

# **ATTACHMENT TO AGENDA ITEM**

**Ordinary Meeting**

**17 November 2015**

**Agenda Item 8.2      2015/2016 September Quarter Budget Review**

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**Greater Shepparton City Council**

**2015/2016**

**September Quarter Budget Review**



**2015/2016 September Quarter Budget Review  
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2015/2016 September Quarter Budget Review  
**Income Statement**  
 for year ending June 2016

	2015/2016	2015/2016	Adopt v Sept Qtr Variance	
	Adopted Budget	Sept Qtr Review	(Fav)/Unfav	
	\$	\$	\$	%
<b>Revenue from operating activities</b>				
Rates and Charges	67,706,345	67,882,950	(176,605)	(0%)
Operating Grants and Contributions	23,097,420	17,702,031	5,395,389	23%
User Charges	18,544,897	18,195,634	349,263	2%
Statutory Fees	2,419,812	2,431,863	(12,051)	(0%)
Other (incl Interest)	1,726,938	1,755,465	(28,527)	(2%)
Parking Fees and Fines	670,946	674,946	(4,000)	(1%)
Rent	585,189	602,051	(16,862)	(3%)
<b>Total Operating Revenue</b>	<b>114,751,547</b>	<b>109,244,940</b>	<b>5,506,607</b>	<b>5%</b>
<b>Expenses from operating activities</b>				
Employee Costs	45,617,451	45,266,498	(350,953)	(1%)
Materials and Consumables	26,990,040	28,850,414	1,860,374	7%
External Contracts	16,390,570	16,232,406	(158,164)	(1%)
Utilities	3,196,469	2,906,762	(289,707)	(9%)
Borrowing Costs	1,210,000	1,210,000	0	0%
Depreciation and Amortisation	22,636,267	23,773,934	1,137,667	5%
<b>Total Operating Expenses</b>	<b>116,040,797</b>	<b>118,240,014</b>	<b>2,199,217</b>	<b>2%</b>
<b>UNDERLYING OPERATING RESULT</b>	<b>(1,289,250)</b>	<b>(8,995,074)</b>	<b>7,705,824</b>	<b>598%</b>
<b>Non-operating Income and Expenditure</b>				
Capital Grants and Contributions	7,945,000	7,945,000	(0)	(0%)
Contributed Assets	3,000,000	3,000,000	0	0%
Proceeds on disposal of Assets	529,500	529,500	0	0%
Written Down Value of Asset Disposals	(1,070,054)	(1,070,054)	0	0%
<b>ACCOUNTING SURPLUS/(DEFICIT) FOR THE YEAR</b>	<b>9,115,196</b>	<b>1,409,372</b>	<b>7,705,824</b>	<b>85%</b>

2015/2016 September Quarter Budget Review  
Notes to the Income Statement

## 1. Decrease in operating revenue

Responsible Department	Area	\$ ' 000	General Explanation
Finance & Rates	Grants Commission General Purpose	4,239	50% of 15/16 Federal Financial Assistance Grant funding received in 14/15 financial year
Transport & Road Reserves	Grants Commission Local Roads	1,488	50% of 15/16 Federal Financial Assistance Grant funding received in 14/15 financial year
Active Living	Aquamoves	256	Casual and membership sales down. Impacted by major capitals works
Strategic Assets	Saleyards Selling Fees	149	Less sale stock resulting in lower sales and selling fees
Environment	Waste - Collection	(277)	Allowance for increased number of organic services and anticipated grant from Sustainability Victoria
Children & Youth Services	Family Day Care	(187)	Additional grant funding for growth
Children & Youth Services	Best Start	(84)	Change in funding level
Projects	Aerodrome Feasibility Study	(70)	RDV funding delayed from 14/15 financial year
Environment	Environmental Management	(54)	Grant received from State Government to assist in control of weeds on roadside
Various	Other	46	
	<b>Sub-total</b>	<b>5,506</b>	

## 2. Increase in operating expenses

Responsible Department	Area	\$ ' 000	General Explanation
Non Cash Items	Depreciation	1,138	New estimates due to revaluation of assets and changes to useful lives (non-cash item)
Environment	Waste - Various	403	Partially offset by \$277k increase in Waste income. Revised costs with new contract commencement 1 Nov 2015.
Transport and Road Reserves	Various	161	Street lighting, sealed and unsealed roads, pathways, kerb and channel
Projects	Legal Expenses	145	Ongoing supreme court activities
Projects	BBRC MWGC Rebates	120	Final Council commitment. Assumes all relevant stages will achieve Statement of Compliance prior to end of 15/16
Planning	Town Planning Legal Fees	120	Includes supreme court costs and other matters
Corporate Performance	Continuous Improvement	113	Service Planning funds unspent in prior year (re-budgeted item)
Investment Attraction	Implement Economic Development	100	Economic Development Strategy
Investment Attraction	Business and Industry Development	60	Increased employee costs due to Place Manager
Active Living	Aquatic Services Design	55	Rebudget request from 14/15 capital reclassified as operating expense
Investment Attraction	Events	20	Increased employee costs due to Sports Event Office
Various	Other	22	
People Performance	Workcover Premium	(258)	Reduced as per final premium amount
	<b>Sub-total</b>	<b>2,199</b>	

Total            7,705

2015/2016 September Quarter Budget Review							
Operating Budget by sub-account - Whole of organisation							
Sub Account Description	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2015/2016 Adopted Budget \$	2015/2016 September Qtr Budget Review \$	Adopted Budget v Sept Qtr (Fav)/Unfav \$	Adopted Budget v Sept Qtr (Fav)/Unfav %
<b>Operating Income</b>	<b>(80,286,013)</b>	<b>(79,575,640)</b>	<b>710,373</b>	<b>(125,061,650)</b>	<b>(119,443,247)</b>	<b>5,618,403</b>	<b>4%</b>
101 User Charges	(13,289,333)	(12,990,571)	298,762	(31,090,566)	(30,895,117)	195,449	1%
102 Fees	(454,591)	(479,108)	(24,517)	(2,419,812)	(2,431,863)	(12,051)	(0%)
103 Grants	(4,081,110)	(4,247,359)	(166,249)	(21,601,703)	(16,191,314)	5,410,389	25%
104 Other Income	(1,513,118)	(1,418,067)	95,051	(6,395,734)	(6,335,059)	60,675	1%
105 Rates and Charges	(59,390,753)	(59,665,560)	(274,807)	(59,390,753)	(59,390,753)	0	0%
106 Contributions	(857,906)	(94,646)	763,260	(1,520,717)	(1,535,717)	(15,000)	(1%)
107 Interest	(216,916)	(189,373)	27,543	(1,094,000)	(1,094,000)	0	0%
108 Parking Fees and Fines	0	0	0	0	0	0	0%
110 Rent	(265,848)	(242,625)	23,223	(585,189)	(602,051)	(16,862)	(3%)
111 Fines	(167,670)	(143,982)	23,688	(670,946)	(674,946)	(4,000)	(1%)
199 Internal Revenue Charge	(48,768)	(104,349)	(55,581)	(292,230)	(292,427)	(197)	(0%)
<b>Operating Expense</b>	<b>31,992,355</b>	<b>29,742,520</b>	<b>(2,249,835)</b>	<b>127,420,954</b>	<b>129,508,375</b>	<b>2,087,421</b>	<b>2%</b>
301 Salaries	10,099,660	9,593,541	(506,119)	40,776,878	40,778,614	1,736	0%
302 Salary Oncost	1,351,923	1,264,408	(87,515)	5,762,793	5,679,061	(83,732)	(1%)
303 FBT	0	0	0	200,000	200,000	0	0%
321 Plant	1,171,610	1,130,957	(40,653)	4,171,613	4,149,019	(22,594)	(1%)
331 Depreciation	5,661,422	5,881,453	220,031	22,636,267	23,773,934	1,137,667	5%
341 Interest expense	26,272	26,272	0	1,210,000	1,210,000	0	0%
361 Advert/Promo/Market	507,674	284,824	(222,850)	1,963,565	1,992,770	29,205	1%
362 Consultants	353,849	229,344	(124,505)	2,043,400	2,358,817	315,417	15%
363 Contract Payments	3,587,662	3,150,989	(436,673)	16,390,570	16,232,406	(158,164)	(1%)
364 General Expenses	0	0	0	0	0	0	0%
365 Stationery/Office Consumables	184,371	69,351	(115,020)	689,420	707,525	18,105	3%
366 Professional Memberships	183,271	201,444	18,173	270,094	292,580	22,486	8%
367 Publications and Subscriptions	94,257	119,210	24,953	145,230	152,331	7,101	5%
368 Training	260,818	180,842	(79,976)	1,291,000	1,275,983	(15,017)	(1%)
369 Utilities	509,047	581,499	72,452	3,196,469	2,906,762	(289,707)	(9%)
370 Legal Expenses	171,061	201,121	30,060	810,000	1,103,000	293,000	36%
371 Materials or Services	2,970,643	2,506,698	(463,945)	12,319,474	13,197,049	877,575	7%
372 External Labour	85,900	189,489	103,589	85,900	393,500	307,600	358%
373 Repairs and Maintenance	1,020,591	1,374,963	354,372	3,106,975	3,483,942	376,967	12%
374 Cleaning	165,859	115,736	(50,123)	675,436	716,424	40,988	6%
375 Corporate Expenses	2,779,043	2,309,703	(469,340)	6,322,576	5,964,417	(358,159)	(6%)
376 Sponsor/Grant/Contrib/Donate	417,234	274,398	(142,836)	1,562,260	1,345,010	(217,250)	(14%)
377 Finance Charges	323,738	(57,699)	(381,437)	1,436,554	1,240,314	(196,240)	(14%)
378 Licences & Levies	18,316	23,191	4,875	62,250	62,325	75	0%
379 Royalties	0	0	0	0	0	0	0%
399 Internal Expense Charge	48,134	90,785	42,651	292,230	292,592	362	0%
<b>Grand Total</b>	<b>(48,293,658)</b>	<b>(49,833,120)</b>	<b>(1,539,462)</b>	<b>2,359,304</b>	<b>10,065,128</b>	<b>7,705,824</b>	<b>327%</b>

The 'Operating budget by sub-account - Whole of Organisation' and 'Operating budget by sub-account - by Department' reports are for information purposes only and will not reconcile to the income statement. These reports include internal transactions that are not included in the financial statements. These reports are to provide a guide to readers of the quarterly review to identify where any movements in operating budget forecasts are located.



**2015/2016 September Quarter Budget Review**  
**Operating Budget by Department by sub-account**

Sub Account Description	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2015/2016 Adopted Budget \$	2015/2016 Sept Qtr Budget Review \$	Adopted Budget v Sept Qtr (Fav)/Unfav \$	Adopted Budget v Sept Qtr (Fav)/Unfav %
<b>Business</b>	(58,716,086)	(59,401,656)	(685,570)	(61,592,928)	(57,998,472)	3,594,456	6%
<b>Business Director</b>	26,755	21,030	(5,725)	267,312	177,862	(89,450)	(33%)
<b>Operating Expense</b>	26,755	21,030	(5,725)	267,312	177,862	(89,450)	(33%)
301 Salaries	23,400	17,645	(5,755)	234,415	154,415	(80,000)	(34%)
302 Salary Oncost	3,000	2,312	(688)	31,647	21,647	(10,000)	(32%)
361 Advert/Promo/Market	0	0	0	0	0	0	100%
362 Consultants	0	0	0	0	0	0	100%
365 Stationery/Office Consumables	0	0	0	0	0	0	100%
366 Professional Memberships	0	359	359	0	500	500	100%
367 Publications and Subscriptions	0	136	136	0	50	50	100%
369 Utilities	270	569	299	750	750	0	0%
371 Materials or Services	85	9	(76)	500	500	0	0%
<b>Finance &amp; Rates</b>	(60,258,209)	(60,990,936)	(732,727)	(66,086,607)	(62,270,316)	3,816,291	6%
<b>Operating Expense</b>	1,885,741	1,380,401	(505,340)	9,099,922	8,591,542	(508,380)	(6%)
301 Salaries	637,035	531,031	(106,004)	2,240,500	2,248,142	7,642	0%
302 Salary Oncost	44,712	41,589	(3,123)	311,837	176,171	(135,666)	(44%)
303 FBT	0	0	0	200,000	200,000	0	0%
321 Plant	3,213	3,215	2	12,859	12,859	0	0%
341 Interest expense	26,272	26,272	0	1,210,000	1,210,000	0	0%
361 Advert/Promo/Market	2,500	679	(1,821)	13,000	12,000	(1,000)	(8%)
362 Consultants	0	0	0	0	0	0	100%
363 Contract Payments	43,800	47,687	3,887	393,850	393,850	0	0%
365 Stationery/Office Consumables	10,600	11,251	651	25,100	26,300	1,200	5%
366 Professional Memberships	2,500	2,207	(293)	6,000	6,000	0	0%
367 Publications and Subscriptions	500	5,442	4,942	10,500	10,500	0	0%
369 Utilities	500	130	(370)	500	500	0	0%
370 Legal Expenses	12,375	63,859	51,484	264,000	264,000	0	0%
371 Materials or Services	6,200	3,065	(3,135)	99,700	99,500	(200)	(0%)
375 Corporate Expenses	1,039,308	883,841	(155,465)	4,065,576	3,965,950	(99,626)	(2%)
377 Finance Charges	56,226	(239,866)	(296,094)	246,500	(34,230)	(280,730)	(114%)
<b>Operating Income</b>	(62,143,950)	(62,371,337)	(227,387)	(75,186,529)	(70,861,858)	4,324,671	6%
101 User Charges	(104,617)	(126,312)	(21,695)	(424,510)	(424,638)	(128)	(0%)
103 Grants	(1,059,000)	(1,117,811)	(58,811)	(8,536,470)	(4,297,580)	4,238,890	50%
104 Other Income	(1,378,661)	(1,275,949)	102,712	(5,764,796)	(5,678,887)	85,909	1%
105 Rates and Charges	(59,390,753)	(59,665,560)	(274,807)	(59,390,753)	(59,390,753)	0	0%

Sub Account Description	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2015/2016 Adopted Budget \$	2015/2016 Sept Qtr Budget Review \$	Adopted Budget v Sept Qtr (Fav)/Unfav \$	Adopted Budget v Sept Qtr (Fav)/Unfav %
107 Interest	(210,919)	(185,705)	25,214	(1,070,000)	(1,070,000)	0	0%
<b>Information Services</b>	<b>1,156,106</b>	<b>1,370,807</b>	<b>214,701</b>	<b>3,224,224</b>	<b>3,152,644</b>	<b>(71,580)</b>	<b>(2%)</b>
<b>Operating Expense</b>	<b>1,156,106</b>	<b>1,370,807</b>	<b>214,701</b>	<b>3,224,224</b>	<b>3,152,644</b>	<b>(71,580)</b>	<b>(2%)</b>
301 Salaries	313,465	261,500	(51,965)	1,251,524	1,179,524	(72,000)	(6%)
302 Salary Oncost	44,151	37,436	(6,715)	176,610	176,610	0	0%
321 Plant	3,220	3,215	(5)	12,859	12,859	0	0%
361 Advert/Promo/Market	2,250	0	(2,250)	7,000	7,000	0	0%
362 Consultants	14,000	5,699	(8,301)	25,000	25,000	0	0%
363 Contract Payments	55,100	36,422	(18,678)	218,000	218,000	0	0%
365 Stationery/Office Consumables	10,300	18,188	7,888	40,000	40,000	0	0%
366 Professional Memberships	3,500	4,009	509	8,600	8,600	0	0%
367 Publications and Subscriptions	1,000	0	(1,000)	1,000	1,000	0	0%
369 Utilities	56,281	51,229	(5,052)	223,824	223,824	0	0%
371 Materials or Services	37,025	23,152	(13,873)	176,500	178,500	2,000	1%
373 Repairs and Maintenance	575,814	882,198	306,384	953,307	951,727	(1,580)	(0%)
375 Corporate Expenses	40,000	47,760	7,760	130,000	130,000	0	0%
<b>Citizen Service</b>	<b>359,262</b>	<b>197,442</b>	<b>(161,820)</b>	<b>1,002,143</b>	<b>941,338</b>	<b>(60,805)</b>	<b>(6%)</b>
<b>Operating Expense</b>	<b>921,780</b>	<b>716,430</b>	<b>(205,350)</b>	<b>3,624,331</b>	<b>3,598,764</b>	<b>(25,567)</b>	<b>(1%)</b>
301 Salaries	589,354	527,621	(61,733)	2,313,534	2,291,238	(22,296)	(1%)
302 Salary Oncost	80,895	69,817	(11,078)	323,598	321,658	(1,940)	(1%)
321 Plant	58,328	24,126	(34,202)	93,499	93,499	0	0%
361 Advert/Promo/Market	13,942	2,074	(11,868)	16,500	16,500	0	0%
363 Contract Payments	47,270	42,042	(5,228)	66,100	65,669	(431)	(1%)
365 Stationery/Office Consumables	19,775	1,182	(18,593)	34,500	34,500	0	0%
366 Professional Memberships	1,200	200	(1,000)	3,800	3,800	0	0%
369 Utilities	7,379	5,233	(2,146)	29,400	29,400	0	0%
370 Legal Expenses	31,614	3,800	(27,814)	100,000	99,000	(1,000)	(1%)
371 Materials or Services	67,957	39,925	(28,032)	322,200	322,200	0	0%
372 External Labour	0	0	0	0	0	0	100%
373 Repairs and Maintenance	3,766	249	(3,517)	200,000	200,000	0	0%
374 Cleaning	0	30	30	0	100	100	100%
377 Finance Charges	0	0	0	120,000	120,000	0	0%
399 Internal Expense Charge	300	131	(169)	1,200	1,200	0	0%
<b>Operating Income</b>	<b>(562,518)</b>	<b>(518,988)</b>	<b>43,530</b>	<b>(2,622,188)</b>	<b>(2,657,426)</b>	<b>(35,238)</b>	<b>(1%)</b>
101 User Charges	(316,231)	(320,799)	(4,568)	(1,296,009)	(1,325,054)	(29,045)	(2%)
102 Fees	(53,627)	(53,775)	(148)	(491,211)	(497,404)	(6,193)	(1%)
103 Grants	0	0	0	(64,022)	(64,022)	0	0%
104 Other Income	(24,990)	(432)	24,558	(100,000)	(100,000)	0	0%
108 Parking Fees and Fines	0	0	0	0	0	0	0%

Sub Account Description	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2015/2016 Adopted Budget \$	2015/2016 Sept Qtr Budget Review \$	Adopted Budget v Sept Qtr (Fav)/Unfav \$	Adopted Budget v Sept Qtr (Fav)/Unfav %
111 Fines	(167,670)	(143,982)	23,688	(670,946)	(670,946)	0	0%
<b>Community</b>	<b>2,478,568</b>	<b>1,863,833</b>	<b>(614,735)</b>	<b>11,258,772</b>	<b>11,626,004</b>	<b>367,232</b>	<b>3%</b>
<b>Active Living</b>	<b>315,575</b>	<b>358,430</b>	<b>42,855</b>	<b>1,708,407</b>	<b>2,095,680</b>	<b>387,273</b>	<b>23%</b>
<b>Operating Expense</b>	<b>1,189,737</b>	<b>1,208,486</b>	<b>18,749</b>	<b>5,640,639</b>	<b>5,814,199</b>	<b>173,560</b>	<b>3%</b>
301 Salaries	774,246	772,750	(1,496)	3,211,196	3,207,990	(3,206)	(0%)
302 Salary Oncost	105,136	102,079	(3,057)	446,440	445,193	(1,247)	(0%)
321 Plant	10,770	11,772	1,002	44,086	44,086	0	0%
361 Advert/Promo/Market	31,537	22,634	(8,903)	110,293	110,704	411	0%
362 Consultants	10,000	37,499	27,499	400,000	506,004	106,004	27%
363 Contract Payments	0	0	0	0	37,000	37,000	100%
365 Stationery/Office Consumables	3,674	78	(3,596)	17,848	17,848	0	0%
366 Professional Memberships	1,567	1,504	(63)	2,698	2,698	0	0%
367 Publications and Subscriptions	381	141	(240)	1,350	1,350	0	0%
369 Utilities	67,645	76,423	8,778	476,048	476,117	69	0%
370 Legal Expenses	0	0	0	0	0	0	100%
371 Materials or Services	114,023	114,111	88	564,936	565,332	396	0%
372 External Labour	0	0	0	0	0	0	100%
373 Repairs and Maintenance	30,413	33,437	3,024	153,268	153,268	0	0%
374 Cleaning	28,422	21,817	(6,605)	101,726	135,809	34,083	34%
399 Internal Expense Charge	0	20	20	0	50	50	100%
378 Licences & Levies	11,923	14,223	2,300	40,750	40,750	0	0%
377 Finance Charges	0	0	0	0	0	0	100%
376 Sponsor/Grant/Contrib/Donate	0	0	0	70,000	70,000	0	0%
<b>Operating Income</b>	<b>(874,162)</b>	<b>(850,057)</b>	<b>24,105</b>	<b>(3,932,232)</b>	<b>(3,718,519)</b>	<b>213,713</b>	<b>5%</b>
101 User Charges	(774,511)	(795,131)	(22,710)	(3,604,294)	(3,344,924)	259,370	7%
103 Grants	(50,000)	(12,909)	(7,500)	(80,000)	(123,000)	(43,000)	(54%)
104 Other Income	(28,000)	(24,192)	8,149	(154,938)	(157,595)	(2,657)	(2%)
110 Rent	(21,651)	(17,824)	3,796	(93,000)	(93,000)	0	0%
<b>Children &amp; Youth Services</b>	<b>793,263</b>	<b>425,175</b>	<b>(368,088)</b>	<b>2,777,081</b>	<b>2,777,071</b>	<b>(10)</b>	<b>(0%)</b>
<b>Operating Expense</b>	<b>2,534,724</b>	<b>2,369,030</b>	<b>(165,694)</b>	<b>10,467,245</b>	<b>10,713,161</b>	<b>245,916</b>	<b>2%</b>
301 Salaries	1,690,612	1,678,987	(11,625)	7,044,202	7,156,438	112,236	2%
302 Salary Oncost	218,378	220,397	2,019	990,957	1,032,012	41,055	4%
321 Plant	7,378	6,534	(844)	31,195	31,195	0	0%
361 Advert/Promo/Market	10,810	4,677	(6,133)	39,200	49,200	10,000	26%
362 Consultants	12,750	10,555	(2,195)	51,000	51,000	0	0%
363 Contract Payments	156,933	221,447	64,514	762,200	787,200	25,000	3%
365 Stationery/Office Consumables	99,391	25,827	(73,564)	483,017	501,947	18,930	4%
366 Professional Memberships	2,668	2,029	(639)	14,260	14,260	0	0%
367 Publications and Subscriptions	1,573	1,267	(306)	2,460	2,460	0	0%

Sub Account Description	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2015/2016 Adopted Budget \$	2015/2016 Sept Qtr Budget Review \$	Adopted Budget v Sept Qtr (Fav)/Unfav \$	Adopted Budget v Sept Qtr (Fav)/Unfav %
368 Training	9,000	0	(9,000)	32,000	16,923	(15,077)	(47%)
369 Utilities	39,795	38,648	(1,147)	179,381	189,381	10,000	6%
371 Materials or Services	86,821	104,149	17,328	371,792	518,214	146,422	39%
373 Repairs and Maintenance	5,931	2,269	(3,662)	41,591	41,591	0	0%
374 Cleaning	52,684	45,880	(6,804)	229,990	240,850	10,860	5%
377 Finance Charges	0	0	0	0	16,490	16,490	100%
376 Sponsor/Grant/Contrib/Donate	140,000	6,364	(133,636)	194,000	64,000	(130,000)	(67%)
<b>Operating Income</b>	<b>(1,741,461)</b>	<b>(1,943,855)</b>	<b>(202,394)</b>	<b>(7,690,164)</b>	<b>(7,936,090)</b>	<b>(245,926)</b>	<b>(3%)</b>
101 User Charges	(499,273)	(639,653)	(140,380)	(2,584,113)	(2,612,779)	(28,666)	(1%)
102 Statutory Fees	0	0	0	(4,120)	(4,120)	0	0%
103 Grants	(1,226,688)	(1,299,064)	(72,376)	(5,067,431)	(5,277,727)	(210,296)	(4%)
104 Other Income	(3,500)	(4,703)	(1,203)	(9,000)	(15,964)	(6,964)	(77%)
110 Rent	(12,000)	(435)	11,565	(25,500)	(25,500)	0	0%
<b>Community Director</b>	<b>379,512</b>	<b>361,152</b>	<b>(18,360)</b>	<b>1,972,994</b>	<b>1,972,994</b>	<b>0</b>	<b>0%</b>
<b>Operating Expense</b>	<b>525,618</b>	<b>507,258</b>	<b>(18,360)</b>	<b>2,119,100</b>	<b>2,119,100</b>	<b>0</b>	<b>0%</b>
301 Salaries	88,389	83,889	(4,500)	351,332	351,332	0	0%
302 Salary Oncost	11,853	11,560	(293)	47,430	47,430	0	0%
321 Plant	7,331	6,091	(1,240)	29,322	27,513	(1,809)	(6%)
361 Advert/Promo/Market	44	352	308	400	1,000	600	150%
362 Consultants	0	0	0	0	0	0	100%
363 Contract Payments	376,762	376,041	(721)	1,507,050	1,504,164	(2,886)	(0%)
365 Stationery/Office Consumables	0	0	0	0	0	0	100%
366 Professional Memberships	350	359	9	350	359	9	3%
367 Publications and Subscriptions	124	351	227	650	650	0	0%
369 Utilities	14,544	17,416	2,872	58,200	60,400	2,200	4%
370 Legal Expenses	320	320	0	5,000	6,000	1,000	20%
371 Materials or Services	3,748	4,945	1,197	67,212	72,212	5,000	7%
373 Repairs and Maintenance	2,499	1,459	(1,040)	10,000	9,941	(59)	(1%)
374 Cleaning	7,500	4,474	(3,026)	30,000	25,945	(4,055)	(14%)
376 Sponsor/Grant/Contrib/Donate	12,154	0	(12,154)	12,154	12,154	0	0%

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<b>Operating Income</b>	<b>(146,106)</b>	<b>(146,106)</b>	<b>0</b>	<b>(146,106)</b>	<b>(146,106)</b>	<b>0</b>	<b>0%</b>
103 Grants	(146,106)	(146,106)	0	(146,106)	(146,106)	0	0%
<b>Neighbourhood</b>	<b>542,140</b>	<b>480,498</b>	<b>(61,642)</b>	<b>2,709,173</b>	<b>2,694,286</b>	<b>(14,887)</b>	<b>(1%)</b>
<b>Operating Expense</b>	<b>1,607,155</b>	<b>1,532,665</b>	<b>(74,490)</b>	<b>7,279,619</b>	<b>7,104,838</b>	<b>(174,781)</b>	<b>(2%)</b>
301 Salaries	627,271	619,015	(8,256)	2,549,745	2,535,763	(13,982)	(1%)
302 Salary Oncost	86,323	83,682	(2,641)	354,876	354,877	1	0%
321 Plant	8,193	6,470	(1,723)	41,605	41,605	0	0%
361 Advert/Promo/Market	10,822	5,577	(5,245)	90,650	90,650	0	0%
362 Consultants	0	6,200	6,200	0	6,200	6,200	100%
363 Contract Payments	683,527	636,073	(47,454)	2,962,486	2,962,486	0	0%
365 Stationery/Office Consumables	802	432	(370)	4,650	4,650	0	0%
366 Professional Memberships	988	1,068	80	2,030	2,030	0	0%
367 Publications and Subscriptions	2,000	3,111	1,111	2,200	3,311	1,111	51%
369 Utilities	6,739	6,956	217	40,940	39,346	(1,594)	(4%)
370 Legal Expenses	0	0	0	1,000	1,000	0	0%
371 Materials or Services	169,939	144,782	(25,157)	891,303	891,986	683	0%
373 Repairs and Maintenance	6,327	6,247	(80)	61,800	64,600	2,800	5%
374 Cleaning	2,718	3,552	834	20,000	20,000	0	0%
399 Internal Expense Charge	6	0	(6)	30	30	0	0%
377 Finance Charges	0	0	0	0	0	0	100%
376 Sponsor/Grant/Contrib/Donate	1,500	9,500	8,000	256,304	86,304	(170,000)	(66%)
<b>Operating Income</b>	<b>(1,065,015)</b>	<b>(1,052,168)</b>	<b>12,847</b>	<b>(4,570,446)</b>	<b>(4,410,552)</b>	<b>159,894</b>	<b>3%</b>
101 User Charges	(4,982)	(3,937)	1,045	(22,200)	(22,200)	0	0%
102 Fees	(150,121)	(137,914)	12,207	(675,036)	(675,036)	0	0%
103 Grants	(907,177)	(905,402)	1,775	(3,863,910)	(3,701,756)	162,154	4%
104 Other Income	(1,595)	(3,776)	(2,181)	(1,900)	(4,160)	(2,260)	(119%)
106 Contributions	(1,140)	(1,140)	0	(7,400)	(7,400)	0	0%
<b>Performing Arts &amp; Conventions</b>	<b>261,544</b>	<b>72,587</b>	<b>(188,957)</b>	<b>1,111,900</b>	<b>1,106,812</b>	<b>(5,088)</b>	<b>(0%)</b>
<b>Operating Expense</b>	<b>440,880</b>	<b>368,780</b>	<b>(72,100)</b>	<b>1,956,960</b>	<b>1,956,972</b>	<b>12</b>	<b>0%</b>
301 Salaries	219,398	198,050	(21,348)	888,893	888,893	0	0%
302 Salary Oncost	31,300	26,505	(4,795)	127,384	127,384	0	0%
321 Plant	2,844	2,844	0	11,377	11,377	0	0%
361 Advert/Promo/Market	26,569	18,841	(7,728)	116,950	116,950	0	0%
362 Consultants	0	0	0	3,400	3,400	0	0%
363 Contract Payments	83,046	75,787	(7,259)	368,949	368,949	0	0%
365 Stationery/Office Consumables	1,828	2,260	432	12,365	12,377	12	0%
366 Professional Memberships	1,235	1,235	(0)	3,425	3,425	0	0%
367 Publications and Subscriptions	60	0	(60)	150	150	0	0%

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369 Utilities	25,854	10,930	(14,924)	103,456	103,456	0	0%
371 Materials or Services	32,910	23,282	(9,628)	180,587	180,587	0	0%
372 External Labour	0	0	0	0	0	0	100%
373 Repairs and Maintenance	11,140	4,749	(6,391)	73,112	73,112	0	0%
374 Cleaning	4,696	4,296	(400)	16,912	16,912	0	0%
376 Sponsor/Grant/Contrib/Donate	0	0	0	50,000	50,000	0	0%
<b>Operating Income</b>	<b>(179,336)</b>	<b>(296,193)</b>	<b>(116,857)</b>	<b>(845,060)</b>	<b>(850,160)</b>	<b>(5,100)</b>	<b>(1%)</b>
101 User Charges	(143,387)	(144,777)	(1,390)	(568,000)	(568,000)	0	0%
103 Grants	0	(125,000)	(125,000)	(120,000)	(125,000)	(5,000)	(4%)
104 Other Income	(25,759)	(23,836)	1,923	(105,600)	(105,700)	(100)	(0%)
106 Contributions	(6,009)	(1,683)	4,326	(29,060)	(29,060)	0	0%
110 Rent	(4,181)	(897)	3,284	(22,400)	(22,400)	0	0%



Sub Account Description	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2015/2016 Adopted Budget \$	2015/2016 Sept Qtr Budget Review \$	Adopted Budget v Sept Qtr (Fav)/Unfav \$	Adopted Budget v Sept Qtr (Fav)/Unfav %
<b>Shepparton Art Museum</b>	<b>186,534</b>	<b>165,991</b>	<b>(20,543)</b>	<b>979,217</b>	<b>979,161</b>	<b>(56)</b>	<b>(0%)</b>
<b>Operating Expense</b>	<b>391,578</b>	<b>297,519</b>	<b>(94,059)</b>	<b>1,211,267</b>	<b>1,241,284</b>	<b>30,017</b>	<b>2%</b>
301 Salaries	145,463	136,512	(8,951)	576,964	576,964	0	0%
302 Salary Oncost	20,040	17,217	(2,823)	80,178	80,178	0	0%
361 Advert/Promo/Market	45,493	17,879	(27,614)	137,000	139,575	2,575	2%
362 Consultants	0	0	0	0	0	0	100%
363 Contract Payments	4,242	4,593	351	16,974	17,077	103	1%
365 Stationery/Office Consumables	1,248	1,385	137	5,000	3,200	(1,800)	(36%)
366 Professional Memberships	750	1,097	347	750	1,097	347	46%
367 Publications and Subscriptions	0	470	470	0	470	470	100%
369 Utilities	16,468	26,550	10,082	45,930	45,930	0	0%
371 Materials or Services	144,574	86,628	(57,946)	295,123	323,548	28,425	10%
372 External Labour	0	0	0	0	0	0	100%
373 Repairs and Maintenance	13,300	5,188	(8,112)	53,200	53,097	(103)	(0%)
374 Cleaning	0	0	0	148	148	0	0%
377 Finance Charges	0	0	0	0	0	0	100%
376 Sponsor/Grant/Contrib/Donate	0	0	0	0	0	0	100%
<b>Operating Income</b>	<b>(205,044)</b>	<b>(131,528)</b>	<b>73,516</b>	<b>(232,050)</b>	<b>(262,123)</b>	<b>(30,073)</b>	<b>(13%)</b>
101 User Charges	(2,748)	(4,472)	(1,724)	(11,000)	(11,000)	0	0%
103 Grants	(184,300)	(120,000)	64,300	(184,300)	(212,530)	(28,230)	(15%)
104 Other Income	(17,996)	(7,056)	10,940	(36,750)	(38,593)	(1,843)	(5%)
106 Contributions	0	0	0	0	0	0	100%
<b>Infrastructure</b>	<b>9,593,161</b>	<b>9,519,042</b>	<b>(74,119)</b>	<b>39,322,692</b>	<b>42,358,988</b>	<b>3,036,296</b>	<b>8%</b>
<b>Infrastructure Director</b>	<b>137,322</b>	<b>88,121</b>	<b>(49,201)</b>	<b>345,137</b>	<b>345,766</b>	<b>629</b>	<b>0%</b>
<b>Operating Expense</b>	<b>137,322</b>	<b>88,121</b>	<b>(49,201)</b>	<b>345,137</b>	<b>345,766</b>	<b>629</b>	<b>0%</b>
301 Salaries	61,942	68,739	6,797	246,006	246,006	0	0%
302 Salary Oncost	7,917	9,315	1,398	31,668	31,668	0	0%
321 Plant	16,463	4,116	(12,347)	16,463	16,463	0	0%
361 Advert/Promo/Market	6,000	0	(6,000)	6,000	6,000	0	0%
362 Consultants	15,000	0	(15,000)	15,000	15,000	0	0%
365 Stationery/Office Consumables	22,000	4,509	(17,491)	22,000	22,000	0	0%
366 Professional Memberships	1,000	586	(414)	1,000	1,000	0	0%
367 Publications and Subscriptions	0	487	487	0	487	487	100%
369 Utilities	2,000	228	(1,772)	2,000	2,000	0	0%
371 Materials or Services	0	142	142	0	142	142	100%
372 External Labour	0	0	0	0	0	0	0%
373 Repairs and Maintenance	5,000	0	(5,000)	5,000	5,000	0	0%
<b>Non Cash Items</b>	<b>5,928,932</b>	<b>6,045,892</b>	<b>116,960</b>	<b>23,706,321</b>	<b>24,843,988</b>	<b>1,137,667</b>	<b>5%</b>
<b>Operating Expense</b>	<b>5,928,932</b>	<b>6,045,892</b>	<b>116,960</b>	<b>23,706,321</b>	<b>24,843,988</b>	<b>1,137,667</b>	<b>5%</b>

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331 Depreciation	5,661,422	5,881,453	220,031	22,636,267	23,773,934	1,137,667	5%
377 Finance Charges	267,510	164,438	(103,072)	1,070,054	1,070,054	0	0%
<b>Projects Department</b>	<b>683,144</b>	<b>530,631</b>	<b>(152,513)</b>	<b>2,510,708</b>	<b>2,737,795</b>	<b>227,087</b>	<b>9%</b>
<b>Operating Expense</b>	<b>696,624</b>	<b>580,259</b>	<b>(116,365)</b>	<b>2,859,862</b>	<b>3,156,949</b>	<b>297,087</b>	<b>10%</b>
301 Salaries	457,340	399,075	(58,265)	1,818,453	1,802,769	(15,684)	(1%)
302 Salary Oncost	63,510	54,068	(9,442)	254,072	250,931	(3,141)	(1%)
321 Plant	35,935	26,059	(9,876)	105,202	105,202	0	0%
361 Advert/Promo/Market	208	390	182	8,500	8,500	0	0%
362 Consultants	86,143	3,306	(82,837)	335,000	240,000	(95,000)	(28%)
363 Contract Payments	18,861	52,317	33,456	164,400	196,367	31,967	19%
365 Stationery/Office Consumables	3,750	283	(3,467)	3,750	3,750	0	0%
366 Professional Memberships	10,526	10,256	(270)	10,875	10,605	(270)	(2%)
367 Publications and Subscriptions	6,050	11,475	5,425	6,450	6,450	0	0%
369 Utilities	6,564	4,124	(2,440)	41,160	41,160	0	0%
370 Legal Expenses	0	11,195	11,195	2,500	147,500	145,000	5,800%
371 Materials or Services	4,451	(769)	(5,220)	68,000	293,550	225,550	332%
372 External Labour	0	0	0	0	0	0	100%
373 Repairs and Maintenance	2,186	7,457	5,271	35,500	44,000	8,500	24%
374 Cleaning	1,100	860	(240)	6,000	6,000	0	0%
399 Internal Expense Charge	0	165	165	0	165	165	100%
<b>Operating Income</b>	<b>(13,480)</b>	<b>(49,628)</b>	<b>(36,148)</b>	<b>(349,154)</b>	<b>(419,154)</b>	<b>(70,000)</b>	<b>(20%)</b>
101 User Charges	(5,300)	(9,947)	(4,647)	(230,145)	(230,145)	0	0%
102 Fees	0	0	0	0	0	0	100%
103 Grants	0	(30,000)	(30,000)	(55,000)	(125,000)	(70,000)	(127%)
106 Contributions	0	(7,379)	(7,379)	(19,020)	(19,020)	0	0%
110 Rent	(8,180)	(2,302)	5,878	(44,989)	(44,989)	0	0%
<b>Strategic Assets</b>	<b>(250,097)</b>	<b>(453,261)</b>	<b>(203,164)</b>	<b>(428,164)</b>	<b>(113,552)</b>	<b>314,612</b>	<b>73%</b>
<b>Operating Expense</b>	<b>1,750,721</b>	<b>1,570,775</b>	<b>(179,946)</b>	<b>7,086,943</b>	<b>7,231,165</b>	<b>144,222</b>	<b>2%</b>
301 Salaries	357,374	374,895	17,521	1,422,080	1,540,590	118,510	8%
302 Salary Oncost	50,697	51,550	853	202,822	218,920	16,098	8%
321 Plant	96,171	99,134	2,963	385,840	377,307	(8,533)	(2%)
361 Advert/Promo/Market	9,623	14,095	4,472	38,500	38,500	0	0%
362 Consultants	0	(7,100)	(7,100)	40,000	41,500	1,500	4%
363 Contract Payments	690,096	475,992	(214,104)	3,001,791	2,875,542	(126,249)	(4%)
365 Stationery/Office Consumables	0	7	7	0	7	7	100%
366 Professional Memberships	5,822	22,053	16,231	21,900	24,036	2,136	10%
367 Publications and Subscriptions	186	135	(51)	750	750	0	0%
369 Utilities	83,920	82,216	(1,704)	337,700	338,400	700	0%
370 Legal Expenses	3,750	959	(2,791)	15,000	15,000	0	0%



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371 Materials or Services	183,241	121,965	(61,276)	783,060	716,616	(66,444)	(8%)
373 Repairs and Maintenance	114,740	189,648	74,908	505,000	643,364	138,364	27%
374 Cleaning	51,228	20,622	(30,606)	205,000	205,000	0	0%
375 Corporate Expenses	100,000	100,418	418	112,000	112,000	0	0%
377 Finance Charges	0	17,729	17,729	0	68,000	68,000	100%
378 Licences & Levies	3,873	6,323	2,450	15,500	15,500	0	0%
399 Internal Expense Charge	0	133	133	0	133	133	100%
<b>Operating Income</b>	<b>(2,000,818)</b>	<b>(2,024,037)</b>	<b>(23,219)</b>	<b>(7,515,107)</b>	<b>(7,344,717)</b>	<b>170,390</b>	<b>2%</b>
101 User Charges	(1,795,395)	(1,828,070)	(32,675)	(7,191,307)	(7,021,013)	170,294	2%
104 Other Income	(2,625)	(2,435)	190	(10,500)	(10,500)	0	0%
107 Interest	(5,997)	(3,668)	2,329	(24,000)	(24,000)	0	0%
110 Rent	(196,801)	(189,864)	6,937	(289,300)	(289,204)	96	0%
<b>Parks, Sport &amp; Recreation</b>	<b>1,796,169</b>	<b>1,695,928</b>	<b>(100,241)</b>	<b>7,849,805</b>	<b>7,879,456</b>	<b>29,651</b>	<b>0%</b>
<b>Operating Expense</b>	<b>1,828,023</b>	<b>1,806,764</b>	<b>(21,259)</b>	<b>8,724,267</b>	<b>8,757,647</b>	<b>33,380</b>	<b>0%</b>
301 Salaries	967,564	888,460	9,078	4,022,288	4,057,034	(7,299)	(0%)
302 Salary Oncost	134,457	117,451	(1,439)	566,967	569,371	0	0%
321 Plant	314,205	339,974	544	1,256,635	1,256,635	7,147	1%
361 Advert/Promo/Market	1,355	1,637	2,202	3,000	3,000	3,500	117%
362 Consultants	35	87	10,264	200,000	200,000	27,752	14%
363 Contract Payments	81,000	84,218	(1)	145,000	145,000	(10,000)	(7%)
365 Stationery/Office Consumables	84	0	(1)	500	500	(10,000)	(2,000%)
366 Professional Memberships	192	483	0	2,500	2,500	0	0%
369 Utilities	84,330	130,394	7,111	608,359	608,359	(2,250)	(0%)
371 Materials or Services	94,649	120,142	(22,718)	1,095,993	1,092,223	(253,619)	(23%)
372 External Labour	0	0	(118,163)	0	0	(153,059)	100%
373 Repairs and Maintenance	126,791	95,471	(12,140)	695,025	695,025	4,438	1%
374 Cleaning	941	2,823	951	2,000	2,000	0	0%
399 Internal Expense Charge	2,000	3,203	1,533	16,000	16,000	0	0%
376 Sponsor/Grant/Contrib/Donate	20,420	22,420	12,956	110,000	110,000	0	0%
<b>Operating Income</b>	<b>(31,854)</b>	<b>(110,836)</b>	<b>(78,982)</b>	<b>(874,462)</b>	<b>(878,191)</b>	<b>(3,729)</b>	<b>(0%)</b>
101 User Charges	(31,854)	(78,624)	20,973	(409,462)	(407,979)	(1,700)	(0%)
103 Grants	0	(28,600)	(4,062)	(30,000)	(31,600)	(4,062)	14%
104 Other Income	0	(3,612)	(32,465)	0	(3,612)	(4,646)	(100%)
106 Contributions	0	0	(22,750)	(415,000)	(415,000)	194,498	47%
110 Rent	0	0	3,334	(20,000)	(20,000)	0	0%
<b>Transport &amp; Road Reserve</b>	<b>1,297,691</b>	<b>1,611,731</b>	<b>314,040</b>	<b>5,338,885</b>	<b>6,665,535</b>	<b>1,326,650</b>	<b>25%</b>
<b>Operating Expense</b>	<b>1,673,497</b>	<b>2,000,489</b>	<b>326,992</b>	<b>8,380,168</b>	<b>8,220,002</b>	<b>(160,166)</b>	<b>(2%)</b>
301 Salaries	844,548	892,093	47,545	3,477,474	3,378,276	(99,198)	(3%)
302 Salary Oncost	126,781	128,819	2,038	527,437	527,621	184	0%

Sub Account Description	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2015/2016 Adopted Budget \$	2015/2016 Sept Qtr Budget Review \$	Adopted Budget v Sept Qtr (Fav)/Unfav \$	Adopted Budget v Sept Qtr (Fav)/Unfav %
321 Plant	438,620	455,232	16,612	1,555,951	1,553,699	(2,252)	(0%)
361 Advert/Promo/Market	12,000	4,048	(7,952)	14,000	14,000	0	0%
362 Consultants	9,000	2,100	(6,900)	133,000	178,000	45,000	34%
363 Contract Payments	105,012	162,140	57,128	1,026,500	1,022,520	(3,980)	(0%)
365 Stationery/Office Consumables	0	756	756	0	756	756	100%
366 Professional Memberships	550	0	(550)	550	550	0	0%
367 Publications and Subscriptions	1,200	5,558	4,358	1,200	4,683	3,483	290%
369 Utilities	47,681	90,004	42,323	854,656	549,238	(305,418)	(36%)
370 Legal Expenses	0	2,100	2,100	0	2,100	2,100	100%
371 Materials or Services	46,605	61,781	15,176	514,900	479,559	(35,341)	(7%)
373 Repairs and Maintenance	9,500	110,122	100,622	78,500	313,000	234,500	299%
378 Licences & Levies	0	0	0	3,000	3,000	0	0%
399 Internal Expense Charge	32,000	85,734	53,734	193,000	193,000	0	0%
<b>Operating Income</b>	<b>(375,806)</b>	<b>(388,758)</b>	<b>(12,952)</b>	<b>(3,041,283)</b>	<b>(1,554,467)</b>	<b>1,486,816</b>	<b>49%</b>
101 User Charges	0	(1,200)	(1,200)	0	(1,200)	(1,200)	100%
102 Fees	(3,779)	(20,084)	(16,305)	(65,061)	(65,061)	0	0%
103 Grants	(372,027)	(367,379)	4,648	(2,976,222)	(1,488,111)	1,488,111	50%
104 Other Income	0	(95)	(95)	0	(95)	(95)	100%
<b>Office of the CEO</b>	<b>3,713,900</b>	<b>3,136,652</b>	<b>(577,248)</b>	<b>9,629,612</b>	<b>9,750,547</b>	<b>120,935</b>	<b>1%</b>
<b>Corporate Performance</b>	<b>1,723,331</b>	<b>1,530,504</b>	<b>(192,827)</b>	<b>3,708,687</b>	<b>3,834,481</b>	<b>125,794</b>	<b>3%</b>
<b>Operating Expense</b>	<b>1,744,464</b>	<b>1,588,014</b>	<b>(156,450)</b>	<b>3,789,487</b>	<b>3,927,428</b>	<b>137,941</b>	<b>4%</b>
301 Salaries	324,790	303,557	(21,233)	1,295,453	1,256,773	(38,680)	(3%)
302 Salary Oncost	44,778	36,632	(8,146)	179,140	175,440	(3,700)	(2%)
321 Plant	28,478	6,992	(21,486)	40,828	40,828	0	0%
361 Advert/Promo/Market	6,498	1,824	(4,674)	7,200	8,500	1,300	18%
362 Consultants	22,647	48,745	26,098	90,000	203,000	113,000	126%
365 Stationery/Office Consumables	2,428	1,308	(1,120)	12,140	12,140	0	0%
366 Professional Memberships	109,668	96,770	(12,898)	109,800	128,800	19,000	17%
367 Publications and Subscriptions	10,050	2,163	(7,887)	10,050	10,050	0	0%
368 Training	0	15,041	15,041	0	45,000	45,000	100%
369 Utilities	3,701	3,895	194	15,200	17,794	2,594	17%
370 Legal Expenses	56,261	37,478	(18,783)	151,000	151,900	900	1%
371 Materials or Services	132,789	173,237	40,448	726,576	726,403	(173)	(0%)
372 External Labour	0	0	0	0	0	0	0%
373 Repairs and Maintenance	70,000	3,985	(66,015)	70,000	70,000	0	0%
375 Corporate Expenses	930,176	855,186	(74,990)	1,070,000	1,070,000	0	0%
376 Sponsor/Grant/Contrib/Donate	2,200	1,200	(1,000)	12,100	10,800	(1,300)	(11%)

Sub Account Description	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2015/2016 Adopted Budget \$	2015/2016 Sept Qtr Budget Review \$	Adopted Budget v Sept Qtr (Fav)/Unfav \$	Adopted Budget v Sept Qtr (Fav)/Unfav %
<b>Operating Income</b>	<b>(21,133)</b>	<b>(57,510)</b>	<b>(36,377)</b>	<b>(80,800)</b>	<b>(92,947)</b>	<b>(12,147)</b>	<b>(15%)</b>
102 Fees	0	(325)	(325)	0	(325)	(325)	100%
104 Other Income	(63)	(2,263)	(2,200)	(250)	(12,072)	(11,822)	(4,729%)
106 Contributions	(21,070)	(54,922)	(33,852)	(80,550)	(80,550)	0	0%
<b>Marketing and Communication</b>	<b>537,382</b>	<b>467,279</b>	<b>(70,103)</b>	<b>2,097,334</b>	<b>2,093,034</b>	<b>(4,300)</b>	<b>(0%)</b>
<b>Operating Expense</b>	<b>537,382</b>	<b>467,279</b>	<b>(70,103)</b>	<b>2,097,334</b>	<b>2,093,034</b>	<b>(4,300)</b>	<b>(0%)</b>
301 Salaries	232,464	247,471	15,007	924,686	924,686	0	0%
302 Salary Oncost	32,283	33,480	1,197	125,423	125,423	0	0%
321 Plant	3,021	2,877	(144)	12,085	12,085	0	0%
361 Advert/Promo/Market	172,941	122,894	(50,047)	747,433	747,433	0	0%
362 Consultants	52,524	3,494	(49,030)	105,000	105,000	0	0%
365 Stationery/Office Consumables	75	0	(75)	300	300	0	0%
366 Professional Memberships	1,049	927	(122)	1,600	1,600	0	0%
367 Publications and Subscriptions	4,418	3,478	(940)	14,000	14,000	0	0%
369 Utilities	679	976	297	2,015	2,015	0	0%
371 Materials or Services	5,601	3,389	(2,212)	22,418	22,418	0	0%
373 Repairs and Maintenance	1,542	550	(992)	6,172	1,872	(4,300)	(70%)
376 Sponsor/Grant/Contrib/Donate	30,785	47,743	16,958	136,202	136,202	0	0%
<b>Operating Income</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100%</b>
104 Other Income	0	0	0	0	0	0	100%
<b>People Performance</b>	<b>1,453,187</b>	<b>1,138,870</b>	<b>(314,317)</b>	<b>3,823,591</b>	<b>3,823,032</b>	<b>(559)</b>	<b>(0%)</b>
<b>Operating Expense</b>	<b>1,458,187</b>	<b>1,151,648</b>	<b>(306,539)</b>	<b>3,828,591</b>	<b>3,838,313</b>	<b>9,722</b>	<b>0%</b>
301 Salaries	296,038	251,741	(44,297)	1,132,313	1,137,207	4,894	0%
302 Salary Oncost	39,831	35,204	(4,627)	159,332	160,033	701	0%
321 Plant	3,021	2,973	(48)	12,085	12,085	0	0%
361 Advert/Promo/Market	4,113	6,655	2,542	6,000	8,000	2,000	33%
362 Consultants	50,000	17,161	(32,839)	50,000	50,000	0	0%
365 Stationery/Office Consumables	2,500	0	(2,500)	5,000	5,000	0	0%
366 Professional Memberships	23,656	44,418	20,762	55,661	55,661	0	0%
367 Publications and Subscriptions	1,400	194	(1,206)	1,400	1,400	0	0%
368 Training	251,818	165,801	(86,017)	1,259,000	1,214,060	(44,940)	(4%)
369 Utilities	1,122	1,011	(111)	5,000	5,000	0	0%
370 Legal Expenses	15,493	13,873	(1,620)	59,000	59,000	0	0%
371 Materials or Services	13,734	183	(13,551)	52,900	50,900	(2,000)	(4%)
372 External Labour	85,900	189,935	104,035	85,900	393,500	307,600	358%
375 Corporate Expenses	669,561	422,499	(247,062)	945,000	686,467	(258,533)	(27%)
<b>Operating Income</b>	<b>(5,000)</b>	<b>(12,778)</b>	<b>(7,778)</b>	<b>(5,000)</b>	<b>(15,281)</b>	<b>(10,281)</b>	<b>(206%)</b>
103 Grants	(5,000)	0	5,000	(5,000)	(5,000)	0	0%
104 Other Income	0	(12,778)	(12,778)	0	(10,281)	(10,281)	100%

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<b>Sustainable Development</b>	<b>(5,363,201)</b>	<b>(4,950,991)</b>	<b>412,210</b>	<b>3,741,156</b>	<b>4,328,061</b>	<b>586,905</b>	<b>16%</b>
<b>Building Services</b>	<b>55,495</b>	<b>15,701</b>	<b>(39,794)</b>	<b>151,438</b>	<b>162,513</b>	<b>11,075</b>	<b>7%</b>
<b>Operating Expense</b>	<b>239,692</b>	<b>187,111</b>	<b>(52,581)</b>	<b>820,438</b>	<b>797,513</b>	<b>(22,925)</b>	<b>(3%)</b>
301 Salaries	164,324	151,710	(12,614)	657,819	647,819	(10,000)	(2%)
302 Salary Oncost	25,017	22,872	(2,145)	100,072	97,072	(3,000)	(3%)
321 Plant	35,547	5,866	(29,681)	35,547	25,547	(10,000)	(28%)
361 Advert/Promo/Market	1,000	0	(1,000)	1,000	1,000	0	0%
362 Consultants	0	0	0	0	0	0	100%
365 Stationery/Office Consumables	501	822	321	2,000	2,000	0	0%
366 Professional Memberships	1,256	1,256	0	2,500	2,500	0	0%
367 Publications and Subscriptions	501	0	(501)	2,000	2,000	0	0%
369 Utilities	778	346	(432)	4,000	4,000	0	0%
370 Legal Expenses	1,248	0	(1,248)	5,000	5,000	0	0%
371 Materials or Services	7,000	1,595	(5,405)	7,000	7,000	0	0%
372 External Labour	0	0	0	0	0	0	100%
373 Repairs and Maintenance	0	0	0	500	500	0	0%
378 Licences & Levies	2,520	2,645	125	3,000	3,075	75	3%
<b>Operating Income</b>	<b>(184,197)</b>	<b>(171,410)</b>	<b>12,787</b>	<b>(669,000)</b>	<b>(635,000)</b>	<b>34,000</b>	<b>5%</b>
102 Fees	(184,197)	(171,410)	12,787	(669,000)	(635,000)	34,000	5%
<b>Environment</b>	<b>(6,760,065)</b>	<b>(6,220,656)</b>	<b>539,409</b>	<b>(1,783,738)</b>	<b>(1,657,080)</b>	<b>126,658</b>	<b>7%</b>
<b>Operating Expense</b>	<b>3,682,280</b>	<b>2,949,893</b>	<b>(732,387)</b>	<b>14,375,825</b>	<b>14,833,730</b>	<b>457,905</b>	<b>3%</b>
301 Salaries	539,377	504,451	(34,926)	2,161,259	2,161,259	0	0%
302 Salary Oncost	75,076	66,807	(8,269)	307,842	307,842	0	0%
321 Plant	77,289	98,800	21,511	383,523	383,523	0	0%
361 Advert/Promo/Market	60,798	11,251	(49,547)	113,947	162,184	48,237	42%
362 Consultants	15,000	49,704	34,704	174,000	219,000	45,000	26%
363 Contract Payments	1,133,465	826,282	(307,183)	5,614,630	5,496,930	(117,700)	(2%)
365 Stationery/Office Consumables	1,800	26	(1,774)	6,700	5,700	(1,000)	(15%)
366 Professional Memberships	8,450	2,868	(5,582)	9,450	9,450	0	0%
367 Publications and Subscriptions	6,790	8,545	1,755	8,270	9,770	1,500	18%
369 Utilities	7,259	5,390	(1,869)	34,150	35,892	1,742	5%
370 Legal Expenses	25,000	25,275	275	47,500	72,500	25,000	53%
371 Materials or Services	1,605,148	1,328,094	(277,054)	5,181,054	5,636,166	455,112	9%
373 Repairs and Maintenance	500	0	(500)	3,000	3,000	0	0%
399 Internal Expense Charge	13,828	1,401	(12,427)	82,000	82,014	14	0%
377 Finance Charges	0	0	0	0	0	0	100%
376 Sponsor/Grant/Contrib/Donate	112,500	21,000	(91,500)	248,500	248,500	0	0%
<b>Operating Income</b>	<b>(10,442,345)</b>	<b>(9,170,550)</b>	<b>1,271,795</b>	<b>(16,159,563)</b>	<b>(16,490,810)</b>	<b>(331,247)</b>	<b>(2%)</b>
101 User Charges	(9,534,548)	(8,992,228)	542,320	(14,407,346)	(14,583,951)	(176,605)	(1%)

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102 Fees	(8,022)	(6,991)	1,031	(303,300)	(303,300)	0	0%
103 Grants	(13,500)	(56,578)	(43,078)	(282,000)	(436,345)	(154,345)	(55%)
104 Other Income	(7,820)	(10,405)	(2,585)	(45,000)	(45,100)	(100)	(0%)
106 Contributions	(829,687)	0	829,687	(829,687)	(829,687)	0	0%
199 Internal Revenue Charge	(48,768)	(104,349)	(55,581)	(292,230)	(292,427)	(197)	(0%)
<b>Investment Attraction</b>	<b>858,743</b>	<b>823,149</b>	<b>(35,594)</b>	<b>3,462,233</b>	<b>3,705,452</b>	<b>243,219</b>	<b>7%</b>
<b>Operating Expense</b>	<b>1,081,686</b>	<b>946,339</b>	<b>(135,347)</b>	<b>4,152,655</b>	<b>4,364,127</b>	<b>211,472</b>	<b>5%</b>
301 Salaries	350,727	310,343	(40,384)	1,380,811	1,463,565	82,754	6%
302 Salary Oncost	49,907	42,965	(6,942)	193,527	208,046	14,519	8%
321 Plant	10,232	13,398	3,166	44,785	44,785	0	0%
361 Advert/Promo/Market	82,097	42,812	(39,285)	473,992	438,074	(35,918)	(8%)
362 Consultants	65,750	50,500	(15,250)	248,000	326,423	78,423	32%
363 Contract Payments	108,548	109,947	1,399	142,640	141,652	(988)	(1%)
365 Stationery/Office Consumables	2,525	657	(1,868)	13,050	13,050	0	0%
366 Professional Memberships	5,512	6,625	1,113	10,000	10,764	764	8%
367 Publications and Subscriptions	58,024	70,701	12,677	76,800	76,800	0	0%
369 Utilities	34,220	27,440	(6,780)	126,400	126,400	0	0%
371 Materials or Services	158,757	61,909	(96,848)	743,990	733,013	(10,977)	(1%)
372 External Labour	0	(445)	(445)	0	0	0	100%
373 Repairs and Maintenance	41,142	31,934	(9,208)	162,000	160,845	(1,155)	(1%)
374 Cleaning	16,570	11,382	(5,188)	63,660	63,660	0	0%
377 Finance Charges	0	0	0	0	0	0	100%
376 Sponsor/Grant/Contrib/Donate	97,675	166,172	68,497	473,000	557,050	84,050	18%
<b>Operating Income</b>	<b>(222,943)</b>	<b>(123,189)</b>	<b>99,754</b>	<b>(690,422)</b>	<b>(658,675)</b>	<b>31,747</b>	<b>5%</b>
101 User Charges	(76,487)	(45,369)	31,118	(342,180)	(342,180)	0	0%
102 Fees	0	0	0	(1,000)	(1,000)	0	0%
103 Grants	(117,312)	(38,511)	78,801	(182,242)	(148,537)	33,705	18%
104 Other Income	(6,109)	(8,007)	(1,898)	(75,000)	(60,000)	15,000	20%
106 Contributions	0	0	0	0	0	0	100%
110 Rent	(23,035)	(31,302)	(8,267)	(90,000)	(106,958)	(16,958)	(19%)
<b>Planning</b>	<b>408,101</b>	<b>357,020</b>	<b>(51,081)</b>	<b>1,610,057</b>	<b>1,816,010</b>	<b>205,953</b>	<b>13%</b>
<b>Operating Expense</b>	<b>478,946</b>	<b>513,734</b>	<b>34,788</b>	<b>2,062,141</b>	<b>2,327,181</b>	<b>265,040</b>	<b>13%</b>
301 Salaries	332,526	314,359	(18,167)	1,329,754	1,325,754	(4,000)	(0%)
302 Salary Oncost	47,211	42,126	(5,085)	188,847	188,847	0	0%
321 Plant	8,900	8,678	(222)	36,065	36,065	0	0%
361 Advert/Promo/Market	7,074	6,503	(571)	13,000	14,000	1,000	8%
362 Consultants	1,000	1,394	394	174,000	189,290	15,290	9%
365 Stationery/Office Consumables	940	380	(560)	1,000	1,000	0	0%
366 Professional Memberships	591	895	304	1,345	1,345	0	0%



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367 Publications and Subscriptions	0	5,556	5,556	6,000	6,000	0	0%
369 Utilities	818	1,071	253	3,400	3,400	0	0%
370 Legal Expenses	25,000	42,263	17,263	160,000	280,000	120,000	75%
371 Materials or Services	54,886	90,508	35,622	148,730	281,480	132,750	89%
372 External Labour	0	0	0	0	0	0	100%
<b>Operating Income</b>	<b>(70,845)</b>	<b>(156,714)</b>	<b>(85,869)</b>	<b>(452,084)</b>	<b>(511,171)</b>	<b>(59,087)</b>	<b>(13%)</b>
101 User Charges	0	(54)	(54)	0	(54)	(54)	100%
102 Fees	(54,845)	(88,611)	(33,766)	(211,084)	(250,617)	(39,533)	(19%)
103 Grants	0	0	0	(9,000)	(9,000)	0	0%
104 Other Income	(16,000)	(38,528)	(22,528)	(92,000)	(92,500)	(500)	(1%)
106 Contributions	0	(29,522)	(29,522)	(140,000)	(155,000)	(15,000)	(11%)
111 Fines	0	0	0	0	(4,000)	(4,000)	100%
<b>Sustainable Development Director</b>	<b>74,525</b>	<b>73,795</b>	<b>(730)</b>	<b>301,166</b>	<b>301,166</b>	<b>0</b>	<b>0%</b>
<b>Operating Expense</b>	<b>74,525</b>	<b>73,795</b>	<b>(730)</b>	<b>301,166</b>	<b>301,166</b>	<b>0</b>	<b>0%</b>
301 Salaries	62,013	59,647	(2,366)	246,177	246,177	0	0%
302 Salary Oncost	8,670	10,524	1,854	34,687	34,687	0	0%
321 Plant	2,451	2,593	142	9,802	9,802	0	0%
362 Consultants	0	0	0	0	0	0	100%
365 Stationery/Office Consumables	150	0	(150)	500	500	0	0%
366 Professional Memberships	241	241	(0)	1,000	1,000	0	0%
369 Utilities	500	320	(180)	4,000	4,000	0	0%
371 Materials or Services	500	471	(29)	5,000	5,000	0	0%
<b>Grand Total</b>	<b>(48,293,658)</b>	<b>(49,833,120)</b>	<b>(1,539,462)</b>	<b>2,359,304</b>	<b>10,065,128</b>	<b>7,705,824</b>	<b>327%</b>

2015/2016 September Quarter Budget Review Capital Works Statement							
Capital Works Area	YTD Budget	YTD Actual	YTD Budget v YTD Actual (Fav)/Unfav	2015/2016 Adopted Budget	2015/2016 Sept Qtr Budget Review	Adopted Budget v Sept Qtr Budget	Adopted Budget v Sept Qtr Budget
	\$	\$	\$	\$	\$	\$	%
Aerodrome	0	13,197	13,197	0	0	0	0%
Bridges	13,166	(60)	(13,226)	79,000	79,000	0	0%
Buildings	792,587	610,277	(182,310)	4,404,660	4,025,970	(378,690)	(9%)
Comp & Telecommunications	150,000	203,491	53,491	1,384,630	1,457,630	73,000	5%
Drainage	0	(131,838)	(131,838)	1,255,000	1,255,000	0	0%
Fixture, Fittings & Furniture	426,898	11,622	(415,276)	647,400	647,400	0	0%
Footpaths & Cycleways	10,000	2,671	(7,329)	345,445	345,445	0	0%
Land	0	8,928	8,928	0	2,046,000	2,046,000	0%
Land Improvements	2,091,397	862,992	(1,228,405)	16,984,858	12,396,858	(4,588,000)	(27%)
Other	60,500	0	(60,500)	60,500	60,500	0	0%
Other Infrastructure	27,760	2,300	(25,460)	279,000	279,000	0	0%
Parks, Open Space & Street Scape	73,400	59,400	(14,000)	217,000	217,000	0	0%
Plant, Machinery & Equipment	416,223	407,429	(8,795)	2,169,150	2,169,150	0	0%
Recreation Leisure & Community Facilities	684,011	708,936	24,925	1,488,650	2,659,340	1,170,690	79%
Roads	1,688,157	1,436,946	(251,211)	10,780,987	9,915,987	(865,000)	(8%)
Waste Management	0	12,483	12,483	0	2,542,000	2,542,000	100%
<b>Total Capital Works</b>	<b>6,434,099</b>	<b>4,208,774</b>	<b>(2,225,325)</b>	<b>40,096,280</b>	<b>40,096,280</b>	<b>(0)</b>	<b>(0%)</b>
<b>Represented by:</b>							
New	2,362,038	1,336,736	(1,025,302)	19,693,700	19,862,722	169,022	1%
Renewal	3,332,003	2,334,654	(997,349)	17,006,622	17,483,600	476,978	3%
Expansion	327,500	0	(327,500)	333,750	333,750	0	0%
Upgrade	412,558	537,384	124,826	3,062,208	2,416,208	(646,000)	(21%)
<b>Total Capital Works</b>	<b>6,434,099</b>	<b>4,208,774</b>	<b>(2,225,325)</b>	<b>40,096,280</b>	<b>40,096,280</b>	<b>(0)</b>	<b>(0%)</b>

**2015/2016 September Quarter Budget Review  
Notes to the Capital Works Statement**

1. Re-budgeted Items or Restricted Investment Transfers

Expense Area	\$	General Explanation
Verny Rd Reconstruction	(994)	Works rescheduled into next financial year due to impact of power relocation. Will be included in 16/17 capital budget bids
Vic Park Lake Caravan Park	400	As per Council resolution October 2015 Ordinary Council Meeting
Toolamba Public Toilet	110	Re-budgeted from 2014/15 capital works program
R4R Toolamba Bridge	129	Re-budgeted from 2014/15 capital works program
Ferrari Park Public Toilet	282	Re-budgeted from 2014/15 capital works program
Mall Wifi	73	As per Council resolution October 2015 Ordinary Council Meeting
<b>Sub-total</b>	<b>0</b>	



**2015/2016 September Quarter Budget Review**  
**Capital Works by Account**

Program Account Number	2015/2016 Adopted Budget \$	2015/2016 September Qtr Budget Review \$	Adopted Budget v Sept Qtr (Fav)/Unfav \$	Adopted Budget v Sept Qtr (Fav)/Unfav %
<b>Business</b>	<b>1,474,630</b>	<b>1,547,630</b>	<b>73,000</b>	<b>5%</b>
<b>Citizen Services</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
60757. Off Leash Dog Park	0	0	0	0%
<b>Information Services</b>	<b>1,384,630</b>	<b>1,457,630</b>	<b>73,000</b>	<b>5%</b>
60038 Capital Tech. Purchases (New)	0	0	0	0%
60571 Capital Tech Purchases (Renew)	569,630	569,630	0	0%
61023. Financial Systems Replacement	815,000	815,000	0	0%
61026. Mall Wifi	0	73,000	73,000	100%
<b>Parking Enforcement</b>	<b>90,000</b>	<b>90,000</b>	<b>0</b>	<b>0%</b>
60759. Parking Machines	90,000	90,000	0	0%
<b>Community</b>	<b>3,441,960</b>	<b>3,441,960</b>	<b>0</b>	<b>0%</b>
<b>Active Living Management and Coordination</b>	<b>23,000</b>	<b>23,000</b>	<b>0</b>	<b>0%</b>
60765 Active Living Site Roof Access	23,000	23,000	0	0%
<b>Aged Services</b>	<b>124,000</b>	<b>124,000</b>	<b>0</b>	<b>0%</b>
60189 Senior Citizens Upgrade	0	0	0	0%
60766 Tatura Senior Citiz Extension	124,000	124,000	0	0%
<b>Community Strengthening</b>	<b>117,000</b>	<b>117,000</b>	<b>0</b>	<b>0%</b>
60483. Community Plan Implementa	7,000	7,000	0	0%
60749 Philippine House Restoration	0	0	0	0%
60769 Mooroopna Community Store Shed	0	0	0	0%
60967. Arcadia Rec Reserve Toilet	110,000	110,000	0	0%
<b>Emergency Management</b>	<b>100,000</b>	<b>100,000</b>	<b>0</b>	<b>0%</b>
60980. FARS Scheme Static Water Supp	100,000	100,000	0	0%
<b>Indoor Sports</b>	<b>207,470</b>	<b>207,470</b>	<b>0</b>	<b>0%</b>
60774 Stadiums Building Renewal	28,000	28,000	0	0%
60782 Stadiums Equip/Furniture/Fitt	18,000	18,000	0	0%
60783. M'pna Stadium Switchboard	14,500	14,500	0	0%
60989. Stadium Under Court Membrane	33,000	33,000	0	0%

Program Account Number	2015/2016 Adopted Budget \$	2015/2016 September Qtr Budget Review \$	Adopted Budget v Sept Qtr (Fav)/Unfav \$	Adopted Budget v Sept Qtr (Fav)/Unfav %
60994. Sports Stadium Grandstand	80,970	80,970	0	0%
60995. Stadium Painting	33,000	33,000	0	0%
<b>Performing Arts and Conventions</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0%</b>
60001 Eastbank Enhancements	20,000	20,000	0	0%
<b>Regional Aquatic Centre</b>	<b>2,492,840</b>	<b>2,492,840</b>	<b>0</b>	<b>0%</b>
60309. Aquamoves Cardio Equipment Ren	48,000	48,000	0	0%
60643 Aquamoves Bike Lockers	0	0	0	0%
60755. Aquamoves Car Park Lighting	0	0	0	0%
60676 Utility Management Upgrade	0	0	0	0%
60789 Aquamoves Minor Build Renewals	38,000	38,000	0	0%
60790 Aquamoves Ind Pool Concourse	213,150	1,383,840	1,170,690	549%
60791 Indoor Wet Aear Change Rooms	698,250	0	(698,250)	(100%)
60792 Indoor Dry Area Change Rooms	223,440	0	(223,440)	(100%)
60793 Raymond West Change Rooms	249,000	0	(249,000)	(100%)
60796 Splashpark Shade Sail	0	0	0	0%
60979. Aquamoves Gym Equip Renewal	48,000	48,000	0	0%
60799 Aquamoves Minor Furn & Fitting	23,000	23,000	0	0%
60801 Aquamoves Carpark Redevelopmen	875,000	875,000	0	0%
60991. Raymond West Pool Blanket	77,000	77,000	0	0%
<b>Rural Outdoor Pools</b>	<b>66,500</b>	<b>66,500</b>	<b>0</b>	<b>0%</b>
60804. M'pna Pool Fence Replacement	20,500	20,500	0	0%
60902 M'pna Pool Minor Building Ren	9,333	9,333	0	0%
60903 Tat Pool Minor Building Renew	9,333	9,333	0	0%
60904 Merrigum Pool Minor Build Ren	9,334	9,334	0	0%
60905 M'pna Pool Equip/Furn/Fit Ren	6,000	6,000	0	0%
60906 Tat Pool Equip/Furn/Fit Renewa	6,000	6,000	0	0%
60907 Merr Pool Equip/Furn/Fit Ren	6,000	6,000	0	0%

Program Account Number	2015/2016 Adopted Budget \$	2015/2016 September Qtr Budget Review \$	Adopted Budget v Sept Qtr (Fav)/Unfav \$	Adopted Budget v Sept Qtr (Fav)/Unfav %
<b>Shepparton Art Museum</b>	<b>25,000</b>	<b>25,000</b>	<b>0</b>	<b>0%</b>
60250 Art Work Acquisitions	0	0	0	0%
60587 Artwork Conservation	25,000	25,000	0	0%
<b>SPC KidsTown</b>	<b>266,150</b>	<b>266,150</b>	<b>0</b>	<b>0%</b>
60815 KidsTown Cafe Refurbishment	0	0	0	0%
60816 KidsTown Cafe Exterior Paint	38,000	38,000	0	0%
60817 KidsTown Minor Building Renewa	38,000	38,000	0	0%
60818. KidsTown Cafe Door Upgrade	12,500	12,500	0	0%
60820 KidsTown Equip, Furn & Fitt	18,000	18,000	0	0%
60826 KidsTown Fruit Bin Equip Upgra	0	0	0	0%
60988. KidsTown Tree House Decking/St	7,500	7,500	0	0%
60990. KidsTown Large Slide	133,400	133,400	0	0%
60992. KidsTown Educational Signage	6,250	6,250	0	0%
60993. KidsTown Donation Bins	12,500	12,500	0	0%
<b>Infrastructure</b>	<b>28,624,482</b>	<b>28,551,482</b>	<b>(73,000)</b>	<b>(0%)</b>
<b>Aerodrome Management</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
60828 Aerodrome CASA Works	0	0	0	0%
<b>Arboriculture</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
60938 Street Tree Replacements	0	0	0	0%
<b>Building Works</b>	<b>757,000</b>	<b>757,000</b>	<b>0</b>	<b>0%</b>
60462 Building Renewals	692,000	692,000	0	0%
60519 Furniture & Equipment Renewal	40,000	40,000	0	0%
61016. Heritage Centre Fence	25,000	25,000	0	0%
<b>Civic Presentation</b>	<b>438,000</b>	<b>438,000</b>	<b>0</b>	<b>0%</b>
60498 Small Town Entry Program	20,000	20,000	0	0%
60984. Mactier Gardens Public Toilet	220,000	220,000	0	0%
60985. Congupna Public Toilet	150,000	150,000	0	0%
60986. Maude Street Mall Plaza Design	48,000	48,000	0	0%
<b>Concrete Works</b>	<b>117,000</b>	<b>117,000</b>	<b>0</b>	<b>0%</b>
60976 Plane Tree Rectif Works CBD	117,000	117,000	0	0%

Program Account Number	2015/2016 Adopted Budget \$	2015/2016 September Qtr Budget Review \$	Adopted Budget v Sept Qtr (Fav)/Unfav \$	Adopted Budget v Sept Qtr (Fav)/Unfav %
<b>Development Team</b>	<b>342,000</b>	<b>342,000</b>	<b>(0)</b>	<b>(0%)</b>
60205 Kialla Greens Estate	0	0	0	0%
60217. Seven Creeks Estate	0	(0)	(0)	100%
60343 MWGC DCP Reg Drn Fld Mitg D001	0	0	0	0%
60356 North Growth Corridor	75,000	75,000	0	0%
60515 MWGC DCP NthSth Rd Wk R001	0	0	0	0%
60521 MWGC DCP MidHwy Int R004	0	0	0	0%
60614 MWGC Maclsaac Rd Inters R003	0	0	0	0%
60622. Archer Rd Flood Investigation	30,000	30,000	0	0%
60627. Marlboro Dve Shared Drainage	164,000	164,000	0	0%
60693 Park & William St Mooroopna	0	0	0	0%
60707 BBRC MWGC DCP Flood Mitig D001	0	0	0	0%
61020. SGC Drainage Basign Design	35,000	35,000	0	0%
61021. SGC- Intersection with GV Hwy	38,000	38,000	0	0%
<b>Fleet and Stores</b>	<b>2,169,150</b>	<b>2,169,150</b>	<b>0</b>	<b>0%</b>
60047 Plant Purchases (New)	581,000	581,000	0	0%
60570 Plant Purchases (Renewal)	1,588,150	1,588,150	0	0%
<b>Greater Shepparton Regional Sports Precinct</b>	<b>9,240,000</b>	<b>9,240,000</b>	<b>0</b>	<b>0%</b>
60568 GSRSP Community Soccer Complex	6,998,000	6,715,022	(282,978)	(4%)
60751 GSRSP Regional Netball Complex	0	900,000	900,000	100%
60753 GSRSP Small Pavilion	0	1,000,000	1,000,000	100%
60851 GSRSP Regional Hockey Complex	0	13,978	13,978	100%
60852. GSRSP Multi Purpos Synth Field	0	400,000	400,000	100%
60955. Greater Shepp Regional Sport P	2,242,000	211,000	(2,031,000)	(91%)

Program Account Number	2015/2016 Adopted Budget \$	2015/2016 September Qtr Budget Review \$	Adopted Budget v Sept Qtr (Fav)/Unfav \$	Adopted Budget v Sept Qtr (Fav)/Unfav %
<b>Holiday Park</b>	<b>120,000</b>	<b>520,000</b>	<b>400,000</b>	<b>333%</b>
60321 Vic Lake Caravan Park	120,000	520,000	400,000	333%
<b>Investigation Design</b>	<b>1,380,300</b>	<b>1,380,300</b>	<b>0</b>	<b>0%</b>
60293 Drainage Replacement (Urban)	0	0	0	0%
60580 Drainage Replacement (Rural)	50,000	50,000	0	0%
60662. Street Lighting Install	54,000	54,000	0	0%
60670. Flood 2012 Tally Drainage	0	0	0	0%
60671. Floods 2012 Congupna Drainage	0	0	0	0%
60747 Shepp East Drainage Scheme	1,006,000	0	(1,006,000)	(100%)
60848. Cycling Route Signage	14,700	14,700	0	0%
61014. Balaclava/Verney/Dookie Inters	108,000	108,000	0	0%
61017. Footpath Missing Links GSCC	100,000	100,000	0	0%
61018. Wyndham & Hassett Footpath K&C	47,600	47,600	0	0%
61019. ShepEast DrainScheme Stg 1AGSCC	0	1,006,000	1,006,000	100%
<b>Native Vegetation</b>	<b>56,000</b>	<b>56,000</b>	<b>0</b>	<b>0%</b>
60987. Wetland & Native Infrastructur	56,000	56,000	0	0%
<b>Parks</b>	<b>410,000</b>	<b>802,000</b>	<b>392,000</b>	<b>96%</b>
60245 Australian Botanical Gardens	100,000	100,000	0	0%
60549. Playground Borders	100,000	100,000	0	0%
60784 Toolamba Public Toilet	0	110,000	110,000	100%
60856 Ferrari Park Public Toilet	0	282,000	282,000	100%
61015. Vic Park Lake Lighting Design	210,000	210,000	0	0%
61025. Murchison War Memorial	0	0	0	0%
<b>Project Management Office</b>	<b>7,939,145</b>	<b>7,074,145</b>	<b>(865,000)</b>	<b>(11%)</b>
60111. RR Roads to Recovery Grant	1,900,000	0	(1,900,000)	(100%)
60308 Raftery Road Reconstruction	0	0	0	0%
60526 Asset Pres Kerb&Channel Renew	750,000	750,000	0	0%
60527 Asset Pres Footpath Renewal	75,000	75,000	0	0%
60700 Vaughan St Reconstruction	0	0	0	0%
60711 Verney Rd Stage 2 Upgrade	0	0	0	0%
60715 Verney Rd Reconstruc	1,992,000	2,326,000	334,000	17%
60830 Pavement Surveys	25,000	25,000	0	0%
60834 Shared Path Renewal	69,145	69,145	0	0%
60860. Maude st Upgrade Design	300,000	300,000	0	0%
60862 Maude St Upgrade Land Acquisit	0	0	0	0%
60925 R4R Toolamba Bridge	0	129,000	129,000	100%
60998. R2R Hogan Street Stage 2	0	215,000	215,000	100%
60999. R2R Morrell Street	0	164,000	164,000	100%
61000. R2R Dunkirk Ave Stage 2	0	130,000	130,000	100%
61001. R2R Bowenhall Stage 2	0	69,000	69,000	100%
61002. R2R Parkside Drive	0	145,000	145,000	100%
61003. R2R Cameron Ave	0	117,000	117,000	100%
61004. R2R Maude Street	0	166,000	166,000	100%
61005. R2R Nixon Street	0	97,000	97,000	100%
61006. R2R Archer Street	0	392,000	392,000	100%
61007. R2R Alamein	0	168,000	168,000	100%
61008. R2R Allambi Street	0	207,000	207,000	100%

Program Account Number	2015/2016 Adopted Budget \$	2015/2016 September Qtr Budget Review \$	Adopted Budget v Sept Qtr (Fav)/Unfav \$	Adopted Budget v Sept Qtr (Fav)/Unfav %
61009. R2R Wyndham Service Road	0	30,000	30,000	100%
61010. R4R Marungi Road	270,000	270,000	0	0%
61011. R4R MSTP Asphalt Works	328,570	328,570	0	0%
61012. R4R MSTP Stabilisation	682,230	682,230	0	0%
61013. R4R Reseal Preparation	219,200	219,200	0	0%
61024. Verney Rd Reconstructi Upgrade	1,328,000	0	(1,328,000)	(100%)
<b>Regulatory Maintenance</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0%</b>
60520 Outdoor Furniture&Signag Renew	20,000	20,000	0	0%
<b>Road Works</b>	<b>2,746,987</b>	<b>2,746,987</b>	<b>0</b>	<b>0%</b>
60522 Asset Pres Gravel Resheeting	1,000,000	1,000,000	0	0%
60865 Bridge Renewals	79,000	79,000	0	0%
60908 Reseals	1,569,987	1,569,987	0	0%
60963. DustSuppressions	25,000	25,000	0	0%
60977. Katandra West School Crossing	34,000	34,000	0	0%
60978. Corio St Bike Lanes	39,000	39,000	0	0%

Program Account Number	2015/2016 Adopted Budget \$	2015/2016 September Qtr Budget Review \$	Adopted Budget v Sept Qtr (Fav)/Unfav \$	Adopted Budget v Sept Qtr (Fav)/Unfav %
<b>Saleyards</b>	<b>851,400</b>	<b>851,400</b>	<b>0</b>	<b>0%</b>
60454 Saleyards Asset Replacement	31,400	31,400	0	0%
60997. Saleyards Walkways and Pens	820,000	820,000	0	0%
<b>Sports Facilities</b>	<b>1,718,000</b>	<b>1,718,000</b>	<b>0</b>	<b>0%</b>
60418 Our Sporting Future Fund Prog	80,000	80,000	0	0%
60505 Central Park Rec Reserve	0	0	0	0%
60508 Katandra West Community Centre	1,200,000	1,200,000	0	0%
60730 Deakin Res Toilet & Carparking	0	0	0	0%
60732 Sports Infrastructure Renewals	200,000	200,000	0	0%
60733 Parks Infrastructure Renewal	200,000	200,000	0	0%
60878 M'Pna Rec Reseve Power Upgrade	0	0	0	0%
60879. Dookie Rec Reserve Drain&Sea	38,000	38,000	0	0%

Program Account Number	2015/2016 Adopted Budget \$	2015/2016 September Qtr Budget Review \$	Adopted Budget v Sept Qtr (Fav)/Unfav \$	Adopted Budget v Sept Qtr (Fav)/Unfav %
<b>Strategic Transport</b>	<b>171,000</b>	<b>171,000</b>	<b>0</b>	<b>0%</b>
60040 Car Parks Linemarking & Signs	50,000	50,000	0	0%
60094 Safe Routes to School	20,000	20,000	0	0%
60096 Traffic Management Devices	10,000	10,000	0	0%
60098 Bus Shelters	15,000	15,000	0	0%
60237 Rural Intersection Upgrades	25,000	25,000	0	0%
60678 Accessible Parking Bay Inst	38,000	38,000	0	0%
60679 Pedest Facilities for DDACT	13,000	13,000	0	0%
60882 Channel Rd Blackspot Works	0	0	0	0%
60886 Welsford St/Knight St Design	0	0	0	0%
<b>Water and Energy</b>	<b>148,500</b>	<b>148,500</b>	<b>0</b>	<b>0%</b>
60982. Moat Rising Main	120,500	120,500	0	0%
60983. Boulevard River Pump	28,000	28,000	0	0%
<b>Sustainable Development</b>	<b>6,555,208</b>	<b>6,555,208</b>	<b>0</b>	<b>0%</b>
<b>Business and Industry</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
60583 Christmas Decorations	0	0	0	0%
60890 Wayfinding Signage CBD	0	0	0	0%
<b>Events</b>	<b>65,208</b>	<b>65,208</b>	<b>0</b>	<b>0%</b>
60635 Tat Park Stable Drainage Works	0	0	0	0%
60756 Tatura Park Outdoor Arena Roof	0	0	0	0%
60981. Tat Park Power Upgrade S2	65,208	65,208	0	0%
<b>Tourism</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
60827 Tourism & Event Signage	0	0	0	0%
<b>Waste and Resource Recovery</b>	<b>6,490,000</b>	<b>6,490,000</b>	<b>0</b>	<b>0%</b>
60307. Kerbside Waste Bin Purchase	315,000	315,000	0	0%
60514 Cosgrove Landfill 2 Cell 3 Cap	0	1,800,000	1,800,000	100%
60893 Cos 3 Quarry to Landfill	0	0	0	0%
60894 Cos 3 Land Acquisition	0	2,046,000	2,046,000	100%
60895 Cos 3 Works Approv Application	0	788,186	788,186	100%
60896. Cosgrove 2 Cell 3&4 Gas Collec	0	150,000	150,000	100%
60897 Cos 3 Cell 1 Design	175,000	175,000	0	0%
60899. Cos 3 Site Infra Layout Design	6,000,000	623,814	(5,376,186)	(90%)
60900 Cosgrove 2 Cell 4 Sideliner	0	592,000	592,000	100%
<b>Grand Total</b>	<b>40,096,280</b>	<b>40,096,280</b>	<b>(0)</b>	<b>(0%)</b>



Greater Shepparton City Council  
**Balance Sheet**  
for period ending June 2016

	2015/2016 Adopted Budget	2014/2015 June Actual	2015/2016 Sept Quarter Budget	June Actual v Sept Qtr Budget Variance (Fav)/Unfav \$	June Actual v Sept Qtr Budget Variance (Fav)/Unfav %
	\$	\$	\$	\$	%
<b>Current Assets</b>					
Cash and Cash Equivalent	13,254,690	18,302,549	7,761,349	10,541,200	58%
Receivables	6,106,435	5,260,957	5,260,957	0	0%
Other Financial Assets	12,000,000	25,100,000	25,100,000	0	0%
Inventories	110,000	93,670	93,670	0	0%
Other Assets	1,461,000	1,131,987	1,131,987	0	0%
<b>Total Current Assets</b>	<b>32,932,125</b>	<b>49,889,163</b>	<b>39,347,963</b>	<b>10,541,200</b>	<b>21%</b>
<b>Current Liabilities</b>					
Payables	11,092,913	8,680,085	8,680,085	0	0%
Interest Bearing Liabilities	460,000	489,696	889,696	400,000	82%
Trust Funds	2,051,000	2,748,204	2,748,204	0	0%
Employee Costs	8,867,500	9,323,920	9,323,920	0	0%
<b>Total Current Liabilities</b>	<b>22,471,413</b>	<b>21,241,905</b>	<b>21,641,905</b>	<b>400,000</b>	<b>2%</b>
<b>Net Current Assets</b>	<b>10,460,712</b>	<b>28,647,258</b>	<b>17,706,058</b>	<b>10,941,200</b>	<b>105%</b>
<b>Non Current Assets</b>					
Investments in Associates	1,382,400	1,513,596	1,513,596	0	0%
Infrastructure	859,072,533	1,007,143,983	1,023,466,329	(16,322,346)	(2%)
Intangible Assets	1,115,099	1,013,338	1,013,338	0	0%
<b>Total Non Current Assets</b>	<b>861,570,032</b>	<b>1,009,670,917</b>	<b>1,025,993,263</b>	<b>(16,322,346)</b>	<b>(2%)</b>
<b>Total Assets</b>	<b>894,502,157</b>	<b>1,059,560,080</b>	<b>1,065,341,226</b>	<b>(5,781,146)</b>	<b>(1%)</b>
<b>Non Current Liabilities</b>					
Provisions	1,010,000	4,720,584	4,720,584	0	0%
Interest Bearing Liabilities	17,840,482	13,868,708	17,840,482	3,971,774	
<b>Total Non Current Liabilities</b>	<b>18,850,482</b>	<b>18,589,292</b>	<b>22,561,066</b>	<b>3,971,774</b>	<b>21%</b>
<b>Total Liabilities</b>	<b>41,321,895</b>	<b>39,831,197</b>	<b>44,202,971</b>	<b>4,371,774</b>	<b>11%</b>
<b>Net Assets</b>	<b>853,180,262</b>	<b>1,019,728,883</b>	<b>1,021,138,255</b>	<b>(1,409,372)</b>	<b>(0%)</b>
<b>Represented By</b>					
Accumulated Surplus	9,115,196	323,881,554	325,290,926	(1,409,372)	(0%)
Reserves	844,065,066	695,847,329	695,847,329	0	0%
<b>Total Equity</b>	<b>853,180,262</b>	<b>1,019,728,883</b>	<b>1,021,138,255</b>	<b>(1,409,372)</b>	<b>(0%)</b>

Greater Shepparton City Council  
**Cash Flow Statement**  
 for period ending June 2016

	2015/2016 Adopted Budget	2014/2015 Actual	2015/2016 Sept Quarter Budget Review	June Actual v Sept Qtr Budget Variance (Fav)/Unfav \$	June Actual v Sept Qtr Budget Variance (Fav)/Unfav %
	\$	\$	\$	\$	%
<b><i>Cash flows from operating activities</i></b>					
Receipts from customers	90,190,844	86,303,779	96,234,345	(9,930,566)	(12%)
Payments to suppliers	(91,948,044)	(93,370,244)	(99,041,516)	5,671,272	(6%)
Net cash inflow(outflow) from customers(suppliers)	<b>(1,757,200)</b>	<b>(7,066,465)</b>	<b>(2,807,171)</b>	<b>(4,259,294)</b>	<b>(60%)</b>
Interest received	1,094,000	1,865,236	1,094,000	771,236	41%
Government receipts	29,205,703	31,080,965	23,795,314	7,285,651	23%
Contributions	1,836,717	2,281,796	1,851,717	430,079	19%
<b>Net cash inflow(outflow) from operating activities</b>	<b>30,379,220</b>	<b>28,161,532</b>	<b>23,933,860</b>	<b>4,227,672</b>	<b>15%</b>
<b><i>Cash flows from investing activities</i></b>					
Investments in Financial Assets	-	(8,600,000)	-	(8,600,000)	(100%)
Proceeds from sale of Property, plant & equipment, infrastructure	529,500	344,702	529,500	(184,798)	(35%)
Property, plant & equipment, infrastructure - payments	(39,938,000)	(27,462,150)	(38,166,334)	10,704,184	27%
Net cash inflow(outflow) from investing activities	<b>(39,408,500)</b>	<b>(35,717,448)</b>	<b>(37,636,834)</b>	<b>1,919,386</b>	<b>5%</b>
<b><i>Cash flows from financing activities</i></b>					
Finance Cost	(1,210,000)	(1,123,275)	(1,210,000)	(86,725)	8%
Repayment of interest-bearing loans and borrowings	3,946,008	(453,745)	4,371,774	4,825,519	1,063%
<b>Net cash inflow(outflow) from financing activities</b>	<b>2,736,008</b>	<b>(1,577,020)</b>	<b>3,161,774</b>	<b>4,738,794</b>	<b>173%</b>
<b>Net increase(decrease) in cash and equivalents</b>	<b>(6,293,272)</b>	<b>(9,132,936)</b>	<b>(10,541,200)</b>	<b>4,247,928</b>	<b>47%</b>
Cash and equivalents at the beginning of the year	19,547,962	27,435,485	18,302,549	1,245,413	6%
<b>Cash and equivalents at the end of the year</b>	<b>13,254,690</b>	<b>18,302,549</b>	<b>7,761,349</b>	<b>5,493,341</b>	<b>41%</b>