

ATTACHMENT TO AGENDA ITEM

Special Meeting

28 October 2014

Agenda Item 4.1 2014/2015 September Quarter Budget Review

Attachment 1 2014/2015 September Quarter Budget Review Report..... 12



GREATER
SHEPPARTON

Greater Shepparton City Council

2014/2015

Draft September Quarter Budget
Review

**2014/2015 September Quarter Budget Review
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2014/2015 September Quarter Budget Review

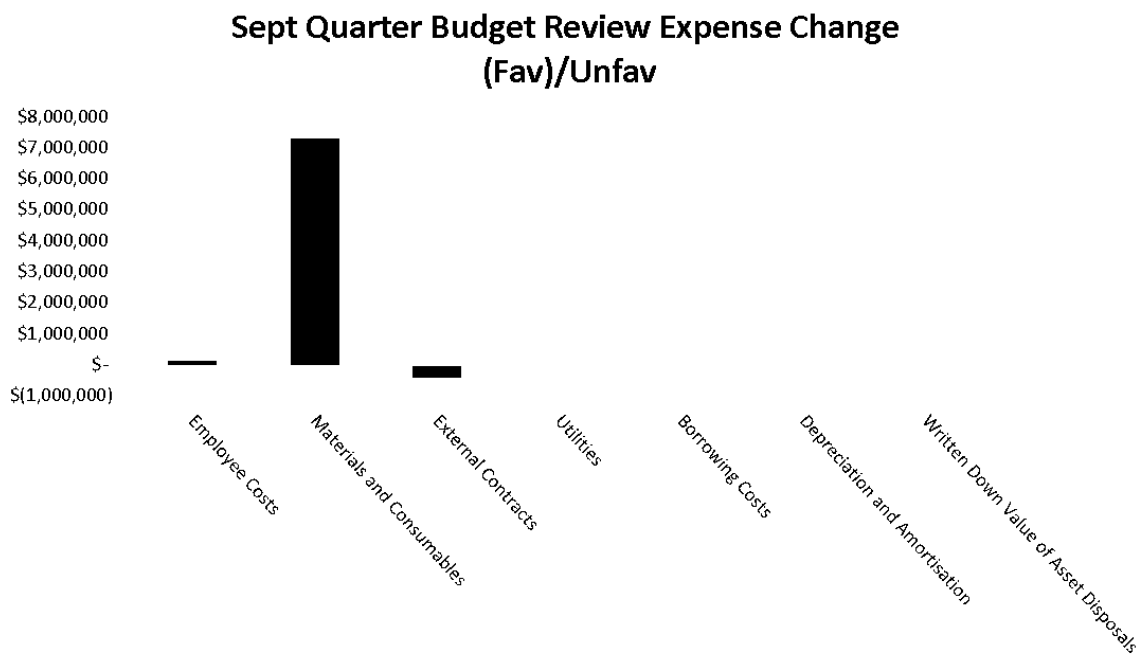
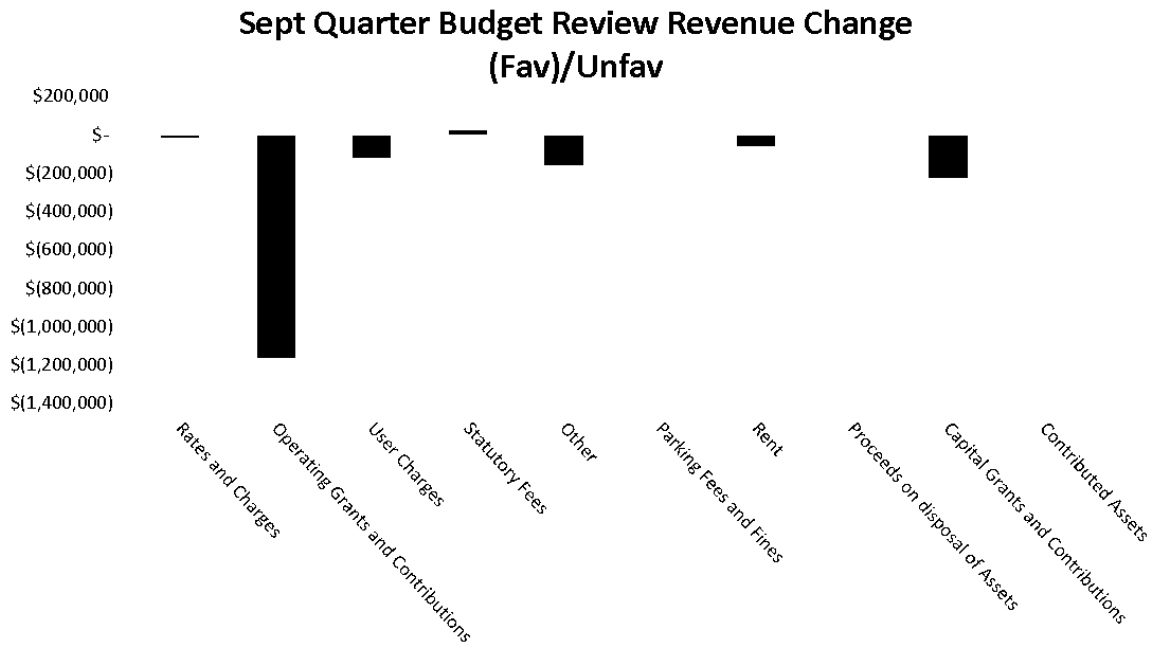
Income Statement

for year ending June 2015

	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Review \$	Variance (Fav)/Unfav \$	Variance (Fav)/Unfav %	Notes
Revenue from operating activities					
Rates and Charges	63,938,109	63,952,257	(14,148)	(0%)	
Operating Grants and Contributions	23,279,523	24,441,461	(1,161,938)	(5%)	1
User Charges	16,120,921	16,241,121	(120,200)	(1%)	
Statutory Fees	2,619,552	2,591,210	28,342	1%	
Other	1,797,302	1,954,815	(157,513)	(9%)	2
Parking Fees and Fines	1,940,000	1,940,000	0	0%	
Rent	509,204	565,982	(56,778)	(11%)	
Total Operating Revenue	110,204,611	111,686,846	(1,482,235)	(1%)	
Expenses from operating activities					
Employee Costs	42,997,642	43,157,401	159,759	0%	3
Materials and Consumables	26,289,932	33,590,004	7,300,072	28%	4
External Contracts	15,181,738	14,774,953	(406,785)	(3%)	
Utilities	3,258,744	3,262,279	3,535	0%	
Borrowing Costs	1,127,033	1,125,875	(1,158)	(0%)	
Depreciation and Amortisation	21,013,353	21,013,353	0	0%	
Total Operating Expenses	109,868,442	116,923,865	7,055,423	6%	
UNDERLYING OPERATING RESULT	336,169	(5,237,019)	5,573,188	1,658%	
Non-operating Income and Expenditure					
Capital Grants and Contributions	5,887,600	6,111,709	(224,109)	(4%)	5
Contributed Assets	3,000,000	3,000,000	0	0%	
Proceeds on disposal of Assets	880,000	880,000	0	0%	
Written Down Value of Asset Disposals	(860,000)	(860,000)	0	0%	
ACCOUNTING SURPLUS/(DEFICIT) FOR THE YEAR	9,243,769	3,894,690	5,349,079	58%	

Notes to the Income Statement

- Operating Grants and Contributions have increased by \$1.16m of which \$500k relates to the transfer of the Pine Lodge Cemetery Expansion from Capital to Operation, \$299k Victorian Grant Commission additional funding and \$125k SAM Feasibility Study RDV grant funds. This has been partly offset by decrease in GBGA Street Lighting Project contributions from participating councils \$438k.
- Income - Other has increased by \$158k of which \$101k relates to PO returns/corrections and accrual reversals from prior financial years.
- Employee cost has increased by \$160k which predominantly relates to \$168k Children's Services Relief Staff increase and partially offset by savings in other areas.
- Materials and Consumable has increased by \$7.30m. Majority of this relates to an additional \$2.52m in Building Better Regional Cities Mooroonpa West Rebates, \$1.72m Goulburn Broken Greenhouse Alliance Street Lighting Project, \$500k Pine Lodge Cemetery Expansion transfer from Capital to Operating, \$300k Marungi Street Drainage Outfall, \$250k SAM Feasibility Study and \$163k Infrastructure Design Manual transfer of funds to the Local Government Infrastructure Design Association.
- Capital Grants and Contributions has increased by \$224k. This largely relates to a \$500k grant to be received for Shepparton Showgrounds, \$88k grant for Philippine House restoration, \$58k grant for saleyards improvements and \$50k final grant for Safer City CCTV project. This is partially offset by \$500k Pine Lodge Cemetery Expansion transferred from Capital to Operating.



**2014/2015 September Quarter Budget Review
Notes to the Income Statement**

1. Re-budgeted items (income from prior years) or Restricted Investments (to be spent in future years)

Responsible Department	Area	\$ ' 000	General Explanation
Planning	Civil works Developer Contributions	(50)	Ad hoc developments that make contributions as agreed to within a permit. Transfer to statutory restricted investment.
Planning	Recreational Land Fund Contributions	(30)	Transfer to statutory restricted investment.
Projects	BBRC MWGC Rebates	2,520	37 rebates paid July 2014. Another 45 expected for remainder of 2014/15FY.
Environment	GBGA Street Lighting Project	1,431	Re-budgeted from 2013/14.
Projects	Marungj St Drainage Outfall	300	Finalisation of Marungj Street drainage outfall. To be funded from restricted investments.
Projects	I.D.M. Working Group	185	Infrastructure Design Manual transfer of funds to the Local Government Infrastructure Design Association
Children & Youth Services	Best Start Program	160	Re-budgeted from 2013/14. Requires acquittal to DEECD.
Environment	Waste Management	110	Increase in costs relating to Cosgrove landfill 2 and 3 matters. Covered by Waste restricted investment.
Strategic Assets	Condition Survey	53	Re-budgeted from 2013/14. Road and kerb and channel condition survey commenced June 2014.
Strategic Assets	Victoria Lake Caravan Park	49	Re-budgeted from 2013/14. Feasibility study was awarded in early June 2014.
Neighbourhoods	HACC Service Minor Works	45	Grant funds received in 2013/14.
Environment	RiverConnect (Partially Funded)	30	Grant of \$30k received from regional Development Victoria in 2013/14.
Performing Arts & Conventions	Riverlinks Program	30	"Engage" audience development grant of \$30k received from Australia Council in 2013/14.
Community Director	Kaiela Institute	27	Income received in 2013/14 and expended in July 2014.
Investment Attraction	Digital Enterprise Program	25	Re-budgeted from 2013/14.
Active Living	COAG Healthy Community Project	25	Fully funded and audited program. Remaining funds from 2013/14.
Shepparton Art Museum	Art Museum Indigenous Award	22	Remaining grant funds received in 2013/14.
	Other	30	
	Sub-total	4,962	

2a. Income to be received in 2014/2015 which was not budgeted with offsetting expenditure

Responsible Department	Area	\$ ' 000	General Explanation
Works	September 2010 Flood Event	(598)	For flood recovery projects.
Projects	Pine Lodge Cemetery Expansion	(500)	Transfer from Capital budget to Operating Budget
Shepparton Art Museum	SAM Feasibility Study	(125)	RDV grant funds with offsetting expenditure of \$250k.
Children & Youth Services	Children's Services Management	(88)	Increase in grant.
Children & Youth Services	Family Day Care Operations	(76)	Increased grants and user charges.
Children & Youth Services	Nancy Vibert Operations	(49)	Increased grants and user charges.
	Sub-total	(1,436)	
	Less offsetting expenditure	874	
	Sub-total	(562)	

2014/2015 September Quarter Budget Review Notes to the Income Statement			
2b. Income to be received which was not budgeted with no offsetting expenditure			
Responsible Department	Area	\$ ' 000	General Explanation
Finance and Rates	Grants Commission General Purpose	(299)	Final 14/15 allocation confirmed by Victorian Grants Commission. Includes under payment for 13/14.
Neighbourhoods	Meals on Wheels	(58)	More income to be received from the State Government.
Shepparton Art Museum	Art Museum Indigenous Award	(36)	Unanticipated income from film screening at Federation Square.
Neighbourhoods	Social Connections	(23)	Additional funding to be received from the Department of Health.
	Sub-total	(416)	

2c. Decreases in income with no offsetting expenditure

Responsible Department	Area	\$ ' 000	General Explanation
Environment	GBGA Street Lighting Project	438	Revision of expected contributions from participating councils.
Children & Youth Services	Frank Pullar Operations	166	Decrease in utilisation therefore lower grant income/user charges.
Strategic Assets	Leases & Rent	34	Decrease in expected rental income.
Neighbourhoods	Home and Community Care	34	Grant funding from Department of Health for 2014/15 did not increase as expected.
Finance and Rates	Fire Services Property Levy Admin	27	Final 2014/15 funding has been advised by the State Revenue Office.
	Other	10	
	Sub-total	709	

2d. Capital Contributions and Grants with offsetting expenditure in Capital Works

Responsible Department	Area	\$ ' 000	General Explanation
Neighbourhoods	Philippine House Restoration	(88)	Funds to be received from Places Victoria.
Strategic Assets	Saleyards Improvements	(58)	Grant extension has been approved.
Neighbourhoods	Safer City Camera Project	(50)	Final grant payment.
	Other	(28)	
	Sub-total	(224)	

3a. Expenditure savings

Responsible Department	Area	\$ ' 000	General Explanation
	Various	(131)	Salaries & oncost savings through various staff vacancies.
Finance and Rates	Accrual Adjustments - Other Income	(101)	Purchase order returns and accrual reversals.
	Other	(25)	
	Sub-total	(257)	

**2014/2015 September Quarter Budget Review
Notes to the Income Statement**

3b. Requests for additional expenditure - cash

Responsible Department	Area	\$ ' 000	General Explanation
Corporate Performance	Executive Management	174	Legal expenses budget trending higher than budget.
Children & Youth Services	Children's Services Relief Staff	168	Variable expense that is indicative of unpredictable timing for staff backfill requirements.
Projects	Development Section	158	Road functional designs to be completed for growth corridors to be partially offset by future developer contributions.
Works	Fuel & Oil	120	Fuel expenditure is trending higher than budget.
Strategic Assets	Strategic Assets Management	56	Transfer of staff salaries and oncost.
Environment	Flood Mitigation Studies	55	Additional contract payments.
Projects	Projects Administration	50	Legal fees relating to Supreme Court action.
Recreation and Parks	Management and Administration	49	Budget error - plant costs not included in original budget.
Neighbourhoods	Social Connections	46	Additional salaries and oncosts.
Finance and Rates	Municipal Rates Interest	35	Revised estimate.
Investment Attraction	Shepp Showgrounds Events Pavilion	34	Repair of acoustics at McIntosh Centre and material and services.
Finance and Rates	Valuation Expenses	30	2014 Stage 5 revaluation payment not included in original budget.
Planning	Town Planning Legal Fees	30	Increase in legal expenses including costs relating to supreme court appeal.
Information Services	Information Services Annual Maintenance	30	Additional software licensing.
Corporate Performance	Risk Management	25	Costs associated with various risk training sessions.
People Performance	Reward and Recognition	25	Budget error - reward and recognition program not included in original budget.
Marketing and Communications	Communications Admin/Management	20	Contract costs for Make Shepparton Greater Project, brand review project and Greater Shepparton on Show event
	Other	33	
	Sub-total	1,137	

Total 5,349

2014/2015 September Quarter Budget Review						
Operating Budget by sub-program						
	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Business Director	66,460	61,201	(5,259)	263,825	267,325	3,500
Business Services Management/Directorate	66,460	61,201	(5,259)	263,825	267,325	3,500
Business Management	66,460	61,201	(5,259)	263,825	267,325	3,500
Citizen Experience	275,085	337,652	62,566	1,106,882	1,102,093	(4,789)
Animal Management/Local Laws	117,326	167,879	50,553	215,524	218,790	3,266
Animal Management/Local Laws	117,326	167,879	50,553	215,524	218,790	3,266
Citizen Services	201,438	194,000	(7,438)	875,286	877,286	2,000
Citizens Services	201,438	194,000	(7,438)	875,286	877,286	2,000
Information Management	157,587	141,631	(15,956)	674,090	665,055	(9,035)
Information Management	122,072	97,257	(24,815)	479,090	470,055	(9,035)
Organisational Supplies	35,515	44,373	8,858	195,000	195,000	0
Parking Enforcement	(201,266)	(165,858)	35,408	(658,018)	(659,038)	(1,020)
Parking Enforcement	(201,266)	(165,858)	35,408	(658,018)	(659,038)	(1,020)
Finance and Rates	(57,347,630)	(57,874,389)	(526,759)	(63,128,516)	(63,386,741)	(258,225)
Financial Services	(1,978,036)	(2,520,771)	(542,735)	(7,193,178)	(7,548,910)	(355,732)
Accounting	(1,896,561)	(2,142,055)	(245,494)	(7,242,307)	(7,671,024)	(428,717)
Disbursement and Recovery	(98,472)	(205,219)	(106,747)	(393,875)	(320,890)	72,985
Treasury	16,997	(173,497)	(190,494)	443,004	443,004	0
Rates and Valuations	(55,369,594)	(55,353,618)	15,976	(55,935,338)	(55,837,831)	97,507
Rates	(55,369,594)	(55,353,618)	15,976	(55,935,338)	(55,837,831)	97,507
Information Services	1,268,687	1,262,221	(6,466)	2,573,079	2,602,979	29,900
Information Services	1,268,687	1,262,221	(6,466)	2,573,079	2,602,979	29,900
Information Services	1,268,687	1,262,221	(6,466)	2,573,079	2,602,979	29,900
Non Cash Items	5,486,226	5,261,432	(224,794)	21,873,353	21,873,353	0
Depreciation	5,271,225	5,261,432	(9,793)	21,013,353	21,013,353	0
Depreciation	5,271,225	5,261,432	(9,793)	21,013,353	21,013,353	0
Financial Services	215,001	0	(215,001)	860,000	860,000	0
Accounting	87,501	0	(87,501)	350,000	350,000	0

	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Plant and Fleet	127,500	0	(127,500)	510,000	510,000	0
Strategic Assets	(286,211)	(154,557)	131,654	(272,671)	(79,547)	193,124
Holiday Park	22,026	34,455	12,429	(48,473)	1,484	49,957
Caravan Park Operations	22,026	34,455	12,429	(48,473)	1,484	49,957
Saleyards	(288,873)	(240,185)	48,688	(692,950)	(693,218)	(268)
Saleyards Operations	(288,873)	(240,185)	48,688	(692,950)	(693,218)	(268)
Strategic Asset Management	(19,364)	51,173	70,537	468,752	612,187	143,435
Asset Management	138,743	207,652	68,909	711,532	820,481	108,949
Property	(165,625)	(171,261)	(5,636)	(249,500)	(215,014)	34,486
Stock and Domestic Water Supply Operations	7,518	14,781	7,263	6,720	6,720	0
Active Living	302,191	271,111	(31,080)	1,353,614	1,372,401	18,787
Active Living Management and Coordination	84,965	84,728	(237)	382,378	382,378	0
Active Living Management and Coordination	84,965	84,728	(237)	382,378	382,378	0
Healthy Communities Programs	27,769	43,816	16,047	175,458	175,802	344
Healthy Community Programs	27,769	43,816	16,047	175,458	175,802	344
Indoor Sports	32,216	26,266	(5,950)	115,589	114,640	(949)
Sports Stadiums	32,216	26,266	(5,950)	115,589	114,640	(949)
Regional Aquatic Centre	(12,259)	30,551	42,810	224,459	226,721	2,262
Aquamoves	(12,259)	30,551	42,810	224,459	226,721	2,262
Rural Outdoor Pools	41,152	(20,145)	(61,297)	274,194	283,194	9,000
Pool Merrigum	3,766	762	(3,004)	68,720	68,720	0
Pool Mooroopna	6,945	2,119	(4,826)	74,152	78,652	4,500
Pool Murchison	26,251	0	(26,251)	70,000	70,000	0
Pool Tatura	4,190	(23,026)	(27,216)	61,322	65,822	4,500
SPC KidsTown	128,348	105,895	(22,453)	181,536	189,666	8,130
KidsFest	60,000	11,400	(48,600)	24,069	24,069	0
KidsTown	72,361	86,591	14,230	171,446	161,446	(10,000)
The Connection	(4,013)	7,904	11,917	(13,979)	4,151	18,130
Children & Youth Services	407,603	438,482	30,879	1,635,969	1,862,322	226,353
Community Facilities	(1,096)	(1,589)	(493)	31,877	32,047	170
Balaclava Road	862	699	(163)	4,250	4,500	250
North Shepparton Hub	8,127	8,087	(40)	41,567	41,567	0

	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Youth Club Hall	(10,085)	(10,376)	(291)	(13,940)	(14,020)	(80)
Early Childhood Education	175,493	165,013	(10,480)	644,808	862,587	217,779
Best Start	3,426	21,458	18,032	8,788	167,000	158,212
Childcare Aquamoves	16,272	12,980	(3,292)	64,941	54,199	(10,742)
Childcare Arthur Dickmann	(77,889)	19,494	97,383	(63,978)	(73,307)	(9,329)
Childcare Frank Pullar	(128,151)	(36,276)	91,875	(465,116)	(305,372)	159,744
Childcare Nancy Vibert	231,566	201,223	(30,343)	864,844	768,480	(96,364)
Children Services Administration	345,549	219,241	(126,308)	1,117,075	1,192,116	75,041
Family Day Care	(199,495)	(211,809)	(12,314)	(764,267)	(839,942)	(75,675)
Kindergartens	(15,785)	(61,298)	(45,513)	(117,479)	(100,587)	16,892
Maternal and Child Health	197,017	208,267	11,250	760,523	768,927	8,404
Maternal Child Health	197,017	208,267	11,250	760,523	768,927	8,404
Youth	36,189	66,791	30,602	198,761	198,761	0
Community Youth Development	36,189	66,791	30,602	198,761	198,761	0
Community Director	356,476	380,557	24,081	1,944,369	1,974,548	30,179
Community Management	84,329	113,878	29,549	341,434	368,313	26,879
Community Management	84,329	113,878	29,549	341,434	368,313	26,879
Emergency Management	(110,005)	(118,313)	(8,308)	35,035	38,335	3,300
Emergency Management	(110,005)	(118,313)	(8,308)	35,035	38,335	3,300
Library	382,152	384,992	2,840	1,567,900	1,567,900	0
Library	382,152	384,992	2,840	1,567,900	1,567,900	0
Neighbourhoods	410,199	287,761	(122,438)	2,524,458	2,582,859	58,401
Access and Inclusion	10,034	10,157	123	68,875	68,931	56
Aged General	10,034	10,157	123	68,875	68,931	56
Aged Services	(19,007)	(98,354)	(79,347)	232,704	276,888	44,184
Aged General	16,664	7,252	(9,412)	32,854	55,794	22,940
Aged Home Care	(48,750)	(101,627)	(52,877)	57,280	135,766	78,486
Food Services	29,210	1,112	(28,098)	133,903	76,661	(57,242)
Home Maintenance	(19,366)	(9,136)	10,230	(19,333)	(19,333)	0
Senior Citizen's Centre	3,235	4,045	810	28,000	28,000	0
Community Strengthening	258,390	222,643	(35,747)	1,622,725	1,636,886	14,161
Community Development	258,390	222,643	(35,747)	1,622,725	1,636,886	14,161
Neighbourhood Management	160,782	153,314	(7,468)	600,154	600,154	0

	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Aged General	116,319	117,661	1,342	509,979	509,979	0
Community Development	44,463	35,654	(8,809)	90,175	90,175	0
Performing Arts & Conventions	244,015	212,917	(31,098)	927,801	955,978	28,177
Events	27,500	28,045	545	27,500	28,045	545
Arts & Culture Events	27,500	28,045	545	27,500	28,045	545
Performing Arts and Conventions	216,515	184,872	(31,643)	900,301	927,933	27,632
Programming	74,244	71,222	(3,022)	164,835	194,578	29,743
Riverlinks Management	137,652	133,271	(4,381)	609,014	608,966	(48)
Venues	4,619	(19,620)	(24,239)	126,452	124,389	(2,063)
Shepparton Art Museum	230,592	360,804	130,212	783,623	884,682	101,059
Shepparton Art Museum	230,592	360,804	130,212	783,623	884,682	101,059
Arts Education	4,853	(565)	(5,418)	10,907	10,907	0
Collection	3,716	1,313	(2,404)	5,000	40,000	35,000
Exhibitions	52,179	62,210	10,031	164,810	151,152	(13,658)
SAM Management	153,937	293,192	139,255	584,669	712,296	127,627
Shepparton Art Museum	15,907	4,654	(11,253)	18,237	(29,673)	(47,910)
Infrastructure Director	77,820	85,878	8,058	306,741	306,741	0
Infrastructure Management	77,820	85,878	8,058	306,741	306,741	0
Infrastructure Management	77,820	85,878	8,058	306,741	306,741	0
Projects	570,540	2,466,626	1,896,086	4,774,603	7,931,687	3,157,084
Aerodrome Management	(15,878)	(10,851)	5,027	226,015	226,015	0
Aerodrome	(15,878)	(10,851)	5,027	226,015	226,015	0
Development Team	95,079	2,055,664	1,960,585	2,436,500	5,257,443	2,820,943
Development Management	(65,250)	(96,896)	(31,646)	(241,000)	(97,697)	143,303
Drainage Management	105,330	112,560	7,230	477,500	635,140	157,640
Growth Corridor	54,999	2,040,000	1,985,001	2,200,000	4,720,000	2,520,000
Drainage Team	31,645	25,821	(5,824)	189,368	489,368	300,000
Drainage	0	0	0	0	300,000	300,000
Drainage Management	31,645	25,821	(5,824)	189,368	189,368	0
Project Management Office	349,437	281,619	(67,818)	1,472,757	1,472,757	0
Project Management	349,437	281,619	(67,818)	1,472,757	1,472,757	0
Projects Administration	60,256	64,292	4,036	247,954	285,095	37,141

	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Project Administration	60,256	64,292	4,036	247,954	285,095	37,141
Traffic Team	50,001	50,080	79	202,009	201,009	(1,000)
Traffic Management	50,001	50,080	79	202,009	201,009	(1,000)
Recreation and Parks	1,780,233	1,649,857	(130,376)	7,126,904	7,182,484	55,580
Arboriculture	267,763	219,915	(47,848)	822,052	822,052	0
Arboriculture	267,763	219,915	(47,848)	822,052	822,052	0
Cemeteries	69,965	20,173	(49,792)	(439)	(439)	0
Cemeteries Services	69,965	20,173	(49,792)	(439)	(439)	0
Civic Presentation	185,916	178,707	(7,209)	771,663	771,663	0
Civic Presentation	185,916	178,707	(7,209)	771,663	771,663	0
Environment	116,644	115,741	(903)	557,533	557,533	0
Landscaping and Native Open Spaces	116,644	115,741	(903)	557,533	557,533	0
Parks	556,955	546,784	(10,171)	2,285,884	2,313,884	28,000
Parks	556,955	546,784	(10,171)	2,285,884	2,313,884	28,000
Recreation & Strategic Services	286,986	290,138	3,152	1,390,258	1,445,838	55,580
Recreation and Strategic Services	286,986	290,138	3,152	1,390,258	1,445,838	55,580
Shepparton Show	0	1,464	1,464	0	0	0
Shepparton Showgrounds	0	1,464	1,464	0	0	0
Sports Facilities	169,095	159,169	(9,926)	723,705	723,705	0
Sports Facilities	169,095	159,169	(9,926)	723,705	723,705	0
Water and Energy	126,909	117,764	(9,145)	576,248	548,248	(28,000)
Water and Energy	126,909	117,764	(9,145)	576,248	548,248	(28,000)
Works	1,291,097	1,273,497	(17,600)	4,895,920	4,483,606	(412,314)
Building Works	282,625	287,157	4,532	1,043,870	1,043,970	100
Building Repair and Maintenance	282,625	287,157	4,532	1,043,870	1,043,970	100
Concrete Works	202,595	198,304	(4,291)	768,164	768,164	0
Concrete	202,595	198,304	(4,291)	768,164	768,164	0
Drainage Works	189,381	217,224	27,843	640,187	640,187	0
Rural Drains	60,757	77,449	16,692	234,723	259,723	25,000
Urban Drains	128,624	139,775	11,151	405,464	380,464	(25,000)
Emergency Managment Works	0	21,497	21,497	0	(575,440)	(575,440)
Emergence Management Works	0	21,497	21,497	0	(575,440)	(575,440)
Fleet and Stores	(234,778)	(266,758)	(31,980)	(1,149,361)	(1,029,361)	120,000

	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
DRC Maintenance	16,757	15,445	(1,312)	62,355	62,355	0
Plant and Fleet	(314,934)	(348,562)	(33,628)	(1,485,121)	(1,365,121)	120,000
Stores	63,399	66,360	2,961	273,405	273,405	0
Regulatory Maintenance	231,494	234,320	2,826	1,220,359	1,219,359	(1,000)
Fire Plug Maintenance	3,756	386	(3,370)	36,098	36,098	0
General Maintenance	20,629	14,935	(5,694)	179,533	178,533	(1,000)
Street Light Maintenance	160,001	173,316	13,315	755,000	755,000	0
Traffic Signs and Signal Maintenance	47,108	45,683	(1,425)	249,728	249,728	0
Road Works	924,786	924,531	(255)	3,234,696	3,234,722	26
Bridges	15,489	14,024	(1,465)	35,808	35,808	0
Sealed Roads	491,837	484,714	(7,123)	2,114,023	2,114,023	0
Unsealed Roads	392,005	414,257	22,252	962,456	962,482	26
Works Tree Maintenance	25,455	11,536	(13,919)	122,409	122,409	0
Works	(305,006)	(342,779)	(37,773)	(861,995)	(817,995)	44,000
After Hours Maintenance	13,629	17,889	4,260	60,841	60,841	0
General Maintenance	21,122	11,614	(9,508)	148,553	148,553	0
Works Administration	(339,757)	(372,282)	(32,525)	(1,071,389)	(1,027,389)	44,000
Corporate Performance	1,505,478	1,500,908	(4,570)	3,358,619	3,575,115	216,496
Corporate Strategic Planning	76,083	60,689	(15,394)	447,924	458,424	10,500
CEO's Office	75,211	60,689	(14,522)	444,424	454,924	10,500
Councillors	872	0	(872)	3,500	3,500	0
Councillor Management and Support	90,251	83,559	(6,692)	287,921	287,921	0
Councillors	90,251	83,559	(6,692)	287,921	287,921	0
Office of the Chief Executive Office	414,536	407,489	(7,047)	1,266,211	1,440,211	174,000
CEO's Office	414,536	407,489	(7,047)	1,266,211	1,440,211	174,000
Risk Management	924,608	949,170	24,562	1,356,563	1,388,559	31,996
Insurance	848,090	866,580	18,490	1,050,000	1,044,796	(5,204)
Risk and Audit	76,518	82,590	6,072	306,563	343,763	37,200
Marketing and Communications	365,798	362,844	(2,954)	1,677,898	1,677,898	0
Marketing and Communications	239,176	241,804	2,628	1,033,826	1,033,826	0
Marketing and Communications	239,176	241,804	2,628	1,033,826	1,033,826	0
Shepparton Show Me	126,622	121,040	(5,582)	644,072	644,072	0

	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Shepparton Show Me	126,622	121,040	(5,582)	644,072	644,072	0
People Performance	1,135,948	1,184,046	48,098	3,596,834	3,639,643	42,809
People Performance	1,135,948	1,184,046	48,098	3,596,834	3,639,643	42,809
People Performance	1,135,948	1,184,046	48,098	3,596,834	3,639,643	42,809
Building	31,233	7,965	(23,268)	123,049	90,990	(32,059)
Building Services	31,233	7,965	(23,268)	123,049	90,990	(32,059)
Building Services	31,233	7,965	(23,268)	123,049	90,990	(32,059)
Environment	(5,709,646)	(5,757,123)	(47,477)	(2,335,149)	(254,569)	2,080,580
Development Team	(999)	0	999	(4,000)	0	4,000
Waste Mangement	(999)	0	999	(4,000)	0	4,000
Environmental Health	257,322	224,718	(32,604)	804,368	806,368	2,000
Food Sampling	3,974	2,061	(1,913)	15,900	15,900	0
Health Administration	273,814	243,909	(29,905)	1,096,926	1,098,926	2,000
Immunisation	(5,722)	(12,013)	(6,291)	(24,900)	(24,900)	0
Infectious Diseases	750	837	87	(3,500)	(3,500)	0
Registered Premises	(2,562)	(6,413)	(3,851)	(266,416)	(266,416)	0
Septic Tanks	(2,965)	(3,805)	(840)	1,642	1,642	0
Tobacco	(9,967)	142	10,109	(15,284)	(15,284)	0
Environmental Management	1,091,474	1,011,942	(79,532)	1,058,202	3,036,930	1,978,728
Energy and Climate Change	619,859	802,818	182,959	122,500	1,996,890	1,874,390
Environment Administration	370,590	60,361	(310,229)	581,724	581,724	0
Land and Biodiversity	44,857	48,384	3,527	187,600	196,938	9,338
Water	56,168	100,378	44,210	166,378	261,378	95,000
Waste and Resource Recovery	(7,057,443)	(6,993,783)	63,660	(4,193,719)	(4,097,867)	95,852
Kerbside Collections	(6,704,384)	(6,745,564)	(41,180)	(3,041,095)	(3,055,243)	(14,148)
Landfill	(641,381)	(613,564)	27,817	(2,499,278)	(2,499,278)	0
Litter Bins	72,037	66,337	(5,700)	313,000	313,000	0
Transfer Stations	94,680	159,996	65,316	582,057	582,057	0
Waste Mangement	121,605	139,013	17,408	451,597	561,597	110,000
Investment Attraction	809,043	720,462	(88,581)	3,289,473	3,295,700	6,227
Arts Events and Tourism Management	112,493	110,593	(1,900)	208,356	167,890	(40,466)
Arts Events and Tourism Management	112,493	110,593	(1,900)	208,356	167,890	(40,466)

	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Business and Industry	232,506	189,457	(43,049)	1,092,226	1,092,673	447
Decorations	12,000	0	(12,000)	26,000	26,000	0
Economic Development	177,456	201,179	23,723	1,034,526	1,017,724	(16,802)
Freight Logistics Centre	7,700	8,409	709	31,700	31,700	0
IA Grants	35,350	(20,131)	(55,481)	0	17,249	17,249
Business Centre	9,959	16,105	6,146	47,670	39,670	(8,000)
Business Centre	9,959	16,105	6,146	47,670	39,670	(8,000)
Events	203,047	180,108	(22,939)	1,165,543	1,190,086	24,543
Arts & Culture Events	1,000	1,000	0	76,000	75,150	(850)
Business Events	1,818	4,365	2,547	30,000	30,000	0
Community Events	2,000	1,515	(486)	97,250	80,250	(17,000)
Events Management	150,485	138,547	(11,938)	827,293	722,436	(104,857)
IA Grants	0	0	0	0	25,000	25,000
Sporting Events	27,979	26,143	(1,836)	107,000	186,000	79,000
Venues	19,765	8,539	(11,226)	28,000	71,250	43,250
Tourism	251,038	224,198	(26,840)	775,678	805,380	29,702
Tourism Development	114,212	96,957	(17,255)	138,025	142,800	4,775
Tourism Management	84,369	81,593	(2,776)	367,606	394,653	27,047
Visitor Servicing	52,457	45,649	(6,808)	270,047	267,927	(2,120)
Planning	348,447	236,773	(111,674)	1,794,853	1,827,173	32,320
Planning	348,447	236,773	(111,674)	1,794,853	1,827,173	32,320
Planning Services	348,447	236,773	(111,674)	1,794,853	1,827,173	32,320
Sustainable Development Director	77,381	71,038	(6,343)	328,300	328,300	0
Sustainable Development Management	77,381	71,038	(6,343)	328,300	328,300	0
Sustainable Development	77,381	71,038	(6,343)	328,300	328,300	0

**2014/2015 September Quarter Budget Review
Operating Budget by sub-account - Whole of organisation**

Sub Account Description	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2014/2015	2014/2015	Sept Qtr v
				Adopted Budget \$	Sept Qtr Budget Review \$	Adopted Budget (Fav)/Unfav \$
Operating Income	(76,642,717)	(77,486,723)	(844,006)	(119,504,092)	(120,996,120)	(1,492,028)
101 User Charges	(12,819,975)	(12,805,849)	14,126	(28,151,889)	(28,286,237)	(134,348)
102 Fees and Fines	(796,465)	(881,697)	(85,232)	(3,899,552)	(3,871,210)	28,342
103 Grants	(5,337,330)	(5,626,031)	(288,701)	(22,113,535)	(23,127,487)	(1,013,952)
104 Other Income	(1,382,353)	(1,568,895)	(186,542)	(5,576,085)	(5,778,590)	(202,505)
105 Rates and Charges	(55,459,680)	(55,494,082)	(34,402)	(55,996,814)	(55,996,814)	0
106 Contributions	(101,146)	(417,742)	(316,596)	(1,165,988)	(1,313,974)	(147,986)
107 Interest	(273,251)	(244,260)	28,991	(1,213,000)	(1,177,801)	35,199
110 Rent	(260,827)	(265,596)	(4,769)	(509,204)	(565,982)	(56,778)
111 Fines	(165,000)	(140,549)	24,451	(660,000)	(660,000)	0
199 Internal Revenue Charge	(46,690)	(42,021)	4,669	(218,025)	(218,025)	0
Operating Expense	30,339,782	32,134,688	1,794,901	120,027,923	127,093,139	7,065,216
301 Salaries	9,506,818	9,157,470	(349,348)	38,627,734	38,688,509	60,775
302 Salary Oncost	1,241,758	1,227,279	(14,479)	4,991,783	4,989,312	(2,471)
303 FBT	50,000	0	(50,000)	200,000	200,000	0
321 Plant	1,039,052	1,009,608	(29,444)	4,059,478	4,101,576	42,098
331 Depreciation	5,271,225	5,261,432	(9,793)	21,013,353	21,013,353	0
341 Interest expense	187,500	25,620	(161,880)	1,127,033	1,125,875	(1,158)
361 Advert/Promo/Market	416,686	365,824	(50,862)	1,909,256	1,922,856	13,600
362 Consultants	275,198	632,830	357,632	2,144,168	3,311,836	1,167,668
363 Contract Payments	3,901,939	3,725,222	(176,717)	15,212,738	15,087,501	(125,237)
364 General Expenses	1,918,161	0	(1,918,161)	8,608,908	0	(8,608,908)
365 Stationery/Office Consumables	51,883	57,266	5,383	227,762	260,118	32,356
366 Professional Memberships	144,250	142,168	(2,082)	215,607	228,354	12,747
367 Publications and Subscriptions	66,090	101,348	35,258	195,967	198,140	2,173
368 Training	169,465	198,192	28,727	1,058,098	1,058,098	0
369 Utilities	706,059	662,163	(43,895)	3,259,744	3,263,279	3,535
370 Legal Expenses	134,619	228,127	93,508	586,000	897,550	311,550
371 Materials or Services	2,062,182	5,152,879	3,090,698	9,795,572	17,298,435	7,502,863
372 External Labour	118,827	79,878	(38,949)	1,167,927	1,134,719	(33,208)
373 Repairs and Maintenance	1,341,440	1,323,306	(18,134)	3,062,289	3,453,097	390,808
374 Cleaning	113,222	105,369	(7,853)	498,481	600,423	101,942
375 Corporate Expenses	1,570,862	2,540,538	969,676	1,848,000	6,024,586	4,176,586
399 Internal Expense Charge	52,547	4,345	(48,202)	218,025	216,375	(1,650)
378 Licences & Levies	0	431	431	0	45,681	45,681
377 Finance Charges	0	1,245	1,245	0	894,000	894,000
376 Sponsor/Grant/Contrib/Donate	0	132,142	132,142	0	1,079,465	1,079,465
Grand Total	(46,302,935)	(45,352,040)	950,895	523,831	6,097,019	5,573,188

2014/2015 September Quarter Budget Review Operating Budget by Department by sub-account							
Sub Account Description		YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Business Director		66,460	61,201	(5,259)	263,825	267,325	3,500
Operating Expense		66,460	61,201	(5,259)	263,825	267,325	3,500
301	Salaries	54,998	13,158	(41,840)	218,198	155,000	(63,198)
302	Salary Oncost	7,256	1,833	(5,423)	28,792	20,000	(8,792)
321	Plant	3,021	0	(3,021)	12,085	12,085	0
361	Advert/Promo/Market	0	4,619	4,619	0	5,000	5,000
362	Consultants	0	41,259	41,259	0	71,990	71,990
364	General Expenses	750	0	(750)	3,000	0	(3,000)
367	Publications and Subscriptions	0	266	266	0	300	300
369	Utilities	186	65	(121)	750	750	0
371	Materials or Services	249	0	(249)	1,000	2,200	1,200
Citizen Experience		275,085	337,652	62,566	1,106,882	1,102,093	(4,789)
Operating Expense		900,649	889,498	(11,151)	3,868,873	3,864,084	(4,789)
301	Salaries	586,061	569,388	(16,673)	2,571,114	2,561,079	(10,035)
302	Salary Oncost	79,082	76,968	(2,114)	339,268	338,768	(500)
321	Plant	24,856	24,773	(83)	100,091	100,091	0
361	Advert/Promo/Market	2,409	6,508	4,099	11,000	16,996	5,996
362	Consultants	3,000	8,069	5,069	3,000	21,500	18,500
363	Contract Payments	45,700	54,773	9,073	57,400	57,400	0
364	General Expenses	30,000	0	(30,000)	120,000	0	(120,000)
365	Stationery/Office Consumables	20,033	14,121	(5,911)	103,000	105,000	2,000
366	Professional Memberships	982	482	(500)	4,200	4,200	0
368	Training	0	0	0	0	0	0
369	Utilities	4,388	3,200	(1,188)	27,000	27,000	0
370	Legal Expenses	15,667	29,136	13,469	100,000	100,000	0
371	Materials or Services	34,110	65,024	30,914	154,000	344,250	190,250
372	External Labour	30,424	1,160	(29,264)	137,800	46,800	(91,000)
373	Repairs and Maintenance	2,499	4,046	1,547	10,000	10,000	0
375	Corporate Expenses	21,140	31,467	10,327	130,000	130,000	0
399	Internal Expense Charge	299	383	84	1,000	1,000	0
Operating Income		(625,564)	(551,846)	73,718	(2,761,991)	(2,761,991)	0
101	User Charges	(21,250)	(25,450)	(4,200)	(112,870)	(112,870)	0
102	Fees and Fines	(423,702)	(385,529)	38,173	(1,926,671)	(1,926,671)	0
103	Grants	(15,612)	0	15,612	(62,450)	(62,450)	0
104	Other Income	0	(318)	(318)	0	0	0
111	Fines	(165,000)	(140,549)	24,451	(660,000)	(660,000)	0
Finance and Rates		(57,347,630)	(57,874,389)	(526,759)	(63,128,516)	(63,386,741)	(258,225)
Operating Expense		1,895,910	1,524,997	(370,913)	8,138,808	8,228,935	90,127
301	Salaries	568,996	430,671	(138,325)	2,265,577	2,210,415	(55,162)
302	Salary Oncost	44,094	35,411	(8,683)	175,016	159,965	(15,051)
303	FBT	50,000	0	(50,000)	200,000	200,000	0
321	Plant	3,213	2,143	(1,070)	12,859	12,859	0

Sub Account Description		YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
341	Interest expense	187,500	25,620	(161,880)	1,127,033	1,125,875	(1,158)
361	Advert/Promo/Market	5,500	4,910	(590)	21,000	21,000	0
362	Consultants	0	45,820	45,820	0	40,710	40,710
363	Contract Payments	15,000	30,447	15,447	122,000	152,000	30,000
364	General Expenses	954,863	0	(954,863)	3,841,908	0	(3,841,908)
365	Stationery/Office Consumables	7,000	7,984	984	24,000	24,014	14
366	Professional Memberships	1,350	760	(590)	5,250	5,260	10
367	Publications and Subscriptions	811	950	139	5,250	5,250	0
369	Utilities	210	0	(210)	840	840	0
370	Legal Expenses	54,498	11,971	(42,527)	254,000	254,000	0
371	Materials or Services	2,875	60,960	58,085	84,075	302,061	217,986
375	Corporate Expenses	0	866,104	866,104	0	3,680,686	3,680,686
377	Finance Charges	0	1,245	1,245	0	34,000	34,000
Operating Income		(59,243,540)	(59,399,386)	(155,846)	(71,267,324)	(71,615,676)	(348,352)
101	User Charges	(141,623)	(113,536)	28,087	(798,799)	(798,799)	0
103	Grants	(2,125,544)	(2,125,544)	0	(8,284,928)	(8,557,176)	(272,248)
104	Other Income	(1,249,192)	(1,424,754)	(175,562)	(4,996,783)	(5,107,887)	(111,104)
105	Rates and Charges	(55,459,680)	(55,494,082)	(34,402)	(55,996,814)	(55,996,814)	0
107	Interest	(267,501)	(241,470)	26,031	(1,190,000)	(1,155,000)	35,000
Information Services		1,268,687	1,262,221	(6,466)	2,573,079	2,602,979	29,900
Operating Expense		1,268,687	1,262,221	(6,466)	2,573,079	2,602,979	29,900
301	Salaries	238,875	202,396	(36,479)	955,503	953,503	(2,000)
302	Salary Oncost	31,521	28,038	(3,483)	126,095	126,095	0
321	Plant	3,213	3,215	2	12,859	12,859	0
361	Advert/Promo/Market	1,000	2,476	1,476	1,000	3,000	2,000
362	Consultants	12,000	33,660	21,660	52,500	52,500	0
363	Contract Payments	54,999	42,842	(12,157)	220,000	218,000	(2,000)
366	Professional Memberships	2,900	2,707	(193)	2,900	2,900	0
367	Publications and Subscriptions	250	141	(109)	1,000	1,000	0
369	Utilities	70,902	73,826	2,924	261,920	261,920	0
371	Materials or Services	5,474	20,166	14,692	47,500	53,500	6,000
373	Repairs and Maintenance	847,553	852,754	5,201	891,802	917,702	25,900
Non Cash Items		5,486,226	5,261,432	(224,794)	21,873,353	21,873,353	0
Operating Expense		5,486,226	5,261,432	(224,794)	21,873,353	21,873,353	0
331	Depreciation	5,271,225	5,261,432	(9,793)	21,013,353	21,013,353	0
364	General Expenses	215,001	0	(215,001)	860,000	0	(860,000)
377	Finance Charges	0	0	0	0	860,000	860,000
Strategic Assets		(286,211)	(154,557)	131,654	(272,671)	(79,547)	193,124
Operating Expense		488,720	674,769	186,049	2,267,959	2,425,171	157,212
301	Salaries	101,055	116,996	15,941	404,226	461,300	57,074
302	Salary Oncost	18,927	19,264	337	75,712	75,912	200
321	Plant	15,993	14,395	(1,598)	63,971	61,944	(2,027)
361	Advert/Promo/Market	10,875	14,890	4,015	43,500	43,500	0
362	Consultants	7,500	7,000	(500)	190,000	239,000	49,000
363	Contract Payments	226,875	377,115	150,240	1,059,880	1,113,145	53,265
364	General Expenses	0	0	0	0	0	0
366	Professional Memberships	6,650	7,524	874	6,650	9,884	3,234
367	Publications and Subscriptions	750	3,360	2,610	1,500	3,629	2,129

Sub Account Description		YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
369	Utilities	41,558	46,030	4,472	161,000	159,707	(1,293)
370	Legal Expenses	3,750	2,383	(1,367)	15,000	12,531	(2,469)
371	Materials or Services	39,620	41,307	1,687	164,520	159,831	(4,689)
373	Repairs and Maintenance	15,167	24,505	9,338	82,000	84,788	2,788
Operating Income		(774,993)	(829,326)	(54,395)	(2,540,630)	(2,504,718)	35,912
101	User Charges	(574,925)	(625,864)	(50,939)	(2,194,500)	(2,195,717)	(1,217)
104	Other Income	(2,625)	(2,435)	190	(10,500)	(10,500)	0
107	Interest	(5,750)	(2,790)	2,960	(23,000)	(22,801)	199
110	Rent	(191,631)	(198,238)	(6,607)	(312,630)	(275,700)	36,930
Active Living		302,191	271,111	(31,080)	1,353,614	1,372,401	18,787
Operating Expense		1,156,503	1,112,017	(44,486)	5,187,436	5,286,127	98,691
301	Salaries	693,371	717,059	23,687	3,105,130	3,099,174	(5,956)
302	Salary Oncost	91,885	93,683	1,799	409,833	406,890	(2,943)
321	Plant	13,416	13,190	(226)	49,474	49,474	0
361	Advert/Promo/Market	27,418	26,313	(1,105)	107,366	112,169	4,803
362	Consultants	2,865	2,865	0	37,500	154,623	117,123
363	Contract Payments	19,722	0	(19,722)	84,071	0	(84,071)
364	General Expenses	25,419	0	(25,419)	106,181	0	(106,181)
365	Stationery/Office Consumables	3,050	4,406	1,356	17,262	17,262	0
366	Professional Memberships	1,659	1,659	0	2,607	2,607	0
367	Publications and Subscriptions	316	329	13	1,049	1,049	0
369	Utilities	76,226	78,346	2,120	570,651	579,651	9,000
371	Materials or Services	154,853	118,097	(36,756)	497,964	546,902	48,938
372	External Labour	8,631	6,632	(1,999)	34,428	22,203	(12,225)
373	Repairs and Maintenance	28,751	20,276	(8,475)	155,420	154,870	(550)
374	Cleaning	8,921	29,162	20,241	8,500	103,071	94,571
378	Licences & Levies	0	0	0	0	36,181	36,181
Operating Income		(854,312)	(840,906)	13,406	(3,833,822)	(3,913,726)	(79,904)
101	User Charges	(782,528)	(764,230)	18,298	(3,534,709)	(3,540,459)	(5,750)
103	Grants	0	(40,300)	(40,300)	0	(73,000)	(73,000)
104	Other Income	(40,921)	(19,832)	21,089	(187,742)	(206,742)	(19,000)
110	Rent	(30,863)	(16,544)	14,319	(111,371)	(93,525)	17,846
Children & Youth Services		407,603	438,482	30,879	1,635,969	1,862,322	226,353
Operating Expense		2,331,652	2,422,824	91,172	9,287,736	9,547,285	259,549
301	Salaries	1,673,044	1,720,958	47,914	6,490,541	6,654,820	164,279
302	Salary Oncost	228,813	230,734	1,921	856,380	885,098	28,718
321	Plant	6,619	8,249	1,630	32,996	32,996	0
361	Advert/Promo/Market	8,575	7,267	(1,308)	30,160	40,160	10,000
362	Consultants	0	4,364	4,364	36,690	91,425	54,735
363	Contract Payments	193,110	219,614	26,504	762,200	762,200	0
364	General Expenses	24,999	0	(24,999)	154,000	0	(154,000)
365	Stationery/Office Consumables	4,147	19,165	15,018	11,800	45,022	33,222
366	Professional Memberships	2,216	1,828	(388)	4,500	4,500	0
367	Publications and Subscriptions	1,233	1,209	(24)	3,248	3,248	0
369	Utilities	32,928	29,404	(3,524)	163,751	167,251	3,500
371	Materials or Services	115,994	102,240	(13,754)	538,789	502,352	(36,437)
373	Repairs and Maintenance	5,764	23	(5,741)	34,320	29,911	(4,409)

Sub Account Description		YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
374	Cleaning	34,210	30,270	(3,940)	168,361	174,302	5,941
376	Sponsor/Grant/Contrib/Donate	0	47,500	47,500	0	154,000	154,000
Operating Income		(1,924,049)	(1,984,342)	(60,293)	(7,651,767)	(7,684,963)	(33,196)
101	User Charges	(526,603)	(519,091)	7,512	(1,835,583)	(2,062,526)	(226,943)
103	Grants	(1,385,743)	(1,451,900)	(66,157)	(5,794,238)	(5,593,211)	201,027
104	Other Income	0	(1,648)	(1,648)	0	(5,726)	(5,726)
110	Rent	(11,703)	(11,703)	0	(21,946)	(23,500)	(1,554)
Community Director		356,476	380,557	24,081	1,944,369	1,974,548	30,179
Operating Expense		502,182	526,663	24,481	2,090,075	2,122,754	32,679
301	Salaries	91,596	89,512	(2,084)	366,391	366,391	0
302	Salary Oncost	12,087	12,050	(37)	48,350	48,350	0
321	Plant	7,329	7,330	1	29,322	29,322	0
361	Advert/Promo/Market	500	588	88	500	730	230
362	Consultants	0	0	0	0	4,900	4,900
363	Contract Payments	365,082	365,131	49	1,472,900	1,472,900	0
364	General Expenses	1,180	0	(1,180)	11,800	0	(11,800)
366	Professional Memberships	600	348	(252)	600	400	(200)
367	Publications and Subscriptions	0	322	322	0	330	330
369	Utilities	9,614	10,659	1,045	57,800	57,750	(50)
370	Legal Expenses	0	3,019	3,019	3,000	3,019	19
371	Materials or Services	8,231	1,322	(6,909)	79,412	78,812	(600)
373	Repairs and Maintenance	5,963	4,788	(1,175)	20,000	10,000	(10,000)
374	Cleaning	0	4,594	4,594	0	11,050	11,050
376	Sponsor/Grant/Contrib/Donate	0	27,000	27,000	0	38,800	38,800
Operating Income		(145,706)	(146,106)	(400)	(145,706)	(148,206)	(2,500)
103	Grants	(145,706)	(146,106)	(400)	(145,706)	(148,206)	(2,500)
Neighbourhoods		410,199	287,761	(122,438)	2,524,458	2,582,859	58,401
Operating Expense		1,468,700	1,410,144	(58,556)	6,779,484	6,885,039	105,555
301	Salaries	587,726	571,008	(16,718)	2,331,117	2,372,036	40,919
302	Salary Oncost	78,848	75,975	(2,873)	307,588	312,339	4,751
321	Plant	12,985	12,988	3	51,951	51,951	0
361	Advert/Promo/Market	5,744	7,252	1,508	46,250	55,750	9,500
362	Consultants	17,070	2,500	(14,570)	50,000	77,000	27,000
363	Contract Payments	622,498	599,186	(23,312)	2,995,014	2,995,014	0
364	General Expenses	23,449	0	(23,449)	247,000	0	(247,000)
365	Stationery/Office Consumables	308	98	(210)	4,200	4,600	400
366	Professional Memberships	744	1,386	642	1,955	2,614	659
367	Publications and Subscriptions	750	0	(750)	12,800	12,800	0
369	Utilities	7,404	6,862	(542)	39,690	40,690	1,000
371	Materials or Services	100,593	120,576	19,983	607,894	715,104	107,210
373	Repairs and Maintenance	5,899	1,944	(3,955)	57,000	57,000	0
374	Cleaning	4,676	4,377	(299)	27,000	27,000	0
399	Internal Expense Charge	6	0	(6)	25	25	0
376	Sponsor/Grant/Contrib/Donate	0	5,992	5,992	0	161,116	161,116
Operating Income		(1,058,501)	(1,122,384)	(63,883)	(4,255,026)	(4,302,180)	(47,154)
101	User Charges	(2,817)	(2,888)	(71)	(12,200)	(10,000)	2,200
102	Fees and Fines	(151,412)	(152,295)	(883)	(727,932)	(727,932)	0
103	Grants	(900,690)	(964,134)	(63,444)	(3,500,994)	(3,547,193)	(46,199)

Sub Account Description		YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
104	Other Income	(3,582)	(2,113)	1,469	(13,900)	(16,100)	(2,200)
106	Contributions	0	(955)	(955)	0	(955)	(955)
Performing Arts & Conventions		244,015	212,917	(31,098)	927,801	955,978	28,177
Operating Expense		450,678	423,511	(27,167)	1,806,706	1,830,178	23,472
301	Salaries	217,804	219,779	1,975	839,707	842,279	2,572
302	Salary Oncost	28,263	28,925	662	110,806	106,702	(4,104)
321	Plant	2,844	2,844	0	13,211	13,211	0
361	Advert/Promo/Market	20,431	19,439	(992)	118,150	116,695	(1,455)
362	Consultants	0	13,506	13,506	0	30,000	30,000
363	Contract Payments	82,152	58,430	(23,722)	346,765	343,220	(3,545)
364	General Expenses	25,000	0	(25,000)	45,000	0	(45,000)
365	Stationery/Office Consumables	3,057	1,958	(1,099)	12,000	12,000	0
366	Professional Memberships	0	0	0	3,240	3,240	0
367	Publications and Subscriptions	64	64	0	140	140	0
369	Utilities	22,150	10,632	(11,518)	98,252	94,252	(4,000)
371	Materials or Services	36,863	33,375	(3,488)	144,588	148,507	3,919
372	External Labour	0	0	0	0	85	85
373	Repairs and Maintenance	8,671	6,787	(1,884)	58,847	58,847	0
374	Cleaning	3,379	2,771	(608)	16,000	16,000	0
376	Sponsor/Grant/Contrib/Donate	0	25,000	25,000	0	45,000	45,000
Operating Income		(206,663)	(210,594)	(3,931)	(878,905)	(874,200)	4,705
101	User Charges	(165,337)	(172,930)	(7,593)	(604,045)	(605,000)	(955)
103	Grants	0	0	0	(120,000)	(120,000)	0
104	Other Income	(39,777)	(36,276)	3,501	(150,660)	(145,000)	5,660
106	Contributions	(1,549)	(1,389)	160	(4,200)	(4,200)	0
Shepparton Art Museum		230,592	360,804	130,212	783,623	884,682	101,059
Operating Expense		239,030	391,976	152,946	1,071,431	1,353,399	281,968
301	Salaries	121,770	140,627	18,857	487,091	507,616	20,525
302	Salary Oncost	16,068	19,365	3,297	64,278	64,618	340
361	Advert/Promo/Market	36,447	30,447	(6,000)	98,300	100,927	2,627
362	Consultants	4,121	125,967	121,846	33,025	271,500	238,475
363	Contract Payments	0	1,522	1,522	16,500	16,500	0
364	General Expenses	0	0	0	55,000	0	(55,000)
365	Stationery/Office Consumables	1,623	1,301	(322)	6,500	6,500	0
366	Professional Memberships	495	495	(0)	1,305	1,305	0
367	Publications and Subscriptions	298	748	450	1,000	1,000	0
369	Utilities	9,361	6,761	(2,600)	43,800	43,800	0
371	Materials or Services	48,521	63,835	15,314	235,132	229,383	(5,749)
372	External Labour	0	424	424	0	35,250	35,250
373	Repairs and Maintenance	326	486	160	20,000	20,000	0
374	Cleaning	0	0	0	9,500	0	(9,500)
376	Sponsor/Grant/Contrib/Donate	0	0	0	0	55,000	55,000
Operating Income		(8,438)	(31,172)	(22,734)	(287,808)	(468,717)	(180,909)
101	User Charges	(917)	(2,600)	(1,683)	(26,490)	(26,490)	0
103	Grants	(273)	(909)	(636)	(146,618)	(307,527)	(160,909)
104	Other Income	(7,248)	(27,663)	(20,415)	(51,000)	(71,000)	(20,000)
106	Contributions	0	0	0	(63,700)	(63,700)	0

Sub Account Description		YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Infrastructure Director		77,820	85,878	8,058	306,741	306,741	0
Operating Expense		77,820	85,878	8,058	306,741	306,741	0
301	Salaries	59,976	62,200	2,224	239,901	239,901	0
302	Salary Oncost	7,509	8,064	555	30,039	30,039	0
321	Plant	4,116	4,116	(0)	12,801	16,464	3,663
361	Advert/Promo/Market	0	10	10	0	10	10
362	Consultants	0	2,475	2,475	0	0	0
364	General Expenses	0	0	0	0	0	0
365	Stationery/Office Consumables	5,250	2,830	(2,420)	21,000	15,020	(5,980)
366	Professional Memberships	635	635	0	1,000	1,000	0
369	Utilities	334	170	(164)	2,000	2,000	0
371	Materials or Services	0	1,052	1,052	0	893	893
373	Repairs and Maintenance	0	4,326	4,326	0	1,414	1,414
Projects		570,540	2,466,626	1,896,086	4,774,603	7,931,687	3,157,084
Operating Expense		671,340	2,592,449	1,921,109	5,218,238	8,405,322	3,187,084
301	Salaries	454,830	413,176	(41,654)	1,819,491	1,831,131	11,640
302	Salary Oncost	60,024	59,218	(806)	240,113	240,113	0
321	Plant	25,220	21,136	(4,084)	108,104	95,245	(12,859)
361	Advert/Promo/Market	1,300	0	(1,300)	6,700	6,700	0
362	Consultants	39,865	34,913	(4,952)	370,000	530,767	160,767
363	Contract Payments	6,595	4,418	(2,177)	307,300	307,300	0
364	General Expenses	5,500	0	(5,500)	22,000	0	(22,000)
365	Stationery/Office Consumables	876	0	(876)	3,500	3,500	0
366	Professional Memberships	4,038	4,038	(1)	6,200	6,200	0
367	Publications and Subscriptions	215	230	15	3,450	3,450	0
369	Utilities	6,438	1,731	(4,707)	47,180	47,180	0
370	Legal Expenses	0	0	0	0	50,000	50,000
371	Materials or Services	57,001	2,046,215	1,989,214	2,230,100	4,994,636	2,764,536
372	External Labour	4,749	0	(4,749)	22,000	7,000	(15,000)
373	Repairs and Maintenance	4,689	7,375	2,686	32,100	282,100	250,000
Operating Income		(100,800)	(125,823)	(25,023)	(443,635)	(473,635)	(30,000)
101	User Charges	(67,000)	(92,090)	(25,090)	(248,000)	(228,000)	20,000
102	Fees and Fines	(8,421)	(7,195)	1,226	(33,483)	(33,483)	0
103	Grants	0	0	0	(100,000)	(100,000)	0
106	Contributions	(3,750)	(8,225)	(4,475)	(18,895)	(68,895)	(50,000)
110	Rent	(21,629)	(18,313)	3,316	(43,257)	(43,257)	0
Recreation and Parks		1,780,233	1,649,857	(130,376)	7,126,904	7,182,484	55,580
Operating Expense		1,829,733	1,727,341	(102,392)	7,620,486	8,173,066	552,580
301	Salaries	859,252	854,048	(5,204)	3,724,605	3,724,605	0
302	Salary Oncost	114,066	113,665	(401)	491,406	491,406	0
321	Plant	299,868	301,514	1,646	1,184,222	1,232,722	48,500
361	Advert/Promo/Market	274	242	(32)	3,000	3,000	0
362	Consultants	0	0	0	40,000	40,000	0
363	Contract Payments	90,000	78,115	(11,885)	170,000	170,000	0
364	General Expenses	8,334	0	(8,334)	118,500	0	(118,500)
369	Utilities	150,974	120,547	(30,427)	607,000	607,000	0
371	Materials or Services	122,002	125,984	3,982	527,153	1,027,153	500,000
372	External Labour	39,676	43,928	4,252	189,000	189,000	0

Sub Account Description		YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
373	Repairs and Maintenance	141,787	86,876	(54,911)	549,100	549,100	0
399	Internal Expense Charge	3,500	2,420	(1,080)	16,500	16,500	0
376	Sponsor/Grant/Contrib/Donate	0	0	0	0	122,580	122,580
Operating Income		(49,500)	(77,484)	(27,984)	(493,582)	(990,582)	(497,000)
101	User Charges	(38,250)	(76,484)	(38,234)	(448,582)	(445,582)	3,000
106	Contributions	(6,249)	(1,000)	5,249	(25,000)	(525,000)	(500,000)
110	Rent	(5,001)	0	5,001	(20,000)	(20,000)	0
Works		1,291,097	1,273,497	(17,600)	4,895,920	4,483,606	(412,314)
Operating Expense		3,119,183	3,143,898	24,715	12,208,267	12,406,546	198,279
301	Salaries	1,031,498	978,140	(53,358)	4,103,222	4,101,222	(2,000)
302	Salary Oncost	142,445	139,962	(2,483)	541,446	541,446	0
321	Plant	461,978	431,189	(30,789)	1,704,822	1,704,822	0
361	Advert/Promo/Market	1,250	930	(320)	4,000	4,000	0
362	Consultants	0	20,194	20,194	0	44,000	44,000
363	Contract Payments	425,098	482,010	56,912	1,681,277	1,632,594	(48,683)
365	Stationery/Office Consumables	50	0	(50)	500	500	0
366	Professional Memberships	1,200	1,200	0	1,200	1,200	0
367	Publications and Subscriptions	249	1,250	1,001	1,000	1,250	250
369	Utilities	220,785	231,847	11,062	981,300	980,076	(1,224)
371	Materials or Services	383,437	465,087	81,650	1,650,000	1,832,171	182,171
373	Repairs and Maintenance	253,068	269,096	16,028	1,024,000	1,049,665	25,665
374	Cleaning	51,249	23,548	(27,701)	205,000	205,000	0
375	Corporate Expenses	98,134	98,287	153	110,000	110,000	0
399	Internal Expense Charge	48,742	1,159	(47,583)	200,500	198,600	(1,900)
Operating Income		(1,828,086)	(1,870,402)	(42,316)	(7,312,347)	(7,922,940)	(610,593)
101	User Charges	(1,079,424)	(1,090,889)	(11,465)	(4,317,698)	(4,317,698)	0
102	Fees and Fines	(11,250)	(21,320)	(10,070)	(45,000)	(45,000)	0
103	Grants	(737,412)	(758,193)	(20,781)	(2,949,649)	(3,560,242)	(610,593)
Corporate Performance		1,505,478	1,500,908	(4,570)	3,358,619	3,575,115	216,496
Operating Expense		1,534,976	1,524,943	(10,033)	3,451,619	3,699,750	248,131
301	Salaries	317,957	229,511	(88,446)	1,265,995	1,225,995	(40,000)
302	Salary Oncost	41,480	36,250	(5,230)	165,935	165,935	0
321	Plant	13,593	11,423	(2,170)	42,181	42,181	0
361	Advert/Promo/Market	3,528	3,616	88	21,000	23,250	2,250
362	Consultants	69,218	71,708	2,490	260,000	322,000	62,000
364	General Expenses	0	0	0	0	0	0
365	Stationery/Office Consumables	1,316	929	(387)	3,000	3,000	0
366	Professional Memberships	72,205	68,360	(3,845)	94,150	94,150	0
367	Publications and Subscriptions	485	94	(391)	13,400	13,400	0
369	Utilities	4,203	1,388	(2,815)	33,000	18,200	(14,800)
370	Legal Expenses	26,000	108,495	82,495	26,000	200,000	174,000
371	Materials or Services	113,403	101,796	(11,607)	498,958	483,208	(15,750)
373	Repairs and Maintenance	0	15,839	15,839	0	80,000	80,000
375	Corporate Expenses	871,588	875,532	3,944	1,028,000	1,028,431	431
Operating Income		(29,498)	(24,034)	5,464	(93,000)	(124,635)	(31,635)
102	Fees and Fines	0	(1,978)	(1,978)	0	0	0
104	Other Income	0	(19,451)	(19,451)	(15,000)	(46,635)	(31,635)

Sub Account Description		YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
106	Contributions	(29,498)	(2,605)	26,893	(78,000)	(78,000)	0
Marketing and Communications		365,798	362,844	(2,954)	1,677,898	1,677,898	0
Operating Expense		365,798	362,844	(2,954)	1,677,898	1,677,898	0
301	Salaries	154,076	153,135	(941)	654,123	649,123	(5,000)
302	Salary Oncost	19,789	19,707	(82)	85,306	84,306	(1,000)
321	Plant	3,445	3,021	(424)	12,085	12,085	0
361	Advert/Promo/Market	178,021	170,553	(7,468)	876,884	800,684	(76,200)
362	Consultants	0	0	0	0	100,000	100,000
364	General Expenses	0	0	0	0	0	0
365	Stationery/Office Consumables	249	0	(249)	1,000	1,000	0
366	Professional Memberships	375	0	(375)	1,500	1,500	0
367	Publications and Subscriptions	2,807	1,879	(928)	19,000	10,000	(9,000)
369	Utilities	271	94	(177)	1,000	2,200	1,200
371	Materials or Services	1,528	14,299	12,771	6,000	16,000	10,000
372	External Labour	4,997	0	(4,997)	20,000	0	(20,000)
373	Repairs and Maintenance	240	156	(84)	1,000	1,000	0
People Performance		1,135,948	1,184,046	48,098	3,596,834	3,639,643	42,809
Operating Expense		1,135,948	1,193,114	57,167	3,596,834	3,646,143	49,309
301	Salaries	250,816	246,997	(3,819)	1,090,448	1,101,538	11,090
302	Salary Oncost	33,986	33,196	(790)	143,903	143,903	0
321	Plant	3,021	3,021	0	12,085	12,085	0
361	Advert/Promo/Market	1,231	965	(266)	5,000	5,000	0
362	Consultants	10,633	6,328	(4,305)	85,000	85,000	0
364	General Expenses	59,797	0	(59,797)	502,000	0	(502,000)
365	Stationery/Office Consumables	278	2,181	1,903	1,000	1,500	500
366	Professional Memberships	16,354	14,523	(1,831)	35,950	35,950	0
367	Publications and Subscriptions	1,350	2,750	1,400	1,350	4,100	2,750
368	Training	169,465	198,192	28,727	1,058,098	1,058,098	0
369	Utilities	968	113	(855)	8,000	8,000	0
370	Legal Expenses	5,000	6,600	1,600	58,500	58,500	0
371	Materials or Services	550	9,099	8,550	5,500	47,000	41,500
372	External Labour	2,499	0	(2,499)	10,000	10,000	0
375	Corporate Expenses	580,000	669,149	89,149	580,000	1,075,469	495,469
Operating Income		0	(9,068)	(9,068)	0	(6,500)	(6,500)
103	Grants	0	(2,817)	(2,817)	0	0	0
104	Other Income	0	(6,251)	(6,251)	0	(6,500)	(6,500)
Building		31,233	7,965	(23,268)	123,049	90,990	(32,059)
Operating Expense		198,058	181,632	(16,426)	792,049	759,990	(32,059)
301	Salaries	159,874	143,218	(16,656)	639,511	600,000	(39,511)
302	Salary Oncost	21,096	23,267	2,171	84,390	84,390	0
321	Plant	8,886	8,887	1	35,548	38,000	2,452
361	Advert/Promo/Market	122	262	140	500	500	0
362	Consultants	624	0	(624)	2,500	3,500	1,000
364	General Expenses	3,600	0	(3,600)	12,500	0	(12,500)
365	Stationery/Office Consumables	750	590	(160)	1,500	1,500	0
366	Professional Memberships	400	400	0	2,400	2,400	0
367	Publications and Subscriptions	422	0	(422)	1,700	1,700	0

Sub Account Description		YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
369	Utilities	413	113	(300)	4,000	4,000	0
370	Legal Expenses	999	1,139	140	4,000	4,000	0
371	Materials or Services	0	3,326	3,326	0	7,000	7,000
372	External Labour	750	0	(750)	3,000	3,000	0
373	Repairs and Maintenance	122	0	(122)	500	500	0
378	Licences & Levies	0	431	431	0	9,500	9,500
Operating Income		(166,825)	(173,667)	(6,842)	(669,000)	(669,000)	0
102	Fees and Fines	(166,825)	(173,667)	(6,842)	(669,000)	(669,000)	0
Environment		(5,709,646)	(5,757,123)	(47,477)	(2,335,149)	(254,569)	2,080,580
Operating Expense		3,710,048	3,917,752	207,704	13,347,620	15,005,379	1,657,759
301	Salaries	465,986	498,515	32,529	1,920,525	1,941,925	21,400
302	Salary Oncost	63,518	69,696	6,178	253,405	255,285	1,880
321	Plant	102,267	110,840	8,573	475,848	475,848	0
361	Advert/Promo/Market	35,831	3,157	(32,674)	58,834	109,173	50,339
362	Consultants	25,498	152,868	127,370	184,247	308,988	124,741
363	Contract Payments	1,648,258	1,315,827	(332,431)	5,771,206	5,701,228	(69,978)
364	General Expenses	501,980	0	(501,980)	1,966,019	0	(1,966,019)
365	Stationery/Office Consumables	1,886	559	(1,327)	8,000	8,000	0
366	Professional Memberships	27,085	26,991	(94)	30,500	30,500	0
367	Publications and Subscriptions	33,725	34,055	330	44,100	46,350	2,250
369	Utilities	4,342	2,421	(1,921)	27,250	27,250	0
370	Legal Expenses	5,751	19,838	14,087	35,500	85,500	50,000
371	Materials or Services	766,820	1,676,912	910,092	1,823,987	5,104,482	3,280,495
372	External Labour	27,101	691	(26,410)	745,199	769,881	24,682
373	Repairs and Maintenance	0	0	0	3,000	3,000	0
399	Internal Expense Charge	0	383	383	0	250	250
376	Sponsor/Grant/Contrib/Donate	0	5,000	5,000	0	137,719	137,719
Operating Income		(9,419,694)	(9,674,875)	(255,181)	(15,682,769)	(15,259,948)	422,821
101	User Charges	(9,328,253)	(9,243,215)	85,038	(13,588,413)	(13,602,561)	(14,148)
102	Fees and Fines	(6,152)	(10,218)	(4,066)	(293,274)	(293,274)	0
103	Grants	(26,350)	(60,856)	(34,506)	(698,864)	(698,864)	0
104	Other Income	(12,249)	3,754	16,003	(49,000)	(45,000)	4,000
106	Contributions	0	(322,319)	(322,319)	(835,193)	(402,224)	432,969
199	Internal Revenue Charge	(46,690)	(42,021)	4,669	(218,025)	(218,025)	0
Investment Attraction		809,043	720,462	(88,581)	3,289,473	3,295,700	6,227
Operating Expense		907,520	899,133	(8,387)	4,071,061	4,159,203	88,142
301	Salaries	428,418	417,839	(10,579)	1,472,074	1,471,712	(362)
302	Salary Oncost	48,575	50,639	2,064	194,315	192,325	(1,990)
321	Plant	10,937	13,102	2,165	44,029	46,398	2,369
361	Advert/Promo/Market	70,325	57,088	(13,237)	408,112	406,612	(1,500)
362	Consultants	42,040	32,000	(10,040)	386,706	409,433	22,727
363	Contract Payments	106,850	95,794	(11,056)	146,225	146,000	(225)
364	General Expenses	38,289	0	(38,289)	544,000	0	(544,000)
365	Stationery/Office Consumables	1,579	1,133	(446)	7,500	9,700	2,200
366	Professional Memberships	2,414	6,939	4,525	7,000	16,000	9,000
367	Publications and Subscriptions	18,532	50,061	31,529	80,480	81,080	600
369	Utilities	41,417	37,669	(3,748)	116,600	126,802	10,202
371	Materials or Services	66,416	79,672	13,256	470,200	674,190	203,990

Sub Account Description		YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
372	External Labour	0	870	870	6,500	6,500	0
373	Repairs and Maintenance	20,941	24,029	3,088	123,200	143,200	20,000
374	Cleaning	10,787	10,648	(139)	64,120	64,000	(120)
376	Sponsor/Grant/Contrib/Donate	0	21,650	21,650	0	365,250	365,250
Operating Income		(93,477)	(173,671)	(80,194)	(781,588)	(863,503)	(81,915)
101	User Charges	(91,048)	(76,581)	14,467	(430,000)	(340,535)	89,465
102	Fees and Fines	0	0	0	0	(850)	(850)
103	Grants	0	(75,273)	(75,273)	(301,088)	(350,618)	(49,530)
104	Other Income	(7,329)	(6,020)	1,309	(49,500)	(60,500)	(11,000)
106	Contributions	(100)	0	100	(1,000)	(1,000)	0
110	Rent	0	(20,798)	(20,798)	0	(110,000)	(110,000)
Planning		343,447	236,773	(111,674)	1,794,853	1,827,173	32,320
Operating Expense		456,580	473,407	16,827	2,200,045	2,238,173	38,128
301	Salaries	329,145	310,112	(19,033)	1,417,500	1,372,000	(45,500)
302	Salary Oncost	44,323	43,195	(1,128)	186,980	183,000	(3,980)
321	Plant	9,016	9,016	0	36,065	36,065	0
361	Advert/Promo/Market	5,905	4,292	(1,613)	48,000	48,000	0
362	Consultants	35,764	27,332	(8,432)	388,000	388,000	0
365	Stationery/Office Consumables	375	0	(375)	1,500	1,500	0
366	Professional Memberships	1,500	1,544	44	1,500	1,544	44
367	Publications and Subscriptions	3,833	3,640	(193)	5,500	8,064	2,564
369	Utilities	503	203	(300)	3,000	3,000	0
370	Legal Expenses	22,954	45,545	22,591	90,000	130,000	40,000
371	Materials or Services	3,262	2,355	(907)	22,000	22,000	0
372	External Labour	0	26,173	26,173	0	45,000	45,000
Operating Income		(103,133)	(236,634)	(123,501)	(405,192)	(411,000)	(5,808)
102	Fees and Fines	(28,703)	(129,495)	(100,792)	(204,192)	(175,000)	29,192
103	Grants	0	0	0	(9,000)	(9,000)	0
104	Other Income	(19,430)	(25,889)	(6,459)	(52,000)	(57,000)	(5,000)
106	Contributions	(60,000)	(81,250)	(21,250)	(140,000)	(170,000)	(30,000)
Sustainable Development Director		77,381	71,038	(6,343)	328,300	328,300	0
Operating Expense		77,381	71,038	(6,343)	328,300	328,300	0
301	Salaries	59,694	59,027	(667)	245,744	245,744	0
302	Salary Oncost	8,103	8,172	69	32,427	32,427	0
321	Plant	3,216	3,215	(1)	12,869	12,869	0
362	Consultants	5,000	0	(5,000)	25,000	25,000	0
365	Stationery/Office Consumables	56	11	(45)	500	500	0
366	Professional Memberships	448	348	(100)	1,000	1,000	0
369	Utilities	484	84	(400)	3,960	3,960	0
371	Materials or Services	380	180	(200)	6,800	6,800	0

**2014/2015 September Quarter Budget Review
Capital Works Statement**

Capital Works Area	YTD Budget	YTD Actual	YTD Budget v		2014/2015 Adopted Budget	2014/2015 Sept Qtr Budget Review	Sept Qtr v Adopted Budget (Fav)/Unfav	Sept Qtr v Adopted Budget (Fav)/Unfav
			YTD Actual	YTD Budget v YTD Actual (Fav)/Unfav				
	\$	\$	\$	%	\$	\$	\$	%
Buildings	732,653	445,907	(286,746)	(39%)	6,351,200	6,358,037	6,837	0%
Drains	128,735	461,120	332,385	258%	763,000	2,172,246	1,409,246	185%
Open Space	1,414,600	962,910	(451,690)	(32%)	9,423,320	8,611,060	(812,260)	-9%
Other	17,000	54,743	37,743	222%	685,000	765,612	80,612	12%
Plant & Equipment	533,280	131,938	(401,342)	(75%)	5,460,135	5,941,933	481,798	9%
Roads	1,705,121	1,496,078	(209,043)	(12%)	11,728,200	13,236,715	1,508,515	13%
Waste Management	0	79,378	79,378	100%	3,006,000	1,741,000	(1,265,000)	-42%
Total Capital Works	4,531,389	3,632,075	(899,314)	(20%)	37,416,855	38,826,603	1,409,748	4%
Represented by:								
New	1,340,226	378,875	(961,351)	(72%)	13,764,670	13,493,885	(270,785)	-2%
Renewal	2,744,313	2,083,251	(661,062)	(24%)	18,787,710	20,836,592	2,048,882	11%
Upgrade	446,850	1,169,949	723,099	162%	4,864,475	4,496,126	(368,349)	-8%
Total Capital Works	4,531,389	3,632,075	(899,314)	(20%)	37,416,855	38,826,603	1,409,748	4%

**2014/2015 September Quarter Budget Review
Notes to the Capital Works Statement**

1. Re-budgeted Items or Restricted Investment Transfers

Expense Area	\$ ' 000	General Explanation
Cosgrove Landfill	(2,365)	Various capital projects such as Cosgrove 3 land acquisition (\$1.8m) to be considered for re-budget in 14/15.
Katandra West Community Centre	(1,200)	Draft funding agreement has a start date of 1 December 2014. To be considered for re-budget in 14/15.
Mooroopna Rec Reserve Power Upgrade	(320)	Draft funding agreement has a start date of 1 December 2014. To be considered for re-budget in 14/15.
Nixon/Welsford St Intersection	(270)	Design only this year. Construction will be considered for re-budget in 2014/15.
Shepparton Town Entries	(185)	Shepparton East town entry to be timed with VicRoads upgrade in 2014/15.
Congupna Flood Works	(130)	Land acquisition to be completed impacting construction. To be considered for re-budget in 2014/15.
Saleyards Renewals	(48)	Transferred back to Saleyards restricted investment.
BBRC MWGC	1,331	Land acquisition, landowners reimbursement council legal costs and access to property.
Cosgrove Landfill - various capital projects	1,200	Cosgrove Landfill works, program development works, land purchase costs. Covered by restricted investment
Plant Purchases (Renewal)	508	Re-budgeted from 2013/14. Trucks on order following approval of Truck contract in May 2014
Rafferty Road Reconstruction	395	Re-budgeted from 2013/14.
Utility Management Upgrade	312	Re-budgeted from 2013/14.
Deakin Res Toilet & Carparking	245	Re-budgeted from 2013/14.
Greater Shepparton Regional Sports Precinct	200	Re-budgeted from 2013/14.
Drainage Replacement (Urban)	198	Re-budgeted from 2013/14.
Shepparton City Entries	193	Waiting on Vicroads Approval. Due to new design of roundabout - new plans need to be developed
Murchison Rail Trail	190	Re-budgeted from 2013/14.
Toolamba Rec Reserve Carpark	148	Construction contract funded from restricted investment.
Vic Lake Caravan Park	120	Re-budgeted from 2013/14 for fire hydrant capabilities (legal requirement).
Northlinks Estate	110	Developer Contributed restricted investment. Road works committed to as part of a planning permit
Aquatics Stadiums KidsTown Renewals	99	Re-budgeted from 2013/14.
Drainage Replacement (Rural)	97	Re-budgeted from 2013/14.
Aquamoves Bike Lockers	85	Re-budgeted from 2013/14.
Vaughan St Reconstruction	83	Taxi shelter design and construction to be procured and funded from restricted investment.
Blackspot Labuan Rd/Jubilee Rd	79	Re-budgeted from 2013/14.
Roads to Recovery	70	R2R projects as part of the 2013/14 program. Coomboona Road, Boundary Road, Toolamba Rushworth Road.
Seven Creeks Estate	62	Developer contributed restricted investment for road widening and drainage upsizing.
Saleyards	60	Saleyards asset replacement and water main relocation funded from Saleyards restricted investment.
Sir Murray Bouchier Memorial	48	Re-budgeted from 2013/14. Maquette design authorised - working with artist to define maquette
Verney Road Reconstruction	40	Re-budgeted from 2013/14.
Art Work Acquisitions/Conservation	40	Donations received in previous financial years towards new art acquisitions.

Kialla Greens Estate	40	Developer contributed restricted investment for the purchase and planting of plants.
Plant Purchases (New)	39	Re-budgeted from 2013/14.
Ardmona KidsTown Upgrades	38	Re-budgeted from 2013/14. The Connection Restaurant toilets upgrade
Asset Preservation Footpath Renewal	37	Works on Archer Street footpath project. Works completed.
Toolamba Raw Water Main	35	Re-budgeted from 2013/14. GM Water has now approved the installation of a bore.
Vaughan Street Precinct	35	Re-budgeted from 2013/14. Trees and concept plan. Additional design works will be required to finalise design.
Building Renewals	29	Re-budgeted from 2013/14.
Park & William St Mooroopna	28	Developer contributed restricted investment.
Flood 2012 Tallygaroopna Drainage	28	Re-budgeted from 2013/14 (design costs).
Capital Tech. Purchases (New)	25	Re-budgeted from 2014/15. Required for the purchase of a Contract Management System.
Various	126	Various re-budgeted capital requests from 2014/15 that are individually less than \$20k.
Sub-total	1,851	

2. Expenditure not budgeted offset by income

Expense Area	\$ ' 000	General Explanation
Shepparton War Memorial	40	Grant received 11 July 2014 \$20k
Sub-total	40	

3. Requests for additional expenditure - cash

Expense Area	\$ ' 000	General Explanation
Rafferty Road Reconstruction	91	Contract variations.
Capital Tech. Purchases (New)	75	Required for the purchase of a Contract Management System.
Our Sporting Future Fund Program	50	Budget error - not included in original budget. Funding program providing grants to local sporting clubs.
Roads for Renewal Program	40	Corio Street footpath renewal outside old Hunter Building. art of a joint project which is partly funded by GV Health - this is Council's contribution.
Roads for Renewal - Various	32	To meet funding program requirements.
Mall Music Upgrade	30	New works to upgrade mall music.
Capital Tech Purchases (Upgrade)	28	Purchase of Local Government Performance Reporting Framework Application module
Murchison Heritage Centre Redevelopment	21	Accessibility works for building.
Accessible Parking Bay Installation	19	Construct new disabled parking bays in front of the GV Health complex in Corio Street.
Eastbank Kitchen Upgrade	13	Budget error - contractual commitment.
Sub-total	399	

4. Expenditure savings

Expense Area	\$ ' 000	General Explanation
Pine Lodge Cemetery Expansion	(500)	Transferred from Capital budget to Operating Budget
Sports facilities renewals	(200)	
Parks Infrastructure Renewals	(181)	
Sub-total	(881)	
Total	1,409	

**2014/2015 September Quarter Budget Review
Capital Works by Account**

Program Account Number	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Citizen Services	0	0	0	76,700	76,700	0
60757 Off Leash Dog Park	0	0	0	62,000	62,000	0
60760 Parking Coin Counter	0	0	0	14,700	14,700	0
Holiday Park	0	3,668	3,668	0	120,000	120,000
60321 Vic Lake Caravan Park	0	3,668	3,668	0	120,000	120,000
Information Services	185,980	28,485	(162,825)	1,400,405	1,528,180	127,775
60038 Capital Tech. Purchases (New)	9,740	20,385	10,645	164,740	264,740	100,000
60571 Capital Tech Purchases (Renew)	166,240	5,330	(166,240)	1,066,240	1,066,240	0
60572 Capital Tech Purchases (Upgr)	10,000	2,770	(7,230)	169,425	197,200	27,775
Saleyards	0	10,075	10,075	538,000	559,075	21,075
60196 Saleyards Improvements	0	0	0	0	8,960	8,960
60454 Saleyards Asset Replacement	0	10,075	10,075	0	25,115	25,115
60761 Saleyards Water Main Relocatio	0	0	0	160,000	195,000	35,000
60866 Saleyards Cattle Yard Extensio	0	0	0	330,000	330,000	0
Saleyards Renewal	0	0	0	48,000	0	(48,000)
Strategic Asset Management	0	(18,000)	(18,000)	0	0	0
60427 Land Purchase General	0	(18,000)	(18,000)	0	0	0
Active Living Management and Coordin	0	91,018	91,018	20,000	119,068	99,068
60578 Aquatics Stadiums KidsTown Re	0	91,018	91,018	0	99,068	99,068
60765 Active Living Site Roof Access	0	0	0	20,000	20,000	0
Aged Services	0	0	0	400,000	415,295	15,295
60189 Senior Citizens Upgrade	0	0	0	400,000	415,295	15,295
Community Strengthening	37,009	28,040	(8,969)	670,000	678,037	8,037
60510 Safer City Camera Project	0	8,037	8,037	0	8,037	8,037
60749 Philippine House Restoration	29,823	19,751	(10,072)	300,000	300,000	0
60768 Congupna Walking Track	7,186	252	(6,934)	70,000	70,000	0

Program Account Number	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
60769 Mooroopna Community Store	0	0	0	300,000	300,000	0
Indoor Sports	12,000	2,763	(9,237)	157,000	157,000	0
60645 Shepp Sports Stadium Upgrade	0	0	0	0	0	0
60774 Stadiums Building Renewal	0	0	0	20,000	20,000	0
60775 M'pna Stadium Floor Surface	0	0	0	10,000	10,000	0
60777 Shepp Stadium Grandstand Upg	0	0	0	20,000	20,000	0
60778 Shepp Stadium Evac system Up	0	0	0	10,000	10,000	0
60779 Shepp Stadium Floor Resurface	12,000	0	(12,000)	12,000	12,000	0
60782 Stadiums Equip/Furniture/Fitt	0	0	0	10,000	10,000	0
60929 Indoor Sports Asset Managemen	0	2,763	2,763	15,000	15,000	0
60949 Shepp Stadium Detailed Design	0	0	0	60,000	60,000	0
Library	163,750	98,288	(65,462)	655,000	655,000	0
60628 Shepparton Library Redevelopm	75,000	98,288	23,288	300,000	655,000	355,000
60933 Library Redevelopment	88,750	0	(88,750)	355,000	0	(355,000)
Performing Arts and Conventions	53,000	36,555	(16,445)	190,200	203,200	13,000
60001 Eastbank Enhancements	40,000	36,555	(3,445)	155,200	155,200	0
60296 Eastbank Kitchen Upgrade	0	0	0	0	13,000	13,000
60786 WestSide PAC Renewals	0	0	0	8,750	8,750	0
60787 WestSide PAC Upgrade	13,000	0	(13,000)	26,250	26,250	0
Regional Aquatic Centre	0	(5,363)	(5,363)	1,507,000	1,904,099	397,099
60643 Aquamoves Bike Lockers	0	75	75	0	84,625	84,625
60676 Utility Management Upgrade	0	(12,568)	(12,568)	0	312,474	312,474
60755 Aquamoves Car Park Lighting	0	1,760	1,760	0	0	0
60789 Aquamoves Minor Build Renew	0	5,370	5,370	30,000	30,000	0
60790 Aquamoves Ind Pool Concourse	0	0	0	150,000	150,000	0
60791 Indoor Wet Aear Change Room	0	0	0	485,000	485,000	0
60792 Indoor Dry Area Change Rooms	0	0	0	162,000	162,000	0
60793 Raymond West Change Rooms	0	0	0	180,000	180,000	0
60796 Splashpark Shade Sail	0	0	0	85,000	85,000	0
60799 Aquamoves Minor Furn & Fittin	0	0	0	15,000	15,000	0
60801 Aquamoves Carpark Redevelop	0	0	0	400,000	400,000	0
Rural Outdoor Pools	7,000	0	(7,000)	154,000	154,000	0
60802 M'pna Pool Kiosk Renewal	0	0	0	13,000	13,000	0

Program Account Number	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$
60803 M'pna Pool Tile Renewal	0	0	0
60811 Merrigum Pool Hypo Storage R	0	0	0
60813 M'pna Pool Hypo Storage Tank	0	0	0
60814 Tatura Pool Solar Tubing Renew	0	0	0
60902 M'pna Pool Minor Building Ren	500	0	(500)
60903 Tat Pool Minor Building Renew	1,000	0	(1,000)
60904 Merrigum Pool Minor Build Ren	500	0	(500)
60905 M'pna Pool Equip/Furn/Fit Ren	2,000	0	(2,000)
60906 Tat Pool Equip/Furn/Fit Renewa	1,000	0	(1,000)
60907 Merr Pool Equip/Furn/Fit Ren	2,000	0	(2,000)
Shepparton Art Museum	17,000	35,168	(6,832)
60250 Art Work Acquisitions	0	25,000	0
60587 Artwork Conservation	17,000	10,168	(6,832)
SPC KidsTown	4,280	27,868	23,588
60055 Ardmona KidsTown Upgrades	0	0	0
60586 KidsTown Access Audit Projects	0	15,552	15,552
60815 KidsTown Cafe Refurbishment	4,280	2,316	(1,964)
60816 KidsTown Cafe Exterior Paint	0	0	0
60817 KidsTown Minor Building Renew	0	0	0
60820 KidsTown Equip, Furn & Fitt	0	10,000	10,000
60826 KidsTown Fruit Bin Equip Upgra	0	0	0
Aerodrome Management	0	5,500	5,500
60382 Aerodrome Renewal	0	5,500	5,500
60828 Aerodrome CASA Works	0	0	0
Arboriculture	62,600	0	(62,600)
60938 Street Tree Replacements	50,000	0	(50,000)
60951 Offset Tree Planting	12,600	0	(12,600)
Building Works	441,150	196,043	(245,107)
60462 Building Renewals	384,600	163,276	(221,324)
60519 Furniture & Equipment Renewa	12,600	7,630	(4,970)
60830 Pavement Surveys	8,700	3,455	(5,245)
60831 Reseal Preparation	35,250	21,682	(13,568)

2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
35,000	35,000	0
18,000	18,000	0
18,000	18,000	0
25,000	25,000	0
3,000	3,000	0
4,000	4,000	0
3,000	3,000	0
15,000	15,000	0
5,000	5,000	0
15,000	15,000	0
85,000	120,000	35,000
0	95,000	95,000
85,000	25,000	(60,000)
175,000	229,352	54,352
0	38,000	38,000
0	16,352	16,352
50,000	50,000	0
15,000	15,000	0
30,000	30,000	0
10,000	10,000	0
70,000	70,000	0
193,000	198,500	5,500
0	5,500	5,500
193,000	193,000	0
200,000	200,000	0
150,000	150,000	0
50,000	50,000	0
965,000	994,000	29,000
805,000	834,000	29,000
50,000	50,000	0
35,000	35,000	0
75,000	75,000	0

Program Account Number	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Cemeteries	0	0	0	500,000	0	(500,000)
60932 Pinelodge Expansion Stage 1	0	0	0	500,000	0	(500,000)
Civic Presentation	21,200	4,104	(17,096)	115,000	154,324	39,324
60493 Public Toilets	16,200	345	(15,855)	65,000	65,000	0
60498 Small Town Entry Program	5,000	80	(4,920)	50,000	50,000	0
60500 Shepparton City Entries	0	3,679	3,679	0	7,700	7,700
60950 Civic Centre Irrigation	0	0	0	0	1,624	1,624
60954 Mall Music Upgrade	0	0	0	0	30,000	30,000
Concrete Works	222,900	43,399	(179,501)	925,000	962,302	37,302
60526 Asset Pres Kerb&Channel Rene	143,700	4,285	(139,416)	575,000	575,000	0
60527 Asset Pres Footpath Renewal	75,000	39,114	(35,886)	300,000	337,302	37,302
60834 Shared Path Renewal	4,200	0	(4,200)	50,000	50,000	0
Development Team	46,100	191,383	144,433	634,000	2,184,153	1,550,153
60178 Northlinks Estate	0	3,875	3,875	0	110,000	110,000
60205 Kialla Greens Estate	11,000	21,103	10,103	44,000	84,000	40,000
60343 MWGC DCP Reg Drn Fld Mitg D	0	0	0	0	554,499	554,499
60356 North Growth Corridor	0	2,318	2,318	100,000	80,000	(20,000)
60515 MWGC DCP NthSth Rd Wk R00	0	0	0	0	15,978	15,978
60521 MWGC DCP MidHwy Int R004	0	0	0	0	165,763	165,763
60607 MWGC Shared Path C002	0	0	0	0	9,475	9,475
60614 MWGC MacIsaac Rd Inters R00	0	0	0	0	60,000	60,000
60629 MWGC DCP Rbout & Link Rd RC	0	0	0	0	53,530	53,530
60669 Building Better Regional Citie	0	0	0	0	26,000	26,000
60693 Park & William St Mooroopna	35,100	4,030	(31,070)	140,000	168,000	28,000
60703 BBRC MWGC DCP NthSth RdWk	0	16,561	16,561	0	34,598	34,598
60704 BBRC MWGC DCP Culv&LinkRd	0	2,400	2,400	0	59,633	59,633
60705 BBRC MWGC DCP MidHwy Int F	0	34,297	34,297	0	359,010	359,010
60707 BBRC MWGC DCP Flood Mitig D	0	106,798	106,798	0	321,623	321,623
60709 BBRC MWGC DCP Shared Path	0	0	0	0	20,525	20,525
60836 MWGC MacIsaac/Echuca Rd Int	0	0	0	350,000	0	(350,000)
60217 Seven Creeks Estate	0	0	0	0	61,519	61,519
Drainage Team	135,735	351,620	215,885	828,000	1,199,130	371,130
60293 Drainage Replacement (Urban)	115,000	254,288	139,288	295,000	492,791	197,791

Program Account Number	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
60580 Drainage Replacement (Rural)	1,926	82,422	80,496	30,000	126,825	96,825
60743 Crestwood Basin Retardation U	0	7,501	7,501	0	12,000	12,000
60747 Shepp East Drainage Scheme	0	0	0	0	57,000	57,000
60838 Ivanhoe Retention Basin	0	0	0	30,000	30,000	0
60839 Orchard Circuit Retention Basi	0	0	0	20,000	0	(20,000)
60840 Telford Drive Basin	0	0	0	50,000	50,000	0
60841 Tatura Floodplain Study Stage3	0	0	0	248,000	248,000	0
60845 Katandra West Basin	3,200	0	(3,200)	25,000	25,000	0
60670 Flood 2012 Tally Drainage	7,000	0	(7,000)	100,000	127,660	27,660
60671 Floods 2012 Congupna Drainag	8,609	7,409	(1,200)	30,000	29,854	(146)
Fleet and Stores	277,500	93,061	(245,349)	3,307,950	3,854,473	546,523
60047 Plant Purchases (New)	142,000	49,427	(139,094)	787,000	825,594	38,594
60570 Plant Purchases (Renewal)	135,500	43,634	(106,255)	2,520,950	3,028,879	507,929
Greater Shepparton Regional Sports Pr	1,327,800	891,448	(436,352)	5,310,000	5,510,000	200,000
60568 Community Soccer Complex	1,085,100	889,700	(195,400)	4,340,000	3,909,000	(431,000)
60752 Hockey Precinct - Main Feild	0	1,748	1,748	0	0	0
60753 Small Pavilion	0	0	0	0	851,000	851,000
60851 Hockey Complex Synthetic Field	37,500	0	(37,500)	150,000	750,000	600,000
60852 Hockey Complex Surface Renew	150,000	0	(150,000)	600,000	0	(600,000)
60853 Multi Purpose Fields Floodligh	44,100	0	(44,100)	176,000	0	(176,000)
60935 Multi Purpose FloodLight Renew	11,100	0	(11,100)	44,000	0	(44,000)
Parks	42,600	32,273	(10,327)	801,000	889,000	88,000
60245 Australian Botanical Gardens	12,600	25,000	12,400	50,000	50,000	0
60363 Shepparton War Memorial	0	0	0	0	40,000	40,000
60701 Sir Murray Bouchier Memorial	0	7,273	7,273	0	48,000	48,000
60784 Toolamba Public Toilet	30,000	0	(30,000)	120,000	120,000	0
60856 Ferrari Park Public Toilet	0	0	0	350,000	350,000	0
60857 Con Palling Reserve Stage 2	0	0	0	200,000	200,000	0
60940 Monash Pond	0	0	0	81,000	81,000	0
Project Management Office	0	261,259	261,259	357,000	1,125,481	768,481
60119 Shared Paths	0	0	0	0	6,918	6,918
60308 Raftery Road Reconstruction	0	252,907	252,907	0	486,208	486,208
60448 Vaughan Street Precinct	0	5,636	5,636	0	34,715	34,715

Program Account Number	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
60647 SheppEast Duplication MdIndH	0	0	0	57,000	0	(57,000)
60651 Watt Road Safety Upgrade	0	0	0	0	4,486	4,486
60660 Murchison Rail Trail	0	2,701	2,701	0	189,654	189,654
60700 Vaughan St Reconstruction	0	14	14	0	82,500	82,500
60713 Murch Heritage Centre Redev	0	0	0	0	21,000	21,000
60859 Maude st Upgrade Program	0	0	0	300,000	0	(300,000)
60860 Maude st Upgrade Design	0	0	0	0	270,000	270,000
60862 Maude St Upgrade Land Acquis	0	0	0	0	30,000	30,000
Recreation & Strategic Services	0	0	0	90,000	90,000	0
60788 McLennan St Master Plan	0	0	0	60,000	60,000	0
60864 Rec Reserve Strategic Plan	0	0	0	30,000	30,000	0
Regulatory Maintenance	12,600	0	(12,600)	50,000	50,000	0
60520 Outdoor Furniture&Signag Ren	12,600	0	(12,600)	50,000	50,000	0
Road Works	1,252,500	888,081	(364,419)	6,440,000	6,582,875	142,875
60085 Roads for Renewal Program	0	0	0	0	39,514	39,514
60516 Asset Pres Rural Reseals	0	2,751	2,751	0	1,251	1,251
60517 Asset Pres Urban Reseals	0	368	368	0	368	368
60522 Asset Pres Gravel Resheeting	275,100	454,662	179,562	1,100,000	1,100,000	0
60692 R4R 2013 Ferguson Rd	0	0	0	0	0	0
60719 R2R Shepp Euroa Road	0	1,187	1,187	0	0	0
60726 R2R Coomboona Road	0	32,500	32,500	0	32,500	32,500
60727 R2R Boundary & Tank Cnr Rds	0	24,302	24,302	0	24,302	24,302
60728 R2R Toolamba Rushworth Rd	0	13,000	13,000	0	13,000	13,000
60865 Bridge Renewals	0	0	0	300,000	300,000	0
60908 Reseals	240,000	4,677	(235,323)	1,640,000	1,640,000	0
60909 R2R Shepparton/Euroa	362,400	1,700	(360,700)	1,450,000	224,874	(1,225,126)
60910 R2R Coomboona Rd.	0	1,700	1,700	0	187,254	187,254
60911 R4R Ferguson Rd.	375,000	0	(375,000)	1,500,000	458,875	(1,041,125)
60912 R2R Zehurst Rd	0	140,085	140,085	0	312,000	312,000
60913 R4R Toolamba Rushworth	0	2,505	2,505	0	10,000	10,000
60914 R2R MacIsaac Rd	0	0	0	0	362,250	362,250
60915 R4R Lemnos Nth	0	0	0	0	69,930	69,930
60916 R2R Hooper	0	0	0	0	182,241	182,241

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60917 R2R Dunkirk Ave	0	0	0	0	120,466	120,466
60918 R2R Branditt Ave	0	0	0	0	61,179	61,179
60919 R4R Colliver Rd	0	0	0	0	157,185	157,185
60920 R4R Rowe St	0	0	0	0	129,015	129,015
60921 R4R Conifer	0	0	0	0	127,781	127,781
60922 R4R McLennan st Car park lane	0	81,285	81,285	0	82,974	82,974
60923 R4R Monash St	0	127,360	127,360	0	180,281	180,281
60924 R4R Labuan	0	0	0	0	155,635	155,635
60925 R4R Toolamba Bridge	0	0	0	0	130,000	130,000
60926 R4R Watts Rd Bridge	0	0	0	0	30,000	30,000
60930 Asphalt Overlays & Stabilisati	0	0	0	450,000	450,000	0
Shepparton Show	0	3,712	3,712	1,150,000	1,150,000	0
60642 Shepp Showgrounds Grassed A	0	3,712	3,712	1,150,000	1,150,000	0
Sports Facilities	37,200	33,573	(6,100)	2,842,320	1,236,320	(1,606,000)
60418 Our Sporting Future Fund Prog	0	0	0	0	50,000	50,000
60505 Central Park Rec Reserve	0	9,000	9,000	250,000	250,000	0
60508 Katandra West Community Cen	0	11,562	9,089	1,300,000	100,000	(1,200,000)
60730 Deakin Res Toilet & Carparking	0	0	0	0	245,000	245,000
60732 Sports Infrastructure Renewals	25,000	1,390	(23,610)	395,000	195,000	(200,000)
60733 Parks Infrastructure Renewal	0	3,398	3,398	281,000	100,000	(181,000)
60870 Deakin Reserve Nth Roadway	0	0	0	74,320	74,320	0
60875 Deakin Reserve Power Consolid	0	4,640	4,640	150,000	150,000	0
60878 M'Pna Rec Reseve Power Upgra	5,000	0	(5,000)	320,000	0	(320,000)
60943 Lemnos Rec Res Irrigation	7,200	3,583	(3,617)	29,000	29,000	0
60944 M'pna Rec Res Irrig Pump Rene	0	0	0	23,000	23,000	0
60945 M'pna Rec Res Irrig Pump Upgr	0	0	0	20,000	20,000	0
Traffic Team	125,485	196,358	70,873	2,811,200	2,827,506	16,306
60040 Car Parks Linemarking & Signs	0	0	0	50,000	50,000	0
60094 Safe Routes to School	0	0	0	5,000	5,000	0
60096 Traffic Management Devices	0	11	11	20,000	20,000	0
60098 Bus Shelters	0	0	0	35,000	35,000	0
60237 Rural Intersection Upgrades	0	6,447	6,447	0	0	0
60453 Auslink Black Spot Projects	0	0	0	0	12,124	12,124

Program Account Number	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
60662 Street Lighting Install	0	0	0	13,500	13,500	0
60678 Accessible Parking Bay Inst	0	0	0	38,000	57,091	19,091
60679 Pedest Facilities for DDACT	5,000	0	(5,000)	13,000	13,000	0
60711 Verney Rd Stage 2 Upgrade	120,000	1,520	(118,480)	1,114,600	40,000	(1,074,600)
60715 Verney Rd Reconstruc	0	72,048	72,048	0	2,114,560	2,114,560
60742 Blackspot Labuan Rd/Jubilee Rd	0	13,150	13,150	0	67,131	67,131
60746 Toolamba Rec Reserve Carpark	0	101,133	101,133	0	148,000	148,000
60881 Nixon St/Welsford st Signals	0	0	0	370,000	100,000	(270,000)
60882 Channel Rd Blackspot Works	0	0	0	98,600	98,600	0
60886 Welsford St/Knight St Design	0	0	0	40,000	40,000	0
60934 Street Lighting Install 14/15	0	2,050	2,050	13,500	13,500	0
60936 Verny Rd;Ford to Balaclava Rd	485	0	(485)	1,000,000	0	(1,000,000)
Water and Energy	0	0	0	0	34,953	34,953
60494 Toolamba Raw Water Main	0	0	0	0	34,953	34,953
Business and Industry	25,000	500	(24,500)	164,580	164,580	0
60583 Christmas Decorations	25,000	500	(24,500)	150,000	150,000	0
60890 Wayfinding Signage CBD	0	0	0	14,580	14,580	0
Business Centre	0	0	0	14,000	14,000	0
60891 Business Centre Security Infra	0	0	0	14,000	14,000	0
Events	21,000	21,817	537	625,000	695,000	70,000
60014 Tatura Park	0	280	0	625,000	0	(625,000)
60635 Tat Park Stable Drainage Works	0	0	0	35,000	35,000	0
60716 Shepp S/G Toilet Upgrade	21,000	19,197	(1,803)	(35,000)	35,000	70,000
60756 Tatura Park Outdoor Arena Roc	0	2,341	2,341	0	625,000	625,000
60771 Shepp Show Grounds Stage 2	0	0	0	0	0	0
Tourism	0	0	0	57,500	50,000	(7,500)
60827 Tourism & Event Signage	0	0	0	57,500	50,000	(7,500)
Waste and Resource Recovery	0	79,378	79,378	3,008,000	1,741,000	(1,267,000)
60243 Cosgrove 3 Purchase	0	1,045	1,045	0	0	0
60346 Cosgrove 3 Construction	0	20,751	20,751	0	0	0
60389 Cosgrove Landfill 2 Cell 4 Con	0	48,873	48,873	0	0	0
60514 Cosgrove Landfill 2 Cell 3 Cap	0	4,210	4,210	0	730,000	730,000

Program Account Number	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2014/2015 Adopted Budget \$	2014/2015 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
60893 Cosgrove 3 Program Developm	0	0	0	0	250,000	250,000
60894 Cosgrove 3 Land Purchase	0	(228)	(228)	1,800,000	120,000	(1,680,000)
60895 Cosgrove 3 Cell 1 Design	0	0	0	150,000	50,000	(100,000)
60896 Cosgrove 2 Cell 3&4 Gas Collec	0	0	0	130,000	130,000	0
60897 Cosgrove3 Cell1 Construct Prep	0	0	0	11,000	11,000	0
60900 Cosgrove 2 Cell 4 Sideline	0	4,728	4,728	450,000	450,000	0
60901 Cosgrove 3 Cell 1 Construction	0	0	0	364,000	0	(364,000)
Waste Management Renewal	0	0	0	103,000	0	(103,000)

Greater Shepparton City Council
Balance Sheet
for period ending June 2015

	Actual June 2014	2014/2015 Adopted Budget	2014/2015 Sept Quarter Budget	Ad. Budget v Sept Qtr Variance Fav/(Unfav) \$	Ad. Budget v Sept Qtr Variance Fav/(Unfav) %
	\$	\$	\$	\$	%
Current Assets					
Cash and cash	5,163,078	1,880,000	1,880,000	0	0%
Receivables	6,258,295	6,410,000	6,410,000	0	0%
Investments	38,772,408	17,043,540	25,283,408	8,239,868	48%
Other	106,323	649,000	649,000	0	0%
Total Current Assets	50,300,104	25,982,540	34,222,408	8,239,868	32%
Current Liabilities					
Payables	10,924,298	8,128,000	10,026,892	1,898,892	23%
Interest Bearing Liabilities	457,675	460,000	460,000	0	0%
Trust Funds	2,095,126	2,051,000	2,051,000	0	0%
Employee Costs	8,648,527	8,711,000	8,711,000	0	0%
Other	-	247,000	247,000	0	0%
Total Current Liabilities	22,125,625	19,597,000	21,495,892	1,898,892	10%
Net Current Assets	28,174,479	6,385,540	12,726,516	6,340,976	99%
Non Current Assets					
Investments in Associates	1,382,400	1,314,893	1,382,400	67,507	100%
Infrastructure	826,866,943	856,704,789	847,680,193	(9,024,596)	(1%)
Other	1,046,469	1,183,299	1,183,299	0	0%
Total Non Current Assets	829,295,811	859,202,981	850,245,892	(8,957,089)	(1%)
Total Assets	879,595,915	885,185,521	884,468,300	(717,221)	(0%)
Non Current Liabilities					
Employee Costs	926,896	992,000	992,000	0	0%
Interest Bearing Liabilities	14,354,474	15,910,000	15,896,799	(13,201)	(0%)
Total Non Current Liabilities	15,281,371	16,902,000	16,888,799	(13,201)	(0%)
Total Liabilities	37,406,996	36,499,000	38,384,691	1,885,691	5%
Net Assets	842,188,919	848,686,521	846,083,609	(2,602,912)	(0%)
Represented By					
Accumulated Surplus	316,300,143	324,198,313	320,194,833	(4,003,480)	(1%)
Reserves	525,888,776	524,488,208	525,888,776	1,400,568	0%
Total Equity	842,188,919	848,686,521	846,083,609	(2,602,912)	(0%)

Greater Shepparton City Council
Cash Flow Statement
for period ending June 2015

	2013/2014 Actual	2014/2015 Adopted Budget	2014/2015 Sept Quarter Budget Review	Ad. Budget v Sept Qtr Variance Fav/(Unfav)	Ad. Budget v Sept Qtr Variance Fav/(Unfav) %
	\$	\$	\$	\$	%
<i>Cash flows from operating activities</i>					
Receipts from customers	84,600,364	87,741,000	86,525,325	(1,215,675)	(1%)
Payments to suppliers	(78,458,404)	(87,729,000)	(95,910,423)	(8,181,423)	9%
Net cash inflow(outflow) from customers(suppliers)	6,141,959	12,000	(9,385,098)	(9,397,098)	(78,309%)
Interest received	1,193,979	1,213,000	1,177,801	(35,199)	(3%)
Government receipts	24,724,084	27,139,000	28,963,047	1,824,047	7%
Interest Paid	(1,236,158)	(1,127,000)	(1,125,875)	1,125	(0%)
Net cash inflow(outflow) from operating activities	30,823,865	27,237,000	19,629,875	(7,607,125)	(28%)
<i>Cash flows from investing activities</i>					
Property, plant & equipment, infrastructure - receipts	625,946	880,000	880,000	0	0%
Property, plant & equipment, infrastructure - payments	(25,286,760)	(37,414,855)	(38,826,603)	(1,411,748)	(13%)
Net cash inflow(outflow) from investing activities	(24,660,814)	(36,534,855)	(37,946,603)	(1,411,748)	4%
<i>Cash flows from financing activities</i>					
Proceeds from interest bearing loans and borrowings	0	2,000,000	2,000,000	0	0%
Repayment of interest-bearing loans and borrowings	(413,065)	(456,000)	(455,351)	649	(0%)
Net cash inflow(outflow) from financing activities	(413,065)	1,544,000	1,544,649	649	0%
Net increase(decrease) in cash and equivalents	5,749,985	(7,753,855)	(16,772,079)	(9,018,224)	(71%)
Cash and equivalents at the beginning of the year	38,185,501	26,677,395	43,935,486	17,258,091	65%
Cash and equivalents at the end of the year	43,935,486	18,923,540	27,163,408	8,239,868	44%