

Mansfield Shire Council

Income & Expenditure Summary

For Period Ending December 2022

IE Type	2022-23 Updated Budget	2022-23 YTD Updated Budgets	2022-23 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2022-23 Forecast Budget
Operating						
Income						
Cash Operating Contributions	(40,000)	(19,992)	(92,000)	72,008	360%	(40,000)
High Country Equity	0	0	0	0	0%	0
Interest Income	(102,100)	(42,994)	(98,282)	55,288	-129%	(252,100)
Operational Grants - Non Recurrent	(231,000)	(88,464)	(1,622,715)	1,534,251	1734%	(974,426)
Operational Grants - Recurrent	(4,420,213)	(1,367,838)	(1,042,724)	(325,114)	-24%	(4,525,999)
Other income	(207,698)	(66,324)	(189,322)	122,998	185%	(266,153)
Rates & Charges	(16,711,098)	(16,586,048)	(16,649,993)	63,945	0%	(16,858,022)
Sale of Assets	0	0	0	0	0%	0
Statutory Fees & Charges	(406,900)	(203,370)	(247,507)	44,137	22%	(456,900)
User Charges	(748,760)	(325,164)	(537,573)	212,409	65%	(767,790)
Income	(22,867,769)	(18,700,194)	(20,480,116)	1,779,922	10%	(24,141,390)
Expenditure						
Depreciation	4,330,533	0	0	0	0%	4,330,533
Employee Costs	11,150,248	5,654,219	5,881,283	(227,064)	-4%	10,876,127
Finance costs	215,000	97,857	116,649	(18,792)	-19%	253,000
Materials & Contracts	9,148,140	4,392,004	3,960,299	431,705	10%	9,327,677
Other	306,410	128,785	112,075	16,710	13%	321,410
Expenditure	25,150,331	10,272,865	10,070,306	202,559	2%	25,108,747
Operating	2,282,563	(8,427,329)	(10,409,810)	1,982,481	24%	967,358
Capital						
Income						
Cash Operating Contributions	0	0	(115,064)	115,064	100%	0
Operational Grants - Non Recurrent	(2,908,644)	(242,000)	(46,324)	(195,677)	-81%	(2,908,644)
Operational Grants - Recurrent	(591,000)	(591,000)	(772,788)	181,788	31%	(591,000)
Sale of Assets	0	0	0	0	0%	0
User Charges	0	0	(11,363)	11,363	100%	0
Income	(3,499,644)	(833,000)	(945,539)	112,539	14%	(3,499,644)
Expenditure						
Employee Costs	640,000	319,872	80,852	239,020	75%	640,000
Materials & Contracts	14,355,753	4,358,693	2,129,120	2,229,573	51%	14,355,753
Sale of Assets	0	0	0	0	0%	0
Expenditure	14,995,753	4,678,565	2,209,972	2,468,593	53%	14,995,753
Capital	11,496,109	3,845,565	1,264,433	2,581,132	-67%	11,496,109
Grand Total	13,778,672	(4,581,764)	(9,145,377)	4,563,613	-100%	12,463,467

Mansfield Shire Council
Operating Report - by Business Unit
For Period Ending December 2022

Unit	2022-23 Updated Budget	2022-23 YTD Updated Budgets	2022-23 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2022-23 Forecast Budget
Business Performance						
Depreciation	4,330,533	0	0	0	0%	4,330,533
Financial Services	(1,589,554)	(243,727)	94,619	(338,346)	-139%	(1,651,124)
Information Technology	572,410	271,608	264,550	7,058	3%	572,410
Revenue Services	(13,047,328)	(13,014,874)	(13,015,013)	139	0%	(13,088,425)
Salaries & Wages Clearing	88,235	41,071	65,276	(24,205)	-59%	88,235
Total Business Performance	(9,645,704)	(12,945,922)	(12,590,568)	(355,354)	-3%	(9,748,371)
Communications						
Communications	209,461	104,888	90,375	14,513	14%	191,961
Total Communications	209,461	104,888	90,375	14,513	14%	191,961
Community & Economic Development						
Arts, Culture & Library	243,165	122,346	93,696	28,650	23%	243,165
Community Development	199,915	127,666	59,073	68,593	54%	199,915
Customer Service & Records	501,940	249,945	344,667	(94,722)	-38%	501,940
Economic Development - Business & Industry	647,110	401,913	348,131	53,782	13%	647,110
Economic Development - Tourism & Events	502,469	247,781	279,640	(31,859)	-13%	502,469
Operations & General Service Provision	124,711	61,831	59,755	2,076	3%	124,711
Sport & Recreation	0	0	1,000	(1,000)	-100%	0
Total Community & Economic Development	2,219,310	1,211,482	1,185,962	25,520	2%	2,219,310
Community Health and Wellbeing						
Aged & Disability Services	341,867	190,960	46,265	144,695	76%	43,553
Family Services & Partnerships	347,432	182,278	33,637	148,641	82%	287,384
Health & Wellbeing	150,531	75,169	(33,304)	108,473	144%	61,106
Youth Services	259,727	103,229	(166,101)	269,330	261%	53,573
Total Community Health and Wellbeing	1,099,557	551,636	(119,503)	671,139	122%	445,616
Community Safety						
Building	65,912	62,635	44,597	18,038	29%	65,912
Emergency Management	328,621	130,784	156,638	(25,854)	-20%	328,621
Emergency Management - Infrastructure	500	252	1,480	(1,228)	-487%	500
Emergency Management - Recovery	20,176	5,190	(519,063)	524,253	10101%	20,176
Health	177,828	94,958	29,011	65,947	69%	177,828
Local Laws	159,880	86,177	71,008	15,169	18%	159,880
School Crossing Supervisors	37,955	18,935	9,119	9,816	52%	37,955
Total Community Safety	790,872	398,931	(207,210)	606,141	152%	790,872
Executive Management						
Executive Management	1,036,113	519,367	555,494	(36,127)	-7%	1,036,113
Total Executive Management	1,036,113	519,367	555,494	(36,127)	-7%	1,036,113
Field Services						
Field Services	423,230	207,097	153,944	53,153	26%	423,230
Parks & Gardens	980,760	481,751	381,586	100,165	21%	980,760
Plant Operating	(68,772)	(92,230)	(225,767)	133,537	145%	(68,772)
Road Network Maintenance	806,217	635,629	773,472	(137,843)	-22%	806,217
Total Field Services	2,141,435	1,232,247	1,083,235	149,012	12%	2,141,435

Unit	2022-23 Updated Budget	2022-23 YTD Updated Budgets	2022-23 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2022-23 Forecast Budget
Governance & Risk						
Council	273,010	142,183	130,292	11,891	8%	273,010
Governance	94,829	46,959	52,831	(5,872)	-13%	94,829
Risk Management	429,184	352,747	419,218	(66,471)	-19%	429,184
Total Governance & Risk	797,023	541,889	602,341	(60,452)	-11%	797,023
Operations & Capital Works						
Buildings	455,000	201,863	146,538	55,325	27%	455,000
Cemetery Trust	20,274	49,933	3,819	46,114	92%	20,274
Community Assets & Land Management	808,867	325,956	143,380	182,576	56%	808,867
Engineering Services	1,330,658	702,837	640,481	62,356	9%	1,330,658
Total Operations & Capital Works	2,614,799	1,280,589	934,217	346,372	27%	2,614,799
People & Culture						
Human Resources	529,182	263,955	371,852	(107,897)	-41%	623,182
Salaries & Wages Clearing	101,765	101,765	124,253	(22,488)	-22%	101,765
Total People & Culture	630,947	365,720	496,104	(130,384)	-36%	724,947
Planning & Environment						
Development Services Management	166,401	88,736	80,443	8,293	9%	166,401
Environment	157,737	80,103	12,188	67,915	85%	157,737
Statutory Planning	337,621	168,189	122,977	45,212	27%	277,081
Strategic Planning	214,565	108,990	(258,843)	367,833	337%	(135,435)
Waste Management	(487,575)	(2,134,174)	(2,397,023)	262,849	12%	(712,132)
Total Planning & Environment	388,749	(1,688,156)	(2,440,258)	752,102	45%	(246,348)
Grand Total	2,282,563	(8,427,329)	(10,409,810)	1,982,481	-24%	967,358

Mansfield Shire Council
Capital Works Report
For Period Ending December 2022

Account	2022-23 Updated Budget	2022-23 YTD Updated Budgets	2022-23 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2022-23 Forecast Budget
Bridges & Culverts						
813000. Bridges - Renewal	338,300	63,300	43,782	19,518	31%	338,300
813013. Bridges - Structural Assessment	60,000	0	47,035	(47,035)	-100%	60,000
813075. Culverts - Upgrade	285,133	0	0	0	0%	285,133
813100. Culverts - Renewal	75,000	0	0	0	0%	75,000
Total Bridges & Culverts	758,433	63,300	90,817	(27,517)	-43%	758,433
Buildings						
831232. Family & Childrens Centre	60,000	0	0	0	0%	60,000
841005. Lords Reserve Recreation Facilities	50,000	50,000	0	50,000	100%	50,000
841057. Bonnie Doon Recreation Reserve Upgrade	40,000	0	0	0	0%	40,000
841058. Bonnie Doon Recreation Reserve Upgrade - Income	(25,000)	0	0	0	0%	(25,000)
841074. Jamieson Hall	108,000	0	0	0	0%	108,000
841075. Jamieson Hall - Income	(108,000)	0	0	0	0%	(108,000)
845168. Living Libraries Project - Expense	537,350	173,589	163,581	10,008	6%	537,350
845169. Living Libraries Project - Income	(42,000)	(42,000)	0	(42,000)	-100%	(42,000)
851006. Shire Office Refurbishment	74,000	37,000	325	36,676	99%	74,000
851012. Toilet Block Refurbishment Program	125,336	125,336	88,590	36,746	29%	125,336
851015. Kindergarten Refurbishment - Ailsa St	100,000	100,000	2,443	97,558	98%	100,000
851018. Depot Buildings	32,859	0	3,375	(3,375)	-100%	32,859
851026. Mansfield Station - Goods Shed	45,000	45,000	0	45,000	100%	45,000
851038. Heritage Facility (Station Precinct)	1,280,836	0	12,134	(12,134)	-100%	1,280,836
851039. Heritage Facility (Station Precinct) - Income	(1,280,836)	0	(114,164)	114,164	100%	(1,280,836)
851040. Mansfield Tennis Club - Clubroom	2,330	0	0	0	0%	2,330
851041. Merrijig Public Toilets	20,000	20,000	0	20,000	100%	20,000
881010. Bonnie Doon Community Centre - Renewal	3,764	3,764	11,798	(8,034)	-213%	3,764
Total Buildings	1,023,639	512,689	168,081	344,608	67%	1,023,639
Computers & Telecommunications						
891020. Computer Purchases	38,000	19,000	0	19,000	100%	38,000
891032. Digital Transformation	232,392	58,098	0	58,098	100%	232,392
Total Computers & Telecommunications	270,392	77,098	0	77,098	100%	270,392
Drainage						
823011. Drainage Works - Upgrade	170,000	85,000	0	85,000	100%	170,000
823024. Mansfield Wetlands Drainage design	11,432	11,432	12,645	(1,213)	-11%	11,432
823036. Drainage Works - Renewal	110,000	55,000	0	55,000	100%	110,000
823038. Stormwater Drainage Works - Cnr Apollo & High St	870,000	435,000	0	435,000	100%	870,000
823050. Mansfield Wetlands Rejuvenation (Drainage) - 5 yrly c	120,000	0	0	0	0%	120,000
881135. Water & Stormwater Management Program (Inspect	89,690	50,000	0	50,000	100%	89,690
Total Drainage	1,371,122	636,432	12,645	623,787	98%	1,371,122
Fixtures, Fittings & Furniture						
891015. Office Furniture & Equipment	15,000	7,500	0	7,500	100%	15,000

Account	2022-23 Updated Budget	2022-23 YTD Updated Budgets	2022-23 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2022-23 Forecast Budget
Total Fixtures, Fittings & Furniture	15,000	7,500	0	7,500	100%	15,000
Footpaths & Cycleways						
821000. Footpath Reconstruction Programme	12,000	0	0	0	0%	12,000
821004. Footpath Malcolm St	237,919	0	0	0	0%	237,919
821005. Footpath Malcolm St - Income	0	0	(46,531)	46,531	100%	0
821012. Footpaths Asphalt - Renewal	3,644	0	0	0	0%	3,644
821013. Footpaths Gravel / Stone - Renewal	118,218	118,218	12,904	105,314	89%	118,218
821063. Footpath Racecourse Midland Hwy - Income	0	0	9,100	(9,100)	-100%	0
821100. Footpaths Concrete - Renewal	38,000	38,000	0	38,000	100%	38,000
Total Footpaths & Cycleways	409,781	156,218	(24,527)	180,745	116%	409,781
Kerb & Channel						
822060. Kerb & Channel - New	20,000	20,000	0	20,000	100%	20,000
822100. Kerb & Channel - Renewal	57,609	57,609	58,746	(1,137)	-2%	57,609
Total Kerb & Channel	77,609	77,609	58,746	18,863	24%	77,609
Land						
891055. Jamieson Land	0	0	27,296	(27,296)	-100%	0
891057. Lakins Road Industrial Development	200,000	50,000	50,938	(938)	-2%	200,000
891058. Lakins Road Industrial Development - Income	0	0	208	(208)	-100%	0
Total Land	200,000	50,000	78,441	(28,441)	-57%	200,000
Offstreet Car parks						
811183. Off Street Car Park Renewal	31,363	31,363	0	31,363	100%	31,363
811190. High Street Carpark (new)	600,000	300,000	0	300,000	100%	600,000
Total Offstreet Car parks	631,363	331,363	0	331,363	100%	631,363
Other Infrastructure						
881166. Public Lighting	88,000	44,000	29,386	14,614	33%	88,000
Total Other Infrastructure	88,000	44,000	29,386	14,614	33%	88,000
Overheads						
800200. Project Management Costs	640,000	319,872	0	319,872	100%	640,000
Total Overheads	640,000	319,872	0	319,872	100%	640,000
Plant, Machinery & Equipment						
891008. Plant - Resource Recovery Centre	70,000	70,000	6,300	63,700	91%	70,000
891010. Plant Purchases	473,336	273,336	132,855	140,481	51%	473,336
891012. Vehicle Purchases	100,000	50,000	79,586	(29,586)	-59%	100,000
891014. Small Plant Purchases	89,900	49,900	9,900	40,000	80%	89,900
891030. Other Plant (funded)	15,000	7,500	0	7,500	100%	15,000
Total Plant, Machinery & Equipment	748,236	450,736	228,640	222,096	49%	748,236
Recreation, Leisure & Community facilities						
831035. Mansfield Streetscape	76,000	46,000	43,938	2,062	4%	76,000
831040. Ghadaba Edible & Medicinal Garden Project - Expend	29,314	0	0	0	0%	29,314
831042. Station Precinct - Recreational Renewal	75,000	0	1,655	(1,655)	-100%	75,000
831100. Woods Point - Recreation facilities	55,000	45,000	0	45,000	100%	55,000
841076. Mansfield Tennis Recreational Renewal	20,789	0	0	0	0%	20,789
845013. Botanic Park - Structures	13,000	13,000	0	13,000	100%	13,000
845108. Howqua Inlet Boat Ramp	83,300	0	0	0	0%	83,300
845180. Bonnie Doon Streetscape	40,000	40,000	0	40,000	100%	40,000
845181. Goughs Bay Streetscape	50,000	50,000	46,759	3,241	6%	50,000

Account	2022-23 Updated Budget	2022-23 YTD Updated Budgets	2022-23 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2022-23 Forecast Budget
845182. Goughs Bay Streetscape	0	0	(10,000)	10,000	100%	0
851034. Dual Court Indoor Sporting Stadium	0	0	27,870	(27,870)	-100%	0
851035. Dual Court Indoor Sporting Stadium - Income	0	0	(11,363)	11,363	100%	0
881168. Bonnie Doon Community Centre - Upgrades	15,000	0	0	0	0%	15,000
Total Recreation, Leisure & Community facilities	457,403	194,000	98,859	95,141	49%	457,403
Roads						
811120. Reseals	947,912	0	94	(94)	-100%	947,912
811150. Reseal Preparation Program	971,146	585,748	271,979	313,769	54%	971,146
811152. Heavy Vehicle Alternative Route (HV5 Withers Dead)	611,596	400,000	406,175	(6,175)	-2%	611,596
811153. Heavy Vehicle Alternative Route (HV5 Withers, Dead)	(200,000)	(200,000)	0	(200,000)	-100%	(200,000)
811158. Heavy Vehicle Alternative Route (HV6 Greenvale, Mt)	2,081,000	0	89,170	(89,170)	-100%	2,081,000
811159. Heavy Vehicle Alternative Route (HV6 Greenvale, Mt)	(1,252,808)	0	0	0	0%	(1,252,808)
811160. Buttercup Road - Sealing	120,000	0	0	0	0%	120,000
811161. Shaws Road, Merton - Road Improvements	20,000	0	0	0	0%	20,000
811162. Rifle Butts Road - Reconstruction	100,000	100,000	0	100,000	100%	100,000
811163. Old Tonga Road - Road Improvements	50,000	0	0	0	0%	50,000
811164. Bus Turnaround - Ancona Road Junction	30,000	30,000	0	30,000	100%	30,000
811165. Alpha St, Merrijig - Roadside Improvements	10,000	0	0	0	0%	10,000
811166. Barwite / Tolmie Rd Junction - Culvert	44,000	0	0	0	0%	44,000
811167. Skyline Road - Seal	40,000	0	0	0	0%	40,000
812075. Resheets	1,623,285	600,000	516,918	83,082	14%	1,623,285
814054. Barwite Road - Reconstruction	0	0	11,798	(11,798)	-100%	0
814900. Roads to Recovery - Income	(591,000)	(591,000)	(772,788)	181,788	31%	(591,000)
821071. Highton Lane Upgrade	200,000	0	0	0	0%	200,000
Total Roads	4,805,131	924,748	523,345	401,403	43%	4,805,131
Grand Total	11,496,109	3,845,565	1,264,433	2,581,132	67%	11,496,109

Mansfield Shire Council

Balance Sheet

As at December 2022

	2022-23	2021-22
Current Assets		
Cash and Investments	18,328,832	15,954,436
Inventories	30,782	24,746
Other Assets	8,182	129,662
Receivables	9,082,001	3,004,530
Current Assets	27,449,797	19,113,374
Non-Current Assets		
Infrastructure	150,303,807	150,303,807
Investment in Associates	0	0
Plant & Equipment	2,516,329	2,516,329
Property	79,656,222	79,656,222
Receivables	3,575	8,778
Work in Progress	2,106,255	2,106,255
Capital Works 2022-23	2,209,972	0
Non-Current Assets	236,796,160	234,591,391
Current Liabilities		
Interest-bearing liabilities	210,741	415,578
Payables	2,780,702	4,155,726
Provisions	1,952,683	1,937,097
Trust Funds	1,805,492	1,055,374
Current Liabilities	6,749,618	7,563,775
Non-Current Liabilities		
Interest-bearing liabilities	3,953,300	3,953,300
Provisions	1,005,610	1,005,610
Non-Current Liabilities	4,958,910	4,958,910
Net Assets	252,537,429	241,182,080
Equity		
Accumulated Surplus brought forward	81,444,275	81,444,275
YTD Surplus (inc Capital Income)	11,355,349	
Reserves	159,737,805	159,737,805
Equity	252,537,429	241,182,080

Mansfield Shire Council
Statement of Cash Flows
For Period Ending December 2022

	2022-23 Actual
Operating activities	
<i>Inflows</i>	
Rates & Charges	10,577,725
Statutory Fees & Charges	247,507
User Charges	537,573
Operational Grants	2,665,439
Capital Grants	819,112
Contributions - Operating	92,000
Contributions - Capital	126,427
Other Income	1,037,723
<i>Outflows</i>	
Employee Costs	(6,086,120)
Materials & Contracts	(3,829,269)
Other	(112,075)
TOTAL	6,076,042
Investing activities	
<i>Inflows</i>	
Proceeds from Sale of Assets	0
<i>Outflows</i>	
Capital Works Expenditure	(2,209,972)
TOTAL	(2,209,972)
Financing activities	
<i>Inflows</i>	
Proceeds from Interest Bearing Loans and Borrowings	0
Other	
<i>Outflows</i>	
Repayment of Interest Bearing Loans and Borrowings	(1,375,024)
Finance Costs	(116,649)
Other	0
TOTAL	(1,491,674)
Net change in cash	2,374,396
Cash at Beginning of Year (1/7/2022)	15,954,436
CASH AT END OF PERIOD	18,328,832