

Mansfield Shire Council
Income & Expenditure Summary
For Period Ending November

IE Type	2020-21 Total Updated Budgets	2020-21 YTD Updated Budgets	2020-21 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2020-21 Total Forecasts
Operating						
Income						
Cash Operating Contributions	0	0	(34,650)	34,650	100%	0
High Country Equity	0	0	0	0	0%	0
Interest Income	(166,000)	(69,140)	(23,234)	(45,906)	-66%	(166,000)
Operational Grants - Non Recurrent	(2,974,399)	(1,436,347)	(2,355,003)	918,656	64%	(2,974,399)
Operational Grants - Recurrent	(4,561,124)	(1,453,076)	(1,316,988)	(136,088)	-9%	(4,561,124)
Other income	(113,555)	(46,560)	(60,994)	14,434	31%	(113,555)
Rates & Charges	(14,719,355)	(14,719,355)	(14,782,983)	63,628	0%	(14,719,355)
Sale of Assets	0	0	0	0	0%	0
Statutory Fees & Charges	(323,700)	(134,830)	(162,936)	28,106	21%	(323,700)
User Charges	(953,200)	(315,620)	(325,436)	9,816	3%	(953,200)
Income	(23,811,333)	(18,174,928)	(19,062,223)	887,295	5%	(23,811,333)
Expenditure						
Depreciation	3,686,159	0	0	0	0%	3,686,159
Employee Costs	11,401,950	5,382,688	4,228,451	1,154,237	21%	11,401,950
Finance costs	150,000	67,308	35,206	32,102	48%	150,000
Materials & Contracts	8,541,999	3,515,975	2,932,606	583,369	17%	8,473,329
Other	258,349	103,573	63,435	40,138	39%	258,349
Expenditure	24,038,457	9,069,544	7,259,699	1,809,845	20%	23,969,787
Operating	227,124	(9,105,384)	(11,802,524)	2,697,140	30%	158,454
Capital						
Income						
Cash Operating Contributions	(38,000)	0	0	0	0%	(38,000)
Operational Grants - Non Recurrent	(7,314,308)	(163,816)	(1,151,144)	987,328	603%	(7,314,308)
Operational Grants - Recurrent	(591,592)	(147,898)	0	(147,898)	-100%	(591,592)
Other Income	0	0	0	0	0%	0
Sale of Assets	(66,000)	(16,500)	(14,753)	(1,747)	-11%	(66,000)
User Charges	0	0	0	0	0%	0
Income	(8,009,900)	(328,214)	(1,165,897)	837,683	255%	(8,009,900)
Expenditure						
Employee Costs	0	0	167	(167)	-100%	0
Materials & Contracts	18,299,765	3,135,061	550,984	2,584,077	82%	18,299,765
Other	0	0	0	0	0%	0
Sale of Assets	0	0	0	0	0%	0
Expenditure	18,299,765	3,135,061	551,151	2,583,910	82%	18,299,765
Capital	10,289,865	2,806,847	(614,746)	3,421,593	122%	10,289,865
Grand Total	10,516,989	(6,298,537)	(12,417,270)	6,118,733	-97%	10,448,319

Mansfield Shire Council
Operating Report - by Business Unit
For Period Ending November

Unit	2020-21 Total Updated Budgets	2020-21 YTD Updated Budgets	2020-21 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2020-21 Total Forecasts
Business Performance						
Depreciation	3,686,159	0	0	0	0%	3,686,159
Financial Services	(1,699,497)	(327,119)	(258,808)	(68,311)	-21%	(1,699,497)
Information Technology	399,694	116,052	142,249	(26,197)	-23%	399,694
Revenue Services	(12,335,931)	(12,426,263)	(12,416,726)	(9,537)	0%	(12,335,931)
Salaries & Wages Clearing	(112,151)	(35,287)	(101,418)	66,131	187%	(112,151)
Total Business Performance	(10,061,726)	(12,672,617)	(12,634,704)	(37,913)	0%	(10,061,726)
Community & Economic Development						
Arts, Culture & Library	260,293	72,794	176,441	(103,647)	-142%	260,293
Community Development	281,053	119,693	118,328	1,365	1%	281,053
Customer Service & Records	417,344	192,616	145,735	46,881	24%	417,344
Economic Development - Business & Industry	200,087	81,454	(105,996)	187,450	230%	131,417
Economic Development - Tourism & Events	521,357	241,529	199,664	41,865	17%	521,357
Operations & General Service Provision	171,947	70,805	81,582	(10,777)	-15%	171,947
Sport & Recreation	91,121	36,120	8,324	27,796	77%	91,121
Total Community & Economic Development	1,943,202	815,011	624,078	190,933	23%	1,874,532
Community Health and Wellbeing						
Aged & Disability Services	219,382	72,796	25,762	47,034	65%	219,382
Family Services & Partnerships	308,487	104,998	(22,802)	127,800	122%	308,487
Youth Services	237,045	92,412	39,286	53,126	57%	237,045
Total Community Health and Wellbeing	764,914	270,206	42,246	227,960	84%	764,914
Community Safety						
Building	38,700	8,373	(4,497)	12,870	154%	38,700
Emergency Management	81,538	30,761	53,693	(22,932)	-75%	81,538
Emergency Management - Infrastructure	9,130	3,800	5,887	(2,087)	-55%	9,130
Emergency Management - Recovery	(37,800)	(48,525)	(878,905)	830,380	1711%	(37,800)
Health	306,647	125,682	131,736	(6,054)	-5%	306,647
Local Laws	128,350	91,992	96,997	(5,005)	-5%	128,350
School Crossing Supervisors	37,390	15,033	11,287	3,746	25%	37,390
Total Community Safety	563,955	227,116	(583,801)	810,917	357%	563,955
Executive Management						
Executive Management	893,760	363,548	340,834	22,714	6%	893,760
Total Executive Management	893,760	363,548	340,834	22,714	6%	893,760
Field Services						
Field Services	302,403	109,704	143,218	(33,514)	-31%	302,403
Parks & Gardens	759,325	312,968	283,906	29,062	9%	759,325
Plant Operating	(90,309)	(138,326)	(152,318)	13,992	10%	(90,309)
Road Network Maintenance	733,409	451,450	335,693	115,757	26%	733,409
Total Field Services	1,704,828	735,796	610,500	125,296	17%	1,704,828
Governance & Risk						
Council	388,104	246,220	77,724	168,496	68%	388,104
Governance	241,724	68,121	108,331	(40,210)	-59%	241,724
Risk Management	467,173	389,717	288,021	101,696	26%	467,173
Total Governance & Risk	1,097,001	704,058	474,075	229,983	33%	1,097,001
Operations & Capital Works						
Buildings	329,600	115,252	116,248	(996)	-1%	329,600
Cemetery Trust	0	0	1,425	(1,425)	-100%	0
Community Assets & Land Management	176,291	69,857	30,114	39,743	57%	176,291
Engineering Services	1,277,018	489,633	455,566	34,067	7%	1,277,018
Total Operations & Capital Works	1,782,909	674,742	603,353	71,389	11%	1,782,909
People & Culture						
Human Resources	489,615	201,709	291,759	(90,050)	-45%	489,615
Salaries & Wages Clearing	112,121	112,121	97,672	14,449	13%	112,121

Unit	2020-21 Total Updated Budgets	2020-21 YTD Updated Budgets	2020-21 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2020-21 Total Forecasts
Working for Victoria	(238)	522,084	(478,056)	1,000,140	192%	(238)
Total People & Culture	601,498	835,914	(88,625)	924,539	111%	601,498
Planning & Environment						
Development Services Management	185,635	93,729	89,698	4,031	4%	185,635
Environment	92,993	38,151	25,166	12,985	34%	92,993
Statutory Planning	539,898	218,913	256,305	(37,392)	-17%	539,898
Strategic Planning	118,260	33,145	19,033	14,113	43%	118,260
Waste Management	(3)	(1,443,096)	(1,580,682)	137,586	10%	(3)
Total Planning & Environment	936,783	(1,059,158)	(1,190,481)	131,323	12%	936,783
Grand Total	227,124	(9,105,384)	(11,802,524)	2,697,140	30%	158,454

Mansfield Shire Council
Capital Works Report
For Period Ending November

Account	RUNI	2020-21 Total Updated Budgets	2020-21 YTD Updated Budgets	2020-21 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2020-21 Total Forecasts
Bridges & Culverts							
813000. Bridges - Renewal	R	185,900	0	0	0	0%	185,900
813013. Bridges - Structural Assessment	R	100,000	0	0	0	0%	100,000
Total Bridges & Culverts		285,900	0	0	0	0%	285,900
Buildings							
851004. Building Refurbishment Program	R	108,500	27,125	3,412	23,713	87%	108,500
851006. Shire Office Refurbishment	R	0	0	3,003	(3,003)	-100%	0
851012. Toilet Block Refurbishment Program	R	300,000	0	0	0	0%	300,000
851015. Kindergarten Refurbishment - Ailsa St	R	173,000	0	0	0	0%	173,000
881010. Bonnie Doon Community Centre	R	21,500	0	0	0	0%	21,500
891015. Office Furniture & Equipment	N	15,000	3,750	0	3,750	100%	15,000
Total Buildings		618,000	30,875	6,414	24,461	79%	618,000
Community Projects							
831234. Outlying Communities Infrastructure Grants Prog	R	100,000	0	0	0	0%	100,000
845132. Botanic Park Activity Track	R	0	0	167	(167)	-100%	0
Total Community Projects		100,000	0	167	(167)	-100%	100,000
Drainage							
823036. Misc Drainage Works Provision	R	200,000	0	0	0	0%	200,000
Total Drainage		200,000	0	0	0	0%	200,000
Footpaths & Cycleways							
821000. Footpath Reconstruction Programme	R	50,000	50,000	0	50,000	100%	50,000
821100. Footpaths - Renewal	R	48,830	48,830	0	48,830	100%	48,830
821120. New Footpath - Mt Buller Rd	N	128,666	128,666	139,790	(11,124)	-9%	128,666
831025. Urban Walking Trails	R	38,025	0	0	0	0%	38,025
Total Footpaths & Cycleways		265,521	227,496	139,790	87,706	39%	265,521
Information Technology							
891020. Computer Purchases	R	81,000	33,735	16,777	16,958	50%	81,000
891027. Radio Frequency ID (library) - barcodes and soft	N	7,632	7,632	0	7,632	100%	7,632
Total Information Technology		88,632	41,367	16,777	24,590	59%	88,632
Off Street Car Parks							
881182. Dual Court Indoor Sporting Stadium Carpark	N	1,400,000	0	0	0	0%	1,400,000
Total Off Street Car Parks		1,400,000	0	0	0	0%	1,400,000
Parks & Gardens							
831035. Mansfield Streetscape	U	50,000	50,000	0	50,000	100%	50,000
841055. Playground - Income	I	(417,079)	0	(225,000)	225,000	100%	(417,079)
845015. Botanic Park - Playground	R	667,079	0	25	(25)	-100%	667,079
Total Parks & Gardens		300,000	50,000	(224,975)	274,975	550%	300,000
Plant							
891010. Plant Purchases	R	598,487	249,270	283,355	(34,085)	-14%	598,487
891011. Plant Sales Income	I	0	0	(13,853)	13,853	100%	0
891012. Vehicle Purchases	R	149,000	37,250	0	37,250	100%	149,000
891013. Vehicle Sales Income	I	(66,000)	(16,500)	0	(16,500)	-100%	(66,000)

Account	RUNI	2020-21 Total Updated Budgets	2020-21 YTD Updated Budgets	2020-21 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2020-21 Total Forecasts
Total Plant		681,487	270,020	269,502	518	0%	681,487
Roads							
811120. Reseals	R	978,520	0	0	0	0%	978,520
811122. Rural Roads Reseal	R	0	0	6,750	(6,750)	-100%	0
811150. Reseal Preparation Program	R	451,583	180,000	4,536	175,464	97%	451,583
811152. Heavy Vehicle Bypass - Stages 3 & 4	U	2,507,519	927,781	0	927,781	100%	2,507,519
811153. Heavy Vehicle Bypass - Stages 3 & 4 - Income	I	(1,254,000)	0	0	0	0%	(1,254,000)
811155. View Street Roundabout	U	1,000,000	0	0	0	0%	1,000,000
811156. View Street Upgrade	R	1,100,000	0	0	0	0%	1,100,000
812022. Pavement Patching Program	R	71,800	26,566	0	26,566	100%	71,800
812075. Resheets	R	1,449,192	0	0	0	0%	1,449,192
812076. Resheets - Income	I	(591,592)	0	(295,797)	295,797	100%	(591,592)
814017. Malcolm St Road Reocnstruction	R	67,003	67,003	0	67,003	100%	67,003
814050. Alpine Ridge - Road Reconstruction	R	63,146	63,146	0	63,146	100%	63,146
814054. Barwite Road - Reconstruction	R	139,250	51,522	0	51,522	100%	139,250
814900. Roads to Recovery - Income	I	(591,592)	(147,898)	0	(147,898)	-100%	(591,592)
815140. Fixing Country Roads Income	I	(120,000)	(120,000)	(543,263)	423,263	353%	(120,000)
822100. Kerb & Channel - Renewal	R	338,202	338,202	57,102	281,100	83%	338,202
Total Roads		5,609,031	1,386,322	(770,672)	2,156,994	156%	5,609,031
Sport & Recreation							
831040. Ghadaba Edible & Medicinal Garden Project - Ex	U	61,925	0	0	0	0%	61,925
831041. Ghadaba Edible & Medicinal Garden Project - Inc	I	0	0	(61,925)	61,925	100%	0
841005. Lords Reserve Recreation Facilities	N	3,700,000	0	35,335	(35,335)	-100%	3,700,000
841006. Lords Reserve Recreation Facilities - Income	I	(3,210,000)	0	0	0	0%	(3,210,000)
845148. Mansfield Oval redevelopment	N	75,000	0	0	0	0%	75,000
845149. Mansfield Oval redevelopment - Income	I	(38,000)	0	0	0	0%	(38,000)
845154. Swimming pool refurbishment	R	150,000	150,000	0	150,000	100%	150,000
851034. Dual Court Indoor Sporting Stadium	N	1,634,006	604,583	0	604,583	100%	1,634,006
851035. Dual Court Indoor Sporting Stadium - Income	I	(1,721,637)	(43,816)	(25,159)	(18,657)	-43%	(1,721,637)
Total Sport & Recreation		651,294	710,767	(51,749)	762,516	107%	651,294
Waste Management							
891008. Plant - RRC	N	90,000	90,000	0	90,000	100%	90,000
Total Waste Management		90,000	90,000	0	90,000	100%	90,000
Grand Total		10,289,865	2,806,847	(614,746)	3,421,593	122%	10,289,865
Represented by:							
Renewal	R	7,630,017	1,322,649	375,126	947,523	72	7,630,017
New	N	7,050,304	834,631	175,125	659,506	79	7,050,304
Upgrade	U	3,619,444	977,781	0	977,781	100	3,619,444
Total Expenses		18,299,765	3,135,061	550,251	2,584,810	251%	18,299,765
Income	I	(8,009,900)	(328,214)	(1,164,997)	836,783	255%	(8,009,900)

Mansfield Shire Council

Balance Sheet

As at November 2020

	2020-21	2019-20
Current Assets		
Cash and Investments	17,357,572	14,398,491
Inventories	24,174	8,956
Other Assets	1,678,361	1,870,124
Receivables	8,762,923	1,457,446
Current Assets	27,823,030	17,735,017
Non-Current Assets		
Infrastructure	137,230,694	137,230,694
Plant & Equipment	2,274,254	2,274,254
Property	53,026,924	53,026,924
Receivables	38,134	51,009
Work in Progress	361,809	361,809
WIP 2020-21	551,151	0
Non-Current Assets	193,482,966	192,944,690
Current Liabilities		
Interest-bearing liabilities	105,092	182,720
Payables	177,904	2,610,816
Provisions	1,874,094	1,881,018
Trust Funds	1,259,565	1,084,233
Current Liabilities	3,416,655	5,758,787
Non-Current Liabilities		
Interest-bearing liabilities	1,930,302	1,930,302
Provisions	465,782	465,782
Non-Current Liabilities	2,396,084	2,396,084
Net Assets	215,493,257	202,524,836
Equity		
Accumulated Surplus brought forward	70,321,756	70,321,756
YTD Surplus (inc Capital Income)	12,968,421	
Reserves	132,203,080	132,203,080
Equity	215,493,257	202,524,836

Mansfield Shire Council
Statement of Cash Flows
For Period Ending November

	2020-21 Actual
Operating activities	
<i>Inflows</i>	
Rates & Charges	7,490,381
Statutory Fees & Charges	162,936
User Charges	325,436
Operational Grants	3,671,991
Capital Grants	1,151,144
Contributions - Operating	34,650
Contributions - Capital	0
Other Income	259,560
<i>Outflows</i>	
Employee Costs	(4,306,079)
Materials & Contracts	(2,762,985)
Other	(63,435)
TOTAL	5,963,598
Investing activities	
<i>Inflows</i>	
Proceeds from Sale of Assets	14,753
<i>Outflows</i>	
Capital Works Expenditure	(551,151)
TOTAL	(536,398)
Financing activities	
<i>Inflows</i>	
Proceeds from Interest Bearing Loans and Borrowings	0
Other	
<i>Outflows</i>	
Repayment of Interest Bearing Loans and Borrowings	(2,432,912)
Finance Costs	(35,206)
Other	0
TOTAL	(2,468,118)
Net change in cash	2,959,081
Cash at Beginning of Year (1/7/2020)	14,398,491
CASH AT END OF PERIOD	17,357,572