

Dashboard

Indicator	Result YTD	Budget YTD / Target	Favourable / Unfavourable	Variance
Operating surplus/(deficit)	15,713,049	13,939,742	F	1,773,307
Underlying surplus/(deficit)	14,857,702	13,611,202	F	1,246,500
Capital expenditure	25,436	13,494	F	11,942
Working capital ratio	9.64	1.00	F	8.64
Cash and financial assets	13,389,294	8,146,000	F	5,243,294

	\$'000	\$'000	\$'000
	YTD Revised Budget	YTD Actual	YTD Variance
Underlying surplus/(deficit)	13,611	14,858	(1,247)
Surplus/(deficit)	13,940	15,713	(1,773)
Departmental results			
Business and Performance	(12,635)	(12,825)	190
Community & Economic Development	(634)	(579)	(56)
Community Health and Wellbeing	32	(119)	152
Community Safety	105	112	(7)
Executive Management	129	79	50
Field Services	160	69	91
Governance & Risk	441	378	63
Operations & Capital Works	263	234	29
People & Culture	324	(364)	688
Planning & Environment	(1,795)	(1,843)	48
Capital works expenditure	(315)	(830)	515

Mansfield Shire Council

Income & Expenditure Summary

For Period Ending August

IE Type	2020-21 Budget	2020-21 YTD Budgets	2020-21 YTD Actuals	YTD Variance	YTD Percentage Variance
Operating					
Income					
Cash Operating Contributions	0	0	(34,650)	34,650	100%
High Country Equity	0	0	0	0	0%
Interest Income	(166,000)	(27,656)	10,938	(38,594)	-140%
Operational Grants - Non Recurrent	(3,043,159)	(1,642,966)	(1,710,774)	67,808	4%
Operational Grants - Recurrent	(4,561,124)	(706,978)	(657,993)	(48,985)	-7%
Other income	(113,555)	(19,174)	(26,740)	7,566	39%
Rates & Charges	(14,719,355)	(14,719,355)	(15,004,941)	285,586	2%
Sale of Assets	0	0	0	0	0%
Statutory Fees & Charges	(323,700)	(53,932)	(63,418)	9,486	18%
User Charges	(953,200)	(122,850)	(91,029)	(31,821)	-26%
Income	(23,880,093)	(17,292,911)	(17,578,607)	285,696	2%
Expenditure					
Depreciation	3,686,159	0	0	0	0%
Employee Costs	11,318,909	2,134,368	1,379,757	754,611	35%
Finance costs	150,000	29,550	(7,366)	36,916	125%
Materials & Contracts	8,094,400	1,478,285	1,313,577	164,708	11%
Other	258,349	39,506	34,936	4,570	12%
Expenditure	23,507,817	3,681,709	2,720,905	960,804	26%
Operating	(372,276)	(13,611,202)	(14,857,702)	1,246,500	9%
Capital					
Income					
Cash Operating Contributions	(38,000)	0	0	0	0%
Operational Grants - Non Recurrent	(5,358,669)	(328,540)	(855,347)	526,807	160%
Operational Grants - Recurrent	(591,592)	0	0	0	0%
Other Income	0	0	0	0	0%
Sale of Assets	(66,000)	0	0	0	0%
User Charges	0	0	0	0	0%
Income	(6,054,261)	(328,540)	(855,347)	526,807	160%
Expenditure					
Employee Costs	0	0	0	0	0%
Materials & Contracts	13,279,888	13,494	25,436	(11,942)	-89%
Other	0	0	0	0	0%
Sale of Assets	0	0	0	0	0%
Expenditure	13,279,888	13,494	25,436	(11,942)	-89%
Capital	7,225,627	(315,046)	(829,911)	514,865	-163%
Grand Total	6,853,351	(13,926,248)	(15,687,613)	1,761,365	-13%

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

Unit	2020-21 Budget	2020-21 YTD Budgets	2020-21 YTD Actuals	YTD Variance	YTD Percentage Variance
Business Performance					
Depreciation	3,686,159	0	0	0	0%
Financial Services	(1,699,497)	(186,578)	(160,133)	(26,445)	-14%
Information Technology	361,978	29,509	55,895	(26,386)	-89%
Revenue Services	(12,335,931)	(12,488,150)	(12,743,136)	254,986	2%
Salaries & Wages Clearing	(112,151)	10,193	22,721	(12,528)	-123%
Total Business Performance	(10,099,442)	(12,635,026)	(12,824,653)	189,627	2%
Community & Economic Development					
Arts, Culture & Library	260,293	42,208	27,614	14,594	35%
Community Development	239,850	45,237	37,954	7,283	16%
Customer Service & Records	417,344	64,836	59,309	5,527	9%
Economic Development - Business & Industry	200,087	28,742	27,681	1,061	4%
Economic Development - Tourism & Events	507,357	83,314	69,012	14,302	17%
Emergency Management Recovery	(37,800)	(936,474)	(879,814)	(56,660)	-6%
Operations & General Service Provision	171,947	28,099	75,011	(46,912)	-167%
Sport & Recreation	139,743	9,961	4,685	5,276	53%
Total Community & Economic Development	1,898,821	(634,077)	(578,548)	(55,529)	-9%
Community Health and Wellbeing					
Aged & Disability Services	222,963	8,560	(27,280)	35,840	419%
Family Services & Partnerships	229,584	11,445	(71,542)	82,987	725%
Youth Services	205,999	12,050	(20,669)	32,719	272%
Total Community Health and Wellbeing	658,546	32,055	(119,491)	151,546	473%
Community Safety					
Building	38,700	(1,299)	(1,283)	(16)	-1%
Emergency Management	81,538	10,561	27,589	(17,028)	-161%
Health	306,647	50,505	45,569	4,936	10%
Local Laws	128,350	38,782	40,378	(1,596)	-4%
School Crossing Supervisors	37,390	6,051	(500)	6,551	108%
Total Community Safety	592,625	104,600	111,753	(7,153)	-7%
Executive Management					
Executive Management	893,760	129,071	79,041	50,030	39%
Total Executive Management	893,760	129,071	79,041	50,030	39%
Field Services					
Field Services	282,403	36,382	48,321	(11,939)	-33%
Parks & Gardens	759,325	127,231	113,526	13,705	11%
Plant Operating	(90,309)	(154,353)	(172,104)	17,751	12%
Road Network Maintenance	708,341	150,482	79,146	71,336	47%
Total Field Services	1,659,760	159,742	68,888	90,854	57%
Governance & Risk					
Council	388,104	50,029	58,705	(8,676)	-17%
Governance	191,724	31,302	42,716	(11,414)	-36%
Risk Management	467,173	359,234	276,254	82,980	23%
Total Governance & Risk	1,047,001	440,565	377,675	62,890	14%
Operations & Capital Works					
Buildings	329,600	35,390	31,892	3,498	10%
Cemetery Trust	0	0	(1,843)	1,843	100%
Community Assets & Land Management	152,737	23,969	13,125	10,844	45%
Emergency Management	9,130	1,520	(43)	1,563	103%
Engineering Services	1,200,955	202,379	191,144	11,235	6%

Unit	2020-21 Budget	2020-21 YTD Budgets	2020-21 YTD Actuals	YTD Variance	YTD Percentage Variance
Total Operations & Capital Works	1,692,422	263,258	234,275	28,983	11%
People & Culture					
Human Resources	464,726	81,812	124,026	(42,214)	-52%
Salaries & Wages Clearing	112,121	112,121	96,805	15,316	14%
Working for Victoria	(238)	129,735	(584,669)	714,404	551%
Total People & Culture	576,609	323,668	(363,838)	687,506	212%
Planning & Environment					
Development Services Management	185,635	55,293	53,123	2,170	4%
Environment	92,993	15,329	4,632	10,697	70%
Statutory Planning	407,497	136,305	127,526	8,779	6%
Strategic Planning	21,500	3,582	5,788	(2,206)	-62%
Waste Management	(3)	(2,005,567)	(2,033,871)	28,304	1%
Total Planning & Environment	707,622	(1,795,058)	(1,842,803)	47,745	3%
Grand Total	(372,276)	(13,611,202)	(14,857,702)	1,246,500	9%

Mansfield Shire Council

Capital Works Report

For Period Ending August

Account	RUNI	2020-21 Total Budgets	2020-21 YTD Budgets	2020-21 YTD Actuals	YTD Variance	YTD Percentage Variance
Bridges & Culverts						
813000. Bridges - Renewal	R	185,900	0	0	0	0%
813013. Bridges - Structural Assessment	R	100,000	0	0	0	0%
Total Bridges & Culverts		285,900	0	0	0	0%
Buildings						
851004. Building Refurbishment Program	R	108,500	0	3,412	(3,412)	-100%
851006. Shire Office Refurbishment	R	0	0	1,298	(1,298)	-100%
851012. Toilet Block Refurbishment Program	R	300,000	0	0	0	0%
851015. Kindergarten Refurbishment - Ailsa St	R	173,000	0	0	0	0%
881010. Bonnie Doon Community Centre	R	21,500	0	0	0	0%
891015. Office Furniture & Equipment	N	15,000	0	0	0	0%
Total Buildings		618,000	0	4,710	(4,710)	-100%
Community Projects						
831234. Outlying Communities Infrastructure Grants Progi	R	100,000	0	0	0	0%
Total Community Projects		100,000	0	0	0	0%
Drainage						
823036. Misc Drainage Works Provision	R	200,000	0	0	0	0%
Total Drainage		200,000	0	0	0	0%
Footpaths & Cycleways						
821100. Footpaths - Renewal	R	48,830	0	0	0	0%
831025. Urban Walking Trails	R	38,025	0	0	0	0%
Total Footpaths & Cycleways		86,855	0	0	0	0%
Information Technology						
891020. Computer Purchases	R	81,000	13,494	8,035	5,459	40%
891027. Radio Frequency ID (library) - barcodes and softw	N	7,632	0	0	0	0%
Total Information Technology		88,632	13,494	8,035	5,459	40%
Off Street Car Parks						
881182. Dual Court Indoor Sporting Stadium Carpark	N	1,400,000	0	0	0	0%
Total Off Street Car Parks		1,400,000	0	0	0	0%
Parks & Gardens						
831035. Mansfield Streetscape	U	50,000	0	0	0	0%
841055. Playground - Income	I	(417,079)	(208,540)	(225,000)	16,460	8%
845015. Botanic Park - Playground	R	667,079	0	0	0	0%
Total Parks & Gardens		300,000	(208,540)	(225,000)	16,460	8%
Plant						
891010. Plant Purchases	R	320,000	0	2,727	(2,727)	-100%
891012. Vehicle Purchases	R	149,000	0	0	0	0%
891013. Vehicle Sales Income	I	(66,000)	0	0	0	0%
Total Plant		403,000	0	2,727	(2,727)	-100%

Account	RUNI	2020-21 Total Budgets	2020-21 YTD Budgets	2020-21 YTD Actuals	YTD Variance	YTD Percentage Variance
Roads						
811120. Reseals	R	978,520	0	0	0	0%
811150. Reseal Preparation Program	R	451,583	0	0	0	0%
811155. View Street Roundabout	U	1,000,000	0	0	0	0%
811156. View Street Upgrade	R	1,100,000	0	0	0	0%
812075. Resheets	R	1,449,192	0	0	0	0%
812076. Resheets - Income	I	(591,592)	0	0	0	0%
814900. Roads to Recovery - Income	I	(591,592)	0	0	0	0%
815140. Fixing Country Roads Income	I	(120,000)	(120,000)	(543,263)	423,263	353%
822100. Kerb & Channel - Renewal	R	258,202	0	0	0	0%
Total Roads		3,934,313	(120,000)	(543,263)	423,263	353%
Sport & Recreation						
831040. Ghadaba Edible & Medicinal Garden Project - Ex	U	61,925	0	0	0	0%
831041. Ghadaba Edible & Medicinal Garden Project - Inc	I	0	0	(61,925)	61,925	100%
841005. Lords Reserve Recreation Facilities	N	3,700,000	0	9,964	(9,964)	-100%
841006. Lords Reserve Recreation Facilities - Income	I	(3,210,000)	0	0	0	0%
845148. Mansfield Oval redevelopment	N	75,000	0	0	0	0%
845149. Mansfield Oval redevelopment - Income	I	(38,000)	0	0	0	0%
845154. Swimming pool refurbishment	R	150,000	0	0	0	0%
851035. Dual Court Indoor Sporting Stadium - Income	I	(1,019,998)	0	(25,159)	25,159	100%
Total Sport & Recreation		(281,073)	0	(77,120)	77,120	100%
Waste Management						
891008. Plant - RRC	N	90,000	0	0	0	0%
Total Waste Management		90,000	0	0	0	0%
Grand Total		7,225,627	(315,046)	(829,911)	514,865	163%
Represented by:						
Renewal	R	6,880,331	13,494	15,472	(1,978)	(15)
New	N	5,287,632	0	9,964	(9,964)	(100)
Upgrade	U	1,111,925	0	0	0	0
Total Expenses		13,279,888	13,494	25,436	(11,942)	-115%
Income	I	(6,054,261)	(328,540)	(855,347)	526,807	160

Mansfield Shire Council

Balance Sheet

As at August 2020

	2020-21	2019-20
Current Assets		
Cash and Investments	13,389,294	14,398,491
Inventories	14,911	8,956
Other Assets	1,678,361	1,870,124
Receivables	15,792,101	1,457,446
Current Assets	30,874,667	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	42,835	51,009
Work in Progress	361,809	361,809
WIP 2020-21	25,436	0
Non-Current Assets	192,961,952	192,944,690
Current Liabilities		
Interest-bearing liabilities	150,510	182,720
Payables	360,755	2,610,816
Provisions	1,881,018	1,881,018
Trust Funds	810,367	1,084,233
Current Liabilities	3,202,650	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	218,237,885	202,524,836
Equity		
Accumulated Surplus brought forward	70,321,756	70,321,756
YTD Surplus (inc Capital Income)	15,713,049	
Reserves	132,203,080	132,203,080
Equity	218,237,885	202,524,836

Mansfield Shire Council
Statement of Cash Flows
For Period Ending August

	2020-21 Actual
Operating activities	
<i>Inflows</i>	
Rates & Charges	678,460
Statutory Fees & Charges	63,418
User Charges	91,029
Operational Grants	2,368,767
Capital Grants	855,347
Contributions - Operating	34,650
Contributions - Capital	0
Other Income	(258,064)
<i>Outflows</i>	
Employee Costs	(1,411,967)
Materials & Contracts	(1,127,769)
Other	(34,936)
TOTAL	1,258,934
Investing activities	
<i>Inflows</i>	
Proceeds from Sale of Assets	0
<i>Outflows</i>	
Capital Works Expenditure	(25,436)
TOTAL	(25,436)
Financing activities	
<i>Inflows</i>	
Proceeds from Interest Bearing Loans and Borrowings	0
Other	
<i>Outflows</i>	
Repayment of Interest Bearing Loans and Borrowings	(2,250,061)
Finance Costs	7,366
Other	0
TOTAL	(2,242,695)
Net change in cash	(1,009,197)
Cash at Beginning of Year (1/7/2020)	14,398,491
CASH AT END OF PERIOD	13,389,294