9.4 INSTRUMENT OF APPOINTMENT AND AUTHORISATION - PLANNING AND ENVIRONMENT ACT 1987

Author: *Lidia Harding - Manager Governance & Corporate Accountability*

File No: *HR/20/001-02*

Attachments: *1. Instrument of Authorisation*

1. Purpose

1.1 To seek the appointment of an authorised officer for the purposes of the *Planning and Environment Act 1987* and the regulations made under that Act.

2. Background

2.1 The Chief Executive Officer, by authority conferred by Instrument of Delegation from Council dated 17 August 2020, makes these appointments.

2.2 Under the *Planning and Environment Act 1987* Authorised Officers can only be appointed by Council resolution as the Act prohibits delegation of the power to appoint Authorised Officers under the Act.

3. Key Matters

3.1 Section 188(2) of the *Planning and Environment Act 1987* provides that Councils cannot delegate the power to authorise Officers for the purposes of enforcing the *Planning and Environment Act 1987.*

3.2 As the Authorised Officer involved enforce several other Acts and regulations other than the *Planning and Environment Act 1987,* Maddocks Lawyers' other general Instrument of Appointment and Authorisation covering these Acts and regulations will continue to operate in tandem with the separate Instrument of Appointment and Authorisation (*Planning and Environment Act 1987* only) where Authorised Officers are appointed by Council resolution.

Recommendation

THAT Council in the exercise of the powers conferred by Section 147(4) of the *Planning and Environment Act 1987*, Mitchell Shire Council resolves

1. The member of Council staff referred to in the Instrument of Appointment and Authorisation at Attachment 1 be appointed and authorised as set out in the Instrument.
2. The Instrument of Appointment and Authorisation comes into force immediately after the common seal of Council is affixed to the Instrument and remains in force until Council determines to vary or revoke it, or until the Authorised Officer ceases to be a member of Council staff.
3. The Instrument of Appointment and Authorisation be signed and sealed.

4. Financial, Resource and Asset Management Implications

4.1 There are no significant financial or asset management implications arising from the appointment of Authorised Officers.

5. Consultation

5.1 The Acting Manager Development Approvals has been consulted in preparing this report.

6. Sustainability Implications (Social and Environmental)

6.1 There are no significant environment and sustainability implications arising from the appointment of Authorised Officers.

7. Policy and Legislative Implications

7.1 *Section 224 of the Local Government Act 1989* for the appointment of Authorised Officers for the purposes of the administration and enforcement of any Act, regulations or local laws which relate to the functions and powers of the Council.

7.2 Section 147(4) of the *Planning and Environment Act 1987* - appoints the officer to be an authorised officer for the purposes of the *Planning and Environment Act 1987* and the regulations made under that Act.

7.3 Section 313 of the *Local Government Act 2020* authorises the officer either generally or in a particular case to institute proceedings for offences against the Acts and regulations described in the Instrument of Appointment.

8. Alignment to Council Plan

8.1 Develop and adopt policies and procedures that reflect responsible, transparent and accountable management of Council finances and risks.

9. Conflict of Interest

9.1 No officers involved in the preparation of this report have any direct or indirect interest in this matter.

10. Risk Implications

Risk	Risk Ranking	Proposed Treatments	Within Existing Resources?
Required staff are not provided with the right authorisations to undertake their duties	Low	Officers are authorised under relevant legislation	Yes

11. Discussion

11.1 As the Authorised Officer involved enforce several other Acts and regulations other than the *Planning and Environment Act 1987*, Maddocks Lawyers' other general Instrument of Appointment and Authorisation covering these Acts and regulations will continue to operate in tandem with the separate Instrument of Appointment and Authorisation (*Planning and Environment Act 1987* only) where Authorised Officers are appointed by Council resolution.

11.2 The Authorisation will be signed by the Chief Executive Officer and two Councillors and the register will be updated.

INSTRUMENT
Appointment and Authorisation

***S11A. Instrument - Planning and Environment Act* 1987**

In this instrument "**officer**" means -

- Carlos Medrano

By this instrument of appointment and authorisation Mitchell Shire Council -

1. under section 147(4) of the *Planning and Environment Act 1987* - appoints the officer to be an authorised officer for the purposes of the *Planning and Environment Act 1987* and the regulations made under that Act; and

2. under section 232 of the *Local Government Act 1989* authorises the officer generally to institute proceedings for offences against the Acts and regulations described in this instrument.

It is declared that this instrument -

(a) comes into force immediately upon its execution;
(b) remains in force until varied or revoked.

This instrument is authorised by a resolution of **Mitchell Shire Council** on 17 August 2020.

The Common Seal of **MITCHELL SHIRE COUNCIL** was affixed this 17th day of May 2021 in the presence of:

.....Councillor

.....Councillor

.....Chief Executive Officer

Date:

9.5 QUARTERLY FINANCE REPORT FOR THE PERIOD ENDING 31 MARCH 2021

Author: *Hannah White - Management Accounting Coordinator*

File No: *FN/12/001-02*

Attachments: *1. Financial Report for the nine months ending 31 March 2021*

1. Purpose

1.1 Attachment 1 represents the third budget review for the financial year and nine months of business ending 31 March 2021.

1.2 This report compares the actual financial performance and financial state with the quarter three forecast and adopted budget.

2. Background

2.1 Section 97 of the *Local Government Act 2020* (the Act) requires a quarterly budget report to be presented to Council as soon as practicable after the end of each quarter of the financial year. As well as meeting the requirements of the Act, Council planning and reporting should give a clear picture of financial performance and the current financial state.

2.2 This report combined with Attachment 1 ensures Council prudently manages its financials in an open and transparent way to meet the requirements of the Act. It aligns to the Council Plan of Sound Financial and Organisational Management ensuring the operations of Council are monitored, scrutinised and regularly reported. The attachment forms a package which gives a comprehensive picture of Council's financial performance and current financial state, in comparison to the budget adopted by Council.

3. Key Matters

3.1 Council's revised adjusted underlying result is forecasting a deficit of ($896K) compared to the prior forecast deficit of ($1.63M).

3.2 The main changes impacting the adjusted underlying result during quarter three are:

- increased operating grants mainly due to new successful grant applications expected prior to 30 June 2021 ($674K);
- decreased employee costs to reflect vacancies and current operational needs ($405K);
- operational projects, including strategic planning projects, carried forward into 2021-2022 ($427K);

- additional supplementary rates and charges ($260K); offset by

- a net increase in depreciation and amortisation costs as a result of trend analysis and anticipated end of year asset values ($1.25M).

3.3 The total capital works expenditure forecast for the year is $35.31M, which is $6.52M lower than the prior forecast. This is mainly due to additional identified carry forwards into 2021-2022 since quarter 2 two of $8.03M, offset by additional expenditure linked to successful grant applications and increases due to project scope and delivery requirements.

3.4 Officers will continue to review and revise forecasts as we approach the end of financial year. It is expected that actual results will vary slightly to forecast three.

Recommendation

THAT Council note the contents of this report and Attachment 1 – Financial Report for the period ending 31 March 2021.

4. Financial, Resource and Asset Management Implications

4.1 Attachment 1 outlines the financial implications.

5. Consultation

5.1 Officers with budget responsibilities have contributed to the preparation of this report.

6. Sustainability Implications (Social and Environmental)

6.1 Council's Financial Planning Principles include a principle of long-term sustainability. This report does not create sustainability implications.

7. Policy and Legislative Implications

7.1 Council's Financial Planning Principles set parameters under which Council prepares its budgets. This report, along with the attachment, compares actual financial performance with that of the prior forecast.

8. Alignment to Council Plan

8.1 This report provides financial information relating to the 2020-2021 Annual Budget. The financial resources allocated annually support the delivery of the Council Plan.

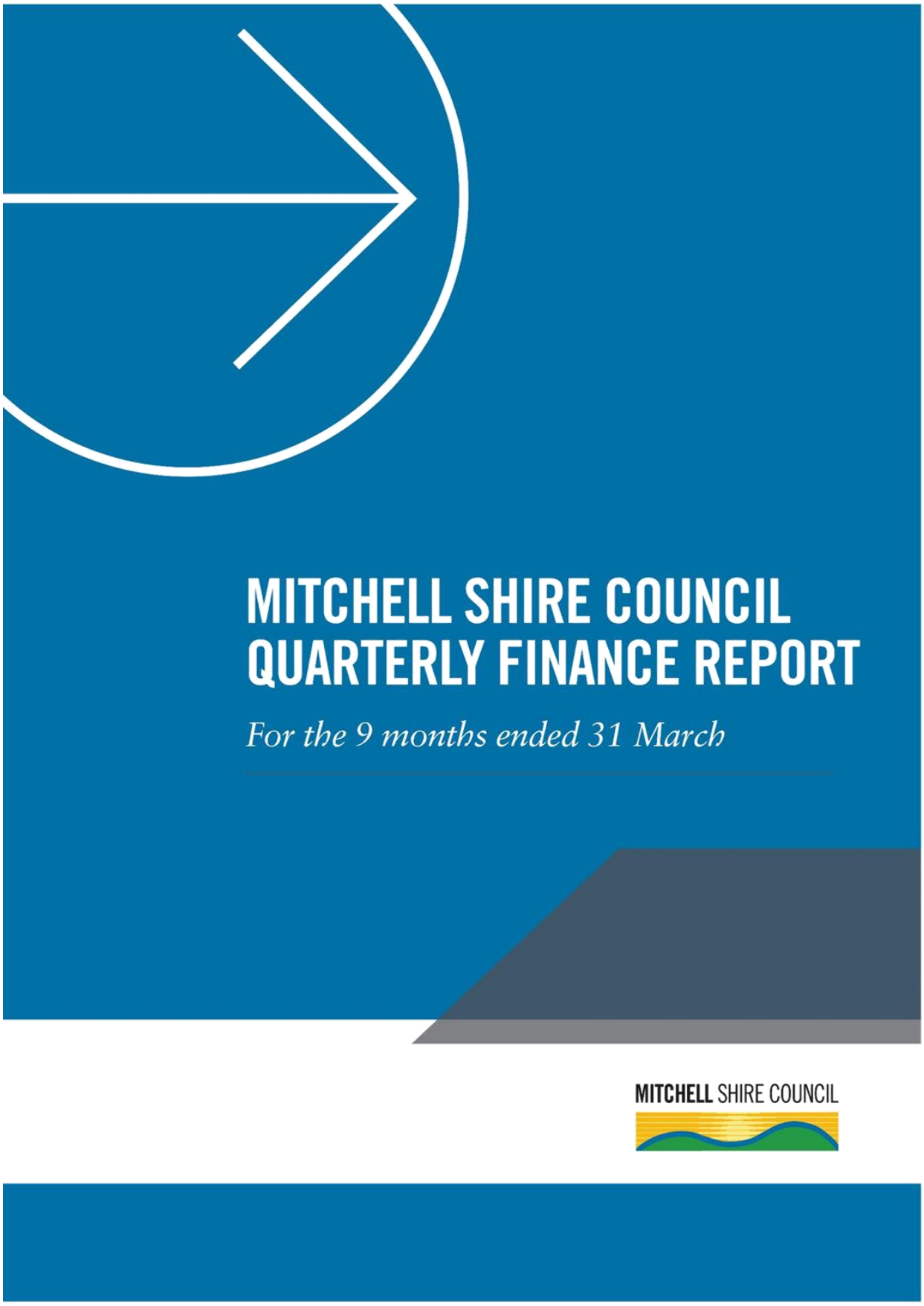
9. Conflict of Interest

9.1 No officers involved in the preparation of this report have any direct or indirect interest in this matter.

10. Risk Implications

10.1

Risk	Risk Ranking	Proposed Treatments	Within Existing Resources?
There is negligible risk of reputation and financial risk associated with the information contained with this report	Low	Monitor and report regularly	Yes


MITCHELL SHIRE COUNCIL
QUARTERLY FINANCE REPORT
For the 9 months ended 31 March
MITCHELL SHIRE COUNCIL

MITCHELL SHIRE COUNCIL.

Quarterly Finance Report

1. Overview

The March Quarterly Finance Report outlines the financial results for the nine months ended 31 March 2021, along with a comparison to the prior forecast. This report includes the following:

- Income Statement;
- Statement of Capital Works;
- Balance Sheet;
- Cash, investments and financial reserve schedules;
- Key performance indicators;
- Rates and other debtors; and
- Councillor expenditure.

The current financial position needs to be read in the context of Council's longer term financial plan contained within the Draft 2021-2022 Budget and Draft 21/22 to 30/31 Financial Plan.

Directors and staff have reviewed the forecast and assumptions in detail to ensure the revised forecast is more reflective of anticipated year end results, especially given ongoing COVID-19 impacts. The adjustments in relation to COVID-19 are direct impacts being experienced and are being monitored closely.

This report represents nine months of business in the 2020-2021 year. Council's adjusted underlying result is now predicting a deficit of $896K, which is a $734K favourable variance compared to the prior forecast. Overall, the current forecast adjusted underlying surplus is $2.50M unfavourable compared to the adopted budget.

The variances that contribute to this result are described further in the following sections of the report.

The main changes impacting the adjusted underlying result during quarter three are:

- increased operating grants mainly due to new successful grant applications expected prior to 30 June 2021 ($674K);
- saving in salaries mostly due to vacancies ($405K);
- additional supplementary rates and charges ($260K);
- strategic planning projects being carried forward into 2021-2022 ($215K), offset with carried forward grant income of $12K;
- other operating projects carried forward into 2021-2022 ($212K), offset with carried forward grant income of $15K;
- additional interest on investments ($151K) linked to holding additional cash as a result of unspent capital and operational projects;
- reduced borrowing costs in line with updated loan schedules ($105K); offset by
- assumed net increase in depreciation and amortisation costs ($1.25M).

MITCHELL SHIRE COUNCIL.
Quarterly Finance Report

2. Financial Statements

The adjusted underlying result seen in the Income Statement is the net surplus/(deficit) for the year adjusted for non-recurrent capital grants, non-monetary asset contributions and capital contributions from other sources. It is a measure of financial sustainability and Council's ability to achieve its service delivery objectives as it is not impacted by non-recurrent capital income items, which can often mask the operating result.

Analysis is detailed in the notes below.

Income Statement for the nine months ending 31 March 2021

	Notes	Adopted Budget	YTD Actuals	YTD Forecast	Q2 Forecast	Q3 Forecast	Q2 Forecast v Q3 Forecast
		$'000	$'000	$'000	$'000	$'000	$'000 Fav/(unfav)
Revenues							
Revenue from ordinary activities							
Rates and charges	1	49,722	49,827	49,549	49,661	49,921	260
Statutory fees and fines		967	777	752	1,004	1,097	93
User fees		6,614	3,974	3,521	5,489	5,397	(92)
Grants - Operating	2	12,304	11,153	6,444	17,874	18,548	674
Grants - Capital (Recurrent)		1,174	290	290	1,174	1,184	10
Grants - Capital (Non Recurrent)	3	8,009	2,289	2,289	13,121	7,508	(5,613)
Contributions - Monetary	4	4,765	6,182	4,645	8,905	6,738	(2,167)
Contributions - Non monetary assets	5	12,000	15,754	4,000	12,000	17,500	5,500
Other Income	6	1,769	902	1,302	1,697	1,949	252
Total Income		**97,324**	**91,148**	**72,792**	**110,925**	**109,842**	**(1,083)**
Expenses							
Employee costs	7	30,242	23,981	25,477	33,601	33,084	517
Materials and services	8	23,828	15,777	21,106	27,451	27,249	202
Bad and doubtful debts		2	-	2	2	2	-
Depreciation	9	12,990	10,963	10,322	13,165	14,634	(1,469)
Amortisation - intangible assets	10	388	-	-	388	156	232
Amortisation - right of use assets		716	549	-	716	733	(17)
Borrowing costs	11	716	418	531	716	611	105
Finance costs - right of use assets		265	62	232	265	267	(2)
Other expenses		1,803	1,003	2,000	2,225	2,256	(31)
Total Expenses		**70,950**	**52,753**	**59,670**	**78,529**	**78,992**	**(463)**
Net Surplus/(Deficit)		**26,374**	**38,395**	**13,122**	**32,396**	**30,850**	**(1,546)**
Underlying Result Adjustment:							
Contributions - Non monetary		12,000	15,754	4,000	12,000	17,500	5,500
Contributions - Monetary		4,765	6,182	4,645	8,905	6,738	(2,167)
Grants - Capital (Non Recurrent)		8,009	2,289	2,289	13,121	7,508	(5,613)
Total Underlying Adjustment		**24,774**	**24,225**	**10,934**	**34,026**	**31,746**	**(2,280)**
Adjusted Underlying Surplus/(Deficit)		**1,600**	**14,170**	**2,188**	**(1,630)**	**(896)**	**734**

MITCHELL SHIRE COUNCIL.
Quarterly Finance Report

Note 1 – Rates and charges

Rates and charges for the year are forecast to increase $260K due to additional supplementary rates as a result of higher than anticipated growth within the municipality.

Note 2 – Grants – Operating

Operating grants include all monies received from State and Federal sources for the purpose of funding the delivery of Council's services. Overall the level of operating grants is forecast to increase by $704K compared to the prior forecast. The variance is mainly due to the following:

Increases	Amount $'000
Additional funding for existing grant programs: - Funding provided by the State Government to cover term one and two fees for 4 year old Kindergarten as a result of the COVID-19 pandemic ($316K) - School Readiness Funding for 2021 calendar year ($249K) - School Crossing Program - Term one and two funding ($23K) - Building Better Regions Program - Tourism Excellence Program ($19K) - Municipal Emergency Resourcing Program ($13K) - Sleep and Settling Training ($12K)	626
Additional successful grant applications: - Woman Building Surveyors Program ($75K) - Central Enrolment Administration Support ($12K)	87
Natural Disaster Event successful and pending claims: - Wind Event 30th January 2019 ($33K) - Wind Storm 21st November 2019 ($30K)	63
Other minor adjustments across all directorates	25
Subtotal	**801**

Decreases	Amount $'000
Finalisation of operating grants carried forward (see appendix 2 for further details)	(97)
Subtotal	**(97)**

Total	**704**

MITCHELL SHIRE COUNCIL.
Quarterly Finance Report

Note 3 – Grants – Capital (Non-Recurrent)

Grants – Capital (non-recurrent) for the year are forecast to reduce by $5.61M. This is not a reduction to successful grants but rather an adjustment in the timing of project delivery.

The variance is mainly due to the following:

Increases	Amount $'000
Additional successful grant applications including; - Local Roads and Community Infrastructure ($1.17M) - Blackspot - Old Sydney Road (Northern Highway to Camerons Lane) ($117K) - Greenhill Reserve, Wallan - Cricket Practice Nets ($100K) - Wallan Kindergarten Outdoor Play Space Improvement ($50K) - Seymour Pre School Shade Sail Upgrade ($9K)	1,451
Total	**1,451**

Decreases	Amount $'000
Grant funding related to capital works carried forward to 2021 - 2022 - Sydney Street Rejuvenation - Bourke to Union Street ($2.25M) - Taylors Creek Reserve, Wallan - Activation ($1.47M) - Kilmore Family and Childrens Centre Expansion ($928K) - Greenhill Reserve, Wallan - Female Friendly Changerooms ($500K) - Sydney Street Rejuvenation - Clarke Street to Union Street ($441K) - Seymour Resource Recovery Centre ($361K) - Wandong MCH and Kindergarten - Building extension ($273K) - Activation of Broadford Parks and Playspaces ($260K) - Sugar Loaf Creek Road Upgrade ($250K) - Outdoor Fitness Equipment ($190K) - Tooborac War Memorial - Precinct improvements ($100K)	(7,020)
Partial expenditure for Culvert, Diggins Road, Willowmavin betterment not eligible for natural disaster financial assistance	(43)
Subtotal	**(7,063)**

Total	**(5,612)**

Note 4 – Contributions - Monetary

Contributions - Monetary are forecast to decrease by $2.17M mainly due to the revised timing of anticipated development contributions. The variance is mainly due to the following:

Increases	Amount $'000
Beveridge Central levies increased (previously expected to be a "works in kind" arrangement)	2,558
Developer Infrastructure levies increased in line with anticipated development during the year	543
Public Open Space levies increased in line with anticipated development during the year	103
Community Infrastructure levies increased in line with anticipated development during the year	87
	3,291

Decreases	Amount $'000
Road Infrastructure levies reforecast in line with anticipated development during the year	(5,373)
Community Infrastructure levies reforecast in line with anticipated development during the year	(89)
Subtotal	(5,462)

Total	(2,171)

Monetary contributions are held in Reserve for the future delivery of key infrastructure.

Note 5 – Contributions – Non-Monetary

Contributions – Non-Monetary are those assets that form part of new development that are given to Council at handover for ongoing maintenance (e.g. roads, drainage and open space). Accounting Standards require non-cash development contributions to be shown as income. Although the value of these assets is counted as income and adds to the surplus shown on the income statement, this income cannot be used to perform the services Council provides to the Community. As such, this income is removed from the adjusted underlying result to show a truer reflection of Council's ability to fund the services it provides and assets it must maintain.

Contributions – Non-Monetary are expected to be $17.50M for the year which is an increase of $5.50M. This is due to the volume of expected developer works that are forecasted to be handed over to Council prior to 30 June 2021.

Note 6 – Other income

Other income includes, but is not limited to, income from interest on bank deposits, interest on unpaid rates, rent and facility hire. Other income for the year is forecast to be $1.95M which is $252K greater than the prior forecast. This is mainly due to the following:

Increases	Amount $'000
Interest on investments as a result of increased cash holdings	151
Legal fees associated with collection of unpaid rates (offset by increase in expenditure - see note 8)	95
Total	246

Note 7 – Employee costs

Employee costs expenditure is forecasted to be $517K lower than the prior forecast, which is mainly due to the following:

Increases	Amount $'000
Increases linked to additional successful grant funding (offset by income - see note 2)	(77)
COVID-19 redeployments	(15)
Subtotal	(92)

Decreases	Amount $'000
Net salary savings identified due to vacancies and operational requirements (offset by an increase in labour hire of $102K - see note 8)	405
Net salary savings related to leisure services, including lifeguard salaries not required during outdoor pool season due to temperature trigger threshold	156
Reclassification of grant money from salaries to contractors	43
Subtotal	604

Total	512

Note 8 – Materials and Services

Materials and services expenditure is forecasted to be $27.45M for the year, which is $202K lower than the prior forecast. The variance is mainly due to the following:

Increases	Amount $'000
Additional consultant and contractor costs: - Development planting, tree planting and establishment costs ($200K) - Council Plan, Community Vision, and Health and Wellbeing Plan ($63K) - Roadside Weeds Program ($36K) - linked to grant funding received in prior quarter - Reactive Arboriculture works ($25K) - Sports and Recreation forward planning and design costs ($21K)	345
Increases linked to additional successful grant funding (offset by income - see note 2)	253
Increased labour hire costs (offset by $102K reduction in employee costs - see note 7)	130
Increased debt collection costs (offset by increased income - see note 6)	95
Increased utility costs mostly linked to Recreation and Sporting Facilities and Leisure Services	48
Subtotal	871

Decreases	Amount $'000
Consultant and contractors costs identified as carry forwards in to 2021-2022 (see appendix 2 for further detail)	(427)
Reduction in consultant and contractor costs, mainly due to the following: - Building maintenance ($72K) - Parks watering ($59K) - Landfill operational costs ($44K) - Cleaning Services contract ($52K) - Capital Works consulting costs ($25K) - Recycling acceptance and sorting costs ($20K) - Level 3 bridge inspections ($14K)	(350)
Legal costs reduction in line with expectations until 30 June 2021	(78)
Other minor decreases across all directorates	(75)
Reduction in Economic Development project costs	(74)
Reduced software maintenance and licences	(41)
Net transfers from operating to capital works projects	(28)
Subtotal	(1,073)

Total	(202)

Note 9 – Depreciation

Depreciation is an accounting measure which attempts to allocate the value of assets over its useful life for Council's property, plant and equipment including infrastructure assets such as roads and drains.

The 2020-2021 depreciation is expected to be $1.47M higher than the prior forecast following a trend analysis and end of year asset values.

MITCHELL SHIRE COUNCIL.
Quarterly Finance Report

Statement of Capital Works for the nine months ended 31 March 2021

Asset Class	Notes	Adopted Budget $'000	YTD Actuals $'000	Q2 Forecast $ '000	Q3 Forecast $ '000	Q2 Forecast v Q3 Forecast $'000 Under/(Over)	Carried Forward to 2021-2022 $'000
Land		960	2	2	2	-	-
Buildings		1,296	2,819	5,450	4,777	673	2,014
Bridges		870	467	1,127	738	389	449
Drainage		120	105	233	181	52	52
Footpaths and Cycleways		1,763	194	1,755	1,555	200	681
Roads		12,554	5,190	14,339	13,255	1,084	2,134
Offstreet Car Parks		-	268	323	328	(5)	-
Waste Management		7,326	1,756	4,298	3,214	1,084	4,360
Recreation, Leisure and Community Facilities		4,178	1,900	6,140	4,943	1,197	2,120
Parks, Open Space and Streetscapes		6,229	995	3,035	1,503	1,532	4,883
Plant and Machinery		2,015	799	1,488	1,453	35	600
Motor Vehicles		1,079	428	1,130	959	171	172
Fixtures, Fittings and Furniture		256	335	474	419	55	60
Computers and Telecommunications		1,018	654	1,056	948	108	223
Library Books		180	117	180	190	(10)	-
Other Capital		200	111	799	840	(41)	81
Sub Total	10	**40,044**	**16,140**	**41,829**	**35,305**	**6,524**	**17,829**
Renewal		17,978	5,740	15,708	13,578	2,130	3,929
New Assets		16,591	5,269	13,983	11,394	2,589	10,536
Upgrade		5,475	5,130	12,138	10,333	1,805	3,364
Expansion		-	-	-	-	-	-
Sub Total		**40,044**	**16,139**	**41,829**	**35,305**	**6,524**	**17,829**

Note 10 – Capital Works Expenditure

The capital works expenditure for the nine months ended 31 March 2021 was $16.14M or 45.7% of the quarter three forecast. As at 27 April 2021 there were actuals and commitments of $29.59M which is 83.8% of the quarter three forecast.

The total capital works expenditure forecast for the year is $35.31M, which is less than the prior forecast by $6.52M. The change mainly relates to additional grant funding and increased project carry forwards, with further detail provided below:

Increases	Amount $'000
Expenditure related to additional successful grant applications including; - Local Roads and Community Infrastructure ($1.17M) - Blackspot - Old Sydney Road (Northern Highway to Camerons Lane) ($117K) - Wallan Kindergarten Outdoor Play Space Improvement ($50K) - Premier's Reading Challenge ($10K) - Seymour Pre School Shade Sail Upgrade ($9K)	(1,361)
Southern Resource Recovery Centre land purchase (offset by $200K design project previously recognised as carry forward into 2021-2022)	(219)
Increases due to project scope and delivery requirements	(86)
Net transfers from operating	(28)
Subtotal	**(1,694)**

Decreases	Amount $'000
Carry forwards identified since quarter two for delivery as part of the 2021-2022 Capital Works Program	8,030
Other minor project adjustments	159
Net project savings recognised upon project completion	29
Subtotal	**8,218**

Total	**6,524**

Update on Wellington Street, Wallan – Road Upgrade project:

A number of variations were experienced due to latent conditions which resulted in contract expenditure above that approved by Council. A contract contingency of 10% was originally endorsed by Council, however due to the additional variations the project has incurred expenditure 20% above the contract value. Despite this, the current total project budget is sufficient to cover the additional variations and associated expenditure. A verbal update was provided to Council.

MITCHELL SHIRE COUNCIL.

Quarterly Finance Report

Balance sheet as at 31 March 2021

	Notes	Adopted Budget	Actuals 31-03-2021	Q2 Forecast	Q3 Forecast	Q2 Forecast v Q3 Forecast ($'000)
		$'000	$'000	$'000	$'000	Fav/(Unfav)
Assets						
Current assets						
Cash Assets	11	43,730	70,155	59,117	57,961	(1,156)
Receivables		7,912	20,321	7,913	7,913	-
Inventories		182	136	150	150	-
Prepayments		1,137	262	1,953	1,953	-
Total current assets		52,961	90,874	69,133	67,977	(1,156)
Non-current assets						
Investments		5	5,125	10,125	10,125	-
Fixed Assets	12	544,574	545,816	566,318	565,622	(696)
Intangible Assets	13	1,056	156	156	-	(156)
Right of use assets		5,758	1,921	2,410	2,410	-
Total non-current assets		551,393	553,018	579,009	578,157	(852)
Total Assets		604,354	643,892	648,142	646,134	(2,008)
Liabilities						
Current liabilities						
Payables		7,796	3,486	5,212	5,212	-
Trust Funds		3,012	8,016	5,226	5,226	-
Unearned income		-	8,509	-	-	-
Provisions	14	4,292	7,525	5,052	6,005	(953)
Finance lease liabilities		635	560	715	715	-
Interest bearing liabilities	15	2,863	509	2,309	2,032	277
Total current liabilities		18,598	28,605	18,514	19,190	(676)
Non-current liabilities						
Provisions	14	3,246	6,294	5,793	6,398	(605)
Finance lease liabilities		6,069	1,361	1,739	1,739	-
Interest bearing liabilities	15	12,711	11,273	15,574	13,838	1,736
Total Non-current liabilities		22,026	18,928	23,106	21,975	1,131
Total Liabilities		40,624	47,533	41,620	41,165	455
NET ASSETS		563,730	596,359	606,522	604,969	(1,553)
Represented by:						
Accumulated Surplus		350,289	321,968	349,580	348,978	(602)
Reserves		213,441	274,391	256,942	255,991	(951)
Equity		563,730	596,359	606,522	604,969	(1,553)

Note 11 – Cash Assets

Cash assets of $57.96M are expected to be held at 30 June 2021. This is an unfavourable variance of $1.16M compared to the prior forecast and is mainly due to a forecasted reduction in reserves as at 30 June 2021.

Note 12 – Fixed Assets

Fixed assets of $565.62M are expected to be held at 30 June 2021. This includes 2019-2020 year end result, and 2020-2021 forecasted expenditure on capital works projects, non-monetary assets and deprecation. The reduction in forecast is due to identified capital works carry forwards, offset by increased non-monetary assets and expected depreciation.

MITCHELL SHIRE COUNCIL.
Quarterly Finance Report

Note 13 – Intangible Assets

The Mitchell landfill airspace asset is forecasted to be depleted by 100% or $156K over the financial year. It is not expected that a new cell will be completed by 30 June 2021.

Note 14 – Provisions

Provisions are forecasted to be $1.56M higher than the prior forecast. This is due to revised Landfill Capping and Rehabilitation assumptions, which are also reflected in the Draft 2021-2022 Budget.

Note 15 – Interest Bearing Liabilities

Current and non-current interest bearing loans are forecast to be $15.87M as at 30 June 2021. The net favourable variance of $2.03M compared to the prior forecast relates to updated loan schedule assumptions, which are reflect in the Draft 2021-2022 Budget.

Restrictions on Cash and Investments

Council's working capital (current assets / current liabilities) and unrestricted cash to current liabilities are measures of Council's liquidity. Restrictions on cash and investments does not account for cash liabilities.

The table below should be considered in the context of Council's 2019-2020 financial results and longer term financial plan contained within the Draft 2021-2022 Budget and Draft 21/22 to 30/31 Financial Plan.

Restrictions on Cash and Investments	Actuals	Q2 Forecast	Q3 Forecast	SRP 2021-2024			
	30-June-20 $'000	30-Jun-21 $'000	30-Jun-21 $'000	30-Jun-21 $'000	30-Jun-22 $'000	30-Jun-23 $'000	30-Jun-24 $'000
Cash and Investments							
Cash at Bank	28,136	19,117	17,961	4,730	6,866	11,209	13,012
Term Deposits	39,000	40,000	40,000	39,000	41,000	41,500	45,000
Total Cash and Investments	**67,136**	**59,117**	**57,961**	**43,730**	**47,866**	**52,709**	**58,012**
Operational cash requirements[1]	12,630	13,088	13,165	11,825	12,614	13,342	14,047
Total Cash and Investments prior to restrictions	**54,506**	**46,029**	**44,796**	**31,905**	**35,252**	**39,367**	**43,965**
Restrictions on Cash and Investments[2]							
Trust Funds and Deposits	5,226	5,226	5,226	3,012	3,217	3,413	3,749
Statutory Reserves	14,867	22,167	20,956	19,589	23,722	28,419	33,329
Other Restrictions[3]	26,032	6,451	9,038	-	-	-	-
Total Restricted Cash and Investments	**46,125**	**33,844**	**35,220**	**22,601**	**26,939**	**31,832**	**37,078**
Total Unrestricted Cash and Investments	**8,381**	**12,185**	**9,576**	**9,304**	**8,313**	**7,535**	**6,887**
Discretionary Reserves[4]	4,178	1,924	2,184	2,297	2,483	4,550	4,507
Unrestricted Cash after discretionary reserves	**4,203**	**10,261**	**7,392**	**7,007**	**5,830**	**2,985**	**2,380**

1. Council must maintain a minimum of around two months of forecasted operating expenditure in cash and investments to meet the day to day requirements of Council business. This ensures all accounts can be paid during times of low income. This target needs to be in addition to funds held for reserves, i.e. development contribution funds, trust money and the like. This ensures all reserves can be accessed at any time to fund the purpose of the reserve.

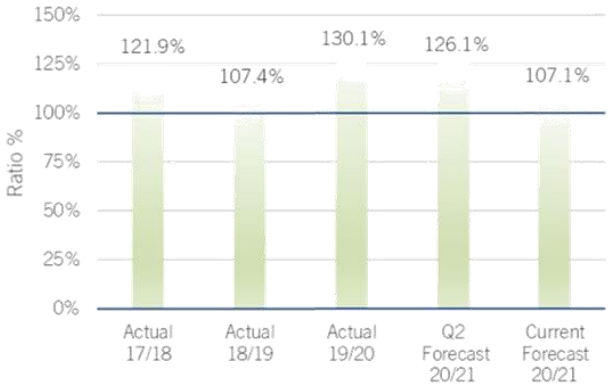
2. A statutory requirement for Council to hold in trust. This includes bond payments, development contributions and grant income received in advance for future year projects.

3. Other restrictions expected to apply as at 30 June 2021 include:

Other Restrictions	$'000
Cash held to fund carried forward capital works	8,611
Cash held to fund strategic planning projects carried forward	215
Cash held to fund operating carried forward projects	212
Total	9,038

4. Discretionary reserves are internal reserves such as Waste Management, Property Proceeds Reserve and the Vegetation Offset Reserve. These are at the discretion of Council to account for, with no statutory obligations.

Unrestricted cash



Measure:
unrestricted cash / current liabilities

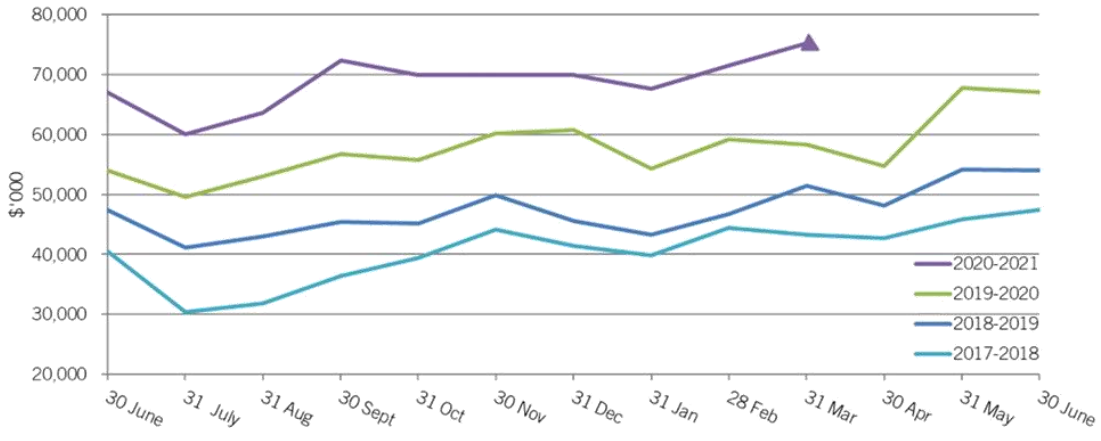
2020-2021 Forecast Calculation:
20,557 / 19,190 = 107.1%

Purpose of ratio:
To assess if Council has enough cash, that is not tied to a reserve or trust account, to meet its obligations for the financial year.

The current forecasted KPI of 107.1% is reflective of an anticipated decrease to the cash held and expected statutory reserve balances as at 30 June 2020, as compared to the prior forecast.

3. Cash Holdings

The following graph shows the monthly balances of cash and investments combined over time. Cash and term deposits held at 31 March 2021 were $75.15M. The increasing trend is the result of unspent operating and capital grants as well as increased cash holdings to cover restrictions (including reserves).



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The table below shows the balances of cash and investments as at 31 March 2021.

	Amount $'000	%
Investments	60,000	79.8%
Cash at bank	7,660	10.2%
At call funds	8,140	10.8%
Unpresented items[1]	(648)	(0.9%)
Total	75,151	100.0%

1 Unpresented items are payments made, mostly related to grant payments, at the end of the month which are not processed within the accounting system (i.e. time lag).

4. Financial Reserves

The below table shows reserve balances expected as at 30 June 2021.

Reserve	Opening Balance 1-July-20 ('000)	Forecast Transfers to ('000)	Forecast Transfers from ('000)	Forecast Closing Balance 30-June-21 ('000)
Statutory Reserves				
Community Infrastructure Reserve	3,456	241	(300)	3,397
Development Infrastructure Reserve	9,334	3,248	-	12,582
Public Open Space Reserve	2,077	548	(206)	2,419
Transport Infrastructure Reserve	-	1,114	-	1,114
Community and Recreation Reserve	-	479		479
Land Equalisation	-	965	-	965
Statutory Reserves Total	**14,867**	**6,595**	**(506)**	**20,956**
Discretionery Reserves				
Waste Management Reserve	3,563	1,037	(3,020)	1,580
Property Proceeds Reserve	615	443	(454)	604
Vegetation Offset Reserve	12	-	(12)	-
Discretionery Reserves Total	**4,190**	**1,480**	**(3,486)**	**2,184**
Total Reserves	**33,924**	**14,670**	**(4,498)**	**23,140**

Community Infrastructure Levy (CIL)

CIL represents financial contributions for new infrastructure that will be used by the community. The levy of up to a maximum of $1,150 per dwelling is charged for every new dwelling to be created. For Mitchell Shire Council, most CIL is paid by developers prior to the issue of statement of compliance for the subdivision of land.

Development Infrastructure Levy (DIL)

DIL is payments by developers to fund infrastructure needs arising out of developments. DIL is typically levied through the creation of a Development Contribution Plan (DCP), and usually charged on a per hectare basis prior to the issue of a Statement of Compliance.

Alternatively, contributions can be levied via a Section 173 agreement, or via conditions on a planning permit.

Public Open Space (POS)

POS contributions are for the provision and maintenance of open space.

Levies collected are based on conditions placed on planning permits requesting contributions, usually 5% of site value in accordance with the *Subdivision Act 1988*.

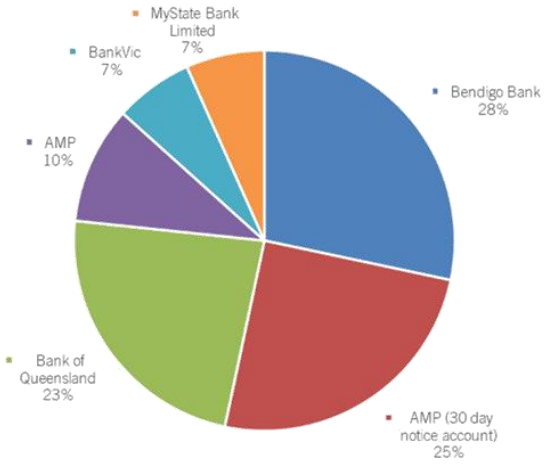
5. Investment Mix

Council invests funds held in Trust and Reserves in short to medium term investments such as term deposits. All investments are made in accordance with the *Local Government Act 2020* and are made with APRA (Australian Prudential Regulation Authority) approved financial institutions.

The table below shows a varied interest rate per investment. This is due to lower interest rates currently offered within the market, combined with maximum allowable investments with financial institutions (50%) as per Council's policy.

As at 31 March 2021 investments consisted of the following term deposits:

Institution	Maturity Date	Interest Rate	Term (months)	Amount $'000
AMP (30 day notice account)	1/05/2021	1.30%	31	4,000
AMP (30 day notice account)	1/05/2021	1.30%	31	8,000
AMP (30 day notice account)	1/05/2021	1.30%	31	3,000
BankVic	12/05/2021	1.40%	365	4,000
Bank of Queensland	26/05/2021	1.25%	366	4,000
AMP	1/06/2021	1.45%	365	2,000
Bendigo Bank	2/07/2021	1.05%	365	2,000
Bendigo Bank	28/08/2021	0.90%	365	4,000
Bendigo Bank	18/09/2021	0.85%	365	4,000
MyState Bank Limited	28/09/2021	0.84%	368	4,000
Bendigo Bank	30/09/2021	0.85%	365	4,000
Bendigo Bank	28/10/2021	1.20%	365	3,000
AMP	9/12/2021	0.75%	360	4,000
Bank of Queensland	30/05/2022	1.30%	731	5,000
Bank of Queensland	29/05/2023	1.40%	1095	5,000
Total				60,000



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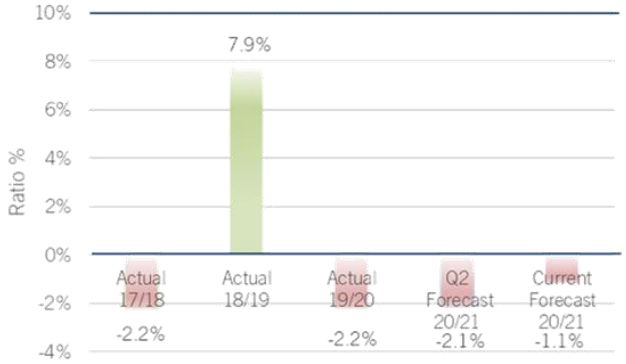
6. Financial Performance Indicators

The following section highlights Council's current and projected performance across a range of key financial performance indicators. These indicators provide a useful analysis of Council's financial position and performance and should be used in the context of the organisation's objectives.

Adjusted underlying result



Measure:
adjusted underlying surplus (deficit) / adjusted underlying revenue

2020-2021 Forecast Calculation:
(896) / 78,096 = 1.1%

Purpose of ratio:
This ratio measures Council's ability to meet operating expenditure with operating revenue.

The slight favourable movement in adjusted underlying result compared to the prior forecast is directly linked to the favourable result of $1.66M as per the income statement.

Obligations

The 2020-2021 Budget, Draft 2021-2022 Budget and Draft 21/22 to 30/31 Financial Plan outline borrowings for capital projects that have long term intergenerational benefits that would otherwise be unable to be funded by Council.

Measure:
interest bearing loans and borrowings / rate revenue

2020-2021 Forecast Calculation:
15,870 / 49,921 = 31.8%

Purpose of ratio:
To assess the utilisation of debt to fund Council's intergenerational works projects, in relation to rates and charges revenue.

The current forecast KPI of 31.8% is lower than the prior forecast due to updated loan schedule assumptions, including the postponing of a $2.0M loan. These schedule assumptions will be reflected in a revised version of the draft 2021-2022 budget.

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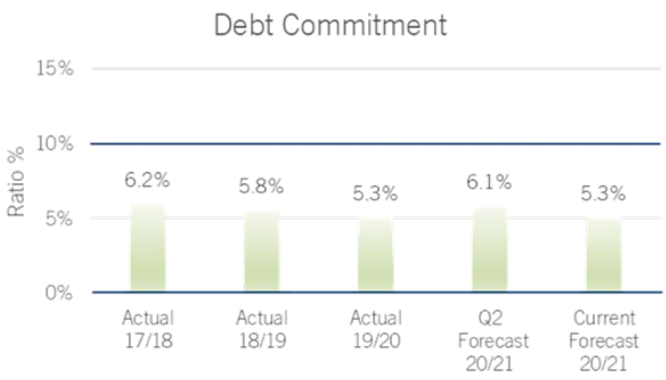
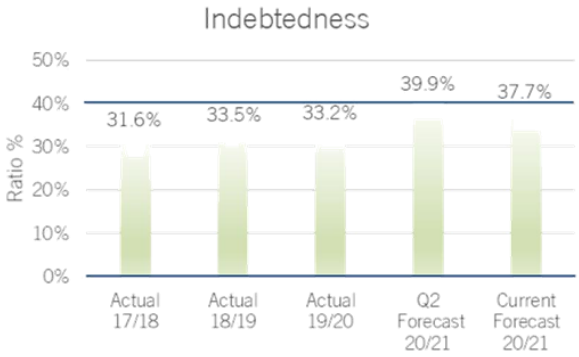
Measure:
Interest and principal repayments on interest bearing loans and borrowings / rate revenue

2020-2021 Forecast Calculation:
2,643 / 49,921 = 5.3%

Purpose of ratio:
To assess how reliant Council is on rates and charges revenue to meet interest and principal loan repayments.

The industry standard recommends 0-5%, however Council's Borrowing Policy is set at 0-10%. The upper limit of 10% is set due to Mitchell Shire being classified as a growth council. This is often linked with significant current and future new infrastructure requirements.





Measure:
Non-current liabilities / own source revenue

2020-2021 Forecast Calculation:
21,975 / 58,364 = 37.7%

Purpose of ratio:
To assess Council's ability to cover its medium to long-term liabilities with revenue not sourced by grants, monetary contributions, or non-monetary contributions.

The KPI change is mainly due to a decrease in non-current liabilities ($1.13M) relating to changes to the landfill provision and identification of delayed borrowings, since quarter two. These changes will be reflected in a revised version of the draft 2021-2022 budget.

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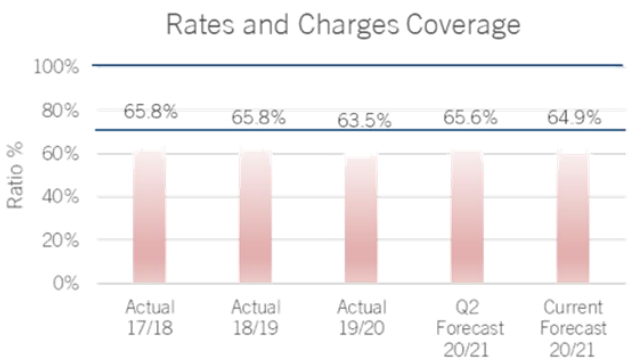
Rates and charges



Measure:
Rates and charges / operating revenue

2020-2021 Forecast Calculation:
49,921 / 76,912 = 64.9%

Purpose of ratio:
This ratio measures Council's reliance on rates and charges to fund operating services.

Sitting within the KPI range means that Council is less reliant on operating grants and user fees to fund operating expenditure.

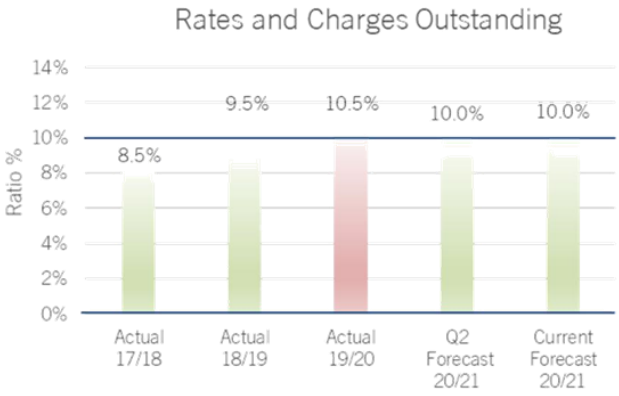
Our reliance on operating grants and user fees has not changed. Additional grant expenditure is usually once off and project specific.

Measure:
Rates and charges outstanding / rates and charges collectable (including Fire Services Levy)

2020-2021 Forecast:
Whilst Council will continue efforts to remain below 9.50%, it is anticipated that this may be impacted by COVID-19.

Purpose of ratio:
This ratio shows the level of overdue rates and charges.

The current forecast has stayed consistent with the prior forecast as collection efforts have recommenced, and will be monitored until end of financial year.



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7. Rates and Other debtors

As at 31 March 2021, Council's debtors are summarised below:

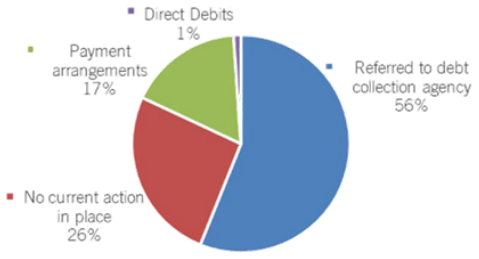
Debtor	March 2020 $'000	March 2021 $'000	Current $'000	> 30 Days $'000
Rates (including FSL debtors)[1]	15,793	16,563	10,862	5,701
Sundry	2,579	2,638	748	1,890
Other Debtors[2]				
-GST	923	808	808	-
-Pension Remission	352	372	372	-
Less: provision for doubtful debts	(52)	(60)	-	(60)
TOTAL	19,595	20,321	12,790	7,531

1 Any payments made on rates and charges are applied to prior year outstanding balances first. Rates are classified overdue when payment is not received by the instalment date.

2 Council's other debtors are not aged but monitored regularly to ensure payments are received in a timely manner and have been treated as current.

Overdue rates debtors were $5.70M (including Fire Services Levy collected on behalf of the State Government) at 31 March 2021.

	Amount $'000
Referred to debt collection agency	3,500
No current action in place[1]	1,615
Payment arrangements	1,058
Direct Debits	67
Prepayments[2]	(539)
Total Outstanding Rates Debtors	5,701



1 Reminder letters were issues in mid-March 2021
2 Negative prepayments represent rates paid in advance.

Overdue sundry debts of $1.89M include the following:

Debtor Details	Notes	March 2020 $'000	March 2021 $'000
Planning/Engineering	1	1,214	1,125
Grants - Kilmore Township Sydney Road North Rejuvenation Project	2	-	220
Infringements	3	251	176
Grants - Old Goulburn River Bridge Restoration Project	4	-	137
Local Laws Permits	5	6	65
Building	6	41	48
Fire Hazards	7	43	45
Preschool	8	148	27
Leisure	9	9	17
Waste	10	36	15
Lease/Rental Income		-	4
Other		23	10
Total		1,771	1,889

Note 1 – Of the $1.13M outstanding for Planning/Engineering debtors:

- $641K is for Developer Infrastructure Levy is for the Kallo and Cloverton estates which is outstanding due to delays in obtaining statement of compliance;
- $330K relates to an engineering maintenance bond which was paid during April.
- $65K is for public open space contributions in relation to subdivisions in Kilmore and Wallan, which have had reminder notices issued;
- $45K is for public open space contributions which was paid during April;
- $25K is for public open space contribution in relation to a subdivision Wallan which is being followed up by the Planning Department; and
- $19K relates to various other applications which are being followed up and investigated by the Engineering department.

Note 2 – The $220K relates to the first milestone claim for the Sydney Street Rejuvenation project. The payment is being followed up by the Capital Works Team with payment expected prior to the end of May 2021.

Note 3 – Of the $176K outstanding for Infringement debtors:

- $99K is lodged with the Magistrates Court[1];
- $56K have initial and final reminder notices being issued;
- $10K is pending a review by Local Laws as the infringements have been disputed;
- $8K has been lodged with Infringements Court; and
- $3K worth of infringements have had prosecution proceedings commenced with a court date set for April 2021.

1 Infringement charges follow court processes that exceed general debt collection timeframes. They are still reported above as being payable within 30 days, however statutory processes can take anywhere between 12 and 18 months to finalise.

Note 4 – The $137K for the Old Goulburn River Bridge Restoration Project is currently on hold. The funding body have applied to the Minister for approval to vary the project scope and extend the final milestone payment. If approved, the Engineering department will need to complete the acquittal paperwork before the payment can be issued.

Note 5 – Of the $65K outstanding for Local Laws Permits:

- $50K is being followed up with initial and final reminder notices;
- $7K is being referred for debt collection;
- $4K in permits are being inspected by Council's Asset Protection Officer;
- $2K in prepayments not yet allocated; and
- $2K is on hold and being investigated by the Local Laws Team.

Note 6 – Of the $48K outstanding for Building fees:

- $27K is still pending and not yet due;
- $11K have initial and final reminder notices being issued;
- $7K is ready for referral to our debt collection agency; and
- $1K is being investigated by the Building department.

Note 7 – Of the $45K outstanding for Fire Hazards:

- $27K has been deemed unrecoverable by our debt collection agency and will therefore remain as a charge on the property for payment if/when they sell;
- $17K are being followed up with initial and final reminder notices; and
- $1K is currently under internal review.

Note 8 – Of the $27K outstanding for Preschool Fees:

- $23K has been referred to our debt collection agency relating to previous school years;
- $20K relates to 2019 school year fees which are awaiting submission to our debt collection agency;
- $4K relates to 2020 term one fees, which have now been followed up by the Children Services Department; offset by
- Credits of $20K which relate fees which have been credited with instruction from the Government due to COVID-19. Refund's for these credits will be processed in the coming months. Children's Services are actively following up to issue refunds.

Note 9 – Of the $17K outstanding for Leisure debtors:

- $14K is being followed up for prompt payment;
- $2K is being followed up by the Leisure Services Team with accounts to be placed on hold;
- $1K is expected to be written off, which is currently awaiting internal approval.

Note 10 – Of the $15K outstanding for Waste Debtors:

- $14K have been issued initial or final reminder notices;
- $2K relates to accounts being reviewed by the Waste Team; offset by
- $1K in overpayments which are currently being investigated.

8. Councillor Expenses

Councillor Expenses for the nine months ending 31 March 2021:

Councillor	Councillor Allowance	Councillor Super	Mobile and Data	Councillor Education	M/ships	Total
Cr Atkinson[1]	8,211	780	154	-	550	9,695
Cr Banks[2]	11,956	1,136	98	-	-	13,190
Cr Bannister[2]	11,956	1,136	98	-	-	13,190
Cr Chisholm	20,167	1,916	371	227	-	22,681
Cr Clarke[2]	11,956	1,136	98	-	-	13,190
Cr Cornish	20,167	1,916	146	-	-	22,229
Cr Eldridge	20,167	1,916	143	-	-	22,226
Cr Goble	20,167	1,916	188	-	-	22,271
Cr Humm[1]	8,211	780	238	-	-	9,229
Cr Lowe[1]	25,404	2,413	-	-	-	27,817
Cr Sanderson	45,204	4,294	382	-	300	50,180
Cr Stevens	20,167	1,916	375	-	-	22,458
Total	223,733	21,255	2,291	227	850	147,901

1 non returning councillor. Expenditure relates to the period July – October 2020
2 new councillor. Expenditure related to the period November 2020 – March 2021

Councillor Allowances and Superannuation

The Victorian Government sets upper and lower limits for all allowances paid to Councillors and Mayors. Mitchell Shire Council is classified as a category two Council and allowances are paid in accordance with section 39 of the *Local Government Act 2020*.

Mobile and Data

The provision of telecommunications services, including iPhone and laptop / tablet, are paid for by Council. Any expenses associated above the monthly call and data service is covered by the Councillor.

Councillor Education

The provision of training, education, and attendance at conference and meetings within their capacity as a Councillor.

Travel and Accommodation

This category covers expenses associated with attendance by Councillors within Victoria at approved short-term training, conferences and/or functions. Council's Council Expense Policy provides for the reimbursement of car parking fees, e-tags and use of private vehicle while conducting Council business.

Conclusion

The quarter two forecast showed an adjusted underlying deficit of $1.63M. The current forecast adjusted underlying deficit of $896K indicates a $734K favourable variance compared to the prior forecast. Although the result is favourable it masks operational projects that have been identified as carry forwards.

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Appendix 1. Capital Works Carried Forward Listing

Project	Expense Carry Forward $'000	Income Carry Forward $'000	Project Update / Explanation for Carry Forward	Project / Procurement Status	Expected completion
Buildings					
Kilmore Family and Children's Centre Expansion	1,378	928	Delay in Growing Suburbs Fund grant approval, which has delayed procurement timelines. Contract awaiting finalisation before commencement of works	Procurement	Apr-22
Wandong MCH and Kindergarten - Building extension	273	273	Contactor has been engaged. Design in progress, with construction expected to commence June-21	Execution	Sep-21
Wallan Community Hub	204	-	2020-2021 Growing Suburbs Fund project. Majority of the project expected to be delivered within this financial year, however finalisation of the project won't occur until 2021-2022. Design is nearing completion. Building permit lodged. Delivery of works being planned	Execution	Jul-21
Marie Williams Kindergarten, Kilmore - Structural Defects	110	-	Drainage works complete. Further works will be undertaken as part of Kilmore Family and Children's Centre Expansion project	Execution	Dec-21
Tallarook Outdoor Pool - Upgrade works	27	-	Slide to be decommissioned. Report to be presented to Council in May-21	Execution	Nov-21
Kilmore Leisure Centre Renewal Works	22		Audit report received. Further investigations required before scheduling works	Execution	Aug-21
	2,014	**1,201**			
Bridges					
Kilmore East Bridge Upgrade	370	-	Tender to be released in May-21. Completion date delayed due to avoiding construction during fire season due to expected road closure required and other variables	Plan & Design	May-22
Old Goulburn River Bridge, Seymour - Design for restoration	79	-	Initial design accepted. Detailed design stage in process	Plan & Design	Aug-21
	449	**-**			
Drainage					
Harley Hammond Reserve, Broadford - Drainage upgrades	52	-	Expecting to release tender in May-21. Additional funds proposed in Draft 2021-2022 Budget	Procurement	Nov-21
	52	**-**			
Footpaths and Cycleways					
Pyalong Primary School - Missing link footpath	230	-	Design works complete. RFT expected to be released May-21	Execution	Sep-21
Footpath and Cycleway Renewal Program	222	-	The scope of works includes significant carry forwards from 2019-2020 financial year. Due to this and current internal resoucing levels, it is expected that a further carry forward into 2021-2022	Execution	Sep-21
Lions Park, Broadford - Footpath Missing Link	147	-	Delays due to Cultural Heritage Management Plan (CHMP) requirements	Plan & Design	Jul-21
Broadford Highschool Precinct - Missing link footpath	50	-	RFT expected to be released May-21	Procurement	Sep-21
Callen Street Seymour - Missing Link Footpath (Design)	32	-	Design works underway, scope has changed to a design only project for 2020-2021 financial year. Tender has been extended and closes mid-May	Plan & Design	Jul-21
	681	**-**			
Roads					
Sealed Roads Program	1,097	-	Balance of program yet to be allocated to specific projects. Awaiting asset condition assessments and project scoping	Not Started	Dec-21
Kerb & Channel Renewal Program	379	-	The scope of works includes significant carry forwards from 2019-2020 financial year. Due to this and current internal resoucing levels, it is expected that a further carry forward into 2021-2022	Procurement	Aug-21
Sealed Roads Program - Minton Street	350	-	Patching work to be completed April. Awaiting a drainage design.	Execution	Oct-21
Sugar Loaf Creek Road Upgrade	250	250	Project funded by Local Roads and Community Infrastructure (LRCI) grant. Project not expected to commence until 2021-2022.	Not Started	Oct-21
Road Upgrade Program - Design	59	-	Design brief for consultant underway. Tender has been extended and closes mid-May	Plan & Design	Jul-21
	2,135	**250**			

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Appendix 1. Capital Works Carried Forward Listing…continued

Project	Expense Carry Forward $'000	Income Carry Forward $'000	Explanation for Carry Forward	Project / Procurement Status	Expected completion
Waste Management					
Seymour Resource Recovery Centre	2,296	361	Construction tender is currently out to market. Road design has commenced	Plan & Design	Feb-22
Mitchell Landfill - Cell 5 capping - Stage 1	782	-	Design completed and verified by auditor, with Environmental Protection Agency (EPA) for approval. Delivery planed for 2021-2022	Plan & Design	Sep-21
Seymour Closed Landfill - Cap and Rehabilitate Site	674	-	Part of the design is complete and currently with auditor and EPA for approval. Tender documents currently being prepared.	Procurement	Dec-21
Mitchell Landfill - Construct Cell 6	608	-	Tender awarded. Works expected to commence in April-21	Procurement	Aug-21
	4,360	**361**			
Recreation, Leisure and Community					
Greenhill Reserve, Wallan - Female Friendly Changerooms	818	500	Detailed design is almost complete. Project to take place after football season has finished	Execution	Mar-22
Harley Hammond Reserve, Broadford - Pavilion	437	-	Construction of the pavilion in progress. Service connection issues identified which may cause delays	Execution	Jul-21
300 Northern Highway, Wallan - Design	300	-	Masterplan is being developed for the reserve. Steering committee being established, workshop to be held in May-21	Not Started	Oct-21
Activation of Broadford Parks and Play spaces	260	260	Project involve three sites. Two sites have been affected by CHMP requirements causing delays in completing entire project	Plan & Design	Sep-21
Outdoor Fitness Equipment - Wandong	190	190	Project funded by LRCI grant. Currently undertaking community consultation	Plan & Design	Dec-21
Beveridge Recreational Space	75	-	Design in progress. CHMP process to start when design is complete.	Procurement	Dec-21
Greenhill Reserve, Wallan - Cricket Practice Nets	40	-	Construction due to be complete July-21	Procurement	Jul-21
	2,120	**950**			
Parks, Open Space and Streetscapes					
Sydney Street Rejuvenation - Bourke to Union Street	2,433	2,251	Community consultation and design has taken longer than anticipated. Tender expected to be released in May-21	Plan & Design	Mar-22
Taylors Creek Reserve, Wallan - Activation	1,577	1,465	Project delays due to CHMP requirements. CHMP field work expected to commence May-21	Plan & Design	Feb-22
Sydney Street Rejuvenation - Clarke Street to Union Street	702	441	Delays due to community consultation and design takeing longer than anticipated. Tender expected to be released in May-21	Plan & Design	Mar-22
Tooborac War Memorial - Precinct improvements	125	100	Grant income unlikely. Will be seeking Councillor input as to the way forward with the project	Not Started	Aug-21
Station Street, Seymour - Revitalisation	30	-	Awaiting on a grant outcome	Not Started	Oct-21
Monument Hill Reserve, Kilmore - Tracks and Trails	15	-	Delay linked to Cultural Heritage impact works	Plan & Design	Aug-21
	4,882	**4,258**			
Plant & Equipment					
Plant Renewal Program	600	150	Despite equipment being ordered, some items are not expected to be delivered before 30 June 2021	Execution	Dec-21
	600	**150**			

Appendix 1. Capital Works Carried Forward Listing...continued

Project	Expense Carry Forward $'000	Income Carry Forward $'000	Explanation for Carry Forward	Project / Procurement Status	Expected completion
Information Technology					
Customer Relationship Management (CRM) Software	82	-	RFQ submissions evaluation in progress, which is to secure vendor to configure pilot and provide ongoing support. Further project works not expected to be finalised prior to 30 June 2021	Procurement	Jul-21
Geographic Information System Software	60	-	Project has not commenced	Not Started	Sep-21
Disaster Recovery Software	40	-	Delays in implementation of project due to current internal resourcing	Procurement	Jul-21
Website Development	22	-	Delays in implementation of project. Project underway but not expected to be completed prior to 30 June 2021	Execution	Jul-21
Duress Alarm Safety Upgrade	10	-	Project currently being scoped	Plan & Design	Jul-21
Online Forms Software	9	-	Product evaluation to be conducted, however works not expected to be complete prior to 30 June 2021	Plan & Design	Jul-21
	223	**-**			
Motor Vehicles					
Fleet Renewal Program 2020/21	172	47	Delays due to two vehicles not meeting policy replacement requirements and delays in delivery of vehicle due to current market shortfalls	Execution	Sep-21
	172	**47**			
Furniture and Equipment					
RB Robson Stadium, Wallan - Heating installation	60	-	Deisgn underway. Iinvestigating gas supply which may cause delays	Procurement	Aug-21
	60				
Furniture and Equipment					
Sydney Street, Kilmore - Accessible Parking Program	48	-	Awaiting finalisation of design associated with Sydney Street Rejuvenation project	Plan & Design	Mar-22
William Street, Seymour - Accessible Parking Program	33	-	Project scoping commenced. However, delays incurred due to current internal resourcing shortages	Plan & Design	Sep-21
	81	**-**			
	17,829	**7,217**			

MITCHELL SHIRE COUNCIL.
Quarterly Finance Report

Appendix 2. Operational Projects expected to be completed in 2021-2022

Project	Amount $'000
Southern Aquatic Facility Planning	104
Seymour Mob Siding Precinct - Urban Renewal Plan	50
Growth Area Planning	50
Capital Works Preplanning - Kelly's Lane	40
Capital Works Preplanning - Ferguson Street, Broadford	40
Seymour Structure Plan Implementation	40
Sunday Creek / Dry Creek Flood Study	28
John Street Development	23
Planning Scheme Review	20
Broadford Structure Plan	15
Kilmore Creek Master Plan	12
Beveridge Township Development Plan	5
Total	427