

# Mansfield Shire Council

## Income & Expenditure Summary

### For Period Ending September 2022

IE Type	2022-23 Budget	2022-23 YTD Budget	2022-23 YTD Actuals	YTD Variance Updated Budget	YTD Percentage Variance Updated Budget
<b>Operating</b>					
<b>Income</b>					
Cash Operating Contributions	(40,000)	(9,996)	(28,000)	18,004	180%
High Country Equity	0	0	0	0	0%
Interest Income	(102,100)	(18,747)	(24,771)	6,024	32%
Operational Grants - Non Recurrent	(231,000)	(44,232)	(247,531)	203,299	460%
Operational Grants - Recurrent	(4,420,213)	(683,919)	(503,736)	(180,183)	-26%
Other income	(207,698)	(33,162)	(84,666)	51,504	155%
Rates & Charges	(16,711,098)	(16,523,573)	(16,642,564)	118,991	1%
Sale of Assets	0	0	0	0	0%
Statutory Fees & Charges	(406,900)	(101,685)	(118,003)	16,318	16%
User Charges	(748,760)	(156,654)	(170,302)	13,648	9%
<b>Income</b>	<b>(22,867,769)</b>	<b>(17,571,968)</b>	<b>(17,819,574)</b>	<b>247,606</b>	<b>1%</b>
<b>Expenditure</b>					
Depreciation	4,330,533	0	0	0	0%
Employee Costs	10,950,174	2,856,233	2,770,643	85,590	3%
Finance costs	215,000	47,391	52,327	(4,936)	-10%
Materials & Contracts	7,904,902	1,874,333	2,091,096	(216,763)	-12%
Other	306,410	63,955	50,550	13,405	21%
<b>Expenditure</b>	<b>23,707,019</b>	<b>4,841,912</b>	<b>4,964,615</b>	<b>(122,703)</b>	<b>-3%</b>
<b>Operating</b>	<b>839,251</b>	<b>(12,730,056)</b>	<b>(12,854,959)</b>	<b>124,903</b>	<b>1%</b>
<b>Capital</b>					
<b>Income</b>					
Cash Operating Contributions	0	0	9,100	(9,100)	-100%
Operational Grants - Non Recurrent	(2,908,644)	(42,000)	208	(42,208)	-100%
Operational Grants - Recurrent	(591,000)	(591,000)	(753,571)	162,571	28%
Sale of Assets	0	0	0	0	0%
User Charges	0	0	(13,218)	13,218	100%
<b>Income</b>	<b>(3,499,644)</b>	<b>(633,000)</b>	<b>(757,481)</b>	<b>124,481</b>	<b>20%</b>
<b>Expenditure</b>					
Employee Costs	640,000	159,936	41,877	118,059	74%
Materials & Contracts	10,283,096	55,500	495,181	(439,681)	-792%
Sale of Assets	0	0	0	0	0%
<b>Expenditure</b>	<b>10,923,096</b>	<b>215,436</b>	<b>537,058</b>	<b>(321,622)</b>	<b>-149%</b>
<b>Capital</b>	<b>7,423,452</b>	<b>(417,564)</b>	<b>(220,423)</b>	<b>(197,141)</b>	<b>-47%</b>
<b>Grand Total</b>	<b>8,262,703</b>	<b>(13,147,620)</b>	<b>(13,075,382)</b>	<b>(72,238)</b>	<b>1%</b>

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

Unit	2022-23 Budget	2022-23 YTD Budgets	2022-23 YTD Actuals	YTD Variance	YTD Percentage Variance
<b>Business Performance</b>					
Depreciation	4,330,533	0	0	0	0%
Financial Services	(1,589,554)	(122,990)	79,733	(202,723)	-165%
Information Technology	572,410	132,937	138,682	(5,745)	-4%
Revenue Services	(13,047,328)	(13,029,847)	(13,086,796)	56,949	0%
Salaries & Wages Clearing	88,235	20,875	(63,845)	84,720	406%
<b>Total Business Performance</b>	<b>(9,645,704)</b>	<b>(12,999,025)</b>	<b>(12,932,227)</b>	<b>(66,798)</b>	<b>-1%</b>
<b>Communications</b>					
Communications	209,461	52,650	41,404	11,246	21%
<b>Total Communications</b>	<b>209,461</b>	<b>52,650</b>	<b>41,404</b>	<b>11,246</b>	<b>21%</b>
<b>Community &amp; Economic Development</b>					
Arts, Culture & Library	243,165	60,409	63,235	(2,826)	-5%
Community Development	199,915	41,692	30,150	11,542	28%
Customer Service & Records	412,386	102,501	160,960	(58,459)	-57%
Economic Development - Business & Industry	164,831	41,180	177,626	(136,446)	-331%
Economic Development - Tourism & Events	502,469	122,578	187,973	(65,395)	-53%
Operations & General Service Provision	124,711	31,009	28,618	2,391	8%
<b>Total Community &amp; Economic Development</b>	<b>1,647,477</b>	<b>399,369</b>	<b>648,562</b>	<b>(249,193)</b>	<b>-62%</b>
<b>Community Health and Wellbeing</b>					
Aged & Disability Services	335,167	109,075	40,544	68,531	63%
Family Services & Partnerships	225,774	68,955	22,443	46,512	67%
Health & Wellbeing	150,531	37,698	36,211	1,487	4%
Youth Services	202,040	47,434	(74,188)	121,622	256%
<b>Total Community Health and Wellbeing</b>	<b>913,512</b>	<b>263,162</b>	<b>25,009</b>	<b>238,153</b>	<b>90%</b>
<b>Community Safety</b>					
Building	65,912	27,570	21,977	5,593	20%
Emergency Management	98,101	21,100	55,610	(34,510)	-164%
Emergency Management - Infrastructure	500	126	0	126	100%
Emergency Management - Recovery	6,538	1,668	(53,524)	55,192	3309%
Health	177,828	51,489	53,255	(1,766)	-3%
Local Laws	159,880	49,462	40,273	9,189	19%
School Crossing Supervisors	37,955	9,417	(13,873)	23,290	247%
<b>Total Community Safety</b>	<b>546,714</b>	<b>160,832</b>	<b>103,717</b>	<b>57,115</b>	<b>36%</b>
<b>Executive Management</b>					
Executive Management	1,036,113	264,949	262,504	2,445	1%
<b>Total Executive Management</b>	<b>1,036,113</b>	<b>264,949</b>	<b>262,504</b>	<b>2,445</b>	<b>1%</b>
<b>Field Services</b>					
Field Services	423,230	101,848	37,519	64,329	63%
Parks & Gardens	980,760	237,809	190,408	47,401	20%
Plant Operating	(68,772)	(99,545)	(111,734)	12,189	12%
Road Network Maintenance	806,217	313,813	391,088	(77,275)	-25%
<b>Total Field Services</b>	<b>2,141,435</b>	<b>553,925</b>	<b>507,281</b>	<b>46,644</b>	<b>8%</b>

Unit	2022-23 Budget	2022-23 YTD Budgets	2022-23 YTD Actuals	YTD Variance	YTD Percentage Variance
<b>Governance &amp; Risk</b>					
Council	273,010	76,900	58,821	18,079	24%
Governance	94,829	26,512	17,628	8,884	34%
Risk Management	429,184	315,541	400,325	(84,784)	-27%
<b>Total Governance &amp; Risk</b>	<b>797,023</b>	<b>418,953</b>	<b>476,775</b>	<b>(57,822)</b>	<b>-14%</b>
<b>Operations &amp; Capital Works</b>					
Buildings	455,000	88,157	86,050	2,107	2%
Cemetery Trust	20,274	25,024	1,163	23,861	95%
Community Assets & Land Management	450,217	98,966	46,810	52,156	53%
Engineering Services	1,330,658	373,418	445,857	(72,439)	-19%
<b>Total Operations &amp; Capital Works</b>	<b>2,256,149</b>	<b>585,565</b>	<b>579,880</b>	<b>5,685</b>	<b>1%</b>
<b>People &amp; Culture</b>					
Human Resources	529,182	131,792	188,648	(56,856)	-43%
Salaries & Wages Clearing	101,765	101,765	112,683	(10,918)	-11%
<b>Total People &amp; Culture</b>	<b>630,947</b>	<b>233,557</b>	<b>301,331</b>	<b>(67,774)</b>	<b>-29%</b>
<b>Planning &amp; Environment</b>					
Development Services Management	166,401	50,440	44,860	5,580	11%
Environment	148,646	26,052	3,874	22,178	85%
Statutory Planning	337,621	86,341	63,477	22,864	26%
Strategic Planning	165,090	40,795	41,766	(971)	-2%
Waste Management	(511,635)	(2,867,621)	(3,023,173)	155,552	5%
<b>Total Planning &amp; Environment</b>	<b>306,123</b>	<b>(2,663,993)</b>	<b>(2,869,195)</b>	<b>205,202</b>	<b>8%</b>
<b>Grand Total</b>	<b>839,251</b>	<b>(12,730,056)</b>	<b>(12,854,959)</b>	<b>124,903</b>	<b>1%</b>

**Mansfield Shire Council**  
**Capital Works Report**  
**For Period Ending September 2022**

Account	2022-23 Budget	2022-23 YTD Budgets	2022-23 YTD Actuals	YTD Variance	YTD Percentage Variance
<b>Bridges &amp; Culverts</b>					
813000. Bridges - Renewal	260,000	0	0	0	0%
813013. Bridges - Structural Assessment	0	0	47,035	(47,035)	-100%
813075. Culverts - Upgrade	285,133	0	0	0	0%
813100. Culverts - Renewal	75,000	0	0	0	0%
<b>Total Bridges &amp; Culverts</b>	<b>620,133</b>	<b>0</b>	<b>47,035</b>	<b>(47,035)</b>	<b>-100%</b>
<b>Buildings</b>					
831232. Family & Childrens Centre	60,000	0	0	0	0%
841005. Lords Reserve Recreation Facilities	50,000	0	0	0	0%
841057. Bonnie Doon Recreation Reserve Upgrade	40,000	0	0	0	0%
841058. Bonnie Doon Recreation Reserve Upgrade - Incon	(25,000)	0	0	0	0%
841074. Jamieson Hall	108,000	0	0	0	0%
841075. Jamieson Hall - Income	(108,000)	0	0	0	0%
845168. Living Libraries Project - Expense	15,000	0	5,703	(5,703)	-100%
845169. Living Libraries Project - Income	(42,000)	(42,000)	0	(42,000)	-100%
851006. Shire Office Refurbishment	74,000	18,500	0	18,500	100%
851012. Toilet Block Refurbishment Program	35,000	0	45,858	(45,858)	-100%
851015. Kindergarten Refurbishment - Ailsa St	100,000	0	2,443	(2,443)	-100%
851018. Depot Buildings	32,859	0	0	0	0%
851026. Mansfield Station - Goods Shed	45,000	0	0	0	0%
851038. Heritage Facility (Station Precinct)	1,280,836	0	5,574	(5,574)	-100%
851039. Heritage Facility (Station Precinct) - Income	(1,280,836)	0	0	0	0%
851040. Mansfield Tennis Club - Clubroom	2,330	0	0	0	0%
851041. Merrijig Public Toilets	20,000	0	0	0	0%
881010. Bonnie Doon Community Centre - Renewal	3,764	0	5,870	(5,870)	-100%
<b>Total Buildings</b>	<b>410,953</b>	<b>(23,500)</b>	<b>65,447</b>	<b>(88,947)</b>	<b>-378%</b>
<b>Computers &amp; Telecommunications</b>					
891020. Computer Purchases	38,000	9,500	0	9,500	100%
891032. Digital Transformation	232,392	0	0	0	0%
<b>Total Computers &amp; Telecommunications</b>	<b>270,392</b>	<b>9,500</b>	<b>0</b>	<b>9,500</b>	<b>100%</b>
<b>Drainage</b>					
823011. Drainage Works - Upgrade	170,000	0	0	0	0%
823036. Drainage Works - Renewal	110,000	0	0	0	0%
823038. Stormwater Drainage Works - Cnr Apollo & High S	870,000	0	0	0	0%
823050. Mansfield Wetlands Rejuvenation (Drainage) - 5 yr	120,000	0	0	0	0%
881135. Water & Stormwater Management Program (Inspe	50,000	0	0	0	0%
<b>Total Drainage</b>	<b>1,320,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Fixtures, Fittings &amp; Furniture</b>					
891015. Office Furniture & Equipment	15,000	3,750	0	3,750	100%
<b>Total Fixtures, Fittings &amp; Furniture</b>	<b>15,000</b>	<b>3,750</b>	<b>0</b>	<b>3,750</b>	<b>100%</b>

Account	2022-23 Budget	2022-23 YTD Budgets	2022-23 YTD Actuals	YTD Variance	YTD Percentage Variance
<b>Footpaths &amp; Cycleways</b>					
821000. Footpath Reconstruction Programme	12,000	0	0	0	0%
821004. Footpath Malcolm St	210,000	0	0	0	0%
821012. Footpaths Asphalt - Renewal	3,644	0	0	0	0%
821013. Footpaths Gravel / Stone - Renewal	118,218	0	6,976	(6,976)	-100%
821063. Footpath Racecourse Midland Hwy - Income	0	0	9,100	(9,100)	-100%
821100. Footpaths Concrete - Renewal	38,000	0	0	0	0%
<b>Total Footpaths &amp; Cycleways</b>	<b>381,862</b>	<b>0</b>	<b>16,076</b>	<b>(16,076)</b>	<b>-100%</b>
<b>Kerb &amp; Channel</b>					
822060. Kerb & Channel - New	20,000	0	0	0	0%
822100. Kerb & Channel - Renewal	57,609	0	0	0	0%
<b>Total Kerb &amp; Channel</b>	<b>77,609</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Land</b>					
891055. Jamieson Land	0	0	2,500	(2,500)	-100%
891057. Lakins Road Industrial Development	0	0	19,700	(19,700)	-100%
891058. Lakins Road Industrial Development - Income	0	0	208	(208)	-100%
<b>Total Land</b>	<b>0</b>	<b>0</b>	<b>22,408</b>	<b>(22,408)</b>	<b>-100%</b>
<b>Offstreet Car parks</b>					
811183. Off Street Car Park Renewal	31,363	0	0	0	0%
811190. High Street Carpark (new)	600,000	0	0	0	0%
<b>Total Offstreet Car parks</b>	<b>631,363</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Other Infrastructure</b>					
881166. Public Lighting	88,000	0	0	0	0%
<b>Total Other Infrastructure</b>	<b>88,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0%</b>
<b>Overheads</b>					
800200. Project Management Costs	640,000	159,936	0	159,936	100%
<b>Total Overheads</b>	<b>640,000</b>	<b>159,936</b>	<b>0</b>	<b>159,936</b>	<b>100%</b>
<b>Plant, Machinery &amp; Equipment</b>					
891008. Plant - Resource Recovery Centre	70,000	0	0	0	0%
891010. Plant Purchases	400,000	0	45,605	(45,605)	-100%
891012. Vehicle Purchases	100,000	0	0	0	0%
891014. Small Plant Purchases	80,000	20,000	0	20,000	100%
891030. Other Plant (funded)	15,000	3,750	0	3,750	100%
<b>Total Plant, Machinery &amp; Equipment</b>	<b>665,000</b>	<b>23,750</b>	<b>45,605</b>	<b>(21,855)</b>	<b>-92%</b>
<b>Recreation, Leisure &amp; Community facilities</b>					
831035. Mansfield Streetscape	76,000	0	0	0	0%
831042. Station Precinct - Recreational Renewal	75,000	0	1,655	(1,655)	-100%
831100. Woods Point - Recreation facilities	55,000	0	0	0	0%
841076. Mansfield Tennis Recreational Renewal	20,789	0	0	0	0%
845013. Botanic Park - Structures	13,000	0	0	0	0%
845180. Bonnie Doon Streetscape	40,000	0	0	0	0%
845181. Goughs Bay Streetscape	0	0	31,424	(31,424)	-100%
851034. Dual Court Indoor Sporting Stadium	0	0	27,870	(27,870)	-100%
851035. Dual Court Indoor Sporting Stadium - Income	0	0	(13,218)	13,218	100%
881168. Bonnie Doon Community Centre - Upgrades	15,000	0	0	0	0%
<b>Total Recreation, Leisure &amp; Community facilities</b>	<b>294,789</b>	<b>0</b>	<b>47,731</b>	<b>(47,731)</b>	<b>-100%</b>

Account	2022-23 Budget	2022-23 YTD Budgets	2022-23 YTD Actuals	YTD Variance	YTD Percentage Variance
<b>Roads</b>					
811120. Reseals	319,816	0	31	(31)	-100%
811150. Reseal Preparation Program	385,748	0	0	0	0%
811153. Heavy Vehicle Alternative Route (HV5 Withers, De	(200,000)	0	0	0	0%
811158. Heavy Vehicle Alternative Route (HV6 Greenvale,	2,081,000	0	21,119	(21,119)	-100%
811159. Heavy Vehicle Alternative Route (HV6 Greenvale,	(1,252,808)	0	0	0	0%
811160. Buttercup Road - Sealing	120,000	0	0	0	0%
811161. Shaws Road, Merton - Road Improvements	20,000	0	0	0	0%
811162. Rifle Butts Road - Reconstruction	100,000	0	0	0	0%
811163. Old Tonga Road - Road Improvements	50,000	0	0	0	0%
811164. Bus Turnaround - Ancona Road Junction	30,000	0	0	0	0%
811165. Alpha St, Merrijig - Roadside Improvements	10,000	0	0	0	0%
811166. Barwite / Tolmie Rd Junction - Culvert	44,000	0	0	0	0%
811167. Skyline Road - Seal	40,000	0	0	0	0%
812075. Resheets	651,595	0	261,826	(261,826)	-100%
814054. Barwite Road - Reconstruction	0	0	5,870	(5,870)	-100%
814900. Roads to Recovery - Income	(591,000)	(591,000)	(753,571)	162,571	28%
821071. Highton Lane Upgrade	200,000	0	0	0	0%
<b>Total Roads</b>	<b>2,008,351</b>	<b>(591,000)</b>	<b>(464,724)</b>	<b>(126,276)</b>	<b>-21%</b>
<b>Grand Total</b>	<b>7,423,452</b>	<b>(417,564)</b>	<b>(220,423)</b>	<b>(197,141)</b>	<b>-47%</b>

# Mansfield Shire Council

## Balance Sheet

As at September 2022

	2022-23	2021-22
<b>Current Assets</b>		
Cash and Investments	16,350,738	15,954,436
Inventories	26,712	24,746
Other Assets	106,783	129,662
Receivables	14,388,030	2,778,080
<b>Current Assets</b>	<b>30,872,263</b>	<b>18,886,924</b>
<b>Non-Current Assets</b>		
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	6,193	8,778
Work in Progress	2,106,255	2,106,255
WIP 2022-23	537,058	0
<b>Non-Current Assets</b>	<b>235,125,864</b>	<b>234,591,391</b>
<b>Current Liabilities</b>		
Interest-bearing liabilities	313,799	415,578
Payables	2,146,567	3,934,275
Provisions	1,975,016	1,937,098
Trust Funds	1,814,315	1,055,374
<b>Current Liabilities</b>	<b>6,249,697</b>	<b>7,342,325</b>
<b>Non-Current Liabilities</b>		
Interest-bearing liabilities	3,953,300	3,953,300
Provisions	1,005,610	1,005,610
<b>Non-Current Liabilities</b>	<b>4,958,910</b>	<b>4,958,910</b>
<b>Net Assets</b>	<b>254,789,520</b>	<b>241,177,080</b>
<b>Equity</b>		
Accumulated Surplus brought forward	81,439,275	81,439,275
YTD Surplus (inc Capital Income)	13,612,440	
Reserves	159,737,805	159,737,805
<b>Equity</b>	<b>254,789,520</b>	<b>241,177,080</b>

**Mansfield Shire Council**  
**Statement of Cash Flows**  
**For Period Ending September 2022**

	2022-23 Actual
<b>Operating activities</b>	
<i>Inflows</i>	
Rates & Charges	5,035,199
Statutory Fees & Charges	118,003
User Charges	170,302
Operational Grants	751,268
Capital Grants	753,364
Contributions - Operating	28,000
Contributions - Capital	4,118
Other Income	868,378
<i>Outflows</i>	
Employee Costs	(2,872,422)
Materials & Contracts	(2,032,265)
Other	(50,550)
<b>TOTAL</b>	<b>2,773,395</b>
<b>Investing activities</b>	
<i>Inflows</i>	
Proceeds from Sale of Assets	0
<i>Outflows</i>	
Capital Works Expenditure	(537,058)
<b>TOTAL</b>	<b>(537,058)</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	(1,787,708)
Finance Costs	(52,327)
Other	0
<b>TOTAL</b>	<b>(1,840,034)</b>
<b>Net change in cash</b>	<b>396,302</b>
Cash at Beginning of Year (1/7/2022)	15,954,436
<b>CASH AT END OF PERIOD</b>	<b>16,350,738</b>