

**7.2.1 NOVEMBER 2012 FINANCIAL PERFORMANCE REPORT**

**File No:** Financial Reports  
**Author:** Acting Financial Services Manager  
Finance & Business Department  
**Appendices:** App A - November 2012 Financial Performance Report

---

**PURPOSE**

To meet council's legislative obligations, a monthly report is to be presented to council on its financial performance.

**EXECUTIVE SUMMARY**

The monthly financial performance report provides council with a summary of performance against budget at the end of each month. The key items reported on are the performance against budget in relation to the operating result and in terms of delivering the capital program.

The report also identifies minor budget adjustments that have occurred during the month to allow work to continue in a responsive manner. More significant budget reviews are carried out during the year.

The operational results at 30 November 2012 show a positive variance of \$3.83 million compared to the forecast position. This operating result is a key financial performance measure and ongoing surpluses will be critical.

The 30 November 2012 operating surplus variation is made up of higher than expected revenue of \$2.85 million (1.5%) and lower than anticipated operating expenses of \$977,000 (0.6%). Further detail is provided in the proposal section of this report.

At 30 November 2012, \$53.9 million (28.3%) of council's \$190.8 million 2012/2013 Capital Works Program was financially expended.

During November 2012, the 2012/2013 Operating and Capital Budgets were adjusted to accommodate reallocations between budget categories or line items. Details are set out in **Appendix A**.

**OFFICER RECOMMENDATION**

**That Council:**

- (a) receive and note the report titled "November 2012 Financial Performance Report"; and**
- (b) approve the budget amendments for operating and associated reserve transfers as outlined in the November 2012 Financial Performance Reports (Appendix A).**

## FINANCE AND RESOURCING

This report incorporates reallocations within the 2012/2013 operating budgets. There has been no change to the contribution to council as a result of these reallocations.

### CORPORATE PLAN

**Corporate Plan Theme:** *Great governance*

**Emerging Priority:** 8.1 - Ethical, accountable and transparent decision-making

**Strategy:** 8.1.2 - Ensure legislative compliance and awareness

**Corporate Plan Theme:** *Great governance*

**Emerging Priority:** 8.3 - Strong financial management

**Strategy:** 8.3.1 - Develop long term financial plans and indicators to achieve optimum use of resources and alignment to strategic priorities

**Corporate Plan Theme:** *Great governance*

**Emerging Priority:** 8.3 - Strong financial management

**Strategy:** 8.3.2 - Ensure council's financial performance is well managed and leads to a strong financial position

### CONSULTATION

All departments or branches participated in the formation of the recommendations associated with this report.

#### Internal Consultation

All departments or branches participated in the formation of the recommendations associated with this report.

#### External Consultation

No external consultation is required for this report.

#### Community Engagement

No community engagement is required for this report.

### PROPOSAL

Council's financial results at 30 November 2012 show the organisation with a \$3.83 million higher than forecasted operating position against the full year budget.

The 30 November 2012 operating surplus variation is made up of higher than expected revenue of \$2.85 million and lower than anticipated operating expenses of \$977,000.

The operating revenue favourable variance of \$2.85 million (1.5%) is due to interest revenue of \$1.13 million, other revenue of \$1.09 million, operating grants and subsidies of \$372,000, net rates and utility charges \$164,000 (gross rates and utility charges are less than profiled by \$209,000 - this is offset by higher than profiled interest from rates and utility charges of \$190,000 and lower than profiled discounts and pensioner remissions of \$183,000) and fees and charges of \$158,000.

Year-end forecasts for gross rates and utility charges, interest revenue and other revenue have been adjusted in Budget Review 2.

The operating expense favourable variance of \$977,000 (0.6%) largely relates to lower than budgeted expenditure on materials & services of \$2.42 million, offset by higher than budgeted employee costs of \$1.03 million and other expenses of \$432,000.

The employee costs budget contains a savings target (VAST) of \$4.46 million. This target was allocated to each department during October 2012 and profiled across the remaining months of the financial year. As at November, the year to date amount of this target is \$498,000 which accounts for approximately half of the \$1.03 million unfavourable employee budget variance. However, \$1.10 million has been forecast to be applied to the target resulting from reductions in materials and services budgets of conferences, consultancies and contract services. This \$1.10 million saving forms part of the November 2012 Monthly Budget Amendments proposed to go to council's January 2013 Ordinary Meeting.

Within the materials and services variance, there is \$350,000 that relates to election costs being lower than anticipated, which was identified in Budget Review 2 proposed to council's December 2012 Ordinary meeting. The remaining variances are generally within Infrastructure Services Department, of \$1.75 million, and Regional Strategy and Planning Department, of \$784,000.

Within Infrastructure Services Department, the materials and services favourable variance of \$1.75 million relates to Environmental Operations Branch (largely Natural Areas), Parks and Gardens (mainly Arborist Services) and Civil Works Services.

The Regional Strategy and Planning materials and services variance of \$784,000 is due to lower than planned spending on levy projects, legal expenses associated with DA appeals below budget and delays in some core projects. Unspent levy allocations will be transferred to reserve.

At 30 November 2012, \$53.9 million (28.3%) of council's \$190.8 million 2012/13 Capital Works Program was financially expended. On a year to date basis, capital expenditure is \$866,000 (1.6%) ahead of budget. At a capital program level, there are no specific variances to highlight to council.

During November 2012, the 2012/2013 Operating, Capital and Reserve Transfer Budgets were adjusted to accommodate reallocations between budget categories or line items. Details are set out in **Appendix A**.

## **Legal**

On budget amendments, this report ensures that council complies with its legislative obligations under Section 148 and 149 of the *Local Government (Finance, Plans and Reporting) Regulation 2010*, along with council's legislative obligations to amend its budget in accordance with Section 99 and 100 of the *Local Government (Finance, Plans and Reporting) Regulation 2010*.

## **Policy**

No policy implications are associated with this report.

## **Risk**

There were three risks identified in a previous financial report to council which remain current.

In June 2012 the Federal Government pre-paid over half of the 2012/2013 Financial Assistance Grant. In the past, one quarter of the grant has been pre-paid and the adopted budget anticipated this practice to continue. Advice has now been published and the

shortfall is \$3.2 million in the current budget. The prepayment for 2012/2013 in June 2012 resulted in an operating surplus for the 2011/2012 period.

Secondly, the expected full year growth in rateable properties is less than forecast being 0.9% against a forecast of 1.5%. This approximately equates to lower revenue than budgeted of \$1.5 million. This budget was reduced by \$1 million at Budget Review 2 and will be further analysed after the January 2013 rate run.

Thirdly, the budget assumes the achievement of a \$4.46 million savings target. Currently, \$1.78 million or 40% of the target has been achieved leaving a balance to achieve of \$2.68 million. There are a number of reviews and initiatives underway to achieve the balance of this target.

### **Previous Council Resolution**

On 27 June 2012, council adopted the 2012/2013 budget.

On 20 September 2012, council amended the 2012/2013 budget as a result of July 2012 Monthly report and Budget Review 1 relating to 2011/2012 carryover requests.

On 18 October 2012, council amended the 2012/2013 budget as a result of August 2012 Monthly report.

On 13 December 2012, council amended the 2012/2013 budget as a result of October 2012 Monthly report.

### **Related Documentation**

There is no related documentation for this report.

### **Critical Dates**

There are no critical dates that relate to this report.

### **Implementation**

If the recommendations are adopted by council, the budget will be amended to reflect the adjustments included in the report.

# FINANCIAL PERFORMANCE REPORT



**November 2012**



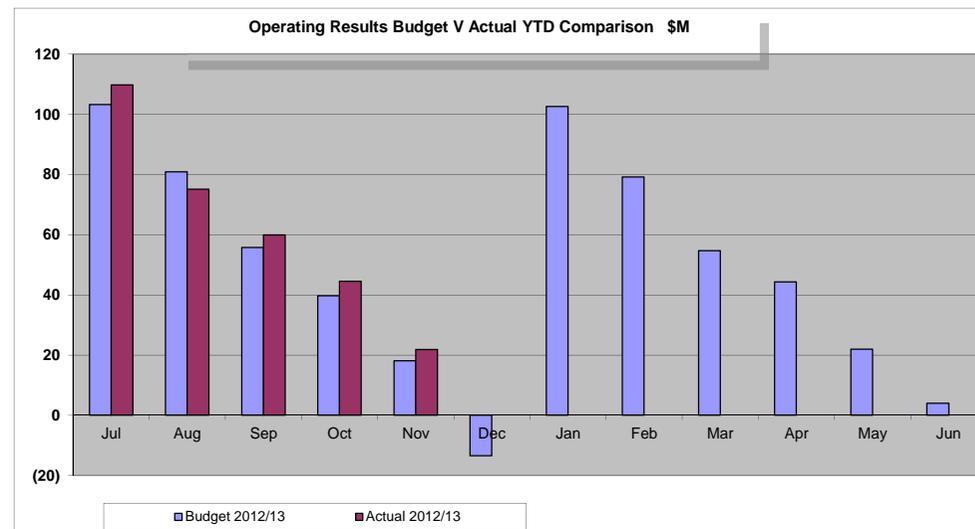
## **Contents**

<b>Table of Contents</b>	
<b>Summary Operating Statement</b>	<b>3</b>
<b>Operating Revenue</b>	<b>4</b>
<b>Operating Expenses</b>	<b>5</b>
<b>Summary Capital Statement</b>	<b>6</b>
<b>Capital Expenditure by Program</b>	<b>7</b>
<b>Operating Budget Adjustments</b>	<b>8</b>
<b>Capital Budget Adjustments</b>	<b>10</b>
<b>Capital Expenditure - Expenditure Variations of \$50,000</b>	<b>15</b>

**SUMMARY OPERATING STATEMENT**

For the Period Ending 30 November 2012

	Annual Original Budget \$000s	Annual Current Budget \$000s	YTD Current Budget \$000s	YTD Actuals \$000s	Variance \$000s	Variance %	Annual Forecast Budget \$000s
Operating Revenue	425,130	424,389	186,044	188,901	2,857	1.5%	426,683
Less Operating Expenses	330,693	333,615	132,009	131,083	(926)	(0.7%)	335,263
Less Interest Expense	14,261	14,261	5,853	5,806	47	(0.8%)	14,261
Less Depreciation	72,496	72,570	30,134	30,134	(0)	0.0%	72,496
<b>Operating Surplus/(Deficit)</b>	<b>7,680</b>	<b>3,942</b>	<b>18,047</b>	<b>21,878</b>	<b>3,831</b>	<b>4.7%</b>	<b>4,662</b>
Transfer from Reserves	7,973	12,950	12,950	12,950	0	0.0%	12,971
Transfer to Reserves	(2,876)	(2,876)	(2,876)	(2,876)	0	0.0%	(3,078)
<b>Operating Contribution/(Shortfall)</b>	<b>12,778</b>	<b>14,017</b>	<b>28,122</b>	<b>31,953</b>	<b>3,831</b>	<b>13.6%</b>	<b>14,556</b>



**Operating Net Result**

Council's financial results at 30 November 2012 shows the organisation with a \$3.83 million higher than forecasted operating position against the year to date budget.

This operating surplus variation is partly made up of higher than profiled revenue of \$2.85 million and lower than profiled operating expenses of \$977,000.

Operating Revenue

The favourable revenue variance of \$2.85 million is largely the result of a number of items being higher than profiled. These include interest revenue of \$1.13 million, other revenue of \$1.09 million, operating grants and subsidies of \$372,000, net rates and utility charges \$164,000 (gross rates and utility charges are less than profiled by \$209,000 - this is offset by higher than profiled interest from rates and utility charges of \$190,000 and lower than profiled discounts and pensioner remissions of \$183,000) and fees and charges of \$158,000. Year end forecasts for gross rates and utility charges, interest revenue and other revenue have been adjusted in Budget Review 2.

Operating Expenses

The favourable variance in operating expenses of \$977,000 is due to lower than profiled materials and services of \$2.42 million offset by higher than profiled employee costs of \$1.03 million and other expenses of \$432,000. The employee costs budget contains a savings target (VAST) of \$4.46 million. This target was allocated to each department during October 2012 and profiled across the remaining months of the financial year. As at November 2012, the year to date amount of this target is \$498,000 which accounts for half of the \$1.03 million unfavourable employee budget variance. However, \$1.10 million has been forecast to be applied to the target resulting from reductions in materials and services budgets of conferences, consultancies and contract services. This \$1.10 million saving forms part of the November 2012 Monthly Budget adjustments proposed to go to council's January 2013 Ordinary Meeting.

Within the materials and services variance, there is \$350,000 that relates to election costs being lower than anticipated, which is identified in Budget Review 2 proposed to council's December 2012 Ordinary meeting. The remaining variances are generally within Infrastructure Services Department, of \$1.75 million, and Regional Strategy and Planning Department, of \$784,000.

**Operating Revenue**

As at 30 November 2012 operating revenues are favourable to budget by \$2.85 million or 1.5%.

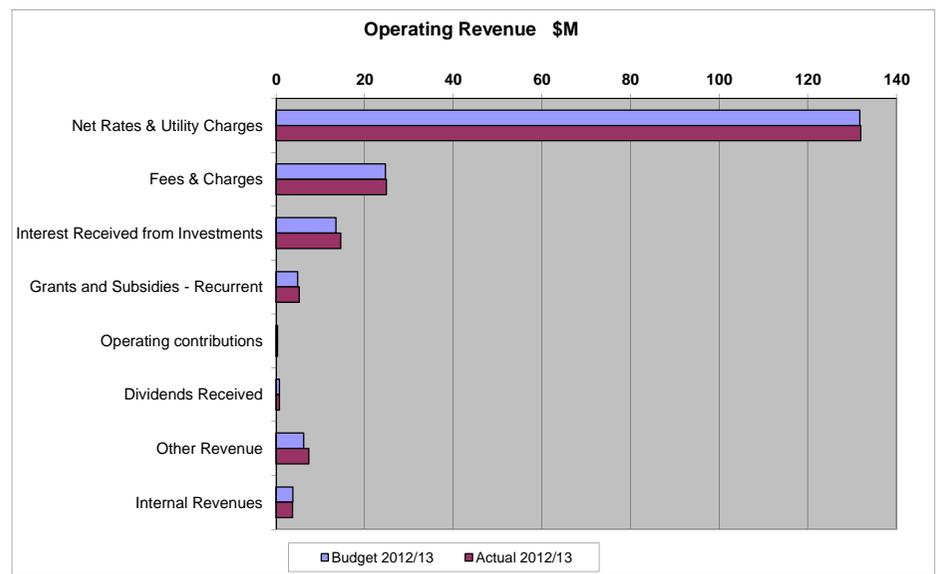
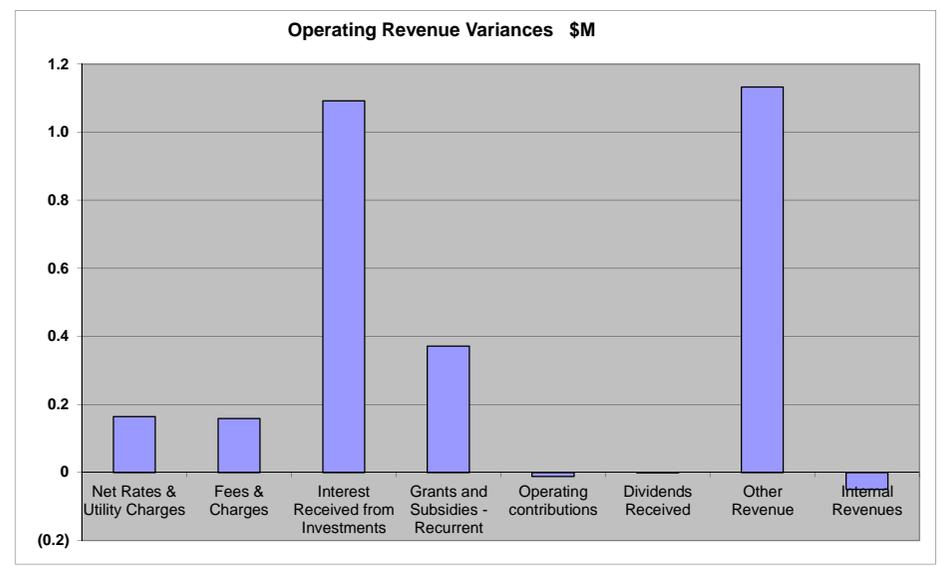
The favourable revenue variance of \$2.85 million is largely the result of a number of items being higher than profiled. These include interest revenue of \$1.09 million, other revenue of \$1.13 million, operating grants and subsidies of \$372,000, net rates and utility charges \$164,000 (gross rates and utility charges are less than profiled by \$209,000 - this is offset by higher than profiled interest from rates and utility charges of \$190,000 and lower than profiled discounts and pensioner remissions of \$183,000) and fees and charges of \$158,000.

Year end forecasts for gross rates and utility charges, interest revenue and other revenue have been adjusted in Budget Review 2.

**Risk:** There remains a risk on:

1. General Rates - lower than anticipated growth of rateable properties of 0.9% against forecast of 1.5%. This approximately equates to lower revenue than budgeted of \$1.5 million. This budget was reduced by \$1.0 million at Budget Review 2 and will be monitored after the January 2013 rate run.
2. Federal Assistance Grant - during 2011/12 more than one half of the grant was paid early into June 2012. This prepayment has created a budget impact of \$3.2 million in the current 2012/13 budget.

There are no other operating revenue issues to report.



**Operating Expenses**

The favourable variance in operating expenses of \$977,000 is due to lower than profiled materials and services of \$2.42 million, offset by higher than profiled employee costs of \$1.03 million and other expenses of \$432,000.

The employee costs budget contains a savings target (VAST) of \$4.46 million. This target was allocated to each department during October 2012 and profiled across the remaining months of the financial year. As at November, the year to date amount of this target is \$498,000 which accounts for approximately half of the \$1.03 million unfavourable employee budget variance. However, \$1.10 million has been forecast to be applied to the target resulting from reductions in materials and services budgets of conferences, consultancies and contract services. This \$1.10 million saving forms part of the November 2012 Monthly Budget Amendments proposed to go to council's January 2013 Ordinary Meeting.

Within the materials and services variance, there is \$350,000 that relates to election costs being lower than anticipated, which is identified in Budget Review 2 proposed to council's December 2012 Ordinary meeting. The remaining variances are generally within Infrastructure Services department, of \$1.75 million, and Regional Strategy and Planning Department, of \$784,000.

**Risk:**

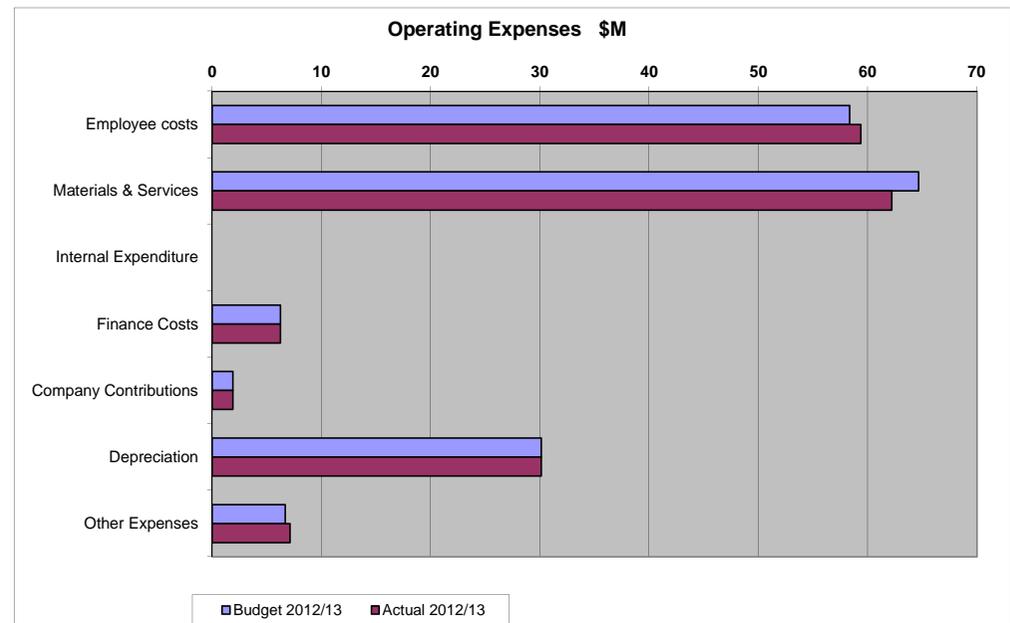
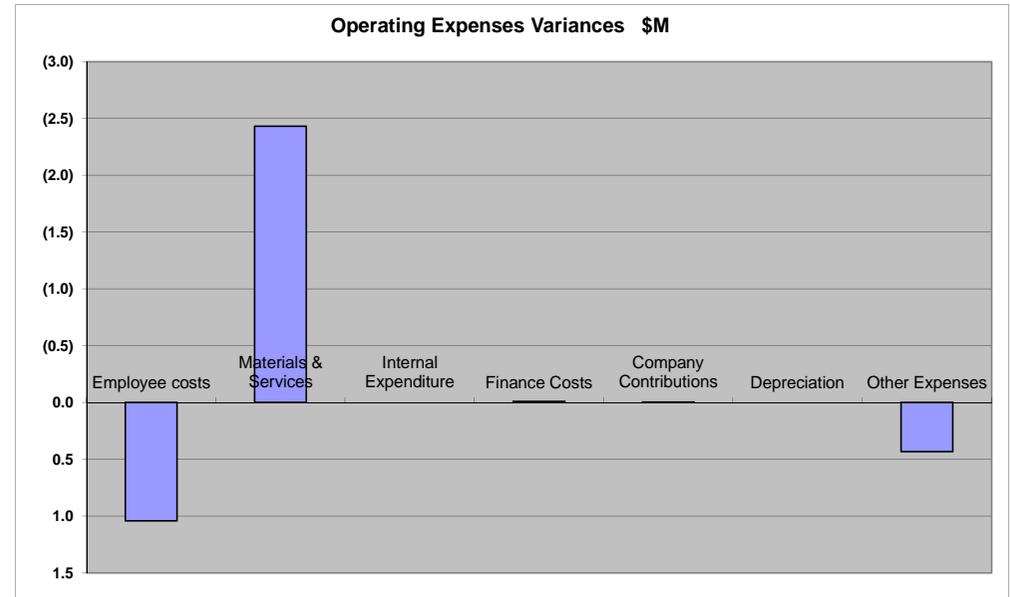
The budget includes the achievement of the \$4.46 million savings target.

Current Status

Target \$4.46 million;  
 Achieved to Date \$1.35 million (30%);  
 Balance to Achieve \$3.11 million

There are a number of reviews and initiatives that are underway to achieve the balance of this target.

There are no other operating expenditure issues to report.



SUMMARY CAPITAL STATEMENT							
For the Period Ending 30 November 2012							
Annual Original Budget \$000s	Annual Current Budget \$000s	YTD Current Budget \$000s	YTD Actuals \$000s	Variance \$000s	Variance %	Annual Forecast Budget \$000s	
Operating Contribution / Shortfall	12,778	14,017	28,122	31,953	3,831	13.6%	14,556
Capital Revenue	51,182	62,514	19,199	12,075	(7,124)	(37.1%)	62,770
Other Capital Funding	117,646	118,557	30,406	36,698	6,293	20.7%	72,496
Less Constructed Assets	145,770	190,752	53,050	53,915	866	1.6%	197,113
Less Contributed Assets	28,500	28,500	7,125	6,052	(1,073)	(15.1%)	28,500
Less Loan Redemptions	13,023	13,023	6,187	6,188	1	0.0%	13,023
<b>Net Capital Result</b>	<b>(5,687)</b>	<b>(37,187)</b>	<b>11,365</b>	<b>14,571</b>	<b>3,206</b>	<b>28.2%</b>	<b>(88,814)</b>
Transfer from Reserves	21,658	53,158	53,149	53,149	0	0.0%	58,458
Transfer to Reserves	(15,971)	(15,971)	(15,971)	(21,774)	(5,803)	36.3%	(21,840)
<b>Balance</b>	<b>0</b>	<b>(0)</b>	<b>48,543</b>	<b>45,946</b>	<b>(2,597)</b>	<b>(5.3%)</b>	<b>(52,197)</b>

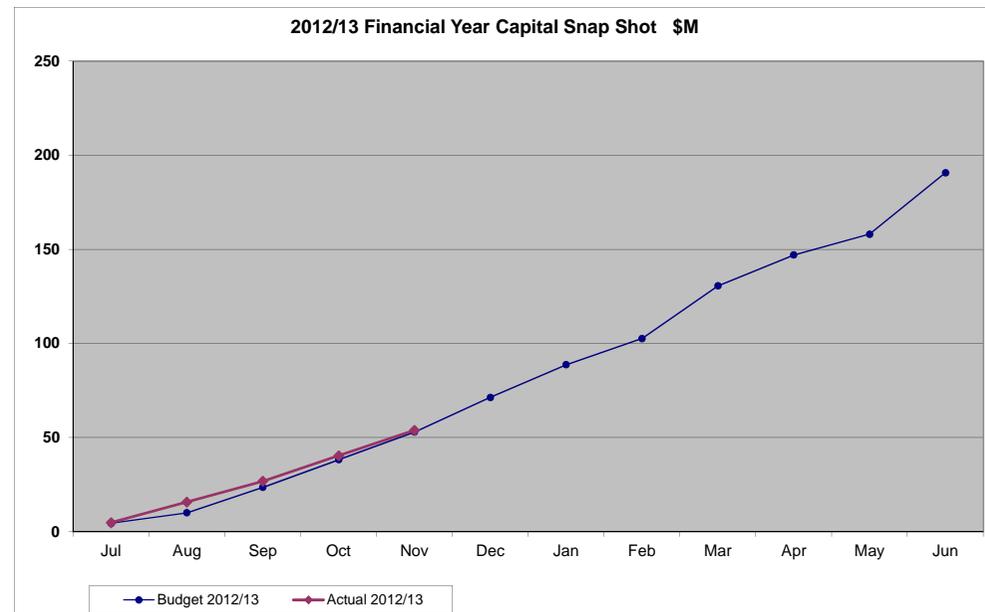
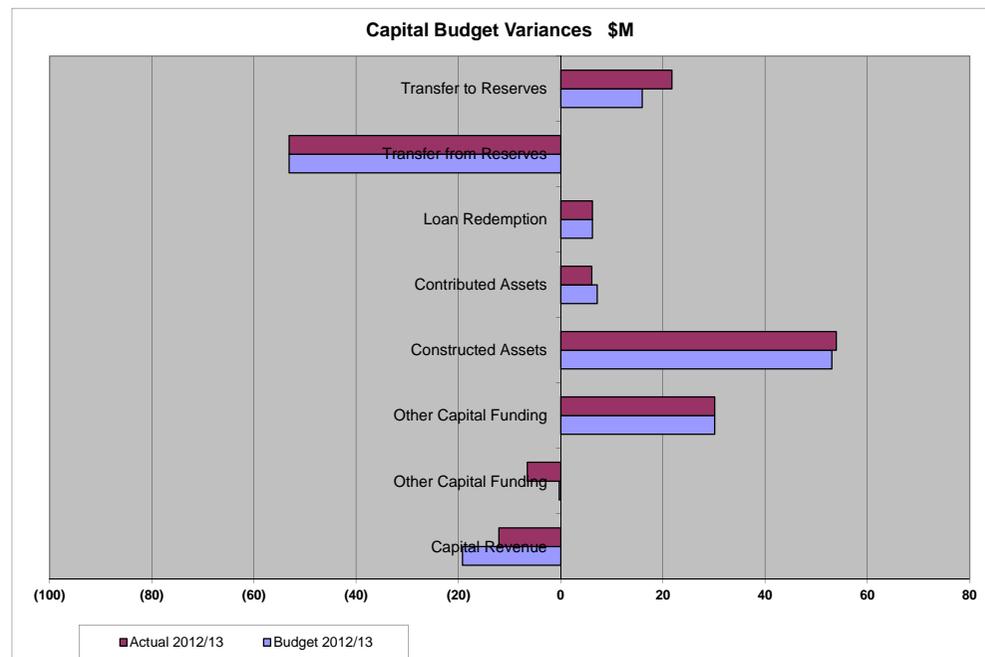
**Capital Net Result**

Council's capital result at 30 November 2012, shows the organisation with a \$3.2 million better than anticipated result, although revenues are below budget by \$831,000.

In relation to capital expenditure, at the end of the month, \$53.9 million of council's \$190.8 million 2012/13 Capital Works Program was financially expended.

The unfavourable variance in Capital Revenue of \$7.124 million relates to Infrastructure Charges being \$2.6 million less than profiled and timing of Capital Grants & Subsidies.

The favourable variance for Other Capital Funding of \$6.3 million predominantly relates to a parcel of land sold during August 2012, totalling \$5.8 million, that has been transferred to the Strategic Land Reserve. The budget will be adjusted through the monthly financial performance report, anticipated to be reported at December 2012 Ordinary Meeting

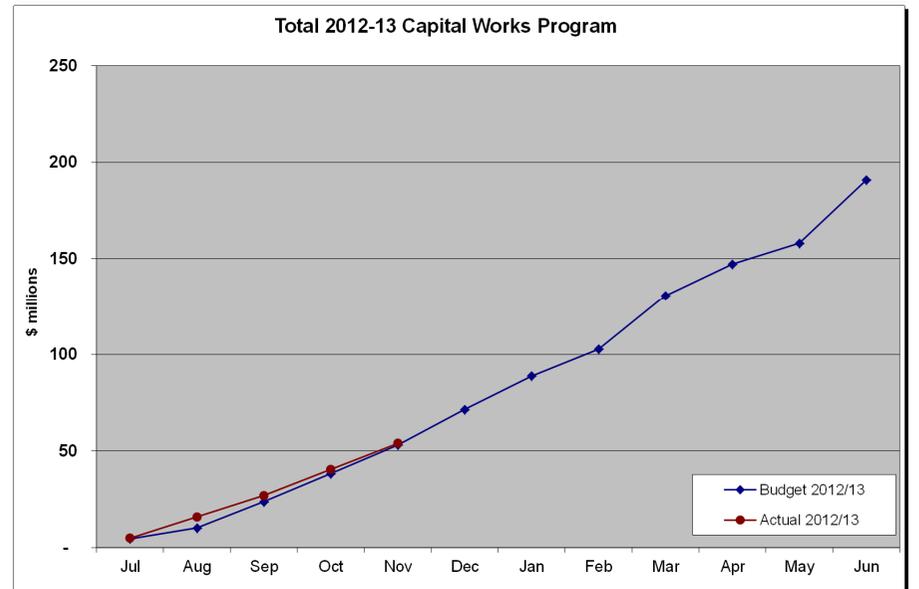


**Capital Expenditure**

At 30 November 2012, \$53.9 million or 28.3% of council's \$190.8 million 2012/13 Capital Works Program was financially expended.

On a YTD basis, capital expenditure is \$866,000 ahead of budget or 1.6% variance.

Program	Original Budget \$000s	Current Budget \$000s	Year to Date Actual \$000s	% of Annual Budget Spent
Buildings and Facilities	9,609	11,314	2,353	20.8%
Coast and Canals	1,218	1,564	830	53.0%
Divisional Allocations	3,145	3,722	659	17.7%
Environmental Assets	290	424	195	46.0%
Fleet	2,000	2,000	164	8.2%
Parks and Gardens	9,644	11,219	4,570	40.7%
Stormwater	4,526	4,769	915	19.2%
Transportation	53,997	66,469	23,920	36.0%
Information Technology	4,566	5,794	2,777	47.9%
Strategic Land & Comm Properties	31,674	49,493	7,814	15.8%
Sunshine Coast Airport	7,705	12,298	2,972	24.2%
Aerodromes	0	46	44	96.1%
SC Holiday Parks	1,555	2,894	873	30.2%
Quarries	655	1,924	947	49.2%
Waste	15,186	16,823	4,882	29.0%
<b>TOTAL</b>	<b>145,770</b>	<b>190,752</b>	<b>53,915</b>	<b>28.3%</b>



## Monthly Budget Amendments - Operating

30-November-2012

Reference	Department	Branch	Unit	Operation/Job number & Name	Description	Income & Expense Stmt Line	Amount
							Dr/(Cr)
							\$000
EO0501	Executive Office	Executive Office	Executive Office	O.85001 Executive Office	Leases - Motor Vehicles	Other Expenses	(6)
EO0501	Executive Office	Executive Office	Marketing & Communication Strategy	O.29005 Marketing & Communication Strategy	Advertising	Materials & Services	6
EO0502	Executive Office	Executive Office	Marketing & Communication Strategy	O.29005 Marketing & Communication Strategy	Wages Establishment	Employee Costs	(25)
EO0502	Executive Office	Executive Office	Marketing & Communication Strategy	O.29005 Marketing & Communication Strategy	Advertising	Materials & Services	25
EO0503	Executive Office	Executive Office	Partnerships & Engagement	O.85004 Sustainability and Innovation	Wages Non Establishment	Employee Costs	(25)
EO0504	Executive Office	Executive Office	Partnerships & Engagement	O.57981 - SC Evacuation Plan Implementation	Contract Services	Materials & Services	(45)
CS0501	Community Services	Library & Gallery Services	Br Mgt Library & Gallery Services	O.35405 Br Mgt Library & Gallery Services	Employee Costs	Employee Costs	(180)
CS0501	Community Services	Library & Gallery Services	Learning & Heritage Services	O.37105 Heritage Levy	Contract Services	Materials & Services	180
IS0501	Infrastructure Services	Environmental Operations	BM Environmental Operations	O.17010 BM Environmental Operations	Fees and Charges	Other Revenue	6
IS0501	Infrastructure Services	Environmental Operations	BM Environmental Operations	O.17010 BM Environmental Operations	Fees and Charges	Other Revenue	6
IS0501	Infrastructure Services	Environmental Operations	BM Environmental Operations	O.17010 BM Environmental Operations	Fees and Charges	Other Revenue	6
IS0501	Infrastructure Services	Environmental Operations	Pest Management	O.17054 - Pest Plant Program North	Contract Services	Materials & Services	(6)
IS0501	Infrastructure Services	Environmental Operations	Pest Management	O.17057 - Pest Plant Program Central	Contract Services	Materials & Services	(6)
IS0501	Infrastructure Services	Environmental Operations	Pest Management	O.17060 - Pest Plant Program South	Contract Services	Materials & Services	(6)
IS0502	Infrastructure Services	Building and Facility Services	Maintenance Services	O.11200 Workspace Accommodation Maintenance Budget	Misc Revenue	Other Revenue	1
IS0502	Infrastructure Services	Building and Facility Services	Maintenance Services	O.11200 Workspace Accommodation Maintenance Budget	Contract Services	Materials & Services	(1)
IS0503	Infrastructure Services	Environmental Operations	BM Environmental Operations	O.17010 BM Environmental Operations	Materials	Materials & Services	(13)
CS0502	Community Services	Community Development	Community Planning & Strategy	O.37732 Healthy Communities Initiatives	Operating Grants & Subsidies	Operating Grants & Subsidies	50
CS0502	Community Services	Community Development	Community Planning & Strategy	O.37732 Healthy Communities Initiatives	Contract Services	Materials & Services	(50)
CS0503	Community Services	Community Response	Response Services	O.37152 Unit Mgt Response Services	Misc - Employee Cost Recoveries	Other Revenue	(36)
CS0503	Community Services	Community Response	Response Services	O.37152 Unit Mgt Response Services	Employee Costs	Employee Costs	36
IS0504	Infrastructure Services	Environmental Operations	Natural Areas	O.16966 Sippy Downs Town Ct REC09/0127	Operating Grants & Subsidies	Operating Grants & Subsidies	67
IS0504	Infrastructure Services	Environmental Operations	Natural Areas	O.16966 Sippy Downs Town Ct REC09/0127	Contract Services	Materials & Services	(67)
CS0504	Community Services	Community Development	Visitor Information Service	37217 - Unit Mgt Visitor Information Services	Employee Costs	Employee Costs	(945)
CS0504	Community Services	Community Development	Visitor Information Service	37056 - Glasshouse VIC	Sales - Promotional Goods	Other Revenue	19
CS0504	Community Services	Community Development	Visitor Information Service	37218 - Booking System	Commission Received	Other Revenue	120
CS0504	Community Services	Community Development	Visitor Information Service	37692 - Visitor Info Serv - Tourism Levy Offset	Contract Services	Materials & Services	806
IS0504	Infrastructure Services	Parks & Garden	Parks Operations Management	O.13812 - The Sound Park - Improvements	Contract Services	Materials & Services	28
IS0504	Infrastructure Services	Parks & Garden	Parks Operations Management	O.13812 - The Sound Park - Improvements	Licencing and Permits	Fees & Charges	(28)
IS0505	Infrastructure Services	Parks & Garden	Parks Operations Management	O.13999 - Contract Management	Contract Services	Materials & Services	47
IS0505	Infrastructure Services	Parks & Garden	Parks Operations Management	O.13999 - Contract Management	Recoverable Works	Other Revenue	(47)
	Infrastructure Services	Parks & Garden	Parks Operations Management	O.13850 - Parks Maroochydore	Contract Services	Materials & Services	3
SCC0501	Infrastructure Services	Various	Various	Various	Conferences	Materials & Services	(54)
SCC0501	Community Services	Various	Various	Various	Conferences	Materials & Services	(15)
SCC0501	Regional Strategy & Planning	Various	Various	Various	Conferences	Materials & Services	(70)

**Monthly Budget Amendments - Operating**

30-November-2012

Reference	Department	Branch	Unit	Operation/Job number & Name	Description	Income & Expense Stmt Line	Amount
							Dr/(Cr)
							\$000
SCC0501	Finance & Business	Various	Various	Various	Conferences	Materials & Services	(49)
SCC0501	Executive Office	Various	Various	Various	Conferences	Materials & Services	(6)
SCC0501	Business Review	Various	Various	Various	Conferences	Materials & Services	(6)
SCC0501	Community Services	Various	Various	Various	Consultancies	Materials & Services	(50)
SCC0501	Regional Strategy & Planning	Various	Various	Various	Consultancies	Materials & Services	(150)
SCC0501	Finance & Business	Various	Various	Various	Consultancies	Materials & Services	(100)
SCC0501	Infrastructure Services	Various	Various	Various	Contract Services	Materials & Services	(300)
SCC0501	Community Services	Various	Various	Various	Contract Services	Materials & Services	(150)
SCC0501	Finance & Business	Various	Various	Various	Contract Services	Materials & Services	(150)
SCC0501	Infrastructure Services	Various	Various	Various	Cost Saving Target	Employee Costs	354
SCC0501	Community Services	Various	Various	Various	Cost Saving Target	Employee Costs	215
SCC0501	Regional Strategy & Planning	Various	Various	Various	Cost Saving Target	Employee Costs	220
SCC0501	Finance & Business	Various	Various	Various	Cost Saving Target	Employee Costs	299
SCC0501	Executive Office	Various	Various	Various	Cost Saving Target	Employee Costs	6
SCC0501	Business Review	Various	Various	Various	Cost Saving Target	Employee Costs	6
<b>Total Increase / Decrease to Operating Program for Period</b>							<b>(80)</b>

## Monthly Budget Amendments - Capital

30-November-2012

PROGRAM	SUB-PROGRAM	JOB NUMBER	JOB NUMBER DESCRIPTION	Amount
				\$'000
<b>PROGRAM REALLOCATIONS</b>				
Buildings and Facilities	Community Facilities	B0405	Neisler Park - Refurb Amenity Block	(90)
Buildings and Facilities	Community Facilities	B0404	Coles car park Public Toilet	(10)
Buildings and Facilities	Community Facilities	B0402	Alexander Parade Pub Amenity Replacement	(350)
Buildings and Facilities	Community Facilities	B0510	Alexandra Pde Surf Club-new toilet block	450
Parks and Gardens	PIP Trails - Parks	B0906	Tripcony Holiday Park Easement Link	(53)
Parks and Gardens	PIP Recreation Parks	A6449	Golden Bch Foreshore Path - Leach Park	42
Parks and Gardens	PIP Recreation Parks	A9328	Tripcony Caravan Park Easement Link	11
Parks and Gardens	Recreation Park and Landscape Amenity	A6446	Pilot Station Pk Landscape Design/Const	117
Transportation	Pedestrian & Cyclist Enabling Facilities	B0790	Bicentenary Lane Maleny Path to Maple S	50
Coast and Canals	Coast, Canals and Waterways	B0798	Noosa Beach - pipeline & Monitoring	(9)
Coast and Canals	Coast, Canals and Waterways	B0809	Noosa Parade - Renew Rock Revetment Wall	(41)
Parks and Gardens	Beach Accesses & Dunal Areas Development	B0878	Emerg Regional Beach Access Asset Renew	50
Buildings and Facilities	Community Facilities	A9202	Community Facilities WOR	(43)
Buildings and Facilities	Community Facilities	B1375	Coolum Civic Centre - Stage 1 Refurb Works	8
Buildings and Facilities	Community Facilities	B1376	Lake Kawana Community Centre - Extend Hall Roof	5
Buildings and Facilities	Community Facilities	B1377	Maleny Showgrounds - Rehabilitate Secretaries Toilet	6
Buildings and Facilities	Community Facilities	B1378	Nambour Showgrounds - Replace Roof Apex Building	2
Buildings and Facilities	Community Facilities	B1379	Nambour Showgrounds - Replace Roof Main Pavilion	2
Buildings and Facilities	Community Facilities	B1380	Sippy Downs Animal Pound - Future Pound Facility	3
Buildings and Facilities	Community Facilities	B1383	Yandina Community Centre - Install Ritek Custom Panel Roof	3
Buildings and Facilities	Community Facilities	B1384	Yandina Cricket Clubhouse - Replace Leaking Roof	3
Buildings and Facilities	Community Facilities	B1450	Buderim Lions Park Public Amenities - Design Phase	2
Buildings and Facilities	Community Facilities	B1451	Peachester Town Park Public Amenities - Design Phase	2
Buildings and Facilities	Community Facilities	B1452	Mooloolah Sports Ground Public Amenities - Design Phase	2
Buildings and Facilities	Community Facilities	B1453	Koala Park Public Amenities - Design Phase	2
Buildings and Facilities	Community Facilities	B1454	Cilento Park Public Amenities - Design Phase	2
Buildings and Facilities	Community Facilities	B1455	Bradman Ave Foreshore Public Amenities - Design Phase	2
Buildings and Facilities	Corporate Buildings	A9273	WOR Corporate Buildings	(18)
Buildings and Facilities	Corporate Buildings	B1382	Tewantin Administration Building	18
Buildings and Facilities	Community Facilities	B0908	WOR Emergent Works on Comm. Facilities	(5)
Buildings and Facilities	Community Facilities	B1464	Bicentennial Community Centre	5
Buildings and Facilities	Corporate Buildings	A9273	WOR Corporate Buildings	(9)
Buildings and Facilities	Corporate Buildings	A9272	Nambour Precinct Pan & Design AC/WSA Rehab	17
Buildings and Facilities	Community Facilities	B0762	Nambour Showgrounds	(1)
Buildings and Facilities	Community Facilities	B0359	Nmbr Showgrounds - Weatherproof/Shade	1
Buildings and Facilities	Community Facilities	B0450	Kandanya Pk dulong - Replace Toilet Block	85
Buildings and Facilities	Corporate Buildings	B1465	WOR Depot Strategy	10

**Monthly Budget Amendments - Capital**

**30-November-2012**

PROGRAM	SUB-PROGRAM	JOB NUMBER	JOB NUMBER DESCRIPTION	Amount
				\$'000
Buildings and Facilities	Corporate Buildings	B1436	Caloundra Depot - Admin Building Air conditioner Upgrade	45
Buildings and Facilities	Corporate Buildings	A9987	Wises Road Depot Emergency Generator	165
Buildings and Facilities	Corporate Buildings	B0551	Nambour Depot - Install Generator	(1)
Buildings and Facilities	Corporate Buildings	B1282	Noosaville Depot - Decom Fuel	1
Parks and Gardens	Recreational Sports Facilities	B0753	Meridan Fields Master Plan Implemented	15
Parks and Gardens	Beach Accesses & Dunal Areas Development	B0878	Emerg Regional Beach Access Asset Renew	50
Stormwater	Stormwater Management	A9429	Regional Culvert Rehab	(50)
Transportation	Gravel Road Network	A8810	WOR Gravel Resheet Program	(553)
Transportation	Gravel Road Network	B1477	Lone Hand Rd Gravel Resheeting	15
Transportation	Gravel Road Network	B1478	Grasstree Rd Gravel Resheeting	13
Transportation	Gravel Road Network	B1479	Ball Rd Gravel Resheeting	13
Transportation	Gravel Road Network	B1480	Solar Rd Gravel Resheeting	40
Transportation	Gravel Road Network	B1481	Zgrajewski Rd Gravel Resheeting	40
Transportation	Gravel Road Network	B1482	Doonan Bridge Rd Gravel Resheeting	80
Transportation	Gravel Road Network	B1483	Beerburum/Woodford Rd Gravel Resheeting	94
Transportation	Gravel Road Network	B1484	Glass House/Woodford Rd Gravel Resheeting	58
Transportation	Gravel Road Network	B1486	Skyring Ck Rd Gravel Resheeting	22
Transportation	Gravel Road Network	B1487	Andersons Rd Gravel Resheeting	22
Transportation	Gravel Road Network	B1488	Uhlmanns Rd Gravel Resheeting	12
Transportation	Gravel Road Network	B1489	Old Noosa Rd Gravel Resheeting	20
Transportation	Gravel Road Network	B1490	Tablelands Rd Gravel Resheeting	20
Transportation	Gravel Road Network	B1491	Brewers Rd Gravel Resheeting	15
Transportation	Gravel Road Network	B1492	Kinmond Ck Rd Gravel Resheeting	32
Transportation	Gravel Road Network	B1493	Tinbeerwah Rd Gravel Resheeting	20
Transportation	Gravel Road Network	B1494	Cooroy Mt Rd Gravel Resheeting	20
Transportation	Gravel Road Network	B1495	Kildeys Rd Gravel Resheeting	17
Buildings and Facilities	Community Facilities	B0399	Charles Clarke Park Refurb Amenity Block	(8)
Buildings and Facilities	Community Facilities	A7821	Village Green Toilet Block Refurb	1
Buildings and Facilities	Community Facilities	A9840	Montville Mapleton Rd Public Toilet	7
Buildings and Facilities	Community Facilities	B0360	Maroochydore Library - Replace AC Unit 2	(8)
Buildings and Facilities	Community Facilities	B0361	Maroochydore Library - Replace AC Unit 4	(8)
Buildings and Facilities	Community Facilities	A6258	Kin Kin Sport & Rec Upgrade Toilet	16
Buildings and Facilities	Community Facilities	B0366	The Events Centre - Replace Front Awning/Shade Sails	(15)
Buildings and Facilities	Community Facilities	B0365	Events Centre - Rehab to Control Room	15
Transportation	Sealed Road Network	B0838	Balance of funding to be distributed	(143)
Parks and Gardens	Recreation Park and Landscape Amenity	A9386	Maroochy River Stg Design & Implement	50
Parks and Gardens	PIP - Trails Parks	B0906	Tripcony Holiday Park Easement Link	50
Parks and Gardens	Recreation Park and Landscape Amenity	B0755	Mooloolaba Spit staged implementation	43
Parks and Gardens	PIP Recreation Parks	A9377	WOR Retrofit Parks infrastructure	(3)
Parks and Gardens	Recreation Park and Landscape Amenity	A7748	Water Sustainability Initiatives Study	(9)

# Monthly Budget Amendments - Capital

30-November-2012

PROGRAM	SUB-PROGRAM	JOB NUMBER	JOB NUMBER DESCRIPTION	Amount
				\$'000
Parks and Gardens	Recreation Park and Landscape Amenity	B0508	Regional Local Laws - signage	(6)
Parks and Gardens	Recreational Sports Facilities	A9389	WOR Implement Sporting & Recreation	(11)
Parks and Gardens	Recreation Park and Landscape Amenity	A9339	Community Job Plan (CJP) upgrade	(1)
Parks and Gardens	Recreation Park and Landscape Amenity	A6494	WOR Review Parks & Gardens Infrastruct	30
Buildings and Facilities	Community Facilities	B0384	Caloundra Aquatic Centre - Replace Pool Vacs (25m & 50m)	(40)
Buildings and Facilities	Community Facilities	B0388	Cotton Tree Aquatic Centre - Replace 25m Pool Blanket	(18)
Buildings and Facilities	Community Facilities	A7863	Tewantin Wading Pool - Site Remediation	58
Buildings and Facilities	Community Facilities	B1507	The Events Centre - Entrance	6
Buildings and Facilities	Community Facilities	A9202	WOR Community Facilities	(2)
Parks and Gardens	Recreation Park and Landscape Amenity	B0755	Mooloolaba Spit staged implementation	(3)
Buildings and Facilities	Corporate Buildings	B0934	Bulk Emulsion Storage Tank	(10)
Buildings and Facilities	Corporate Buildings	B1508	Nmbr Depot Alter Workshop Service Ramp	10
			<i>Sub-Total</i>	487
<b>REVENUE</b>				
Parks and Gardens	Recreational Sports	B0753	Meridan Fields Master Plan Implemented	(15)
Strategic Land and Commercial Properties	Biodiversity Offset Land	B0747	Land Acquisition for biodiversity offset	(67)
			<i>Sub-Total</i>	(81)
<b>COUNCILLOR REALLOCATIONS</b>				
Divisional Allocations	Local Pathways	A0862	11/12 Local Pathway Network - Div 10	(19)
Parks & Gardens	PIP Recreation Parks	B0804	Quota Park Nambour Staged Implementation	19
Divisional Allocations	Local Pathways	D1048	12/13 Local Pathways Network - Div 10	(41)
Parks & Gardens	PIP Recreation Parks	B0804	Quota Park Nambour Staged Implementation	41
Divisional Allocations	Minor Emergent Works	A0818	11/12 Councillor Emerg Capital - Div 5	(50)
Divisional Allocations	Minor Emergent Works	A0722	11/12 Councillor Minor OP Works - Div 9	(5)
Divisional Allocations	Minor Emergent Works	B1462	Repaint Coolum VIC	5
Divisional Allocations	Minor Emergent Works	D1002	12/13 Councillor Minor OP Works - Div 2	(4)
Divisional Allocations	Local Parks	D1028	12/13 Local Parks Allocations - Div 2	(4)
Divisional Allocations	Local Parks	B1468	Met Caloundra Surf Club Landscape	4
Divisional Allocations	Minor Emergent Works	B1469	Caloundra Road Car park Design	5
Divisional Allocations	Local Parks	B1470	Peregian Village Park 2 Water Bubblers	15
Divisional Allocations	Local Parks	B1471	Russell Family Park Pathway	50
Divisional Allocations	Local Parks	B1472	Isaac Moore Park - Park Structure	61
Divisional Allocations	Local Parks	B1473	Noel Burns Park Landscape Works	15
Divisional Allocations	Local Parks	B1474	Diddillibah Community Pk Landscape Work	5
Divisional Allocations	Local Pathways	B1475	Oak Street Footpath	25
Divisional Allocations	Local Pathways	B1476	David Low Way Footpath Bridge	60

**Monthly Budget Amendments - Capital**

**30-November-2012**

PROGRAM	SUB-PROGRAM	JOB NUMBER	JOB NUMBER DESCRIPTION	Amount
				\$'000
Divisional Allocations	Minor Emergent Works	D1014	12/13 Councillor Emerg Capital - Div 1	(5)
Divisional Allocations	Local Parks	D1029	12/13 Local Parks Allocations - Div 3	(15)
Divisional Allocations	Local Parks	D1031	12/13 Local Parks Allocations - Div 5	(50)
Divisional Allocations	Local Parks	D1033	12/13 Local Parks Allocations - Div 7	(5)
Divisional Allocations	Local Parks	D1036	12/13 Local Parks Allocations - Div 10	(61)
Divisional Allocations	Local Parks	D1037	12/13 Local Parks Allocations - Div 11	(15)
Divisional Allocations	Local Pathways	D1046	12/13 Local Pathways Network - Div 8	(60)
Divisional Allocations	Local Pathways	D1050	12/13 Local Pathways Network - Div 12	(25)
			<i>Sub-Total</i>	(54)
<b>RESERVE TRANSFERS</b>				
		0000793	Capital Parked Project A6446 - Pilot Station	(117)
		0000786	Capital Parked Project B0450 - Kanyana Park Dulong	(85)
		0000771	Capital Parked Project A9276 - Roys Road Depot Stage 4	(220)
		0000344	Land Acquisition - Biodiversity	67
			<i>Sub-Total</i>	(355)
<b>ADMINISTRATIVE CORRECTIONS</b>				
Buildings and Facilities	Community Facilities	B0408	Happy Valley Amenity Block	(400)
Buildings and Facilities	Community Facilities	B0509	Bulcock Bch Esplanade-new toilet block	400
			<i>Sub-Total</i>	0
<b>TRANSFERS TO OR FROM OPERATING</b>				
Parks and Gardens	Recreation Park	A6494	WOR Review Parks Gardens Infrastruct	13
Parks and Gardens	Recreation Park	A6494	WOR Review Parks Gardens Infrastruct	25
		B1507		45
Strategic Land and Commercial Properties	Biodiversity Offset Land	B0747	Land Acquisition for biodiversity offset	(67)
Strategic Land and Commercial Properties	Biodiversity Offset Land	B0747	Land Acquisition for biodiversity offset	67
			<i>Sub-Total</i>	83
<b>Total Increase /(Decrease) to Capital Program for Period</b>				<b>80</b>

## Capital Projects Expense with a Budget Variation &gt; \$50,000

30-November-2012

Program	Sub-Program	Account Description	Current Budget Full Year \$'000	Actual YTD \$'000	Variance \$'000	Comments
Buildings and Facilities	Community Facilities	A7863 - Tewantin Wading Pool - Site Remediation	0	60	60	This project was initially approved for the 2010/11 FY and continued into the 2011/12 FY due to ongoing problems with the surface to the spray park that ultimately resulted in an improved surface being installed, and as a consequence resulted in an over-expenditure which will be addressed through the unders/overs balancing process at budget review.
Transportation	Sealed Road Network	A8923 - Cootharaba Rd Landslide	0	101	101	Works required as a result of early 2012 weather events. A proportion of this will be claimed under the NDRRA grant scheme, with required balance of funding to be adjusted at next budget review.
Transportation	Sealed Road Network	A9121 - Commissioners Flat Rd Inundation	0	164	164	Repairs in response to the early 2012 flood event. A proportion of this will be claimed under the NDRRA grant scheme, with required balance of funding to be adjusted at next budget review.
Strategic Land and Commercial Properties	PIP Social Land	B1403 - Land Acq - 26 William Street	0	2,377	2,377	Purchase of land at Moffat Beach which is being funded from both Open Space developer contributions and Strategic Land reserves. These funds have been drawn down as part of this months Capital Adjustments.
Transportation	Gravel Road Network	B1483 - Beerburum/Woodford Rd Gravel Resheeting	0	104	104	Additional costs incurred for which funds have been reallocated as part of this months Capital Adjustments.
Transportation	Gravel Road Network	B1484 - Glass House/Woodford Rd Gravel Resheet	0	71	71	Additional costs incurred for which funds have been reallocated as part of this months Capital Adjustments.
Transportation	Reseals and Rehabilitation	B0021 - FURNESS DRIVE 1532_103	13	269	255	Pavement and subgrade saturated during construction which required reworking and placement of additional pavement gravel prior to sealing. Balance of funding to be adjusted at next budget review.
Transportation	Public Transport Infrastructure	A9698 - Edwin Ct, Landsborough	15	94	80	Additional works undertaken. Additional bus stop and shelter installed. Funds to be balanced at next budget review.
Buildings and Facilities	Community Facilities	B0348 - Noosa Leisure Centre	35	89	54	During the project works a number of potentially dangerous fire safety deficiencies were discovered and rectified. Funding for the shortfall will occur through the unders/overs balancing process at budget review.
Quarries	Quarries	B0563 - Quarry Development	44	101	57	Additional costs incurred for which funds have been drawn down from Reserves as part of this months Capital Adjustments.
Coast and Canals	Coast, Canals and Waterways	A6837 - Haul Road Install Rock Revetment Wall	51	274	223	Additional costs have been incurred which will be funded from Reserves in December.
Transportation	Sealed Road Network	A9164 - Mons Road, Widening	75	131	56	Additional construction works were carried out due to safety. Funds to be balanced at next budget review.
Coast and Canals	Coast, Canals and Waterways	A7989 - Cornmeal Ck Design & Construct Rock Wall	78	241	163	Project at practical completion, awaiting final charging of day labour to financially complete. Sufficient funds are held in reserves to cover cost to completion and will be drawn down in October accounts.
Quarries	Quarries	A9756 - Pugmill Radial Stacker	79	134	55	Additional costs incurred for which funds have been drawn down from Reserves as part of this months Capital Adjustments.
Buildings and Facilities	Corporate Buildings	A9741 - National PkRd NambourDepot-demolish shed	102	179	76	This project was combined with another project at the Nambour Depot due to the complexity and proximity of the projects. The over-expenditure was primarily due to latent site conditions that required remediation due to their potential environmental impact if left unattended. This project is funded from the Whole of Region Depot allocation and the shortfall will be addressed in October accounts.
Parks and Gardens	PIP Recreation Parks	A9808 - Buderim Central Pk-staged implementation	107	205	97	Additional costs incurred for which funds have been reallocated as part of this months Capital Adjustments.
Transportation	Reseals and Rehabilitation	B1211 - Esplanade Bulcock Beach c'dra 5434_101	160	216	56	Additional area of 2000sqm to complete works. Funding will be sourced from within existing reseal program.
Transportation	Gravel Road Network	A8903 - Wilson Rd Ilkley-Gravel Rd Seal	175	306	131	Additional expenditure was required to realign the temporary diversion track that was put in for the construction of a major water main valve pit. Moving the road back onto the correct alignment at this location significantly improved the safety of the road at this location. Project account to be balanced during next budget review.
Transportation	Sealed Road Network	A8093 - North Maleny Rd Maleny Intersect Upgrade	196	446	250	Funds from this project were utilised on a different project which had been fast tracked, and will be transferred back to balance both projects in October accounts.
Transportation	Sealed Road Network	B0448 - Durham Cr - Road Slip	429	483	54	Works required as a result of 2011 weather events. A proportion of this will be claimed under the NDRRA grant scheme, with required balance of funding to be adjusted at next budget review.
Strategic Land and Commercial Properties	Strategic Land, Economic Development & Innovation	A9938 - MCP Driveway / Parking Pattenmore House	623	768	145	Additional costs incurred for which funds have been reallocated as part of this months Capital Adjustments.
Parks and Gardens	PIP Sports Facilities	B0691 - Girraween Sports Complex Stage 4	799	895	96	Amendments to design resulted in additional costs. Funding to be sourced from IS capital works program to offset additional costs