

**Mansfield Shire Council**  
**Income & Expenditure Summary**  
**For Period Ending December**

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
<b>Operating</b>					
<b>Income</b>					
Cash Operating Contributions	0	0	(34,650)	34,650	100%
High Country Equity	0	0	0	0	0%
Interest Income	(166,000)	(82,968)	(28,355)	(54,613)	-66%
Operational Grants - Non Recurrent	(2,974,399)	(1,579,482)	(2,550,200)	790,718	50%
Operational Grants - Recurrent	(4,561,124)	(1,509,696)	(1,500,789)	(8,907)	-1%
Other income	(113,555)	(54,772)	(106,613)	51,841	95%
Rates & Charges	(14,719,355)	(14,719,355)	(14,782,028)	62,673	0%
Sale of Assets	0	0	0	0	0%
Statutory Fees & Charges	(323,700)	(161,796)	(201,311)	39,515	24%
User Charges	(953,200)	(395,540)	(412,666)	17,126	4%
<b>Income</b>	<b>(23,811,333)</b>	<b>(18,503,609)</b>	<b>(19,616,612)</b>	<b>1,113,003</b>	<b>6%</b>
<b>Expenditure</b>					
Depreciation	3,686,159	0	0	0	0%
Employee Costs	11,401,950	6,502,206	5,232,721	1,269,485	20%
Finance costs	150,000	76,648	67,846	8,802	11%
Materials & Contracts	8,541,999	4,305,661	3,572,192	733,469	17%
Other	258,349	129,434	77,019	52,415	40%
<b>Expenditure</b>	<b>24,038,457</b>	<b>11,013,949</b>	<b>8,949,778</b>	<b>2,064,171</b>	<b>19%</b>
<b>Operating</b>	<b>227,124</b>	<b>(7,489,660)</b>	<b>(10,666,834)</b>	<b>3,177,174</b>	<b>42%</b>
<b>Capital</b>					
<b>Income</b>					
Cash Operating Contributions	(38,000)	0	0	0	0%
Operational Grants - Non Recurrent	(7,314,308)	(1,096,183)	(1,151,144)	54,961	5%
Operational Grants - Recurrent	(591,592)	(295,796)	0	(295,796)	-100%
Other Income	0	0	0	0	0%
Sale of Assets	(66,000)	(33,000)	(14,753)	(18,247)	-55%
User Charges	0	0	0	0	0%
<b>Income</b>	<b>(8,009,900)</b>	<b>(1,424,979)</b>	<b>(1,165,897)</b>	<b>(259,082)</b>	<b>-18%</b>
<b>Expenditure</b>					
Employee Costs	0	0	167	(167)	-100%
Materials & Contracts	18,299,765	3,776,471	738,395	3,038,076	80%
Other	0	0	0	0	0%
Sale of Assets	0	0	0	0	0%
<b>Expenditure</b>	<b>18,299,765</b>	<b>3,776,471</b>	<b>738,563</b>	<b>3,037,908</b>	<b>80%</b>
<b>Capital</b>	<b>10,289,865</b>	<b>2,351,492</b>	<b>(427,334)</b>	<b>2,778,826</b>	<b>118%</b>
<b>Grand Total</b>	<b>10,516,989</b>	<b>(5,138,168)</b>	<b>(11,094,168)</b>	<b>5,956,000</b>	<b>-116%</b>

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

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
<b>Business Performance</b>							
Depreciation	3,686,159	0	0	0	0%	3,686,159	
Financial Services	(1,699,497)	(276,187)	(192,225)	(83,962)	-30%	(1,660,766)	Reduced interest income due to lower than anticipated interest rates.
Information Technology	399,694	144,040	199,030	(54,990)	-38%	398,694	
Revenue Services	(12,335,931)	(12,458,759)	(12,400,786)	(57,973)	0%	(12,384,837)	Supplementary assessments higher than budget
Salaries & Wages Clearing	(112,151)	(38,872)	(111,785)	72,913	188%	(112,151)	
<b>Total Business Performance</b>	<b>(10,061,726)</b>	<b>(12,629,778)</b>	<b>(12,505,766)</b>	<b>(124,012)</b>	<b>-1%</b>	<b>(10,072,901)</b>	
<b>Community &amp; Economic Development</b>							
Arts, Culture & Library	260,293	121,033	190,608	(69,575)	-57%	216,286	Savings due to COVID closures
Community Development	281,053	143,643	141,182	2,461	2%	279,889	
Customer Service & Records	417,344	219,886	172,634	47,252	21%	414,344	
Economic Development - Business & Industry	200,087	97,318	(233,810)	331,128	340%	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	269,087	211,990	57,097	21%	426,707	Savings from cancelled events due to COVID.
Operations & General Service Provision	171,947	85,701	89,383	(3,682)	-4%	228,826	Increased expenditure for unbudgeted redundancy costs.
Sport & Recreation	91,121	48,431	(1,595)	50,026	103%	91,621	
<b>Total Community &amp; Economic Development</b>	<b>1,943,202</b>	<b>985,099</b>	<b>570,394</b>	<b>414,705</b>	<b>42%</b>	<b>1,771,864</b>	
<b>Community Health and Wellbeing</b>							
Aged & Disability Services	219,382	128,660	(22,908)	151,568	118%	236,556	
Family Services & Partnerships	308,487	138,876	(10,048)	148,924	107%	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	115,165	55,446	59,719	52%	223,545	
<b>Total Community Health and Wellbeing</b>	<b>764,914</b>	<b>382,701</b>	<b>22,490</b>	<b>360,211</b>	<b>94%</b>	<b>628,950</b>	

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
<b>Community Safety</b>							
Building	38,700	11,597	(9,789)	21,386	184%	25,700	Additional \$6k income for inspection and permit fees
Emergency Management	81,538	37,792	90,855	(53,063)	-140%	87,838	Additional \$6k expenditure - reallocation of Crisisworks software from EM - Recovery
Emergency Management - Infrastructure	9,130	4,560	5,887	(1,327)	-29%	2,130	
Emergency Management - Recovery	(37,800)	(47,010)	(878,832)	831,822	1769%	(57,800)	Reduction \$6k expenditure - reallocation of Crisisworks software expense to EM.
Health	306,647	152,936	138,604	14,332	9%	285,647	\$16k reduction in salaries & wages (delayed appointment in domestic waste water management), and \$5k savings in consultants.
Local Laws	128,350	107,103	114,931	(7,828)	-7%	176,350	
School Crossing Supervisors	37,390	18,514	18,580	(66)	0%	37,390	\$38k increase in expenditure for unbudgeted staff overtime.
<b>Total Community Safety</b>	<b>563,955</b>	<b>285,492</b>	<b>(519,764)</b>	<b>805,256</b>	<b>282%</b>	<b>557,255</b>	
<b>Executive Management</b>							
Executive Management	893,760	430,222	420,365	9,857	2%	916,660	\$20k increase in training and professional development
<b>Total Executive Management</b>	<b>893,760</b>	<b>430,222</b>	<b>420,365</b>	<b>9,857</b>	<b>2%</b>	<b>916,660</b>	
<b>Field Services</b>							
Field Services	302,403	155,996	177,857	(21,861)	-14%	312,803	\$10k additional expenditure for training.
Parks & Gardens	759,325	377,819	340,520	37,299	10%	820,825	\$23k overspend in street trees, \$9k for services unbudgeted.
Plant Operating	(90,309)	(132,501)	(115,021)	(17,480)	-13%	(110,309)	\$20k savings in fuel expenditure.
Road Network Maintenance	733,409	596,764	434,445	162,319	27%	719,806	\$15k reduction in FAGs income based on actuals, and \$10k increase in materials for sealed roads maintenance.
<b>Total Field Services</b>	<b>1,704,828</b>	<b>998,078</b>	<b>837,801</b>	<b>160,277</b>	<b>16%</b>	<b>1,743,125</b>	
<b>Governance &amp; Risk</b>							
Council	388,104	265,422	103,094	162,328	61%	388,104	\$20k increased advertising (Mansfield Matters) due to COVID, elections & increased vacancies.
Governance	241,724	82,175	134,943	(52,768)	-64%	322,730	\$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	405,074	291,794	113,280	28%	372,173	\$85k savings in insurance premiums.
<b>Total Governance &amp; Risk</b>	<b>1,097,001</b>	<b>752,671</b>	<b>529,831</b>	<b>222,840</b>	<b>30%</b>	<b>1,083,007</b>	
<b>Operations &amp; Capital Works</b>							

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	141,706	118,631	23,075	16%	350,707	increased cleaning cost at the municipal office due to COVIDsafe requirements.
Cemetery Trust	0	0	(6,172)	6,172	100%	0	
Community Assets & Land Management	176,291	84,999	47,432	37,567	44%	160,491	
Engineering Services	1,277,018	689,187	545,628	143,559	21%	1,262,314	
<b>Total Operations &amp; Capital Works</b>	<b>1,782,909</b>	<b>915,892</b>	<b>705,520</b>	<b>210,373</b>	<b>23%</b>	<b>1,773,512</b>	
<b>People &amp; Culture</b>							
Human Resources	489,615	244,676	329,133	(84,457)	-35%	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	113,602	(1,481)	-1%	112,121	
Working for Victoria	(238)	823,432	(260,794)	1,084,226	132%	(238)	
<b>Total People &amp; Culture</b>	<b>601,498</b>	<b>1,180,229</b>	<b>181,942</b>	<b>998,287</b>	<b>85%</b>	<b>689,158</b>	
<b>Planning &amp; Environment</b>							
Development Services Management	185,635	104,839	103,371	1,468	1%	184,435	
Environment	92,993	46,152	25,250	20,902	45%	92,742	
Statutory Planning	539,898	261,011	316,220	(55,209)	-21%	653,482	\$130k overspend on legal fees for VCAT cases (MASS, Station Street convenience restaurant, Chenery St service station). \$8k increase in training expenditure.
Strategic Planning	118,260	59,126	20,773	38,354	65%	80,763	\$38k savings in consultancy costs
Waste Management	(3)	(1,261,394)	(1,375,261)	113,867	9%	19,717	\$40k reduction in commercial kerbside collection income.
<b>Total Planning &amp; Environment</b>	<b>936,783</b>	<b>(790,266)</b>	<b>(909,647)</b>	<b>119,381</b>	<b>15%</b>	<b>1,031,139</b>	
<b>Grand Total</b>	<b>227,124</b>	<b>(7,489,660)</b>	<b>(10,666,834)</b>	<b>3,177,174</b>	<b>-42%</b>	<b>121,769</b>	53% decrease in net expenditure (\$106k).

**Mansfield Shire Council**  
**Capital Works Report**  
**For Period Ending December**

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
<b>Bridges &amp; Culverts</b>							
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
<b>Total Bridges &amp; Culverts</b>		<b>285,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>285,900</b>
<b>Buildings</b>							
851004. Building Refurbishment Program	R	108,500	27,125	12,382	14,743	54%	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	21,500	0	21,500	100%	21,500
891015. Office Furniture & Equipment	N	15,000	7,500	0	7,500	100%	15,000
<b>Total Buildings</b>		<b>618,000</b>	<b>56,125</b>	<b>15,384</b>	<b>40,741</b>	<b>73%</b>	<b>618,000</b>
<b>Community Projects</b>							
831234. Outlying Communities Infrastructure Grants Progr	R	100,000	0	0	0	0%	100,000
845132. Botanic Park Activity Track	R	0	0	167	(167)	-100%	0
<b>Total Community Projects</b>		<b>100,000</b>	<b>0</b>	<b>167</b>	<b>(167)</b>	<b>-100%</b>	<b>100,000</b>
<b>Drainage</b>							
823036. Misc Drainage Works Provision	R	200,000	0	0	0	0%	200,000
<b>Total Drainage</b>		<b>200,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>200,000</b>
<b>Footpaths &amp; Cycleways</b>							
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
831025. Urban Walking Trails	R	38,025	0	0	0	0%	38,025
<b>Total Footpaths &amp; Cycleways</b>		<b>265,521</b>	<b>227,496</b>	<b>139,790</b>	<b>87,706</b>	<b>39%</b>	<b>276,521</b>
<b>Information Technology</b>							
891020. Computer Purchases	R	81,000	40,482	16,777	23,705	59%	71,000
891027. Radio Frequency ID (library) - barcodes and softw	N	7,632	7,632	0	7,632	100%	7,632
<b>Total Information Technology</b>		<b>88,632</b>	<b>48,114</b>	<b>16,777</b>	<b>31,337</b>	<b>65%</b>	<b>78,632</b>
<b>Off Street Car Parks</b>							
881182. Dual Court Indoor Sporting Stadium Carpark	N	1,400,000	0	0	0	0%	491,742
<b>Total Off Street Car Parks</b>		<b>1,400,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>	<b>491,742</b>
<b>Parks &amp; Gardens</b>							
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%	(225,079)
845015. Botanic Park - Playground	R	667,079	0	25	(25)	-100%	584,079
<b>Total Parks &amp; Gardens</b>		<b>300,000</b>	<b>50,000</b>	<b>(224,975)</b>	<b>274,975</b>	<b>550%</b>	<b>409,000</b>

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
<b>Plant</b>							
891010. Plant Purchases	R	598,487	299,124	286,375	12,749	4%	598,487
891011. Plant Sales Income	I	0	0	(13,853)	13,853	100%	(13,853)
891012. Vehicle Purchases	R	149,000	74,500	0	74,500	100%	149,000
891013. Vehicle Sales Income	I	(66,000)	(33,000)	0	(33,000)	-100%	(66,000)
<b>Total Plant</b>		<b>681,487</b>	<b>340,624</b>	<b>272,522</b>	<b>68,102</b>	<b>20%</b>	<b>667,634</b>
<b>Roads</b>							
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	1,228,683	0	1,228,683	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%	412,042
811156. View Street Upgrade	R	1,100,000	0	73,361	(73,361)	-100%	668,137
812022. Pavement Patching Program	R	71,800	35,182	0	35,182	100%	71,800
812075. Resheets	R	1,449,192	0	0	0	0%	1,517,649
812076. Resheets - Income	I	(591,592)	0	(295,797)	295,797	100%	(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	68,232	0	68,232	100%	139,250
814900. Roads to Recovery - Income	I	(591,592)	(295,796)	0	(295,796)	-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
<b>Total Roads</b>		<b>5,609,031</b>	<b>1,564,652</b>	<b>(678,528)</b>	<b>2,243,180</b>	<b>143%</b>	<b>4,465,932</b>
<b>Sport &amp; Recreation</b>							
831040. Ghadaba Edible & Medicinal Garden Project - Exp	U	61,925	0	0	0	0%	61,925
831041. Ghadaba Edible & Medicinal Garden Project - Incr	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	83,278	66,723	44%	120,000
851034. Dual Court Indoor Sporting Stadium	N	1,634,006	800,664	0	800,664	100%	1,634,006
851035. Dual Court Indoor Sporting Stadium - Income	I	(1,721,637)	(976,183)	(25,159)	(951,024)	-97%	(1,721,637)
<b>Total Sport &amp; Recreation</b>		<b>651,294</b>	<b>(25,519)</b>	<b>31,528</b>	<b>(57,047)</b>	<b>-224%</b>	<b>621,294</b>
<b>Waste Management</b>							
891008. Plant - RRC	N	90,000	90,000	0	90,000	100%	90,000
<b>Total Waste Management</b>		<b>90,000</b>	<b>90,000</b>	<b>0</b>	<b>90,000</b>	<b>100%</b>	<b>90,000</b>
<b>Grand Total</b>		<b>10,289,865</b>	<b>2,351,492</b>	<b>(427,334)</b>	<b>2,778,826</b>	<b>118%</b>	<b>8,304,655</b>
<b>Represented by:</b>							
Renewal	R	7,630,017	1,463,326	562,538	900,788	62%	7,630,017
New	N	7,050,304	1,034,462	175,125	859,337	83%	7,061,304
Upgrade	U	3,619,444	1,278,683	0	1,278,683	100%	3,619,444
<b>Total Expenses</b>		<b>18,299,765</b>	<b>3,776,471</b>	<b>737,663</b>	<b>3,038,808</b>	<b>80%</b>	<b>18,310,765</b>
Income	I	(8,009,900)	(1,424,979)	(1,164,997)	(259,982)	-18%	(8,009,900)

# Mansfield Shire Council

## Balance Sheet

As at December 2020

	2020-21	2019-20
<b>Current Assets</b>		
Cash and Investments	16,528,013	14,398,491
Inventories	10,558	8,956
Other Assets	1,678,361	1,870,124
Receivables	8,210,373	1,457,446
<b>Current Assets</b>	<b>26,427,305</b>	<b>17,735,017</b>
<b>Non-Current Assets</b>		
Infrastructure	137,230,694	137,230,694
Plant & Equipment	2,274,254	2,274,254
Property	53,026,924	53,026,924
Receivables	37,859	51,009
Work in Progress	361,809	361,809
WIP 2020-21	738,563	0
<b>Non-Current Assets</b>	<b>193,670,103</b>	<b>192,944,690</b>
<b>Current Liabilities</b>		
Interest-bearing liabilities	93,016	182,720
Payables	35,757	2,610,816
Provisions	1,873,309	1,881,018
Trust Funds	1,341,675	1,084,233
<b>Current Liabilities</b>	<b>3,343,757</b>	<b>5,758,787</b>
<b>Non-Current Liabilities</b>		
Interest-bearing liabilities	1,930,302	1,930,302
Provisions	465,782	465,782
<b>Non-Current Liabilities</b>	<b>2,396,084</b>	<b>2,396,084</b>
<b>Net Assets</b>	<b>214,357,567</b>	<b>202,524,836</b>
<b>Equity</b>		
Accumulated Surplus brought forward	70,321,756	70,321,756
YTD Surplus (inc Capital Income)	11,832,731	
Reserves	132,203,080	132,203,080
<b>Equity</b>	<b>214,357,567</b>	<b>202,524,836</b>

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

	2020-21 Actual
<b>Operating activities</b>	
<i>Inflows</i>	
Rates & Charges	8,042,251
Statutory Fees & Charges	201,311
User Charges	412,666
Operational Grants	4,050,989
Capital Grants	1,151,144
Contributions - Operating	34,650
Contributions - Capital	0
Other Income	392,410
<i>Outflows</i>	
Employee Costs	(5,322,425)
Materials & Contracts	(3,389,740)
Other	(77,019)
<b>TOTAL</b>	<b>5,496,237</b>
<b>Investing activities</b>	
<i>Inflows</i>	
Proceeds from Sale of Assets	14,753
<i>Outflows</i>	
Capital Works Expenditure	(738,563)
<b>TOTAL</b>	<b>(723,810)</b>
<b>Financing activities</b>	
<i>Inflows</i>	
Proceeds from Interest Bearing Loans and Borrowings	0
Other	
<i>Outflows</i>	
Repayment of Interest Bearing Loans and Borrowings	(2,575,059)
Finance Costs	(67,846)
Other	0
<b>TOTAL</b>	<b>(2,642,906)</b>
<b>Net change in cash</b>	<b>2,129,522</b>
Cash at Beginning of Year (1/7/2020)	14,398,491
<b>CASH AT END OF PERIOD</b>	<b>16,528,013</b>