

ATTACHMENT TO AGENDA ITEM

Ordinary Meeting

18 February 2014

Agenda Item 7.3 2013/2014 Mid Year Budget Review

Attachment 1 2013/2014 Mid Year Budget Review 515



GREATER
SHEPPARTON

Greater Shepparton City Council

2013/2014

Mid-Year Budget Review

Briefing Documentation

**2013/2014 Mid Year Budget Review
Contents Page**

EXECUTIVE SUMMARY**OPERATING**

Attachment 1	Income Statement & Notes	Page	1
Attachment 2.....	Operating by sub-program	Page	5
Attachment 3.....	Operating budget for GSCC by sub account	Page	11
Attachment 4.....	Operating budget by RM by sub account	Page	12

CAPITAL EXPENDITURE

Attachment 5.....	Capital Works Statement	Page	23
Attachment 6.....	Capital Works by account	Page	25

APPENDIX

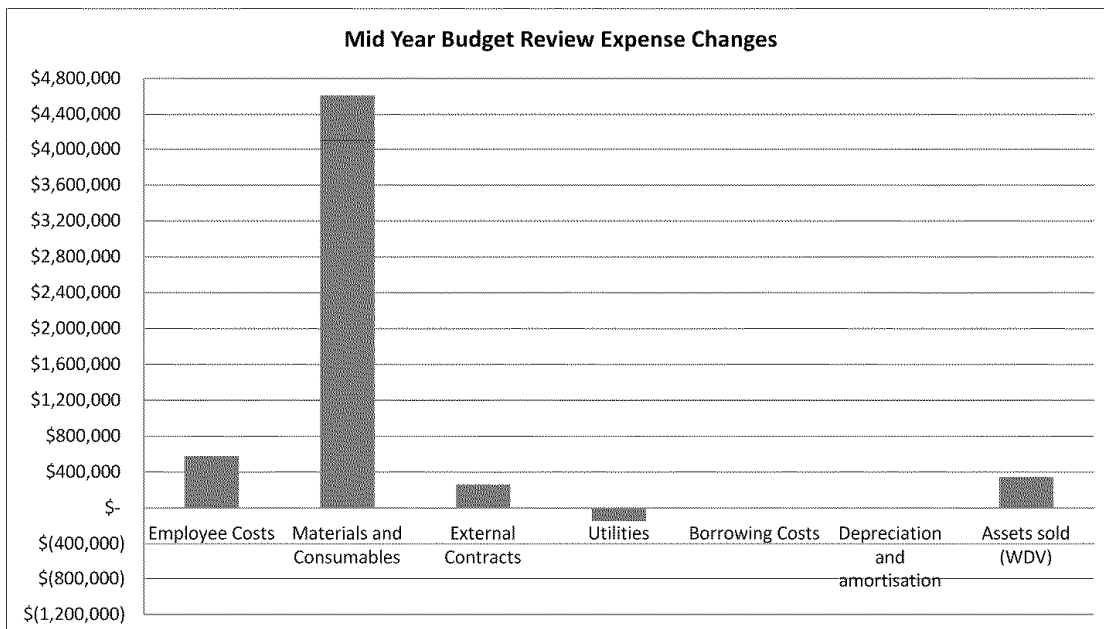
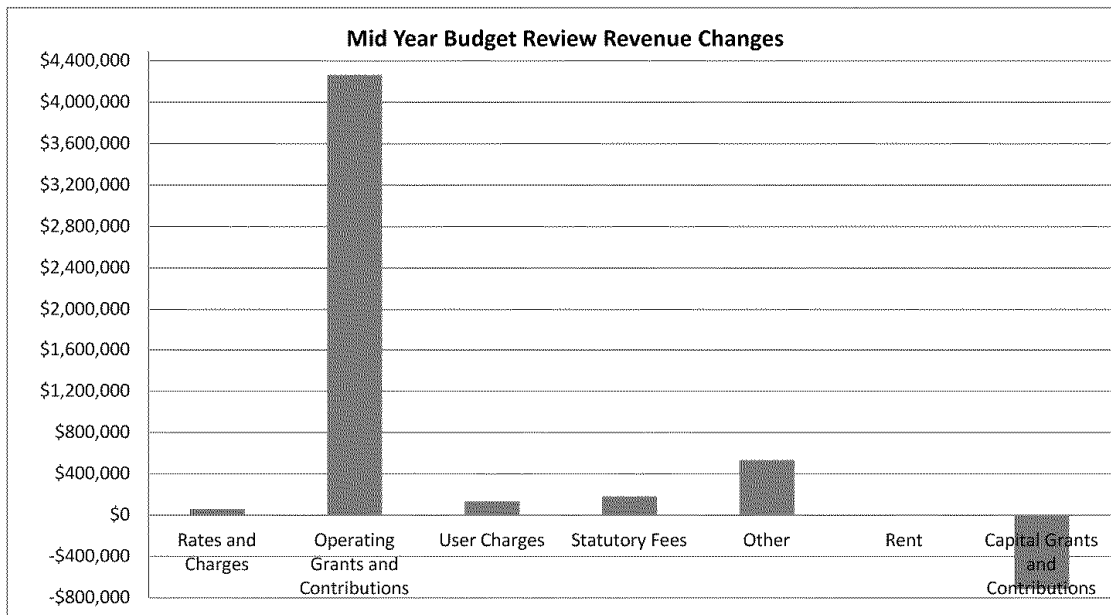
Appendix 1.....	Balance Sheet	Page	30
Appendix 2.....	Cash Flow Statement	Page	31

Greater Shepparton City Council
Income Statement
 for year ending June 2014

	2013/2014 Adopted Budget \$	2013/2014 Sept Qtr Review \$	2013/2014 Mid Year Review \$	Sept Qtr v Mid Year Variance (Fav)/Unfav \$	Sept Qtr v Mid Year Variance (Fav)/Unfav %	Notes
Revenue from operating activities						
Rates and Charges	60,289,137	60,289,137	60,348,463	(59,326)	(0%)	
Operating Grants and Contributions	15,162,865	16,548,769	20,814,536	(4,265,767)	(26%)	1
User Charges	15,387,140	15,504,554	15,639,972	(135,418)	(1%)	
Statutory Fees	2,370,047	2,356,829	2,540,443	(183,614)	(8%)	
Other	1,724,042	1,783,112	2,318,555	(535,443)	(30%)	2
Parking Fees and Fines	1,969,000	1,969,000	1,969,000	0	0%	
Rent	627,601	624,256	618,885	5,371	1%	
Total Operating Revenue	97,529,832	99,075,657	104,249,854	(5,174,197)	(5%)	
Expenses from operating activities						
Employee Costs	40,007,805	40,066,791	40,648,274	581,483	1%	
Materials and Consumables	25,068,281	26,189,913	30,803,657	4,613,744	18%	3
External Contracts	11,229,865	12,259,803	12,524,117	264,314	2%	
Utilities	3,029,156	3,214,300	3,069,406	(144,894)	(5%)	
Borrowing Costs	1,176,277	1,176,277	1,176,277	0	0%	
Depreciation and amortisation	18,452,495	20,644,763	20,644,763	0	0%	
Total Operating Expenses	98,963,879	103,551,847	108,866,494	5,314,647	5%	
UNDERLYING OPERATING RESULT	(1,434,047)	(4,476,190)	(4,616,640)	140,450	3%	
Non-operating Income and Expenditure						
Capital Grants and Contributions	7,057,186	7,593,404	6,879,478	713,926	9%	
Contributed Assets	3,000,000	3,000,000	3,000,000	0	0%	
Proceeds on disposal of Assets	702,500	710,500	710,500	0	0%	
Assets sold (WDV)	(512,621)	(512,621)	(858,983)	346,362	68%	4
ACCOUNTING SURPLUS/(DEFICIT) FOR THE YEAR	8,813,018	6,315,093	5,114,355	1,200,738	19%	

Notes to the Income Statement

- Operating Grants and Contributions has increased by \$4.27m. \$3.04m relates to the GBGA Street Lighting Project.
- Other revenue has increased by \$535k which relates to the cancellation of prior year purchase orders.
- Materials and Consumables has increased by \$4.61m.
 - \$3.05m relates to the GBGA Street Light Project which has been moved from capital to operating
 - \$118 for the Fire Services Levy
 - \$120k for Human Resources Legal fees
 - \$85k for Injury Prevention program
- Assets sold (WDV) has increased by \$346k due to the reconciliation of infrastructure assets.



**2013/2014 Mid Year Budget Review
Notes to the Income Statement**

1. Re-budgeted items (income received in prior years) or Restricted Investment transfers

Area	\$'000	
Saleyards	(279)	Utilisation greater than budgeted
Best Start	(175)	Additional grant not budgeted for
Recreational Land Fund	(70)	Further expected income from subdivision
Home Maintenance	(20)	Department of Health grant
Shepparton Show Me	(42)	Complementary Parking Initiative
LEAD	(28)	Additional grant not budgeted for
Waste Management	422	Additional expenditure for EPA licences
Sub-total	(192)	

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

Area	\$'000	General Explanation
GBGA Street Lighting Project	(3,045)	Moved from capital
Childcare Nancy Vibert	(131)	Utilisation greater than budgeted resulting in increase Child Care Benefits received.
Kindergartens	(93)	Utilisation greater than budgeted resulting in increase Child Care Benefits received.
Insurance Claims	(91)	Additional Visitor Info Centre claim
Children Services Management	(89)	Kindergarten Cluster Review Grant
Kaiela Institute	(38)	Finalisation of GSCC contribution
Childcare Frank Pullar	(37)	Utilisation greater than budgeted resulting in increase Child Care Benefits received.
Childcare Arthur Dickman	(25)	Utilisation greater than budgeted resulting in increase Child Care Benefits received.
Sub-total	(3,549)	
Less offsetting expenditure	3,571	
Sub-total	22	

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

Area	\$'000	General Explanation
Accrual Adjustments	(445)	Cancellation of prior years purchase orders
Shepparton Stadium	(28)	User charges due to increased patronage
Continuous Improvement	(27)	Constitutional Recognition levy refund
Vehicle Contributions	(15)	Increased private contributions
Environmental Management Strategy	(10)	Increase in expected grants
Other	(18)	
Sub-total	(543)	

2c. Decreases in income with no offsetting expenditure

Area	\$'000	General Explanation
Frank Pullar Childcare	66	Decreased user fees offset by higher CCB
Municipal Rates	50	Lower supp income than original budget
Build/Plan - fees	20	Decrease in building/planning permits
Riverlinks Program	18	Lower program sales than expected
SPC Ardmona KidsTown	16	User charges and other income
Library Operations	13	Rent decrease due to GVRL office move
Sub-total	183	

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

Area	\$'000	General Explanation
MWGC Developer Contributions	(275)	Stage 4 Archers Field brought forward
GBGA Street Lighting Project	600	Transferred to operating from capital
Shepparton Sports Precinct	490	To be considered for re-budget 2014/15
Sub-total	815	

3a. Expenditure Savings

Area	\$'000	General Explanation
Plant and Fleet Maintenance	(203)	Revised lease vehicle expense
Insurance Premiums	(141)	Offset by increase in Fire Services Property Levy
Parks Services	(82)	Vacancies expected to be filled Mar 2014
Strategic Consulting	(35)	Tourism Promotions identified savings
Landscaping & Irrigation	(33)	6 months vacant position
Infrastructure Director	(32)	Salaries and Oncosts due to vacancies
Community Youth Development	(29)	Salaries and Oncosts due to vacancies
Town Planning Strategic Planning Panel	(25)	Reduced panel hearings scheduled
Housing Strategy	(20)	Reduced for GV Equine Project
Arts in the Community Fund	(15)	Reduction in fund grant allocations
Other	(18)	
Sub-total	(633)	

3b. Requests for additional expenditure - cash

Area	\$'000	General Explanation
Children's Relief Salaries	77	Relief salaries due to long term sick leave
Fire Services Levy	118	Not previously budgeted
Works Admin	124	Employment entitlements
Human Resources	120	Unforeseen legal costs
Workcover	85	Injury Prevention Program
Project Management Office	75	Consultants due to staff vacancies
Asset Inspections	64	Employment entitlements
Human Resources	45	Consultants to review policies and procedures
Development Section	50	Consultants used due to staff vacancies
Aged Household	50	Adjustment for new contract prices/usage
Aged Respite	50	Adjustment for new contract prices/usage
Town Planning	50	Legal fees due to unforeseen VCAT cases
Goulburn Valley Regional Alliance	41	\$50k less \$9k other council contributions
Riverlinks Management	47	Salaries reduced at Sept Qtr but now needed
Aged Personal Care	40	Adjustment for new contract prices/usage
Aquamoves Childcare	39	Incorrect original budget calculation
Human Resources	35	Employment entitlements
Customer Service	27	Salaries to cover 3 x Maternity Leave
Local Laws	21	Unforeseen legal expenses
Wetlands Lakes & Native Veg Maintenance	21	Increased casual use after Mar 2013 storm
Executive Management	20	Unforeseen legal expenses
Other	4	
Sub-total	1,203	

3c. Requests for additional expenditure - non cash

Area	\$'000	General Explanation
Infrastructure Written Down Value	346	Not previously budgeted
Sub-total	346	

Total 1,201

Increased deficit compared to budget 1,201

2013/2014 Mid Year Budget Review
Operating Budget by sub-program

	YTD Budget	YTD Actual	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	Sept Qtr 2013/2014	Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr % Variance (Fav)/Unfav
Business	(41,621,866)	(42,749,565)	(1,127,699)	(3%)	(30,537,396)	(30,908,960)	(371,564)	(1%)
Animal Management/Local Laws	333,173	338,610	5,437	2%	184,574	192,574	8,000	4%
Animal Control	329,333	338,610	9,277	3%	176,574	184,574	8,000	5%
Fire Prevention	3,840	0	(3,840)	(100%)	8,000	8,000	0	0%
Business Services Management/Directorate	135,808	133,571	(2,237)	(2%)	271,676	271,676	0	0%
Business Management	135,808	133,571	(2,237)	(2%)	271,676	271,676	0	0%
Citizen Services	385,091	385,401	310	0%	770,929	798,151	27,222	4%
Customer Services	385,091	385,401	310	0%	770,929	798,151	27,222	4%
Depreciation	10,107,138	9,574,052	(533,086)	(5%)	20,644,763	20,644,763	0	0%
Depreciation	10,107,138	9,574,052	(533,086)	(5%)	20,644,763	20,644,763	0	0%
Financial Services	(1,710,241)	(2,114,598)	(404,357)	(24%)	(2,720,758)	(2,893,196)	(172,438)	(6%)
Accounting	(1,623,446)	(1,779,166)	(155,720)	(10%)	(3,189,326)	(3,361,764)	(172,438)	(5%)
Corporate General	21,400	40,764	19,364	90%	7,500	7,500	0	0%
Disbursement and Recovery	(363,500)	(222,115)	141,385	39%	(547,055)	(547,055)	0	0%
Former Landfill Sites	5,000	2,553	(2,447)	(49%)	9,869	9,869	0	0%
Plant	246,054	61,521	(184,533)	(75%)	512,621	512,621	0	0%
Rates	(83,075)	(83,186)	(111)	(0%)	(83,775)	(83,775)	0	0%
Residential	21,600	0	(21,600)	(100%)	105,000	105,000	0	0%
Treasury	65,726	(134,969)	(200,695)	(305%)	464,408	464,408	0	0%
Holiday Park	(28,896)	(33,680)	(4,784)	(17%)	(2,167)	1,623	3,790	175%
Caraven Park Operations	(28,896)	(33,680)	(4,784)	(17%)	(2,167)	1,623	3,790	175%
Information Management	295,433	283,494	(11,939)	(4%)	589,000	576,000	(13,000)	(2%)
Corporate General	92,496	103,735	11,239	12%	185,000	195,000	10,000	5%
Records	202,937	179,759	(23,178)	(11%)	404,000	381,000	(23,000)	(6%)
Information Services	1,619,246	1,594,445	(24,801)	(2%)	2,481,721	2,471,213	(10,508)	(0%)
Corporate General	37,500	41,099	3,599	10%	75,000	75,000	0	0%
Corporate Services	1,581,746	1,553,346	(28,400)	(2%)	2,406,721	2,396,213	(10,508)	(0%)
Parking Enforcement	(271,960)	(222,504)	49,456	18%	(723,276)	(723,276)	0	0%
Parking	(271,960)	(222,504)	49,456	18%	(723,276)	(723,276)	0	0%
Rates and Valuations	(52,413,014)	(52,467,304)	(54,290)	(0%)	(52,264,624)	(52,213,254)	51,370	0%
Corporate General	20,000	20,904	904	5%	20,000	22,000	2,000	10%
Rates	(52,433,014)	(52,488,209)	(55,195)	(0%)	(52,284,624)	(52,235,254)	49,370	0%
Saleyards	(224,206)	(369,243)	(145,037)	(65%)	(409,539)	(672,039)	(262,500)	(64%)
Saleyards Operations	(224,206)	(369,243)	(145,037)	(65%)	(409,539)	(672,039)	(262,500)	(64%)
Strategic Asset Management	150,562	148,193	(2,369)	(2%)	640,305	636,805	(3,500)	(1%)

	YTD Budget	YTD Actual	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	Sept Qtr 2013/2014	Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr % Variance (Fav)/Unfav
Asset Management	346,181	339,261	(6,920)	(2%)	866,122	866,122	0	0%
Property	(188,954)	(190,124)	(1,170)	(1%)	(227,500)	(231,000)	(3,500)	(2%)
Stock and Domestic Water Supply Operations	(6,665)	(944)	5,721	86%	1,683	1,683	0	0%
Community	4,611,168	4,629,604	18,436	0%	11,094,743	11,236,848	142,105	1%
Access and Inclusion	39,374	(943)	(40,317)	(102%)	50,842	60,794	9,952	20%
Aged General	34,019	(4,957)	(38,976)	(115%)	40,842	50,794	9,952	24%
Aged Home Care	2,600	1,988	(612)	(24%)	5,000	5,000	0	0%
Senior Citizen's Centre	2,755	2,026	(729)	(26%)	5,000	5,000	0	0%
Active Living Management and Coordination	149,720	175,912	26,192	17%	430,413	420,913	(9,500)	(2%)
Aquamoves	149,720	175,912	26,192	17%	430,413	420,913	(9,500)	(2%)
Aged Services	122,677	234,276	111,599	91%	179,391	269,728	90,337	50%
Aged General	85,187	50,140	(35,047)	(41%)	68,879	68,879	0	0%
Aged Home Care	2,280	182,992	180,712	7,926%	(7,715)	122,285	130,000	1,685%
Food Services	54,349	37,286	(17,063)	(31%)	128,397	134,990	6,593	5%
Home Maintenance	(28,677)	(44,871)	(16,194)	(56%)	(20,450)	(70,475)	(50,025)	(245%)
Senior Citizen's Centre	9,538	8,729	(809)	(8%)	10,280	14,049	3,769	37%
Community Facilities	14,362	5,426	(8,936)	(62%)	35,209	27,137	(8,072)	(23%)
Balaclava Road	2,413	1,392	(1,021)	(42%)	9,500	4,500	(5,000)	(53%)
North Shepparton Hub	18,769	12,095	(6,674)	(36%)	38,857	33,459	(5,398)	(14%)
Youth Club Hall	(6,820)	(8,062)	(1,242)	(18%)	(13,148)	(10,822)	2,326	18%
Community Management	149,976	164,939	14,963	10%	313,069	324,544	11,475	4%
Community	0	11,475	11,475	0%	0	11,475	11,475	0%
Community Management	149,976	153,464	3,488	2%	313,069	313,069	0	0%
Community Strengthening	474,627	448,661	(25,966)	(5%)	1,348,270	1,326,345	(21,925)	(2%)
Arts & Culture General	0	0	0	0%	0	15,000	15,000	0%
Community	444,894	417,131	(27,763)	(6%)	1,209,461	1,172,536	(36,925)	(3%)
Health Administration	29,733	31,530	1,797	6%	81,462	81,462	0	0%
Other Community Programs General	0	0	0	0%	57,347	57,347	0	0%
Early Childhood Education	255,281	245,617	(9,664)	(4%)	659,397	735,070	75,673	11%
Best Start	122,274	144,632	22,358	18%	391,840	228,408	(163,432)	(42%)
Childcare Aquamoves	19,851	30,359	10,508	53%	41,216	79,900	38,684	94%
Childcare Arthur Dickmann	(171,201)	(116,915)	54,286	32%	(370,912)	(318,363)	52,549	14%
Childcare Frank Pullar	(205,554)	(102,928)	102,626	50%	(428,215)	(252,326)	175,889	41%
Childcare Nancy Vibert	70,181	(46,587)	(116,768)	(166%)	121,941	97,155	(24,786)	(20%)
Children Services Administration	416,581	495,148	78,567	19%	924,263	1,055,779	131,516	14%
Family Day Care	(26,463)	(34,783)	(8,320)	(31%)	23,782	15,276	(8,506)	(36%)
Kindergartens	29,612	(123,309)	(152,921)	(516%)	(44,518)	(170,759)	(126,241)	(284%)
Emergency Management	(21,738)	12,624	34,362	158%	84,562	83,851	(711)	(1%)
Emergency Management	(21,738)	12,624	34,362	158%	84,562	83,851	(711)	(1%)

	YTD Budget	YTD Actual	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	Sept Qtr 2013/2014	Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr % Variance (Fav)/Unfav
Events	586,243	464,489	(121,754)	(21%)	1,482,045	1,425,861	(56,184)	(4%)
Community	13,500	5,580	(7,920)	(59%)	20,000	20,000	0	0%
Other Community Programs General	14,425	9,220	(5,205)	(36%)	33,000	30,000	(3,000)	(9%)
Performing Arts and Conventions	38,813	12,196	(26,617)	(69%)	140,563	133,063	(7,500)	(5%)
Shared Paths	0	1,000	1,000	0%	2,200	2,000	(200)	(9%)
Shepparton Showgrounds	(1,020)	7,611	8,631	846%	24,500	35,000	10,500	43%
Tatura Park	(3,890)	(11,374)	(7,484)	(192%)	11,584	11,584	0	0%
Tourism Promotions	519,555	438,449	(81,106)	(16%)	1,239,698	1,185,714	(53,984)	(4%)
Visitor Information Centre	4,860	1,807	(3,053)	(63%)	10,500	8,500	(2,000)	(19%)
Healthy Communities Programs	39,634	39,429	(205)	(1%)	362,481	350,381	(12,100)	(3%)
Leisure Management	39,634	39,429	(205)	(1%)	362,481	350,381	(12,100)	(3%)
Indoor Sports	32,044	37,786	5,742	18%	138,067	104,033	(34,034)	(25%)
Shepparton Sports Stadium	32,044	37,786	5,742	18%	138,067	104,033	(34,034)	(25%)
Library	735,008	750,014	15,006	2%	1,540,966	1,553,466	12,500	1%
Library	735,008	750,014	15,006	2%	1,540,966	1,553,466	12,500	1%
Maternal and Child Health	438,823	340,268	(98,555)	(22%)	837,405	816,405	(21,000)	(3%)
Maternal Child Health	438,823	340,268	(98,555)	(22%)	837,405	816,405	(21,000)	(3%)
Neighbourhood Management	290,634	288,618	(2,016)	(1%)	626,477	626,477	0	0%
Aged General	247,167	245,152	(2,015)	(1%)	539,542	539,542	0	0%
Community Houses	43,467	43,466	(1)	(0%)	86,935	86,935	0	0%
Performing Arts and Conventions	271,122	272,850	1,728	1%	816,938	864,593	47,655	6%
Performing Arts and Conventions	271,122	272,850	1,728	1%	816,938	864,593	47,655	6%
Regional Aquatic Centre	190,458	287,951	97,493	51%	233,615	280,968	47,353	20%
Aquamoves	190,458	287,951	97,493	51%	233,615	280,968	47,353	20%
Rural Outdoor Pools	25,895	35,214	9,319	36%	281,676	281,676	0	0%
Pool Merrigum	7,884	11,120	3,236	41%	68,482	68,482	0	0%
Pool Mooroopna	10,594	12,886	2,292	22%	77,325	77,325	0	0%
Pool Murchison	0	0	0	0%	70,000	70,000	0	0%
Pool Tatura	7,417	11,208	3,791	51%	65,869	65,869	0	0%
Shepparton Art Museum	284,522	271,827	(12,695)	(4%)	687,125	697,125	10,000	1%
Art Museum	284,522	271,827	(12,695)	(4%)	687,125	697,125	10,000	1%
SPC KidsTown	133,763	145,755	11,992	9%	176,809	185,668	8,859	5%
SPC Ardmona KidsTown	143,956	155,588	11,632	8%	190,662	200,965	10,303	5%
The Connection	(10,193)	(9,833)	360	4%	(13,853)	(15,297)	(1,444)	(10%)
Tourism	329,719	339,655	9,936	3%	630,575	646,609	16,034	3%
Tourism Promotions	193,005	183,493	(9,512)	(5%)	337,048	347,309	10,261	3%
Visitor Information Centre	136,714	156,162	19,448	14%	293,527	299,300	5,773	2%
Youth	69,024	69,236	212	0%	179,411	155,204	(24,207)	(13%)
Community Youth Development	69,024	69,236	212	0%	179,411	155,204	(24,207)	(13%)

	YTD Budget	YTD Actual	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	Sept Qtr 2013/2014	Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr % Variance (Fav)/Unfav
Infrastructure	6,987,579	6,908,194	(79,385)	(1%)	15,564,616	15,480,271	(84,345)	(1%)
Aerodrome Management	9,100	(35,635)	(44,735)	(492%)	22,567	22,567	0	0%
Aerodrome	9,100	(35,635)	(44,735)	(492%)	22,567	22,567	0	0%
Arboriculture	287,574	304,324	16,750	6%	889,616	927,616	38,000	4%
Arboriculture	287,574	304,324	16,750	6%	889,616	927,616	38,000	4%
Building Works	595,320	587,012	(8,308)	(1%)	1,358,697	1,346,000	(12,697)	(1%)
Buildings General	595,320	587,012	(8,308)	(1%)	1,358,697	1,346,000	(12,697)	(1%)
Cemeteries	5,598	18,405	12,807	229%	(3,463)	(22,525)	(19,062)	(550%)
Cemeteries Services	5,598	18,405	12,807	229%	(3,463)	(22,525)	(19,062)	(550%)
Civic Presentation	453,832	466,621	12,789	3%	799,629	804,629	5,000	1%
Civic Presentation	453,832	466,621	12,789	3%	799,629	804,629	5,000	1%
Concrete Works	342,258	343,276	1,018	0%	741,241	741,241	0	0%
Routine Maintenance	342,258	343,276	1,018	0%	741,241	741,241	0	0%
Development Team	142,188	138,017	(4,171)	(3%)	1,041,285	1,101,285	60,000	6%
Development Services General	0	(55,832)	(55,832)	0%	(8,500)	(8,500)	0	0%
Investigation and Design	199,086	250,747	51,661	26%	414,785	464,785	50,000	12%
Town Planning	(56,898)	(56,899)	(1)	(0%)	635,000	645,000	10,000	2%
Drainage Works	260,032	260,518	486	0%	470,876	505,876	35,000	7%
Routine Maintenance	233,789	234,275	486	0%	424,876	459,876	35,000	8%
Urban	26,243	26,243	(0)	(0%)	46,000	46,000	0	0%
Emergency Management	0	(728)	(728)	0%	121,809	0	(121,809)	(100%)
Emergency Management	0	(728)	(728)	0%	121,809	0	(121,809)	(100%)
Environment	252,597	257,909	5,312	2%	481,285	516,321	35,036	7%
Landscaping and Native Open Spaces	252,597	257,909	5,312	2%	481,285	516,321	35,036	7%
Financial Services	(861,064)	(755,425)	105,640	12%	(1,510,849)	(1,510,849)	0	0%
Accounting	(861,064)	(755,425)	105,640	12%	(1,510,849)	(1,510,849)	0	0%
Infrastructure Management	150,988	150,795	(193)	(0%)	341,266	309,581	(31,685)	(9%)
Infrastructure Management	150,988	150,795	(193)	(0%)	341,266	309,581	(31,685)	(9%)
Parks	1,124,787	988,718	(136,069)	(12%)	2,219,576	2,138,024	(81,552)	(4%)
Parks	1,124,787	988,718	(136,069)	(12%)	2,219,576	2,138,024	(81,552)	(4%)
Plant & Fleet	(1,265,147)	(1,227,333)	37,814	3%	(2,434,381)	(2,632,429)	(198,048)	(8%)
Plant	(1,265,147)	(1,227,333)	37,814	3%	(2,434,381)	(2,632,429)	(198,048)	(8%)
Project Management Office	691,452	686,705	(4,747)	(1%)	1,456,448	1,531,019	74,571	5%
Investigation and Design	691,452	686,705	(4,747)	(1%)	1,456,448	1,531,019	74,571	5%
Recreation & Strategic Services	613,339	575,669	(37,670)	(6%)	1,510,680	1,509,929	(751)	(0%)
Recreation and Strategic Services	613,339	575,669	(37,670)	(6%)	1,510,680	1,509,929	(751)	(0%)
Road Works	1,551,666	1,555,435	3,769	0%	3,033,244	3,055,961	22,717	1%
Routine Maintenance	1,504,360	1,503,445	(915)	(0%)	2,933,123	2,955,840	22,717	1%
Rural	47,306	51,990	4,684	10%	100,121	100,121	0	0%

	YTD Budget	YTD Actual	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	Sept Qtr 2013/2014	Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr % Variance (Fav)/Unfav
Signs and Road Furniture	496,666	515,493	18,827	4%	1,074,363	1,066,863	(7,500)	(1%)
Fire Prevention	25,201	25,201	(0)	(0%)	54,770	46,770	(8,000)	(15%)
Routine Maintenance	109,577	110,003	426	0%	254,593	254,593	0	0%
Traffic Management	361,888	380,289	18,401	5%	765,000	765,500	500	0%
Sports Facilities	381,957	348,676	(33,281)	(9%)	797,468	781,500	(15,968)	(2%)
Sports Facilities	381,957	348,676	(33,281)	(9%)	797,468	781,500	(15,968)	(2%)
Traffic Team	86,937	92,783	5,846	7%	203,230	203,230	0	0%
Investigation and Design	86,937	92,783	5,846	7%	202,230	202,230	0	0%
Traffic Management	0	0	0	0%	1,000	1,000	0	0%
Urban and Rural Drainage Management (DNU)	14,400	9,375	(5,025)	(35%)	30,000	30,000	0	0%
Investigation and Design	14,400	9,375	(5,025)	(35%)	30,000	30,000	0	0%
Water and Energy	248,972	234,416	(14,556)	(6%)	572,124	539,000	(33,124)	(6%)
Water and Energy	248,972	234,416	(14,556)	(6%)	572,124	539,000	(33,124)	(6%)
Works Services	1,404,127	1,393,169	(10,958)	(1%)	2,347,905	2,515,432	167,527	7%
Directorate	2,500	0	(2,500)	(100%)	5,000	5,000	0	0%
Operations Centre General	53,281	53,280	(1)	(0%)	141,623	141,623	0	0%
Operations Centre Management	1,149,217	1,137,608	(11,609)	(1%)	1,933,088	2,040,295	107,207	6%
Routine Maintenance	199,129	202,281	3,152	2%	268,194	328,514	60,320	22%
Office of the CEO	4,478,836	4,543,356	64,520	1%	8,098,202	8,453,668	355,466	4%
Corporate Strategic Planning	185,042	171,248	(13,794)	(7%)	482,300	488,692	6,392	1%
CEO's Office	155,522	182,504	26,982	17%	410,300	451,627	41,327	10%
Corporate Services	29,520	(11,256)	(40,776)	(138%)	72,000	37,065	(34,935)	(49%)
Councillor Management and Support	151,602	107,634	(43,968)	(29%)	291,734	299,698	7,964	3%
Councillors	151,602	107,634	(43,968)	(29%)	291,734	299,698	7,964	3%
Human Resources	1,684,416	1,796,492	112,076	7%	3,120,452	3,416,391	295,939	9%
Corporate General	4,800	89,101	84,301	1,756%	90,000	175,000	85,000	94%
Corporate Services	1,090,016	1,185,383	95,367	9%	2,433,146	2,644,085	210,939	9%
Disbursement and Recovery	580,000	521,179	(58,821)	(10%)	580,000	580,000	0	0%
Human Resources	9,600	828	(8,772)	(91%)	17,306	17,306	0	0%
Marketing and Communications	511,804	456,471	(55,333)	(11%)	1,019,068	1,038,568	19,500	2%
Marketing and Communications	511,804	456,471	(55,333)	(11%)	1,019,068	1,038,568	19,500	2%
Office of the Chief Executive Office	642,266	633,641	(8,625)	(1%)	1,217,013	1,239,513	22,500	2%
CEO's Office	642,266	633,641	(8,625)	(1%)	1,217,013	1,239,513	22,500	2%
Risk Management	986,470	1,153,540	167,070	17%	1,321,552	1,366,723	45,171	3%
Corporate General	132,126	91,234	(40,892)	(31%)	301,947	320,447	18,500	6%
Insurance	854,344	1,062,307	207,963	24%	1,019,605	1,046,276	26,671	3%
Shepparton Show Me	317,236	224,330	(92,906)	(29%)	646,083	604,083	(42,000)	(7%)
Shepparton Show Me	317,236	224,330	(92,906)	(29%)	646,083	604,083	(42,000)	(7%)
Sustainable Development	(4,026,324)	(3,835,339)	190,985	5%	768,646	1,371,652	603,006	78%

	YTD Budget	YTD Actual	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	Sept Qtr 2013/2014	Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr % Variance (Fav)/Unfav
Building Services	5,786	78,393	72,607	1,255%	74,881	100,881	26,000	35%
Buildings General	5,786	78,393	72,607	1,255%	74,881	100,881	26,000	35%
Business and Industry Development	443,046	482,561	39,515	9%	1,275,279	1,263,807	(11,472)	(1%)
Community	5,023	(98,357)	(103,380)	(2,058%)	19,937	19,937	0	0%
Economic Development	422,023	562,305	140,282	33%	1,193,543	1,188,371	(5,172)	(0%)
Freight Logistics Centre	1,000	8,499	7,499	750%	41,799	40,499	(1,300)	(3%)
Tourism Promotions	15,000	10,114	(4,886)	(33%)	20,000	15,000	(5,000)	(25%)
Business Centre	33,194	15,055	(18,139)	(55%)	57,789	55,689	(2,100)	(4%)
Business Centre	33,194	15,055	(18,139)	(55%)	57,789	55,689	(2,100)	(4%)
Environmental Health	337,546	347,441	9,895	3%	761,686	752,823	(8,863)	(1%)
Health Administration	337,546	347,441	9,895	3%	761,686	752,823	(8,863)	(1%)
Environmental Management	250,091	213,592	(36,499)	(15%)	855,041	843,541	(11,500)	(1%)
Community	(1,076)	(2,418)	(1,342)	(125%)	78,645	78,645	0	0%
Community Schemes	500	161	(339)	(68%)	1,000	1,000	0	0%
Environmental Management	250,667	215,849	(34,818)	(14%)	775,396	763,896	(11,500)	(1%)
Kerbside Collections	(5,057,614)	(5,094,583)	(36,969)	(1%)	(2,702,974)	(2,735,300)	(32,326)	(1%)
Kerbside Organics	(527,950)	(531,081)	(3,131)	(1%)	135,250	120,700	(14,550)	(11%)
Kerbside Recycling	387,360	401,468	14,108	4%	807,000	824,000	17,000	2%
Kerbside Waste	(4,917,024)	(4,964,970)	(47,946)	(1%)	(3,645,224)	(3,680,000)	(34,776)	(1%)
Landfill	(1,451,140)	(1,251,161)	199,979	14%	(2,891,231)	(2,538,931)	352,300	12%
Cosgrove Landfill	(1,463,140)	(1,265,511)	197,629	14%	(2,916,231)	(2,563,931)	352,300	12%
Former Landfill Sites	12,000	14,350	2,350	20%	25,000	25,000	0	0%
Litter Bins	147,603	141,012	(6,591)	(4%)	328,639	317,639	(11,000)	(3%)
Litter Bins	147,603	141,012	(6,591)	(4%)	328,639	317,639	(11,000)	(3%)
Planning	639,028	526,030	(112,998)	(18%)	1,667,490	1,850,527	183,037	11%
Planning Services	639,028	526,030	(112,998)	(18%)	1,667,490	1,850,527	183,037	11%
Recreation & Strategic Services	0	0	0	0%	(2,280)	0	2,280	100%
Leisure Management	0	0	0	0%	(2,280)	0	2,280	100%
Road Works	0	0	0	0%	0	0	0	0%
Traffic Management	0	0	0	0%	0	0	0	0%
Sustainable Development Management	145,598	148,152	2,554	2%	288,463	292,463	4,000	1%
Sustainable Development	145,598	148,152	2,554	2%	288,463	292,463	4,000	1%
Transfer Stations	261,512	217,757	(43,755)	(17%)	564,516	486,166	(78,350)	(14%)
Ardmona Transfer Station	54,780	35,614	(19,166)	(35%)	110,589	101,589	(9,000)	(8%)
Murchison Transfer Station	21,612	9,551	(12,061)	(56%)	43,953	33,603	(10,350)	(24%)
Shepparton Transfer Station	185,120	172,593	(12,527)	(7%)	409,974	350,974	(59,000)	(14%)
Waste Management Administration	219,026	340,413	121,387	55%	491,347	682,347	191,000	39%
Waste Management Services	219,026	340,413	121,387	55%	491,347	682,347	191,000	39%
Grand Total	(29,570,607)	(30,503,749)	(933,142)	(3%)	4,988,811	5,633,479	644,668	13%

2013/2014 Mid Year Budget Review										
Operating Budget for GSCC by sub-account										
	Sub Account Description	YTD Budget	YTD Actual	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	2013/2014 Adopted Budget	2013/2014 Sept Qtr Budget	2013/2014 Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr % Variance (Fav)/Unfav
Operating Income		(83,462,045)	(85,126,570)	(1,664,525)	(2%)	(107,424,049)	(109,169,874)	(114,334,688)	(5,164,814)	(5%)
101	User Charges	(17,413,233)	(17,530,583)	(117,350)	(1%)	(27,705,089)	(28,022,503)	(28,267,247)	(244,744)	(1%)
102	Fees and Fines	(963,760)	(932,202)	31,558	3%	(2,370,047)	(2,356,829)	(2,540,443)	(183,614)	(8%)
103	Grants	(7,726,172)	(8,423,100)	(696,928)	(9%)	(14,953,265)	(15,934,769)	(19,967,786)	(4,033,017)	(25%)
104	Other Income	(2,478,945)	(3,063,101)	(584,156)	(24%)	(5,369,759)	(5,422,829)	(5,948,889)	(526,060)	(10%)
105	Rates and Charges	(52,687,163)	(52,686,966)	198	0%	(52,829,163)	(52,829,163)	(52,779,163)	50,000	0%
106	Contributions	(348,741)	(523,586)	(174,845)	(50%)	(209,600)	(614,000)	(846,750)	(232,750)	(38%)
107	Interest	(539,487)	(724,503)	(185,016)	(34%)	(1,143,500)	(1,149,500)	(1,149,500)	0	0%
108	Parking Fees and Fines	(828,000)	(763,511)	64,489	8%	(1,969,000)	(1,969,000)	(1,969,000)	0	0%
110	Rent	(396,692)	(399,819)	(3,127)	(1%)	(627,601)	(624,256)	(618,885)	5,371	1%
199	Internal Revenue Charge	(79,852)	(79,199)	653	1%	(247,025)	(247,025)	(247,025)	0	0%
Operating Expense		53,902,085	54,696,045	793,960	1%	109,370,717	114,158,685	118,797,577	5,660,982	5%
301	Salaries	17,752,546	17,952,137	199,591	1%	35,846,050	35,959,550	36,558,498	598,948	2%
302	Salary Oncost	2,205,789	2,185,317	(20,472)	(1%)	4,789,213	4,734,699	4,717,207	(17,492)	(0%)
303	FBT	38,000	37,960	(40)	(0%)	166,000	166,000	166,000	0	0%
321	Plant	2,267,432	2,331,284	63,852	3%	4,762,449	4,479,484	4,579,463	99,979	2%
331	Depreciation	10,107,138	9,574,052	(533,086)	(5%)	18,452,495	20,644,763	20,644,763	0	0%
341	Interest expense	425,546	424,955	(591)	(0%)	1,176,277	1,176,277	1,176,277	0	0%
361	Advertising/Promotions/Marketin	791,548	727,247	(64,301)	(8%)	1,696,637	1,709,529	1,674,857	(34,672)	(2%)
362	Consultants	701,042	1,052,051	351,009	50%	2,087,433	2,382,717	2,778,660	395,943	17%
363	Contract Payments	5,668,210	5,879,156	210,946	4%	11,229,865	12,259,803	12,524,117	264,314	2%
364	General Expenses	5,125,142	5,402,598	277,456	5%	11,649,304	12,419,444	16,203,517	3,784,073	30%
365	Stationery/Office Consumables	99,626	78,604	(21,022)	(21%)	207,950	214,625	202,927	(11,698)	(5%)
366	Professional Memberships	186,715	158,015	(28,700)	(15%)	270,577	282,529	262,906	(19,623)	(7%)
367	Publications and Subscriptions	103,073	115,119	12,046	12%	172,155	175,415	173,923	(1,492)	(1%)
368	Training	425,220	267,119	(158,101)	(37%)	850,450	981,950	981,950	0	0%
369	Utilities	1,327,072	1,214,799	(112,273)	(8%)	3,029,156	3,214,300	3,069,406	(144,894)	(5%)
370	Legal Expenses	253,301	403,867	150,566	59%	327,510	527,908	731,508	203,600	39%
371	Materials or Supplies	2,063,774	2,258,673	194,899	9%	5,735,226	5,789,626	5,920,105	130,479	2%
372	External Labour	522,185	584,602	62,417	12%	1,235,325	1,105,561	1,308,765	203,204	18%
373	Repairs and Maintenance	1,942,470	2,087,642	145,172	7%	3,209,029	3,349,789	3,475,785	125,996	4%
374	Cleaning	224,029	210,164	(13,865)	(6%)	422,936	456,436	460,507	4,071	1%
375	Corporate Expenses	1,598,783	1,680,828	82,045	5%	1,807,655	1,867,655	1,983,926	116,271	6%
399	Internal Expense Charge	73,444	69,831	(3,613)	(5%)	247,025	260,625	224,600	(36,025)	(14%)

2013/2014 Mid Year Budget Review Operating Budget by sub-account by RM									
	Sub Account Description	YTD Budget	YTD Actual	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	2013/2014 Sept Qtr Budget	2013/2014 Mid Year Budget	Mid Year V. Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V. Sept Qtr % Variance (Fav)/Unfav
Business		(41,621,866)	(42,749,565)	(1,127,699)	(3%)	(30,537,396)	(30,908,960)	(371,564)	(1%)
Accounting Only		10,374,792	9,981,935	(392,857)	(4%)	21,262,384	20,586,656	346,362	(3%)
Operating Expense		10,374,792	9,981,935	(392,857)	(4%)	21,262,384	20,586,656	346,362	(3%)
331	Depreciation	10,107,138	9,574,052	(533,086)	(5%)	20,644,763	20,644,763	0	0%
364	General Expenses	267,654	407,883	140,229	52%	617,621	963,983	346,362	56%
Business Director		135,808	133,571	(2,237)	(2%)	271,676	271,676	0	0%
Operating Expense		135,808	133,571	(2,237)	(2%)	271,676	271,676	0	0%
301	Salaries	104,273	103,381	(892)	(1%)	208,541	208,541	0	0%
302	Salary Oncost	13,398	13,339	(59)	(0%)	26,796	26,796	0	0%
321	Plant	15,797	14,322	(1,475)	(9%)	31,589	31,589	0	0%
364	General Expenses	1,500	2,240	740	49%	3,000	3,000	0	0%
366	Professional Memberships	480	0	(480)	(100%)	1,000	1,000	0	0%
369	Utilities	360	289	(71)	(20%)	750	750	0	0%
Finance and Rates		(54,390,909)	(54,989,785)	(598,876)	(1%)	(55,603,003)	(56,070,433)	(467,430)	(1%)
Operating Expense		3,421,928	3,504,744	82,816	2%	7,973,306	7,968,876	(4,430)	(0%)
301	Salaries	974,816	979,034	4,218	0%	1,961,335	1,961,335	0	0%
302	Salary Oncost	82,062	79,856	(2,206)	(3%)	216,827	216,827	0	0%
303	FBT	38,000	37,960	(40)	(0%)	166,000	166,000	0	0%
321	Plant	9,708	9,108	(600)	(6%)	19,428	19,428	0	0%
341	Interest expense	425,546	424,955	(591)	(0%)	1,176,277	1,176,277	0	0%
361	Advertising/Promotions/Marketin	12,300	18,713	6,413	52%	21,000	33,500	12,500	60%
362	Consultants	52,038	52,038	(0)	(0%)	116,000	108,000	(8,000)	(7%)
363	Contract Payments	119,000	50,638	(68,362)	(57%)	310,000	310,000	0	0%
364	General Expenses	1,621,300	1,748,482	127,182	8%	3,757,659	3,747,659	(10,000)	(0%)
365	Stationery/Office Consumables	20,000	20,904	904	5%	20,000	22,000	2,000	10%
366	Professional Memberships	2,450	2,405	(45)	(2%)	4,580	4,450	(130)	(3%)
367	Publications and Subscriptions	800	790	(10)	(1%)	5,000	5,000	0	0%
369	Utilities	408	157	(251)	(61%)	1,600	800	(800)	(50%)
370	Legal Expenses	400	1,512	1,112	278%	12,500	12,500	0	0%
371	Materials or Supplies	63,100	78,191	15,091	24%	185,100	185,100	0	0%
Operating Income		(57,812,837)	(58,494,529)	(681,692)	(1%)	(63,576,309)	(64,039,309)	(463,000)	(1%)
101	User Charges	(232,227)	(229,137)	3,090	1%	(591,550)	(609,550)	(18,000)	(3%)
103	Grants	(2,143,327)	(2,143,327)	0	0%	(4,204,879)	(4,204,879)	0	0%
104	Other Income	(2,234,300)	(2,722,725)	(488,425)	(22%)	(4,848,717)	(5,343,717)	(495,000)	(10%)
105	Rates and Charges	(52,687,163)	(52,686,966)	198	0%	(52,829,163)	(52,779,163)	50,000	0%
107	Interest	(515,820)	(712,375)	(196,555)	(38%)	(1,102,000)	(1,102,000)	0	0%
Information Services		1,619,246	1,594,445	(24,801)	(9,854%)	2,481,721	2,471,213	(10,508)	(0%)
Operating Expense		1,619,496	1,594,788	(24,708)	(2%)	2,482,221	2,471,713	(10,508)	(0%)
301	Salaries	451,818	436,346	(15,472)	(3%)	903,635	880,000	(23,635)	(3%)
302	Salary Oncost	61,680	54,407	(7,273)	(12%)	119,005	110,000	(9,005)	(8%)
321	Plant	9,714	9,714	0	0%	19,428	19,428	0	0%
361	Advertising/Promotions/Marketin	0	0	0	0%	1,000	1,000	0	0%
362	Consultants	45,000	44,471	(529)	(1%)	92,948	116,583	23,635	25%

	Sub Account Description	YTD Budget	YTD Actual	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	2013/2014 Sept Qtr Budget	2013/2014 Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr 5 Variance (Fav)/Unfav
364	General Expenses	123,762	118,934	(4,828)	(4%)	258,600	264,011	5,411	2%
366	Professional Memberships	2,876	2,876	(0)	(0%)	2,876	2,876	0	0%
367	Publications and Subscriptions	105	105	(1)	(0%)	1,000	1,000	0	0%
369	Utilities	51,551	54,359	2,808	5%	153,300	128,300	(25,000)	(16%)
371	Materials or Supplies	6,000	4,856	(1,144)	(19%)	20,400	20,400	0	0%
373	Repairs and Maintenance	866,990	868,721	1,731	0%	910,029	928,115	18,086	2%
	Operating Income	(250)	(344)	(94)	(37%)	(500)	(500)	0	0%
104	Other Income	(250)	(344)	(94)	(37%)	(500)	(500)	0	0%
	Regulatory Services	741,737	785,000	43,263	6%	821,227	843,449	22,222	3%
	Operating Expense	1,752,863	1,737,906	(14,957)	(1%)	3,604,295	3,626,517	22,222	1%
301	Salaries	1,144,225	1,170,807	26,582	2%	2,289,185	2,318,907	29,722	1%
302	Salary Oncost	157,952	145,621	(12,331)	(8%)	307,506	305,806	(1,700)	(1%)
321	Plant	69,186	71,562	2,376	3%	139,178	139,178	0	0%
361	Advertising/Promotions/Marketin	4,224	8,337	4,113	97%	9,500	9,500	0	0%
362	Consultants	5,040	2,800	(2,240)	(44%)	10,500	10,500	0	0%
363	Contract Payments	49,898	44,019	(5,879)	(12%)	56,900	56,900	0	0%
364	General Expenses	93,294	96,416	3,122	3%	308,400	323,600	15,200	5%
365	Stationery/Office Consumables	33,738	24,280	(9,458)	(28%)	68,000	68,000	0	0%
366	Professional Memberships	1,824	330	(1,494)	(82%)	3,800	3,800	0	0%
369	Utilities	13,434	6,692	(6,742)	(50%)	27,500	27,500	0	0%
370	Legal Expenses	45,336	67,747	22,411	49%	91,000	101,000	10,000	11%
371	Materials or Supplies	49,368	42,295	(7,073)	(14%)	120,026	120,026	0	0%
372	External Labour	80,064	56,568	(23,496)	(29%)	161,800	130,800	(31,000)	(19%)
373	Repairs and Maintenance	4,800	9	(4,791)	(100%)	10,000	10,000	0	0%
399	Internal Expense Charge	480	424	(56)	(12%)	1,000	1,000	0	0%
	Operating Income	(1,011,126)	(952,905)	58,221	6%	(2,783,068)	(2,783,068)	0	0%
101	User Charges	(49,282)	(56,387)	(7,105)	(14%)	(112,182)	(112,182)	0	0%
102	Fees and Fines	(104,122)	(101,783)	2,339	2%	(642,442)	(642,442)	0	0%
103	Grants	(29,722)	(31,225)	(1,503)	(5%)	(59,444)	(59,444)	0	0%
108	Parking Fees and Fines	(828,000)	(763,511)	64,489	8%	(1,969,000)	(1,969,000)	0	0%
	Strategic Assets	(102,540)	(254,730)	(152,190)	(148%)	228,599	(33,611)	(262,210)	(115%)
	Operating Expense	1,084,887	1,043,520	(41,367)	(4%)	2,463,666	2,474,956	11,290	0%
301	Salaries	271,232	267,124	(4,108)	(2%)	534,000	547,500	13,500	3%
302	Salary Oncost	41,878	37,910	(3,968)	(9%)	83,225	84,725	1,500	2%
321	Plant	42,961	38,801	(4,160)	(10%)	85,922	81,922	(4,000)	(5%)
361	Advertising/Promotions/Marketin	23,859	30,444	6,585	28%	68,500	43,500	(25,000)	(36%)
362	Consultants	3,229	8,439	5,210	161%	50,000	65,000	15,000	30%
363	Contract Payments	143,119	134,397	(8,722)	(6%)	471,811	505,811	34,000	7%
364	General Expenses	413,682	401,699	(11,983)	(3%)	851,450	854,450	3,000	0%
365	Stationery/Office Consumables	0	0	0	0%	5,000	0	(5,000)	(100%)
366	Professional Memberships	1,325	4,535	3,210	242%	13,860	6,650	(7,210)	(52%)
367	Publications and Subscriptions	500	805	305	61%	500	1,500	1,000	200%
369	Utilities	76,712	57,881	(18,831)	(25%)	171,000	169,500	(1,500)	(1%)
370	Legal Expenses	27,896	22,781	(5,115)	(18%)	40,398	30,398	(10,000)	(25%)
371	Materials or Supplies	17,496	16,479	(1,017)	(6%)	35,000	35,000	0	0%
372	External Labour	1,000	(31)	(1,031)	(103%)	1,000	0	(1,000)	(100%)

		YTD Budget	YTD Actual	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	2013/2014 Sept Qtr Budget	2013/2014 Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav
373	Repairs and Maintenance	19,998	22,256	2,258	11%	52,000	49,000	(3,000)	(6%)
	Operating Income	(1,187,427)	(1,298,250)	(110,823)	(9%)	(2,235,067)	(2,508,567)	(273,500)	(12%)
101	User Charges	(936,918)	(1,054,337)	(117,419)	(13%)	(1,878,217)	(2,151,717)	(273,500)	(15%)
104	Other Income	(4,998)	(7,437)	(2,439)	(49%)	(10,000)	(10,000)	0	0%
107	Interest	(23,667)	(12,128)	11,539	49%	(47,500)	(47,500)	0	0%
110	Rent	(221,844)	(224,347)	(2,503)	(1%)	(299,350)	(299,350)	0	0%
	Community	4,611,168	4,629,604	18,436	0%	11,094,743	11,236,848	142,105	1%
	Active Living	571,514	722,048	150,534	26%	1,623,061	1,623,639	578	0%
	Operating Expense	2,510,810	2,624,191	113,381	5%	5,362,638	5,379,696	17,058	0%
301	Salaries	1,505,187	1,592,341	87,154	6%	2,987,394	2,996,268	8,874	0%
302	Salary Oncost	186,524	192,987	6,463	3%	391,895	394,705	2,810	1%
321	Plant	46,128	46,130	2	0%	81,744	92,623	10,879	13%
361	Advertising/Promotions/Marketin	61,321	62,145	824	1%	131,683	128,937	(2,746)	(2%)
362	Consultants	15,471	15,471	(1)	(0%)	112,800	117,800	5,000	4%
363	Contract Payments	39,444	39,445	1	0%	83,790	81,228	(2,562)	(3%)
364	General Expenses	100,795	98,088	(2,707)	(3%)	221,601	218,751	(2,850)	(1%)
365	Stationery/Office Consumables	6,671	6,670	(1)	(0%)	18,570	16,547	(2,023)	(11%)
366	Professional Memberships	1,791	1,791	(0)	(0%)	2,643	2,491	(152)	(6%)
367	Publications and Subscriptions	435	524	89	20%	1,000	1,014	14	1%
369	Utilities	222,812	221,333	(1,479)	(1%)	641,821	623,801	(18,020)	(3%)
371	Materials or Supplies	225,906	241,073	15,167	7%	461,373	467,680	6,307	1%
372	External Labour	11,435	13,336	1,901	17%	41,224	40,424	(800)	(2%)
373	Repairs and Maintenance	63,619	68,567	4,948	8%	148,100	150,956	2,856	2%
374	Cleaning	23,271	24,293	1,022	4%	37,000	46,471	9,471	26%
	Operating Income	(1,939,296)	(1,902,143)	37,153	2%	(3,739,577)	(3,756,057)	(16,480)	(0%)
101	User Charges	(1,687,150)	(1,649,047)	38,103	2%	(3,327,683)	(3,352,226)	(24,543)	(1%)
103	Grants	(127,065)	(127,065)	0	0%	(132,073)	(147,073)	(15,000)	(11%)
104	Other Income	(68,002)	(68,950)	(948)	(1%)	(173,509)	(148,717)	24,792	14%
110	Rent	(57,079)	(57,081)	(2)	(0%)	(106,312)	(108,041)	(1,729)	(2%)
	Arts, Events and Tourism	1,471,606	1,348,821	(122,785)	(8%)	3,616,683	3,649,188	32,505	1%
	Operating Expense	2,316,991	2,215,527	(101,464)	(4%)	5,221,772	5,259,551	37,779	1%
301	Salaries	1,026,572	1,098,079	71,507	7%	2,150,574	2,240,191	89,617	4%
302	Salary Oncost	134,171	134,573	402	0%	276,736	279,528	2,792	1%
321	Plant	41,837	47,966	6,129	15%	93,407	93,737	330	0%
361	Advertising/Promotions/Marketin	207,556	150,948	(56,608)	(27%)	466,400	458,954	(7,446)	(2%)
362	Consultants	40,693	35,587	(5,106)	(13%)	140,500	105,100	(35,400)	(25%)
363	Contract Payments	140,926	118,403	(22,523)	(16%)	358,454	354,534	(3,920)	(1%)
364	General Expenses	352,022	322,486	(29,536)	(8%)	858,783	856,541	(2,242)	(0%)
365	Stationery/Office Consumables	8,453	7,117	(1,336)	(16%)	17,500	17,500	0	0%
366	Professional Memberships	9,555	4,588	(4,967)	(52%)	10,155	9,913	(242)	(2%)
367	Publications and Subscriptions	870	420	(450)	(52%)	2,140	1,140	(1,000)	(47%)
369	Utilities	91,219	78,091	(13,128)	(14%)	215,684	199,400	(16,284)	(8%)
371	Materials or Supplies	68,061	50,322	(17,739)	(26%)	149,480	151,980	2,500	2%
372	External Labour	113,714	106,176	(7,538)	(7%)	292,877	299,995	7,118	2%
373	Repairs and Maintenance	75,102	55,040	(20,062)	(27%)	176,082	178,038	1,956	1%
374	Cleaning	6,240	5,731	(509)	(8%)	13,000	13,000	0	0%

		YTD Budget	YTD Actual	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	2013/2014 Sept Qtr Budget	2013/2014 Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr 5 Variance (Fav)/Unfav
Operating Income		(845,385)	(866,706)	(21,321)	(3%)	(1,605,089)	(1,610,363)	(5,274)	(0%)
101	User Charges	(435,935)	(441,796)	(5,861)	(1%)	(829,900)	(836,000)	(6,100)	(1%)
103	Grants	(301,700)	(309,274)	(7,574)	(3%)	(496,700)	(523,181)	(26,481)	(5%)
104	Other Income	(106,532)	(114,725)	(8,193)	(8%)	(274,489)	(247,182)	27,307	10%
106	Contributions	(1,218)	(911)	307	25%	(4,000)	(4,000)	0	0%
Children & Youth Services		777,490	660,547	(116,943)	(15%)	1,711,422	1,733,816	22,394	1%
Operating Expense		4,099,241	4,600,858	501,617	12%	8,825,316	9,274,209	448,893	5%
301	Salaries	2,854,315	3,204,013	349,698	12%	6,001,563	6,378,757	377,194	6%
302	Salary Oncost	364,201	405,836	41,635	11%	776,202	813,883	37,681	5%
321	Plant	42,584	42,555	(29)	(0%)	86,882	85,120	(1,762)	(2%)
361	Advertising/Promotions/Marketin	11,559	14,659	3,100	27%	43,000	39,000	(4,000)	(9%)
362	Consultants	67,785	91,122	23,337	34%	135,000	124,622	(10,378)	(8%)
363	Contract Payments	329,280	341,366	12,086	4%	686,000	686,000	0	0%
364	General Expenses	167,394	234,774	67,380	40%	385,181	344,383	(40,798)	(11%)
365	Stationery/Office Consumables	7,796	1,756	(6,041)	(77%)	25,656	20,656	(5,000)	(19%)
366	Professional Memberships	937	337	(600)	(64%)	4,500	4,500	0	0%
367	Publications and Subscriptions	1,186	944	(242)	(20%)	2,900	2,894	(6)	(0%)
369	Utilities	75,010	56,916	(18,094)	(24%)	157,652	154,902	(2,750)	(2%)
371	Materials or Supplies	93,947	127,722	33,775	36%	346,344	406,456	60,112	17%
372	External Labour	0	12,339	12,339	0%	0	45,000	45,000	0%
373	Repairs and Maintenance	13,249	719	(12,530)	(95%)	31,000	25,000	(6,000)	(19%)
374	Cleaning	69,998	65,802	(4,196)	(6%)	143,436	143,036	(400)	(0%)
Operating Income		(3,321,751)	(3,940,311)	(618,560)	(19%)	(7,113,894)	(7,540,393)	(426,499)	(6%)
101	User Charges	(1,025,226)	(1,025,072)	154	0%	(2,139,805)	(2,121,273)	18,532	1%
103	Grants	(2,282,189)	(2,890,854)	(608,665)	(27%)	(4,943,554)	(5,383,131)	(439,577)	(9%)
104	Other Income	(3,363)	(8,013)	(4,650)	(138%)	(8,535)	(8,589)	(54)	(1%)
110	Rent	(10,973)	(16,373)	(5,400)	(49%)	(22,000)	(27,400)	(5,400)	(25%)
Community Director		863,246	927,577	64,331	7%	1,938,597	1,961,861	23,264	1%
Operating Expense		1,020,678	1,124,519	103,841	10%	2,109,303	2,192,803	83,500	4%
301	Salaries	172,734	172,533	(201)	(0%)	358,891	358,891	0	0%
302	Salary Oncost	22,182	22,092	(90)	(0%)	46,341	46,341	0	0%
321	Plant	17,994	20,652	2,658	15%	37,493	37,493	0	0%
361	Advertising/Promotions/Marketin	0	391	391	0%	800	800	0	0%
363	Contract Payments	708,808	712,862	4,054	1%	1,445,966	1,445,966	0	0%
364	General Expenses	54,320	115,262	60,942	112%	126,312	156,312	30,000	24%
366	Professional Memberships	0	0	0	0%	600	600	0	0%
369	Utilities	30,240	26,290	(3,950)	(13%)	63,200	62,300	(900)	(1%)
370	Legal Expenses	0	4,563	4,563	0%	0	4,600	4,600	0%
371	Materials or Supplies	0	60	60	0%	0	100	100	0%
372	External Labour	0	301	301	0%	0	400	400	0%
373	Repairs and Maintenance	14,400	49,513	35,113	244%	29,700	79,000	49,300	166%
Operating Income		(157,432)	(196,942)	(39,510)	(25%)	(170,706)	(230,942)	(60,236)	(35%)
103	Grants	(132,432)	(145,706)	(13,274)	(10%)	(145,706)	(179,706)	(34,000)	(23%)
104	Other Income	0	(38,736)	(38,736)	0%	0	(38,736)	(38,736)	0%
110	Rent	(25,000)	(12,500)	12,500	50%	(25,000)	(12,500)	12,500	50%
Neighbourhoods		927,312	970,611	43,299	5%	2,204,980	2,268,344	63,364	3%

		YTD Budget	YTD Actual	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	2013/2014 Sept Qtr Budget	2013/2014 Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr 5 Variance (Fav)/Unfav
Operating Expense		2,741,248	3,029,971	288,723	11%	6,491,361	6,558,820	67,459	1%
301	Salaries	999,314	1,057,761	58,447	6%	2,260,131	2,200,172	(59,959)	(3%)
302	Salary Oncost	124,601	130,798	6,197	5%	282,857	277,849	(5,008)	(2%)
321	Plant	71,662	77,814	6,152	9%	151,559	151,981	422	0%
361	Advertising/Promotions/Marketin	2,378	5,943	3,565	150%	18,180	22,680	4,500	25%
362	Consultants	0	0	0	0%	9,600	9,600	0	0%
363	Contract Payments	1,131,370	1,387,845	256,475	23%	2,477,198	2,617,198	140,000	6%
364	General Expenses	382,105	341,491	(40,614)	(11%)	1,214,198	1,203,967	(10,231)	(1%)
365	Stationery/Office Consumables	576	544	(32)	(6%)	1,200	1,200	0	0%
366	Professional Memberships	720	0	(720)	(100%)	1,575	575	(1,000)	(63%)
369	Utilities	13,062	11,944	(1,118)	(9%)	32,488	31,248	(1,240)	(4%)
373	Repairs and Maintenance	2,500	2,304	(196)	(8%)	15,350	15,350	0	0%
374	Cleaning	12,960	13,528	568	4%	27,000	27,000	0	0%
399	Internal Expense Charge	0	0	0	0%	25	0	(25)	(100%)
Operating Income		(1,813,936)	(2,059,360)	(245,424)	(14%)	(4,286,381)	(4,290,476)	(4,095)	(0%)
101	User Charges	(10,560)	(10,690)	(130)	(1%)	(22,000)	(22,000)	0	0%
102	Fees and Fines	(306,938)	(311,098)	(4,160)	(1%)	(656,312)	(656,312)	0	0%
103	Grants	(1,492,243)	(1,727,400)	(235,157)	(16%)	(3,602,819)	(3,598,764)	4,055	0%
104	Other Income	(2,195)	(8,022)	(5,827)	(265%)	(3,250)	(11,250)	(8,000)	(246%)
106	Contributions	(2,000)	(2,150)	(150)	(8%)	(2,000)	(2,150)	(150)	(8%)
Infrastructure		6,987,579	6,908,194	(79,385)	(1%)	15,564,616	15,480,271	(84,345)	(1%)
Infrastructure Director		150,988	150,795	(193)	(0%)	341,266	309,581	(31,685)	(9%)
Operating Expense		150,988	150,795	(193)	(0%)	341,266	309,581	(31,685)	(9%)
301	Salaries	112,800	109,728	(3,072)	(3%)	250,922	220,000	(30,922)	(12%)
302	Salary Oncost	14,220	14,086	(134)	(1%)	31,763	27,000	(4,763)	(15%)
321	Plant	11,028	10,938	(90)	(1%)	21,881	21,881	0	0%
361	Advertising/Promotions/Marketin	0	3,719	3,719	0%	0	4,000	4,000	0%
362	Consultants	0	0	0	0%	8,000	8,000	0	0%
364	General Expenses	700	688	(12)	(2%)	6,600	6,600	0	0%
365	Stationery/Office Consumables	12,000	11,462	(538)	(4%)	19,000	19,000	0	0%
366	Professional Memberships	0	0	0	0%	1,000	1,000	0	0%
369	Utilities	240	174	(66)	(28%)	2,100	2,100	0	0%
Projects		944,077	891,245	(52,832)	(6%)	2,753,530	2,888,101	134,571	5%
Operating Expense		1,078,743	1,092,137	13,394	1%	3,035,974	3,160,545	124,571	4%
301	Salaries	747,165	724,659	(22,506)	(3%)	1,577,661	1,577,661	0	0%
302	Salary Oncost	100,260	93,200	(7,060)	(7%)	208,911	208,911	0	0%
321	Plant	63,540	67,458	3,918	6%	144,243	144,243	0	0%
361	Advertising/Promotions/Marketin	864	3,324	2,460	285%	2,600	5,400	2,800	108%
362	Consultants	68,112	146,198	78,086	115%	141,900	263,571	121,671	86%
363	Contract Payments	24,672	12,318	(12,354)	(50%)	48,200	46,800	(1,400)	(3%)
364	General Expenses	49,248	28,566	(20,682)	(42%)	102,899	88,539	(14,360)	(14%)
365	Stationery/Office Consumables	750	0	(750)	(100%)	1,199	1,199	0	0%
366	Professional Memberships	2,286	0	(2,286)	(100%)	4,770	4,770	0	0%
367	Publications and Subscriptions	1,500	0	(1,500)	(100%)	3,000	3,000	0	0%
369	Utilities	5,994	(2,355)	(8,349)	(139%)	13,120	13,120	0	0%
371	Materials or Supplies	2,400	5,673	3,273	136%	759,001	759,701	700	0%

	Sub Account Description	YTD Budget	YTD Actual	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	2013/2014 Sept Qtr Budget	2013/2014 Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr 5 Variance (Fav)/Unfav
372	External Labour	0	8,209	8,209	0%	4,570	19,030	14,460	316%
373	Repairs and Maintenance	11,952	4,888	(7,064)	(59%)	23,900	24,600	700	3%
	Operating Income	(134,666)	(200,892)	(66,226)	(49%)	(282,444)	(272,444)	10,000	4%
101	User Charges	(89,223)	(133,104)	(43,881)	(49%)	(175,000)	(175,000)	0	0%
102	Fees and Fines	(16,124)	(17,305)	(1,181)	(7%)	(32,250)	(32,250)	0	0%
106	Contributions	(8,523)	(12,841)	(4,318)	(51%)	(33,600)	(23,600)	10,000	30%
110	Rent	(20,796)	(37,642)	(16,846)	(81%)	(41,594)	(41,594)	0	0%
	Recreation and Parks	3,368,656	3,194,737	(173,919)	(5%)	7,266,915	7,194,494	(72,421)	(1%)
	Operating Expense	3,593,634	3,376,170	(217,464)	(6%)	7,721,440	7,649,019	(72,421)	(1%)
301	Salaries	1,642,531	1,422,303	(220,228)	(13%)	3,447,981	3,307,500	(140,481)	(4%)
302	Salary Oncost	214,203	189,348	(24,855)	(12%)	448,594	423,100	(25,494)	(6%)
321	Plant	575,541	637,101	61,560	11%	1,252,136	1,257,350	5,214	0%
361	Advertising/Promotions/Marketin	1,168	2,886	1,718	147%	3,000	3,000	0	0%
362	Consultants	42,720	11,677	(31,043)	(73%)	60,000	60,000	0	0%
363	Contract Payments	66,362	66,362	0	0%	336,362	336,362	0	0%
364	General Expenses	8,107	14,768	6,661	82%	124,107	124,107	0	0%
365	Stationery/Office Consumables	500	422	(78)	(16%)	500	500	0	0%
366	Professional Memberships	1,000	0	(1,000)	(100%)	2,500	2,500	0	0%
369	Utilities	230,582	179,718	(50,864)	(22%)	580,000	580,000	0	0%
371	Materials or Supplies	277,888	284,477	6,589	2%	568,346	568,384	38	0%
372	External Labour	223,377	245,236	21,859	10%	294,829	376,209	81,380	28%
373	Repairs and Maintenance	304,548	318,905	14,357	5%	583,085	590,007	6,922	1%
399	Internal Expense Charge	5,107	2,965	(2,142)	(42%)	20,000	20,000	0	0%
	Operating Income	(224,978)	(181,433)	43,545	19%	(454,525)	(454,525)	0	0%
101	User Charges	(204,778)	(181,433)	23,345	11%	(409,525)	(409,525)	0	0%
106	Contributions	(12,000)	0	12,000	100%	(25,000)	(25,000)	0	0%
110	Rent	(8,200)	0	8,200	100%	(20,000)	(20,000)	0	0%
	Works	2,523,858	2,671,418	147,560	6%	5,202,905	5,088,095	(114,810)	(2%)
	Operating Expense	5,929,156	5,991,479	62,323	1%	12,068,754	12,470,458	401,704	3%
301	Salaries	2,037,392	2,039,088	1,696	0%	3,461,150	3,834,831	373,681	11%
302	Salary Oncost	226,853	227,048	195	0%	518,851	495,554	(23,297)	(4%)
321	Plant	867,216	865,051	(2,165)	(0%)	1,572,582	1,677,560	104,978	7%
361	Advertising/Promotions/Marketin	2,330	2,330	(0)	(0%)	6,000	6,000	0	0%
363	Contract Payments	282,001	285,659	3,658	1%	720,992	745,188	24,196	3%
364	General Expenses	923	923	(0)	(0%)	2,000	2,000	0	0%
365	Stationery/Office Consumables	0	0	0	0%	500	500	0	0%
366	Professional Memberships	1,200	1,200	0	0%	4,000	4,000	0	0%
367	Publications and Subscriptions	0	0	0	0%	3,000	1,500	(1,500)	(50%)
369	Utilities	465,639	482,463	16,824	4%	1,037,500	957,000	(80,500)	(8%)
370	Legal Expenses	0	0	0	0%	1,500	1,500	0	0%
371	Materials or Supplies	1,217,209	1,252,615	35,406	3%	2,915,336	2,943,508	28,172	1%
372	External Labour	11,000	17,717	6,717	61%	11,000	38,098	27,098	246%
373	Repairs and Maintenance	552,457	556,974	4,517	1%	1,263,343	1,248,219	(15,124)	(1%)
374	Cleaning	103,880	95,354	(8,526)	(8%)	220,000	215,000	(5,000)	(2%)
375	Corporate Expenses	97,039	101,039	4,000	4%	100,000	102,000	2,000	2%
399	Internal Expense Charge	64,017	64,018	1	0%	231,000	198,000	(33,000)	(14%)

		YTD Budget	YTD Actual	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	2013/2014 Sept Qtr Budget	2013/2014 Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav
Operating Income		(3,405,298)	(3,320,061)	85,237	3%	(6,865,849)	(7,382,363)	(516,514)	(8%)
101	User Charges	(2,530,926)	(2,536,031)	(5,105)	(0%)	(5,337,000)	(5,317,000)	20,000	0%
102	Fees and Fines	(13,308)	(13,310)	(2)	(0%)	(15,000)	(15,000)	0	0%
103	Grants	(861,064)	(770,328)	90,736	11%	(1,513,349)	(2,049,863)	(536,514)	(35%)
104	Other Income	0	(392)	(392)	0%	(500)	(500)	0	0%
Office of the CEO		4,478,836	4,543,356	64,520	1%	8,098,202	8,453,668	355,466	4%
Corporate Performance		1,965,380	2,066,063	100,683	5%	3,312,599	3,394,626	82,027	2%
Operating Expense		2,030,380	2,273,694	243,314	12%	3,609,190	3,833,521	224,331	6%
301	Salaries	565,706	495,329	(70,377)	(12%)	1,169,404	1,126,904	(42,500)	(4%)
302	Salary Oncost	77,558	62,728	(14,830)	(19%)	153,800	154,800	1,000	1%
321	Plant	30,360	30,366	6	0%	60,737	60,737	0	0%
361	Advertising/Promotions/Marketin	9,600	14,475	4,875	51%	21,300	26,300	5,000	23%
362	Consultants	114,688	161,899	47,211	41%	337,300	388,900	51,600	15%
364	General Expenses	180,288	169,201	(11,087)	(6%)	370,608	437,457	66,849	18%
365	Stationery/Office Consumables	1,440	1,747	307	21%	3,000	3,000	0	0%
366	Professional Memberships	106,340	87,792	(18,548)	(17%)	146,600	135,711	(10,889)	(7%)
367	Publications and Subscriptions	4,416	2,373	(2,043)	(46%)	9,200	9,200	0	0%
369	Utilities	11,040	6,480	(4,560)	(41%)	23,986	27,486	3,500	15%
370	Legal Expenses	9,600	19,688	10,088	105%	20,000	40,000	20,000	100%
371	Materials or Supplies	0	116,149	116,149	0%	100,000	130,500	30,500	31%
373	Repairs and Maintenance	0	134,356	134,356	0%	90,000	160,000	70,000	78%
375	Corporate Expenses	919,344	970,522	51,178	6%	1,102,655	1,131,926	29,271	3%
399	Internal Expense Charge	0	589	589	0%	600	600	0	0%
Operating Income		(65,000)	(207,631)	(142,631)	(219%)	(296,591)	(438,895)	(142,304)	(48%)
102	Fees and Fines	0	(25,628)	(25,628)	0%	(20,862)	(25,358)	(4,496)	(22%)
104	Other Income	0	(26,701)	(26,701)	0%	(6,329)	(41,537)	(35,208)	(556%)
106	Contributions	(65,000)	(155,301)	(90,301)	(139%)	(269,400)	(372,000)	(102,600)	(38%)
Marketing and Communications		829,040	680,801	(148,239)	(18%)	1,665,151	1,642,651	(22,500)	(1%)
Operating Expense		829,040	680,801	(148,239)	(18%)	1,665,151	1,642,651	(22,500)	(1%)
301	Salaries	318,971	275,359	(43,612)	(14%)	621,341	654,341	33,000	5%
302	Salary Oncost	40,519	32,964	(7,555)	(19%)	78,144	83,144	5,000	6%
321	Plant	13,494	14,322	828	6%	27,000	27,000	0	0%
361	Advertising/Promotions/Marketin	392,560	349,245	(43,315)	(11%)	786,456	766,956	(19,500)	(2%)
364	General Expenses	57,498	3,144	(54,354)	(95%)	140,790	99,790	(41,000)	(29%)
365	Stationery/Office Consumables	480	24	(456)	(95%)	1,000	1,000	0	0%
366	Professional Memberships	582	0	(582)	(100%)	1,220	1,220	0	0%
367	Publications and Subscriptions	3,936	4,042	106	3%	8,200	8,200	0	0%
371	Materials or Supplies	1,000	1,700	700	70%	1,000	1,000	0	0%
People Performance		1,684,416	1,796,492	112,076	7%	3,120,452	3,416,391	295,939	9%
Operating Expense		1,691,716	1,805,346	113,630	7%	3,135,646	3,435,246	299,600	10%
301	Salaries	478,380	550,906	72,526	15%	1,022,151	1,057,151	35,000	3%
302	Salary Oncost	63,648	56,224	(7,424)	(12%)	127,352	127,352	0	0%
321	Plant	8,244	8,244	0	0%	16,493	16,493	0	0%
361	Advertising/Promotions/Marketin	4,320	9,667	5,347	124%	9,000	18,000	9,000	100%
362	Consultants	50,400	136,746	86,346	171%	130,000	185,000	55,000	42%
364	General Expenses	31,680	21,677	(10,003)	(32%)	66,000	71,000	5,000	8%

	Sub Account Description	YTD Budget	YTD Actual	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	2013/2014 Sept Qtr Budget	2013/2014 Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr 5 Variance (Fav)/Unfav
365	Stationery/Office Consumables	480	405	(75)	(16%)	1,000	1,000	0	0%
366	Professional Memberships	22,776	21,465	(1,311)	(6%)	44,700	44,700	0	0%
367	Publications and Subscriptions	648	3,763	3,115	481%	4,100	4,100	0	0%
368	Training	425,220	267,140	(158,080)	(37%)	981,950	981,950	0	0%
369	Utilities	0	1,162	1,162	0%	2,400	3,000	600	25%
370	Legal Expenses	16,080	117,330	101,250	630%	50,000	170,000	120,000	240%
371	Materials or Supplies	2,640	1,351	(1,289)	(49%)	5,500	5,500	0	0%
372	External Labour	4,800	0	(4,800)	(100%)	10,000	0	(10,000)	(100%)
375	Corporate Expenses	582,400	609,267	26,867	5%	665,000	750,000	85,000	13%
Operating Income		(7,300)	(8,854)	(1,554)	(21%)	(15,194)	(18,855)	(3,661)	(24%)
103	Grants	(7,300)	(7,694)	(394)	(5%)	(15,194)	(17,694)	(2,500)	(16%)
104	Other Income	0	(1,161)	(1,161)	0%	0	(1,161)	(1,161)	0%
Sustainable Development		(4,026,324)	(3,835,339)	190,985	5%	768,646	1,371,652	603,006	78%
Building		5,786	78,393	72,607	1,255%	74,881	100,881	26,000	35%
Operating Expense		358,106	371,695	13,589	4%	774,881	777,881	3,000	0%
301	Salaries	310,490	294,796	(15,694)	(5%)	610,490	610,490	0	0%
302	Salary Oncost	9,930	43,027	33,097	333%	87,241	87,241	0	0%
321	Plant	22,566	24,732	2,166	10%	45,150	45,150	0	0%
361	Advertising/Promotions/Marketin	480	0	(480)	(100%)	1,000	1,000	0	0%
362	Consultants	960	0	(960)	(100%)	2,000	3,000	1,000	50%
364	General Expenses	7,200	7,031	(169)	(2%)	15,000	15,000	0	0%
365	Stationery/Office Consumables	480	(0)	(480)	(100%)	1,000	1,000	0	0%
369	Utilities	1,920	441	(1,479)	(77%)	4,000	4,000	0	0%
370	Legal Expenses	2,400	1,668	(732)	(30%)	5,000	5,000	0	0%
372	External Labour	1,200	0	(1,200)	(100%)	3,000	5,000	2,000	67%
373	Repairs and Maintenance	480	0	(480)	(100%)	1,000	1,000	0	0%
Operating Income		(352,320)	(293,302)	59,018	17%	(700,000)	(677,000)	23,000	3%
102	Fees and Fines	(352,320)	(293,302)	59,018	17%	(700,000)	(677,000)	23,000	3%
Environment		(5,292,976)	(5,085,530)	207,446	4%	(2,592,976)	(2,191,715)	401,261	15%
Operating Expense		5,218,278	5,432,851	214,573	4%	11,310,327	14,934,841	3,624,514	32%
301	Salaries	919,671	912,393	(7,279)	(1%)	1,961,238	1,916,540	(44,698)	(2%)
302	Salary Oncost	125,570	114,268	(11,302)	(9%)	267,933	267,495	(438)	(0%)
321	Plant	251,772	244,892	(6,880)	(3%)	483,415	464,333	(19,082)	(4%)
361	Advertising/Promotions/Marketin	2,700	703	(1,997)	(74%)	4,410	2,560	(1,850)	(42%)
362	Consultants	58,080	177,277	119,197	205%	293,280	469,280	176,000	60%
363	Contract Payments	2,633,330	2,683,855	50,525	2%	5,264,130	5,338,130	74,000	1%
364	General Expenses	981,270	1,020,787	39,517	4%	2,430,430	5,829,462	3,399,032	140%
365	Stationery/Office Consumables	1,740	701	(1,039)	(60%)	21,100	20,600	(500)	(2%)
366	Professional Memberships	29,388	28,617	(771)	(3%)	30,600	30,600	0	0%
367	Publications and Subscriptions	32,640	32,204	(436)	(1%)	48,500	48,500	0	0%
369	Utilities	10,700	11,922	1,222	11%	22,300	22,300	0	0%
370	Legal Expenses	54,570	57,629	3,059	6%	66,510	75,510	9,000	14%
371	Materials or Supplies	37,172	29,548	(7,624)	(21%)	122,720	119,770	(2,950)	(2%)
372	External Labour	75,595	116,488	40,893	54%	285,261	323,961	38,700	14%
373	Repairs and Maintenance	240	240	0	0%	500	800	300	60%
399	Internal Expense Charge	3,840	1,325	(2,515)	(65%)	8,000	5,000	(3,000)	(38%)

		YTD Budget	YTD Actual	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	2013/2014 Sept Qtr Budget	2013/2014 Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr 5 Variance (Fav)/Unfav
Operating Income		(10,511,254)	(10,518,380)	(7,126)	(0%)	(13,903,303)	(17,126,556)	(3,223,253)	(23%)
101	User Charges	(10,059,120)	(10,054,709)	4,411	0%	(12,892,139)	(13,054,774)	(162,635)	(1%)
102	Fees and Fines	(169,548)	(168,069)	1,479	1%	(285,763)	(289,381)	(3,618)	(1%)
103	Grants	(178,294)	(107,166)	71,128	40%	(431,376)	(3,408,376)	(2,977,000)	(690%)
104	Other Income	(24,440)	(29,238)	(4,798)	(20%)	(47,000)	(47,000)	0	0%
106	Contributions	0	(80,000)	(80,000)	0%	0	(80,000)	(80,000)	0%
199	Internal Revenue Charge	(79,852)	(79,199)	653	1%	(247,025)	(247,025)	0	0%
Investment Attraction		476,240	497,617	21,377	4%	1,330,788	1,319,496	(11,292)	(1%)
Operating Expense		727,520	720,368	(7,152)	(1%)	1,858,363	1,853,071	(5,292)	(0%)
301	Salaries	327,970	302,530	(25,440)	(8%)	630,772	611,327	(19,445)	(3%)
302	Salary Oncost	38,641	38,081	(560)	(1%)	75,329	76,759	1,430	2%
321	Plant	9,246	8,244	(1,002)	(11%)	18,494	18,494	0	0%
361	Advertising/Promotions/Marketin	49,148	28,095	(21,053)	(43%)	103,700	90,770	(12,930)	(12%)
362	Consultants	0	56,133	56,133	0%	336,889	339,169	2,280	1%
364	General Expenses	209,783	183,240	(26,543)	(13%)	518,305	510,005	(8,300)	(2%)
365	Stationery/Office Consumables	4,032	1,906	(2,126)	(53%)	8,400	7,225	(1,175)	(14%)
367	Publications and Subscriptions	50,660	62,599	11,939	24%	79,875	79,875	0	0%
369	Utilities	22,880	20,031	(2,849)	(12%)	53,899	51,899	(2,000)	(4%)
370	Legal Expenses	1,000	0	(1,000)	(100%)	1,000	1,000	0	0%
371	Materials or Supplies	0	5,000	5,000	0%	0	5,000	5,000	0%
372	External Labour	0	4,173	4,173	0%	0	29,848	29,848	0%
373	Repairs and Maintenance	6,480	4,879	(1,601)	(25%)	15,700	15,700	0	0%
374	Cleaning	7,680	5,457	(2,223)	(29%)	16,000	16,000	0	0%
Operating Income		(251,280)	(222,751)	28,529	11%	(527,575)	(533,575)	(6,000)	(1%)
101	User Charges	(41,280)	(44,550)	(3,270)	(8%)	(86,000)	(86,000)	0	0%
103	Grants	(157,200)	(126,325)	30,875	20%	(331,575)	(337,575)	(6,000)	(2%)
110	Rent	(52,800)	(51,876)	924	2%	(110,000)	(110,000)	0	0%
Planning		639,028	526,030	(112,998)	(18%)	1,667,490	1,850,527	183,037	11%
Operating Expense		1,058,961	984,507	(74,454)	(7%)	2,281,292	2,322,827	41,535	2%
301	Salaries	671,436	619,340	(52,096)	(8%)	1,320,000	1,320,000	0	0%
302	Salary Oncost	90,546	80,331	(10,215)	(11%)	179,000	179,000	0	0%
321	Plant	35,916	34,628	(1,289)	(4%)	71,842	71,842	0	0%
361	Advertising/Promotions/Marketin	5,181	5,806	625	12%	12,000	13,000	1,000	8%
362	Consultants	136,826	112,196	(24,630)	(18%)	406,000	404,535	(1,465)	(0%)
364	General Expenses	14,636	13,595	(1,041)	(7%)	35,900	27,900	(8,000)	(22%)
365	Stationery/Office Consumables	490	290	(200)	(41%)	2,000	2,000	0	0%
366	Professional Memberships	1,185	1,185	(0)	(0%)	1,550	1,550	0	0%
367	Publications and Subscriptions	5,377	5,614	237	4%	7,000	7,000	0	0%
369	Utilities	1,349	574	(775)	(57%)	6,000	6,000	0	0%
370	Legal Expenses	96,019	110,949	14,930	16%	240,000	290,000	50,000	21%
Operating Income		(419,933)	(458,477)	(38,544)	(9%)	(613,802)	(472,300)	141,502	23%
101	User Charges	(110,032)	(114,327)	(4,295)	(4%)	(221,502)	(20,000)	201,502	91%
102	Fees and Fines	(1,400)	(500)	900	64%	(4,200)	(4,200)	0	0%
103	Grants	(13,636)	(36,736)	(23,100)	(169%)	(58,100)	(58,100)	0	0%
104	Other Income	(34,865)	(34,532)	333	1%	(50,000)	(50,000)	0	0%
106	Contributions	(260,000)	(272,382)	(12,382)	(5%)	(280,000)	(340,000)	(60,000)	(21%)

	Sub Account Description	YTD Budget	YTD Actual	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	2013/2014 Sept Qtr Budget	2013/2014 Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr 5 Variance (Fav)/Unfav
Sustainable Development Director		145,598	148,152	2,554	2%	288,463	292,463	4,000	1%
Operating Expense		145,598	148,152	2,554	2%	288,463	292,463	4,000	1%
301	Salaries	115,548	124,286	8,738	8%	231,191	231,191	0	0%
302	Salary Oncost	15,192	16,594	1,402	9%	30,391	30,391	0	0%
321	Plant	10,938	6,684	(4,254)	(39%)	18,881	21,881	3,000	16%
364	General Expenses	2,000	345	(1,655)	(83%)	4,000	5,000	1,000	25%
369	Utilities	1,920	243	(1,677)	(87%)	4,000	4,000	0	0%
Grand Total		(29,570,607)	(30,503,749)	(933,142)	(3%)	4,988,811	5,633,479	644,668	13%

2013/2014 Mid Year Budget Review Capital Works Statement									
Capital Works Area	YTD Budget \$	YTD Actual \$	YTD Budget v		2013/2014 Adopted Budget \$	2013/2014		Sept Qtr v	
			YTD Actual	YTD Actual		Sept Qtr	2013/2014	Sept Qtr v	Sept Qtr v
			(Fav)/Unfav \$	(Fav)/Unfav %		Budget Review \$	Mid Year Budget \$	Adopted Budget (Fav)/Unfav \$	Adopted Budget (Fav)/Unfav %
Buildings	384,537	376,723	(7,814)	(2%)	3,386,250	3,820,075	4,414,458	594,383	16%
Drains	863,275	1,070,769	207,494	24%	4,546,900	3,513,297	4,099,442	586,145	17%
Open Space	569,635	472,317	(97,318)	(17%)	4,282,000	5,162,545	3,192,345	(1,970,200)	(38%)
Other	250,820	184,358	(66,462)	(26%)	1,179,675	1,430,745	1,419,745	(11,000)	(1%)
Plant Equipment & Other	1,881,424	1,224,793	(656,631)	(35%)	4,117,545	4,740,365	4,755,965	15,600	0%
Roads	6,858,752	7,501,254	642,502	9%	16,611,775	19,571,815	17,430,378	(2,141,437)	(11%)
Waste Management	62,520	80,767	18,247	29%	2,078,600	2,521,215	1,555,500	(965,715)	(38%)
Grand Total	10,870,963	10,910,981	40,018	0%	36,202,745	40,760,057	36,867,833	(3,892,224)	(10%)
Renewal	4,944,668	5,268,728	324,060	7%	16,829,873	18,546,206	17,359,676	(1,186,530)	(6%)
Upgrade	4,223,648	4,038,420	(185,228)	(4%)	9,002,162	11,111,454	8,971,830	(2,139,624)	(19%)
New	1,702,647	1,603,833	(98,814)	(6%)	10,370,710	11,102,397	10,536,327	(566,070)	(5%)
Grand Total	10,870,963	10,910,981	40,018	0%	36,202,745	40,760,057	36,867,833	(3,892,224)	(10%)

**2013/2014 Mid Year Budget Review
Notes to the Capital Works Statement**

1. Rebudgeted Items or Restricted Investment Transfer

Expense Area	\$'000	General Explanation
Cosgrove Landfill 3 Purchase	(1,500)	Rebudget for 2014/2015
Shepparton Sports Precinct	(1,410)	Rebudget for 2014/2015
GBGA Street Lighting Project	(1,104)	Transferred to operating
Verney Road Reconstruction	(831)	Rebudget for 2014/2015
Central Park Rec Reserve	(250)	Rebudget for 2014/2015
North Growth Corridor	(40)	Rebudget for 2014/2015
Kialla Greens 1 2 3 4	(36)	Rebudget for 2014/2015
Cosgrove Landfill 2 Cell 4	158	
Cosgrove Landfill 2 Cell 3 Cap	376	
Sub-total	(4,637)	

2. Expenditure not budgeted offset by income

Expense Area	\$'000	General Explanation
Taxi Ranks Project	71	
VPL Boating Safety Signage	12	
Sub-total	83	

3. Requests for additional expenditure - cash

Expense Area	\$'000	General Explanation
Mooroopna West Growth Corridor	388	
Shepparton Showgrounds Grassed Area	155	
Land Purchase General	138	Telford Drive drainage basin
Country Week Tennis Mooroopna Rec Reserve	30	
Ferguson Road - Roads for Renewal	30	
Park and William Street Mooroopna	28	
Tatura Park Drainage Works Stage 2	24	
Lake Bartlett Jetties	15	
Other	4	
Sub-total	812	

4. Expenditure savings

Expense Area	\$'000	General Explanation
Vic Lake Caravan Park	(125)	Revised cost estimate
Tatura/Undera Road Culvert	(18)	
Other	(7)	
Sub-total	(150)	

Total **(3,892)**

Increased deficit compared to budget **(3,892)**

**2013/2014 Mid Year Budget Review
Capital Works by Account**

Program		YTD	YTD	YTD \$	YTD %	2013/2014	2013/2014	Mid Year V	Mid Year V
Account Number	Account Description	Budgets	Actuals	Variance	Variance	Sept Qtr	Mid Year	Sept Qtr \$	Sept Qtr %
				(Fav)/Unfav	(Fav)/Unfav	Budget	Budget	(Fav)/Unfav	(Fav)/Unfav
Aerodrome Management		5,844	5,676	(168)	(3%)	17,816	17,816	0	0%
60382	Aerodrome Renewal	5,844	5,676	(168)	(3%)	11,696	11,696	0	0%
60656	Aerodrome Building Renewal	0	0	0	0%	6,120	6,120	0	0%
Aged Services		0	0	0	0%	434,000	434,000	0	0%
60189	Senior Citizens Upgrade	0	0	0	0%	434,000	434,000	0	0%
Arboriculture		51,000	50,810	(191)	(0%)	115,000	115,000	0	0%
60072	Tree Planting Program	51,000	50,810	(191)	(0%)	115,000	115,000	0	0%
Building Works		35,000	250,045	215,045	614%	779,825	779,825	0	0%
60462	Building Renewals	0	243,695	243,695	0%	699,825	699,825	0	0%
60519	Furniture & Equipment Renewal	35,000	6,350	(28,650)	(82%)	80,000	80,000	0	0%
Business and Industry Development		60,000	59,636	(364)	(1%)	72,000	75,000	3,000	4%
60583	Christmas Decorations	60,000	59,636	(364)	(1%)	72,000	75,000	3,000	4%
Civic Presentation		67,236	57,178	(10,058)	(15%)	276,000	276,000	0	0%
60493	Public Toilets	3,288	5,188	1,900	58%	40,000	40,000	0	0%
60498	Small Town Entry Program	3,000	2,718	(283)	(9%)	43,300	43,300	0	0%
60500	Shepparton City Entries	60,948	49,272	(11,676)	(19%)	192,700	192,700	0	0%
Community Strengthening		31,425	31,758	333	1%	709,186	781,950	72,764	10%
60510	Safer City Camera Project	23,040	23,040	0	0%	485,000	485,000	0	0%
60713	Murch Heritage Centre Redev	0	424	424	0%	160,000	160,000	0	0%
60724	Taxi Ranks Project	8,385	8,294	(91)	(1%)	55,000	126,190	71,190	129%
60729	Light Upgrad Fryers Off St CP	0	0	0	0%	9,186	10,760	1,574	17%
Concrete Works		720,800	609,982	(110,818)	(15%)	1,550,810	1,057,316	(493,494)	(32%)
60110	RR Pavement Rehabilitation	315,000	17,754	(297,246)	(94%)	769,010	35,000	(734,010)	(95%)
60526	Asset Pres Kerb&Channel Renew	271,300	376,777	105,477	39%	499,800	499,800	0	0%
60527	Asset Pres Footpath Renewal	134,500	215,451	80,951	60%	282,000	522,516	240,516	85%
Development Services (DNU)		0	2,302	2,302	0%	0	9,383	9,383	0%
60740	Flood Recovery Comm Infra Fund	0	2,302	2,302	0%	0	9,383	9,383	0%
Development Team		890,961	982,397	91,436	10%	5,727,600	5,986,885	259,285	5%
60178	Northlinks Stages 2 3 & 5	5,500	5,500	0	0%	150,000	150,000	0	0%
60205	Kialla Greens 1 2 3 4	0	0	0	0%	195,000	97,500	(97,500)	(50%)
60217	Seven Creeks Estate Stages 345	0	0	0	0%	55,000	55,000	0	0%
60356	North Growth Corridor	1,098	1,098	(0)	(0%)	81,500	25,000	(56,500)	(69%)
60622	Archer Rd Flood Investigation	0	0	0	0%	0	8,800	8,800	0%
60631	Kialla Lakes Dve/Archer Rd Int	0	82,860	82,860	0%	90,000	85,000	(5,000)	(6%)
60669	Building Better Regional Citie	20,000	20,316	316	2%	40,000	40,000	0	0%
60674	Rumbalara Land Purchase	0	6,970	6,970	0%	25,000	18,000	(7,000)	(28%)
60693	Park & William St Mooroopna	0	0	0	0%	0	28,000	28,000	0%
60704	BBRC MWGC DCP Culv&LinkRd R005	72,000	65,430	(6,570)	(9%)	1,690,000	918,563	(771,437)	(46%)
60705	BBRC MWGC DCP MidHwy Int R004	42,000	41,250	(750)	(2%)	791,000	1,352,300	561,300	71%
60706	BBRC MWGC DCP A Floodway D002	12,000	13,335	1,335	11%	1,149,000	78,554	(1,070,446)	(93%)

Program Account Number	Account Description	YTD Budgets	YTD Actuals	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	2013/2014 Sept Qtr Budget	2013/2014 Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr % Variance (Fav)/Unfav
60707	BBRC MWGC DCP Flood Mitig D001	703,363	708,613	5,250	1%	1,007,400	2,647,115	1,639,715	163%
60708	BBRC MWGC DCP Playgrounds C003	0	0	0	0%	35,000	35,000	0	0%
60709	BBRC MWGC DCP Shared Path C002	32,000	32,310	310	1%	350,000	388,353	38,353	11%
Drainage Works		0	0	0	0%	0	180,000	180,000	0%
60743	Crestwood Basin Retardation Up	0	0	0	0%	0	180,000	180,000	0%
Events		214,996	69,048	(145,948)	(68%)	620,742	652,618	31,876	5%
60014	Tatura Park	39,996	22,099	(17,897)	(45%)	80,000	88,000	8,000	10%
60628	Shepparton Library Redevelopme	100,000	331	(99,669)	(100%)	433,000	433,000	0	0%
60634	Tat Park Drainage Works Stage2	0	23,876	23,876	0%	0	23,876	23,876	0%
60635	Tat Park Stable Drainage Works	0	22,742	22,742	0%	22,742	22,742	0	0%
60716	Shepp S/G Toilet Upgrade	75,000	0	(75,000)	(100%)	85,000	85,000	0	0%
Greater Shepparton Regional Sports Precinct		25,000	67,479	42,479	170%	2,300,000	890,000	(1,410,000)	(61%)
60568	Community Soccer Complex	25,000	67,479	42,479	170%	2,300,000	890,000	(1,410,000)	(61%)
Holiday Park		0	0	0	0%	250,000	125,000	(125,000)	(50%)
60321	Vic Lake Caravan Park	0	0	0	0%	250,000	125,000	(125,000)	(50%)
Information Services		60,000	73,403	13,403	22%	828,015	843,615	15,600	2%
60038	Capital Tech. Purchases (New)	60,000	66,828	6,828	11%	131,030	146,630	15,600	12%
60571	Capital Tech Purchases (Renew)	0	0	0	0%	696,985	690,000	(6,985)	(1%)
60572	Capital Tech Purchases (Upgr)	0	6,576	6,576	0%	0	6,985	6,985	0%
Landfill		62,520	80,768	18,248	29%	2,521,215	1,555,500	(965,715)	(38%)
60243	Cosgrove 3 Purchase	0	23,253	23,253	0%	1,850,000	350,000	(1,500,000)	(81%)
60346	Cosgrove 3 Construction	5,250	0	(5,250)	(100%)	10,500	10,500	0	0%
60389	Cosgrove Landfill 2 Cell 4 Con	51,774	54,242	2,468	5%	207,100	365,000	157,900	76%
60514	Cosgrove Landfill 2 Cell 3 Cap	5,496	3,273	(2,223)	(40%)	453,615	830,000	376,385	83%
Operations Centre (DNU)		0	46,776	46,776	0%	210,000	210,000	0	0%
60712	Bitumen Kettle Renewal	0	46,776	46,776	0%	210,000	210,000	0	0%
Parks		186,446	154,631	(31,815)	(17%)	581,300	591,300	10,000	2%
60061	Victoria Park Upgrades	25,000	9,846	(15,154)	(61%)	118,000	118,000	0	0%
60065	All Ability Playground	0	0	0	0%	0	60,000	60,000	0%
60075	Tom Collins Drive	31,000	32,367	1,367	4%	47,300	47,300	0	0%
60245	Australian Botanical Gardens	18,830	6,614	(12,216)	(65%)	50,000	50,000	0	0%
60363	Shepparton War Memorial	0	0	0	0%	0	20,000	20,000	0%
60495	Parks Infrastructure Renewals	9,166	0	(9,166)	(100%)	110,000	0	(110,000)	(100%)
60549	Playground Borders	23,250	19,838	(3,412)	(15%)	93,000	93,000	0	0%
60550	Ferrari Park	7,000	6,970	(30)	(0%)	50,000	50,000	0	0%
60566	Vic Park_Aquamoves Landscaping	65,000	57,460	(7,540)	(12%)	65,000	65,000	0	0%
60694	Lake Bartlett Jetties	0	0	0	0%	0	15,000	15,000	0%
60701	Sir Murray Burchier Memorial	7,200	4,021	(3,179)	(44%)	48,000	48,000	0	0%
60734	Parks & Reserve Bollards Renew	0	17,515	17,515	0%	0	25,000	25,000	0%
Performing Arts and Conventions		44,032	25,042	(18,990)	(43%)	173,250	173,250	0	0%
60001	Eastbank Enhancements	37,929	24,883	(13,046)	(34%)	160,250	160,250	0	0%
60296	Eastbank Kitchen Upgrade	6,103	159	(5,944)	(97%)	13,000	13,000	0	0%
Plant & Fleet		1,740,000	1,015,207	(724,793)	(42%)	3,547,350	3,547,350	0	0%
60047	Plant Purchases (New)	0	52,231	52,231	0%	380,000	380,000	0	0%

Program Account Number	Account Description	YTD Budgets	YTD Actuals	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	2013/2014 Sept Qtr Budget	2013/2014 Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr % Variance (Fav)/Unfav
60570	Plant Purchases (Renewal)	1,740,000	1,006,344	(733,656)	(42%)	3,167,350	3,167,350	0	0%
60699	Capital Plant Suspense	0	(43,368)	(43,368)	0%	0	0	0	0%
Project Management Office		544,509	514,270	(30,239)	(6%)	1,999,145	1,970,405	(28,740)	(1%)
60088	Footpath Upgrade	76,734	76,384	(350)	(0%)	83,000	83,000	0	0%
60119	Shared Paths	0	0	0	0%	50,000	50,000	0	0%
60308	Raftery Road Reconstruction	1,878	1,028	(850)	(45%)	804,790	804,790	0	0%
60357	GV Freight Hub Land Purchase	0	1,867	1,867	0%	2,000	2,000	0	0%
60358	GV Freight Hub Stage 1	0	6,070	6,070	0%	6,070	6,070	0	0%
60448	Vaughan Street Precinct	30,250	18,666	(11,584)	(38%)	67,000	67,000	0	0%
60483	Community Plan Implementa	70,933	60,933	(10,000)	(14%)	335,000	324,000	(11,000)	(3%)
60575	Balaclava Rd Bicycle Lanes	2,000	0	(2,000)	(100%)	42,000	42,000	0	0%
60647	SheppEast Duplication MdIndHwy	300,000	300,000	0	0%	300,000	300,000	0	0%
60651	Watt Road Safety Upgrade	3,545	3,545	0	0%	10,045	10,045	0	0%
60655	Watts Road Bridge	15,500	15,500	0	0%	15,500	15,500	0	0%
60657	Tatura/Undera Road Culvert	30,436	24,886	(5,550)	(18%)	50,740	33,000	(17,740)	(35%)
60660	Murchison Rail Trail	13,233	5,391	(7,842)	(59%)	233,000	233,000	0	0%
Recreation & Strategic Services		0	0	0	0%	0	12,300	12,300	0%
60739	VPL - Boating Safety Signage	0	0	0	0%	0	12,300	12,300	0%
Regional Aquatic Centre		149,056	74,529	(74,527)	(50%)	981,000	981,000	0	0%
60309	Aquamoves Cardio Equipment Ren	0	0	0	0%	25,000	25,000	0	0%
60395	Indoor SF Asset Management	13,472	6,736	(6,736)	(50%)	15,000	15,000	0	0%
60578	Aquatics Stadiums KidsTown Ren	111,980	55,990	(55,990)	(50%)	271,000	271,000	0	0%
60643	Aquamoves Bike Lockers	0	0	0	0%	20,000	20,000	0	0%
60676	Utility Management Upgrade	23,604	11,802	(11,802)	(50%)	650,000	650,000	0	0%
Road Works		5,355,259	6,010,555	655,296	12%	12,457,546	11,059,138	(1,398,408)	(11%)
60084	Local Roads Final Seals	270,000	215,750	(54,250)	(20%)	302,256	302,256	0	0%
60085	Roads for Renewal Program	400,000	8,665	(391,335)	(98%)	906,000	316,404	(589,596)	(65%)
60113	RR Urban Reseal	0	754	754	0%	60,000	60,000	0	0%
60516	Asset Pres Rural Reseals	575,000	468,608	(106,392)	(19%)	923,628	1,007,671	84,043	9%
60517	Asset Pres Urban Reseals	0	198,919	198,919	0%	0	223,523	223,523	0%
60518	Asset Pres Asphalt Overlay	208,000	139,103	(68,897)	(33%)	357,000	357,000	0	0%
60522	Asset Pres Gravel Resheeting	531,938	784,743	252,805	48%	1,211,637	1,211,637	0	0%
60685	R4R 2013 Williams Rd	0	36,720	36,720	0%	0	48,007	48,007	0%
60692	R4R 2013 Ferguson Rd	0	257,399	257,399	0%	231,623	261,640	30,017	13%
60700	Vaughan St Reconstruction	3,321,463	3,279,452	(42,011)	(1%)	3,586,000	3,586,000	0	0%
60710	GBGA Street Lighting Project	11,000	10,864	(136)	(1%)	1,103,974	0	(1,103,974)	(100%)
60711	Verney Rd Stage 2 Upgrade	0	8,920	8,920	0%	50,000	50,000	0	0%
60714	Path Exten St 1 Riverconnect	0	0	0	0%	45,000	45,000	0	0%
60715	Verney Rd Reconstruc	37,858	18,681	(19,177)	(51%)	1,791,428	960,000	(831,428)	(46%)
60717	R4R Congupna East Rd	0	157,231	157,231	0%	170,000	170,000	0	0%
60718	R4R Tungamah Boundary Rd	0	243,111	243,111	0%	241,000	290,000	49,000	20%
60719	R2R St James Road	0	0	0	0%	154,000	154,000	0	0%
60720	R4R Cosgrove Katandra Rd	0	94,566	94,566	0%	110,000	110,000	0	0%
60721	R2R Ford Road	0	72,124	72,124	0%	185,000	185,000	0	0%

Program Account Number	Account Description	YTD Budgets	YTD Actuals	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	2013/2014 Sept Qtr Budget	2013/2014 Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr % Variance (Fav)/Unfav
60722	R4R Broken River Drive	0	7,756	7,756	0%	29,000	8,000	(21,000)	(72%)
60723	R4R Koenig Court	0	0	0	0%	75,000	75,000	0	0%
60725	R2R Dhurringile Road	0	0	0	0%	160,000	160,000	0	0%
60726	R2R Coomboona Road	0	2,811	2,811	0%	380,000	440,000	60,000	16%
60727	R2R Ferguson Road	0	0	0	0%	200,000	350,000	150,000	75%
60728	R2R Toolamba Rushworth Rd	0	0	0	0%	185,000	185,000	0	0%
60738	R2R Toolamba Bridge	0	2,909	2,909	0%	0	250,000	250,000	0%
60741	R4R Marionvale Road	0	1,469	1,469	0%	0	96,000	96,000	0%
60744	R2R Ryan Road	0	0	0	0%	0	157,000	157,000	0%
Rural Outdoor Pools		0	0	0	0%	24,000	24,000	0	0%
60411	Rural Pools Capital Works	0	0	0	0%	24,000	24,000	0	0%
Saleyards		43,280	26,783	(16,497)	(38%)	189,979	189,979	0	0%
60196	Saleyards Improvements	43,280	21,640	(21,640)	(50%)	104,000	104,000	0	0%
60454	Saleyards Asset Replacement	0	5,143	5,143	0%	85,979	85,979	0	0%
Shepparton Art Museum		87,290	93,946	6,656	8%	120,000	120,000	0	0%
60250	Art Work Acquisitions	87,290	93,946	6,656	8%	120,000	120,000	0	0%
Shepparton Show		160,000	80,411	(79,589)	(50%)	795,500	950,000	154,500	19%
60642	Shepp Shougrnds Grassed Area	160,000	80,411	(79,589)	(50%)	795,500	950,000	154,500	19%
Signs and Road Furiture		28,000	43,569	15,569	56%	50,000	80,000	30,000	60%
60520	Outdoor Furniture&Signag Renew	28,000	43,569	15,569	56%	50,000	80,000	30,000	60%
SPC KidsTown		(2,467)	(2,467)	0	0%	50,000	50,000	0	0%
60055	Ardmona KidsTown Upgrades	133	133	0	0%	40,000	40,000	0	0%
60586	KidsTown Access Audit Projects	0	0	0	0%	10,000	10,000	0	0%
60644	Kids Town Master Plan Upgrade	(2,600)	(2,600)	0	0%	0	0	0	0%
Sports Facilities		41,500	48,737	7,237	17%	951,000	745,000	(206,000)	(22%)
60418	Our Sporting Future Fund Prog	40,000	0	(40,000)	(100%)	80,000	80,000	0	0%
60466	Sports Facilities Renewals	0	10,955	10,955	0%	760,000	20,000	(740,000)	(97%)
60505	Central Park Rec Reserve	0	990	990	0%	101,000	150,000	49,000	49%
60508	Katandra West Community Centre	1,500	1,500	0	0%	10,000	20,000	10,000	100%
60695	Country Week Tennis Moor Rec	0	0	0	0%	0	30,000	30,000	0%
60730	Deakin Res Toilet & Carparking	0	0	0	0%	0	250,000	250,000	0%
60732	Sports Infrastructure Renewals	0	0	0	0%	0	80,000	80,000	0%
60733	Parks Infrastructure Renewal	0	1,049	1,049	0%	0	65,000	65,000	0%
60736	Goal Post Replacement Program	0	11,750	11,750	0%	0	25,000	25,000	0%
60737	Mooroopna Main Oval	0	22,493	22,493	0%	0	25,000	25,000	0%
Strategic Asset Management		0	0	0	0%	300,000	438,000	138,000	46%
60427	Land Purchase General	0	0	0	0%	300,000	438,000	138,000	46%
Tourism		25,000	0	(25,000)	(100%)	250,000	250,000	0	0%
60428	Visitor Information Centre Wor	25,000	0	(25,000)	(100%)	250,000	250,000	0	0%
Traffic Team		92,864	134,060	41,196	44%	441,623	440,048	(1,575)	(0%)
60040	Car Parks Linemarking & Signs	11,808	63,015	51,207	434%	23,624	23,624	0	0%
60094	Safe Routes to School	8,750	8,750	0	0%	40,000	40,000	0	0%
60096	Traffic Management Devices	5,154	5,154	0	0%	20,000	20,000	0	0%
60098	Bus Shelters	32,952	32,952	(0)	(0%)	35,000	35,000	0	0%

Program Account Number	Account Description	YTD Budgets	YTD Actuals	YTD \$ Variance (Fav)/Unfav	YTD % Variance (Fav)/Unfav	2013/2014 Sept Qtr Budget	2013/2014 Mid Year Budget	Mid Year V Sept Qtr \$ Variance (Fav)/Unfav	Mid Year V Sept Qtr % Variance (Fav)/Unfav
60237	Rural Intersection Upgrades	5,312	5,312	0	0%	25,000	25,000	0	0%
60453	Auslink Black Spot Projects	12,124	12,124	0	0%	197,000	197,000	0	0%
60662	Street Lighting Install	10,000	0	(10,000)	(100%)	50,000	48,425	(1,575)	(3%)
60678	Accessible Parking Bay Inst	6,584	6,584	(0)	(0%)	38,000	38,000	0	0%
60679	Pedest Facilities for DDACT	180	169	(11)	(6%)	12,999	12,999	0	0%
Urban and Rural Drainage Management (DNU)		147,912	293,428	145,516	98%	1,309,155	1,129,155	(180,000)	(14%)
60293	Drainage Replacement (Urban)	102,093	241,023	138,930	136%	885,455	705,455	(180,000)	(20%)
60580	Drainage Replacement (Rural)	0	21,235	21,235	0%	200,000	200,000	0	0%
60670	Flood 2012 Tally Victoria Rd	22,139	21,259	(880)	(4%)	65,000	65,000	0	0%
60671	Floods 2012 Congupna culverts	23,680	9,910	(13,770)	(58%)	158,700	158,700	0	0%
Water and Energy		3,500	11,022	7,522	215%	127,000	127,000	0	0%
60494	Toolamba Raw Water Main	0	0	0	0%	0	70,000	70,000	0%
60496	Irrigation Systems Renewals	3,500	11,022	7,522	215%	127,000	0	(127,000)	(100%)
60731	Coombs Lane Pump	0	0	0	0%	0	45,000	45,000	0%
60735	Katandra West Pump Shed	0	0	0	0%	0	12,000	12,000	0%
Grand Total		10,870,963	10,910,981	40,018	0%	40,760,057	36,867,833	(3,892,224)	(10%)

Greater Shepparton City Council
Balance Sheet
 for period ending June 2014

	2013/2014 Adopted Budget \$	2013/2014 Sept Quarter Budget \$	2013/2014 Mid Year Budget \$	Sept Qtr v Mid Year Variance (Fav)/Unfav \$	Sept Qtr v Mid Year Variance (Fav)/Unfav %
Current Assets					
Cash	1,000,000	1,000,000	1,000,000	0	0%
Receivables	5,995,000	6,410,000	6,410,000	0	0%
Investments	21,965,000	20,471,922	23,509,770	(3,037,848)	(15%)
Other	79,000	649,000	649,000	0	0%
Total Current Assets	29,039,000	28,530,922	31,568,770	(3,037,848)	(11%)
Current Liabilities					
Payables	8,128,000	8,128,000	8,128,000	0	0%
Interest Bearing Liabilities	460,000	460,000	460,000	0	0%
Trust Funds	2,051,000	2,051,000	2,051,000	0	0%
Employee Costs	7,900,000	8,711,000	8,711,000	0	0%
Other	247,000	247,000	247,000	0	0%
Total Current Liabilities	18,786,000	19,597,000	19,597,000	0	0%
Net Current Assets	10,253,000	8,933,922	11,971,770	(3,037,848)	(34%)
Non Current Assets					
Investments in Associates	0	1,314,893	1,314,893	0	100%
Infrastructure	681,426,000	845,493,000	841,254,414	4,238,586	1%
Other	1,157,000	1,183,299	1,183,299	0	0%
Total Non Current Assets	682,583,000	847,991,192	843,752,606	4,238,586	0%
Total Assets	711,622,000	876,522,114	875,321,376	1,200,738	0%
Non Current Liabilities					
Payables	406,000	0	0	0	0%
Employee Costs	907,000	992,000	992,000	0	0%
Interest Bearing Liabilities	14,366,000	14,366,000	14,366,000	0	0%
Total Non Current Liabilities	15,679,000	15,358,000	15,358,000	0	0%
Total Liabilities	34,465,000	34,955,000	34,955,000	0	0%
Net Assets	677,157,000	841,567,114	840,366,376	1,200,738	0%
Represented By					
Accumulated Surplus	317,181,000	317,078,906	315,878,168	1,200,738	0%
Reserves	359,976,000	524,488,208	524,488,208	0	0%
Total Equity	677,157,000	841,567,114	840,366,376	1,200,738	0%

Greater Shepparton City Council
Cash Flow Statement
 for period ending June 2014

	2012/2013 Adopted Budget	2013/2014 Sept Quarter Budget Review	2013/2014 Mid Year Budget Review	Sept Qtr v Mid Year Variance (Fav)/Unfav	Sept Qtr v Mid Year Variance (Fav)/Unfav
	\$	\$	\$	\$	%
<i>Cash flows from operating activities</i>					
Receipts from customers	80,321,000	81,383,388	82,285,818	(902,430)	(1%)
Payments to suppliers	(76,639,000)	(81,730,807)	(87,045,453)	5,314,646	7%
Net cash inflow(outflow) from customers(suppliers)	3,682,000	(347,419)	(4,759,635)	4,412,216	1,270%
Interest received	1,131,000	1,143,500	1,149,500	(6,000)	(1%)
Government receipts	21,973,000	24,142,173	27,694,014	(3,551,841)	(15%)
Interest expense	(1,155,000)	(1,176,277)	(1,176,277)	0	0%
Net cash inflow(outflow) from operating activities	25,631,000	23,761,977	22,907,602	854,375	4%
<i>Cash flows from investing activities</i>					
Property, plant & equipment, infrastructure - receipts	703,000	710,500	710,500	0	0%
Property, plant & equipment, infrastructure - payments	(36,203,000)	(40,760,056)	(36,867,833)	(3,892,223)	(13%)
Net cash inflow(outflow) from investing activities	(35,500,000)	(40,049,556)	(36,157,333)		0%
<i>Cash flows from financing activities</i>					
Repayment of interest-bearing loans and borrowings	(426,000)	(426,000)	(426,000)	0	0%
Net cash inflow(outflow) from financing activities	(426,000)	(426,000)	(426,000)	0	0%
Net increase(decrease) in cash and equivalents	(10,295,000)	(16,713,579)	(13,675,731)	(3,037,848)	(18%)
Cash and equivalents at the beginning of the year	33,260,000	38,185,501	38,185,501	0	0%
Cash and equivalents at the end of the year	22,965,000	21,471,922	24,509,770	(3,037,848)	(14%)