

ATTACHMENT TO AGENDA ITEM

Ordinary Meeting

19 November 2013

Agenda Item 8.4 2013-2014 September Quarter Budget Review

Attachment 1 2013-2014 September Quarter Budget Review 167



GREATER
SHEPPARTON

Greater Shepparton City Council

2013/2014

September Quarter Budget Review

2013/2014 September Quarter Budget Review
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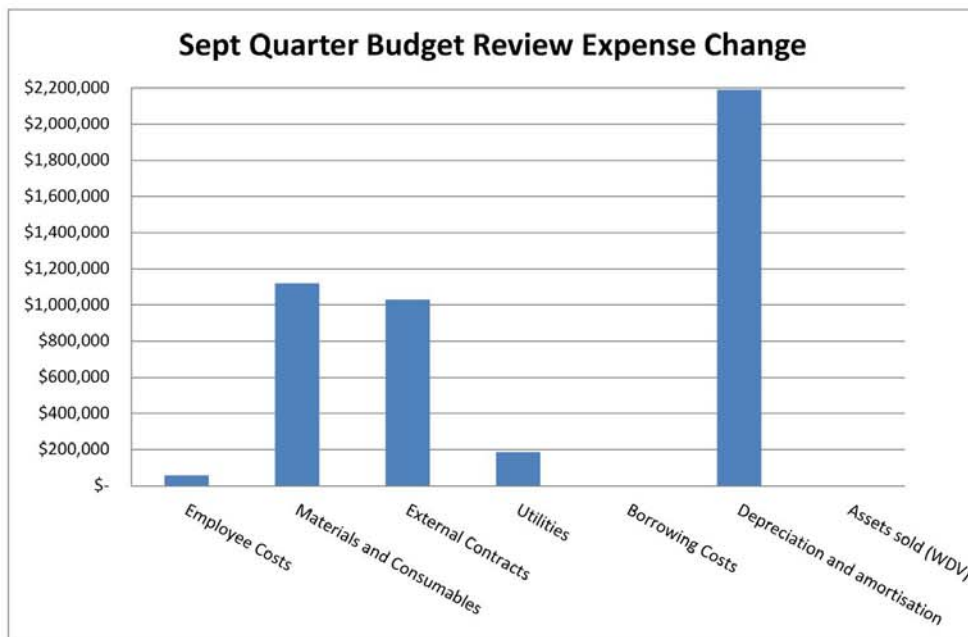
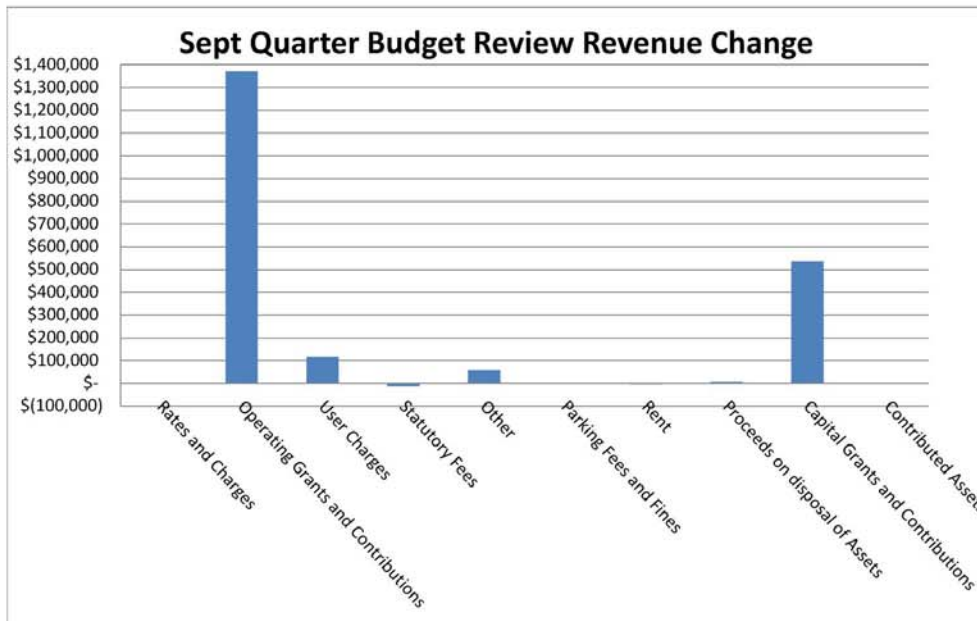
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2013/2014 September Quarter Budget Review

Income Statement

for year ending June 2014

	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Review \$	Variance Fav/(Unfav) \$	Variance Fav/(Unfav) %
Revenue from operating activities				
Rates and Charges	60,289,137	60,289,137	0	0%
Operating Grants and Contributions	15,162,865	16,534,769	1,371,904	9%
User Charges	15,387,140	15,504,554	117,414	1%
Statutory Fees	2,370,047	2,356,829	(13,218)	(1%)
Other	1,724,042	1,783,112	59,070	3%
Parking Fees and Fines	1,969,000	1,969,000	0	0%
Rent	627,601	624,256	(3,345)	(1%)
Total Operating Revenue	97,529,832	99,061,657	1,531,825	2%
Expenses from operating activities				
Employee Costs	40,007,805	40,066,791	58,986	0%
Materials and Consumables	25,068,281	26,189,913	1,121,632	4%
External Contracts	11,229,865	12,259,803	1,029,938	9%
Utilities	3,029,156	3,214,300	185,144	6%
Borrowing Costs	1,176,277	1,176,277	0	0%
Depreciation and amortisation	18,452,495	20,644,763	2,192,268	12%
Total Operating Expenses	98,963,879	103,551,847	4,587,968	5%
UNDERLYING OPERATING RESULT	(1,434,047)	(4,490,190)	(3,056,143)	213%
Non-operating Income and Expenditure				
Capital Grants and Contributions	7,057,186	7,593,404	536,218	8%
Contributed Assets	3,000,000	3,000,000	0	0%
Proceeds on disposal of Assets	702,500	710,500	8,000	1%
Assets sold (WDV)	(512,621)	(512,621)	0	0%
ACCOUNTING SURPLUS/(DEFICIT) FOR THE YEAR	8,813,018	6,301,093	(2,511,925)	(29%)



2013/2014 September Quarter Budget Review
Notes to the Income Statement

1. Re-budgeted items (income received in prior years)

Area	\$'000
Best Start Program	300
Provincial Leaders Program	150
L.E.A.D	58
Tatura Men's Shed	37
Weed Control	32
Community Connection	31
COAG Healthy Communities Project	27
DEECD Change Management for Kindergartens	25
Parkside Advisory Body	19
HACC Service Minor Works	13
Community Plan Implementation	13
Care Management	12
Sub-total	717

2a. Income to be received in 2013/2014 which was not budgeted with offsetting expenditure

Area	\$'000	General Explanation
Victoria Lake Caravan Park - user fees	(323)	\$268k external contracts \$67k utilities
Insurance Claims - contributions	(200)	Materials and Consumables
Aged Personal Care - grants	(119)	Materials and Consumables
Digital Enterprise Program - operating grants	(114)	\$94k additional expenditure in Materials and Consumables
Goulburn Broken LG Sustainability Training	(63)	\$63k additional expenditure in Materials and Consumables
Home Maintenance	(57)	Materials and Consumables
Care Management	(36)	\$49k Employee Costs
GV Equine and Greyhound Precinct	(35)	Materials and Consumables
Sub-total	(947)	
Less offsetting expenditure	967	
Sub-total	20	

2b. Income to be received in 2013/2014 which was not budgeted with offsetting capital works or non discretionary reserve

Area	\$'000	General Explanation
Roads to Recovery capital grant	(363)	Capital works
Taxi Rank Project capital grant	(55)	Capital works
Shepparton Showgrounds capital grant	(50)	Capital works
Rumbalara Rd and Shared Path developer contribution	(45)	Capital works
Recreational Land Fund \$200k developer contribution	(200)	Non Discretionary reserve
Sidney Myer Australian Ceramic Award operating grant	(63)	Non Discretionary reserve
Sub-total	(776)	

2c. Income received which was not budgeted with no offsetting expenditure

Area	\$'000
Victoria Grants Commission - General	(167)
Victoria Grants Commission - Roads	(106)
Sub-total	(273)

3a. Expenditure savings

Area	\$'000	General Explanation
Environmental Management	(103)	Consultants for an Energy Efficiency Audit and Environmental Audit of Council buildings
Recreation and Parks	(52)	Employee Vacancies
Insurance Claims	(38)	\$20k Corporate Expenses & \$18k additional income
Saleyards	(34)	Non discretionary Reserve
Animal Control	(29)	Employee Vacancies
Town Planning	(29)	Employee Vacancies
Septic Tank	(25)	Consultants
Health Management	(24)	Employee Vacancies
Parking Administration	(23)	Employee Vacancies
IS Management	(22)	Software Licencing
Council Elections	(21)	Fees and fines income
Asset System Management	(20)	Consultants - software upgrade
Library Operations	(20)	General Expenses
Communications and Marketing	(19)	Employee Vacancies
Finance and Rates	(18)	Employee Vacancies
Records	(18)	Employee Vacancies
Other	(23)	
Sub-total	(518)	

3b. Requests for additional expenditure - cash

Area	\$'000	General Explanation
Town Planning legal fees	150	Broiler Farm, Undera and other general advice
Corporate Training	132	More training required than budgeted
Feb/March 2012 Floods	122	To complete the final expenditure of Feb/March flood events
Workcover Medical Expenses	80	Injury prevention and management
Plant and Fleet Maintenance	76	Lease vehicle charges were missed in adopted budget
Condition Survey	35	Kerb and Channel assets
Sub-total	595	

3c. Requests for additional expenditure - non cash

Area	\$'000	General Explanation
Depreciation	2,192	Non-cash item increased accounting valuation of infrastructure assets
Long Service Leave accrued expenses	375	Non-cash item. Recognition of increased liability
Parking Infringements written off	120	Non-cash item not previously budgeted for
Property Sales Expenses	60	Non-cash item written down value of asset to be sold to Mooroopna Gold Club which was not budgeted for
Sub-total	2,747	
Total	2,512	
Decreased surplus compared to budget	2,512	

2013/2014 September Quarter Budget Review
Operating Budget by sub-program

	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Business	(47,829,553)	(47,517,052)	312,501	(32,858,657)	(30,537,396)	2,321,261
Accounting Only	4,562,325	4,613,124	50,799	19,010,116	21,262,384	2,252,268
Aerodrome	4,677	4,872	195	19,493	19,493	0
Aerodrome	4,677	4,872	195	19,493	19,493	0
Aged and Disability Services	5,361	5,586	225	22,345	22,345	0
Senior Citizen's Centre	5,361	5,586	225	22,345	22,345	0
Aquatic Facilities	116,742	121,611	4,869	486,453	486,453	0
Aquamoves	96,561	100,587	4,026	402,348	402,348	0
Pool Merrigum	5,118	5,331	213	21,329	21,329	0
Pool Mooroopna	7,137	7,434	297	29,741	29,741	0
Pool Tatura	7,926	8,259	333	33,035	33,035	0
Arts and Culture	70,503	73,443	2,940	293,784	293,784	0
Art Museum	27,510	28,656	1,146	114,628	114,628	0
Library	8,868	9,240	372	36,961	36,961	0
Musuems and Historical Societies	5,052	5,262	210	21,051	21,051	0
Performing Arts and Conventions	29,073	30,285	1,212	121,144	121,144	0
Children Services	26,337	27,465	1,128	109,851	109,851	0
Childcare Arthur Dickmann	2,043	2,130	87	8,520	8,520	0
Childcare Elizabeth Hilderbrand	1,842	1,920	78	7,680	7,680	0
Childcare Frank Pullar	1,836	1,914	78	7,660	7,660	0
Childcare Nancy Vibert	1,674	1,746	72	6,985	6,985	0
Children Services Administration	1,323	1,380	57	5,515	5,515	0
Maternal Child Health	2,322	2,421	99	9,686	9,686	0
Preschool Alexander Street	1,548	1,614	66	6,450	6,450	0
Preschool Colliver Road	1,128	1,176	48	4,708	4,708	0
Preschool Dolena Young	1,029	1,074	45	4,296	4,296	0
Preschool Echuca Road	1,095	1,143	48	4,568	4,568	0
Preschool Isobel Pearce	1,089	1,134	45	4,541	4,541	0
Preschool Katandra West	852	891	39	3,561	3,561	0
Preschool Kialla Park	1,893	1,971	78	7,888	7,888	0
Preschool Leslie Gribble	861	900	39	3,596	3,596	0
Preschool Merrigum	1,275	1,329	54	5,315	5,315	0

	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Preschool Patricia Smith	1,626	1,698	72	6,786	6,786	0
Preschool Rodney Neighbourhood	1,524	1,587	63	6,351	6,351	0
Preschool Tallygaroopna	1,377	1,437	60	5,745	5,745	0
Development Facilities	64,710	67,410	2,700	269,636	269,636	0
Building Control	64,710	67,410	2,700	269,636	269,636	0
Development Services	18,360	7,881	(10,479)	76,519	176,907	100,388
Business Centre	6,786	7,071	285	28,283	28,283	0
Property	774	810	36	3,236	43,624	40,388
Residential	10,800	0	(10,800)	45,000	105,000	60,000
Drainage Works	292,668	304,863	12,195	1,219,455	851,396	(368,059)
Urban	292,668	304,863	12,195	1,219,455	851,396	(368,059)
Information Services	136,566	142,257	5,691	569,032	569,032	0
Corporate Services	136,566	142,257	5,691	569,032	569,032	0
Law Order and Safety	3,438	3,582	144	14,329	14,329	0
Emergency Management	3,438	3,582	144	14,329	14,329	0
Local Roads	2,652,585	2,763,117	110,532	11,052,464	13,595,593	2,543,129
Directorate	2,141,067	2,230,281	89,214	8,921,122	10,644,898	1,723,776
Rural	145,287	151,344	6,057	605,370	389,354	(216,016)
Traffic Management	105,954	110,370	4,416	441,480	589,539	148,059
Urban	260,277	271,122	10,845	1,084,492	1,971,802	887,310
Operations Centre	29,811	31,056	1,245	124,218	124,218	0
Operations Centre Management	29,811	31,056	1,245	124,218	124,218	0
Other Community Programs	62,817	65,439	2,622	261,748	261,748	0
Community	54,039	56,292	2,253	225,163	225,163	0
Youth	8,778	9,147	369	36,585	36,585	0
Parking Management	28,944	30,153	1,209	120,618	120,618	0
Parking	28,944	30,153	1,209	120,618	120,618	0
Plant & Fleet	454,545	345,333	(109,212)	1,893,947	1,893,947	0
Plant	454,545	345,333	(109,212)	1,893,947	1,893,947	0
Public Buildings	16,536	17,226	690	68,907	68,907	0
Public Halls Council	16,536	17,226	690	68,907	68,907	0
Public Open Space	130,893	136,353	5,460	545,412	545,412	0
Parks	66,069	68,823	2,754	275,290	275,290	0
Public Open Space General	63,216	65,853	2,637	263,412	263,412	0
Public Toilets	1,608	1,677	69	6,710	6,710	0
Saleyards	34,389	35,826	1,437	143,298	143,298	0

	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Saleyards Operations	34,389	35,826	1,437	143,298	143,298	0
Sports Facilities	247,347	257,661	10,314	1,030,645	1,030,645	0
Deakin Reserve	34,380	35,814	1,434	143,253	143,253	0
Shepparton Sports Precinct	20,628	21,489	861	85,959	85,959	0
Shepparton Sports Stadium	13,434	13,995	561	55,984	55,984	0
Sports Facilities Council	149,523	155,754	6,231	623,019	623,019	0
Tatura Park	29,382	30,609	1,227	122,430	122,430	0
Tourism	18,426	19,197	771	76,796	76,796	0
SPC Ardmona KidsTown	5,706	5,946	240	23,786	23,786	0
The Connection	5,862	6,105	243	24,430	24,430	0
Visitor Information Centre	6,858	7,146	288	28,580	28,580	0
Waste Management	146,670	152,793	6,123	611,166	587,976	(23,190)
Ardmona Transfer Station	618	645	27	2,585	2,585	0
Cosgrove Landfill	34,440	35,877	1,437	143,512	143,512	0
Former Landfill Sites	38,628	40,239	1,611	160,960	160,960	0
Kerbside Recycling	43,227	45,030	1,803	180,116	180,116	0
Litter Bins	13,374	13,932	558	55,725	32,535	(23,190)
Murchison Landfill	13,929	14,511	582	58,038	58,038	0
Shepparton Transfer Station	2,454	2,559	105	10,230	10,230	0
Business Director	67,909	66,435	(1,475)	271,676	271,676	0
Management (Directorate)	67,909	66,435	(1,475)	271,676	271,676	0
Corporate Services	67,909	66,435	(1,475)	271,676	271,676	0
Customer Experience	383,679	375,374	(8,305)	765,097	821,227	56,130
Information Services	344,121	327,037	(17,084)	1,381,069	1,359,929	(21,140)
Corporate	46,050	43,505	(2,545)	185,000	185,000	0
Customer Services	192,875	193,823	948	774,429	770,929	(3,500)
Records	105,196	89,709	(15,487)	421,640	404,000	(17,640)
Law Order and Safety	173,192	175,334	2,142	213,994	184,574	(29,420)
Animal Control	171,272	175,334	4,062	205,994	176,574	(29,420)
Fire Prevention	1,920	0	(1,920)	8,000	8,000	0
Parking Management	(133,634)	(126,997)	6,637	(829,966)	(723,276)	106,690
Parking	(133,634)	(126,997)	6,637	(829,966)	(723,276)	106,690
Finance and Rates	(53,892,686)	(53,603,222)	289,464	(55,794,441)	(55,603,003)	191,438
Corporate Services	117,675	194,072	76,397	688,084	688,264	180
Corporate	34,350	47,986	13,636	27,500	27,500	0
Rates	83,325	146,086	62,761	660,584	660,764	180

	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Financial Services	(1,231,198)	(1,204,846)	26,352	(3,463,231)	(3,271,973)	191,258
Accounting	(865,236)	(854,133)	11,103	(3,005,584)	(3,189,326)	(183,742)
Disbursement and Recovery	(206,551)	(175,172)	31,379	(922,055)	(547,055)	375,000
Treasury	(159,411)	(175,541)	(16,130)	464,408	464,408	0
Rates and Valuations	(52,784,163)	(52,595,001)	189,162	(53,029,163)	(53,029,163)	0
Rates	(52,784,163)	(52,595,001)	189,162	(53,029,163)	(53,029,163)	0
Waste Management	5,000	2,553	(2,447)	9,869	9,869	0
Former Landfill Sites	5,000	2,553	(2,447)	9,869	9,869	0
Information Services	1,159,886	1,155,623	(4,263)	2,504,203	2,481,721	(22,482)
Information Services	1,159,886	1,155,623	(4,263)	2,504,203	2,481,721	(22,482)
Corporate	18,750	16,933	(1,817)	75,000	75,000	0
Corporate Services	1,141,136	1,138,690	(2,446)	2,429,203	2,406,721	(22,482)
Strategic Assets	(110,666)	(124,385)	(13,719)	384,692	228,599	(156,093)
Development Services	(167,904)	(162,758)	5,146	(218,500)	(227,500)	(9,000)
Industrial Development	0	0	0	2,000	2,000	0
Property	(167,904)	(162,758)	5,146	(220,500)	(229,500)	(9,000)
Infrastructure Management	0	0	0	0	146,000	146,000
Asset Development	0	0	0	0	146,000	146,000
Local Roads	183,877	189,561	5,684	976,974	720,122	(256,852)
Directorate	2,229	2,229	0	151,000	40,000	(111,000)
Routine Maintenance	181,648	187,332	5,684	825,974	680,122	(145,852)
Saleyards	(133,438)	(168,355)	(34,917)	(375,465)	(409,539)	(34,074)
Saleyards Operations	(133,438)	(168,355)	(34,917)	(375,465)	(409,539)	(34,074)
Stock and Domestic Water Supply	9,004	15,830	6,826	1,683	1,683	0
Stock and Domestic Water Supply Operations	9,004	15,830	6,826	1,683	1,683	0
Tourism	(2,205)	1,337	3,542	0	(2,167)	(2,167)
Property	(2,205)	1,337	3,542	0	(2,167)	(2,167)
Community	2,444,031	2,120,563	(323,468)	10,663,249	11,094,743	431,494
Active Living	412,486	261,044	(151,442)	1,622,802	1,623,061	259
Aquatic Facilities	210,258	141,117	(69,141)	945,580	945,704	124
Aquamoves	98,225	43,711	(54,514)	249,091	233,615	(15,476)
Aquatic Services	99,552	91,362	(8,190)	414,813	430,413	15,600
Pool Merrigum	4,190	1,348	(2,842)	68,482	68,482	0
Pool Mooroopna	3,085	2,007	(1,078)	77,325	77,325	0
Pool Murchison	0	0	0	70,000	70,000	0
Pool Tatura	5,206	2,690	(2,516)	65,869	65,869	0

	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Sports Facilities	138,679	35,647	(103,032)	506,901	500,548	(6,353)
Leisure Management	88,413	17,846	(70,567)	366,291	362,481	(3,810)
Shepparton Sports Stadium	50,266	17,801	(32,465)	140,610	138,067	(2,543)
Tourism	63,549	84,280	20,731	170,321	176,809	6,488
SPC Ardmona KidsTown	68,693	92,207	23,514	184,174	190,662	6,488
The Connection	(5,144)	(7,927)	(2,783)	(13,853)	(13,853)	0
Arts, Events and Tourism	971,096	819,653	(151,443)	3,621,005	3,616,683	(4,322)
Arts and Culture	497,177	391,991	(105,186)	1,673,239	1,677,626	4,387
Art Museum	255,213	197,303	(57,910)	632,670	687,125	54,455
Other Community Programs General	8,520	0	(8,520)	35,500	33,000	(2,500)
Performing Arts and Conventions	233,444	194,688	(38,756)	1,005,069	957,501	(47,568)
Other Community Programs	2,500	1,080	(1,420)	20,000	20,000	0
Community	2,500	1,080	(1,420)	20,000	20,000	0
Sports Facilities	6,115	23,907	17,792	31,084	38,284	7,200
Bicycle Facilities	0	0	0	0	2,200	2,200
Shepparton Showgrounds	3,880	6,129	2,249	24,500	24,500	0
Tatura Park	2,235	17,778	15,543	6,584	11,584	5,000
Tourism	465,304	402,675	(62,629)	1,896,682	1,880,773	(15,909)
Tourism Promotions	392,445	342,886	(49,559)	1,595,162	1,576,746	(18,416)
Visitor Information Centre	72,859	59,789	(13,070)	301,520	304,027	2,507
Community Director	378,223	411,037	32,814	1,958,791	1,938,597	(20,194)
Arts and Culture	375,504	376,160	656	1,560,966	1,540,966	(20,000)
Library	375,504	376,160	656	1,560,966	1,540,966	(20,000)
Emergency Management	0	10,403	10,403	0	0	0
Emergency Management	0	10,403	10,403	0	0	0
Law Order and Safety	(70,869)	(49,618)	21,251	84,756	84,562	(194)
Emergency Management	(70,869)	(49,618)	21,251	84,756	84,562	(194)
Management (Directorate)	73,588	74,091	503	313,069	313,069	0
Community Development	73,588	74,091	503	313,069	313,069	0
Neighbourhoods	391,091	280,163	(110,928)	2,056,761	2,204,980	148,219
Aged and Disability Services	97,170	56,241	(40,929)	729,533	769,775	40,242
Aged Home Care	62,420	59,152	(3,268)	510,979	536,827	25,848
Disability Support	10,290	1,009	(9,281)	40,842	40,842	0
Food Services	17,351	(16,804)	(34,155)	114,003	128,397	14,394
Home Maintenance	(13,071)	(22,851)	(9,780)	(20,450)	(20,450)	0
Planned Activity Groups	16,533	30,880	14,347	68,879	68,879	0

	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Senior Citizen's Centre	3,647	4,856	1,209	15,280	15,280	0
Development Facilities	21,492	27,446	5,954	88,561	101,561	13,000
Community	21,492	27,446	5,954	88,561	101,561	13,000
Environmental Health	17,190	14,873	(2,317)	81,462	81,462	0
Health Administration	17,190	14,873	(2,317)	81,462	81,462	0
Other Community Programs	255,239	181,602	(73,637)	1,157,205	1,252,182	94,977
Community	208,772	146,829	(61,943)	1,012,923	1,107,900	94,977
Community Houses	43,467	34,773	(8,694)	86,935	86,935	0
Other Community Programs General	3,000	0	(3,000)	57,347	57,347	0
Youth and Childrens'	291,135	348,666	57,531	1,403,890	1,711,422	307,532
Aquatic Facilities	10,071	10,769	698	42,188	41,216	(972)
Aquamoves	10,071	10,769	698	42,188	41,216	(972)
Children Services	215,113	295,754	80,641	1,156,433	1,465,086	308,653
Best Start	68,897	93,082	24,185	95,648	371,312	275,664
Childcare Arthur Dickmann	(91,653)	(107,679)	(16,026)	(381,880)	(370,912)	10,968
Childcare Balaclava Road	480	766	286	3,000	9,500	6,500
Childcare Frank Pullar	(102,777)	(43,172)	59,605	(428,215)	(428,215)	0
Childcare Nancy Vibert	35,011	(24,344)	(59,355)	146,988	121,941	(25,047)
Children Services Administration	136,283	47,032	(89,251)	615,003	500,986	(114,017)
Children Services General	101,208	250,672	149,464	421,722	421,722	0
Family Day Care	(37,533)	26,011	63,544	28,582	23,782	(4,800)
Maternal Child Health	189,555	153,504	(36,051)	855,008	837,405	(17,603)
Occasional Care	30	(851)	(881)	22,083	22,083	0
Preschool Alexander Street	(4,965)	1,366	6,331	(19,034)	(16,014)	3,020
Preschool Colliver Road	(7,762)	737	8,499	(32,816)	(33,396)	(580)
Preschool Coordination	(55,893)	(7,214)	48,679	(147,921)	0	147,921
Preschool Dolena Young	229	1,656	1,427	656	13,830	13,174
Preschool Dookie	6,899	(11,505)	(18,404)	45,272	35,098	(10,174)
Preschool Echuca Road	(1,197)	(4,791)	(3,594)	(4,967)	(379)	4,588
Preschool Gowrie Park	(6,594)	(10,306)	(3,712)	(27,467)	(25,067)	2,400
Preschool Isobel Pearce	4,059	(29,069)	(33,128)	16,920	20,107	3,187
Preschool Katandra West	2,850	(1,435)	(4,285)	11,886	18,096	6,210
Preschool Leslie Gribble	(2,115)	(11,394)	(9,279)	(8,796)	(8,796)	0
Preschool Patricia Smith	(7,026)	(5,808)	1,218	(29,266)	(28,266)	1,000
Preschool Rodney Neighbourhood	(1,482)	(1,765)	(283)	(6,176)	(3,284)	2,892
Preschool Tallygaroopna	(2,862)	(10,058)	(7,196)	(11,910)	(13,360)	(1,450)

	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Preschools	(8,529)	(9,682)	(1,153)	(7,887)	(3,087)	4,800
Community Strengthening	0	(2,491)	(2,491)	0	0	0
Child Care	0	(2,491)	(2,491)	0	0	0
Other Community Programs	65,951	44,634	(21,317)	205,269	205,120	(149)
Community	6,401	7,320	919	21,331	38,857	17,526
Community Houses	(9,406)	(10,286)	(880)	(13,148)	(13,148)	0
Other Community Programs General	47,500	47,500	0	90,000	95,000	5,000
Youth	21,456	100	(21,356)	107,086	84,411	(22,675)
Infrastructure	3,569,605	3,648,009	78,404	15,448,543	15,564,616	116,073
Infrastructure Director	85,575	78,162	(7,413)	341,266	341,266	0
Management (Directorate)	85,575	78,162	(7,413)	341,266	341,266	0
Asset Development	85,575	78,162	(7,413)	341,266	341,266	0
Projects	467,945	423,143	(44,802)	2,745,944	2,753,530	7,586
Aerodrome	4,670	(21,328)	(25,998)	22,567	22,567	0
Aerodrome	4,670	(21,328)	(25,998)	22,567	22,567	0
Development Facilities	(27,600)	0	27,600	(115,000)	(115,000)	0
Town Planning	(27,600)	0	27,600	(115,000)	(115,000)	0
Development Services	0	(81,726)	(81,726)	0	(8,500)	(8,500)
Development Services General	0	(81,726)	(81,726)	0	(8,500)	(8,500)
Planning Investigation and Design	490,875	526,197	35,322	2,838,377	2,854,463	16,086
Investigation and Design	490,875	526,197	35,322	2,837,377	2,853,463	16,086
Traffic Management	0	0	0	1,000	1,000	0
Recreation and Parks	1,390,825	1,632,789	241,964	7,216,583	7,266,915	50,332
Recreation and Parks	1,390,825	1,632,789	241,964	7,216,583	7,266,915	50,332
Rec & Parks Cemeteries	(11,014)	12,680	23,694	(20,893)	(3,463)	17,430
Rec & Parks Civic and Commercial	140,558	175,518	34,960	586,704	733,267	146,563
Rec & Parks Environment	85,836	70,264	(15,572)	338,373	298,808	(39,565)
Rec & Parks Irrigation	123,837	109,490	(14,347)	460,919	572,124	111,205
Rec & Parks Parks	440,657	455,501	14,844	1,757,359	2,219,576	462,217
Rec & Parks Roads	35,178	104,842	69,664	410,253	248,839	(161,414)
Rec & Parks Services	220,010	246,556	26,546	1,298,147	1,130,680	(167,467)
Rec & Parks Sport & Recreation	81,065	124,105	43,040	910,122	627,468	(282,654)
Rec & Parks Trees	142,698	178,746	36,048	925,599	889,616	(35,983)
Rec & Parks Water and Energy	132,000	155,088	23,088	550,000	550,000	0
Works	1,625,260	1,513,915	(111,345)	5,144,750	5,202,905	58,155
Development Facilities	368,877	314,026	(54,851)	1,358,697	1,358,697	0

	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Building Control	368,877	314,026	(54,851)	1,358,697	1,358,697	0
Drainage Works	16,559	18,812	2,253	46,000	46,000	0
Urban	16,559	18,812	2,253	46,000	46,000	0
Financial Services	(377,712)	(377,712)	(0)	(1,405,209)	(1,510,849)	(105,640)
Accounting	(377,712)	(377,712)	(0)	(1,405,209)	(1,510,849)	(105,640)
Law Order and Safety	28,135	21,428	(6,708)	72,944	176,579	103,635
Emergency Management	0	(91)	(91)	0	121,809	121,809
Fire Prevention	28,135	21,519	(6,616)	72,944	54,770	(18,174)
Local Roads	1,417,388	1,443,546	26,158	4,636,948	4,757,789	120,841
Directorate	0	0	0	5,000	5,000	0
Routine Maintenance	1,196,523	1,206,881	10,358	3,757,327	3,887,668	130,341
Rural	13,621	11,410	(2,211)	109,621	100,121	(9,500)
Traffic Management	207,244	225,255	18,011	765,000	765,000	0
Operations Centre	570,795	564,945	(5,850)	2,190,584	2,074,711	(115,873)
Operations Centre General	64,224	25,483	(38,741)	256,996	141,623	(115,373)
Operations Centre Management	506,571	539,462	32,891	1,933,588	1,933,088	(500)
Plant & Fleet	(579,748)	(661,046)	(81,298)	(2,479,373)	(2,434,381)	44,992
Plant	(579,748)	(661,046)	(81,298)	(2,479,373)	(2,434,381)	44,992
Waste Management	180,966	189,917	8,951	724,159	734,359	10,200
Routine Maintenance	180,966	189,917	8,951	724,159	734,359	10,200
Office of the CEO	2,267,170	2,864,669	597,499	7,879,001	8,098,202	219,201
Corporate Performance	1,448,343	1,417,269	(31,074)	3,389,104	3,312,599	(76,505)
Corporate Services	896,783	901,227	4,444	1,442,602	1,393,552	(49,050)
Corporate	45,379	42,612	(2,767)	312,947	301,947	(11,000)
Corporate Services	8,460	0	(8,460)	72,000	72,000	0
Insurance	842,944	858,615	15,671	1,057,655	1,019,605	(38,050)
Governance	551,560	516,042	(35,518)	1,946,502	1,919,047	(27,455)
CEO's Office	477,059	452,900	(24,159)	1,634,813	1,627,313	(7,500)
Councillors	74,501	63,142	(11,359)	311,689	291,734	(19,955)
Marketing and Communications	265,369	307,985	42,616	1,684,651	1,665,151	(19,500)
Corporate Services	211,745	218,842	7,097	1,038,568	1,019,068	(19,500)
Public Relations	211,745	218,842	7,097	1,038,568	1,019,068	(19,500)
Tourism	53,624	89,144	35,520	646,083	646,083	0
Tourism Promotions	53,624	89,144	35,520	646,083	646,083	0
People Performance	553,458	1,139,415	585,957	2,805,246	3,120,452	315,206
Corporate Services	553,458	1,139,415	585,957	2,805,246	3,120,452	315,206

	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Corporate	2,400	7,235	4,835	10,000	90,000	80,000
Corporate Services	546,258	611,265	65,007	2,195,246	2,433,146	237,900
Disbursement and Recovery	0	521,179	521,179	580,000	580,000	0
Human Resources	4,800	(264)	(5,064)	20,000	17,306	(2,694)
Sustainability	(5,669,678)	(5,901,025)	(231,347)	814,532	768,646	(45,886)
Building	23,058	36,050	12,992	43,881	74,881	31,000
Development Facilities	23,058	36,050	12,992	43,881	74,881	31,000
Building Control	23,058	36,050	12,992	43,881	74,881	31,000
Environment	(6,202,669)	(6,553,639)	(350,970)	(2,477,976)	(2,592,976)	(115,000)
Drainage Works	250	239	(11)	1,000	1,000	0
Community Schemes	250	239	(11)	1,000	1,000	0
Environmental Health	274,297	251,577	(22,720)	810,857	761,686	(49,171)
Health Administration	274,297	251,577	(22,720)	810,857	761,686	(49,171)
Environmental Management	243,008	115,174	(127,834)	890,874	775,396	(115,478)
Environmental Management	243,008	115,174	(127,834)	890,874	775,396	(115,478)
Other Community Programs	(40,538)	(42,668)	(2,130)	78,645	78,645	0
Community	(40,538)	(42,668)	(2,130)	78,645	78,645	0
Waste Management	(6,679,686)	(6,877,961)	(198,275)	(4,259,352)	(4,209,703)	49,649
Ardmona Transfer Station	27,390	19,510	(7,880)	110,589	110,589	0
Cosgrove Landfill	(696,570)	(708,148)	(11,578)	(2,916,231)	(2,916,231)	0
Former Landfill Sites	6,000	6,850	850	25,000	25,000	0
Kerbside Organics	(860,350)	(865,174)	(4,824)	135,250	135,250	0
Kerbside Recycling	193,680	197,761	4,081	807,000	807,000	0
Kerbside Waste	(5,651,624)	(5,731,433)	(79,809)	(3,645,224)	(3,645,224)	0
Litter Bins	79,089	67,887	(11,202)	328,639	328,639	0
Murchison Transfer Station	10,806	4,823	(5,983)	43,953	43,953	0
Shepparton Transfer Station	102,400	29,444	(72,956)	409,974	409,974	0
Waste Management Services	109,493	100,518	(8,975)	441,698	491,347	49,649
Investments Attraction	92,679	252,946	160,267	1,183,500	1,330,788	147,288
Business and Industry Development	0	(4,000)	(4,000)	0	(4,000)	(4,000)
Economic Development	0	(4,000)	(4,000)	0	(4,000)	(4,000)
Development Services	92,679	259,226	166,547	1,163,500	1,317,068	153,568
Business Centre	18,197	10,615	(7,582)	59,789	57,789	(2,000)
Development Services General	0	2,200	2,200	0	39,000	39,000
Economic Development	74,482	237,912	163,430	1,038,611	1,178,480	139,869
Freight Logistics Centre	0	8,499	8,499	65,100	41,799	(23,301)

	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Other Community Programs	0	(2,280)	(2,280)	0	(2,280)	(2,280)
Community	0	(2,280)	(2,280)	0	(2,280)	(2,280)
Tourism	0	0	0	20,000	20,000	0
Tourism Promotions	0	0	0	20,000	20,000	0
Planning	344,255	293,683	(50,572)	1,772,664	1,667,490	(105,174)
Development Facilities	344,255	293,391	(50,864)	1,683,664	1,578,490	(105,174)
Property	0	0	0	0	15,000	15,000
Town Planning	344,255	293,391	(50,864)	1,683,664	1,563,490	(120,174)
Development Services	0	292	292	74,000	74,000	0
Development Services General	0	292	292	74,000	74,000	0
Planning Investigation and Design	0	0	0	15,000	15,000	0
Investigation and Design	0	0	0	15,000	15,000	0
Sustainability Director	72,999	69,934	(3,065)	292,463	288,463	(4,000)
Management (Directorate)	72,999	69,934	(3,065)	292,463	288,463	(4,000)
Sustainable Development	72,999	69,934	(3,065)	292,463	288,463	(4,000)
Grand Total	(45,218,425)	(44,784,836)	433,589	1,946,668	4,988,811	3,042,143

2013/2014 September Quarter Budget Review							
Operating Budget by sub-account							
	Sub Account Description	YTD Budget \$	YTD Actual \$	YTD Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Operating Income		(72,026,885)	(72,116,872)	(89,987)	(107,424,049)	(109,169,874)	(1,745,825)
101	User Charges	(12,417,827)	(12,440,231)	(22,404)	(27,705,089)	(28,022,503)	(317,414)
102	Fees and Fines	(427,054)	(418,384)	8,670	(2,370,047)	(2,356,829)	13,218
103	Grants	(3,955,743)	(4,117,727)	(161,984)	(14,953,265)	(15,934,769)	(981,504)
104	Other Income	(1,312,759)	(1,335,129)	(22,370)	(5,369,759)	(5,422,829)	(53,070)
105	Rates and Charges	(52,739,163)	(52,595,350)	143,813	(52,829,163)	(52,829,163)	-
106	Contributions	(141,713)	(219,957)	(78,244)	(209,600)	(614,000)	(404,400)
107	Interest	(280,686)	(229,227)	51,459	(1,143,500)	(1,149,500)	(6,000)
108	Parking Fees and Fines	(417,000)	(409,021)	7,979	(1,969,000)	(1,969,000)	-
110	Rent	(275,654)	(290,923)	(15,269)	(627,601)	(624,256)	3,345
199	Internal Revenue Charge	(59,286)	(60,922)	(1,636)	(247,025)	(247,025)	-
Operating Expense		26,808,460	27,332,036	523,576	109,370,717	114,158,685	4,787,968
301	Salaries	8,877,515	8,856,685	(20,830)	35,846,050	35,959,550	113,500
302	Salary Oncost	1,148,158	1,113,397	(34,761)	4,789,213	4,734,699	(54,514)
303	FBT	0	2,248	2,248	166,000	166,000	-
321	Plant	1,143,377	1,224,672	81,295	4,762,449	4,479,484	(282,965)
331	Depreciation	4,428,498	4,613,124	184,626	18,452,495	20,644,763	2,192,268
341	Interest expense	30,000	27,253	(2,747)	1,176,277	1,176,277	-
361	Advertising/Promotions/Marketin	267,747	287,496	19,749	1,696,637	1,709,529	12,892
362	Consultants	295,342	318,682	23,340	2,087,433	2,382,717	295,284
363	Contract Payments	2,523,379	2,660,535	137,156	11,229,865	12,259,803	1,029,938
364	General Expenses	2,673,708	2,463,285	(210,423)	11,649,304	12,419,444	770,140
365	Stationery/Office Consumables	55,598	40,638	(14,960)	207,950	214,625	6,675
366	Professional Memberships	143,199	136,819	(6,380)	270,577	282,529	11,952
367	Publications and Subscriptions	108,307	70,289	(38,018)	172,155	175,415	3,260
368	Training	212,610	142,310	(70,300)	850,450	981,950	131,500
369	Utilities	770,413	783,693	13,280	3,029,156	3,214,300	185,144
370	Legal Expenses	82,095	165,330	83,235	327,510	527,908	200,398
371	Materials or Supplies	1,313,645	1,056,227	(257,418)	5,735,226	5,789,626	54,400
372	External Labour	275,317	273,551	(1,766)	1,235,325	1,105,561	(129,764)
373	Repairs and Maintenance	1,272,546	1,392,060	119,514	3,209,029	3,349,789	140,760
374	Cleaning	121,258	114,295	(6,963)	422,936	456,436	33,500
375	Corporate Expenses	1,009,144	1,529,501	520,357	1,807,655	1,867,655	60,000
399	Internal Expense Charge	56,604	59,949	3,345	247,025	260,625	13,600
Grand Total		(45,218,425)	(44,784,836)	433,589	1,946,668	4,988,811	3,042,143

2013/2014 September Quarter Budget Review Operating Budget by Department by sub-account							
	Sub Account Description	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Business		(47,829,553)	(47,517,052)	312,501	(32,858,657)	(30,537,396)	2,321,261
Accounting Only		4,562,325	4,613,124	50,799	19,010,116	21,262,384	2,252,268
Operating Expense		4,562,325	4,613,124	50,799	19,010,116	21,262,384	2,252,268
331	Depreciation	4,428,498	4,613,124	184,626	18,452,495	20,644,763	2,192,268
364	General Expenses	133,827	0	(133,827)	557,621	617,621	60,000
Business Director		67,909	66,435	(1,475)	271,676	271,676	0
Operating Expense		67,909	66,435	(1,475)	271,676	271,676	0
301	Salaries	52,139	51,438	(701)	208,541	208,541	0
302	Salary Oncost	6,699	6,812	113	26,796	26,796	0
321	Plant	7,901	7,161	(740)	31,589	31,589	0
364	General Expenses	750	768	18	3,000	3,000	0
366	Professional Memberships	240	0	(240)	1,000	1,000	0
369	Utilities	180	255	75	750	750	0
Customer Experience		383,679	375,374	(8,305)	765,097	821,227	56,130
Operating Income		(531,369)	(514,507)	16,862	(2,783,148)	(2,783,068)	80
101	User Charges	(27,982)	(33,095)	(5,113)	(112,182)	(112,182)	0
102	Fees and Fines	(72,122)	(72,391)	(269)	(642,522)	(642,442)	80
103	Grants	(14,265)	0	14,265	(59,444)	(59,444)	0
108	Parking Fees and Fines	(417,000)	(409,021)	7,979	(1,969,000)	(1,969,000)	0
Operating Expense		915,048	889,881	(25,167)	3,548,245	3,604,295	56,050
301	Salaries	587,306	582,636	(4,670)	2,347,724	2,289,185	(58,539)
302	Salary Oncost	78,989	75,286	(3,703)	315,917	307,506	(8,411)
321	Plant	34,680	35,781	1,101	139,178	139,178	0
361	Advertising/Promotions/Marketin	2,112	1,889	(223)	8,800	9,500	700
362	Consultants	2,520	0	(2,520)	10,500	10,500	0
363	Contract Payments	46,397	41,153	(5,244)	56,900	56,900	0
364	General Expenses	47,592	39,201	(8,391)	192,800	308,400	115,600
365	Stationery/Office Consumables	18,954	11,523	(7,431)	77,100	68,000	(9,100)
366	Professional Memberships	912	0	(912)	3,800	3,800	0
369	Utilities	6,720	6,234	(486)	28,000	27,500	(500)
370	Legal Expenses	21,840	41,301	19,461	91,000	91,000	0
371	Materials or Supplies	24,894	22,992	(1,902)	103,726	120,026	16,300
372	External Labour	39,492	31,692	(7,800)	161,800	161,800	0
373	Repairs and Maintenance	2,400	9	(2,391)	10,000	10,000	0
399	Internal Expense Charge	240	185	(55)	1,000	1,000	0
Finance and Rates		(53,892,686)	(53,603,222)	289,464	(55,794,441)	(55,603,003)	191,438
Operating Income		(55,470,843)	(55,091,166)	379,677	(63,404,752)	(63,576,309)	(171,557)
101	User Charges	(139,867)	(121,747)	18,120	(591,550)	(591,550)	0
103	Grants	(1,112,551)	(1,030,776)	81,775	(4,038,322)	(4,204,879)	(166,557)
104	Other Income	(1,208,851)	(1,119,246)	89,605	(4,843,717)	(4,848,717)	(5,000)

	Sub Account Description	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
105	Rates and Charges	(52,739,163)	(52,595,350)	143,813	(52,829,163)	(52,829,163)	0
107	Interest	(270,411)	(224,048)	46,363	(1,102,000)	(1,102,000)	0
	Operating Expense	1,578,157	1,487,943	(90,214)	7,610,311	7,973,306	362,995
301	Salaries	537,356	539,525	2,169	1,654,581	1,961,335	306,754
302	Salary Oncost	46,039	42,859	(3,180)	220,766	216,827	(3,939)
303	FBT	0	2,248	2,248	166,000	166,000	0
321	Plant	4,854	4,857	3	19,428	19,428	0
341	Interest expense	30,000	27,253	(2,747)	1,176,277	1,176,277	0
361	Advertising/Promotions/Marketin	4,900	1,288	(3,612)	21,000	21,000	0
362	Consultants	5,000	1,685	(3,315)	60,000	116,000	56,000
363	Contract Payments	64,000	44,982	(19,018)	310,000	310,000	0
364	General Expenses	823,000	747,573	(75,427)	3,753,659	3,757,659	4,000
365	Stationery/Office Consumables	13,150	14,971	1,821	20,000	20,000	0
366	Professional Memberships	950	1,250	300	4,400	4,580	180
367	Publications and Subscriptions	800	790	(10)	5,000	5,000	0
369	Utilities	408	227	(181)	1,700	1,600	(100)
370	Legal Expenses	1,200	254	(946)	11,500	12,500	1,000
371	Materials or Supplies	46,500	58,182	11,682	186,000	185,100	(900)
	Information Services	1,159,886	1,155,623	(4,263)	2,504,203	2,481,721	(22,482)
	Operating Income	(250)	(250)	(0)	(500)	(500)	0
104	Other Income	(250)	(250)	(0)	(500)	(500)	0
	Operating Expense	1,160,136	1,155,873	(4,263)	2,504,703	2,482,221	(22,482)
301	Salaries	235,452	214,883	(20,569)	942,183	903,635	(38,548)
302	Salary Oncost	30,840	28,035	(2,805)	123,405	119,005	(4,400)
321	Plant	4,857	4,857	0	19,428	19,428	0
361	Advertising/Promotions/Marketin	250	0	(250)	1,000	1,000	0
362	Consultants	15,000	17,639	2,639	50,000	92,948	42,948
364	General Expenses	88,200	45,597	(42,603)	258,600	258,600	0
366	Professional Memberships	2,600	2,876	276	2,600	2,876	276
367	Publications and Subscriptions	500	0	(500)	1,000	1,000	0
369	Utilities	19,500	18,005	(1,495)	78,000	153,300	75,300
371	Materials or Supplies	5,100	2,993	(2,107)	20,400	20,400	0
373	Repairs and Maintenance	757,837	820,989	63,152	1,008,087	910,029	(98,058)
	Strategic Assets	(110,666)	(124,385)	(13,719)	384,692	228,599	(156,093)
	Operating Income	(597,057)	(664,178)	(67,121)	(1,893,280)	(2,235,067)	(341,787)
101	User Charges	(398,499)	(463,358)	(64,859)	(1,547,726)	(1,878,217)	(330,491)
104	Other Income	(2,154)	(4,022)	(1,868)	(7,644)	(10,000)	(2,356)
107	Interest	(10,275)	(5,179)	5,096	(41,500)	(47,500)	(6,000)
110	Rent	(186,129)	(191,620)	(5,491)	(296,410)	(299,350)	(2,940)
	Operating Expense	486,391	539,793	53,402	2,277,972	2,463,666	185,694
301	Salaries	147,298	144,264	(3,034)	641,641	534,000	(107,641)
302	Salary Oncost	22,641	21,255	(1,386)	99,261	83,225	(16,036)
321	Plant	8,980	17,361	8,381	35,922	85,922	50,000

	Sub Account Description	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
361	Advertising/Promotions/Marketin	13,680	14,245	565	67,500	68,500	1,000
362	Consultants	2,229	8,439	6,210	70,000	50,000	(20,000)
363	Contract Payments	11,061	67,419	56,358	57,811	471,811	414,000
364	General Expenses	213,489	192,704	(20,785)	885,942	851,450	(34,492)
365	Stationery/Office Consumables	0	0	0	0	5,000	5,000
366	Professional Memberships	325	812	487	650	13,860	13,210
367	Publications and Subscriptions	400	805	405	500	500	0
369	Utilities	18,288	28,664	10,376	92,900	171,000	78,100
370	Legal Expenses	0	21,144	21,144	7,500	40,398	32,898
371	Materials or Supplies	7,200	7,689	489	30,000	35,000	5,000
372	External Labour	33,600	(31)	(33,631)	251,000	1,000	(250,000)
373	Repairs and Maintenance	7,200	15,024	7,824	37,345	52,000	14,655
Community		2,444,031	2,120,563	(323,468)	10,663,249	11,094,743	431,494
Active Living		412,486	261,044	(151,442)	1,622,802	1,623,061	259
Operating Income		(855,538)	(838,860)	16,678	(3,670,082)	(3,739,577)	(69,495)
101	User Charges	(793,084)	(759,447)	33,637	(3,280,412)	(3,327,683)	(47,271)
103	Grants	0	(10,000)	(10,000)	(122,073)	(132,073)	(10,000)
104	Other Income	(34,400)	(40,010)	(5,610)	(160,000)	(173,509)	(13,509)
110	Rent	(28,054)	(29,403)	(1,349)	(107,597)	(106,312)	1,285
Operating Expense		1,268,024	1,099,903	(168,121)	5,292,884	5,362,638	69,754
301	Salaries	709,247	701,447	(7,800)	2,965,137	2,987,394	22,257
302	Salary Oncost	91,694	89,468	(2,226)	390,976	391,895	919
321	Plant	18,791	23,065	4,274	72,814	81,744	8,930
361	Advertising/Promotions/Marketin	18,526	6,770	(11,756)	107,051	131,683	24,632
362	Consultants	23,087	0	(23,087)	99,083	112,800	13,717
363	Contract Payments	20,182	19,722	(460)	83,790	83,790	0
364	General Expenses	16,461	44,607	28,146	119,661	221,601	101,940
365	Stationery/Office Consumables	4,169	1,129	(3,040)	18,500	18,570	70
366	Professional Memberships	919	1,336	417	2,707	2,643	(64)
367	Publications and Subscriptions	253	184	(69)	1,000	1,000	0
369	Utilities	169,486	111,695	(57,791)	634,466	641,821	7,355
371	Materials or Supplies	151,733	59,531	(92,202)	600,999	461,373	(139,626)
372	External Labour	4,750	6,168	1,418	33,500	41,224	7,724
373	Repairs and Maintenance	28,519	22,157	(6,362)	154,700	148,100	(6,600)
374	Cleaning	10,207	12,625	2,418	8,500	37,000	28,500
Arts, Events and Tourism		971,096	819,653	(151,443)	3,621,005	3,616,683	(4,322)
Operating Income		(237,811)	(314,967)	(77,156)	(1,476,398)	(1,605,089)	(128,691)
101	User Charges	(196,200)	(191,755)	4,445	(826,900)	(829,900)	(3,000)
103	Grants	0	(66,700)	(66,700)	(388,000)	(496,700)	(108,700)
104	Other Income	(40,962)	(55,988)	(15,026)	(257,498)	(274,489)	(16,991)
106	Contributions	(649)	(524)	125	(4,000)	(4,000)	0
Operating Expense		1,208,907	1,134,620	(74,287)	5,097,403	5,221,772	124,369
301	Salaries	536,590	533,335	(3,255)	2,138,144	2,150,574	12,430

	Sub Account Description	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
302	Salary Oncost	69,968	68,932	(1,036)	282,364	276,736	(5,628)
321	Plant	24,643	26,044	1,401	105,378	93,407	(11,971)
361	Advertising/Promotions/Marketin	113,054	73,565	(39,489)	508,900	466,400	(42,500)
362	Consultants	14,219	13,545	(674)	119,000	140,500	21,500
363	Contract Payments	66,550	43,636	(22,914)	354,354	358,454	4,100
364	General Expenses	223,379	219,739	(3,640)	719,266	858,783	139,517
365	Stationery/Office Consumables	4,885	3,700	(1,185)	15,000	17,500	2,500
366	Professional Memberships	1,405	762	(643)	10,155	10,155	0
367	Publications and Subscriptions	491	286	(205)	2,140	2,140	0
369	Utilities	48,769	45,579	(3,190)	209,900	215,684	5,784
371	Materials or Supplies	29,173	15,676	(13,497)	152,480	149,480	(3,000)
372	External Labour	44,143	59,736	15,593	298,425	292,877	(5,548)
373	Repairs and Maintenance	28,585	26,947	(1,638)	168,897	176,082	7,185
374	Cleaning	3,053	3,138	85	13,000	13,000	0
Community Director		378,223	411,037	32,814	1,958,791	1,938,597	(20,194)
Operating Income		(138,716)	(158,917)	(20,201)	(170,900)	(170,706)	194
103	Grants	(126,216)	(145,706)	(19,490)	(145,900)	(145,706)	194
104	Other Income	0	(711)	(711)	0	0	0
110	Rent	(12,500)	(12,500)	0	(25,000)	(25,000)	0
Operating Expense		516,939	569,953	53,014	2,129,691	2,109,303	(20,388)
301	Salaries	86,367	86,302	(65)	359,891	358,891	(1,000)
302	Salary Oncost	11,091	11,011	(80)	46,241	46,341	100
321	Plant	8,997	10,589	1,592	37,493	37,493	0
361	Advertising/Promotions/Marketin	0	280	280	0	800	800
363	Contract Payments	354,404	356,858	2,454	1,445,966	1,445,966	0
364	General Expenses	33,760	64,498	30,738	146,500	126,312	(20,188)
366	Professional Memberships	0	0	0	600	600	0
369	Utilities	15,120	15,180	60	63,000	63,200	200
373	Repairs and Maintenance	7,200	25,233	18,033	30,000	29,700	(300)
Neighbourhoods		391,091	280,163	(110,928)	2,056,761	2,204,980	148,219
Operating Income		(969,076)	(1,040,170)	(71,094)	(4,063,521)	(4,286,381)	(222,860)
101	User Charges	(5,280)	(6,578)	(1,298)	(22,000)	(22,000)	0
102	Fees and Fines	(157,506)	(153,871)	3,635	(656,312)	(656,312)	0
103	Grants	(802,428)	(877,570)	(75,142)	(3,379,809)	(3,602,819)	(223,010)
104	Other Income	(1,862)	(2,152)	(290)	(3,400)	(3,250)	150
106	Contributions	(2,000)	0	2,000	(2,000)	(2,000)	0
Operating Expense		1,360,167	1,320,333	(39,834)	6,120,282	6,491,361	371,079
301	Salaries	504,928	512,966	8,038	2,179,288	2,260,131	80,843
302	Salary Oncost	62,690	65,456	2,766	281,112	282,857	1,745
321	Plant	36,831	38,907	2,076	151,559	151,559	0
361	Advertising/Promotions/Marketin	3,792	1,903	(1,889)	18,000	18,180	180
362	Consultants	3,000	0	(3,000)	9,600	9,600	0
363	Contract Payments	471,729	474,338	2,609	2,333,228	2,477,198	143,970

	Sub Account Description	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
364	General Expenses	261,467	209,037	(52,431)	1,074,920	1,214,198	139,278
365	Stationery/Office Consumables	288	435	147	1,200	1,200	0
366	Professional Memberships	360	0	(360)	1,575	1,575	0
369	Utilities	8,596	9,257	661	32,425	32,488	63
373	Repairs and Maintenance	0	1,471	1,471	10,350	15,350	5,000
374	Cleaning	6,480	6,563	83	27,000	27,000	0
399	Internal Expense Charge	6	0	(6)	25	25	0
	Youth and Childrens'	291,135	348,666	57,531	1,403,890	1,711,422	307,532
	Operating Income	(1,801,771)	(1,973,458)	(171,687)	(7,039,002)	(7,113,894)	(74,892)
101	User Charges	(513,261)	(532,110)	(18,849)	(2,121,065)	(2,139,805)	(18,740)
103	Grants	(1,276,337)	(1,425,474)	(149,137)	(4,890,937)	(4,943,554)	(52,617)
104	Other Income	0	(4,902)	(4,902)	0	(8,535)	(8,535)
110	Rent	(12,173)	(10,973)	1,200	(27,000)	(22,000)	5,000
	Operating Expense	2,092,906	2,322,124	229,218	8,442,892	8,825,316	382,424
301	Salaries	1,425,430	1,575,698	150,268	5,892,753	6,001,563	108,810
302	Salary Oncost	180,510	209,897	29,387	762,584	776,202	13,618
321	Plant	21,291	21,278	(14)	79,926	86,882	6,956
361	Advertising/Promotions/Marketin	7,332	8,951	1,619	24,000	43,000	19,000
362	Consultants	37,785	39,759	1,974	83,200	135,000	51,800
363	Contract Payments	164,640	194,272	29,632	686,000	686,000	0
364	General Expenses	128,835	136,423	7,588	371,997	385,181	13,184
365	Stationery/Office Consumables	3,460	97	(3,363)	16,650	25,656	9,006
366	Professional Memberships	437	337	(100)	4,500	4,500	0
367	Publications and Subscriptions	193	944	751	2,390	2,900	510
369	Utilities	37,477	35,187	(2,290)	151,965	157,652	5,687
371	Materials or Supplies	46,149	64,493	18,344	196,491	346,344	149,853
373	Repairs and Maintenance	5,689	1,059	(4,630)	27,000	31,000	4,000
374	Cleaning	33,678	33,730	52	143,436	143,436	0
	Infrastructure	3,569,605	3,648,009	78,404	15,448,543	15,564,616	116,073
	Infrastructure Director	85,575	78,162	(7,413)	341,266	341,266	0
	Operating Expense	85,575	78,162	(7,413)	341,266	341,266	0
301	Salaries	63,246	59,119	(4,127)	250,922	250,922	0
302	Salary Oncost	8,007	7,774	(233)	31,763	31,763	0
321	Plant	5,514	5,469	(45)	21,881	21,881	0
362	Consultants	1,920	0	(1,920)	8,000	8,000	0
364	General Expenses	1,584	455	(1,129)	6,600	6,600	0
365	Stationery/Office Consumables	4,560	5,146	586	19,000	19,000	0
366	Professional Memberships	240	0	(240)	1,000	1,000	0
369	Utilities	504	200	(304)	2,100	2,100	0
	Projects	467,945	423,143	(44,802)	2,745,944	2,753,530	7,586
	Operating Income	(66,484)	(119,500)	(53,016)	(273,944)	(282,444)	(8,500)
101	User Charges	(39,960)	(90,000)	(50,040)	(166,500)	(175,000)	(8,500)
102	Fees and Fines	(8,062)	(8,569)	(507)	(32,250)	(32,250)	0

	Sub Account Description	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
106	Contributions	(8,064)	0	8,064	(33,600)	(33,600)	0
110	Rent	(10,398)	(20,930)	(10,532)	(41,594)	(41,594)	0
	Operating Expense	534,429	542,642	8,213	3,019,888	3,035,974	16,086
301	Salaries	368,520	365,797	(2,723)	1,577,730	1,577,661	(69)
302	Salary Oncost	50,130	48,974	(1,156)	208,911	208,911	0
321	Plant	31,770	31,301	(470)	132,377	144,243	11,866
361	Advertising/Promotions/Marketin	432	2,539	2,107	1,800	2,600	800
362	Consultants	34,056	44,151	10,095	141,900	141,900	0
363	Contract Payments	12,336	3,334	(9,002)	51,400	48,200	(3,200)
364	General Expenses	24,744	8,777	(15,967)	104,100	102,899	(1,201)
365	Stationery/Office Consumables	375	223	(152)	1,500	1,199	(301)
366	Professional Memberships	1,143	471	(672)	4,770	4,770	0
367	Publications and Subscriptions	750	320	(430)	3,000	3,000	0
369	Utilities	2,997	29,266	26,269	12,500	13,120	620
371	Materials or Supplies	1,200	4,761	3,561	755,000	759,001	4,001
372	External Labour	0	2,070	2,070	0	4,570	4,570
373	Repairs and Maintenance	5,976	660	(5,316)	24,900	23,900	(1,000)
	Recreation and Parks	1,390,825	1,632,789	241,964	7,216,583	7,266,915	50,332
	Operating Income	(155,792)	(67,710)	88,082	(407,046)	(454,525)	(47,479)
101	User Charges	(149,792)	(67,710)	82,082	(362,046)	(409,525)	(47,479)
106	Contributions	(6,000)	0	6,000	(25,000)	(25,000)	0
110	Rent	0	0	0	(20,000)	(20,000)	0
	Operating Expense	1,546,617	1,700,500	153,883	7,623,629	7,721,440	97,811
301	Salaries	659,375	668,216	8,841	3,398,917	3,447,981	49,064
302	Salary Oncost	87,646	89,471	1,825	459,726	448,594	(11,132)
321	Plant	284,135	318,685	34,550	1,272,226	1,252,136	(20,090)
361	Advertising/Promotions/Marketin	168	888	720	5,000	3,000	(2,000)
362	Consultants	22,720	27,308	4,588	60,000	60,000	0
363	Contract Payments	0	66,362	66,362	270,000	336,362	66,362
364	General Expenses	(16,199)	(2,727)	13,472	110,000	124,107	14,107
365	Stationery/Office Consumables	361	361	0	500	500	0
366	Professional Memberships	0	0	0	2,500	2,500	0
369	Utilities	138,482	161,846	23,364	574,000	580,000	6,000
371	Materials or Supplies	144,248	117,168	(27,080)	599,510	568,346	(31,164)
372	External Labour	94,893	90,759	(4,134)	281,500	294,829	13,329
373	Repairs and Maintenance	129,981	160,290	30,309	569,750	583,085	13,335
399	Internal Expense Charge	807	1,872	1,065	20,000	20,000	0
	Works	1,625,260	1,513,915	(111,345)	5,144,750	5,202,905	58,155
	Operating Income	(1,697,727)	(1,649,095)	48,632	(6,905,276)	(6,865,849)	39,427
101	User Charges	(1,316,415)	(1,264,292)	52,123	(5,485,067)	(5,337,000)	148,067
102	Fees and Fines	(3,600)	(4,222)	(622)	(15,000)	(15,000)	0
103	Grants	(377,712)	(380,212)	(2,500)	(1,405,209)	(1,513,349)	(108,140)
104	Other Income	0	(368)	(368)	0	(500)	(500)

		YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
	Sub Account Description						
Operating Expense		3,322,987	3,163,009	(159,978)	12,050,026	12,068,754	18,728
301	Salaries	1,045,391	1,010,632	(34,759)	3,643,666	3,461,150	(182,516)
302	Salary Oncost	146,929	122,150	(24,779)	526,332	518,851	(7,481)
321	Plant	466,364	493,566	27,202	1,898,238	1,572,582	(325,656)
361	Advertising/Promotions/Marketin	1,500	1,332	(168)	6,000	6,000	0
363	Contract Payments	40,500	118,352	77,852	275,590	720,992	445,402
364	General Expenses	500	840	340	2,000	2,000	0
365	Stationery/Office Consumables	125	0	(125)	500	500	0
366	Professional Memberships	1,200	1,200	0	4,000	4,000	0
367	Publications and Subscriptions	750	0	(750)	3,000	3,000	0
369	Utilities	278,096	288,878	10,782	1,040,800	1,037,500	(3,300)
370	Legal Expenses	375	0	(375)	1,500	1,500	0
371	Materials or Supplies	828,067	625,497	(202,570)	2,962,400	2,915,336	(47,064)
372	External Labour	0	10,279	10,279	0	11,000	11,000
373	Repairs and Maintenance	295,559	278,237	(17,322)	1,153,000	1,263,343	110,343
374	Cleaning	64,000	56,049	(7,951)	215,000	220,000	5,000
375	Corporate Expenses	100,000	99,050	(950)	100,000	100,000	0
399	Internal Expense Charge	53,631	56,948	3,317	218,000	231,000	13,000
Office of the CEO		2,267,170	2,864,669	597,499	7,879,001	8,098,202	219,201
Corporate Performance		1,448,343	1,417,269	(31,074)	3,389,104	3,312,599	(76,505)
Operating Income		(65,000)	(160,289)	(95,289)	(65,000)	(296,591)	(231,591)
102	Fees and Fines	0	(20,862)	(20,862)	0	(20,862)	(20,862)
104	Other Income	0	(3,993)	(3,993)	0	(6,329)	(6,329)
106	Contributions	(65,000)	(135,434)	(70,434)	(65,000)	(269,400)	(204,400)
Operating Expense		1,513,343	1,577,558	64,215	3,454,104	3,609,190	155,086
301	Salaries	310,353	241,941	(68,412)	1,241,904	1,169,404	(72,500)
302	Salary Oncost	40,434	32,469	(7,965)	161,800	153,800	(8,000)
321	Plant	15,180	15,183	3	60,737	60,737	0
361	Advertising/Promotions/Marketin	5,760	6,865	1,105	20,000	21,300	1,300
362	Consultants	37,796	86,759	48,963	266,600	337,300	70,700
364	General Expenses	88,040	101,073	13,033	378,608	370,608	(8,000)
365	Stationery/Office Consumables	720	1,189	469	3,000	3,000	0
366	Professional Memberships	91,628	80,231	(11,397)	146,600	146,600	0
367	Publications and Subscriptions	2,208	1,054	(1,154)	9,200	9,200	0
369	Utilities	6,080	5,590	(490)	23,000	23,986	986
370	Legal Expenses	7,200	7,213	13	20,000	20,000	0
371	Materials or Supplies	0	59,376	59,376	0	100,000	100,000
373	Repairs and Maintenance	0	35,762	35,762	0	90,000	90,000
375	Corporate Expenses	907,944	902,264	(5,680)	1,122,655	1,102,655	(20,000)
399	Internal Expense Charge	0	589	589	0	600	600
Marketing and Communications		265,369	307,985	42,616	1,684,651	1,665,151	(19,500)
Operating Expense		265,369	307,985	(42,616)	1,684,651	1,665,151	(19,500)
301	Salaries	163,521	132,440	(31,081)	654,341	621,341	(33,000)

	Sub Account Description	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
302	Salary Oncost	20,778	16,536	(4,242)	83,144	78,144	(5,000)
321	Plant	4,248	7,161	2,913	27,000	27,000	0
361	Advertising/Promotions/Marketin	68,680	145,739	77,059	788,956	786,456	(2,500)
364	General Expenses	4,964	840	(4,124)	119,790	140,790	21,000
365	Stationery/Office Consumables	110	24	(86)	1,000	1,000	0
366	Professional Memberships	100	0	(100)	1,220	1,220	0
367	Publications and Subscriptions	1,968	1,798	(170)	8,200	8,200	0
371	Materials or Supplies	1,000	1,830	830	1,000	1,000	0
372	External Labour	0	1,617	1,617	0	0	0
People Performance		553,458	1,139,415	585,957	2,805,246	3,120,452	315,206
Operating Income		(2,400)	(5,194)	(2,794)	(10,000)	(15,194)	(5,194)
103	Grants	(2,400)	(5,194)	(2,794)	(10,000)	(15,194)	(5,194)
Operating Expense		555,858	1,144,608	588,750	2,815,246	3,135,646	320,400
301	Salaries	239,190	329,840	90,650	957,151	1,022,151	65,000
302	Salary Oncost	31,824	29,298	(2,526)	127,352	127,352	0
321	Plant	4,122	4,122	0	16,493	16,493	0
361	Advertising/Promotions/Marketin	2,160	6,644	4,484	9,000	9,000	0
362	Consultants	25,200	37,463	12,263	105,000	130,000	25,000
364	General Expenses	15,840	13,163	(2,677)	66,000	66,000	0
365	Stationery/Office Consumables	240	26	(214)	1,000	1,000	0
366	Professional Memberships	11,388	17,701	6,313	47,450	44,700	(2,750)
367	Publications and Subscriptions	324	3,068	2,744	1,350	4,100	2,750
368	Training	212,610	142,310	(70,300)	850,450	981,950	131,500
369	Utilities	0	1,974	1,974	0	2,400	2,400
370	Legal Expenses	8,040	30,189	22,149	33,500	50,000	16,500
371	Materials or Supplies	1,320	624	(696)	5,500	5,500	0
372	External Labour	2,400	0	(2,400)	10,000	10,000	0
375	Corporate Expenses	1,200	528,187	526,987	585,000	665,000	80,000
Sustainability		(5,669,678)	(5,901,025)	(231,347)	814,532	768,646	(45,886)
Building		23,058	36,050	12,992	43,881	74,881	31,000
Operating Income		(176,160)	(151,857)	24,303	(734,000)	(700,000)	34,000
102	Fees and Fines	(176,160)	(151,857)	24,303	(734,000)	(700,000)	34,000
Operating Expense		199,218	187,908	(11,310)	777,881	774,881	(3,000)
301	Salaries	157,105	147,745	(9,360)	610,490	610,490	0
302	Salary Oncost	22,430	22,019	(411)	87,241	87,241	0
321	Plant	11,283	12,366	1,083	45,150	45,150	0
361	Advertising/Promotions/Marketin	240	0	(240)	1,000	1,000	0
362	Consultants	720	0	(720)	3,000	2,000	(1,000)
364	General Expenses	3,600	5,204	1,604	15,000	15,000	0
365	Stationery/Office Consumables	240	(0)	(240)	1,000	1,000	0
369	Utilities	960	574	(386)	4,000	4,000	0
370	Legal Expenses	1,200	0	(1,200)	5,000	5,000	0
372	External Labour	1,200	0	(1,200)	5,000	3,000	(2,000)

	Sub Account Description	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
373	Repairs and Maintenance	240	0	(240)	1,000	1,000	0
Environment		(6,202,669)	(6,553,639)	(350,970)	(2,477,976)	(2,592,976)	(115,000)
Operating Income		(8,928,551)	(9,018,373)	(89,822)	(13,799,498)	(13,903,303)	(103,805)
101	User Charges	(8,759,547)	(8,835,145)	(75,598)	(12,883,139)	(12,892,139)	(9,000)
102	Fees and Fines	(8,204)	(6,113)	2,091	(285,763)	(285,763)	0
103	Grants	(90,234)	(32,670)	57,564	(336,571)	(431,376)	(94,805)
104	Other Income	(11,280)	(83,523)	(72,243)	(47,000)	(47,000)	0
199	Internal Revenue Charge	(59,286)	(60,922)	(1,636)	(247,025)	(247,025)	0
Operating Expense		2,725,882	2,464,734	(261,148)	11,321,522	11,310,327	(11,195)
301	Salaries	491,223	438,959	(52,264)	1,965,678	1,961,238	(4,440)
302	Salary Oncost	66,629	57,011	(9,618)	266,633	267,933	1,300
321	Plant	120,886	122,446	1,560	483,415	483,415	0
361	Advertising/Promotions/Marketin	600	499	(101)	4,000	4,410	410
362	Consultants	30,040	0	(30,040)	357,000	293,280	(63,720)
363	Contract Payments	1,271,580	1,230,106	(41,474)	5,304,826	5,264,130	(40,696)
364	General Expenses	560,045	474,634	(85,411)	2,426,690	2,430,430	3,740
365	Stationery/Office Consumables	1,495	566	(929)	21,100	21,100	0
366	Professional Memberships	29,244	28,657	(587)	30,600	30,600	0
367	Publications and Subscriptions	47,360	6,304	(41,056)	48,500	48,500	0
369	Utilities	5,350	9,352	4,002	22,250	22,300	50
370	Legal Expenses	17,490	8,973	(8,518)	66,510	66,510	0
371	Materials or Supplies	27,061	15,370	(11,691)	121,720	122,720	1,000
372	External Labour	54,839	71,262	16,423	194,100	285,261	91,161
373	Repairs and Maintenance	120	240	120	500	500	0
399	Internal Expense Charge	1,920	355	(1,565)	8,000	8,000	0
Investments Attraction		92,679	252,946	160,267	1,183,500	1,330,788	147,288
Operating Income		(200,640)	(166,428)	34,212	(361,000)	(527,575)	(166,575)
101	User Charges	(20,640)	(20,606)	34	(86,000)	(86,000)	0
103	Grants	(153,600)	(120,325)	33,275	(165,000)	(331,575)	(166,575)
110	Rent	(26,400)	(25,497)	903	(110,000)	(110,000)	0
Operating Expense		293,319	419,374	126,055	1,544,500	1,858,363	313,863
301	Salaries	163,986	154,095	(9,891)	640,772	630,772	(10,000)
302	Salary Oncost	19,321	20,191	870	75,329	75,329	0
321	Plant	4,623	4,122	(501)	18,494	18,494	0
361	Advertising/Promotions/Marketin	20,813	11,385	(9,428)	89,630	103,700	14,070
362	Consultants	0	0	0	261,550	336,889	75,339
364	General Expenses	13,880	156,849	142,969	292,550	518,305	225,755
365	Stationery/Office Consumables	2,016	1,018	(998)	8,400	8,400	0
367	Publications and Subscriptions	50,660	51,069	409	79,875	79,875	0
369	Utilities	10,940	14,476	3,536	47,400	53,899	6,499
370	Legal Expenses	0	0	0	1,000	1,000	0
373	Repairs and Maintenance	3,240	3,980	740	13,500	15,700	2,200
374	Cleaning	3,840	2,189	(1,651)	16,000	16,000	0

	Sub Account Description	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Planning		344,255	293,683	(50,572)	1,772,664	1,667,490	(105,174)
Operating Income		(131,700)	(181,955)	(50,255)	(366,702)	(613,802)	(247,100)
101	User Charges	(57,300)	(54,390)	2,910	(220,502)	(221,502)	(1,000)
102	Fees and Fines	(1,400)	(500)	900	(4,200)	(4,200)	0
103	Grants	0	(23,100)	(23,100)	(12,000)	(58,100)	(46,100)
104	Other Income	(13,000)	(19,965)	(6,965)	(50,000)	(50,000)	0
106	Contributions	(60,000)	(84,000)	(24,000)	(80,000)	(280,000)	(200,000)
Operating Expense		475,955	475,638	(317)	2,139,366	2,281,292	141,926
301	Salaries	335,718	307,037	(28,681)	1,343,405	1,320,000	(23,405)
302	Salary Oncost	45,273	40,646	(4,627)	181,169	179,000	(2,169)
321	Plant	17,958	17,314	(644)	71,842	71,842	0
361	Advertising/Promotions/Marketin	3,748	2,714	(1,034)	15,000	12,000	(3,000)
362	Consultants	40,050	41,934	1,884	383,000	406,000	23,000
364	General Expenses	4,750	3,843	(907)	39,000	35,900	(3,100)
365	Stationery/Office Consumables	450	230	(220)	2,500	2,000	(500)
366	Professional Memberships	108	1,185	1,077	450	1,550	1,100
367	Publications and Subscriptions	1,650	3,667	2,017	7,000	7,000	0
369	Utilities	1,500	813	(687)	6,000	6,000	0
370	Legal Expenses	24,750	56,257	31,507	90,000	240,000	150,000
Sustainability Director		72,999	69,934	(3,065)	292,463	288,463	(4,000)
Operating Expense		72,999	69,934	(3,065)	292,463	288,463	(4,000)
301	Salaries	57,774	58,371	597	231,191	231,191	0
302	Salary Oncost	7,596	7,847	251	30,391	30,391	0
321	Plant	5,469	3,039	(2,430)	21,881	18,881	(3,000)
364	General Expenses	1,200	190	(1,010)	5,000	4,000	(1,000)
369	Utilities	960	442	(518)	4,000	4,000	0
371	Materials or Supplies	0	46	46	0	0	0
Grand Total		(45,218,425)	(44,784,836)	433,589	1,946,668	4,988,811	3,042,143

2013/2014 September Quarter Budget Review
Capital Works Statement

Capital Works Area	YTD Budget \$	YTD Actual \$	YTD Budget v YTD Actual		2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$	Sept Qtr v Adopted Budget (Fav)/Unfav %
			(Fav)/Unfav \$	(Fav)/Unfav %				
Buildings	416,280	225,218	(191,062)	(85%)	3,386,250	3,496,075	109,825	3%
Drains	317,592	335,675	18,083	5%	4,546,900	4,603,797	56,897	1%
Open Space	771,224	224,400	(546,824)	(244%)	4,282,000	4,540,045	258,045	6%
Other	241,013	142,125	(98,888)	(70%)	1,179,675	1,547,745	368,070	31%
Plant & Equipment	573,750	467,070	(106,680)	(23%)	4,117,545	4,764,365	646,820	16%
Roads	2,269,032	2,219,619	(49,413)	(2%)	16,611,775	19,286,814	2,675,039	16%
Waste Management	57,147	78,270	21,123	27%	2,078,600	2,521,215	442,615	21%
Total Capital Works	4,646,038	3,692,377	(953,661)	(26%)	36,202,745	40,760,056	4,557,311	13%
Represented by:								
Renewal	1,892,244	1,457,468	(434,776)	(30%)	16,829,873	18,680,086	1,850,213	11%
Upgrade	2,056,146	1,479,757	(576,389)	(39%)	9,002,162	10,510,273	1,508,111	17%
New	697,648	755,152	57,504	8%	10,370,710	11,569,697	1,198,987	12%
Total Capital Works	4,646,038	3,692,377	(953,661)	(26%)	36,202,745	40,760,056	4,557,311	13%

**2013/2014 September Quarter Budget Review
Notes to the Capital Works Statement**

1. Rebudgeted Items

Expense Area	\$
Plant Purchases (Renewal)	\$ 625,300
Cosgrove Landfill 2 Cell 3 Cap	\$ 442,614
Land Purchases General	\$ 300,000
Roads to Recovery	\$ 231,623
Northlinks Stages 3 4 & 5	\$ 150,000
Asset Preservation Asphalt Overlay	\$ 149,000
Victoria Park Upgrades	\$ 118,000
Central Park Recreation Reserve	\$ 101,000
Shepparton Town Entries	\$ 92,700
Vaughan Street Reconstruction	\$ 85,000
Footpath Upgrade	\$ 83,000
Building Renewals	\$ 79,823
Kialla Lakes Drive/Archer Rd Intersection	\$ 67,000
Drainage Replacement Urban	\$ 57,310
Showgrounds Grassed Area	\$ 53,400
Tatura/Undera Road Culvert	\$ 50,740
Ferrari Park	\$ 50,000
Senior Citizens Upgrade	\$ 50,000
Tom Collins Drive	\$ 47,300
Small Town Entry Program	\$ 43,300
Rumbalara Land Purchase	\$ 25,000
Tatura Park Stable Drainage Works	\$ 22,742
Capital Technology Purchases (New)	\$ 21,520
Aquamoves Bike Lockers	\$ 20,000
Katandra West Community Centre	\$ 10,000
Sir Murray Bouchier Memorial	\$ 10,000
Other	\$ 14,820
Sub-total	3,001,192

2. Requests for additional expenditure - cash

Expense Area	\$		General Explanation
Vaughan Street Reconstruction	\$ 983,061	Increase	Tender amounts received greater than budget.
Roads to Recovery	\$ 363,010	Increase	Additional funding available due to under spend in prior years
Showgrounds Grassed Area	\$ 80,600	Increase	Estimated cost greater than budget.
Taxi Rank Project	\$ 55,000	Increase	Grant funding received
Artwork Acquisitions	\$ 50,000	Increase	\$20k cash gift received in 2012/2013, \$20k received 2013/2014 for purchase of Perceval angel, and \$10k Robert Salzer grant for Tony Albert acquisition
Kialla Lakes Drive/Archer Rd Intersection	\$ 23,000	Increase	
Other	\$ 1,448		
Sub-total	1,556,119		

Total 4,557,311

Increased works compared to budget 4,557,311

2013/2014 September Quarter Budget Review							
Capital Works by Account							
Program Account Number	Account Description	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Aerodrome		2,922	5,676	2,754	11,696	17,816	6,120
60382	Aerodrome Renewal	2,922	5,676	2,754	11,696	11,696	0
60656	Aerodrome Building Renewal	0	0	0	0	6,120	6,120
Aged and Disability Services		0	0	0	384,000	434,000	50,000
60189	Senior Citizens Upgrade	0	0	0	384,000	434,000	50,000
Aquatic Facilities		187,498	(4,675)	(192,173)	699,000	699,000	0
60309	Aquamoves Cardio Equipment Ren	25,000	0	(25,000)	25,000	25,000	0
60411	Rural Pools Capital Works	0	0	0	24,000	24,000	0
60676	Utility Management Upgrade	162,498	(4,675)	(167,173)	650,000	650,000	0
Arts and Culture		70,103	86,611	16,508	516,000	566,000	50,000
60250	Art Work Acquisitions	70,000	86,508	16,508	70,000	120,000	50,000
60296	Eastbank Kitchen Upgrade	103	103	(0)	13,000	13,000	0
60475	Museum Storage	0	0	0	0	0	0
60587	Artwork Conservation	0	0	0	0	0	0
60628	Shepparton Library Redevelopme	0	0	0	433,000	433,000	0
Community Strengthening		0	0	0	0	9,186	9,186
60729	Light Upgrad Fryers Off St CP	0	0	0	0	9,186	9,186
Development Facilities		74,443	30,015	(44,428)	2,503,700	2,543,700	40,000
60483	Community Plan Implementa	74,443	11,174	(63,269)	335,000	335,000	0
60614	MWGC Maclsaac Rd Inters R003	0	0	0	0	0	0
60669	Building Better Regional Citie	0	15,206	15,206	0	40,000	40,000
60703	BBRC MWGC DCP NthSth RdWk R001	0	0	0	68,700	68,700	0
60705	BBRC MWGC DCP MidHwy Int R004	0	2,900	2,900	791,000	791,000	0
60706	BBRC MWGC DCP A Floodway D002	0	736	736	1,149,000	1,149,000	0
60713	Murch Heritage Centre Redev	0	0	0	160,000	160,000	0
Development Services		758,872	1,121,903	363,031	4,584,867	6,282,498	1,697,631
60014	Tatura Park	19,998	385	(19,613)	80,000	80,000	0
60178	Northlinks Stages 2 3 & 5	0	0	0	0	150,000	150,000
60205	Kialla Greens 1 2 3 4	0	0	0	0	195,000	195,000
60217	Seven Creeks Estate Stages 345	13,749	0	(13,749)	55,000	55,000	0
60357	GV Freight Hub Land Purchase	0	1,867	1,867	0	2,000	2,000
60358	GV Freight Hub Stage 1	0	6,070	6,070	0	6,070	6,070
60427	Land Purchase General	0	0	0	0	300,000	300,000
60448	Vaughan Street Precinct	15,125	7,664	(7,461)	60,500	67,000	6,500
60697	Tatura Mens Shed Refurbishment	5,000	0	(5,000)	30,000	0	(30,000)
60700	Vaughan St Reconstruction	705,000	1,100,372	395,372	2,517,939	3,586,000	1,068,061
60711	Verney Rd Stage 2 Upgrade	0	0	0	50,000	50,000	0
60715	Verney Rd Reconstruc	0	5,546	5,546	1,791,428	1,791,428	0

Program Account Number	Account Description	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
Drainage Works		317,592	223,437	(94,155)	1,326,000	1,309,155	(16,845)
60293	Drainage Replacement (Urban)	235,092	184,240	(50,852)	1,111,000	885,455	(225,545)
60580	Drainage Replacement (Rural)	0	14,640	14,640	0	200,000	200,000
60670	Flood 2012 Tally Victoria Rd	45,000	19,137	(25,863)	65,000	65,000	0
60671	Floods 2012 Congupna culverts	37,500	5,420	(32,080)	150,000	158,700	8,700
Environmental Management		0	0	0	195,000	0	(195,000)
60610	Kialla Green Wetland Planting	0	0	0	195,000	0	(195,000)
Governance		5,200	3,690	(1,510)	38,000	48,000	10,000
60701	Sir Murray Bouchier Memorial	5,200	3,690	(1,510)	38,000	48,000	10,000
Information Services		15,000	6,050	(8,950)	806,495	828,015	21,520
60038	Capital Tech. Purchases (New)	10,000	6,050	(3,950)	109,510	131,030	21,520
60571	Capital Tech Purchases (Renew)	5,000	0	(5,000)	696,985	696,985	0
Local Roads		1,582,456	1,194,043	(388,413)	12,717,984	13,718,202	1,000,218
60075	Tom Collins Drive	0	30,366	30,366	0	47,300	47,300
60084	Local Roads Final Seals	45,000	0	(45,000)	302,256	302,256	0
60085	Roads for Renewal Program	235,000	3,291	(231,709)	2,675,000	906,000	(1,769,000)
60088	Footpath Upgrade	0	76,384	76,384	0	83,000	83,000
60094	Safe Routes to School	9,999	8,750	(1,249)	40,000	40,000	0
60096	Traffic Management Devices	4,998	1,308	(3,690)	20,000	20,000	0
60098	Bus Shelters	8,750	32,814	24,064	35,000	35,000	0
60110	RR Pavement Rehabilitation	25,000	36,720	11,720	586,000	769,010	183,010
60113	RR Urban Reseal	0	531	531	0	60,000	60,000
60237	Rural Intersection Upgrades	6,249	5,007	(1,242)	25,000	25,000	0
60308	Rafetry Road Reconstruction	0	0	0	804,790	804,790	0
60356	North Growth Corridor	0	1,098	1,098	81,500	81,500	0
60453	Auslink Black Spot Projects	5,000	0	(5,000)	197,000	197,000	0
60510	Safer City Camera Project	48,448	26,370	(22,078)	485,000	485,000	0
60516	Asset Pres Rural Reseals	0	(3,906)	(3,906)	923,628	923,628	0
60518	Asset Pres Asphalt Overlay	208,000	65,551	(142,449)	208,000	357,000	149,000
60520	Outdoor Furniture&Signag Renew	18,000	31,653	13,653	50,000	50,000	0
60522	Asset Pres Gravel Resheeting	130,969	34,535	(96,434)	1,211,637	1,211,637	0
60526	Asset Pres Kerb&Channel Renew	126,300	142,972	16,672	499,800	499,800	0
60527	Asset Pres Footpath Renewal	59,500	59,611	111	282,000	282,000	0
60575	Balaclava Rd Bicycle Lanes	0	0	0	42,000	42,000	0
60629	MWGC DCP Rbout & Link Rd R005	0	0	0	0	0	0
60631	Kialla Lakes Dve/Archer Rd Int	0	22,165	22,165	0	90,000	90,000
60647	SheppEast Duplication MdIndHwy	300,000	300,000	0	300,000	300,000	0
60651	Watt Road Safety Upgrade	0	3,545	3,545	0	10,045	10,045
60655	Watts Road Bridge	0	15,500	15,500	0	15,500	15,500
60657	Tatura/Undera Road Culvert	0	3,870	3,870	0	50,740	50,740
60662	Street Lighting Install	0	0	0	50,000	50,000	0
60679	Pedest Facilities for DDACT	3,249	169	(3,080)	12,999	12,999	0

Program Account Number	Account Description	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
60692	R4R 2013 Ferguson Rd	0	135,626	135,626	0	231,623	231,623
60704	BBRC MWGC DCP Culv&LinkRd R005	72,000	67,918	(4,082)	1,690,000	1,690,000	0
60707	BBRC MWGC DCP Flood Mitig D001	0	61,015	61,015	1,047,400	1,007,400	(40,000)
60710	GBGA Street Lighting Project	275,994	0	(275,994)	1,103,974	1,103,974	0
60714	Path Exten St 1 Riverconnect	0	0	0	45,000	45,000	0
60717	R4R Congupna East Rd	0	0	0	0	170,000	170,000
60718	R4R Tungamah Boundary Rd	0	30,180	30,180	0	241,000	241,000
60719	R4R St James Road	0	0	0	0	154,000	154,000
60720	R4R Cosgrove Katandra Rd	0	0	0	0	110,000	110,000
60721	R4R Ford Road	0	0	0	0	185,000	185,000
60722	R4R Broken River Drive	0	1,000	1,000	0	29,000	29,000
60723	R4R Koenig Court	0	0	0	0	75,000	75,000
60725	R2R Dhurringile Road	0	0	0	0	160,000	160,000
60726	R2R Coomboona Road	0	0	0	0	380,000	380,000
60727	R2R Ferguson Road	0	0	0	0	200,000	200,000
60728	R2R Toolamba Rushworth Rd	0	0	0	0	185,000	185,000
Operations Centre		0	0	0	210,000	210,000	0
60712	Bitumen Kettle Renewal	0	0	0	210,000	210,000	0
Other Community Programs		0	(6,680)	(6,680)	0	75,000	75,000
60643	Aquamoves Bike Lockers	0	0	0	0	20,000	20,000
60644	Kids Town Master Plan Upgrade	0	(6,680)	(6,680)	0	0	0
60724	Taxi Ranks Project	0	0	0	0	55,000	55,000
Parking Management		15,402	2,200	(13,202)	61,624	61,624	0
60040	Car Parks Linemarking & Signs	5,904	2,200	(3,704)	23,624	23,624	0
60678	Accessible Parking Bay Inst	9,498	0	(9,498)	38,000	38,000	0
Planning Investigation and Design		0	0	0	0	0	0
60622	Archer Rd Flood Investigation	0	0	0	0	0	0
Plant & Fleet		515,000	426,020	(88,980)	2,922,050	3,547,350	625,300
60047	Plant Purchases (New)	75,000	39,815	(35,185)	380,000	380,000	0
60570	Plant Purchases (Renewal)	440,000	386,205	(53,795)	2,542,050	3,167,350	625,300
Public Buildings		213,062	198,665	(14,397)	860,250	965,075	104,825
60001	Eastbank Enhancements	40,062	6,825	(33,237)	160,250	160,250	0
60462	Building Renewals	168,000	191,822	23,822	620,000	699,825	79,825
60519	Furniture & Equipment Renewal	5,000	18	(4,982)	80,000	80,000	0
60674	Rumbalara Land Purchase	0	0	0	0	25,000	25,000
Public Open Space		12,498	24,633	12,135	790,000	908,000	118,000
60055	Ardmona KidsTown Upgrades	0	0	0	40,000	40,000	0
60061	Victoria Park Upgrades	0	24,633	24,633	0	118,000	118,000
60119	Shared Paths	12,498	0	(12,498)	50,000	50,000	0
60583	Christmas Decorations	0	0	0	72,000	72,000	0
60586	KidsTown Access Audit Projects	0	0	0	10,000	10,000	0
60660	Murchison Rail Trail	0	0	0	233,000	233,000	0

Program Account Number	Account Description	YTD Budget \$	YTD Actual \$	YTD \$ Variance (Fav)/Unfav \$	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Budget Review \$	Sept Qtr v Adopted Budget (Fav)/Unfav \$
60708	BBRC MWGC DCP Playgrounds C003	0	0	0	35,000	35,000	0
60709	BBRC MWGC DCP Shared Path C002	0	0	0	350,000	350,000	0
Recreation and Parks		676,514	172,492	(504,022)	3,775,000	4,137,000	362,000
60072	Street Trees Renewal Program	0	47,410	47,410	0	115,000	115,000
60245	Australian Botanical Gardens	10,498	10,827	329	50,000	50,000	0
60418	Sporting Future Program	0	(4,777)	(4,777)	80,000	80,000	0
60466	Recreation Facilities Renewals	73,916	0	(73,916)	887,000	760,000	(127,000)
60493	Public Toilets Renewal	3,288	3,288	0	40,000	40,000	0
60495	Parks Renewals	10,866	16,092	5,226	110,000	110,000	0
60496	Irrigation Systems Renewals	0	0	0	0	127,000	127,000
60498	Small Town Entry Program	0	2,718	2,718	0	43,300	43,300
60499	Tree Renewal_Major Streets	0	0	0	115,000	0	(115,000)
60500	Shepparton Town Entries	2,948	2,948	(0)	100,000	192,700	92,700
60505	Central Park Rec Reserve	0	280	280	0	101,000	101,000
60508	Katandra West Community Centre	0	1,500	1,500	0	10,000	10,000
60549	Playground Borders	0	0	0	93,000	93,000	0
60550	Ferrari Park	0	8,453	8,453	0	50,000	50,000
60566	Vic Park_Aquamoves Landscaping	0	59,988	59,988	0	65,000	65,000
60568	Community Soccer Complex	574,998	23,767	(551,231)	2,300,000	2,300,000	0
Saleyards		40,000	770	(39,230)	189,979	189,979	0
60196	Saleyards Improvements	20,000	0	(20,000)	104,000	104,000	0
60454	Saleyards Asset Replacement	20,000	770	(19,230)	85,979	85,979	0
Sports Facilities		102,329	129,256	26,927	1,032,500	1,189,242	156,742
60395	Indoor SF Asset Management	5,000	2,167	(2,833)	15,000	15,000	0
60578	Aquatics Stadiums KidsTown Ren	32,329	26,356	(5,974)	271,000	271,000	0
60634	Tat Park Drainage Works Stage2	0	23,876	23,876	0	0	0
60635	Tat Park Stable Drainage Works	0	22,742	22,742	0	22,742	22,742
60642	Shepp Shougrnds Grassed Area	60,000	54,115	(5,885)	661,500	795,500	134,000
60716	Shepp S/G Toilet Upgrade	5,000	0	(5,000)	85,000	85,000	0
Tourism		0	0	0	500,000	500,000	0
60321	Vic Lake Caravan Park	0	0	0	250,000	250,000	0
60428	Visitor Information Centre Wor	0	0	0	250,000	250,000	0
Waste Management		57,147	78,270	21,123	2,078,600	2,521,215	442,615
60243	Cosgrove 3 Purchase	0	14,576	14,576	1,850,000	1,850,000	0
60307	Kerbside Waste Bin Purchase	0	31,721	31,721	0	0	0
60346	Cosgrove 3 Construction	2,625	0	(2,625)	10,500	10,500	0
60389	Cosgrove Landfill 2 Cell 4 Con	51,774	28,701	(23,073)	207,100	207,100	0
60514	Cosgrove Landfill 2 Cell 3 Cap	2,748	3,273	525	11,000	453,615	442,615
Grand Total		4,646,038	3,692,377	(953,661)	36,202,745	40,760,057	4,557,312

Greater Shepparton City Council
Balance Sheet
 for period ending June 2014

	Actual June 2013 \$	2013/2014 Adopted Budget \$	2013/2014 Sept Quarter Budget \$	Ad. Budget v Sept Qtr Variance Fav/(Unfav) \$	Ad. Budget v Sept Qtr Variance Fav/(Unfav) %
Current Assets					
Cash	2,758,160	1,000,000	1,000,000	0	0%
Receivables	6,410,234	5,995,000	6,410,000	415,000	7%
Investments	35,427,341	21,965,000	20,571,755	(1,393,245)	(6%)
Other	648,850	79,000	649,000	570,000	722%
Total Current Assets	45,244,585	29,039,000	28,630,755	(408,245)	(1%)
Current Liabilities					
Payables	8,437,857	8,128,000	8,128,000	0	0%
Interest Bearing Liabilities	413,610	460,000	460,000	0	0%
Trust Funds	1,973,173	2,051,000	2,051,000	0	0%
Employee Costs	8,375,898	7,900,000	8,711,000	811,000	10%
Other	243,816	247,000	247,000	0	0%
Total Current Liabilities	19,444,354	18,786,000	19,597,000	811,000	4%
Net Current Assets	25,800,231	10,253,000	9,033,755	(1,219,245)	(12%)
Non Current Assets					
Investments in Associates	1,314,893	0	1,314,893	1,314,893	100%
Infrastructure	822,890,459	681,426,000	845,493,000	164,067,000	24%
Other	1,183,299	1,157,000	1,183,299	26,299	2%
Total Non Current Assets	825,388,651	682,583,000	847,991,192	165,408,192	24%
Total Assets	870,633,236	711,622,000	876,621,947	164,999,947	23%
Non Current Liabilities					
Payables	57,471	406,000	0	(406,000)	(100%)
Employee Costs	953,953	907,000	992,000	85,000	9%
Interest Bearing Liabilities	14,811,604	14,366,000	14,366,000	0	0%
Total Non Current Liabilities	15,823,028	15,679,000	15,358,000	(321,000)	(2%)
Total Liabilities	35,267,382	34,465,000	34,955,000	490,000	1%
Net Assets	835,365,854	677,157,000	841,666,947	164,509,947	24%
Represented By					
Accumulated Surplus	310,877,646	317,181,000	317,178,739	(2,261)	(0%)
Reserves	524,488,208	359,976,000	524,488,208	164,512,208	46%
Total Equity	835,365,854	677,157,000	841,666,947	164,509,947	24%

Greater Shepparton City Council Cash Flow Statement for period ending June 2014					
	2012/2013 Actual	2013/2014 Adopted Budget	2013/2014 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	78,510,382	80,321,000	81,124,221	803,221	1%
Payments to suppliers	(82,038,176)	(76,639,000)	(81,357,807)	(4,718,807)	6%
Net cash inflow(outflow) from customers(suppliers)	(3,527,794)	3,682,000	(233,586)	(3,915,586)	(106%)
Interest received	1,960,213	1,131,000	1,143,500	12,500	1%
Government receipts	26,426,360	21,973,000	24,128,173	1,147,173	5%
Other	(1,204,628)	(1,155,000)	(1,176,277)	(21,277)	2%
Net cash inflow(outflow) from operating activities	23,654,151	25,631,000	23,861,810	(2,777,190)	(11%)
<i>Cash flows from investing activities</i>					
Property, plant & equipment, infrastructure - receipts	479,412	703,000	710,500	7,500	1%
Property, plant & equipment, infrastructure - payments	(22,407,572)	(36,203,000)	(40,760,056)	(4,557,065)	(13%)
Net cash inflow(outflow) from investing activities	(21,928,160)	(35,500,000)	(40,049,556)	4,549,556	(13%)
<i>Cash flows from financing activities</i>					
Repayment of interest-bearing loans and borrowings	(388,674)	(426,000)	(426,000)	0	0%
Net cash inflow(outflow) from financing activities	(388,674)	(426,000)	(426,000)	0	0%
Net increase(decrease) in cash and equivalents	1,337,317	(10,295,000)	(16,613,746)	(7,326,746)	(71%)
Cash and equivalents at the beginning of the year	36,848,184	33,260,000	38,185,501	4,925,501	15%
Cash and equivalents at the end of the year	38,185,501	22,965,000	21,571,755	(2,401,245)	(10%)