

Mansfield Shire Council

Income & Expenditure Summary

For Period Ending March 2021

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
Operating					
Income					
Cash Operating Contributions	0	0	(69,236)	69,236	100%
High Country Equity	0	0	0	0	0%
Interest Income	(166,000)	(124,452)	(49,250)	(75,202)	-60%
Operational Grants - Non Recurrent	(2,974,399)	(2,285,723)	(2,757,802)	472,079	21%
Operational Grants - Recurrent	(4,561,124)	(2,255,794)	(2,179,151)	(76,643)	-3%
Other income	(113,555)	(90,158)	(135,143)	44,985	50%
Rates & Charges	(14,719,355)	(14,719,355)	(14,807,029)	87,674	1%
Sale of Assets	0	0	0	0	0%
Statutory Fees & Charges	(323,700)	(242,694)	(284,942)	42,248	17%
User Charges	(953,200)	(774,290)	(667,208)	(107,082)	-14%
Income	(23,811,333)	(20,492,466)	(20,949,763)	457,297	2%
Expenditure					
Depreciation	3,686,159	0	0	0	0%
Employee Costs	11,401,950	8,847,464	8,234,190	613,274	7%
Finance costs	150,000	112,907	102,403	10,504	9%
Materials & Contracts	8,541,999	6,428,557	5,375,053	1,053,504	16%
Other	258,349	193,501	124,867	68,634	35%
Expenditure	24,038,457	15,582,429	13,836,513	1,745,916	11%
Operating	227,124	(4,910,037)	(7,113,250)	2,203,213	45%
Capital					
Income					
Cash Operating Contributions	(38,000)	(38,000)	0	(38,000)	-100%
Operational Grants - Non Recurrent	(7,314,308)	(6,016,493)	(2,871,144)	(3,145,349)	-52%
Operational Grants - Recurrent	(591,592)	(443,694)	0	(443,694)	-100%
Other Income	0	0	0	0	0%
Sale of Assets	(66,000)	(49,500)	(37,480)	(12,020)	-24%
User Charges	0	0	0	0	0%
Income	(8,009,900)	(6,547,687)	(2,908,624)	(3,639,063)	-56%
Expenditure					
Employee Costs	0	0	463	(463)	-100%
Materials & Contracts	18,299,765	11,761,492	3,124,021	8,637,471	73%
Other	0	0	0	0	0%
Sale of Assets	0	0	0	0	0%
Expenditure	18,299,765	11,761,492	3,124,485	8,637,007	73%
Capital	10,289,865	5,213,805	215,861	4,997,944	96%
Grand Total	10,516,989	303,768	(6,897,390)	7,201,158	2371%

Mansfield Shire Council
Operating Report - by Business Unit
For Period Ending March 2021

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	Comments Total Budget vs Year End Forecast
Business Performance							
Depreciation	3,686,159	0	0	0	0%	3,686,159	
Financial Services	(1,699,497)	(416,025)	(292,934)	(123,091)	-30%	(1,628,766)	\$46k Reduced interest income due to lower than anticipated interest rates. \$15k iChris upgrade. Increased software costs (tenderlink & LG Solutions Year End).
Information Technology	399,694	312,678	221,597	91,081	29%	398,694	
Revenue Services	(12,335,931)	(12,404,019)	(12,356,927)	(47,092)	0%	(12,384,837)	Supplementary assessments higher than budget
Salaries & Wages Clearing	(112,151)	(49,627)	12,909	(62,536)	-126%	(112,151)	
Total Business Performance	(10,061,726)	(12,556,993)	(12,415,355)	(141,638)	-1%	(10,040,901)	
Community & Economic Development							
Arts, Culture & Library	260,293	152,993	126,666	26,327	17%	216,286	Savings due to COVID closures
Community Development	281,053	211,826	207,967	3,859	2%	279,889	
Customer Service & Records	417,344	326,774	255,738	71,036	22%	412,344	
Economic Development - Business & Industry	200,087	144,636	1,805	142,831	99%	114,191	\$68k reduction in expenditure - reallocation of costs from Eco Dev to GVRT (rail trail strategic plan) and Enviro (climate action plan)
Economic Development - Tourism & Events	521,357	413,462	282,068	131,394	32%	419,357	Savings from cancelled events due to COVID.
Operations & General Service Provision	171,947	128,409	140,761	(12,352)	-10%	228,826	Increased expenditure for unbudgeted redundancy costs.
Sport & Recreation	91,121	81,226	120,173	(38,947)	-48%	91,621	
Total Community & Economic Development	1,943,202	1,459,326	1,135,179	324,147	22%	1,762,514	
Community Health and Wellbeing							
Aged & Disability Services	219,382	138,557	113,250	25,307	18%	212,426	
Family Services & Partnerships	322,787	231,464	(9,105)	240,569	104%	168,849	Additional \$60k income for IFS and \$25k in MCH. \$60k savings in MCH expenditure (delays in employment of staff).
Youth Services	237,045	160,369	88,499	71,870	45%	223,545	
Total Community Health and Wellbeing	779,214	530,390	192,644	337,746	64%	604,820	

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	Comments Total Budget vs Year End Forecast
Community Safety							
Building	38,700	21,269	(88,360)	109,629	515%	25,700	Additional \$13k income
Emergency Management	81,538	57,993	129,583	(71,590)	-123%	87,838	Additional \$6k expenditure - reallocation of Crisisworks software from EM - Recovery
Emergency Management - Infrastructure	9,130	6,840	7,380	(540)	-8%	2,130	
Emergency Management - Recovery	(37,800)	(42,465)	(878,463)	835,998	1969%	(57,800)	Reduction \$6k expenditure - reallocation of Crisisworks software expense to EM. Additional \$13k grant income.
Health	306,647	229,104	196,278	32,826	14%	285,647	\$16k reduction in salaries & wages (delayed appointment in domestic waste water management), and \$5k savings in consultants.
Local Laws	128,350	71,258	162,550	(91,292)	-128%	176,350	\$38k increase in expenditure for unbudgeted staff overtime. \$10k reduction in parking fine income.
School Crossing Supervisors	37,390	27,859	20,194	7,665	28%	37,390	
Total Community Safety	563,955	371,858	(450,837)	822,695	221%	557,255	
Executive Management							
Executive Management	893,760	630,120	663,307	(33,187)	-5%	916,660	\$20k increase in training and professional development
Total Executive Management	893,760	630,120	663,307	(33,187)	-5%	916,660	
Field Services							
Field Services	302,403	221,862	274,040	(52,178)	-24%	312,803	\$10k additional expenditure for training.
Parks & Gardens	759,325	565,917	529,401	36,516	6%	820,825	\$23k overspend in street trees, \$15k materials for new areas to be maintained, \$9k for services unbudgeted.
Plant Operating	(90,309)	(116,083)	(372,669)	256,586	221%	(110,309)	\$20k savings in fuel expenditure.
Road Network Maintenance	733,409	899,015	882,723	16,292	2%	719,806	\$15k reduction in FAGs income based on actuals.
Total Field Services	1,704,828	1,570,711	1,313,495	257,216	16%	1,743,125	
Governance & Risk							
Council	388,104	330,028	189,906	140,122	42%	388,104	
Governance	241,724	165,387	192,710	(27,323)	-17%	322,730	\$20k increased advertising (Mansfield Matters) due to COVID, elections & increased vacancies). \$4k overspend in legal fees (new LG Act and FOI requests). \$46k for Comms Consultant (budgeted in Community Development), and annual report overspend. \$4k additional training costs. \$8k stationery and printing costs overspent.
Risk Management	467,173	435,851	310,435	125,416	29%	319,073	\$85k savings in insurance premiums. \$63k savings in risk officer vacancy.
Total Governance & Risk	1,097,001	931,266	693,051	238,215	26%	1,029,907	
Operations & Capital Works							

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	Comments Total Budget vs Year End Forecast
Buildings	329,600	231,568	204,386	27,182	12%	311,284	increased cleaning cost at the municipal office due to COVIDsafe requirements.
Cemetery Trust	0	0	(10,466)	10,466	100%	0	
Community Assets & Land Management	161,991	113,718	60,892	52,826	46%	160,491	
Engineering Services	1,277,018	977,312	878,144	99,168	10%	1,262,314	
Total Operations & Capital Works	1,768,609	1,322,598	1,132,956	189,642	14%	1,734,089	
People & Culture							
Human Resources	489,615	359,552	404,553	(45,001)	-13%	577,275	\$67k redundancy costs unbudgeted. \$8k additional expenditure for increased EAP usage. \$12k restructure costs (outplacement services and organisational review consultancy).
Salaries & Wages Clearing	112,121	112,121	116,360	(4,239)	-4%	112,121	
Working for Victoria	(238)	411,596	323,366	88,230	21%	(238)	
Total People & Culture	601,498	883,269	844,278	38,991	4%	689,158	
Planning & Environment							
Development Services Management	185,635	137,919	116,347	21,572	16%	184,435	
Environment	92,993	69,259	36,142	33,117	48%	92,742	
Statutory Planning	539,898	387,055	547,080	(160,025)	-41%	653,482	\$130k overspend on legal fees for VCAT cases (MASS, Station Street convenience restaurant, Chenery St service station). \$8k increase in training expenditure. \$30k income to exceed budget.
Strategic Planning	118,260	88,689	39,593	49,097	55%	80,763	\$38k savings in consultancy costs
Waste Management	(3)	(735,504)	(961,129)	225,625	31%	19,717	Reduction in commercial kerbside collection income.
Total Planning & Environment	936,783	(52,582)	(221,967)	169,385	322%	1,031,139	
Grand Total	227,124	(4,910,037)	(7,113,250)	2,203,213	45%	27,766	

Mansfield Shire Council
Capital Works Report
For Period Ending March 2021

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	185,900	0	185,900	100%	185,900
813013. Bridges - Structural Assessment	R	100,000	100,000	2,900	97,100	97%	100,000
Total Bridges & Culverts		285,900	285,900	2,900	283,000	99%	285,900
Buildings							
851004. Building Refurbishment Program	R	108,500	81,375	12,382	68,993	85%	108,500
851006. Shire Office Refurbishment	R	0	0	3,003	(3,003)	-100%	0
851012. Toilet Block Refurbishment Program	R	300,000	300,000	0	300,000	100%	250,000
851015. Kindergarten Refurbishment - Ailsa St	R	173,000	173,000	86,500	86,500	50%	173,000
881010. Bonnie Doon Community Centre	R	21,500	21,500	0	21,500	100%	21,500
891015. Office Furniture & Equipment	N	15,000	11,250	1,299	9,951	88%	15,000
Total Buildings		618,000	587,125	103,183	483,942	82%	568,000
Community Projects							
831234. Outlying Communities Infrastructure Grants Progr:	R	100,000	50,000	0	50,000	100%	100,000
845132. Botanic Park Activity Track	R	0	0	307	(307)	-100%	0
Total Community Projects		100,000	50,000	307	49,693	99%	100,000
Drainage							
823036. Misc Drainage Works Provision	R	200,000	200,000	0	200,000	100%	200,000
Total Drainage		200,000	200,000	0	200,000	100%	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%	139,666
821121. New Footpath - Mt Buller Rd - Income	I	0	0	(20,000)	20,000	100%	(20,000)
831025. Urban Walking Trails	R	38,025	38,025	0	38,025	100%	38,025
Total Footpaths & Cycleways		265,521	265,521	119,790	145,731	55%	256,521
Information Technology							
891020. Computer Purchases	R	81,000	60,723	16,777	43,946	72%	71,000
891027. Radio Frequency ID (library) - barcodes and softw	N	7,632	7,632	0	7,632	100%	7,632
Total Information Technology		88,632	68,355	16,777	51,578	75%	78,632
Off Street Car Parks							
881182. Dual Court Indoor Sporting Stadium Carpark	N	1,400,000	0	0	0	0%	659,117
Total Off Street Car Parks		1,400,000	0	0	0	0%	659,117
Parks & Gardens							
831035. Mansfield Streetscape	U	50,000	50,000	0	50,000	100%	50,000
841055. Playground - Income	I	(417,079)	(417,079)	(225,000)	(192,079)	-46%	(225,079)
845015. Botanic Park - Playground	R	667,079	667,079	127,726	539,353	81%	584,079
845152. Additional Playing Field	N	0	0	76	(76)	-100%	0

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 Parks & Gardens		300,000	300,000	(97,198)	397,198	132%	409,000
Plant							
891010. Plant Purchases	R	598,487	448,686	288,193	160,493	36%	598,487
891011. Plant Sales Income	I	0	0	(13,853)	13,853	100%	(13,853)
891012. Vehicle Purchases	R	149,000	111,750	41,925	69,825	62%	149,000
891013. Vehicle Sales Income	I	(66,000)	(49,500)	(22,727)	(26,773)	-54%	(66,000)
Total Plant		681,487	510,936	293,538	217,398	43%	667,634
Roads							
811120. Reseals	R	978,520	978,520	905,302	73,218	7%	978,520
811122. Rural Roads Reseal	R	0	0	6,750	(6,750)	-100%	0
811150. Reseal Preparation Program	R	451,583	451,583	355,500	96,083	21%	430,830
811152. Heavy Vehicle Bypass - Stages 3 & 4	U	2,507,519	1,880,637	0	1,880,637	100%	360,000
811153. Heavy Vehicle Bypass - Stages 3 & 4 - Income	I	(1,254,000)	0	0	0	0%	(180,000)
811155. View Street Roundabout	U	1,000,000	1,000,000	0	1,000,000	100%	318,078
811156. View Street Upgrade	R	1,100,000	1,100,000	916,031	183,969	17%	1,100,000
812022. Pavement Patching Program	R	71,800	53,850	0	53,850	100%	71,800
812075. Resheets	R	1,449,192	1,449,192	0	1,449,192	100%	1,974,591
812076. Resheets - Income	I	(591,592)	(591,592)	(295,797)	(295,795)	-50%	(783,327)
814017. Malcolm St Road Reocnstruction	R	67,003	67,003	10,702	56,301	84%	67,003
814050. Alpine Ridge - Road Reconstruction	R	63,146	63,146	3,531	59,615	94%	63,146
814054. Barwite Road - Reconstruction	R	139,250	104,437	0	104,437	100%	139,250
814900. Roads to Recovery - Income	I	(591,592)	(443,694)	0	(443,694)	-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	61,652	276,550	82%	338,202
Total Roads		5,609,031	6,331,284	1,420,408	4,910,876	78%	4,166,501
Sport & Recreation							
831040. Ghadaba Edible & Medicinal Garden Project - Exp	U	61,925	0	14,709	(14,709)	-100%	50,000
831041. Ghadaba Edible & Medicinal Garden Project - Incc	I	0	0	(61,925)	61,925	100%	0
841005. Lords Reserve Recreation Facilities	N	3,700,000	0	35,335	(35,335)	-100%	35,022
841006. Lords Reserve Recreation Facilities - Income	I	(3,210,000)	(3,210,000)	0	(3,210,000)	-100%	0
845148. Mansfield Oval redevelopment	N	75,000	75,000	0	75,000	100%	60,000
845149. Mansfield Oval redevelopment - Income	I	(38,000)	(38,000)	0	(38,000)	-100%	(38,000)
845154. Swimming pool refurbishment	R	150,000	150,000	89,895	60,105	40%	85,000
851034. Dual Court Indoor Sporting Stadium	N	1,634,006	1,225,506	0	1,225,506	100%	1,634,006
851035. Dual Court Indoor Sporting Stadium - Income	I	(1,721,637)	(1,677,822)	(1,725,159)	47,337	3%	(1,721,637)
Total Sport & Recreation		651,294	(3,475,316)	(1,647,145)	(1,828,171)	-53%	104,391
Waste Management							
851037. RRC - Fall Protection Barriers	N	0	0	3,300	(3,300)	-100%	0
891008. Plant - RRC	N	90,000	90,000	0	90,000	100%	90,000
Total Waste Management		90,000	90,000	3,300	86,700	96%	90,000
Grand Total		10,289,865	5,213,805	215,861	4,997,944	96%	7,585,696
Represented by:							
Renewal	R	7,630,017	7,292,801	2,929,076	4,363,725	60%	7,926,663
New	N	7,050,304	1,538,054	179,800	1,358,254	88%	2,640,443
Upgrade	U	3,619,444	2,930,637	14,709	2,915,928	99%	778,078
Total Expenses		18,299,765	11,761,492	3,123,585	8,637,907	73%	11,345,184
Income	I	(8,009,900)	(6,547,687)	(2,907,724)	(3,639,963)	-56%	(3,759,488)

Mansfield Shire Council

Balance Sheet

As at March 2021

	2020-21	2019-20
Current Assets		
Cash and Investments	14,285,064	14,398,491
Inventories	7,926	8,956
Other Assets	1,700,971	1,870,124
Receivables	6,184,748	1,457,446
Current Assets	22,178,709	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	29,602	51,009
Work in Progress	361,809	361,809
WIP 2020-21	3,124,485	0
Non-Current Assets	196,047,768	192,944,690
Current Liabilities		
Interest-bearing liabilities	46,099	182,720
Payables	103,643	2,610,816
Provisions	1,864,592	1,881,018
Trust Funds	1,269,348	1,084,233
Current Liabilities	3,283,682	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	212,546,710	202,524,836
Equity		
Accumulated Surplus brought forward	70,321,756	70,321,756
YTD Surplus (inc Capital Income)	10,021,874	
Reserves	132,203,080	132,203,080
Equity	212,546,710	202,524,836

Mansfield Shire Council
Statement of Cash Flows
For Period Ending March 2021

	2020-21 Actual
Operating activities	
<i>Inflows</i>	
Rates & Charges	10,101,134
Statutory Fees & Charges	284,942
User Charges	667,208
Operational Grants	4,936,954
Capital Grants	2,871,144
Contributions - Operating	69,236
Contributions - Capital	0
Other Income	369,508
<i>Outflows</i>	
Employee Costs	(8,370,811)
Materials & Contracts	(5,221,296)
Other	(124,867)
TOTAL	5,583,153
Investing activities	
<i>Inflows</i>	
Proceeds from Sale of Assets	37,480
<i>Outflows</i>	
Capital Works Expenditure	(3,124,485)
TOTAL	(3,087,005)
Financing activities	
<i>Inflows</i>	
Proceeds from Interest Bearing Loans and Borrowings	0
Other	
<i>Outflows</i>	
Repayment of Interest Bearing Loans and Borrowings	(2,507,173)
Finance Costs	(102,403)
Other	0
TOTAL	(2,609,575)
Net change in cash	(113,427)
Cash at Beginning of Year (1/7/2020)	14,398,491
CASH AT END OF PERIOD	14,285,064