\$12,500	-11.5%	Fav

Program Management Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget	Forecast to Budget	Fav/Unfav
Planning and Infrastructure	Infrastruct Road Maintenance & Works - Contract Provisional Sum							
	Expenditure							
	Materials & Services							
	Repairs & Maintenance	\$91,998	\$76,482	\$69,900	\$45,269	\$15,516	-16.9%	Fav
	Road Maintenance & Works - Contract Provisional Sum Total	\$91,998	\$76,482	\$69,900	\$45,269	\$15,516	-16.9%	Fav
	Road Maintenance & Works - Fixed Price Contract							
	Expenditure							
	Materials & Services							
	Repairs & Maintenance	\$509,100	\$509,100	\$376,600	\$375,888	\$0		
	Road Maintenance & Works - Fixed Price Contract Total	\$509,100	\$509,100	\$376,600	\$375,888	\$0		
	Road Maintenance & Works - Foreshore							
	Income							
	Grants - Operating							
	Operating grant & subsidies	(\$9,000)	(\$5,650)	(\$9,000)	(\$5,650)	(\$3,350)	-37.2%	Unfav
	Expenditure							
	Materials & Services							
	Repairs & Maintenance	\$12,000	\$12,000	\$9,000	\$8,637	\$0		
	Water	\$11,000	\$17,000	\$9,000	\$6,719	(\$6,000)	54.5%	Unfav
	Road Maintenance & Works - Foreshore Total	\$14,000	\$23,350	\$9,000	\$9,707	(\$9,350)	66.8%	Unfav
	Road Maintenance & Works - Other							
	Income							
	Grants - Operating							
	Grants Commission grant	(\$39,635)	(\$40,202)	(\$29,700)	(\$30,152)	\$567	1.4%	Fav
	Other income							
	Other income (non-recurrent)	\$0	\$0	\$0	\$0	\$0		
	Transfer from CF Reserve - Operating							
	Transfer from CF Reserve - Operating	\$0	(\$18,253)	\$0	(\$18,253)	\$18,253	#DIV/0!	Fav
	User charges							
	User charges	(\$4,000)	(\$4,500)	(\$3,000)	(\$3,868)	\$500	12.5%	Fav
	Expenditure							
	Materials & Services							
	Contractors/Consultants - non-recurrent	\$13,000	\$29,800	\$7,000	\$13,969	(\$16,800)	129.2%	Unfav
	Electricity	\$3,000	\$5,000	\$2,200	\$3,193	(\$2,000)	66.7%	Unfav
	Repairs & Maintenance	\$137,000	\$113,000	\$95,500	\$100,727	\$24,000	-17.5%	Fav
	Repairs & Maintenance (non-recurrent)	\$5,000	\$23,253	\$5,000	\$0	(\$18,253)	365.1%	Unfav
	Road Maintenance & Works - Other Total	\$114,365	\$108,098	\$77,000	\$65,617	\$6,267	-5.5%	Fav

Program Management Report for :

31-March-2012

			Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget	Forecast to Budget	Fav/Unfav
Planning and Infrastructure	Infrastruct	Street Lighting							
		Expenditure							
		Materials & Services							
		Electricity	\$46,000	\$41,000	\$34,500	\$22,775	\$5,000	-10.9%	Fav
		Street Lighting Total	\$46,000	\$41,000	\$34,500	\$22,775	\$5,000	-10.9%	Fav
		Waste Disposal							
		Income							
		Rates and charges							
		Garbage charge	(\$11,200)	(\$11,561)	(\$8,400)	(\$8,792)	\$361	3.2%	Fav
		User charges							
		User charges	(\$12,000)	(\$14,000)	(\$9,000)	(\$9,950)	\$2,000	16.7%	Fav
		Expenditure							
		Materials & Services							
		Contractors/Consultants	\$506,200	\$494,297	\$379,300	\$413,483	\$11,903	-2.4%	Fav
		Memberships/Subscriptions	\$4,000	\$2,695	\$2,400	\$2,695	\$1,305	-32.6%	Fav
		Printing, Stationery & Advertising	\$3,500	\$2,000	\$1,000	\$0	\$1,500	-42.9%	Fav
		Waste Disposal Total	\$490,500	\$473,432	\$365,300	\$397,436	\$17,068	-3.5%	Fav
		Infrastructure Services Total	\$1,634,913	\$1,628,398	\$1,172,025	\$1,133,637	\$6,515	-0.4%	Fav

Program Management Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget	Forecast to Budget	Fav/Unfav
Planning and Infrastructure	Local Law Enforcement							
	Local Law Enforcement							
	Income							
	Grants - Operating							
	Operating grant & subsidies	(\$12,100)	(\$12,441)	(\$6,000)	(\$6,221)	\$341	2.8%	Fav
	Statutory fees & fines							
	Statutory fees & fines	(\$51,000)	(\$38,700)	(\$40,300)	(\$24,669)	(\$12,300)	-24.1%	Unfav
	User charges							
	User charges	(\$21,000)	(\$17,800)	(\$5,800)	(\$6,934)	(\$3,200)	-15.2%	Unfav
	Expenditure							
	Employee benefits							
	Overtime	\$25,000	\$39,500	\$19,500	\$23,327	(\$14,500)	58.0%	Unfav
	Salaries	\$156,300	\$128,380	\$99,000	\$94,448	\$27,920	-17.9%	Fav
	Superannuation	\$12,900	\$11,200	\$8,400	\$7,907	\$1,700	-13.2%	Fav
	Workcover Premium	\$2,800	\$2,547	\$2,800	\$2,547	\$253	-9.0%	Fav
	Materials & Services							
	Contractors/Consultants	\$9,000	\$4,435	\$5,700	\$3,401	\$4,565	-50.7%	Fav
	Legal expenses	\$4,000	\$1,500	\$2,000	\$1,234	\$2,500	-62.5%	Fav
	Materials	\$6,300	\$5,680	\$4,300	\$2,104	\$620	-9.8%	Fav
	Other expenses	\$2,600	\$2,600	\$0	\$2,257	\$0		
	Telephone	\$900	\$900	\$700	\$636	\$0		
	Travel expenses	\$4,900	\$5,400	\$3,600	\$3,873	(\$500)	10.2%	Unfav
	Materials (non-recurrent)	\$0	\$160	\$0	\$160	(\$160)	#DIV/0!	Unfav
	Other expenses							
	Other expenses	\$0	\$289	\$0	\$289	(\$289)	#DIV/0!	Unfav
	Local Law Enforcement Total	\$140,600	\$133,650	\$93,900	\$104,358	\$6,950	-4.9%	Fav
	Local Law Enforcement Total	\$140,600	\$133,650	\$93,900	\$104,358	\$6,950	-4.9%	Fav

Program Management Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget	Forecast to Budget	Fav/Unfav
Planning and Infrastructure	Planning							
	Planning & Development Control							
	Income							
	Statutory fees & fines							
	Statutory fees & fines	(\$51,000)	(\$51,000)	(\$38,500)	(\$36,976)	\$0		
	Transfer from CF Reserve - Operating							
	Transfer from CF Reserve - Operating	\$0	(\$60,976)	\$0	(\$60,976)	\$60,976	#DIV/0!	Fav
	Expenditure							
	Employee benefits							
	Salaries	\$157,500	\$149,900	\$107,600	\$104,554	\$7,600	-4.8%	Fav
	Superannuation	\$13,300	\$13,200	\$10,000	\$8,701	\$100	-0.8%	Fav
	Workcover Premium	\$2,500	\$2,412	\$2,500	\$2,412	\$88	-3.5%	Fav
	Materials & Services							
	Contractors/Consultants	\$23,100	\$8,000	\$0	\$0	\$15,100	-65.4%	Fav
	Contractors/Consultants - non-recurrent	\$20,000	\$30,000	\$0	\$3,650	(\$10,000)	50.0%	Unfav
	Materials	\$0	\$0	\$0	\$0	\$0		
	Memberships/Subscriptions	\$0	\$3,750	\$0	\$0	(\$3,750)	#DIV/0!	Unfav
	Plans/assessments	\$0	\$41,019	\$0	\$260	(\$41,019)	#DIV/0!	Unfav
	Telephone	\$100	\$150	\$100	\$128	(\$50)	50.0%	Unfav
	Training	\$8,200	\$2,000	\$4,000	\$1,252	\$6,200	-75.6%	Fav
	Travel expenses	\$500	\$450	\$300	\$280	\$50	-10.0%	Fav
	Other expenses							
	Other expenses	\$1,000	\$0	\$700	\$0	\$1,000	-100.0%	Fav
	Planning & Development Control Total	\$175,200	\$138,906	\$86,700	\$23,286	\$36,294	-20.7%	Fav
	Planning Total	\$175,200	\$138,906	\$86,700	\$23,286	\$36,294	-20.7%	Fav

Program Management Report for :

31-March-2012

		Budget 11/12	Forecast 11/12	Budget YTD 11/12	Actual YTD 11/12	Forecast to Budget	Forecast to Budget	Fav/Unfav
Planning and Infrastructure	Sustainability & Environment							
	Sustainability & Environment							
	Income							
	Grants - Operating							
	Operating grant & subsidies (non-recurrent)	\$0	(\$45,000)	\$0	(\$20,000)	\$45,000	#DIV/0!	Fav
	Transfer from CF Reserve - Operating							
	Transfer from CF Reserve - Operating	\$0	(\$26,076)	\$0	(\$26,076)	\$26,076	#DIV/0!	Fav
	Expenditure							
	Employee benefits							
	Salaries	\$36,100	\$44,800	\$24,400	\$31,528	(\$8,700)	24.1%	Unfav
	Superannuation	\$3,100	\$4,000	\$2,000	\$2,404	(\$900)	29.0%	Unfav
	Workcover Premium	\$500	\$501	\$500	\$501	(\$1)	0.3%	Unfav
	Materials & Services							
	Materials	\$26,500	\$55,062	\$14,000	\$11,907	(\$28,562)	107.8%	Unfav
	Printing, Stationery & Advertising	\$0	\$2,000	\$0	\$668	(\$2,000)	#DIV/0!	Unfav
	Travel expenses	\$1,000	\$600	\$700	\$0	\$400	-40.0%	Fav
	Materials (non-recurrent)	\$0	\$45,000	\$0	\$0	(\$45,000)	#DIV/0!	Unfav
	Sustainability & Environment Total	\$67,200	\$80,887	\$41,600	\$933	(\$13,687)	20.4%	Unfav
	Sustainability & Environment Total	\$67,200	\$80,887	\$41,600	\$933	(\$13,687)	20.4%	Unfav
Planning and Infrastructure Total		\$1,573,149	\$1,502,382	\$1,218,625	\$219,282	\$70,767	-4.5%	Fav

