

Mansfield Shire Council
Income & Expenditure Summary
For Period Ending October 2018

	2018-19 Total Revised Budgets	2018-19 YTD Revised Budgets	2018-19 YTD Actuals	YTD Variance	YTD Percentage Variance	Temporary Variance	Permanent Variance
Operating							
Income							
Cash Operating Contributions	(5,400)	(1,800)	(21,813)	20,013	1112%	20,013	0
High Country Equity	0	0	0	0	0%	0	0
Interest Income	(162,500)	(32,500)	(58,765)	26,265	81%	1,651	24,614
Operational Grants - Non Recurrent	(238,485)	(132,309)	(199,960)	67,651	51%	67,651	0
Operational Grants - Recurrent	(4,047,611)	(1,139,601)	(949,733)	(189,868)	-17%	(189,868)	0
Other income	(88,068)	(29,348)	(37,580)	8,232	28%	8,232	0
Rates & Charges	(13,671,352)	(13,571,332)	(13,669,251)	97,919	1%	97,919	0
Sale of Assets	0	0	0	0	0%	0	0
Statutory Fees & Charges	(281,434)	(100,548)	(120,486)	19,938	20%	19,938	0
User Charges	(703,373)	(118,805)	(234,607)	115,802	-97%	115,802	0
Income	(19,198,223)	(15,126,243)	(15,292,196)	165,953	1%	141,339	24,614
Expenditure							
Depreciation	3,171,000	0	0	0	0%	0	0
Employee Costs	8,334,126	2,890,041	2,848,160	41,881	1%	41,881	0
Finance costs	169,456	48,580	36,867	11,713	24%	11,713	0
Materials & Contracts	6,763,557	2,176,728	2,212,303	(35,575)	-2%	57,733	(93,308)
Other	252,724	69,015	72,757	(3,742)	-5%	(3,742)	0
Expenditure	18,690,863	5,184,364	5,170,087	14,277	0%	107,585	(93,308)
Operating	(507,360)	(9,941,879)	(10,122,109)	180,230	2%	248,924	(68,694)

	2018-19 Total Revised Budgets	2018-19 YTD Revised Budgets	2018-19 YTD Actuals	YTD Variance	YTD Percentage Variance	Temporary Variance	Permanent Variance
Capital							
Income							
Cash Operating Contributions	(858,035)	0	0	0	0%	0	0
Operational Grants - Non Recurrent	(685,000)	0	(37,500)	37,500	100%	37,500	0
Operational Grants - Recurrent	(325,000)	0	0	0	0%	0	0
Sale of Assets	(934,000)	(33,500)	(25,605)	(7,895)	-24%	(7,895)	0
User Charges	0	0	0	0	0%	0	0
Income	(2,802,035)	(33,500)	(63,105)	29,605	100%	29,605	0
Expenditure							
Employee Costs	0	0	56	(56)	-100%	(56)	0
Materials & Contracts	6,409,633	239,152	379,398	(140,246)	-59%	(144,118)	3,872
Sale of Assets	929,301	32,325	0	32,325	100%	32,325	0
Expenditure	7,338,934	271,477	379,454	(107,977)	-40%	(111,849)	3,872
Capital	4,536,899	237,977	316,349	(78,372)	-33%	(82,244)	3,872
Grand Total	4,029,539	(9,703,902)	(9,805,760)	101,858	1%	166,680	(64,822)

Mansfield Shire Council
Operating Report - by Business Unit
For Period Ending October 2018

	2018-19 Total Revised Budgets	2018-19 YTD Revised Budgets	2018-19 YTD Actuals	YTD Variance	YTD Percentage Variance	Temporary Variance	Permanent Variance
Community Services							
Age Friendly	0	0	3,978	(3,978)	-100%	(3,978)	0
Aged & Disability Services	(36,277)	27,762	(66,387)	94,149	339%	94,149	0
Arts, Culture & Library	200,535	50,064	40,182	9,882	20%	9,882	0
Community Assets & Land Management	69,550	21,880	4,901	16,979	78%	16,979	0
Community Development	460,376	154,401	88,163	66,238	43%	66,238	0
Emergency Management Recovery	47,082	6,885	(26,702)	33,587	488%	33,587	0
Family Services & Partnerships	101,050	41,998	(27,383)	69,381	165%	69,381	0
Operations & General Service Provision	377,835	138,685	123,476	15,209	11%	15,209	0
Sport & Recreation	270,929	32,429	56,858	(24,429)	-75%	(24,429)	0
Tourism & Events	347,268	159,145	170,792	(11,647)	-7%	(11,647)	0
Total Community Services	1,838,348	633,249	367,878	265,371	42%	265,371	0
Corporate & Organisational Development							
Customer Service & Records	480,696	194,521	160,748	33,773	17%	46,773	(13,000)
Human Resources	387,115	132,338	106,211	26,127	20%	26,127	0
Information Technology	711,559	249,446	239,472	9,974	4%	16,974	(7,000)
Risk Management	283,125	224,254	236,625	(12,371)	-6%	(12,371)	0
Salaries & Wages Clearing	86,938	86,938	110,577	(23,639)	-27%	(23,639)	0
Total Corporate & Organisational Development	1,949,433	887,497	853,634	33,863	4%	53,863	(20,000)

	2018-19 Total Revised Budgets	2018-19 YTD Revised Budgets	2018-19 YTD Actuals	YTD Variance	YTD Percentage Variance	Temporary Variance	Permanent Variance
Development Services							
Building	49,400	924	2,945	(2,021)	-219%	(2,021)	0
Development Services Management	344,261	133,993	148,766	(14,773)	-11%	(14,773)	0
Emergency Management	52,850	20,417	7,315	13,102	64%	13,102	0
Environment	83,482	4,202	7,950	(3,748)	-89%	(3,748)	0
Health	99,204	78,411	56,826	21,585	28%	21,585	0
Local Laws	82,205	79,624	56,275	23,349	29%	23,349	0
Statutory Planning	224,200	86,022	66,953	19,069	22%	19,069	0
Waste Management	(1,130,866)	(2,668,146)	(2,754,802)	86,656	3%	86,656	0
Total Development Services	(195,264)	(2,264,553)	(2,407,774)	143,221	6%	143,221	0
Engineering & Works							
Buildings	1,700	564	5,271	(4,707)	-834%	(4,707)	0
Cemetery Trust	0	0	(5,663)	5,663	100%	5,663	0
Emergency Management	7,750	2,580	6,802	(4,222)	-164%	(4,222)	0
Engineering Services	1,392,475	419,316	549,811	(130,495)	-31%	(52,615)	(77,880)
Field Services	405,661	129,439	86,796	42,643	33%	42,643	0
Parks & Gardens	834,377	267,273	215,462	51,811	19%	51,811	0
Plant Operating	(371,931)	(227,277)	(89,690)	(137,587)	-61%	(137,587)	0
Road Network Maintenance	883,221	372,706	276,865	95,841	26%	95,841	0
School Crossing Supervisors	39,171	(9,351)	(6,824)	(2,527)	-27%	(2,527)	0
Total Engineering & Works	3,192,424	955,250	1,038,830	(83,580)	-9%	(5,700)	(77,880)
Executive Services							
Chief Executive Office	375,229	134,578	110,099	24,479	18%	24,479	0
Corporate Services	319,463	130,004	67,247	62,757	48%	62,757	0
Council	244,569	88,579	84,887	3,692	4%	3,692	0
Local Government Partnerships	5,000	1,664	0	1,664	100%	1,664	0
Total Executive Services	944,261	354,825	262,233	92,592	26%	92,592	0

	2018-19 Total Revised Budgets	2018-19 YTD Revised Budgets	2018-19 YTD Actuals	YTD Variance	YTD Percentage Variance	Temporary Variance	Permanent Variance
Finance							
Depreciation	3,171,000	0	0	0	0%	0	0
Financial Services	(1,291,487)	(265,842)	(88,830)	(177,012)	-67%	(206,198)	29,186
Revenue Services	(10,390,956)	(10,331,814)	(10,407,126)	75,312	1%	75,312	0
Salaries & Wages Clearing	(86,941)	(37,742)	230,966	(268,708)	-712%	(268,708)	0
Total Finance	(8,598,384)	(10,635,398)	(10,264,990)	(370,408)	-3%	(399,594)	29,186
Governance & Strategy							
Economic Development Operations	93,793	32,399	57,285	(24,886)	-77%	(24,886)	0
Economic Development Programs	49,600	13,630	16,936	(3,306)	-24%	(3,306)	0
Strategic Planning	218,429	81,222	(46,140)	127,362	157%	127,362	0
Total Governance & Strategy	361,822	127,251	28,080	99,171	78%	99,171	0
Grand Total	(507,360)	(9,941,879)	(10,122,109)	180,230	2%	248,924	(68,694)

Mansfield Shire Council
Capital Works Report
For Period Ending October 2018

Account	RUNI	2018-19 Total Budgets	2018-19 YTD Budgets	2018-19 YTD Actuals	YTD Variance	YTD Percentage Variance	Temporary Variance	Permanent Variance
Bridges & Culverts								
813075. Miscellaneous Culvert Works	R	0	0	11,056	(11,056)	-100%	(11,056)	0
813086. Howqua Track Culvert Replacement	R	0	0	282	(282)	-100%	(282)	0
813087. Howqua Track Culvert Replacement - Income	I	0	0	(37,500)	37,500	100%	37,500	0
813091. Lakins Rd Bridge	U	150,000	0	0	0	0%	0	0
813092. Lakins Rd Bridge - Income	I	(75,000)	0	0	0	0%	0	0
Total Bridges & Culverts		75,000	0	(26,162)	26,162	100%	26,162	0
Buildings								
831250. Library Building	U	4,000	4,000	0	4,000	100%	4,000	0
851004. Building Refurbishment Program	R	100,000	33,320	3,089	30,231	91%	30,231	0
851006. Shire Office Refurbishment	R	100,000	0	2,720	(2,720)	-100%	(6,592)	3,872
851012. Toilet Block Refurbishment Program	R	285,000	0	500	(500)	-100%	(500)	0
851032. Sporting Complex Refurbishment	U	240,000	0	2,500	(2,500)	-100%	(2,500)	0
851033. Sporting Complex Refurbishment - Income	I	(40,000)	0	0	0	0%	0	0
881145. Mansfield Community Centre	R	20,000	0	9,015	(9,015)	-100%	(9,015)	0
891015. Office Furniture & Equipment	N	19,000	0	6,416	(6,416)	-100%	(6,416)	0
Total Buildings		728,000	37,320	24,240	13,080	35%	9,208	3,872
Information Technology								
891020. Computer Purchases	N	79,000	39,500	4,000	35,500	90%	35,500	0
891021. Computer Purchased (Other Departments)	N	0	0	2,900	(2,900)	-100%	(2,900)	0
Total Information Technology		79,000	39,500	6,900	32,600	83%	32,600	0
Land Acquisition and Sales								
891051. Sale of Land	I	0	0	(10,000)	10,000	100%	10,000	0
Total Land Acquisition and Sales		0	0	(10,000)	10,000	100%	10,000	0

Account	RUNI	2018-19 Total Budgets	2018-19 YTD Budgets	2018-19 YTD Actuals	YTD Variance	YTD Percentage Variance	Temporary Variance	Permanent Variance
Plant								
800999. Capitalisation Account	R	129,301	32,325	0	32,325	100%	32,325	0
891010. Plant Purchases	N	295,000	73,750	0	73,750	100%	73,750	0
891011. Plant Sales Income	I	(59,000)	(14,750)	(15,605)	855	6%	855	0
891012. Vehicle Purchases	N	349,000	87,250	160,674	(73,424)	-84%	(73,424)	0
891013. Vehicle Sales Income	I	(75,000)	(18,750)	0	(18,750)	-100%	(18,750)	0
Total Plant		639,301	159,825	145,069	14,756	9%	14,756	0
Roads								
811122. Rural Roads Reseal	R	450,000	0	8,852	(8,852)	-100%	(8,852)	0
812022. Pavement Patching Program	R	100,000	0	0	0	0%	0	0
812075. Resheets	R	600,000	0	9,875	(9,875)	-100%	(9,875)	0
813079. Heavy Vehicle Bypass Route	R	0	0	1,545	(1,545)	-100%	(1,545)	0
814017. Malcolm St (Chenery to Highett) Road Reocnstru	R	25,000	0	455	(455)	-100%	(455)	0
814018. Mt Battery Rd - Pavement Widening	U	43,563	0	0	0	0%	0	0
814054. Barwite Road - Reconstruction	R	650,000	0	0	0	0%	0	0
814900. Roads to Recovery - Income	I	(325,000)	0	0	0	0%	0	0
815254. New St (South)- Seal & Upgrade - Special Charg	U	220,000	0	3,760	(3,760)	-100%	(3,760)	0
815255. New St (South) - Seal & Upgrade - Speical Char	I	(110,000)	0	0	0	0%	0	0
815256. Kitchen St Bonnie Doon	U	60,000	0	0	0	0%	0	0
815257. Kitchen St Bonnie Doon - Income	I	(30,000)	0	0	0	0%	0	0
815258. Paradise Point / Tolmie Mahaikah Rd - Seal	U	100,000	0	0	0	0%	0	0
816032. New Road Provision - Urban Roads	U	191,520	0	0	0	0%	0	0
816033. New Road Provision - Urban Roads - Income	I	(95,760)	0	0	0	0%	0	0
821000. Footpath Reconstruction Programme	R	50,000	0	107,787	(107,787)	-100%	(107,787)	0
821113. Various - Signage	R	4,000	1,332	0	1,332	100%	1,332	0
822000. Kerb & Channel Highton Lane	U	1,244,550	0	0	0	0%	0	0
822001. Kerb & Channel Highton Lane - Income	I	(622,275)	0	0	0	0%	0	0
822100. Kerb & Channel - Reconstruction	R	75,000	0	0	0	0%	0	0
823036. Misc Drainage Works Provision	R	10,000	0	0	0	0%	0	0
Total Roads		2,640,598	1,332	132,274	(130,942)	-9830%	(130,942)	0

Account	RUNI	2018-19 Total Budgets	2018-19 YTD Budgets	2018-19 YTD Actuals	YTD Variance	YTD Percentage Variance	Temporary Variance	Permanent Variance
Sport & Recreation								
800084. Skate Park Project	U	0	0	56	(56)	-100%	(56)	0
831035. Mansfield Streetscape	U	30,000	0	0	0	0%	0	0
841005. Lords Reserve Recreation Facilities	U	750,000	0	0	0	0%	0	0
841006. Lords Reserve Recreational Facilities	I	(500,000)	0	0	0	0%	0	0
841076. Mansfield Tennis - Hit up Wall and Hot Shots	N	0	0	17,390	(17,390)	-100%	(17,390)	0
845154. Swimming pool refurbishment	R	165,000	0	26,583	(26,583)	-100%	(26,583)	0
845155. Swimming pool refurbishment - Income	I	(70,000)	0	0	0	0%	0	0
Total Sport & Recreation		375,000	0	44,028	(44,028)	-100%	(44,028)	0
Grand Total		4,536,899	237,977	316,349	(78,372)	-33%	(82,244)	3,872
Represented by:								
Renewal	R	2,763,301	66,977	181,759	(114,782)	-171%	(118,654)	3,872
New	N	742,000	200,500	191,379	9,121	5%	9,121	0
Upgrade	U	3,033,633	4,000	6,316	(2,316)	-58%	(2,316)	0
Total Expenses		6,538,934	271,477	379,454	(107,977)	(225)	(111,849)	3,872
Income	I	(2,002,035)	(33,500)	(63,105)	29,605	88%	29,605	0

Mansfield Shire Council

Balance Sheet

As at Oct-18

	2018-19	2017-18
Current Assets		
Cash and Investments	10,466,738	10,247,050
Inventories	27,987	16,038
Other Assets	27,565	252,058
Receivables	9,780,084	1,185,603
Current Assets	20,302,374	11,700,749
Non-Current Assets		
Receivables	37,229	48,413
Property	46,027,836	46,027,836
Infrastructure	87,783,499	87,783,499
Plant & Equipment	2,491,048	2,491,048
Work in Progress	280,477	280,477
WIP 2018-19	379,454	0
Non-Current Assets	136,999,543	136,631,273
Current Liabilities		
Provisions	1,918,145	1,913,966
Interest-bearing liabilities	200,077	288,317
Payables	189,574	1,060,040
Trust Funds	729,216	990,008
Current Liabilities	3,037,012	4,252,331
Non-Current Liabilities		
Interest-bearing liabilities	2,286,458	2,286,458
Provisions	412,618	412,618
Non-Current Liabilities	2,699,076	2,699,076
Net Assets	151,565,829	141,380,615
Equity		
Accumulated Surplus brought forward	61,254,452	61,254,452
YTD Surplus (inc Capital Income)	10,185,214	0
Reserves	80,126,163	80,126,163
Equity	151,565,829	141,380,615

Mansfield Shire Council
Statement of Cash Flows
For Period Ending October 2018

	2018-19
	Actual
Operating activities	
<i>Inflows</i>	
Rates & Charges	5,085,954
Statutory Fees & Charges	120,486
User Charges	234,607
Operational Grants	1,149,693
Capital Grants	37,500
Contributions - Operating	21,813
Contributions - Capital	0
Other Income	(164,446)
<i>Outflows</i>	
Employee Costs	(2,843,981)
Materials & Contracts	(2,870,225)
Other	(72,757)
TOTAL	698,644
Investing activities	
<i>Inflows</i>	
Proceeds from Sale of Assets	25,605
<i>Outflows</i>	
Capital Works Expenditure	(379,454)
TOTAL	(353,849)
Financing activities	
<i>Inflows</i>	
Proceeds from Interest Bearing Loans and Borrowings	0
Other	
<i>Outflows</i>	
Repayment of Interest Bearing Loans and Borrowings	(88,240)
Finance Costs	(36,867)
Other	0
TOTAL	(125,107)
Net change in cash	219,688
Cash at Beginning of Year (1/7/2018)	10,247,050
CASH AT END OF PERIOD	10,466,738