



# **Borough of Queenscliffe Quarterly Finance Report - 30 September 2012**

**Presented to Ordinary Council meeting**

**17 October 2012**

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## Executive Summary

Section 138 of the Local Government Act requires a financial report to be presented to Council at least quarterly comparing expenses and revenue against budget. This quarterly report presents the year-to-date (YTD) budget and the YTD actuals to 30 September 2012. The tables and the figures presented therein also provide a forecast result for 30 June 2013 based on known changes to the estimates and trends for the three 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 2012/13 year budget estimates are also prepared prior to the final 2011/12 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 ongoing sustainability of Council.

The Standard Income Statement prepared for the 2012/13 financial year-to-date shows a significant difference to that originally budgeted. Additional revenue of \$1,300,000 is forecast to be received, of which \$872,000 is for capital grants and contributions and is subsequently deducted at the bottom of the income statement to arrive at the underlying result. Some of this additional revenue relates to projects for which budgets were included in the 2011/12 year and for which funding is now expected to be received in the 2012/13 year instead, including such income as Local Government Infrastructure Program grant funding as well as income related to the Ferry to the Pier project and the Queenscliff Sports Club Enhancement project for example.

The underlying position, which is net of Capital Income and abnormal items, shows the revised forecast for the year as a deficit of \$676,000 compared to the budgeted deficit of \$39,000. The increase in underlying deficit is predominantly due to \$636,000 for operational expenditure projects which were included in the 2011/12 year and held in reserve at the 2011/12 year-end, to be carried forward for completion in the 2012/13 year. Other notable items of variance to the budget are listed further below.

The budgeted underlying deficit of \$39,000 was based on the assumption that all projects would be completed by the financial year-end. It should be noted that the end of year position will always be affected by projects that remain as work-in-progress at balance date. Expenditure budgeted to occur in 2011/12 and carried forward for completion in the 2012/13 financial year will have a negative impact on the underlying result (offsets the favourable impact on the underlying result for the 2011/12 year).

As it is difficult to predict the level of carried forward expenditure during a financial year and it will not be known until 30 June each year, emphasis in each quarterly report throughout the year is placed on the accumulated cash result which is a better indicator of real savings or underspends (unrestricted, uncommitted funds). The forecast cash surplus indicated in this quarterly report is \$80,000 surplus anticipated at 30 June 2013. This represents unencumbered monies available to Council.

Notable variances to the original budget include:

- The allocation of prior year accumulated cash surpluses of \$306,000 plus new loan borrowings of \$149,000 as follows:
  - (\$213,000) allocated to specific projects as part of the 2012/13 budget deliberations by Council
  - (\$206,524) early repayment of superannuation liability recognised in the 2011/12 year-end accounts and due 1 July 2013 (resulting in interest savings of \$11,652)
  - (\$35,476) remaining cash surplus transferred to the Asset Replacement Reserve for future years, in line with recommendation in Council's Strategic Financial Plan
- \$2,165,861 projects carried forward from 2011/12 for completion in 2012/13 (funded by transfer from Carry Forward Reserves)

- \$854,000 additional grants/contributions and corresponding expenditure, not budgeted and net \$Nil impact on cash result for Council, including:
  - \$250,000 Local Government Infrastructure Program (this was budgeted in 2011/12 but was not received until the September 2012 quarter)
  - \$177,000 coastal tender funding (announced late in 2011/12, after 2012/13 budget completed)
  - \$100,000 lighthouse reserves development plan
  - \$145,000 ferry to the pier project
  - \$100,000 G21 tennis strategy (\$50,000 grant income and \$50,000 contribution from other Councils)
  - \$25,000 Sustainability Accord grant funding (second instalment)
  - \$10,000 Regional Victoria Living Expo funding (announced during the September quarter)
- \$269,000 additional grants and other income, for which no additional expenditure is required by Council, including:
  - \$118,200 additional caravan park user fee income (reflecting actual income received in 2011/12 above level budgeted)
  - \$33,600 increased rate revenue (the result of property classification changes for differential rating, full year effect of 2011/12 supplementary rates and new supplementary rates in the 2012/13 year)
  - \$25,365 Roads to Recovery Program (final year of four year funding round, with funds not claimed in earlier years to be received in 2012/13)
  - \$21,314 Victoria Grants Commission (2012/13 budget underestimated largely due to prior year prepayments of grant income)
  - \$20,000 interest income is expected to continue at a higher level than budgeted due to the large value of carry forward projects
  - \$18,000 additional boat ramp income expected due to the change in permit due dates which has enabled more effective capture of peak season user fees
- \$137,000 savings in non-salary expenditure items including:
  - \$36,500 roads, parks and reserves contract provisional sum (this contingency budget is reviewed and adjusted down on a quarterly basis as necessary)
  - \$29,100 maintenance budgets (public conveniences, boat ramp and playgrounds) above level of actual expenditure in 2011/12 and that forecast for 2012/13.
  - \$22,741 Queenscliff Sports Club enhancement project. Some contribution income, budgeted to be received in 2011/12, will now be received in 2012/13 instead.
  - \$21,600 savings now expected in some utility budgets (street lighting and water).
- (\$244,000) additional expenditure on non-salary budget lines including:
  - (\$48,000) powerline and sundry tree clearance in line with more stringent regulations, as well as additional costs for the tree removal and replacement program.
  - (\$33,000) open space masterplans (note \$30,000 grant funding expected, for which a Council contribution is required)
  - (\$29,300) landfill disposal including landfill levy (includes carbon tax impact on increasing gate fees)
  - (\$24,105) legal expenses incurred during the 2012/13 YTD
  - (\$20,500) asset revaluation work. The infrastructure asset revaluation is being brought forward for completion in 2012/13 (rather than 2013/14)
  - (\$20,000) additional engineering and project management resources to progress priority projects.
- (\$72,000) additional costs (\$32,000 employees and \$40,000 contractors) in the areas of administration, finance and caravan parks. The additional caravan park salaries is as a result of increased demand due to the cabins and backfill staff while permanent staff are on leave. The additional expenditure is covered by additional user fee income. The finance team will incur additional costs for a fixed period of twelve months to assist with infrastructure asset revaluation work. This overspend is offset by additional interest income. Additional administration hours relate to records management review to meet State legislative requirement and related standards.
- (\$30,000) additional foreshore asset renewal to be funded from the Asset Replacement Reserve during 2012/13
- (\$14,300) reduction in infringement income expected based on level of activity in the 2011/12 financial year and 2012/13 YTD



## 1. Standard Statements

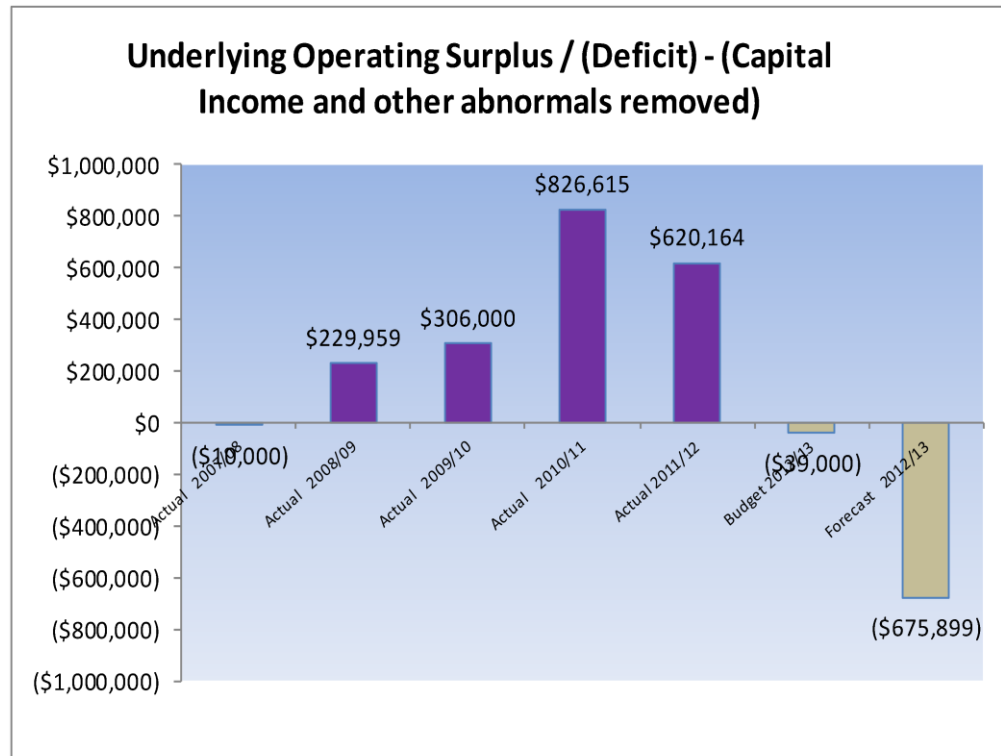
Standard Income Statement	Budget 12/13 \$'000's	Forecast 12/13 \$'000's	Budget YTD 12/13 \$'000's	Actual YTD 12/13 \$'000's	Forecast to Budget Variance \$ \$'000's	Forecast to Budget Variance %	Fav/Unfav	Notes
<b>REVENUES</b>								
<i>Operating revenue</i>								
Rates and charges	5,579	5,612	1,408	1,399	34	0.6%	Fav	
Statutory fees & fines	110	87	21	17	(22)	-20.5%	Unfav	1
User Charges	1,854	1,987	308	282	133	7.2%	Fav	2
Grants - Operating	757	914	159	228	157	20.8%	Fav	3
Grants - Capital	1,295	1,878	0	1,277	583	45.1%	Fav	4
Capital Contributions	0	289	0	0	289	100.0%	Fav	5
Contributions - Operating	0	95	0	0	95	100.0%	Fav	6
Interest received	111	132	33	47	21	19.0%	Fav	7
Other Income	0	19	0	18	19	100.0%	Fav	8
<b>TOTAL OPERATING REVENUE</b>	<b>9,704</b>	<b>11,013</b>	<b>1,929</b>	<b>3,267</b>	<b>1,309</b>	<b>13.5%</b>	<b>Fav</b>	
<b>EXPENSES</b>								
<i>Operating expenses</i>								
Employee benefits	2,914	2,955	731	666	(41)	-1.4%	Unfav	
Materials & Services	4,323	5,264	991	897	(941)	-21.8%	Unfav	9
Bad and doubtful debts	2	2	0	0	0			
Depreciation	777	838	196	211	(61)	-7.8%	Unfav	10
Interest expense	90	90	23	22	0			
Other expenses	342	373	73	75	(31)	-9.0%	Unfav	11
<b>TOTAL OPERATING EXPENSES</b>	<b>8,449</b>	<b>9,522</b>	<b>2,013</b>	<b>1,871</b>	<b>(1,074)</b>	<b>12.7%</b>	<b>Unfav</b>	
<b>OPERATING RESULT</b>	<b>1,256</b>	<b>1,491</b>	<b>(84)</b>	<b>1,396</b>	<b>235</b>	<b>18.7%</b>	<b>Fav</b>	
<i>Non-operating income and expenditure</i>								
Net gain/(loss) on disposal of property, plant and equipment, infrastructure	(10)	(10)	0	0	0			
Share of library operations	5	5	0	0	0			
Abnormal expense - decrease in Unfunded Superannuation Liability	0	12	0	12	12	100.0%	Fav	12
Abnormal expense - change in accounting estimate	0	(27)	0	(27)	(27)	-100.0%	Unfav	13
<b>COMPREHENSIVE RESULT</b>	<b>1,251</b>	<b>1,471</b>	<b>(84)</b>	<b>1,382</b>	<b>220</b>	<b>17.6%</b>	<b>Fav</b>	
minus Capital grants and contributions	(1,295)	(2,167)	0	(1,277)	(872)			
minus other abnormals and Library share	5	20	0	15	15	-299.1%	Fav	
<b>UNDERLYING OPERATING SURPLUS / (DEFICIT)</b>	<b>(39)</b>	<b>(676)</b>	<b>(84)</b>	<b>119</b>	<b>(637)</b>	<b>1655.6%</b>	<b>Unfav</b>	

## Quarterly Finance Report – 30 September 2012

Note	Item	Explanation
1	Statutory fees & fines	Reduction in parking infringement income is the direct result of increased law enforcement, particularly in the vicinity of the boat ramp (for which additional car parking income is expected to be received). Whilst parking and other infringement income is expected to decline by \$14,000 compared with budget, an additional \$18,000 in parking permit income at the boat ramp is expected to be received.
2	User Charges	Additional caravan park income as a result of the review and restructure of fees charged in line with market price. The recent addition of two cabins in the recreation reserve, during the 2010/11 and 2011/12 financial years, has also contributed to total caravan park income exceeding budget estimates. It is expected that additional income in the order of \$118,000 above budget will be received in 2012/13. Total caravan park income forecast will be reviewed again at the Mid Year Budget Review to assess whether this increase in income is still likely.
3	Grants - Operating	The second instalment of coastal tender grant income is expected to be received in 2012/13, this is for the amount of \$177,000 and was not included within the budget, given advice was received after this time.
4	Grants - Capital	Capital grant funding included in the 2011/12 year but not received and now expected in the 2012/13 year instead, including: \$250,000 Local Government Infrastructure Program, \$125,000 Ferry to the Pier, \$74,000 Roads to Recovery Program and \$50,000 Queenscliff Sports Club Enhancement. New grant income is now also expected being \$55,000 for the Lighthouse Reserves Development.
5	Capital Contributions	Capital contribution income included in the 2011/12 year but not received and now expected in the 2012/13 year instead, including: \$224,000 Ferry to the Pier and \$20,000 Queenscliff Sports Club Enhancement. New contribution income is now also expected being \$45,000 for the Lighthouse Reserves Development.
6	Contributions - Operating	New contribution income, not included in the 2012/13 budget, is as follows: \$50,000 G21 tennis strategy and \$45,000 for maintenance of the lighthouse reserves.
7	Interest received	Continuing high cash balances, the result of carry forward projects and Country Roads & Bridges grant funding, have resulted in additional interest income above the level expected for the first quarter and it is expected that such high cash balances will continue for some time, especially where grant funding has been or is about to be received which relates to project delivery over a number of years (eg: Local Government Infrastructure Program which funds projects over the next four year period through to 2015/16). An additional \$20,000 in interest income is included in the forecast and further review will take place as part of the Mid Year Budget Review.

## Notes to the Standard Income Statement (continued)

Note	Item	Explanation
8	Other Income	\$18,000 has been received in 2012/13 for reimbursement of expenses incurred by Council, for which insurance claims were lodged during the 2011/12 year (eg: repairs to the damaged boat ramp ticket machines).
9	Materials & Services	\$636,000 additional expenditure is expected as a direct result of the operational projects carried forward from 2011/12 for completion in the 2011/12 year. As mentioned above, Council now also expects to receive operating project grant funds and contributions in respect of the coastal tender, lighthouse reserves development and the G21 tennis strategy, for which corresponding expenditure will be required.
10	Depreciation	Increase in depreciation expense reflects the revaluation of building and drainage assets which took effect from 30 June 2012 and was therefore not known at the time of setting the 2012/13 Budget. Note an infrastructure asset revaluation is scheduled to occur in 2012/13 and, when the results of this revaluation are completed, the resulting impact on depreciation expense will be reported.
11	Other expenses	\$29,000 budget overspend is expected in relation to landfill disposal including landfill levy. This reflects the impact of carbon tax in terms of increasing gate fees.
12	Abnormal expense - decrease in Unfunded Superannuation Liability	The additional call of \$218,000 on the Defined Benefits Superannuation Fund, as reported in the 2011/12 year-end accounts, was due and payable on 1 July 2013. As a result of Council's decision in September 2012 to approve early repayment of this debt, using accumulated cash surpluses and the proceeds of new borrowings, interest savings of \$12,000 have been realised and the provision in the Balance Sheet is now reduced accordingly.
13	Abnormal expense - change in accounting estimate	The review of useful lives for drainage assets was included as part of the asset revaluation work conducted and reported in the 2011/12 year-end accounts. However, a further \$28,000 has now been identified as relating to this same work with respect to useful lives and the effect on depreciation and will need to be adjusted directly to equity (as a prior period adjustment) when the 2012/13 year-end accounts are prepared for audit.



Council's forecast underlying operating result is a deficit of \$637,000 more than the deficit budgeted, predominantly the result of \$636,000 in operating expenditure projects which were held in reserve at the 2011/12 year-end and have now been carried forward for completion in the 2012/13 financial year.

Note: the Underlying position indicates a purely operational result net of Capital Income and other abnormal items. At each year-end, a further adjustment is made with respect to the timing of Government Grants on the basis of "matching" income with expenditure in the appropriate year.

Further, the forecast underlying deficit for 2012/13 assumes that all projects will be completed by 30 June 2013. History indicates that there will always be a level of carry forward at each financial year-end. Given the difficulty in accurately predicting the level of carry forward which will occur, the forecast throughout the year continues to assume all works will be completed and it is only at the financial year-end when actual results are known that the level of carry forward dollars into the next year is then reported to Council.

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

<b>Rates / Cash Budget</b>	<b>2012/13 Budget \$'000</b>	<b>2012/13 Forecast \$'000</b>
<b>Comprehensive result (Operating Surplus / (Deficit) per Income Statement</b>	<b>\$ 1,251</b>	<b>\$ 1,471</b>
<b><u>Adjust for non-cash items</u></b>		
Depreciation	\$ 777	\$ 838
Share of net profits of associates and joint ventures accounted for by the equity method	(\$ 5)	(\$ 5)
Increase/(decrease) in unfunded superannuation liability	\$ 0	(\$ 12)
Change in accounting estimate - review of useful lives of drainage assets	\$ 0	\$ 27
Written Down Value (WDV) of assets sold	\$ 50	\$ 50
	<b>\$ 822</b>	<b>\$ 898</b>
<b><u>Adjustments for non-operating cash items</u></b>		
New borrowings	\$ 0	\$ 149
Loan principal payments	(\$ 226)	(\$ 433)
Capital expenditure	(\$ 2,088)	(\$ 4,163)
	<b>(\$ 2,314)</b>	<b>(\$ 4,446)</b>
<b>Total Rates/Cash Surplus/(Deficit) for the year</b>	<b>(\$ 241)</b>	<b>(\$ 2,077)</b>
Transfers to reserves	(\$ 185)	(\$ 563)
Transfers from reserves	\$ 260	\$ 2,414
<b>Available surplus</b>	<b>(\$ 166)</b>	<b>(\$ 226)</b>
<b>Accumulated Cash brought forward from 2011/12</b>	<b>\$ 213</b>	<b>\$ 306</b>
<b>Total Rates / Cash Surplus (Deficit) 2012/13</b>	<b>(\$ 166)</b>	<b>(\$ 226)</b>
<b>Accumulated Cash Forecast for 30 June 2013</b>	<b>\$ 47</b>	<b>\$ 80</b>

Each quarterly report analyses income and expenditure trends and includes current information regarding grant applications etc in order to estimate the full year result (projected to 30 June 2013).

Expenditure estimates assume all projects will be completed prior to year end. The resulting bottom line therefore indicates any projected savings giving an available accumulated cash surplus not confused by incomplete works that would be transferred to the next financial year for completion.

In the fourth quarter, the incomplete works are transferred to a reserve so that funds can be drawn as and when expenditure takes place in the forthcoming year.

The June 2012 year end position was \$306k accumulated surplus and the forecast cash result for the 2012/13 financial year is a cash surplus of \$80k.

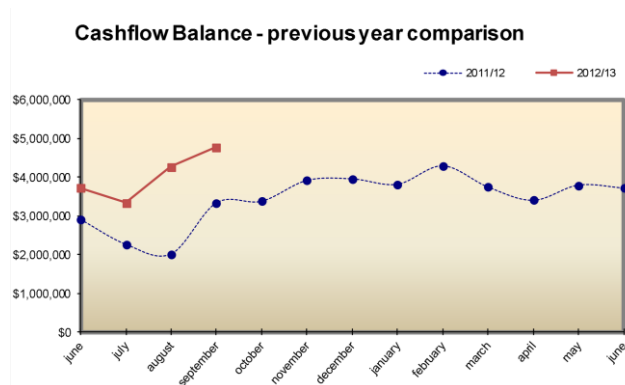
Balance Sheet Accumulated Cash calculation	2011/12 Actual	2012/13 Budget	2012/13 YTD Actual
	\$'000	\$'000	\$'000
<b>Assets</b>			
Cash and cash equivalents	\$3,715	\$1,599	\$4,775
Trade and other receivables	\$449	\$265	\$290
Other assets	\$157	\$157	\$114
	<b>\$4,321</b>	<b>\$2,021</b>	<b>\$5,180</b>
<b>minus Liabilities</b>			
Trade and other payables	\$661	\$975	\$442
Provisions	\$849	\$488	\$607
Trust funds and deposits	\$69	\$68	\$71
	<b>\$1,579</b>	<b>\$1,531</b>	<b>\$1,119</b>
	<b>\$2,742</b>	<b>\$490</b>	<b>\$4,061</b>
<b>minus Reserves (cash backed)</b>			
Discretionary Reserves	\$2,654	\$443	\$2,525
<b>add back superannuation liability - redemption in 2012/13</b>	\$218		
<b>Accumulated Cash Surplus/(Deficit)</b>	<b>\$306</b>	<b>\$47</b>	<b>\$1,536</b>

## Accumulated cash position – Balance Sheet verification

The accumulated cash position is verified using the Balance Sheet method whereby assets less liabilities (excluding fixed assets) less cash backed reserve funds (excluding asset revaluation reserve) provides an unencumbered amount of cash funding available.

Note the Balance Sheet method refers to Budget and YTD Actual only. No forecast is provided in the Balance Sheet table by line item, given the difficulty in assuring accurate results for a position which will not be known until the year-end financials are completed.

The YTD cash surplus of \$1,536,000 is largely the result of \$1,000,000 Country Roads & Bridges funding received in the September quarter. If not fully spent by the 2012/13 year-end, the balance of this funding will be held in reserve and carried forward to the 2013/14 year for completion.



## Cash flow – actual cash balances by month

Monthly cash balances remain high due to grant funding received plus projects carried over from 2011/12, for completion during 2012/13. Investment of Council's cash balance is included in Section 7- Cash and Investments of this quarterly finance report.

**Statement of Income and Expenditure - forecast for 2012/13**

	\$'000's		\$'000's
<b>Income</b>		<b>Expenditure</b>	
Rates and charges	\$ 5,612	Employee benefits	\$ 2,955
Statutory fees and fines	\$ 87	Materials & Services	\$ 5,264
User Fees	\$ 1,987	Bad and doubtful debts	\$ 2
Grants - Operating	\$ 914	Finance costs	\$ 90
Grants - Capital	\$ 1,878	Other	\$ 373
Contributions - Capital	\$ 289	Loan Redemption	\$ 433
Contributions - Cash	\$ 95	Capital Expenditure	\$ 4,163
Interest received	\$ 132		
Other revenue	\$ 19		
Proceeds from Asset Sales	\$ 40		
Borrowings	\$ 149		
Transfer from reserves	\$ 2,414		
	<b>\$ 13,616</b>		<b>\$ 13,279</b>
		Cash surplus/(deficit) from operations	\$ 337
		<b>less amounts reserve for future years:</b>	
		Transfer to Asset Replacement Reserve	\$ 248
		Transfer to Local Government Infrastructure Reserve	\$ 315
		<b>Cash surplus/(deficit) for 2012/13 =</b>	<b>\$ (226)</b>
		Accumulated cash surplus b/fwd from prior years	\$ 306
		<b>Accumulated cash surplus at 30 June 2013</b>	<b>\$ 80</b>

**Statement of Income and Expenditure**

The Statement of Income and Expenditure shows the sources of funds in 2012/13 plus all expenditure items including capital and loan principal payments (which are cash but non-operating items).

This statement indicates the rate budget items - cash sources and cash required - and shows the forecast year end position, in terms of unencumbered cash available, is \$80k at 30 June 2013.

The Mid Year Budget Review, to be presented to Council in February 2013, will provide an update on the forecast cash surplus expected for the 2012/13 financial year.

### 3. Program Summaries

Directorate: Governance and Community

Governance & External Relations		Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Administration								
	Income	(\$185,900)	(\$227,619)	(\$45,400)	(\$156,808)	\$41,719	-22.4%	Fav
	Expenditure	\$1,487,600	\$1,547,857	\$435,500	\$329,542	(\$60,257)	-4.1%	Unfav
Administration Total		\$1,301,700	\$1,320,238	\$390,100	\$172,733	(\$18,538)	-1.4%	Unfav
Governance								
	Income	\$0	\$0	\$0	\$0	\$0		
	Expenditure	\$215,200	\$258,620	\$52,300	\$88,430	(\$43,420)	-20.2%	Unfav
Governance Total		\$215,200	\$258,620	\$52,300	\$88,430	(\$43,420)	-20.2%	Unfav
Governance & External Relations Total		\$1,516,900	\$1,578,858	\$442,400	\$261,164	(\$61,958)	-4.1%	Unfav

The year-end result is predicted to be an overall unfavourable variance against budget of (\$62k) (4.1%).

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

#### Administration

The forecast year-end result is predicted to be an unfavourable variance against budget of (\$19k). Major variances as follows:

- (\$28k) additional salaries including project work in relation to records management review to meet State legislative requirement and related standards.
- \$18k reimbursement has been received for insurance claims lodged in 2011/12, including a claim for damage to the boat ramp ticket machines.
- \$17k Victoria Grants Commission allocation received is above that level budgeted (note the final allocation is advised late in the financial year after budgets have already been set).
- (\$10k) recruitment costs not budgeted for the fees paid to employment agencies in recruiting contractors as permanent employees of Council.
- (\$9k) risk management work conducted during the quarter in relation to the documentation and audit of policies and procedures.

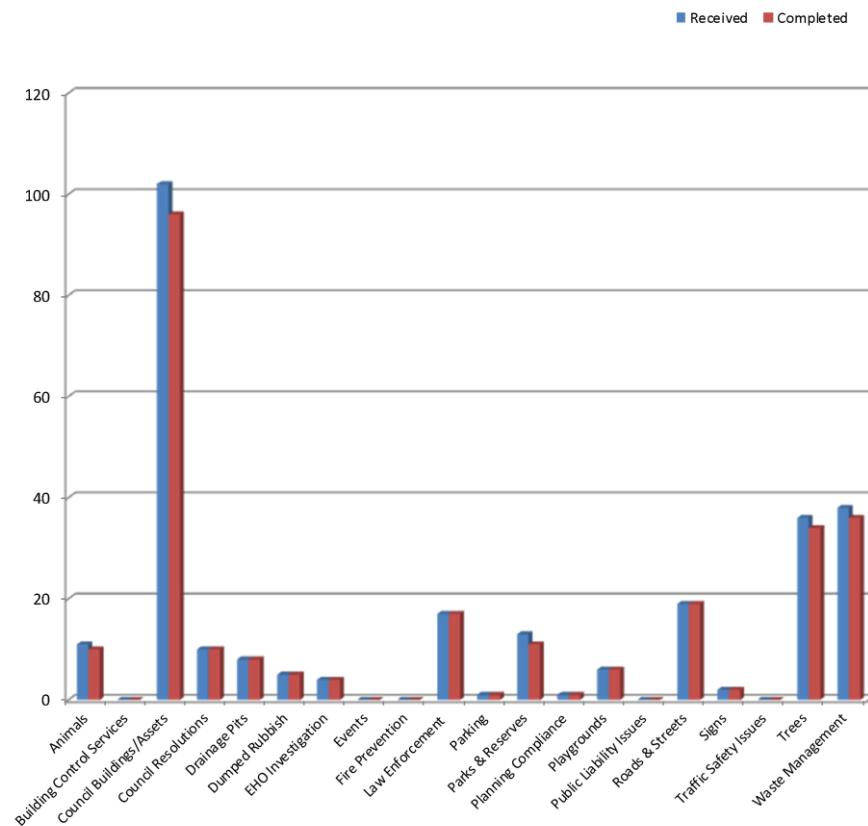


## Governance

The forecast year-end result is predicted to be an unfavourable variance against budget of (\$43k). Major variances as follows:

- \$24k additional legal expense invoices paid during the quarter.
- \$8k increase in the cost of the Local Government Community Satisfaction Survey 2012. Note this increase relates to the redevelopment of this survey by the Department of Planning & Community Development, as well as the payment of monies for additional questions to be included in the survey specific to the information needs of the Borough (eg: the survey now distinguishes between users of each Council service and the general sample population selected to respond to the survey questions).

## Statistics from the 'Confirm' System (customer requests and action) for the quarter ended 30 September 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	Jul- Sep 2011	Oct- Dec 2011	Jan - Mar 2012	Apr- Jun 2012	Jul- Sep 2012
Confirm Reports RECEIVED	295	353	552	341	273
Confirm Reports COMPLETED	296	323	537	328	260

Finance & Audit		Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
<b>General</b>								
	Income	(\$133,900)	(\$302,900)	(\$39,300)	(\$201,261)	\$169,000	-126.2%	Fav
	Expenditure	\$1,489,200	\$1,793,761	\$416,200	\$543,004	(\$304,561)	-20.5%	Unfav
<b>General Total</b>		<b>\$1,355,300</b>	<b>\$1,490,861</b>	<b>\$376,900</b>	<b>\$341,743</b>	<b>(\$135,561)</b>	<b>-10.0%</b>	<b>Unfav</b>
<b>Rates and Information Technology</b>								
	Income	(\$5,425,500)	(\$5,453,700)	(\$1,369,600)	(\$1,357,071)	\$28,200	-0.5%	Fav
	Expenditure	\$179,100	\$172,435	\$53,800	\$79,440	\$6,665	3.7%	Fav
<b>Rates and Information Technology Total</b>		<b>(\$5,246,400)</b>	<b>(\$5,281,265)</b>	<b>(\$1,315,800)</b>	<b>(\$1,277,631)</b>	<b>\$34,865</b>	<b>-0.7%</b>	<b>Fav</b>
<b>Finance &amp; Audit Total</b>		<b>(\$3,891,100)</b>	<b>(\$3,790,404)</b>	<b>(\$938,900)</b>	<b>(\$935,888)</b>	<b>(\$100,696)</b>	<b>2.6%</b>	<b>Unfav</b>

The year-end result is predicted to be an overall unfavourable variance against budget of (\$101k) (2.6%).

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

### General

The forecast year-end result is predicted to be an unfavourable variance against budget of (\$136k). Major variances as follows:

- \$149k proceeds of new loan received in September 2012. Note this was originally budgeted to take place during the 2011/12 year, however the decision was made to hold off on borrowings until 2012/13, given the high level of cash and investments on hand at the 2011/12 year-end (the result of incomplete projects being carried forward to 2012/13 for completion).
- \$20k additional interest income expected, given continuing high levels of cash and investments due to a number of carry forward projects.
- (\$206k) redemption of superannuation liability 'call' which was made in July 2012 and recognised in the 2011/12 year-end accounts. Note interest savings of \$12k have been achieved by early repayment of this liability (was due 1 July 2013).
- (\$61k) increase in depreciation expense resulting from buildings and drainage asset revaluations which took effect as at 30 June 2012.
- (\$28k) equity adjustment will be required as part of the 2012/13 year-end, to account for some alterations to the review of useful lives of drainage assets which took place as part of the 2011/12 drainage asset revaluation.
- (\$22k) additional salaries - the finance team will incur additional costs for a fixed period of twelve months to assist with infrastructure asset revaluation work. This overspend is offset in the Finance & Audit program area by additional interest income achieved.

## Rates and Information Technology

The forecast year-end result is predicted to be a favourable variance against budget of \$35k. This relates predominantly to an additional \$33k in rate income generated from supplementary rates processed late in the 2011/12 year and interest charges applied to arrears.

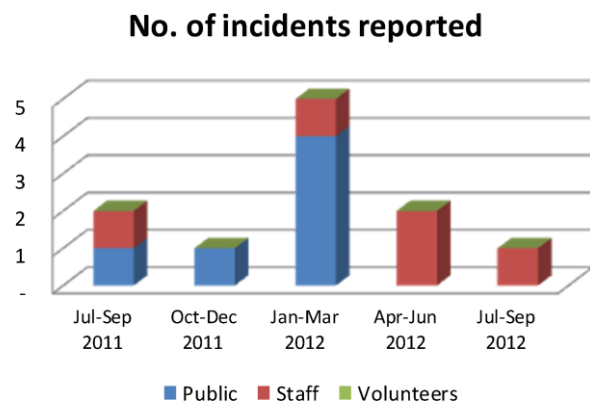
## Risk Management

The risk management committee has continued with its work in addressing outstanding audit recommendations from internal and insurance audits, during the September quarter. The next internal audit review is scheduled for mid October 2012 (payroll, local laws and risk management) whilst the public liability insurance audit review will take place in November 2012.

The Risk Management Committee prepares reports to the Audit Committee in June and December of each year, detailing all risk-related activities undertaken by officers for the six month period to May and November respectively. The results of both audits, mentioned above, will be reported through to the Audit Committee and Council in December 2012.

## Incident Reporting

There was one recorded incident for the quarter ended 30 September 2012, relating to a minor injury of a member of staff (no lost time).



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

Community Services		Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
<b>Aged &amp; Disabled Services - General</b>								
	Income	(\$353,500)	(\$358,554)	(\$87,600)	(\$114,652)	\$5,054	-1.4%	Fav
	Expenditure	\$526,000	\$530,545	\$136,400	\$115,621	(\$4,545)	-0.9%	Unfav
<b>Aged &amp; Disabled Services - General Total</b>		<b>\$172,500</b>	<b>\$171,990</b>	<b>\$48,800</b>	<b>\$968</b>	<b>\$510</b>	<b>0.3%</b>	<b>Fav</b>
<b>Aged &amp; Disabled Services - Rechargeable Services</b>								
	Income	(\$92,200)	(\$101,400)	(\$22,900)	(\$26,952)	\$9,200	-10.0%	Fav
	Expenditure	\$114,400	\$102,900	\$27,800	\$22,432	\$11,500	10.1%	Fav
<b>Aged &amp; Disabled Services - Rechargeable Services Total</b>		<b>\$22,200</b>	<b>\$1,500</b>	<b>\$4,900</b>	<b>(\$4,520)</b>	<b>\$20,700</b>	<b>93.2%</b>	<b>Fav</b>
<b>Kindergarten</b>								
	Income	\$0	(\$17,682)	\$0	\$0	\$17,682	100.0%	Fav
	Expenditure	\$0	\$17,682	\$0	\$1,326	(\$17,682)	100.0%	Unfav
<b>Kindergarten Total</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$1,326</b>	<b>\$0</b>		
<b>Maternal and Child Health</b>								
	Income	(\$45,200)	(\$47,669)	(\$11,300)	(\$16,388)	\$2,469	-5.5%	Fav
	Expenditure	\$60,000	\$58,328	\$15,000	\$14,707	\$1,672	2.8%	Fav
<b>Maternal and Child Health Total</b>		<b>\$14,800</b>	<b>\$10,659</b>	<b>\$3,700</b>	<b>(\$1,681)</b>	<b>\$4,141</b>	<b>28.0%</b>	<b>Fav</b>
<b>Community Services Total</b>		<b>\$209,500</b>	<b>\$184,150</b>	<b>\$57,400</b>	<b>(\$3,907)</b>	<b>\$25,350</b>	<b>12.1%</b>	<b>Fav</b>

The year-end result is predicted to be an overall favourable variance against budget of \$25k (12.1%).

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

#### ***Aged & Disabled Services (general & rechargeable)***

The forecast year-end result is predicted to be a favourable variance against budget of \$21k. 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. There is also some increase in the level of grant funding and user fees expected to be received.

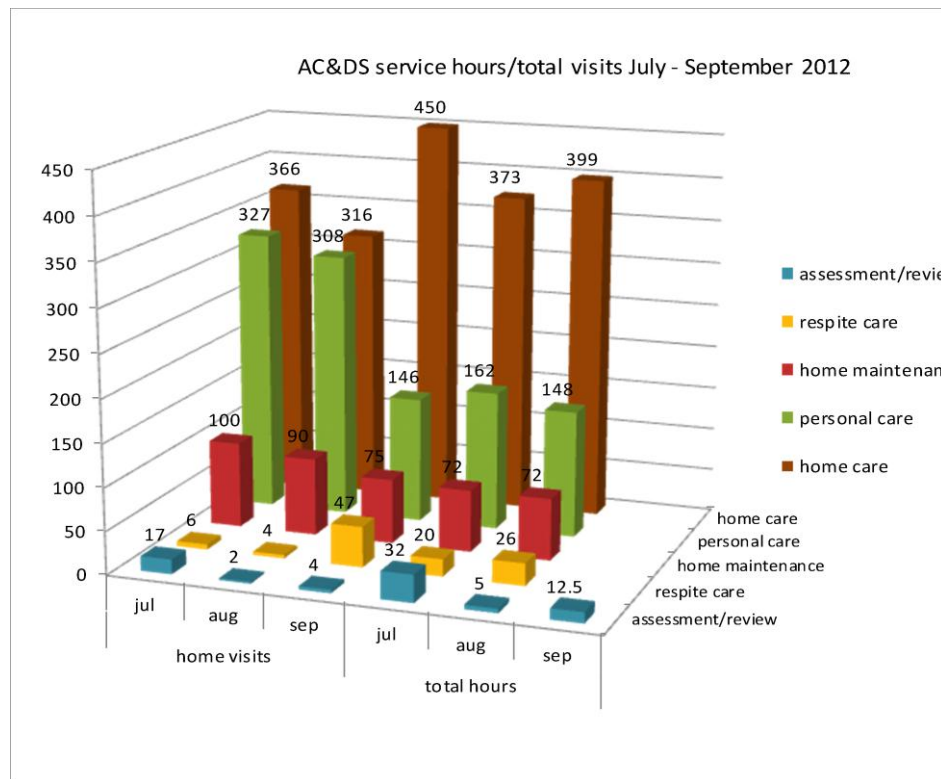
#### ***Kindergarten***

There is no budget allocation for this service in the 2012/13 financial year. Note \$18k of unspent grant income was received in prior years, for expenditure on kindergarten planning. Funds were held in reserve at the 2011/12 year-end for completion of this work in the 2012/13 year.

### Maternal & Child Health

The forecast year-end result is predicted to be a favourable variance against budget of \$4k (indexation on grant income more than budgeted and contract payments slightly less than budget estimate).

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



Tourism & Community Development		Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
<b>Arts, Recreation &amp; Culture</b>								
	Income	(\$1,300)	(\$1,700)	(\$100)	(\$91)	\$400	-30.8%	Fav
	Expenditure	\$74,200	\$75,614	\$31,100	\$33,525	(\$1,414)	-1.9%	Unfav
<b>Arts, Recreation &amp; Culture Total</b>		<b>\$72,900</b>	<b>\$73,914</b>	<b>\$31,000</b>	<b>\$33,434</b>	<b>(\$1,014)</b>	<b>-1.4%</b>	<b>Unfav</b>
<b>Community Development General</b>								
	Income	(\$5,100)	(\$7,100)	(\$3,000)	(\$2,632)	\$2,000	-39.2%	Fav
	Expenditure	\$177,500	\$201,399	\$11,100	\$19,526	(\$23,899)	-13.5%	Unfav
<b>Community Development General Total</b>		<b>\$172,400</b>	<b>\$194,299</b>	<b>\$8,100</b>	<b>\$16,894</b>	<b>(\$21,899)</b>	<b>-12.7%</b>	<b>Unfav</b>
<b>Events</b>								
	Expenditure	\$67,500	\$67,600	\$2,300	\$1,296	(\$100)	-0.1%	Unfav
<b>Events Total</b>		<b>\$67,500</b>	<b>\$67,600</b>	<b>\$2,300</b>	<b>\$1,296</b>	<b>(\$100)</b>	<b>-0.1%</b>	<b>Unfav</b>
<b>Library</b>								
	Expenditure	\$226,300	\$223,152	\$57,600	\$56,202	\$3,148	1.4%	Fav
<b>Library Total</b>		<b>\$226,300</b>	<b>\$223,152</b>	<b>\$57,600</b>	<b>\$56,202</b>	<b>\$3,148</b>	<b>1.4%</b>	<b>Fav</b>
<b>Tourism Promotion</b>								
	Income	(\$800)	(\$40,200)	(\$200)	\$0	\$39,400	-4925.0%	Fav
	Expenditure	\$85,600	\$122,624	\$24,000	\$31,191	(\$37,024)	-43.3%	Unfav
<b>Tourism Promotion Total</b>		<b>\$84,800</b>	<b>\$82,424</b>	<b>\$23,800</b>	<b>\$31,191</b>	<b>\$2,376</b>	<b>2.8%</b>	<b>Fav</b>
<b>Visitor Information Centre</b>								
	Income	(\$179,700)	(\$189,700)	(\$41,800)	(\$43,182)	\$10,000	-5.6%	Fav
	Expenditure	\$178,300	\$173,163	\$41,100	\$40,793	\$5,137	2.9%	Fav
<b>Visitor Information Centre Total</b>		<b>(\$1,400)</b>	<b>(\$16,537)</b>	<b>(\$700)</b>	<b>(\$2,388)</b>	<b>\$15,137</b>	<b>-1081.2%</b>	<b>Fav</b>
<b>Tourism &amp; Community Development Total</b>		<b>\$622,500</b>	<b>\$624,851</b>	<b>\$122,100</b>	<b>\$136,629</b>	<b>(\$2,351)</b>	<b>-0.4%</b>	<b>Unfav</b>

The year-end result is predicted to be an overall unfavourable variance against budget of (\$2k) (0.4%).

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

### Arts, Recreation & Culture

The forecast year-end result is predicted to be an unfavourable variance against budget of (\$1k) – additional hours worked by Arts Officer above level budgeted.

### ***Community Development General***

The forecast year-end result is predicted to be an unfavourable variance against budget of (\$22k) – relates to maternity leave cover and the reallocation of salary costs for the replacement staff (additional hours worked, which are split 60% to Community Development and 40% to Tourism).

### ***Events***

The forecast year-end result is in line with budget. No major variance to be reported.

### ***Library***

The forecast year-end result is predicted to be an favourable variance against budget of \$3k – contribution by the Borough to the regional library is to date less than the level budgeted.

Note that an adjustment for Council's share of library equity is always processed as part of the year-end accounts and is not able to be predicted at this early stage of the financial year – the 2011/12 year resulted in a decrease in equity of \$30k.

### ***Tourism Promotion***

The forecast year-end result is predicted to be a favourable variance against budget of \$2k – budget estimate for historical centre expenses greater than 2011/12 actual costs and is expected to also be a saving in the 2012/13 financial year.

Note \$40k budgeted in the 2011/12 year for Council's contribution to the Queenscliff Railway Station toilet upgrade was incomplete at the 2011/12 year-end and funds were reserved for carry forward into the 2012/13 year for completion.

### ***Visitor Information Centre***

The forecast year-end result is predicted to be a favourable variance against budget of \$15k – salary savings resulting from less overtime hours than anticipated and reflecting the opportunity to backfill staff by using existing Council customer service staff, rather than using contractors.

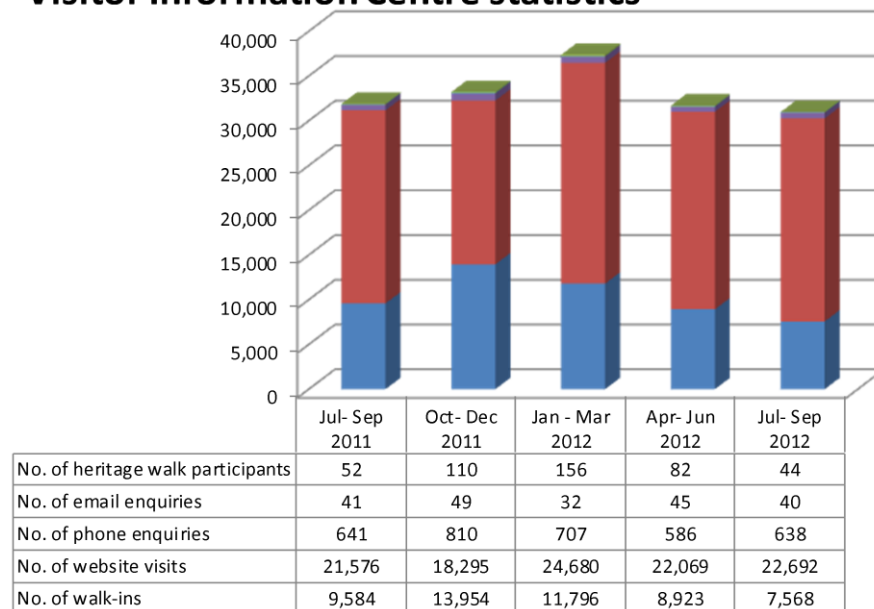
Council has again been advised of success in attracting a Regional Victoria Living Expo grant for \$10k, which is not included in the 2012/13 Budget. This income is now included in the forecast, along with the corresponding expenditure required, resulting in a net \$Nil cost to Council.

## Community events held during the July - September 2012 quarter:

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

- Musical Mornings – two days at the Geelong Performing Arts Centre (4 July and 12 September 2012)
- Bellarine Lighthouse Films – two days of fine art films in Point Lonsdale Hall screening foreign feature films (28-29 July 2012)
- Community Grants – presentation evening held for the recipients of Council's community grants program (9 August 2012)
- Bellarine Lighthouse Films - short film festival with five sessions including Little Big Shots, Tropfest and St Kilda Film Festival on Tour (17-18 August 2012)

## Visitor Information Centre statistics



The number of website visits for the quarter was 22,692 which is a 5% increase on the same period last year.

Council's website is currently averaging 7,564 visits per month. A number of new sections and pages have been added, including information regarding forthcoming Council elections, a state-wide regional living program embraced by the Borough of Queenscliffe in the 'Live.Work.Love.' campaign and improvements to children's services information. Work continues on the development of a new website that has a content management system. This is anticipated for completion in October or November 2012.



# Quarterly Finance Report - 30 September 2012

Infrastructure Services		Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Building Maintenance Program								
	Expenditure	\$54,800	\$34,100	\$16,300	\$4,993	\$20,700	37.8%	Fav
Building Maintenance Program Total		\$54,800	\$34,100	\$16,300	\$4,993	\$20,700	37.8%	Fav
Engineering								
	Income	\$0	\$0	\$0	\$0	\$0		
	Expenditure	\$174,400	\$247,563	\$45,800	\$58,234	(\$73,163)	-42.0%	Unfav
Engineering Total		\$174,400	\$247,563	\$45,800	\$58,234	(\$73,163)	-42.0%	Unfav
Powerline								
	Expenditure	\$42,000	\$75,000	\$0	\$0	(\$33,000)	-78.6%	Unfav
Powerline Total		\$42,000	\$75,000	\$0	\$0	(\$33,000)	-78.6%	Unfav
Public Convenience								
	Expenditure	\$110,100	\$96,800	\$28,100	\$21,596	\$13,300	12.1%	Fav
Public Convenience Total		\$110,100	\$96,800	\$28,100	\$21,596	\$13,300	12.1%	Fav
Road Maintenance & Works - Contract Provisional Sum								
	Expenditure	\$110,400	\$73,900	\$14,700	\$3,542	\$36,500	33.1%	Fav
Road Maintenance & Works - Contract Provisional Sum Total		\$110,400	\$73,900	\$14,700	\$3,542	\$36,500	33.1%	Fav
Road Maintenance & Works - Fixed Price Contract								
	Expenditure	\$698,800	\$703,931	\$174,500	\$176,656	(\$5,131)	-0.7%	Unfav
Road Maintenance & Works - Fixed Price Contract Total		\$698,800	\$703,931	\$174,500	\$176,656	(\$5,131)	-0.7%	Unfav
Road Maintenance & Works - Foreshore								
	Income	(\$9,100)	(\$5,600)	\$0	\$0	(\$3,500)	38.5%	Unfav
	Expenditure	\$31,000	\$17,000	\$4,500	\$4,855	\$14,000	45.2%	Fav
Road Maintenance & Works - Foreshore Total		\$21,900	\$11,400	\$4,500	\$4,855	\$10,500	47.9%	Fav
Road Maintenance & Works - Other								
	Income	(\$45,100)	(\$77,465)	(\$11,200)	(\$35,819)	\$32,365	-71.8%	Fav
	Expenditure	\$146,300	\$160,100	\$25,300	\$27,620	(\$13,800)	-9.4%	Unfav
Road Maintenance & Works - Other Total		\$101,200	\$82,635	\$14,100	(\$8,199)	\$18,565	18.3%	Fav
Street Lighting								
	Expenditure	\$50,600	\$43,000	\$12,000	\$8,577	\$7,600	15.0%	Fav
Street Lighting Total		\$50,600	\$43,000	\$12,000	\$8,577	\$7,600	15.0%	Fav
Waste Disposal								
	Income	(\$23,500)	(\$26,500)	(\$5,800)	(\$4,824)	\$3,000	-12.8%	Fav
	Expenditure	\$507,300	\$546,900	\$127,700	\$83,901	(\$39,600)	-7.8%	Unfav
Waste Disposal Total		\$483,800	\$520,400	\$121,900	\$79,077	(\$36,600)	-7.6%	Unfav
Infrastructure Services Total		\$1,848,000	\$1,888,729	\$431,900	\$349,331	(\$40,729)	-2.2%	Unfav

The year-end result is predicted to be an overall unfavourable variance against budget of (\$41k) (2.2%).

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

### ***Building Maintenance Program***

The forecast year-end result is predicted to be a favourable variance against budget of \$20k – planning for capital projects (historical museum, visitor information centre and town hall) – budgeted as operating expenditure, but the forecast now indicates that these costs will be capitalised.

### ***Engineering***

The forecast year-end result is predicted to be an unfavourable variance against budget of (\$73k). Major variances as follows:

- (\$20k) additional salaries related to the Roads & Infrastructure Engineer. Note most of the work is capitalised under the funded Country Roads & Bridges Program, however an estimate of \$20k is provided for that work which is conducted on other projects for Council, which would not be eligible under the funded Country Roads & Bridges Program.
- (\$20k) further provision for additional resources in engineering and town planning has been set aside in the forecast. No expenditure to date.
- (\$20k) expenditure will be incurred with respect to the Infrastructure asset revaluation, which has been brought forward from 2013/14 to the current 2012/13 financial year. This will allow for a major piece of revaluation work to be carried out in a financial year in which no other asset revaluations are due. The finance team is also about to employ a Fixed Assets Accountant for a twelve month period, to assist the Engineer and the Senior Accountant with the infrastructure asset revaluation as well as improved capital project reporting. The majority of the expenditure in this Infrastructure program area relates to the purchase of the Moloney road condition survey, which will be used to conduct the revaluation.

### ***Powerline Clearance***

The forecast year-end result is predicted to be an unfavourable variance against budget of (\$33k) – the expenditure is expected to be at a level in excess of budget, to comply with new statutory requirements. The 2013/14 Budget preparation will need to be provide for higher costs in this area.

### ***Public Conveniences***

The forecast year-end result is predicted to be a favourable variance against budget of \$13k – savings in maintenance budget.

### ***Road Maintenance & Works – Contract Provisional Sum***

The forecast year-end result is predicted to be a favourable variance against budget of \$36k, 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 forecast year-end result is predicted to be an unfavourable variance against budget of (\$5k), resulting from changes made in the arrangements under which the new contract has been appointed (eg: additional work has been requested in terms of linking contractor reports to Council's customer request system, an area which has been noted in previous insurance audits as needing attention).

### ***Road Maintenance & Works – Foreshore***

The forecast year-end result is predicted to be a favourable variance against budget of \$4k – some contingency for repairs and maintenance not required.

### ***Road Maintenance & Works – Other***

The forecast year-end result is predicted to be a favourable variance against budget of \$10k – the budget for water exceeds current levels of consumption, as evidenced by the 2011/12 year-end results.

### ***Street Lighting***

The forecast year-end result is predicted to be a favourable variance against budget of \$8k – level of expenditure below that originally budgeted, with some savings resulting from trial of new energy efficient street lights and also there was a change in the retail provider of street lighting during the latter part of the 2011/12 financial year.

### ***Waste Disposal***

The forecast year-end result is predicted to be a unfavourable variance against budget of (\$36k) – landfill disposal including landfill levy (includes carbon tax impact on increasing gate fees).

Coastal & Environment		Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Caravan Parks & Boat Ramp								
	Income	(\$1,628,800)	(\$1,765,000)	(\$256,800)	(\$242,918)	\$136,200	-8.4%	Fav
	Expenditure	\$765,600	\$800,128	\$156,700	\$107,846	(\$34,528)	-4.5%	Unfav
Caravan Parks & Boat Ramp Total		(\$863,200)	(\$964,872)	(\$100,100)	(\$135,072)	\$101,672	-11.8%	Fav
Coastal & Environment General								
	Income	(\$83,200)	(\$752,087)	(\$6,500)	(\$45,000)	\$668,887	-804.0%	Fav
	Expenditure	\$323,900	\$993,388	\$49,000	\$62,996	(\$669,488)	-206.7%	Unfav
Coastal & Environment General Total		\$240,700	\$241,301	\$42,500	\$17,996	(\$601)	-0.2%	Unfav
Coastal & Environment Total		(\$622,500)	(\$723,571)	(\$57,600)	(\$117,076)	\$101,071	-16.2%	Fav

The year-end result is predicted to be an overall favourable variance against budget of \$101k (16.2%).

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

#### **Caravan Parks & Boat Ramp**

The forecast year-end result is predicted to be a favourable variance against budget of (\$102k). Major variances as follows:

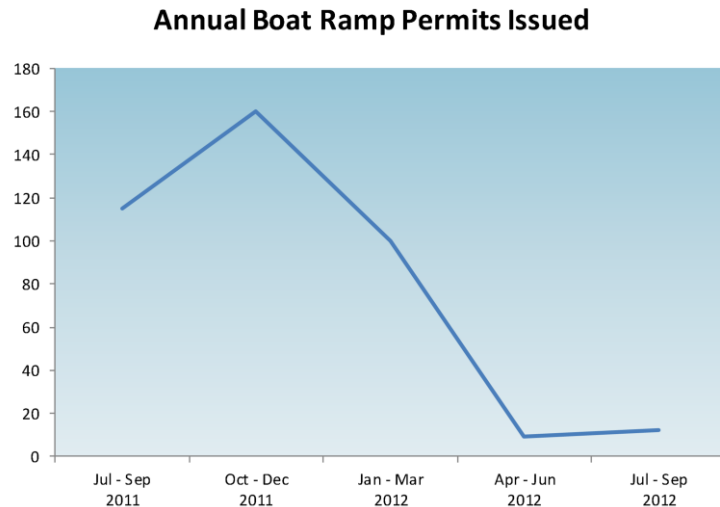
- \$118k additional caravan park income (camping and cabins) based on 2011/12 activity levels.
- \$18k increase in boat ramp income, reflecting the capture of additional permit income now the due date has been shifted to reflect peak season.
- (\$29k) additional salaries as a result of increased demand due to the cabins and backfill staff while permanent staff are on leave. The additional expenditure is covered by additional user fee income.
- (\$11k) overspend on security costs associated with peak camping season and events such as the Queenscliff Music Festival.

#### **Coastal & Environment General**

The forecast year-end result is predicted to be an unfavourable variance against budget of (\$1k). Major variances as follows:

- A number of projects were incomplete as at the 2011/12 year-end and have been carried forward for completion in 2012/13. Unbudgeted expenditure will be offset by unbudgeted transfers from carry forward reserve. These projects include:
  - \$210k cliff safety grant income received in 2010/11
  - \$76k coastal tender grant income received in 2011/12 (first instalment)
  - \$50k significant tree register (ratepayer-funded expenditure)

- Additional grant and other income has been identified, since the 2012/13 Budget was set, including:
  - \$177k coastal tender grant income (second instalment)
  - \$100k G21 tennis strategy (\$50k grant income and \$50k contributions from other Councils, with the Borough to administer this project)
  - \$45k lighthouse reserves maintenance (contribution from DSE towards the operational maintenance costs of lighthouse reserves) as a result of Council being appointed Committee of Management for the lighthouse reserves.
- (\$15k) expected increase in expenditure for Council's tree removal and replacement program (budgeted as \$10k, now expected to be \$25k)
- \$15k planning for capital projects (beach access from Queenscliff playground, Springs car park and dog beach bicycle access) – budgeted as operating expenditure, but the forecast now indicates that these costs will be capitalised
- (\$2k) level of expenditure on public convenience maintenance is expected to exceed budget, based on 2011/12 actual results.



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

A new due date, being the 1<sup>st</sup> of January each year, was implemented for the first time in the 2011/12 financial year. This change reflects the commencement of the peak season for water activities.

A more suitable comparison of permits issued will be evident when the December 2012 quarterly report is completed, as it will include those permits due for renewal 1 January 2013.

# Quarterly Finance Report - 30 September 2012

Planning		Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Planning & Development Control								
	Income	(\$58,100)	(\$97,655)	(\$13,200)	(\$14,322)	\$39,555	-68.1%	Fav
	Expenditure	\$178,800	\$247,778	\$37,800	\$45,145	(\$68,978)	-38.6%	Unfav
Planning & Development Control Total		\$120,700	\$150,124	\$24,600	\$30,822	(\$29,424)	-24.4%	Unfav
Planning Total		\$120,700	\$150,124	\$24,600	\$30,822	(\$29,424)	-24.4%	Unfav

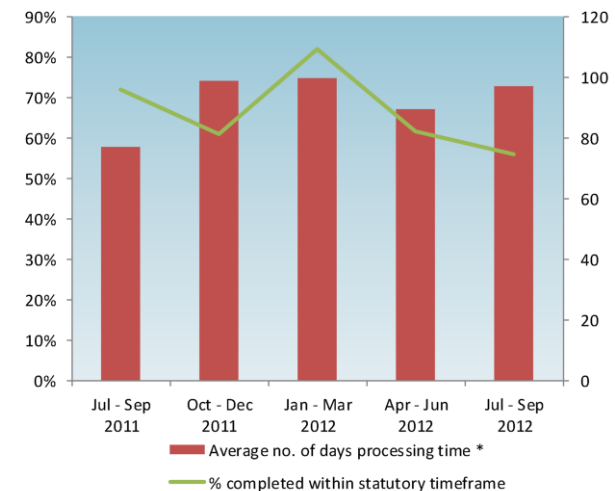
The year-end result is predicted to be an overall unfavourable variance against budget of (\$29k) (24.4%).

Major variances as follows:

- \$37k for review of the planning scheme was incomplete at the 2011/12 year-end and was held in reserve for carry forward into the 2012/13 year for completion. This results in unbudgeted income and a corresponding unbudgeted expenditure, with net \$Nil impact on the 2012/13 Budget.
- (\$30k) additional hours in town planning, above level budgeted. Town planning has recently been identified as an area of Council requiring additional resources during peak work load periods to meet statutory requirements in terms of time taken to consider applications, hence the increase in forecast expenditure. This will also be considered as part of the 2013/14 budget setting process.

	Jul - Sep 2011	Oct - Dec 2011	Jan - Mar 2012	Apr - Jun 2012	Jul - Sep 2012
No. of applications received	48	25	36	45	40
No. of decisions made	39	46	34	30	48
Average no. of days processing time *	77	99	99.6	89.7	97
% completed within statutory timeframe	72%	61%	82%	62%	56%

Planning Permits



Building		Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Building Control								
	Income	(\$17,700)	(\$15,000)	(\$4,400)	(\$4,244)	(\$2,700)	15.3%	Unfav
	Expenditure	\$46,100	\$46,100	\$11,500	\$10,600	\$0		
Building Control Total		\$28,400	\$31,100	\$7,100	\$6,356	(\$2,700)	-9.5%	Unfav
Heritage								
	Income	(\$15,400)	(\$14,000)	\$0	\$0	(\$1,400)	9.1%	Unfav
	Expenditure	\$65,700	\$65,700	\$11,400	\$10,295	\$0		
Heritage Total		\$50,300	\$51,700	\$11,400	\$10,295	(\$1,400)	-2.8%	Unfav
Building Total		\$78,700	\$82,800	\$18,500	\$16,651	(\$4,100)	-5.2%	Unfav

The year-end result is predicted to be an overall unfavourable variance against budget of (\$4k) (5.2%).

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

#### **Building Control**

The forecast year-end result is predicted to be an unfavourable variance of (\$2.7k) – for building fees (fluctuates from month to month and is difficult to predict).

#### **Heritage**

The forecast year-end result is predicted to be an unfavourable variance of (\$1.4k) – budget estimate for heritage advisor grant income incorrectly included GST.

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

Sustainability & Environment		Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Sustainability & Environment								
	Income	\$0	(\$30,150)	\$0	(\$20,000)	\$30,150	100.0%	Fav
	Expenditure	\$127,200	\$169,402	\$25,300	\$19,930	(\$42,202)	-33.2%	Unfav
Sustainability & Environment Total		\$127,200	\$139,252	\$25,300	(\$70)	(\$12,052)	-9.5%	Unfav
Sustainability & Environment Total		\$127,200	\$139,252	\$25,300	(\$70)	(\$12,052)	-9.5%	Unfav

The year-end result is predicted to be an overall unfavourable variance against budget of (\$12k) (9.5%).

Major variances as follows:

- \$25k Sustainability Accord grant funding (instalment 2) – this was included in the 2011/12 forecast, for a total of \$45k grant income to be received, however only \$20k was received at the 2011/12 year-end and we are now to receive the balance of \$25k in the 2012/13 year. Note that \$5k of the funds received in 2011/12 were not spent and were held in reserve for carrying over to 2012/13 for completion. This results in a total unbudgeted spend of \$30k to occur during 2012/13, albeit funded by unbudgeted grant income and transfer from carry forward reserve.
- (\$9k) additional expenditure on climate change adaptation is planned for the 2012/13 year, in relation to the trial of new street lights.

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.

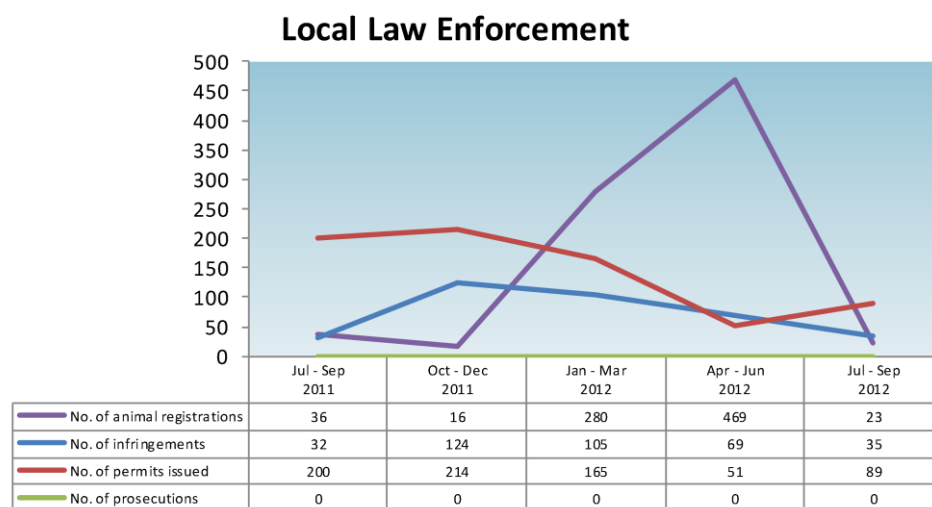


Local Law Enforcement		Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Local Law Enforcement								
	Income	(\$74,300)	(\$60,000)	(\$8,000)	(\$6,441)	(\$14,300)	19.2%	Unfav
	Expenditure	\$212,900	\$208,594	\$47,800	\$43,551	\$4,306	2.0%	Fav
Local Law Enforcement Total		\$138,600	\$148,594	\$39,800	\$37,110	(\$9,994)	-7.2%	Unfav
Local Law Enforcement Total		\$138,600	\$148,594	\$39,800	\$37,110	(\$9,994)	-7.2%	Unfav

The year-end result is predicted to be an overall unfavourable variance against budget of (\$10k) (7.2%).

Major variances as follows:

- (\$14k) reduction in level of infringement income expected, compared with that budgeted – predominantly relates to parking fines and local law permits, for which there has been a substantial reduction in this income over recent months since the budget was formulated.
- \$4k 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.



**Note :**

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

Environmental Health		Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Environmental Health								
	Income	(\$30,800)	(\$39,304)	(\$1,700)	(\$310)	\$8,504	-27.6%	Fav
	Expenditure	\$142,800	\$90,072	\$30,400	\$24,545	\$52,728	36.9%	Fav
Environmental Health Total		\$112,000	\$50,768	\$28,700	\$24,235	\$61,232	54.7%	Fav
Environmental Health Total		\$112,000	\$50,768	\$28,700	\$24,235	\$61,232	54.7%	Fav

The year-end result is predicted to be an overall favourable variance against budget of \$61k (54.7%).

Major variances as follows:

- \$29k salary savings, due to a staff vacancy being filled by contractor for the first quarter and additional hours budgeted but not used.
- \$25k contractor savings, with the contractor position coming to an end as at 30 September and a new employee commencing with the Borough.  
Total savings for employee and contractor reflects some duplication in the budget provided for 2012/13.
- \$8k additional grant income now expected to be received under the Tobacco Activity Program, which is at a higher level than in previous years.

## 4. Discretionary Reserves Summary

Discretionary Reserves	2011/12 Actual	2012/13 Budget	2012/13 Forecast	2012/13 YTD Actual
Opening Balance 1st July	\$2,046,774	\$517,997	\$2,652,808	\$2,652,808
<b>Transfers to Reserves for the year</b>				
Crown land reserve	\$286,601	\$0	\$0	\$0
Rate funded carry forward reserves	\$1,979,955	\$0	\$0	\$0
Asset replacement reserve	\$484,134	\$0	\$248,476	\$248,476
Local Government Infrastructure Program reserve	\$0	\$185,000	\$314,812	
<b>Total transfers to reserves</b>	<b>\$2,750,690</b>	<b>\$185,000</b>	<b>\$563,287</b>	<b>\$248,476</b>
<b>Transfers from Reserves for the year</b>				
Crown land reserve	\$1,512,707	\$0	\$0	\$0
Rate funded carry forward reserves	\$405,324	\$45,000	\$2,165,861	\$163,358
Asset replacement reserve	\$226,626	\$0	\$248,228	\$213,000
Local Government Infrastructure Program reserve	\$0	\$215,000	\$0	
<b>Total transfers from reserves</b>	<b>\$2,144,657</b>	<b>\$260,000</b>	<b>\$2,414,089</b>	<b>\$376,358</b>
<b>Closing Balance 30th June</b>	<b>\$2,652,808</b>	<b>\$442,997</b>	<b>\$802,006</b>	<b>\$2,524,925</b>
<b>comprising of:</b>				
Rate funded carry forward reserves	\$2,165,861	\$0	\$0	\$2,002,502
Asset replacement reserve	\$486,947	\$292,997	\$487,194	\$522,423
Local Government Infrastructure Program reserve	\$0	\$150,000	\$314,812	\$0
<b>Total discretionary reserves</b>	<b>\$2,652,808</b>	<b>\$442,997</b>	<b>\$802,006</b>	<b>\$2,524,925</b>

### Discretionary Reserves

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

(1) Rate funded carry forward reserves: This reserve account is typically only used for transferring funds in at the end of each financial year, when any incomplete projects need to be held in reserve and carried over for spending in the next year. Transfers from the reserve occur during the new financial year, as expenditure is incurred. A total of \$2,165,861 was carried forward at the end of the 2011/12 financial year, for completion of projects in 2012/13.

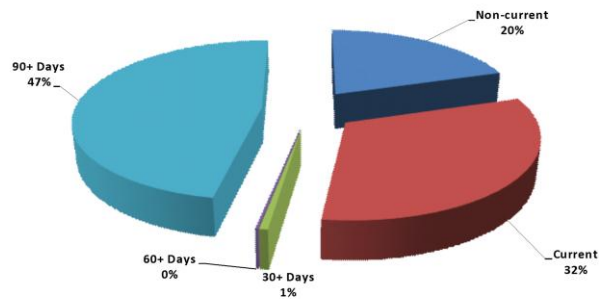
(2) Asset replacement reserve: This reserve funds future asset renewal requirements. The balance held in this reserve at the 2011/12 year-end was \$486,947. Council's accumulated cash result at 30 June 2012 was \$306,000. After allowing for superannuation liability redemption of \$206,524 and the proceeds from new borrowings of \$149,000, Council has \$248,476 remaining. Note however that the 2012/13 Budget included the assumption that a cash surplus of \$213,000 was expected to result (as forecast at December 2011) and so this allocation has been deducted from the funds made available within Council's asset replacement reserve at 30 September 2012. Note a further \$35,228 will be transferred out of this reserve during 2012/13 to fund expenditure on Visitor Information Centre building renewal as well as the renewal of some foreshore assets.

(3) Local Government Infrastructure Program reserve: This reserve is used to hold the balance of government grant funding expected to be received during 2012/13, for projects which will be carried out over the next four year period. Funds will be drawn from this reserve as expenditure is incurred.

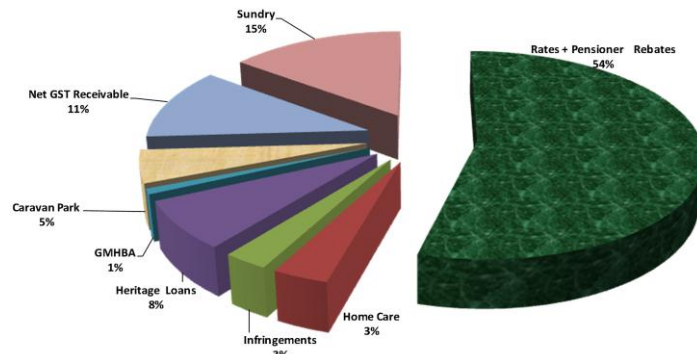
## 5. Debtors analysis

AGED ANALYSIS	Non-current	Current	30+ Days	60+ Days	90+ Days	TOTAL
	\$ 58,320	\$ 93,101	\$ 1,804	\$ 512	\$ 136,481	\$ 290,217

Debtors : Aged Profile



Debtors : Type



Details 90+ days:	\$	Action taken
Rates	113,785	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, reminder notices are sent out after the second and third instalments, and final reminders after the fourth instalment, with instruction that non-payment (or no payment arrangement instigated) will result in debt collection proceedings.
Caravan Park Fees	13,702	Initial follow-up is conducted by 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 is considered in relation to Caravan Park debtor balances at year end.
Infringements	8,140	Infringements comprise :parking and associated legal costs, 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 processes 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.
Sundry	853	Relates to homecare debtors, for which repayment terms are agreed between the Coordinator and the clients.
	<b>136,481</b>	

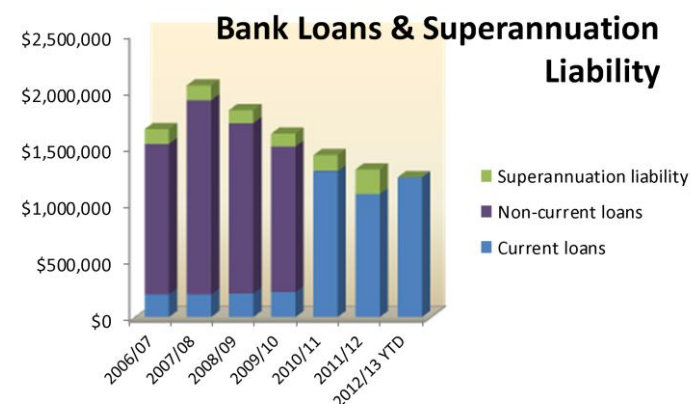
Council has \$93,101 aged as 'Current', of which \$33,000 relates to GST Paid by Council in September 2012 and due to be refunded in October 2012. A further \$10,000 is with respect to the repayment of heritage loans made by Council, \$10,000 is for the provision of home and community care services and the remainder is for sundry invoices including lease and grant income.

Non Current debtors relate to future repayments including heritage loans.

## 6. Debt position and Superannuation liability

Loan payments (principal and interest) are made in two instalments each year. The next loan payments will occur in October 2012. Council has four current bank loans as at 30 September 2012, with proceeds from a new bank loan of \$149,000 received in September 2012. This was budgeted in 2011/12 and is now in the 2012/13 Forecast as detailed in the table below.

Interest-bearing loans and borrowings as at 30 September 2012	2011/12 Actual	2012/13 YTD Actual	Decrease / (Increase)
<b>Current loans</b>			
Borrowings	(1,085,165)	(1,085,165)	0
New loan - proceeds	0	(149,000)	(149,000)
Borrowings - redemption	0	0	0
<b>Total Current</b>	<b>(1,085,165)</b>	<b>(1,234,165)</b>	<b>(149,000)</b>
<b>Non-current loans</b>			
Borrowings	0	0	0
<b>Total Non-current</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total interest-bearing loans and borrowings</b>	<b>(1,085,165)</b>	<b>(1,234,165)</b>	<b>(149,000)</b>
<b>Superannuation liability</b>			
Employee Provisions: 2012 call	(218,176)	(206,524)	11,652
Borrowings - redemption	0	206,524	206,524
<b>Total superannuation liability</b>	<b>(218,176)</b>	<b>0</b>	<b>218,176</b>
<b>Total bank loans and superannuation liability</b>	<b>(1,303,341)</b>	<b>(1,234,165)</b>	<b>69,176</b>



Unfunded superannuation liability of \$206,524 was paid in full during September 2012, resulting in a saving of \$11,652 in interest expense. Note this liability was brought to account as part of the 2011/12 financial year, given advice of the 'call' was received prior to audit of the accounts. Redemption of this liability is noted in the Forecast.

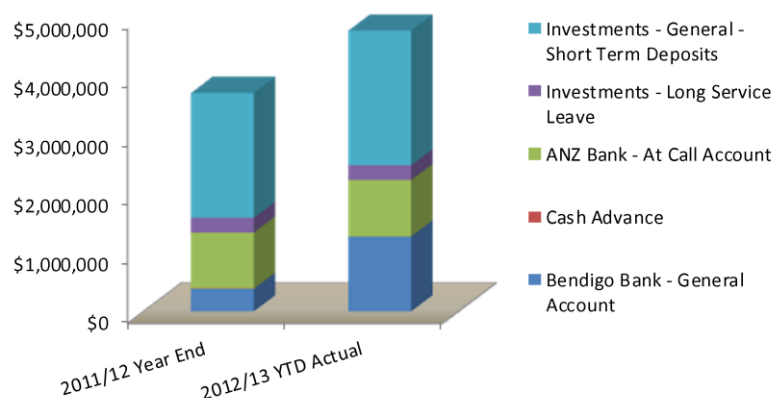
## 7. Cash and investments

General Ledger			
Cash and Investments as at 30 September 2012	2011/12 Year End	2012/13 YTD Actual	Increase / Decrease
<b>Current</b>			
Bendigo Bank - General Account	384,818	1,272,732	887,914
Cash Advance	1,500	1,500	0
ANZ Bank - At Call Account	955,633	960,052	4,419
Total cash	1,341,951	2,234,284	892,333
Investments - Long Service Leave	250,000	250,000	0
Investments - General - Short Term Deposits	2,123,900	2,291,049	167,150
Total investments	2,373,900	2,541,049	167,150
<b>Total Current</b>	<b>3,715,851</b>	<b>4,775,333</b>	<b>1,059,482</b>
<b>Non-current</b>			
Share of Geelong Regional Library Corporation	246,081	246,081	0
<b>Total Non-current</b>	<b>246,081</b>	<b>246,081</b>	<b>0</b>
<b>Total Cash and Investments</b>	<b>3,961,932</b>	<b>5,021,414</b>	<b>1,059,482</b>

Current Investments Held : 30 Sep 2012		
Maturity	Interest	Amount
<b>Long Service Leave</b>		
27/03/13	4.61%	250,000
<b>Total LSL</b>		<b>250,000</b>
<b>General</b>		
01/10/12	5.50%	409,328
15/02/13	5.80%	328,804
27/02/13	4.82%	208,585
22/12/12	4.45%	632,125
25/11/12	4.45%	312,207
31/01/13	4.90%	400,000
<b>Total Gen</b>		<b>2,291,049</b>
<b>TOTAL</b>		<b>2,541,049</b>

Interest Income	
Interest Type	2012/13 YTD Actual
LSL Investment	3,580
General Investments	30,864
BBL General Account	3,593
ANZ At Call Account	6,639
Rates	1,342
Heritage Loans	183
Boat Ramp	436
<b>TOTAL</b>	<b>46,637</b>

### Cash & Investments



Cash and investment balances remain high, due to a number of projects carried forward into 2012/13 for completion and the cash injection of a further \$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 due on 30 September 2012 has injected more cash into the general bank account, which has in turn been invested in additional short-term deposits in September 2012.

## 8. Aged Creditors

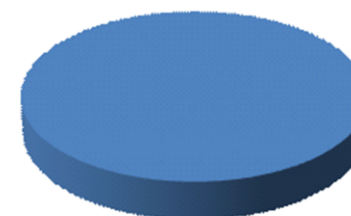
Supplier invoices are generally paid on a fortnightly basis, with the majority of payments made by electronic funds transfer. Efforts continue to reduce the number of payments made by cheque, with approximately 40 per month remaining for this payment method at present.

Given the frequency of supplier payments, the Borough seldom has invoices outstanding for 30+ days. Most, if not all, invoices are classed as 'current' in the aged analysis.

### Aged Creditors as at 30 September 2012

Creditor Aged Analysis					
Supplier/Expenditure type	Current	30+ Days	60+ Days	90+ Days	Total
Gellibrand Street Reconstruction	\$ 164,348	\$ -	\$ -	\$ -	164,348
Australian Taxation Office	\$ 52,814	\$ -	\$ -	\$ -	52,814
Boundary Fence Recreation Reserve	\$ 40,821	\$ -	\$ -	\$ -	40,821
Works & Services Contracts	\$ 38,955	\$ -	\$ -	\$ -	38,955
Superannuation Funds	\$ 29,048	\$ -	\$ -	\$ -	29,048
Contract Staff Payments	\$ 11,399	\$ -	\$ -	\$ -	11,399
Bay Street Drainage	\$ 7,392	\$ -	\$ -	\$ -	7,392
Risk Management Work	\$ 7,200	\$ -	\$ -	\$ -	7,200
Municipal Association of Victoria	\$ 4,710	\$ -	\$ -	\$ -	4,710
Legal Expenses	\$ 2,382	\$ -	\$ -	\$ -	2,382
Corporate Vehicle Management	\$ 2,198	\$ -	\$ -	\$ -	2,198
Various Suppliers < \$2,000 each	\$ 64,256	\$ -	\$ -	\$ -	64,256
<b>TOTAL CREDITORS</b>	<b>\$ 425,522</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 425,522</b>

**Creditors : Aged Profile  
(100% Current)**



## 9. Summary and Recommendations

This quarterly report is part of the reporting framework which provides Council and the community with information about Council activities (both financial and non-financial). Essentially the quarterly reports are “management” reports in that they provide information by each management area with commentary on items of interest and variances from budget.

The focus of the quarterly reports is to report against budget as required in the Act. The Income statement provides an underlying result which is net of Capital income and abnormal items. The 2012/13 forecast reported as at September 2012, against the budget adopted in June 2012, indicates that Council is expecting an underlying operating deficit of \$676,000 for the year which is an additional \$637,000 above the budgeted underlying deficit. This is predominantly due to operating expenditure projects budgeted in the 2011/12 year and carried forward for completion in the 2012/13 year.

In order to determine a more realistic result, the budget is converted to a cash calculation for the income and expenditure items (thus excluding non-cash items such as depreciation but including cash items such as loan redemption and capital expenditure, which are non-operating items, not included in a normal income statement). This cash result accumulates each year and provides Council with an indication of unencumbered available cash (real savings against budget).

The accumulated cash result as at 30 June 2012 was \$306,000 and Council decided at its meeting in September 2012 to transfer the balance of this cash surplus to the Asset Replacement Reserve, after allowing for superannuation liability redemption, new loan proceeds and the allocation of \$213,000 towards projects as included in the 2012/13 Budget.

The September quarterly report includes a revised forecast for the 2012/13 year which indicates an expected cash surplus of \$80,000 (compared with the budgeted cash surplus of \$47,400) and this represents unencumbered monies available to Council. It is recommended that Council note this forecast cash surplus and await the Mid Year Budget Review, which will be presented to Council in February 2013, before making a decision on the allocation of this additional cash surplus expected in 2012/13.



**10. Capital report**                      **refer Attachment 1**

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

**12. Program report**                      **refer Attachment 3**

Attachment 1

Capital Report

Capital Works Program		2012/13 Budget	2012/13 Forecast	2012/13 YTD Actual
Annual Renewal Program				
Renewal Buildings				
Expenditure				
Annual Renewal Program - Renewal Buildings - Renewal Council Buildings		\$85,000	\$85,000	\$84
Annual Renewal Program - Renewal Buildings - Renewal Visitor Information Centre		\$0	\$5,228	\$2,156
Annual Renewal Program - Renewal Buildings - Renewal Queenscliff Recreation Reserve Buildings		\$15,000	\$15,000	\$4,380
Annual Renewal Program - Renewal Buildings - Renewal Foreshore Public Conveniences		\$15,000	\$15,000	\$2,008
Building Renewal Senior Citizens		\$253,500	\$253,500	\$0
Sub total: Expenditure		\$368,500	\$373,728	\$8,628
Income				
2012/13 Capital Grant - Building Renewal Senior Citizens		(\$100,000)	(\$100,000)	\$0
Transfer from Asset Replacement Reserve - Capital Expenditure - VIC Building Renewal		\$0	(\$5,228)	\$0
Sub total: Income		(\$100,000)	(\$105,228)	\$0
Net Cost / (Income) to Council		\$268,500	\$268,500	\$8,628
Renewal Infrastructure				
Expenditure				
Annual Renewal Program - Renewal Infrastructure - Renewal Kerb & Channel		\$19,000	\$19,000	\$0
Annual Renewal Program - Renewal Infrastructure - Renewal Footpaths		\$35,000	\$35,000	\$3,240
Annual Renewal Program - Renewal Infrastructure - Renewal Pavement Repair		\$19,000	\$19,000	\$0
Annual Renewal Program - Renewal Infrastructure - Renewal Road Resealing		\$40,000	\$40,000	\$0
Annual Renewal Program - Renewal Infrastructure - Renewal Drainage		\$40,000	\$76,876	\$1,771
Annual Renewal Program - Renewal Infrastructure - Renewal Open Space		\$6,000	\$6,000	\$0
Annual Renewal Program - Renewal Infrastructure - Roads to Recovery Program		\$0	\$49,076	\$49,076
Sub total: Expenditure		\$159,000	\$244,952	\$54,087
Income				
Transfer from CF Reserve - Drainage Assets Renewal Program		\$0	(\$36,876)	\$0
Roads to Recovery Program Grant Income		\$0	(\$74,440)	\$0
Sub total: Income		\$0	(\$111,316)	\$0
Net Cost / (Income) to Council		\$159,000	\$133,636	\$54,087
Renewal Reserves				
Expenditure				
Annual Renewal Program - Renewal Reserves - Renewal walking tracks, caravan parks and boat ramp signage		\$10,000	\$20,000	\$0
Annual Renewal Program - Renewal Reserves - Renewal foreshore and park furniture		\$15,000	\$20,277	\$3,241
Annual Renewal Program - Renewal Reserves - Renewal Lower Princess, Princess and Citizens Parks		\$10,000	\$10,000	\$4,670
Annual Renewal Program - Renewal Reserves - Renewal fencing at caravan parks		\$15,000	\$22,891	\$2,084
Sub total: Expenditure		\$50,000	\$73,168	\$9,994
Income				
Transfer from CF Reserve - Foreshore Renewal - Walking Tracks		\$0	(\$10,000)	\$0
Transfer from CF Reserve - Foreshore Renewal - Park Furniture		\$0	(\$5,277)	\$0
Transfer from CF Reserve - Foreshore Renewal - Caravan Park Fencing		\$0	(\$7,891)	\$0
Sub total: Income		\$0	(\$23,168)	\$0
Net Cost / (Income) to Council		\$50,000	\$50,000	\$9,994

Capital Works Program		2012/13 Budget	2012/13 Forecast	2012/13 YTD Actual
Renewal Car Parks & Roads				
Expenditure				
Annual Renewal Program - Renewal Car Parks & Roads - Renewal access roads for reserves, parks and carparks		\$10,000	\$10,000	\$7,360
Sub total: Expenditure		\$10,000	\$10,000	\$7,360
Net Cost / (Income) to Council		\$10,000	\$10,000	\$7,360
Renewal Beach Access Tracks				
Expenditure				
Annual Renewal Program - Renewal Beach Access Tracks - Renewal track clearance, surface renewal and track fencing		\$15,000	\$15,000	\$2,841
Annual Renewal Program - Renewal Beach Access Tracks - Renewal beach access, hand rails and steps		\$20,000	\$20,000	\$300
Sub total: Expenditure		\$35,000	\$35,000	\$3,141
Net Cost / (Income) to Council		\$35,000	\$35,000	\$3,141
Renewal Other Assets				
Expenditure				
Annual Renewal Program - Renewal Other Assets - Renewal motor vehicles		\$95,000	\$95,000	\$0
Annual Renewal Program - Renewal Other Assets - Renewal computer and telephone equipment		\$35,000	\$35,000	\$898
Annual Renewal Program - Renewal Other Assets - Renewal caravan park washing machines and driers		\$10,000	\$10,000	\$0
Annual Renewal Program - Renewal Other Assets - Renewal fixtures and fittings		\$5,000	\$5,000	\$0
Sub total: Expenditure		\$145,000	\$145,000	\$898
Income				
Proceeds from Sale of Motor Vehicles		(\$40,000)	(\$40,000)	\$0
Sale of Office Furniture & Equipment		\$0	(\$200)	(\$200)
Sub total: Income		(\$40,000)	(\$40,200)	(\$200)
Net Cost / (Income) to Council		\$105,000	\$104,800	\$698
Annual Renewal Program - Net Cost / (Income) to Council		\$627,500	\$601,936	\$83,907
2012/13 Priority Projects				
Country Roads & Bridges Funding				
Expenditure				
Country Roads & Bridges - 2012/13 Allocation - Resealing Programs		\$100,000	\$100,000	\$1,175
Country Roads & Bridges - 2012/13 Allocation - Minor Civil Works Renewal		\$600,000	\$600,000	\$1,437
Country Roads & Bridges - 2012/13 Allocation - Bay Street Reconstruction & associated drainage		\$100,000	\$100,000	\$12,782
Country Roads & Bridges - 2012/13 Allocation - Hesse/Wharf/Symonds St Roundabout		\$200,000	\$200,000	\$0
Sub total: Expenditure		\$1,000,000	\$1,000,000	\$15,394
Income				
Country Roads & Bridges - Grant Income		(\$1,000,000)	(\$1,000,000)	(\$1,000,000)
Sub total: Income		(\$1,000,000)	(\$1,000,000)	(\$1,000,000)
Net Cost / (Income) to Council		\$0	\$0	(\$984,606)
Other Priority Projects				
Expenditure				
Dog Beach Carpark Upgrade		\$45,000	\$50,000	\$0
Fish Cleaning Station		\$10,000	\$10,000	\$0
Crossing at Flinders and Henry Streets		\$15,000	\$15,000	\$0



Capital Works Program		2012/13 Budget	2012/13 Forecast	2012/13 YTD Actual
Playground equipment at Princess Park		\$15,000	\$15,000	\$0
Staged introduction of recycling bins		\$20,000	\$20,000	\$0
Lighthouse Reserves Development Plan		\$0	\$108,400	\$0
Open Space Strategy & Masterplans		\$0	\$79,400	\$0
Boat Ramp - Ticket Machine replacement (insurance claim successful)		\$0	\$9,000	\$0
<b>Sub total: Expenditure</b>		<b>\$105,000</b>	<b>\$306,800</b>	<b>\$0</b>
<b>Income</b>				
Transfer from CF Reserve - Dog Beach				
2012/13 Capital Grant - Fish Cleaning Station				
Transfer from CF Reserve - Lighthouse Reserves Development Plan		(\$45,000)	(\$50,000)	\$0
State Government Grant - Lighthouse Reserves Development Plan		(\$10,000)	(\$10,000)	\$0
Contribution from DSE - Lighthouse Reserves Development Plan (capital)		\$0	(\$8,400)	\$0
Transfer from CF Reserve - Open Space Strategy & Masterplans		\$0	(\$55,000)	\$0
Open Space Strategy grant funding		\$0	(\$45,000)	\$0
<b>Sub total: Income</b>		<b>\$0</b>	<b>(\$19,400)</b>	<b>\$0</b>
<b>Net Cost / (Income) to Council</b>		<b>(\$55,000)</b>	<b>(\$27,000)</b>	<b>(\$27,000)</b>
<b>2012/13 Priority Projects - Net Cost / (Income) to Council</b>		<b>\$50,000</b>	<b>\$92,000</b>	<b>(\$27,000)</b>
<b>2011/12 Carry Forward Projects</b>		<b>\$50,000</b>	<b>\$92,000</b>	<b>(\$1,011,606)</b>
<b>Country Roads &amp; Bridges Funding</b>				
<b>Expenditure</b>				
Country Roads & Bridges - 2011/12 Allocation - Gellibrand Street Reconstruction		\$0	\$486,597	\$116,564
Country Roads & Bridges - 2011/12 Allocation - Learmonth Street Reconstruction - Stokes to Hobson		\$0	\$208,999	\$2,751
Country Roads & Bridges - 2011/12 Allocation - Williams Road Reconstruction - Bedggood to Fellows		\$0	\$73,101	\$245
Country Roads & Bridges - Roads & Bridges Funding 2011-15		\$0	\$30,068	\$14,849
<b>Sub total: Expenditure</b>		<b>\$0</b>	<b>\$798,766</b>	<b>\$134,409</b>
<b>Income</b>				
Transfer from CF Reserve - Country Roads & Bridges funding		\$0	(\$798,766)	(\$9,369)
<b>Sub total: Income</b>		<b>\$0</b>	<b>(\$798,766)</b>	<b>(\$9,369)</b>
<b>Net Cost / (Income) to Council</b>		<b>\$0</b>	<b>\$0</b>	<b>\$125,040</b>
<b>Local Government Infrastructure Program Funding</b>				
<b>Expenditure</b>				
Hesse Street revitalisation and Point Lonsdale Road		\$215,000	\$181,377	\$13,315
Former High School Site Development		\$0	\$40,000	\$0
Transfer to Local Government Infrastructure Program Reserve Account		\$185,000	\$314,812	\$0
<b>Sub total: Expenditure</b>		<b>\$400,000</b>	<b>\$536,188</b>	<b>\$13,315</b>
<b>Income</b>				
Transfer from Local Government Infrastructure Program Reserve Account		(\$215,000)	\$0	\$0
Transfer from CF Reserve - Hesse Street Revitalisation		\$0	(\$101,188)	\$0
Local Government Infrastructure Program grant funding		(\$185,000)	(\$435,000)	(\$250,000)
<b>Sub total: Income</b>		<b>(\$400,000)</b>	<b>(\$536,188)</b>	<b>(\$250,000)</b>
<b>Net Cost / (Income) to Council</b>		<b>\$0</b>	<b>\$0</b>	<b>(\$236,685)</b>

Capital Works Program		2012/13 Budget	2012/13 Forecast	2012/13 YTD Actual
Other Priority Projects				
Expenditure				
Ferry to the Pier		\$0	\$353,079	\$0
Footpath Plan for Point Lonsdale		\$0	\$32,000	\$0
Queenscliff Sports Club Enhancement Project		\$0	\$181,137	\$77,425
Queenscliff Sports Club Enhancement Project - Kitchen Fit-out		\$0	\$70,000	\$70,000
Electrical Points of Supply to QRR and Vic Park (Stage 1)		\$0	\$52,690	\$0
Boundary fence at the Recreation Reserve		\$0	\$40,128	\$40,128
Neighbourhood House Upgrade		\$0	\$22,245	\$755
Design for relocation of netball courts		\$0	\$10,000	\$0
Point Lonsdale christmas decorations structure		\$0	\$7,500	\$480
Renewal, upgrade and new foreshore assets		\$0	\$30,000	\$0
Community Facilities Strategic Plan		\$0	\$30,000	\$0
Pedestrian crossing on Fellows Road at exit of Grimes Street		\$0	\$25,228	\$0
Replace chairs in town hall		\$0	\$16,222	\$0
Design Architectural Advice		\$0	\$11,643	\$11,643
Historical Museum Office Development		\$0	\$5,000	\$0
Masterplan for Shortlands Bluff Tourist Development		\$0	\$25,000	\$0
TAC Funded Pedestrian & Road Safety Strategy		\$0	\$12,000	\$0
Planning for (1) Beach access from Queenscliff Playground; (2) Springs Carpark; and (3) Dog Beach bicycle access to be submission ready		\$0	\$15,000	\$0
Planning for Hub: (1) Queenscliff Historical Museum / Visitor Information Centre / Library and (2) Town Hall to be submission ready		\$0	\$15,000	\$50
Sub total: Expenditure		\$0	\$953,872	\$200,481
Income				
Transfer from CF Reserve - Capital Expenditure - Ferry to the Pier		\$0	(\$208,079)	\$0
Ferry to the Pier - Grant Income		\$0	(\$125,000)	\$0
Ferry to the Pier - Community Contributions - Peninsula Searoad Transport		\$0	(\$20,000)	\$0
Transfer from CF Reserve - Point Lonsdale Footpath Plan - Capital		\$0	(\$32,000)	\$0
Grant Income - Queenscliff Sports Club Enhancement Project (Monahan Centre)		\$0	(\$50,000)	\$0
Community Contributions - Queenscliff Sports Club Enhancement Project (Monahan Centre)		\$0	(\$223,877)	\$0
Transfer from CF Reserve - Electrical Points of Supply (Stage 1)		\$0	(\$52,690)	\$0
Transfer from CF Reserve - Boundary Fence Recreation Reserve		\$0	(\$36,302)	\$0
Transfer from CF Reserve - Neighbourhood House Upgrade		\$0	(\$22,245)	\$0
Transfer from CF Reserve - Relocation of Netball Courts		\$0	(\$10,000)	\$0
Transfer from CF Reserve - Christmas Decorations Structure		\$0	(\$7,500)	\$0
Transfer from Asset Replacement Reserve - Renewal, Upgrade & New Foreshore Assets		\$0	(\$30,000)	\$0
Transfer from CF Reserve - Community Facilities Strategic Plan		\$0	(\$30,000)	\$0
Transfer from CF Reserve - Pedestrian Crossing Fellows & Grimes Roads		\$0	(\$25,228)	\$0
Transfer from CF Reserve - Replace Chairs in Town Hall		\$0	(\$16,222)	\$0
Transfer from CF Reserve - Design Architectural Advice		\$0	(\$11,570)	\$0
Transfer from CF Reserve - Historical Museum Office Development		\$0	(\$5,000)	\$0
Transfer from CF Reserve - Shortlands Bluff Masterplan		\$0	(\$25,000)	\$0

Capital Works Program		2012/13 Budget	2012/13 Forecast	2012/13 YTD Actual
Transfer from CF Reserve - TAC Pedestrian & Road Safety Strategy		\$0	(\$10,000)	\$0
TAC Pedestrian & Road Safety Strategy Grant Income		\$0	(\$2,000)	\$0
Sub total: Income		\$0	(\$942,714)	\$0
Net Cost / (Income) to Council		\$0	\$11,158	\$200,481
2011/12 Priority Projects - Net Cost / (Income) to Council		\$0	\$11,158	\$88,836
TOTAL CAPITAL WORKS PROGRAM - NET COST / (INCOME) TO COUNCIL		\$677,500	\$705,094	(\$838,863)
Comprising:				
Expenditure				
Income		\$2,272,500	\$4,477,474	\$447,707
NET COST / (INCOME) TO COUNCIL		(\$1,595,000)	(\$3,772,380)	(\$1,286,569)
		\$677,500	\$705,094	(\$838,863)

## Attachment 2

### Line Item Report



## Line Item Report for :

30-September-2012

	Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
<b>Income</b>							
<b>Capital Contributions</b>							
Capital Contributions	\$0	(\$288,877)	\$0	\$0	\$288,877	100.0%	Fav
<b>Grants - Capital</b>							
Capital Grants	(\$1,295,000)	(\$1,878,440)	\$0	(\$1,277,000)	\$583,440	45.1%	Fav
<b>Grants - Operating</b>							
Grants Commission grant	(\$222,600)	(\$98,345)	(\$55,600)	(\$24,586)	(\$124,255)	-55.8%	Unfav
Operating grant & subsidies	(\$447,400)	(\$472,418)	(\$103,400)	(\$137,971)	\$25,018	5.6%	Fav
Operating grant & subsidies (non-recurrent)	(\$86,500)	(\$343,046)	\$0	(\$65,000)	\$256,546	296.6%	Fav
<b>Interest received</b>							
Interest received	(\$110,600)	(\$131,600)	(\$32,600)	(\$46,637)	\$21,000	19.0%	Fav
<b>Other Income</b>							
Other income	\$0	(\$300)	\$0	(\$237)	\$300	100.0%	Fav
Workcover reimbursement	\$0	(\$539)	\$0	\$0	\$539	100.0%	Fav
Insurance Claim reimbursement	\$0	(\$18,211)	\$0	(\$18,211)	\$18,211	100.0%	Fav
<b>Rates and charges</b>							
Garbage charge	(\$11,200)	(\$13,000)	(\$2,800)	(\$3,267)	\$1,800	16.1%	Fav
Rates - commercial	(\$634,600)	(\$648,300)	(\$160,000)	(\$154,922)	\$13,700	2.2%	Fav
Rates - general	(\$4,922,300)	(\$4,940,400)	(\$1,240,700)	(\$1,240,387)	\$18,100	0.4%	Fav
Supplementary rates	(\$10,400)	(\$10,400)	(\$4,000)	\$0	\$0		
<b>Statutory fees &amp; fines</b>							
Statutory fees & fines	(\$109,500)	(\$87,100)	(\$21,300)	(\$16,765)	(\$22,400)	-20.5%	Unfav
<b>User charges</b>							
Leases	(\$116,500)	(\$119,600)	(\$15,700)	(\$6,966)	\$3,100	2.7%	Fav
User charges	(\$1,737,500)	(\$1,867,500)	(\$292,700)	(\$274,979)	\$130,000	7.5%	Fav
<b>Contributions - Operating</b>							
Contributions	\$0	(\$95,000)	\$0	\$0	\$95,000	100.0%	Fav
<b>Income Total</b>	<b>(\$9,704,100)</b>	<b>(\$11,013,076)</b>	<b>(\$1,928,800)</b>	<b>(\$3,266,927)</b>	<b>\$1,308,976</b>	<b>13.5%</b>	<b>Fav</b>
<b>Expenditure</b>							
<b>Bad and doubtful debts</b>							
Bad and doubtful debts	\$2,000	\$2,000	\$0	\$9	\$0		
<b>Depreciation</b>							
Depreciation	\$777,400	\$838,400	\$196,300	\$211,314	(\$61,000)	7.8%	Unfav
<b>Employee benefits</b>							
FBT	\$36,100	\$31,700	\$8,700	\$8,231	\$4,400	-12.2%	Fav
Overtime	\$72,000	\$75,500	\$17,100	\$12,247	(\$3,500)	4.9%	Unfav
Salaries	\$2,517,600	\$2,565,500	\$601,200	\$544,147	(\$47,900)	1.9%	Unfav
Superannuation	\$228,200	\$221,200	\$55,000	\$51,173	\$7,000	-3.1%	Fav
Training (employee time)	\$10,000	\$8,000	\$2,000	\$39	\$2,000	-20.0%	Fav
Workcover claims	\$0	\$40	\$0	\$40	(\$40)	-100.0%	Unfav
Workcover Premium	\$50,500	\$53,440	\$46,500	\$49,642	(\$2,940)	5.8%	Unfav
<b>Interest expense</b>							
Interest - loans	\$90,000	\$90,000	\$22,700	\$21,574	\$0		
Interest - Super Liability	\$0	\$0	\$0	\$0	\$0		
<b>Materials &amp; Services</b>							
Bank charges	\$41,100	\$41,100	\$10,100	\$4,858	\$0		
Cleaning	\$90,000	\$89,900	\$13,200	\$18,401	\$100	-0.1%	Fav
Contractors/Consultants	\$887,800	\$899,769	\$188,800	\$156,643	(\$11,969)	1.3%	Unfav
Contractors/Consultants - non-recurrent	\$55,000	\$694,761	\$0	\$6,594	(\$639,761)	1163.2%	Unfav
Donations & Contributions	\$303,300	\$343,226	\$85,600	\$91,870	(\$39,926)	13.2%	Unfav
Electricity	\$165,700	\$166,000	\$34,900	\$29,547	(\$300)	0.2%	Unfav
Gas	\$11,700	\$11,500	\$1,700	\$1,335	\$200	-1.7%	Fav
Insurance	\$146,200	\$152,500	\$146,200	\$925	(\$6,300)	4.3%	Unfav
Legal expenses	\$36,800	\$37,046	\$5,000	\$13,365	(\$246)	0.7%	Unfav
Materials	\$321,300	\$382,270	\$57,400	\$55,712	(\$60,970)	19.0%	Unfav
Memberships/Subscriptions	\$58,000	\$63,269	\$29,900	\$35,892	(\$5,269)	9.1%	Unfav
Minor equipment & works	\$8,200	\$6,430	\$6,000	(\$1,420)	\$1,770	-21.6%	Fav
Other expenses	\$94,300	\$96,300	\$1,000	\$4,151	(\$2,000)	2.1%	Unfav
Plans/assessments	\$0	\$37,155	\$0	\$0	(\$37,155)	-100.0%	Unfav
Postage	\$15,900	\$15,900	\$4,000	\$3,623	\$0		
Printing, Stationery & Advertising	\$113,100	\$112,400	\$22,100	\$16,570	\$700	-0.6%	Fav
Public Relations	\$1,000	\$1,000	\$0	\$0	\$0		
Repairs & Maintenance	\$1,331,100	\$1,333,066	\$302,800	\$328,635	(\$1,966)	0.1%	Unfav
Security	\$19,600	\$30,600	\$0	\$46	(\$11,000)	56.1%	Unfav
Telephone	\$47,900	\$44,600	\$11,600	\$9,896	\$3,300	-6.9%	Fav
Training	\$30,800	\$29,700	\$6,100	\$7,074	\$1,100	-3.6%	Fav
Travel expenses	\$78,200	\$80,200	\$17,500	\$15,590	(\$2,000)	2.6%	Unfav
Water	\$75,300	\$70,000	\$11,700	\$4,975	\$5,300	-7.0%	Fav
Contractors/Consultants on-site	\$160,300	\$162,900	\$35,000	\$58,756	(\$2,600)	1.6%	Unfav
Materials (non-recurrent)	\$230,000	\$354,263	\$0	\$33,967	(\$124,263)	54.0%	Unfav
Other expenses (non-recurrent)	\$0	\$2,000	\$0	\$0	(\$2,000)	-100.0%	Unfav
Repairs & Maintenance (non-recurrent)	\$0	\$6,000	\$0	\$218	(\$6,000)	-100.0%	Unfav
<b>Other expenses</b>							
Audit fees	\$53,700	\$52,200	\$1,300	\$2,300	\$1,500	-2.8%	Fav
Councillor allowances	\$114,100	\$114,724	\$28,500	\$36,172	(\$624)	0.5%	Unfav
Leases	\$26,400	\$28,000	\$6,600	\$8,213	(\$1,600)	6.1%	Unfav
Other expenses	\$124,000	\$155,900	\$30,500	\$22,213	(\$31,900)	25.7%	Unfav
Travel expenses	\$24,000	\$22,200	\$6,000	\$5,996	\$1,800	-7.5%	Fav
<b>Expenditure Total</b>	<b>\$8,448,600</b>	<b>\$9,522,658</b>	<b>\$2,013,000</b>	<b>\$1,870,530</b>	<b>(\$1,074,058)</b>	<b>12.7%</b>	<b>Unfav</b>
<b>Grand Total</b>	<b>(\$1,255,500)</b>	<b>(\$1,490,418)</b>	<b>\$84,200</b>	<b>(\$1,396,397)</b>	<b>\$234,918</b>	<b>18.7%</b>	<b>Fav</b>

# Attachment 3

## Program Report

# Program Management Report for :

30-September-2012

## Governance and Community

### Community Services

#### Aged & Disabled Services - General

		Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Income								
Grants - Operating								
	Operating grant & subsidies	(\$288,200)	(\$289,845)	(\$71,800)	(\$98,471)	\$1,645	0.6%	Fav
Other Income								
	Operating grant & subsidies (non-recurrent)	(\$1,500)	(\$1,500)	\$0	\$0	\$0		
Transfer from CF Reserve - Operating								
	Workcover reimbursement	\$0	(\$539)	\$0	\$0	\$539	100.0%	Fav
User charges								
	Transfer from CF Reserve - Operating	\$0	(\$8,070)	\$0	\$0	\$8,070	100.0%	Fav
Expenditure								
	User charges	(\$63,800)	(\$58,600)	(\$15,800)	(\$16,182)	(\$5,200)	-8.2%	Unfav
Employee benefits								
	Overtime	\$22,000	\$24,000	\$5,300	\$3,816	(\$2,000)	9.1%	Unfav
	Salaries	\$292,000	\$261,100	\$70,400	\$53,261	\$30,500	-10.6%	Fav
	Superannuation	\$38,600	\$27,700	\$9,600	\$6,396	\$10,900	-28.2%	Fav
	Training (employee time)	\$10,000	\$8,000	\$2,000	\$39	\$2,000	-20.0%	Fav
	Workcover claims	\$0	\$40	\$0	\$40	(\$40)	-100.0%	Unfav
	Workcover Premium	\$12,500	\$11,435	\$8,500	\$7,638	\$1,065	-8.5%	Fav
Materials & Services								
	Cleaning	\$8,300	\$8,300	\$2,000	\$3,222	\$0		
	Contractors/Consultants	\$65,600	\$62,000	\$16,000	\$8,714	\$3,600	-5.5%	Fav
	Contractors/Consultants - non-recurrent	\$0	\$0	\$0	\$0	\$0		
	Materials	\$50,900	\$102,870	\$16,300	\$27,886	(\$51,970)	102.1%	Unfav
	Repairs & Maintenance	\$3,100	\$3,100	\$800	\$249	\$0		
	Telephone	\$1,000	\$1,000	\$200	\$388	\$0		
	Training	\$2,000	\$2,000	\$500	\$0	\$0		
	Travel expenses	\$20,000	\$19,000	\$4,800	\$3,972	\$1,000	-5.0%	Fav
Aged & Disabled Services - General Total		\$172,500	\$171,990	\$48,800	\$968	\$510	-0.3%	Fav



# Program Management Report for :

30-September-2012

## Governance and Community

### Communi Aged & Disabled Services - Rechargeable Services

	Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
<b>Income</b>							
Grants - Operating							
Operating grant & subsidies	(\$70,900)	(\$79,000)	(\$17,700)	(\$20,548)	\$8,100	11.4%	Fav
User charges							
User charges	(\$21,300)	(\$22,400)	(\$5,200)	(\$6,404)	\$1,100	5.2%	Fav
<b>Expenditure</b>							
Employee benefits							
Overtime	\$2,500	\$1,200	\$500	\$115	\$1,300	-52.0%	Fav
Salaries	\$95,000	\$88,600	\$23,100	\$20,262	\$6,400	-6.7%	Fav
Materials & Services							
Contractors/Consultants	\$12,800	\$9,000	\$3,200	\$1,369	\$3,800	-29.7%	Fav
Materials	\$4,100	\$4,100	\$1,000	\$686	\$0		
Aged & Disabled Services - Rechargeable Services Total	\$22,200	\$1,500	\$4,900	(\$4,520)	\$20,700	-93.2%	Fav
<b>Kindergarten</b>							
<b>Income</b>							
Grants - Operating							
Operating grant & subsidies	\$0	\$0	\$0	\$0	\$0		
Transfer from CF Reserve - Operating							
Transfer from CF Reserve - Operating	\$0	(\$17,682)	\$0	\$0	\$17,682	100.0%	Fav
<b>Expenditure</b>							
Materials & Services							
Materials (non-recurrent)	\$0	\$17,682	\$0	\$1,326	(\$17,682)	-100.0%	Unfav
Transfer to CF Reserve - Operating							
Transfer to CF Reserve - Operating	\$0	\$0	\$0	\$0	\$0		
Kindergarten Total	\$0	\$0	\$0	\$1,326	\$0		
<b>Maternal and Child Health</b>							
<b>Income</b>							
Grants - Operating							
Operating grant & subsidies	(\$45,200)	(\$47,669)	(\$11,300)	(\$16,388)	\$2,469	5.5%	Fav
Transfer from CF Reserve - Operating							
Transfer from CF Reserve - Operating	\$0	\$0	\$0	\$0	\$0		
<b>Expenditure</b>							
Materials & Services							
Contractors/Consultants	\$60,000	\$58,328	\$15,000	\$14,707	\$1,672	-2.8%	Fav
Materials (non-recurrent)	\$0	\$0	\$0	\$0	\$0		
Maternal and Child Health Total	\$14,800	\$10,659	\$3,700	(\$1,681)	\$4,141	-28.0%	Fav
<b>Community Services Total</b>	\$209,500	\$184,150	\$57,400	(\$3,907)	\$25,350	-12.1%	Fav

## 30-September-2012

General Total

## 30-September-2012

4



# Program Management Report for :

30-September-2012

## Governance and Community

### Governanc Administ Expenditure

	Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Bad and doubtful debts	\$2,000	\$2,000	\$0	\$9	\$0		
Employee benefits							
Bad and doubtful debts	\$22,600	\$17,900	\$5,500	\$8,231	\$4,700	-20.8%	Fav
FBT	\$0	\$0	\$0	\$0	\$0		
Overtime	\$826,400	\$838,900	\$198,500	\$177,631	(\$12,500)	1.5%	Unfav
Salaries	\$72,300	\$72,600	\$17,500	\$15,908	(\$300)	0.4%	Unfav
Superannuation	\$14,000	\$14,133	\$14,000	\$14,133	(\$133)	1.0%	Unfav
Workcover Premium							
Materials & Services							
Cleaning	\$22,500	\$22,700	\$5,600	\$8,743	(\$200)	0.9%	Unfav
Contractors/Consultants	\$17,400	\$24,600	\$1,000	\$13,230	(\$7,200)	41.4%	Unfav
Contractors/Consultants - non-recurrent	\$0	\$10,000	\$0	\$0	(\$10,000)	-100.0%	Unfav
Donations & Contributions	\$0	\$974	\$0	\$974	(\$974)	-100.0%	Unfav
Electricity	\$40,800	\$42,000	\$10,200	\$10,936	(\$1,200)	2.9%	Unfav
Gas	\$1,200	\$600	\$400	\$216	\$600	-50.0%	Fav
Insurance	\$128,200	\$133,800	\$128,200	\$925	(\$5,600)	4.4%	Unfav
Legal expenses	\$36,800	\$36,800	\$5,000	\$13,119	\$0		
Materials	\$7,100	\$8,350	\$200	\$1,856	(\$1,250)	17.6%	Unfav
Memberships/Subscriptions	\$9,100	\$9,900	\$2,400	\$4,769	(\$800)	8.8%	Unfav
Other expenses	\$87,500	\$87,200	\$0	\$3,851	\$300	-0.3%	Fav
Postage	\$15,400	\$15,400	\$4,000	\$3,623	\$0		
Printing, Stationery & Advertising	\$76,400	\$68,000	\$18,800	\$8,023	\$8,400	-11.0%	Fav
Repairs & Maintenance	\$7,200	\$7,200	\$1,800	\$1,871	\$0		
Telephone	\$27,500	\$28,700	\$6,800	\$4,694	(\$1,200)	4.4%	Unfav
Training	\$15,300	\$17,600	\$2,600	\$4,878	(\$2,300)	15.0%	Unfav
Travel expenses	\$27,800	\$32,300	\$5,600	\$5,832	(\$4,500)	16.2%	Unfav
Water	\$1,700	\$1,600	\$300	\$260	\$100	-5.9%	Fav
Contractors/Consultants on-site	\$0	\$15,600	\$0	\$14,451	(\$15,600)	-100.0%	Unfav
Materials (non-recurrent)	\$0	\$6,000	\$0	\$0	(\$6,000)	-100.0%	Unfav
Other expenses							
Leases	\$26,400	\$28,000	\$6,600	\$8,213	(\$1,600)	6.1%	Unfav
Other expenses	\$2,000	\$5,000	\$500	\$3,166	(\$3,000)	150.0%	Unfav
Transfer to CF Reserve - Operating							
Transfer to CF Reserve - Operating	\$0	\$0	\$0	\$0	\$0		
Administration Total	\$1,301,700	\$1,320,238	\$390,100	\$172,733	(\$18,538)	1.4%	Unfav

## 30-September-2012

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# Program Management Report for :

30-September-2012

## Governance and Community

Tourism & Community Development General

### Income

#### Grants - Operating

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

(\$2,600) \$0

(\$2,600) (\$2,000)

(\$2,600) \$0

(\$2,564) \$0

\$0 \$2,000

100.0% Fav

#### User charges

(\$2,500)

(\$2,500)

(\$400)

(\$68)

\$0

### Expenditure

#### Employee benefits

Overtime

\$0

\$0

\$0

\$0

\$0

Unfav

Salaries

\$36,900

\$54,600

\$8,800

\$16,438

(\$17,700)

48.0% Unfav

Superannuation

\$3,200

\$4,200

\$800

\$1,844

(\$1,000)

31.3% Unfav

Workcover Premium

\$500

\$699

\$500

\$699

(\$199)

39.8% Unfav

#### Materials & Services

Donations & Contributions

\$31,800

\$31,800

\$0

\$0

\$0

Unfav

Materials

\$1,000

\$1,000

\$0

\$5

\$0

Unfav

Other expenses

\$4,100

\$4,100

\$1,000

\$300

\$0

Unfav

Materials (non-recurrent)

\$100,000

\$103,000

\$0

\$240

(\$3,000)

3.0% Unfav

Other expenses (non-recurrent)

\$0

\$2,000

\$0

\$0

(\$2,000)

-100.0% Unfav

Community Development General Total  
Events

\$172,400

\$194,299

\$8,100

\$16,894

(\$21,899)

12.7% Unfav

### Expenditure

#### Employee benefits

Salaries

\$9,000

\$10,000

\$0

\$0

(\$1,000)

11.1% Unfav

#### Materials & Services

Donations & Contributions

\$10,000

\$10,000

\$0

\$0

\$0

Unfav

Electricity

\$800

\$900

\$0

\$62

(\$100)

12.5% Unfav

Materials

\$47,700

\$46,700

\$2,300

\$1,234

\$1,000

-2.1% Fav

Events Total

\$67,500

\$67,600

\$2,300

\$1,296

(\$100)

0.1% Unfav

# Program Management Report for :

30-September-2012

## Governance and Community

### Tourism & Library

#### Expenditure

##### Materials & Services

Cleaning	\$3,300	\$3,300	\$800	\$463	\$0	
Donations & Contributions	\$222,500	\$219,452	\$55,600	\$54,863	\$3,048	-1.4% Fav
Electricity	\$1,300	\$1,500	\$300	\$354	(\$200)	15.4% Unfav
Gas	\$200	\$200	\$0	\$20	\$0	
Materials	\$800	\$800	\$200	\$167	\$0	
Repairs & Maintenance	\$2,000	\$2,000	\$500	\$194	\$0	
Water	\$1,200	\$900	\$200	\$141	\$300	-25.0% Fav

##### Share of library operations

Share of library operations	(\$5,000)	(\$5,000)	\$0	\$0	\$0	
-----------------------------	-----------	-----------	-----	-----	-----	--

#### Library Total

#### Tourism Promotion

#### Income

##### Transfer from CF Reserve - Operating

Transfer from CF Reserve - Operating	\$0	(\$40,000)	\$0	\$0	\$40,000	100.0% Fav
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##### User charges

User charges	(\$800)	(\$200)	(\$200)	\$0	(\$600)	-75.0% Unfav
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#### Expenditure

##### Employee benefits

Salaries	\$28,400	\$27,600	\$6,700	\$6,128	\$800	-2.8% Fav
Superannuation	\$2,500	\$2,600	\$500	(\$110)	(\$100)	4.0% Unfav
Workcover Premium	\$500	\$148	\$500	\$148	\$352	-70.4% Fav

##### Materials & Services

Cleaning	\$3,600	\$2,000	\$500	\$534	\$1,600	-44.4% Fav
Donations & Contributions	\$10,000	\$50,000	\$10,000	\$10,000	(\$40,000)	400.0% Unfav
Materials	\$18,500	\$19,500	\$2,100	\$6,266	(\$1,000)	5.4% Unfav
Memberships/Subscriptions	\$19,100	\$19,175	\$3,700	\$7,991	(\$75)	0.4% Unfav
Water	\$3,000	\$1,600	\$0	\$234	\$1,400	-46.7% Fav

##### Transfer to CF Reserve - Operating

Transfer to CF Reserve - Operating	\$0	\$0	\$0	\$0	\$0	
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#### Tourism Promotion Total

	\$84,800	\$82,424	\$23,800	\$31,191	\$2,376	-2.8% Fav
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# Program Management Report for :

30-September-2012

## Governance and Community

Tourism & Visitor Information Centre

### Income

#### Grants - Operating

Operating grant & subsidies

#### Rates and charges

Rates - commercial

#### User charges

User charges

### Expenditure

#### Employee benefits

Overtime

Salaries

Superannuation

Workcover Premium

#### Materials & Services

Cleaning

Contractors/Consultants

Electricity

Gas

Materials

Memberships/Subscriptions

Postage

Printing, Stationery & Advertising

Repairs & Maintenance

Security

Telephone

Training

Water

Visitor Information Centre Total

Tourism & Community Development Total

## Governance and Community Total

	Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Operating grant & subsidies	(\$1,500)	(\$11,500)	\$0	\$0	\$10,000	666.7%	Fav
Rates - commercial	(\$165,000)	(\$165,000)	(\$41,600)	(\$41,600)	\$0		
User charges	(\$13,200)	(\$13,200)	(\$200)	(\$1,582)	\$0		
Overtime	\$2,000	\$1,300	\$500	\$586	\$700	-35.0%	Fav
Salaries	\$117,600	\$110,100	\$28,300	\$27,303	\$7,500	-6.4%	Fav
Superannuation	\$10,200	\$9,700	\$2,500	\$2,451	\$500	-4.9%	Fav
Workcover Premium	\$1,000	\$1,863	\$1,000	\$1,863	(\$863)	86.3%	Unfav
Cleaning	\$600	\$600	\$100	\$0	\$0		
Contractors/Consultants	\$6,000	\$0	\$1,500	\$0	\$6,000	-100.0%	Fav
Electricity	\$4,100	\$4,100	\$1,000	\$1,061	\$0		
Gas	\$200	\$500	\$0	\$61	(\$300)	150.0%	Unfav
Materials	\$12,400	\$22,200	\$2,700	\$4,478	(\$9,800)	79.0%	Unfav
Memberships/Subscriptions	\$500	\$600	\$500	\$568	(\$100)	20.0%	Unfav
Postage	\$500	\$500	\$0	\$0	\$0		
Printing, Stationery & Advertising	\$10,800	\$10,800	\$0	\$404	\$0		
Repairs & Maintenance	\$2,000	\$2,000	\$500	\$400	\$0		
Security	\$600	\$600	\$0	\$46	\$0		
Telephone	\$3,500	\$2,300	\$800	\$787	\$1,200	-34.3%	Fav
Training	\$5,100	\$5,100	\$1,500	\$646	\$0		
Water	\$1,200	\$900	\$200	\$141	\$300	-25.0%	Fav
Visitor Information Centre Total	(\$1,400)	(\$16,537)	(\$700)	(\$2,388)	\$15,137	1081.2%	Fav
Tourism & Community Development Total	\$622,500	\$624,851	\$122,100	\$136,629	(\$2,351)	0.4%	Unfav
Governance and Community Total	(\$1,542,200)	(\$1,402,545)	(\$317,000)	(\$542,002)	(\$139,655)	-9.1%	Unfav



# Program Management Report for :

30-September-2012

## Planning and Infrastructure

Building		Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Building Control								
Income								
	User charges	(\$17,700)	(\$15,000)	(\$4,400)	(\$4,244)	(\$2,700)	-15.3%	Unfav
Expenditure								
Materials & Services								
	Contractors/Consultants on-site	\$46,100	\$46,100	\$11,500	\$10,600	\$0		
		\$28,400	\$31,100	\$7,100	\$6,356	(\$2,700)	9.5%	Unfav
Building Control Total								
Heritage								
Income								
	Grants - Operating	(\$15,400)	(\$14,000)	\$0	\$0	(\$1,400)	-9.1%	Unfav
Expenditure								
Materials & Services								
	Contractors/Consultants on-site	\$65,700	\$65,700	\$11,400	\$10,295	\$0		
		\$50,300	\$51,700	\$11,400	\$10,295	(\$1,400)	2.8%	Unfav
		\$78,700	\$82,800	\$18,500	\$16,651	(\$4,100)	5.2%	Unfav
Heritage Total								
Building Total								
Environment Health								
Income								
	Grants - Operating	(\$2,100)	(\$9,804)	\$0	\$0	\$7,704	366.9%	Fav
	Other Income	\$0	\$0	\$0	\$0	\$0		
	Transfer from CF Reserve - Operating	\$0	\$0	\$0	\$0	\$0		
	Transfer from CF Reserve - Operating	\$0	\$0	\$0	\$0	\$0		
	User charges	(\$28,700)	(\$29,500)	(\$1,700)	(\$310)	\$800	2.8%	Fav

# Program Management Report for :

30-September-2012

## Planning and Infrastructure

### Environme Environm Expenditure

#### Employee benefits

Salaries  
Superannuation  
Workcover Premium

#### Materials & Services

Contractors/Consultants  
Materials  
Contractors/Consultants on-site  
Materials (non-recurrent)

Environment Health Total

### Environment Health Total

### Infrastructure Services

Building Maintenance Program

#### Expenditure

#### Materials & Services

Contractors/Consultants - non-recurrent  
Electricity  
Gas  
Materials  
Repairs & Maintenance  
Water

Building Maintenance Program Total  
Engineering

### Income

Transfer from CF Reserve - Operating

Transfer from CF Reserve - Operating

#### Expenditure

#### Employee benefits

Salaries  
Superannuation  
Workcover Premium

#### Materials & Services

Contractors/Consultants - non-recurrent  
Memberships/Subscriptions  
Telephone  
Travel expenses

Engineering Total

	Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Salaries	\$62,600	\$35,900	\$14,900	\$0	\$26,700	-42.7%	Fav
Superannuation	\$5,600	\$3,200	\$1,300	\$0	\$2,400	-42.9%	Fav
Workcover Premium	\$500	\$172	\$500	\$172	\$328	-65.7%	Fav
Contractors/Consultants	\$800	\$800	\$0	\$0	\$0		
Materials	\$24,800	\$26,500	\$1,600	\$964	(\$1,700)	6.9%	Unfav
Contractors/Consultants on-site	\$48,500	\$23,500	\$12,100	\$23,410	\$25,000	-51.5%	Fav
Materials (non-recurrent)	\$0	\$0	\$0	\$0	\$0		
Environment Health Total	\$112,000	\$50,768	\$28,700	\$24,235	\$61,232	-54.7%	Fav
Environment Health Total	\$112,000	\$50,768	\$28,700	\$24,235	\$61,232	-54.7%	Fav
Contractors/Consultants - non-recurrent	\$0	\$0	\$0	\$0	\$0		
Electricity	\$3,300	\$4,000	\$900	\$1,740	(\$700)	21.2%	Unfav
Gas	\$200	\$0	\$0	\$0	\$200	-100.0%	Fav
Materials	\$20,000	\$0	\$10,000	\$0	\$20,000	-100.0%	Fav
Repairs & Maintenance	\$31,300	\$26,900	\$5,400	\$2,945	\$4,400	-14.1%	Fav
Water	\$0	\$3,200	\$0	\$308	(\$3,200)	-100.0%	Unfav
Building Maintenance Program Total	\$54,800	\$34,100	\$16,300	\$4,993	\$20,700	-37.8%	Fav
Engineering							
Income							
Transfer from CF Reserve - Operating	\$0	\$0	\$0	\$0	\$0		
Transfer from CF Reserve - Operating	\$0	\$0	\$0	\$0	\$0		
Salaries	\$134,600	\$144,600	\$32,300	\$31,685	(\$10,000)	7.4%	Unfav
Superannuation	\$12,400	\$13,000	\$2,900	\$5,907	(\$600)	4.8%	Unfav
Workcover Premium	\$2,000	\$3,763	\$2,000	\$3,763	(\$1,763)	88.2%	Unfav
Contractors/Consultants - non-recurrent	\$10,000	\$68,000	\$0	\$5,820	(\$58,000)	580.0%	Unfav
Memberships/Subscriptions	\$6,500	\$9,000	\$6,500	\$9,000	(\$2,500)	38.5%	Unfav
Telephone	\$1,500	\$1,500	\$300	\$455	\$0		
Travel expenses	\$7,400	\$7,700	\$1,800	\$1,604	(\$300)	4.1%	Unfav
Engineering Total	\$174,400	\$247,563	\$45,800	\$58,234	(\$73,163)	42.0%	Unfav

# Program Management Report for :

30-September-2012

## Planning and Infrastructure

### Infrastruct Powerline

#### Expenditure

##### Materials & Services

Contractors/Consultants

Powerline Total

Public Convenience

#### Expenditure

##### Materials & Services

Contractors/Consultants

Repairs & Maintenance

Water

Public Convenience Total

Road Maintenance & Works - Contract Provisional Sum

#### Expenditure

##### Materials & Services

Repairs & Maintenance

Road Maintenance & Works - Contract Provisional Sum Total

Road Maintenance & Works - Fixed Price Contract

#### Expenditure

##### Materials & Services

Repairs & Maintenance

Road Maintenance & Works - Fixed Price Contract Total

Road Maintenance & Works - Foreshore

#### Income

##### Grants - Operating

Operating grant & subsidies

#### Expenditure

##### Materials & Services

Repairs & Maintenance

Water

Road Maintenance & Works - Foreshore Total

	Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Contractors/Consultants	\$42,000	\$75,000	\$0	\$0	(\$33,000)	78.6%	Unfav
Powerline Total	\$42,000	\$75,000	\$0	\$0	(\$33,000)	78.6%	Unfav
Public Convenience							
Contractors/Consultants	\$93,300	\$85,000	\$23,300	\$20,870	\$8,300	-8.9%	Fav
Repairs & Maintenance	\$11,300	\$6,000	\$2,800	\$1,012	\$5,300	-46.9%	Fav
Water	\$5,500	\$5,800	\$2,000	(\$286)	(\$300)	5.5%	Unfav
Public Convenience Total	\$110,100	\$96,800	\$28,100	\$21,596	\$13,300	-12.1%	Fav
Road Maintenance & Works - Contract Provisional Sum							
Repairs & Maintenance	\$110,400	\$73,900	\$14,700	\$3,542	\$36,500	-33.1%	Fav
Road Maintenance & Works - Contract Provisional Sum Total	\$110,400	\$73,900	\$14,700	\$3,542	\$36,500	-33.1%	Fav
Road Maintenance & Works - Fixed Price Contract							
Repairs & Maintenance	\$698,800	\$703,931	\$174,500	\$176,656	(\$5,131)	0.7%	Unfav
Road Maintenance & Works - Fixed Price Contract Total	\$698,800	\$703,931	\$174,500	\$176,656	(\$5,131)	0.7%	Unfav
Road Maintenance & Works - Foreshore							
Operating grant & subsidies	(\$9,100)	(\$5,600)	\$0	\$0	(\$3,500)	-38.5%	Unfav
Powerline Total	\$12,300	\$12,300	\$2,500	\$4,991	\$0		
Public Convenience	\$18,700	\$4,700	\$2,000	(\$136)	\$14,000	-74.9%	Fav
Road Maintenance & Works - Foreshore Total	\$21,900	\$11,400	\$4,500	\$4,855	\$10,500	-47.9%	Fav



# Program Management Report for :

30-September-2012

## Planning and Infrastructure

### Infrastruct Road Maintenance & Works - Other

		Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
<b>Income</b>								
Grants - Operating								
	Grants Commission grant	(\$41,000)	(\$17,587)	(\$10,200)	(\$4,397)	(\$23,413)	-57.1%	Unfav
	Transfer from CF Reserve - Operating	\$0	(\$55,778)	\$0	(\$31,198)	\$55,778	100.0%	Fav
	User charges	(\$4,100)	(\$4,100)	(\$1,000)	(\$224)	\$0		
<b>Expenditure</b>								
Materials & Services								
	Contractors/Consultants - non-recurrent	\$0	\$8,000	\$0	\$0	(\$8,000)	-100.0%	Unfav
	Electricity	\$6,000	\$6,500	\$1,500	\$963	(\$500)	8.3%	Unfav
	Repairs & Maintenance	\$140,300	\$145,600	\$23,800	\$26,656	(\$5,300)	3.8%	Unfav
	Transfer to CF Reserve - Operating							
	Transfer to CF Reserve - Operating	\$0	\$0	\$0	\$0	\$0		
	Road Maintenance & Works - Other Total	\$101,200	\$82,635	\$14,100	(\$8,199)	\$18,565	-18.3%	Fav
<b>Expenditure</b>								
Materials & Services								
	Electricity	\$50,600	\$43,000	\$12,000	\$8,577	\$7,600	-15.0%	Fav
	Street Lighting Total	\$50,600	\$43,000	\$12,000	\$8,577	\$7,600	-15.0%	Fav
	Waste Disposal							
<b>Income</b>								
Rates and charges								
	Garbage charge	(\$11,200)	(\$13,000)	(\$2,800)	(\$3,267)	\$1,800	16.1%	Fav
	User charges	(\$12,300)	(\$13,500)	(\$3,000)	(\$1,557)	\$1,200	9.8%	Fav
<b>Expenditure</b>								
Materials & Services								
	Contractors/Consultants	\$384,700	\$395,000	\$96,000	\$63,925	(\$10,300)	2.7%	Unfav
	Memberships/Subscriptions	\$4,100	\$4,100	\$3,000	\$2,375	\$0		
	Printing, Stationery & Advertising	\$3,500	\$3,500	\$0	\$0	\$0		
	Other expenses	\$115,000	\$144,300	\$28,700	\$17,601	(\$29,300)	25.5%	Unfav
	Waste Disposal Total	\$483,800	\$520,400	\$121,900	\$79,077	(\$36,600)	7.6%	Unfav
	Infrastructure Services Total	\$1,848,000	\$1,888,729	\$431,900	\$349,331	(\$40,729)	2.2%	Unfav

# Program Management Report for :

30-September-2012

## Planning and Infrastructure

### Local Law Enforcement

#### Local Law Enforcement

##### Income

##### Grants - Operating

Operating grant & subsidies

Statutory fees & fines

User charges

##### Expenditure

##### Employee benefits

Overtime

Salaries

Superannuation

Workcover Premium

##### Materials & Services

Contractors/Consultants

Legal expenses

Materials

Other expenses

Telephone

Travel expenses

Materials (non-recurrent)

Other expenses

Local Law Enforcement Total

Local Law Enforcement Total

### Planning

#### Planning & Development Control

##### Income

##### Grants - Operating

Statutory fees & fines

Transfer from CF Reserve - Operating

Transfer from CF Reserve - Operating

	Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Operating grant & subsidies	(\$12,400)	(\$12,400)	\$0	\$0	\$0		
Statutory fees & fines	(\$42,400)	(\$28,100)	(\$7,100)	(\$5,853)	(\$14,300)	-33.7%	Unfav
User charges	(\$19,500)	(\$19,500)	(\$900)	(\$589)	\$0		
Overtime	\$28,600	\$43,900	\$6,800	\$6,746	(\$15,300)	53.5%	Unfav
Salaries	\$142,200	\$125,700	\$33,100	\$29,447	\$16,500	-11.6%	Fav
Superannuation	\$12,000	\$10,300	\$2,700	\$2,273	\$1,700	-14.2%	Fav
Workcover Premium	\$3,000	\$3,148	\$3,000	\$3,148	(\$148)	4.9%	Unfav
Contractors/Consultants	\$8,200	\$8,200	\$500	\$0	\$0		
Legal expenses	\$0	\$246	\$0	\$246	(\$246)	-100.0%	Unfav
Materials	\$7,800	\$4,700	\$0	\$0	\$3,100	-39.7%	Fav
Other expenses	\$2,700	\$5,000	\$0	\$0	(\$2,300)	85.2%	Unfav
Telephone	\$900	\$900	\$200	\$159	\$0		
Travel expenses	\$6,000	\$6,000	\$1,500	\$1,532	\$0		
Materials (non-recurrent)	\$0	\$0	\$0	\$0	\$0		
Other expenses	\$1,500	\$500	\$0	\$0	\$1,000	-66.7%	Fav
Local Law Enforcement Total	\$138,600	\$148,594	\$39,800	\$37,110	(\$9,994)	7.2%	Unfav
Local Law Enforcement Total	\$138,600	\$148,594	\$39,800	\$37,110	(\$9,994)	7.2%	Unfav

Operating grant & subsidies (non-recurrent)	\$0	(\$2,500)	\$0	\$0	\$2,500	100.0%	Fav
Statutory fees & fines	(\$58,100)	(\$53,000)	(\$13,200)	(\$9,322)	(\$5,100)	-8.8%	Unfav
Transfer from CF Reserve - Operating	\$0	(\$42,155)	\$0	(\$5,000)	\$42,155	100.0%	Fav



# Program Management Report for :

30-September-2012

Planning and Infrastructure	Planning	Planning Expenditure	Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Planning and Infrastructure	Employee benefits	Salaries	\$126,200	\$165,700	\$30,400	\$36,859	(\$39,500)	31.3%	Unfav
		Superannuation	\$13,600	\$14,600	\$3,200	\$3,348	(\$1,000)	7.4%	Unfav
		Workcover Premium	\$2,500	\$2,774	\$2,500	\$2,774	(\$274)	10.9%	Unfav
		Contractors/Consultants	\$27,400	\$17,400	\$0	\$0	\$10,000	-36.5%	Fav
		Memberships/Subscriptions	\$0	\$3,750	\$0	\$0	(\$3,750)	-100.0%	Unfav
		Plans/assessments	\$0	\$37,155	\$0	\$0	(\$37,155)	-100.0%	Unfav
		Telephone	\$100	\$300	\$0	\$61	(\$200)	200.0%	Unfav
		Training	\$8,400	\$5,000	\$1,500	\$1,550	\$3,400	-40.5%	Fav
		Travel expenses	\$600	\$600	\$200	\$253	\$0		
		Other expenses	\$0	\$500	\$0	\$300	(\$500)	-100.0%	Unfav
	Materials & Services	Transfer to CF Reserve - Operating	\$0	\$0	\$0	\$0	\$0		
		Transfer to CF Reserve - Operating	\$120,700	\$150,124	\$24,600	\$30,822	(\$29,424)	24.4%	Unfav
	Planning & Development Control Total		\$120,700	\$150,124	\$24,600	\$30,822	(\$29,424)	24.4%	Unfav
	Planning Total								
	Sustainability & Environment								
	Sustainability & Environment								
	Income								
	Grants - Operating	Operating grant & subsidies (non-recurrent)	\$0	(\$25,000)	\$0	(\$20,000)	\$25,000	100.0%	Fav
		Transfer from CF Reserve - Operating	\$0	(\$5,150)	\$0	\$0	\$5,150	100.0%	Fav
	Expenditure								
	Employee benefits	Salaries	\$45,900	\$47,800	\$11,100	\$10,651	(\$1,900)	4.1%	Unfav
		Superannuation	\$4,000	\$4,200	\$900	\$954	(\$200)	5.0%	Unfav
		Workcover Premium	\$500	\$802	\$500	\$802	(\$302)	60.3%	Unfav
	Materials & Services	Materials	\$73,800	\$83,450	\$12,100	\$5,501	(\$9,650)	13.1%	Unfav
		Printing, Stationery & Advertising	\$2,000	\$2,000	\$500	\$897	\$0		
		Travel expenses	\$1,000	\$1,000	\$200	\$0	\$0		
	Materials (non-recurrent)	Materials (non-recurrent)	\$0	\$30,150	\$0	\$1,125	(\$30,150)	-100.0%	Unfav
		Transfer to CF Reserve - Operating	\$0	\$0	\$0	\$0	\$0		
	Sustainability & Environment Total		\$127,200	\$139,252	\$25,300	(\$70)	(\$12,052)	9.5%	Unfav
	Sustainability & Environment Total		\$127,200	\$139,252	\$25,300	(\$70)	(\$12,052)	9.5%	Unfav

# Program Management Report for :

30-September-2012

## Planning and Infrastructure

### Coastal & Environment

#### Caravan Parks & Boat Ramp

#### Income

#### Grants - Operating

#### User charges

Operating grant & subsidies (non-recurrent)

User charges

#### Expenditure

#### Employee benefits

FBT

Overtime

Salaries

Superannuation

Workcover Premium

#### Materials & Services

Cleaning

Electricity

Gas

Insurance

Materials

Memberships/Subscriptions

Minor equipment & works

Printing, Stationery & Advertising

Repairs & Maintenance

Security

Telephone

Travel expenses

Water

Contractors/Consultants on-site

Materials (non-recurrent)

Transfer to CF Reserve - Operating

Transfer to CF Reserve - Operating

#### Caravan Parks & Boat Ramp Total

	Budget 12/13	Forecast 12/13	Budget YTD 12/13	Actual YTD 12/13	Forecast to Budget Variance \$	Forecast to Budget Variance %	Fav/Unfav
Operating grant & subsidies (non-recurrent)	(\$85,000)	(\$85,000)	\$0	\$0	\$0		
User charges	(\$1,543,800)	(\$1,680,000)	(\$256,800)	(\$242,918)	\$136,200	8.8%	Fav
Employee benefits							
FBT	\$11,200	\$11,400	\$2,700	\$0	(\$200)	1.8%	Unfav
Overtime	\$16,900	\$5,100	\$4,000	\$983	\$11,800	-69.8%	Fav
Salaries	\$231,200	\$257,500	\$55,400	\$42,998	(\$26,300)	11.4%	Unfav
Superannuation	\$20,500	\$22,000	\$5,000	\$3,780	(\$1,500)	7.3%	Unfav
Workcover Premium	\$4,500	\$5,198	\$4,500	\$5,198	(\$698)	15.5%	Unfav
Materials & Services							
Cleaning	\$51,700	\$53,000	\$4,200	\$5,439	(\$1,300)	2.5%	Unfav
Electricity	\$58,300	\$64,000	\$9,000	\$5,855	(\$5,700)	9.8%	Unfav
Gas	\$9,900	\$10,200	\$1,300	\$1,038	(\$300)	3.0%	Unfav
Insurance	\$16,200	\$16,900	\$16,200	\$0	(\$700)	4.3%	Unfav
Materials	\$21,000	\$25,800	\$4,100	\$2,813	(\$4,800)	22.9%	Unfav
Memberships/Subscriptions	\$3,100	\$3,700	\$1,000	\$3,627	(\$600)	19.4%	Unfav
Minor equipment & works	\$8,200	\$6,430	\$6,000	(\$1,420)	\$1,770	-21.6%	Fav
Printing, Stationery & Advertising	\$7,200	\$7,200	\$800	\$1,228	\$0		
Repairs & Maintenance	\$146,200	\$121,000	\$33,000	\$29,446	\$25,200	-17.2%	Fav
Security	\$19,000	\$30,000	\$0	\$0	(\$11,000)	57.9%	Unfav
Telephone	\$6,600	\$5,700	\$1,600	\$1,671	\$900	-13.6%	Fav
Travel expenses	\$4,900	\$4,700	\$900	\$877	\$200	-4.1%	Fav
Water	\$44,000	\$51,300	\$7,000	\$4,314	(\$7,300)	16.6%	Unfav
Contractors/Consultants on-site	\$0	\$12,000	\$0	\$0	(\$12,000)	-100.0%	Unfav
Materials (non-recurrent)	\$85,000	\$87,000	\$0	\$0	(\$2,000)	2.4%	Unfav
Transfer to CF Reserve - Operating	\$0	\$0	\$0	\$0	\$0		
Transfer to CF Reserve - Operating	(\$863,200)	(\$964,872)	(\$100,100)	(\$135,072)	\$101,672	11.8%	Fav
Caravan Parks & Boat Ramp Total							

## 30-September-2012

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