

Mansfield Shire Council

Income & Expenditure Summary

For Period Ending December 2021

IE Type	2021-22 Updated Budget	2021-22 YTD Updated Budgets	2021-22 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget
Income					
Cash Operating Contributions	(40,000)	(19,992)	(29,800)	9,808	49%
High Country Equity	0	0	0	0	0%
Interest Income	(85,600)	(36,244)	(41,848)	5,604	15%
Operational Grants - Non Recurrent	(430,470)	(345,958)	(1,374,281)	1,028,323	297%
Operational Grants - Recurrent	(4,686,085)	(1,519,164)	(1,832,063)	312,899	21%
Other income	(193,312)	(59,136)	(87,582)	28,446	48%
Rates & Charges	(15,115,327)	(14,990,277)	(14,997,874)	7,597	0%
Sale of Assets	0	0	0	0	0%
Statutory Fees & Charges	(355,100)	(177,480)	(197,025)	19,545	11%
User Charges	(1,113,560)	(466,596)	(591,014)	124,418	27%
Income	(22,019,454)	(17,614,847)	(19,151,487)	1,536,640	9%
Expenditure					
Depreciation	4,261,701	0	0	0	0%
Employee Costs	10,585,292	5,377,570	5,365,874	11,696	0%
Finance costs	144,296	70,003	66,760	3,243	5%
Materials & Contracts	8,324,797	4,064,182	3,380,540	683,642	17%
Other	261,530	106,357	92,569	13,788	13%
Expenditure	23,577,616	9,618,112	8,905,743	712,369	7%
Operating	1,558,162	(7,996,735)	(10,245,744)	2,249,009	28%
Capital					
Income					
Cash Operating Contributions	(10,000)	0	0	0	0%
Operational Grants - Non Recurrent	(5,189,922)	(2,081,313)	(100,853)	(1,980,460)	-95%
Operational Grants - Recurrent	(591,592)	0	(591,593)	591,593	100%
Sale of Assets	(84,000)	(42,000)	(111,625)	69,625	166%
User Charges	0	0	(5,549)	5,549	100%
Income	(5,875,514)	(2,123,313)	(809,620)	(1,313,693)	-62%
Expenditure					
Employee Costs	0	0	60,189	(60,189)	-100%
Materials & Contracts	16,156,063	6,192,801	1,886,163	4,306,638	70%
Sale of Assets	0	0	0	0	0%
Expenditure	16,156,063	6,192,801	1,946,352	4,246,449	69%
Capital	10,280,549	4,069,488	1,136,732	2,932,756	72%
Grand Total	11,838,711	(3,927,247)	(9,109,012)	5,181,765	132%

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

Unit	2021-22 Updated Budget	2021-22 YTD Updated Budgets	2021-22 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2021-22 Total Forecasts
Depreciation	4,261,701	0	0	0	0%	4,261,701
Financial Services	(1,543,536)	(228,664)	(1,175,303)	946,639	414%	(1,543,536)
Information Technology	667,383	319,938	301,538	18,400	6%	667,383
Revenue Services	(12,618,405)	(12,563,372)	(12,560,250)	(3,122)	0%	(12,648,405)
Salaries & Wages Clearing	(101,765)	(47,374)	(150,259)	102,885	217%	(101,765)
Total Business Performance	(9,334,622)	(12,519,472)	(13,584,274)	1,064,802	9%	(9,364,622)
Communications						
Communications	165,740	83,085	99,652	(16,567)	-20%	165,740
Total Communications	165,740	83,085	99,652	(16,567)	-20%	165,740
Community & Economic Development						
Arts, Culture & Library	245,692	121,466	(7,664)	129,130	106%	245,692
Community Development	200,674	128,268	42,789	85,479	67%	200,674
Customer Service & Records	414,094	200,665	142,644	58,021	29%	418,351
Economic Development - Business & Industry	751,978	330,208	(17,542)	347,750	105%	751,978
Economic Development - Tourism & Events	524,628	255,993	259,823	(3,830)	-1%	524,628
Operations & General Service Provision	118,923	59,701	52,457	7,244	12%	118,923
Sport & Recreation	92,210	38,855	27,258	11,597	30%	92,210
Total Community & Economic Development	2,348,199	1,135,156	499,765	635,391	56%	2,352,456
Community Health and Wellbeing						
Aged & Disability Services	221,882	145,229	18,626	126,603	87%	221,882
Family Services & Partnerships	356,707	184,984	149,512	35,472	19%	356,707
Health & Wellbeing	132,273	66,392	39,313	27,079	41%	132,273
Youth Services	239,581	100,354	100,804	(450)	0%	239,581
Total Community Health and Wellbeing	950,443	496,959	308,255	188,704	38%	950,443
Community Safety						
Building	153,226	104,492	35,404	69,088	66%	153,226
Emergency Management	81,447	36,164	56,132	(19,968)	-55%	81,447
Emergency Management - Infrastructure	500	252	33,968	(33,716)	-13379%	500
Emergency Management - Recovery	9,929	3,263	30,597	(27,334)	-838%	9,929
Health	181,789	100,079	59,808	40,271	40%	181,789
Local Laws	161,809	88,207	104,639	(16,432)	-19%	161,809
School Crossing Supervisors	38,118	19,189	8,867	10,322	54%	38,118
Total Community Safety	626,818	351,646	329,416	22,230	6%	626,818
Executive Management						
Executive Management	1,060,560	533,675	539,064	(5,389)	-1%	1,060,560
Total Executive Management	1,060,560	533,675	539,064	(5,389)	-1%	1,060,560
Field Services						
Field Services	321,978	158,554	158,979	(425)	0%	321,978
Parks & Gardens	859,236	406,695	314,115	92,580	23%	859,236
Plant Operating	(74,342)	(94,657)	(47,686)	(46,971)	-50%	(74,342)
Road Network Maintenance	790,228	634,379	381,748	252,631	40%	790,228
Total Field Services	1,897,100	1,104,971	807,156	297,815	27%	1,897,100

Unit	2021-22 Updated Budget	2021-22 YTD Updated Budgets	2021-22 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2021-22 Total Forecasts
Governance & Risk						
Council	251,100	131,233	98,674	32,559	25%	251,100
Governance	129,134	86,082	95,311	(9,229)	-11%	141,134
Risk Management	404,015	340,981	350,094	(9,113)	-3%	439,015
Total Governance & Risk	784,249	558,296	544,079	14,217	3%	831,249
Operations & Capital Works						
Buildings	265,474	117,192	108,252	8,940	8%	265,474
Cemetery Trust	(5,150)	37,144	(11,918)	49,062	132%	(5,150)
Community Assets & Land Management	457,745	247,250	212,976	34,274	14%	457,745
Engineering Services	1,016,601	491,018	511,568	(20,550)	-4%	1,016,601
Total Operations & Capital Works	1,734,670	892,604	820,877	71,727	8%	1,734,670
People & Culture						
Human Resources	458,899	231,836	283,868	(52,032)	-22%	458,899
Salaries & Wages Clearing	101,765	101,765	147,912	(46,147)	-45%	101,765
Working for Victoria	(142,399)	(142,399)	48,166	(190,565)	-134%	(142,399)
Total People & Culture	418,265	191,202	479,946	(288,744)	-151%	418,265
Planning & Environment						
Development Services Management	163,134	84,479	100,574	(16,095)	-19%	163,134
Environment	115,649	64,319	11,200	53,119	83%	115,649
Statutory Planning	403,531	203,154	214,775	(11,621)	-6%	404,781
Strategic Planning	225,433	112,904	61,078	51,826	46%	225,433
Waste Management	(1,007)	(1,289,713)	(1,477,309)	187,596	15%	86,493
Total Planning & Environment	906,740	(824,857)	(1,089,682)	264,825	32%	995,490
Grand Total	1,558,163	(7,996,735)	(10,245,745)	2,249,010	28%	1,668,169

Mansfield Shire Council
Capital Works Report
For Period Ending December 2021

Account	RUNI	2021-22 Updated Budget	2021-22 YTD Updated Budgets	2021-22 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2021-22 Total Forecasts
Bridges & Culverts							
813000. Bridges - Renewal	R	408,071	108,071	67,096	40,975	38%	408,071
813013. Bridges - Structural Assessment	R	100,000	0	0	0	0%	100,000
Total Bridges & Culverts		508,071	108,071	67,096	40,975	38%	508,071
Buildings							
831232. Family & Childrens Centre	N	21,667	21,667	0	21,667	100%	21,667
845168. Living Libraries Project - Expense	N	558,511	55,852	14,788	41,064	74%	553,140
845169. Living Libraries Project - Income	I	(543,511)	(543,511)	0	(543,511)	-100%	0
851004. Building Refurbishment Program	R	33,000	33,000	24,604	8,396	25%	33,000
851006. Shire Office Refurbishment	R	120,000	60,000	66,360	(6,360)	-11%	120,000
851012. Toilet Block Refurbishment Program	R	206,691	0	0	0	0%	206,691
851015. Kindergarten Refurbishment - Ailsa St	R	86,500	86,500	86,500	0	0%	86,500
851032. Mansfield Sporting Complex	U	21,667	21,667	0	21,667	100%	21,667
851038. Heritage Facility (Station Precinct)	N	1,548,000	0	0	0	0%	1,548,000
851039. Heritage Facility (Station Precinct) - Income	I	(1,548,000)	0	0	0	0%	(1,548,000)
881010. Bonnie Doon Community Centre	R	21,500	21,500	2,733	18,767	87%	21,500
881168. Bonnie Doon Community Centre Upgrades	R	15,000	15,000	0	15,000	100%	15,000
Total Buildings		541,025	(228,325)	194,984	(423,309)	-185%	1,079,165
Computers & Telecommunications							
891020. Computer Purchases	R	65,000	32,500	514	31,986	98%	65,000
Total Computers & Telecommunications		65,000	32,500	514	31,986	98%	65,000
Drainage							
823024. Mansfield Wetlands Drainage design	N	30,000	30,000	0	30,000	100%	30,000
823036. Misc Drainage Works Provision	R	85,870	85,870	49,642	36,228	42%	85,870
823038. Stormwater Drainage Works - Cnr Apollo & High S	R	500,000	150,000	0	150,000	100%	500,000
823050. Mansfield Wetlands Rejuvenation (Drainage) - 5 yr	R	120,000	0	0	0	0%	120,000
881135. Water & Stormwater Management Program (Inspe	U	50,000	50,000	0	50,000	100%	50,000
Total Drainage		785,870	315,870	49,642	266,228	84%	785,870
Fixtures, Fittings & Furniture							
891015. Office Furniture & Equipment	N	15,000	7,500	0	7,500	100%	15,000
Total Fixtures, Fittings & Furniture		15,000	7,500	0	7,500	100%	15,000
Footpaths & Cycleways							
821000. Footpath Reconstruction Programme	R	0	0	22,164	(22,164)	-100%	0
821005. Footpath Malcolm St - Income	I	0	0	(27,919)	27,919	100%	0
821012. Footpaths Asphalt - Renewal	R	50,000	50,000	0	50,000	100%	50,000
821013. Footpaths Gravel / Stone - Renewal	R	24,970	24,970	2,678	22,292	89%	24,970
821100. Footpaths Concrete - Renewal	R	87,140	37,140	0	37,140	100%	87,140
845132. Botanic Park Activity Track	R	0	0	63	(63)	-100%	0
Total Footpaths & Cycleways		162,110	112,110	(3,014)	115,124	103%	162,110
Kerb & Channel							

Account	RUN1	2021-22 Updated Budget	2021-22 YTD Updated Budgets	2021-22 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget	2021-22 Total Forecasts
822100. Kerb & Channel - Renewal	R	101,208	1,208	115,008	(113,800)	-9421%	101,208
Total Kerb & Channel		101,208	1,208	115,008	(113,800)	-9421%	101,208
Offstreet Car parks							
811183. Off Street Car Park Renewal	R	70,109	70,109	0	70,109	100%	70,109
881182. Dual Court Indoor Sporting Stadium Carpark	N	89,553	89,553	827	88,726	99%	89,553
Total Offstreet Car parks		159,662	159,662	827	158,835	99%	159,662
Plant, Machinery & Equipment							
891010. Plant Purchases	R	400,000	200,000	0	200,000	100%	400,000
891011. Plant Sales Income	I	0	0	(111,625)	111,625	100%	0
891012. Vehicle Purchases	R	232,000	116,000	0	116,000	100%	232,000
891013. Vehicle Sales Income	I	(84,000)	(42,000)	0	(42,000)	-100%	(84,000)
891014. Small Plant Purchases	R	75,000	37,500	32,462	5,038	13%	75,000
Total Plant, Machinery & Equipment		623,000	311,500	(79,163)	390,663	125%	623,000
Recreation, Leisure & Community facilities							
800084. Skate Park	U	0	0	1,391	(1,391)	-100%	0
831040. Ghadaba Edible & Medicinal Garden Project - Exp	U	44,654	44,654	13,998	30,656	69%	44,654
831234. Outlying Communities Infrastructure Grants Progr	R	0	0	2,000	(2,000)	-100%	0
841005. Lords Reserve Recreation Facilities	N	0	0	1,818	(1,818)	-100%	0
841055. Playground - Income	I	0	0	(25,000)	25,000	100%	0
845015. Botanic Park - Playground	R	0	0	17,980	(17,980)	-100%	0
845148. Mansfield Oval (Recreation Reserve)	N	0	0	3,000	(3,000)	-100%	0
845152. Additional Playing Field	N	0	0	65	(65)	-100%	0
845154. Swimming pool refurbishment	R	48,000	48,000	11,102	36,898	77%	48,000
845180. Bonnie Doon Streetscape	R	50,000	0	0	0	0%	50,000
845181. Goughs Bay Streetscape	R	50,000	0	0	0	0%	50,000
851034. Dual Court Indoor Sporting Stadium	N	1,634,006	1,634,006	4,792	1,629,214	100%	1,634,006
851035. Dual Court Indoor Sporting Stadium - Income	I	(1,020,000)	(1,020,000)	(5,549)	(1,014,451)	-99%	(1,020,000)
Total Recreation, Leisure & Community facilities		806,660	706,660	25,596	681,064	96%	806,660
Roads							
811120. Reseals	R	1,311,165	200,000	3,139	196,861	98%	1,311,165
811150. Reseal Preparation Program	R	164,159	164,159	327	163,832	100%	164,159
811152. Heavy Vehicle Alternative Route (HV5 Withers De	U	2,261,382	796,372	148,012	648,360	81%	2,261,382
811153. Heavy Vehicle Alternative Route (HV5 Withers, De	I	(200,000)	(200,000)	0	(200,000)	-100%	(200,000)
811155. View Street Roundabout	U	163,757	163,757	0	163,757	100%	163,757
811156. View Street - Upgrade	U	302,375	302,375	306,372	(3,997)	-1%	302,375
811158. Heavy Vehicle Alternative Route (HV6 Greenvale,	U	2,081,000	346,694	0	346,694	100%	2,081,000
811159. Heavy Vehicle Alternative Route (HV6 Greenvale,	I	(1,252,808)	0	0	0	0%	(1,252,808)
812022. Pavement Patching Program	R	69,539	69,539	72,539	(3,000)	-4%	69,539
812075. Resheets	R	2,712,749	890,818	854,905	35,913	4%	2,712,749
812076. Resheets - Income	I	(635,603)	(317,802)	(47,934)	(269,868)	-85%	(635,603)
814054. Barwite Road - Reconstruction	R	126,820	126,820	19,475	107,345	85%	126,820
814900. Roads to Recovery - Income	I	(591,592)	0	(591,593)	591,593	100%	(591,592)
Total Roads		6,512,943	2,542,732	765,242	1,777,490	70%	6,512,943
Grand Total		10,280,549	4,069,488	1,136,732	2,932,756	72%	10,818,689
Represented by:							
Renewal	R	7,334,491	2,628,704	1,451,291	1,177,413	45%	7,334,491
New	N	3,896,737	1,838,578	25,290	1,813,288	99%	3,891,366
Upgrade	U	4,924,835	1,725,519	469,773	1,255,746	73%	4,924,835
Total Expenses		16,156,063	6,192,801	1,946,354	4,246,447	69%	16,150,692
Income	I	(5,875,514)	(2,123,313)	(809,620)	(1,313,693)	-62%	(5,332,003)

Mansfield Shire Council

Balance Sheet

As at December 2021

	2021-22	2020-21
Cash and Investments	17,162,064	16,340,916
Inventories	2,499	17,536
Other Assets	1,706,030	2,565,718
Receivables	8,191,272	2,029,527
Current Assets	27,061,865	20,953,697
Non-Current Assets		
Infrastructure	142,719,314	142,719,314
Plant & Equipment	2,455,637	2,455,637
Property	63,318,060	63,318,060
Receivables	20,038	24,989
Work in Progress	1,016,775	1,016,775
WIP 2021-22	1,946,352	0
Non-Current Assets	211,476,176	209,534,775
Current Liabilities		
Interest-bearing liabilities	98,328	193,424
Payables	491,778	3,730,666
Provisions	1,945,370	2,002,421
Trust Funds	1,395,845	1,010,605
Current Liabilities	3,931,321	6,937,116
Non-Current Liabilities		
Interest-bearing liabilities	1,736,878	1,736,878
Provisions	584,267	584,267
Non-Current Liabilities	2,321,145	2,321,145
Net Assets	232,285,575	221,230,211
Equity		
Accumulated Surplus brought forward	76,632,239	76,632,239
YTD Surplus (inc Capital Income)	11,055,364	
Reserves	144,597,972	144,597,972
Equity	232,285,575	221,230,211

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

	2021-22 Actual
Operating activities	
<i>Inflows</i>	
Rates & Charges	8,841,080
Statutory Fees & Charges	197,025
User Charges	591,014
Operational Grants	3,206,344
Capital Grants	692,446
Contributions - Operating	29,800
Contributions - Capital	0
Other Income	514,670
<i>Outflows</i>	
Employee Costs	(5,460,970)
Materials & Contracts	(2,557,317)
Other	(92,569)
TOTAL	5,961,523
Investing activities	
<i>Inflows</i>	
Proceeds from Sale of Assets	111,625
Proceeds from High Country Library	
<i>Outflows</i>	
Capital Works Expenditure	(1,946,352)
TOTAL	(1,834,727)
Financing activities	
<i>Inflows</i>	
Proceeds from Interest Bearing Loans and Borrowings	0
Other	
<i>Outflows</i>	
Repayment of Interest Bearing Loans and Borrowings	(3,238,888)
Finance Costs	(66,760)
Other	0
TOTAL	(3,305,648)
Net change in cash	821,148
Cash at Beginning of Year (1/7/2021)	16,340,916
CASH AT END OF PERIOD	17,162,064