



Guidelines
Mid-Year Budget Review 2025-26

Contents

Introduction.....	4
Reporting Budget Timeline.....	4
Amended Budget.....	4
Mid-Year Budget Review.....	5
MYB timetable.....	5
MYB Submission Process – Online MYB form.....	6
<i>Operating MYB adjustments.....</i>	<i>7</i>
<i>Capital MYB adjustments.....</i>	<i>13</i>
<i>Transfer MYB adjustments.....</i>	<i>27</i>
MYB approval by Council.....	28
Finance contacts.....	29



Introduction

The following guidelines have been developed to assist officers with the Mid-Year Budget (MYB) review process.

During September and October, Finance will be liaising with departments to discuss the MYB review process and items for consideration in relation to operating and capital items.

Reporting Budget Timeline

Month	Reporting Budget
July	Original Budget
August	
September	Amended Budget (= <i>Original Budget + Carry Overs</i>)
October	
November	
December	Mid Year Budget (= <i>Amended Budget +/- MYB Adjustments</i>) Note – A forecasting process occurs in February but the Mid-Year Budget remains the reporting budget until the end of the financial year.
January	
February	
March	
April	
May	
June	

Amended Budget

Council “amends” the adopted budget each year in September for internal management reporting purposes following finalisation of the annual accounts for the previous financial year. The amended budget incorporates all operating and capital carry over’s from the prior year ensuring accountability and optimal budget control for management reporting purposes. The September quarterly financial report reflects this Amended Budget.



Mid-Year Budget Review

Council undertakes a MYB review, to assess progress against the adopted budget and to determine if any mid-course corrections need to be made. The MYB Review is conducted typically in October each year to review changes / proposals of a significant nature to the adopted Budget but which legally do not necessitate a Revised Budget. The MYB is generally adopted by Council in December each year. The MYB Review is a process of review rather than re-calculation of the Budget.

The MYB review for Council consideration shall consider the following:

- Material variation to income and expenditure projections due to identified reasons where that variation is greater than \$10,000 (net) of the adopted budget.
- Variations and projected changes to the capital works budget due to identified reasons where that variation is greater than \$10,000 (net) of the adopted budget.
- Transactions required for finalisation of year-end accounts.
- Additional non-discretionary expenses.
- Unfavourable impacts that cannot be managed within your department/directorate's budget resulting from external influences that you cannot control.

Examples of MYB items:

- Increase in Council insurance premiums.
- Reduction in WorkCover premium.
- Favourable/unfavourable tender outcomes.

Where an additional cash surplus is identified (after taking into account cash requirements of future years), new expenditure may be considered within the overall priority listing of works. The MYB is subject to Council consideration and is scheduled for Council adoption on 8 December 2025 and will be used for financial reporting purposes from December onwards.

The Annual Report will continue to detail performance against the Original Budget as adopted by Council as the Annual Budget.

MYB timetable

Item	Due Date	Responsible
MYB requests due to Finance	Friday, 17 October 2025	Managers (operating) Project Initiators (capital)
ET review	Wednesday, 5 November 2025	ET
Councillor Briefing Session	Monday, 17 November 2025	CFO
Council meeting to adopt	Monday, 8 December 2025	Council



MYB Submission Process – Online MYB form

Finance will be liaising with all departments (where necessary) to discuss items for consideration. All MYB referrals require Manager/Director sign off.

Please submit all MYB requests via the online form address below (**special note** - to allow tabbing through the form using the tab button on the keyboard – please copy this link into **Google Chrome** as Internet Explorer doesn't allow you to tab through the form):

https://forms.greaterdandenong.vic.gov.au/internal-forms/mid-year-budget-review/?saml_sso

You will need to click on 'Click Here to Login' to access the online form for the first time and all fields marked with (*Required*) are mandatory.



The first step in the online form is to select from the drop-down list whether you want to do an operating, capital or transfer adjustment in the MYB.

Type Of Request (*Required*)

Please select type of request	▼
Please select type of request	
Operating	
Capital	
Transfer	



Operating MYB adjustments

Type Of Request *(Required)*

The second step is to include a high level name for your MYB request in **Name of Request**.

Then include a more detailed description of the MYB request in the **Detailed Description** field. Refer to the example provided below.

Name Of Request *(Required)*

Detailed Description *(Required)*

Please indicate the reason(s) why this new expenditure cannot wait for the next budget (2026-27). For example, for reasons of high risk or occupational health and safety. If your request is not new expenditure, please type N/A.

If new expenditure, reason why it can't wait until next FY *(Required)*



Please note whether this is a Councillor request. If it is, please indicate the Councillor who submitted this request.

Is this a Councillor request? *(Required)*

☒ Yes ☐ No

Councillor Name *(Required)*

Cr Smith

You will also need to advise if this MYB request is one off, ongoing or has a defined period over several years. Please select from the available drop-down list.

Term of funding request *(Required)*

1 year	▼
1 year	
2 years	
3 years	
4 years	
5 years	
Ongoing	
N/A - Transfer only	

Then indicate whether there is an income adjustment or an expense adjustment or both.

If you answer yes to an income adjustment, you will be asked whether the income relates to grant funding. Where the income relates to grant funding, you will need to include the Objective link to the grant agreement.

Is there an income adjustment? *(Required)*☐ No ☒ YesIs there an expense adjustment? *(Required)*☐ No ☒ YesIs the income grant funding? *(Required)*☐ No ☒ YesGrant Document *(Required)*

Please drag and drop from Objective

Drop files here or
[Select files](#)

Accepted file types: obr, Max. file size: 40 MB.

 23.1 DELWP RCTI#2.obr

Please note that when you drag and drop an Objective document into the 'drop files here' area, the file name will appear underneath that table with bin symbol at the front. This bin allows you to delete the Objective file reference (if required). It is not an indicator that the file hasn't been linked to the form correctly – **the link has worked**.

When you select that there is either an income adjustment or an expense adjustment (or both), you will then need to click on the button 'Add distribution' to include account, amount and phasing details. As your MYB adjustment is operating, both income and expenditure items are to be detailed by clicking on the 'Add Distribution' button.

[Add Distribution](#)

Please fill in the correct posting string (sub activity, account, sub-account) for both income and expenditure items. Then input the amounts phased by month.

Note – **you do not need to input the total Amount field** as it represents the sum of the phasing fields (it is calculated automatically).

Also, note that **income items** should be input as a **negative amount** and **expenditure items** as a **positive amount**.



Example of an operating expenditure item account and phasing (*expenditure = positive amounts*):

Add Distribution

Sub Activity *

Account *

Sub Account *

Phasing
Please input income amounts as negative and expense amounts as positive

Jul	Aug	Sep	Oct
5000	5000	5000	5000
Nov	Dec	Jan	Feb
5000	5000	5000	5000
Mar	Apr	May	Jun
5000	5000	5000	5000

Amount *

Cancel

Add Distribution

Once you have completed the account details and phasing by month, the amount of this entry will calculate automatically in the 'Amount' field. Then click Add Distribution (note you can continue to add additional lines if you have more than one income type or expenditure type).

You can review the account distribution you have added after you click submit, and you have the option to edit or delete the line you have inserted.

Account Distribution

Please note that income should be included in the account distribution table as a negative figure

Sub Activity	Account	Sub Account	Amount	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
1804	3320	0000	60,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	5,000	Edit Delete



Salaries

If your MYB adjustment involves a budget for salaries and on-costs – please just enter one account distribution to account 1000 (salaries) and 100% phased to June. The Finance department will then allocate this amount across all salary and on-cost accounts and phase it in accordance with the pay period phasing for 2025-26.

Once you have finished inserting a single or multiple line items in the Add Distribution table, the form will calculate an overall total of the MYB adjustment you are requesting.

If you believe that the MYB adjustment has a nil impact for Council (ie – income less expenditure = \$0), the total in the 'Operating MYB request total' should be \$0.

If your MYB adjustment is to be offset by a reserve transfer, please contact Kirsten Geri in Finance who can advise of the account and phasing to be included on your request.

You can add documentation to support your MYB request at the next section.

Supporting Document

If there are any supporting documents you would like to add please drag and drop them from Objective

Drop files here or

Select files

Once you have completed all the required lines relating to your MYB request, you need to select your Manager (or Director) from the drop down menu. Note – do not select yourself. The final step is to click on the 'Submit' button.

You can save your progress and complete the online form at a later time by clicking on the 'Save and Continue Later' button.

Manager/Director to Approve *(Required)*

Michelle Hansen x

Submit



Save and Continue Later

This will now go to your Manager or Director for approval. Once approved by your Manager/Director, an email will be directed to Finance to review and accept the MYB request (note that this does not indicate it is an approved MYB item – approval will not occur until the MYB is approved by Council at the meeting on 8 December 2025).



If your Manager/Director rejects the MYB request, you will receive an email indicating this. You can amend the MYB request and resubmit to your Manager/Director for approval or the email will provide you with a link that will immediately cancel your MYB request (refer example below). Note, if you do not cancel the MYB request, you will continue to receive reminder emails every two days until it is actioned or cancelled.

Hi,

A new Mid Year Budget Review form has been Rejected and requires your attention

[Open Mid Year Budget Review Form](#)

Thanks

If you would like to cancel this request, please click the link below

[Cancel Mid Year Budget Review](#)



Capital MYB adjustments

Type Of Request *(Required)*

If you are requesting a capital expenditure adjustment, you will be required to indicate whether this project was funded in the current financial year and/or carried forward from last year. Answer 'Yes' if your MYB adjustment relates to an increase in funding for an existing project. If your capital expenditure MYB request relates to a new project – select No.

Was this project funded in the current financial year and/or carried forward from last year? *(Required)*

☒ Yes ☐ No

If you select Yes, you will need to complete the following capital project details (please contact Alison Saunders if you need assistance with completing these capital project details):

Name Of Request *(Required)*

Bid No. *(Required)*

Project Name *(Required)*

Budget Amount *(Required)*

Sub Account *(Required)*

In the Project Category field, please select from the drop-down list:

Project Category *(Required)*

Design and Construct

Design and Construct

Design Only

Construct Only



Include a detailed description of why you need to request funding and what the funding will be used for in the MYB for this capital item.

Detailed Description *(Required)*

Please select the level of project readiness from the drop-down menu provided:

What is the project readiness? *(Required)*

Works yet to be scoped

Works yet to be scoped

Works scoped but yet to be tendered

Works tendered and contract ready to be let

Contract let and/or works underway

Works completed and invoicing yet to be finalised

However, if you select No to the initial question of:

Was this project funded in the current financial year and/or carried forward from last year? *(Required)*

☐ Yes ☒ No

You will only need to complete the following details:

Name Of Request *(Required)*

In the Project Category field, please select from the drop-down list:

Project Category *(Required)*

Design and Construct

Design and Construct

Design Only

Construct Only



Include a detailed description of why you need to request funding and what the funding will be used for in the MYB for this capital item.

Detailed Description *(Required)*

Please select the level of project readiness from the drop-down menu provided:

What is the project readiness? *(Required)*

Works yet to be scoped

Works yet to be scoped

Works scoped but yet to be tendered

Works tendered and contract ready to be let

Contract let and/or works underway

Works completed and invoicing yet to be finalised

You will also need to explain the reasons for why this capital MYB request cannot wait until the normal CIP bid request process for the 2026-27 budget.

If new expenditure, reason why it can't wait until next FY *(Required)*



Please note whether this is a Councillor request. If it is, please indicate the Councillor who submitted this request.

Is this a Councillor request? *(Required)*

☒ Yes ☐ No

Councillor Name *(Required)*

Cr Smith

You will also need to advise if this MYB request is a one off, ongoing or has a defined period over several years. Please select from the available drop-down list.

Term of funding request *(Required)*

1 year	▼
1 year	
2 years	
3 years	
4 years	
5 years	
Ongoing	
N/A - Transfer only	

Please indicate whether there is an income adjustment or an expense adjustment or both.

If you answer yes to an income adjustment, you will be asked whether the income relates to grant funding. Where the income relates to grant funding, you will need to include the Objective link to the grant agreement.

Is there an income adjustment? *(Required)*☐ No ☒ YesIs there an expense adjustment? *(Required)*☐ No ☒ YesIs the income grant funding? *(Required)*☐ No ☒ YesGrant Document *(Required)*

Please drag and drop from Objective

Drop files here or
[Select files](#)

Accepted file types: obr, Max. file size: 40 MB.

 23.1 DELWP RCTI#2.obr

Please note that when you drag and drop an Objective document into the 'drop files here' area, the file name will appear underneath that table with a bin symbol. This delete bin allows you to delete the Objective file reference (if required). It is not an indicator that the file hasn't been linked to the form correctly – the link has worked.

When you select that there is an income adjustment for your capital MYB request, you will need to click on the 'Add distribution' button (under the 'Account Distribution' table) to include account, amount and phasing details.



Account Distribution

Please note that income should be included in the account distribution table as a negative figure

Sub Activity	Account	Sub Account	Amount	Jul	Aug	Sep	Oct	
There are no distributions.								

[Add Distribution](#)

Click here for **CAPITAL INCOME** adjustments

Operating MYB request total

\$ 0.00

Capital Distribution

Expenditure Type	Asset Class	Project Account	Jul	Aug	Sep	Oct	Nov	
There are no distributions.								

[Add Distribution](#)

Click here for **CAPITAL EXPENDITURE** adjustments

Capital MYB request total

\$ 0.00

For capital expenditure adjustments on the other hand, please click on the 'Add Distribution' button under the 'Capital Distribution' table.



Capital Income Adjustments

Account Distribution

Please note that income should be included in the account distribution table as a negative figure

Sub Activity	Account	Sub Account	Amount	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar
There are no distributions.												

[Add Distribution](#)

Operating MYB request total

\$ 0.00

Note – while this may be a capital income adjustment, it is included in the operating account distribution table, hence why it states ‘Operating MYB request total’ in the picture above.

Click on the ‘Add Distribution’ button. Please fill in the correct posting string (sub activity, account, sub-account). Then input the amounts phased by month.

Note – **you do not need to input the total Amount field** as it represents the sum of the phasing fields (it is calculated automatically).

Also, note that **income items** should be input as a **negative amount**.



Example of a capital income adjustment:

Add Distribution

Sub Activity *

Account *

Sub Account *

2101

0150

3888

Phasing

Please input income amounts as negative and expense amounts as positive

Jul	Aug	Sep	Oct
0	0	0	0
Nov	Dec	Jan	Feb
0	0	0	0
Mar	Apr	May	Jun
0	-67000	0	0

Amount *

-67,000

Cancel

Add Distribution

Account Distribution

Please note that income should be included in the account distribution table as a negative figure

Sub Activity	Account	Sub Account	Amount	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
2101	0150	3888	-67,000	0	0	0	0	0	0	0	0	0	-67,000	0	0	Edit Delete

Add Distribution

Operating MYB request total

-\$ 67,000.00

Capital Expenditure Adjustments

Click on the 'Add Distribution' button under the 'Capital Distribution' table .



Capital Distribution

Expenditure Type	Asset Class	Project Account	Jul	Aug	Sep	Oct	Nov	Dec
There are no distributions.								

[Add Distribution](#)

In the following three fields, you will be asked to indicate the relevant sub activity (expenditure type), account (asset class) and project account (sub account).

Expenditure Type *

Asset Class *

Project Account *

Select whether the 'Expenditure Type' is New, Renewal, Upgrade or Expansion from the drop down list.

[Add Distribution](#)

Expenditure Type *

New

New

Renewal

Upgrade

Expansion



Select which asset class the capital expenditure relates to from the following drop-down list.

Asset Class *	Project Account *
9400. Buildings ▼	
9400. Buildings	
9403. Land	
9405. Parks, Open Space & Streetscapes	
9407. Recreational, leisure & communi.fac.	
9408. Leasehold Improvements	
9410. Roads	
9415. Bridges	
9416. Footpaths & Cycleways	
9418. Off street car parks	
9425. Drainage	
9436. Plant, machinery & equipment	
9437. Library books	
9439. Computers and telecommunications	
9441. Fixtures, fittings and furniture	

If there is an existing project account (sub-account) please manually enter it in the following field. Otherwise, if it is a new capital expenditure item, type NEW.

Project Account *


Example 1 – Grant funded capital project (income offsets expenses – nil MYB impact)
Account Distribution

Please note that income should be included in the account distribution table as a negative figure

Sub Activity	Account	Sub Account	Amount	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
2101	0150	3888	-67,000	0	0	0	0	0	0	0	0	0	-67,000	0	0	Edit Delete

Add Distribution

Operating MYB request total

-\$ 67,000.00

Capital Distribution

Expenditure Type	Asset Class	Project Account	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Amount	
New	9400. Buildings	NEW	0	10,000	10,000	10,000	10,000	10,000	10,000	7,000	0	0	0	0	67,000	Edit Delete

Add Distribution

Capital MYB request total

\$ 67,000.00

As the Operating MYB request plus the Capital MYB request is \$0 (-\$67,000 + \$67,000 = \$0), there is a nil MYB impact.


Example 2 – Capital project to be funded from the Major Projects Reserve (reserve transfer offsets expenses – nil MYB impact)
Account Distribution

Please note that income should be included in the account distribution table as a negative figure

Sub Activity	Account	Sub Account	Amount	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	
8500	8020	1621	-120,000	0	0	0	0	0	0	0	0	0	0	0	-120,000	Edit Delete

Add Distribution

Operating MYB request total

-\$ 120,000.00

Capital Distribution

Expenditure Type	Asset Class	Project Account	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Amount	
New	9400, Buildings	NEW	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000	120,000	Edit Delete

Add Distribution

Capital MYB request total

\$ 120,000.00



You can add documentation to support your MYB request at the next section.

Supporting Document

If there are any supporting documents you would like to add please drag and drop them from Objective

Drop files here or
[Select files](#)

Accepted file types: obr, Max. file size: 40 MB.

Once you have completed all the required lines relating to your MYB request, you need to select your Manager (or Director) from the drop down menu. Note – do not select yourself. The final step is to click on the ‘Submit’ button.

You can save your progress and complete the online form at a later time by clicking on the ‘Save and Continue Later’ button.

Manager/Director to Approve *(Required)*

Michelle Hansen x

[Submit](#)[!\[\]\(821acc15c470127e6ad8ef362d2c5a7f_img.jpg\) Save and Continue Later](#)

This will now go to your Manager or Director for approval.

Once approved by your Manager/Director, an email will be directed to Finance to review and accept the MYB request (note that this does not indicate it is an approved MYB item – approval will not occur until the MYB is approved by Council at the meeting on 8 December 2025).

If your Manager/Director rejects the MYB request, you will receive an email indicating this. You can amend the MYB request and resubmit to your Manager/Director for approval or the email will provide you with a link that will immediately cancel your MYB request (refer example below). Note, if you do not cancel the MYB request, you will receive reminder emails every two days until it is actioned or cancelled.



Hi,

A new Mid Year Budget Review form has been Rejected and requires your attention

[Open Mid Year Budget Review Form](#)

Thanks

If you would like to cancel this request, please click the link below

[Cancel Mid Year Budget Review](#)



Transfer MYB adjustments

Type Of Request *(Required)*

Transfer

If you select a budget **transfer** adjustment, you will need to indicate the **from** account and **to** account and the amount of the transfer.

Add Distribution

From Sub Activity *	From Account *	From Sub Account *
1301	1906	0000
To Sub Activity *	To Account *	To Sub Account *
1402	1606	0000
Amount *		
10000		

Cancel

Add Distribution

You have the opportunity to add documentation to support your MYB transfer request at the next section.

Supporting Document

If there are any supporting documents you would like to add please drag and drop them from Objective

Drop files here or

Select files

Accepted file types: obr, Max. file size: 40 MB.

Once you have completed all of the required lines relating to your MYB request, you need to select your Manager (or Director) from the drop down menu. Note – do not select yourself. The final step is to click on the ‘Submit’ button.



You can save your progress and complete the online form at a later time by clicking on the 'Save and Continue Later' button.

Manager/Director to Approve *(Required)*

Michelle Hansen x

Submit

 Save and Continue Later

This will now go to your Manager or Director for approval.

Once approved by your Manager/Director, an email will be directed to Finance to review and accept the MYB request (note that this does not indicate it is an approved MYB item – approval will not occur until the MYB is approved by Council at the meeting on 8 December 2025).

If your Manager/Director rejects the MYB request, you will receive an email indicating this. You can amend the MYB request and resubmit to your Manager/Director for approval or the email will provide you with a link that will immediately cancel your MYB request (refer example below). Note, if you do not cancel the MYB request, you will receive reminder emails every two days until it is actioned or canceled.

Hi,

A new Mid Year Budget Review form has been Rejected and requires your attention

[Open Mid Year Budget Review Form](#)

Thanks

If you would like to cancel this request, please click the link below

[Cancel Mid Year Budget Review](#)

MYB approval by Council

Once the overall 2025-26 Mid-Year Budget is approved by Council on **8 December 2025**, Finance will then input all necessary adjustments into Magiq.



Finance contacts

Contact	Responsibility	Extension
Email: ZZ Financial Planning		
Kirsten Geri	Manager Financial Services	5360
Maya Mendonca	Coordinator, Management Accounting & Systems	5328
Mandy Vevers	Assistant Management Accountant	5375