



BUDGET 2020/21 QUARTERLY FINANCIAL STATEMENTS QUARTER 2 - 31st December 2020

Version 3
Date: 11th January 2020

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**Budget 2020/21- Income and Expenditure and Other Comprehensive
Income - Quarter 2 - 31 Dec 2020**

17.1.1 January 2021



Income & Expenditure	Appendix	Quarter 2 31 Dec 20	Quarter 1 30 Sep 20	2020/21 Actual YTD	YTD % to Budget	2020/21 Balance to Receive or Spend 000's	2020/21 Predicted Year End 000's	2020/21 Budget 000's	Variance to Budget 000's	Variance to Budget %
Income from continuing operations										
Recurrent Income										
Rates and charges	1	1	2,053	2,054	100%	(4)	2,051	2,059	(8)	0%
Statutory fees and fines	2	16	11	27	66%	13	40	40	-	0%
User fees	3	229	191	420	64%	261	681	660	21	3%
Grants - Operational	4	328	179	507	26%	1,458	1,965	1,965	-	0%
Interest Income	5	10	4	13	38%	17	30	35	(5)	-13%
Other Income	6	6	27	33	118%	5	38	28	10	34%
Investment revenue from water corporation	7	-	-	-	0%	-	-	-	-	0%
		589	2,465	3,054	64%	1,750	4,805	4,787	17	0%
Capital Income										
Grants Capital		-	-	-	0%	3,910	3,910	3,897	13	0%
Net gain/(loss) on disposal of property, infrastructure, plant and equipment					0%	-	-	-	-	0%
Recognition of land under roads					0%					0%
	8	-	-	-	0%	3,910	3,910	3,897	13	0%
					0%					
Total Income from continuing operations		589	2,465	3,054	35%	5,660	8,715	8,684	30	0%
Expenses										
Employee benefits	10	(474)	(560)	(1,034)	46%	(1,267)	(2,301)	(2,241)	(60)	3%
Materials and services	11	(344)	(488)	(832)	33%	(1,729)	(2,560)	(2,520)	(40)	2%
Materials & Services - Plant Recharges and Quarry Recharges for Capital Works	11		-	-		167	167	167	-	
Impairment of debts	12	-	-	-	0%	-	-	-	-	0%
Depreciation and amortisation	13	(408)	(408)	(816)	50%	(816)	(1,632)	(1,632)	-	0%
Finance costs	14	(31)	(17)	(48)	54%	(40)	(88)	(88)	-	0%
Other expenses	15	(7)	(0)	(7)	0%	7	-	-	-	0%
		(1,264)	(1,473)	(2,736)	43%	(3,678)	(6,414)	(6,314)	(100)	2%
Net Surplus/(Deficit) - excluding Telstra Project		(674)	992	318	13%	1,983	2,301	2,370	(70)	-3%
Telstra Project Income	9	-	788	788	100%	0	788	788	-	0%
Telstra Project Expenditure	16	-	-	-	0%	(5)	(5)	(5)	-	0%
		-	788	788	101%	(5)	783	783	-	0%
Net Surplus/(Deficit) - including Telstra Project		(674)	1,780	1,106	35%	1,978	3,084	3,153	(70)	-2%

**Budget 2020/21 - Capital Expenditure - Quarter 2 -
31 Dec 2020**

17.1.1 January 2021



Description	Capital Type	Quarter 2 31 Dec 20	Quarter 1 30 Sep 20	2020/21 Actual YTD	YTD % to Budget	2020/21 Balance to Spend	Predicted year End	2020/21 Budget	Variance to Budget
		000's	000's	000's	0%	000's	000's	000's	000's
Roads		(22)	(1)	(23)	4%	(505)	(528)	(528)	-
Roads - Resheeting	Replacement	(17)		(17)	9%	(163)	(180)	(180)	-
Roads - Reseals	Replacement	(3)	(1)	(4)	3%	(109)	(113)	(113)	-
Roads - Reconstruction	Replacement	(2)		(2)	1%	(178)	(180)	(180)	-
Roads - Footpaths	Replacement			-	0%	(20)	(20)	(20)	-
Roads - Bridges	Replacement			-	0%	(35)	(35)	(35)	-
Plant - Municipal		-	-	(7)	5%	(120)	(127)	(128)	1
Plant Mun - Vehicle Replacement - Hino Tip Truck	Replacement			-	0%	(120)	(120)	(120)	-
Plant Mun - Steam Cleaner, Pressure Washer	New Capital	(7)	0	(7)	87%	-	(7)	(8)	1
Buildings & Facilities		(1)	(6)	(6)	8%	(69)	(76)	(74)	(2)
B & F - Airport - Airconditioning Unit	Replacement	-	(6)	(6)	143%		(6)	(4)	(2)
B & F - Council Office Septic	Capital Upgrade	(1)		(1)	1%	(69)	(70)	(70)	-
Waste		-	-	-	0%	(160)	(160)	(160)	-
Waste - Build Cell #1	New Capital			-	0%	(100)	(100)	(100)	-
Waste - Concrete Bays and Shed	New Capital			-	0%	(60)	(60)	(60)	-
IT Computers, Telephones and Furniture & Fittings		(14)	(3)	(16)	545%	(0)	(17)	(3)	(14)
IT - Video Conferencing	New Capital	(14)		(14)	0%		(14)	-	(14)
Hardware - Laptops	Replacement	-	(3)	(3)	85%	(0)	(3)	(3)	-
Total Capital		(36)	(9)	(52)	6%	(855)	(907)	(893)	(14)

Quarter 2 Notes:

IT Video Conferencing was not in the budget, however, Council authorised a grant application for this item, and the majority of the cost is grant funded, except for a minor cost of \$1.5k for installation.

Quarter 1 Notes:

The 2020/21 budget allowed for 1x airconditioning unit replacement at the Airport Terminal. Three airconditioning units have failed, and two have been replaced, with one unit being repaired. The additional capital expenditure will be brought for revision at the 6 monthly budget review.

Income Appendices	Quarter 2 31 Dec 20	Quarter 1 30 Sep 20	2020/21 Actual YTD	YTD % to Budget	2020/21 Balance to Receive	2019/20 Predicted Year End	2020/21 Budget	Variance to Budget	Variance to Budget %
Appendix Ref.	000's	000's	000's		000's	000's	000's	000's	
1 Rates and Charges	1	2,053	2,054	100%	(4)	2,051	2,059	(8)	0%
Rates - General Rate	(1)	1,993	1,993	100%		1,993	1,992	1	0%
Rate - Fire Levy	(0)	72	71	101%		71	71	0	1%
Rates - Pensioner Remission - Fire Levy	0	(0)	(0)	0%		(0)	-	(0)	0%
Rates - Pensioner Remission - State Govt. 30%	2	(2)	(0)	7%	(4)	(4)	(4)	-	0%
Rates - Received In Advance	-	(10)	(10)	0%		(10)	-	(10)	0%
2 Statutory Fees and Fines	16	11	27	66%	13	40	40	-	0%
Statutory Fees and Fines	16	11	27	66%	13	40	40	-	0%
3 User Fees and Charges	229	191	420	64%	261	681	660	21	3%
Airport Fees & Charges	119	83	201	56%	159	360	360	-	0%
Cemetery Fees	6	13	20	196%		20	10	10	96%
Environment	1	8	9	120%		9	7	2	20%
Equipment Hire	1	1	2	57%	2	4	4	0	5%
Planning & Building	12	5	17	189%		17	9	8	89%
Private Works	73	67	140	58%	102	242	242	-	0%
Property Certificates	5	4	9	75%	3	12	12	-	0%
Rent Received	11	10	21	128%	(5)	16	16	-	0%
Other User Fees and Charges	1	1	1	0%		1	-	1	0%
4 Grants - Operational	328	179	507	26%	1,458	1,965	1,965	-	0%
Grants - Financial Assistance	179	179	358	25%	1,079	1,437	1,437	-	0%
Grants - Heavy Vehicle Motor Tax	-	-	-	0%	230	230	230	-	0%
Grants - Operational GST Inc	-	-	-	0%	-	-	-	-	0%
Grants - Operational GST Free	149	-	149	50%	149	298	298	-	0%
5 Interest Income	10	4	13	38%	17	30	35	(5)	-13%
Interest	10	4	13	38%	17	30	35	(5)	-13%
6 Other Income	6	27	33	118%	5	38	28	10	34%
Contributions	0	1	1	16%	4	5	5	-	0%
Other Revenue - GST Inc	2	1	3	88%	0	3	3	-	0%
Other Revenue - GST Free	4	26	30	148%		30	20	10	48%
Bad Debts Recovered	-	-	-	0%	-	-	-	-	0%
Insurance Recoveries	-	-	-	0%	-	-	-	-	0%
7 Investment revenue from water corporation	-	-	-	0%	-	-	-	-	0%
Investment revenue from water corporation	-	-	-	0%	-	-	-	-	0%
8 Capital Income	-	-	-	0%	3,910	3,910	3,897	13	0%
Grants - Capital Projects GST Inc	-	-	-	0%	13	13	-	13	0%
Grants - Capital Projects GST Free	-	-	-	0%	3,600	3,600	3,600	-	0%
Grants - Roads to Recovery	-	-	-	0%	297	297	297	-	0%
Net Gain/(Loss) on Disposal of Property, Infrastructure, Plant and Equipment	-	-	-	0%	-	-	-	-	0%
9 Telstra Project Income	-	788	788	100%	0	788	788	-	0%
Telstra Project Income	-	788	788	100%	0	788	788	-	0%
Total Income	589	3,253	3,842	41%	5,660	9,503	9,472	30	0%

Quarter 2 Notes:

Other Revenue GST Free: additional 10k is from numerous small items, most of which, like workers compensation, have an offsetting expense elsewhere; the budget only had 'Client bond interest income' and no other adhoc income.

Cemetery Fees: has exceeded budget by \$10k; Income from funerals is offset by costs and is difficult to predict.

Planning and Building Fees: exceeded budget by \$8k due to COVID stimulus encouraging property development.

Grants - Capital Projects GST Inc: additional \$13k Income was received for the Video Conferencing asset.

Quarter 1 Notes:

Rates Received In Advance: relates to a year end adjustment to recognise rates paid before 30th June 2020 in prior year.

Expense Appendices	Quarter 2 31 Dec 20	Quarter 1 30 Sep 20	2020/21 Actual YTD	YTD % to Budget	2020/21 Balance to Spend	2020/21 Predicted Year End	2020/21 Budget	Variance to Budget	Variance to Budget %
Appendix Ref.	000's	000's	000's		000's	000's	000's	000's	
10 Employee benefits	(474)	(560)	(1,034)	46%	(1,267)	(2,301)	(2,241)	(60)	3%
Employee - Labour Costs	(463)	(553)	(1,016)	46%	(1,245)	(2,262)	(2,202)	(60)	3%
Employee - Other Costs	(11)	(7)	(19)	48%	(20)	(39)	(39)	-	0%
Employee - Oncosts Recovery	1	-	1	0%	(1)	-	-	-	0%
No of Full-Time-Equivalent Employees for OPERATIONS	-	-	-				24.8		
11 Materials & Services	(344)	(488)	(832)	35%	(1,562)	(2,393)	(2,353)	(40)	2%
Administration Costs	(33)	(96)	(128)	50%	(130)	(258)	(258)	-	0%
Advertising	(7)	(6)	(12)	48%	(13)	(26)	(26)	-	0%
Audit, Insurance and Legal	(9)	(169)	(178)	65%	(97)	(275)	(275)	-	0%
Consulting Services	(37)	(17)	(54)	21%	(206)	(260)	(260)	-	0%
Contractor Services	(28)	(61)	(89)	18%	(456)	(546)	(506)	(40)	8%
Council Member Costs	(29)	(28)	(57)	45%	(70)	(127)	(127)	-	0%
Leases, Levies and Licence Fees	(18)	(18)	(35)	42%	(50)	(85)	(85)	-	0%
Materials and Equipment	(113)	(82)	(195)	29%	(473)	(668)	(668)	-	0%
Other Costs	(18)	(5)	(23)	27%	(63)	(87)	(87)	-	0%
Repairs and Maintenance	(45)	(3)	(48)	39%	(76)	(124)	(124)	-	0%
Travel Costs	(3)	(4)	(7)	10%	(62)	(69)	(69)	-	0%
Utility Costs (Gas, Electricity & Water)	(19)	0	(19)	50%	(19)	(37)	(37)	-	0%
Quarry Recharges	0	-	0	0%	65	65	65	-	0%
Plant Hire Recharges	12	-	12	12%	90	102	102	-	0%
12 Impairment of debts	-	-	-	0%	-	-	-	-	0%
Bad & Doubtful Debts	-	-	-	0%	-	-	-	-	0%
Write-Off	-	-	-	0%	-	-	-	-	0%
13 Depreciation and amortisation	(408)	(408)	(816)	50%	(816)	(1,632)	(1,632)	-	0%
Depreciation - Leasehold Improvements	(12)	(12)	(25)	50%	(25)	(49)	(49)	-	0%
Depreciation - Footpaths	(8)	(8)	(17)	50%	(17)	(34)	(34)	-	0%
Depreciation - Bridges	(22)	(22)	(45)	50%	(45)	(89)	(89)	-	0%
Depreciation - Building	(18)	(18)	(37)	50%	(37)	(73)	(73)	-	0%
Depreciation - Furniture & Fittings	(3)	(3)	(6)	50%	(6)	(11)	(11)	-	0%
Depreciation - Infrastructure	(73)	(73)	(145)	50%	(145)	(290)	(290)	-	0%
Depreciation - Plant & Equipment	(70)	(70)	(140)	50%	(140)	(281)	(281)	-	0%
Depreciation - Roads	(194)	(194)	(389)	50%	(389)	(778)	(778)	-	0%
Depreciation - Stormwater Infrastructure	(1)	(1)	(2)	50%	(2)	(5)	(5)	-	0%
Depreciation - Waste Infrastructure	(4)	(4)	(8)	50%	(8)	(15)	(15)	-	0%
Ammortisation on Municipal Revaluation	(2)	(2)	(4)	50%	(4)	(8)	(8)	-	0%
14 Finance costs	(31)	(17)	(48)	54%	(40)	(88)	(88)	-	0%
Interest Expense	(27)	(15)	(41)	64%	(24)	(65)	(65)	-	0%
Bank Charges	(4)	(2)	(6)	28%	(17)	(23)	(23)	-	0%
15 Other expenses	(7)	(0)	(7)	0%	7	-	-	-	0%
Other Expenses	(7)	(0)	(7)	0%	7	-	-	-	0%
16 Telstra Project Expenditure	-	-	-	0%	(5)	(5)	(5)	-	0%
Telstra Project Expenditure	-	-	-	0%	(5)	(5)	(5)	-	0%
Total Expenses	(1,264)	(1,473)	(2,736)	43%	(3,683)	(6,419)	(6,319)	(100)	2%

Quarter 2 Notes:

Employee costs are predicted to have an adverse variance of \$60k and Contractor costs an adverse \$40k, due to additional resources required to manage grant project work, transition senior staff leaving, and additional requirements for the Financial and Asset Management Long Term Strategies.

Quarter 1 Notes:

Nil

Budget 2020/21 - Appendix 3 - Departmental Expense Analysis Quarter 2 - 31 Dec 2020



	Quarter 2 31 Dec 20	Quarter 1 30 Sep 20	2020/21 Actual YTD	YTD % to Budget	2020/21 Balance to Spend	2020/21 Predicted year End	2020/21 Budget	Variance to Budget	Variance to Budget %
	000's	000's	000's		000's	000's	000's	000's	
Airport	(104)	(106)	(211)	59%	(147)	(357)	(357)	0	0%
Buildings & Facilities	(39)	(21)	(60)	14%	(384)	(444)	(444)	0	0%
Community Economic Development	(27)	(21)	(48)	28%	(123)	(171)	(171)	0	0%
Corporate	(195)	(372)	(567)	48%	(707)	(1,274)	(1,174)	(100)	9%
Depot	(28)	(25)	(52)	40%	(78)	(130)	(130)	(0)	0%
Governance	(123)	(177)	(299)	53%	(263)	(563)	(563)	0	0%
Parks & Gardens	(33)	(44)	(77)	62%	(46)	(123)	(123)	0	0%
Strategic Planning & Development	(82)	(119)	(202)	38%	(335)	(536)	(536)	0	0%
Plant - Plant Exp	39	72	111	-52%	(324)	(213)	(213)	0	0%
Private Works	(75)	(41)	(116)	52%	(107)	(223)	(223)	0	0%
Quarries	(12)	(4)	(16)	-49%	49	33	33	0	0%
Roads & Streets	(120)	(149)	(269)	55%	(221)	(489)	(489)	0	0%
Waste Management	(57)	(58)	(115)	40%	(176)	(291)	(291)	0	0%
Depreciation	(408)	(408)	(816)	50%	(816)	(1,632)	(1,632)	0	0%
Total Operational excluding Telstra Project	(1,264)	(1,473)	(2,736)	43%	(3,678)	(6,414)	(6,314)	(100)	2%
TELSTRA Operational Project	0	0	-	0%	(5)	(5)	(5)	0	0%
Total Operational including Telstra Project	(1,264)	(1,473)	(2,736)	43%	(3,683)	(6,419)	(6,319)	(100)	2%

Flinders Council

Quarterly Portfolio Investment Summary

Quarter 2 - 31 Dec 2020



Flinders Council			QUARTER 2 - 2020/21	QUARTER 1 - 2020/21	QUARTER 4 - 2019/20	Quarter 3 - 2019/20
	DUE DATE	TERM	Dec-20	Sep-20	Jun-20	Mar-20
						% RATE AMOUNT \$
INVESTMENT ACCOUNTS:						
Tascorp - Managed Fund Flinders		Daily	0.25% 25,750	0.25% 25,750	0.43% 25,734	1.00% 25,677
Bendigo -Gunn Bequest	28/02/2021	183 days	1.00% 110,000	1.00% 110,000	1.60% 111,550	2.10% 111,550
Balance in Investments			135,750	135,750	137,284	137,227
CASH ACCOUNTS:						
Cheque Acct (Westpac)			0.55% 3,977,950	0.55% 2,712,212	1.05% 2,461,928	1.40% 3,084,059
Flinders Council Everyday			0.00% 400,704	0.00% 1,348,817	0.00% 888,098	0.00% 1,122,380
Flinders Council Holding			0.05% 217,359	0.05% 217,332	0.20% 217,241	1.05% 217,133
Westpac Business Cash Reserve			0.01% 22	0.01% 22	0.01% 22	0.57% 22
Refunds & Trust Acct			0.05% 25,029	0.05% 25,023	0.10% 25,021	0.57% 25,015
Cash Floats - Petty Cash			0.00% 260	0.00% 260	0.00% 260	0.00% 260
Cash Floats - cash float			60	60	60	60
Public Open Space Acct			0.05% 46,123	0.05% 46,116	0.10% 46,112	0.57% 46,106
Credit Cards			0	-1,421	-4,996	-32
Balance in Cash Accounts			4,667,506	4,348,421	3,633,745	4,495,002
TOTAL LIQUID RESERVES			4,803,257	4,484,171	3,771,029	4,632,229
Average Annual Investment - (Rolling Annual Average)			4,422,671	4,644,950	5,205,391	5,961,100
Average Annual Interest Income - (Rolling Annual Average)			47,493	57,038	90,123	102,893
Average Interest %			1.07%	1.23%	1.73%	1.73%

OHS Report of Incidents, Accidents, Hazards and Near Misses 01 October - 31 December 2020					
Incident	Date Occurred	Summary of Incident	Date Resolved	Actions taken in resolving / comments	Workers Compensation Claim
Broken window in Parks and Gardens Ute	7/10/2020	A stone flicked up while staff member was using the brush cutter and broke the back window of the P&G Ute	15/11/2020	This incident was investigated and it was ascertained that all safety PPE was worn, and all procedures had been followed. This incident was discussed at the monthly WHS meeting. The committee concluded that no further action needed to be taken. This incident was signed off by the General Manager 15/11/2020	N
Snake in the Flinders Airport terminal	9/10/2020	A small tiger snake was located in the terminal, close to the vending machine.	30/11/2020	Airline Staff have been advised to keep the baggage door closed as much as possible. An email has been sent to airline staff to contact wildlife handlers for any future incidents. Airport staff are also to be notified of any future incidents prior to any wildlife removal. This incident was discussed at the monthly WHS meeting. This incident was signed off by the General Manager 30/11/2020	N
Cars speeding through road work signs	13/10/2020	It was reported that while the road crew were potholing on Palana Road, 7 cars and 1 large truck, sped through the speed signs.	5/11/2020	This is an ongoing issue. When road works are taking place, the Community Engagement Officer advises the community via facebook with the location and duration of the works. The police are also made aware when the road teams are working on the high volume roads. The Works Manager is investigating electronic signage, and flags to alert drivers to road works. This incident was discussed at the monthly WHS meeting on 08 October 2020. The Works and Safety Administration Officer will also make this an agenda item for all future WHS meetings. This incident was signed off by the General Manager 5/11/2020	N
Fire arm mis-fire at Flinders Airport	15/10/2020	While airport staff were conducting runway safety inspections at the airport, the pyrotechnic ammunition in the bird scarer firearm mis-fired, and discharged closer to the vehicle than usual.	Waiting for final answer from manufacturer	The Airport Operations Officer reported that he had spoken to the supplier, who advised that this had not happened before. The supplier has sent more shells from a different batch, and has initiated enquiries with the manufacturer. Discussed at the WHS meeting 11/11/2020. PPE (safety glasses) are to be worn at all times, in case of a reoccurrence. Works and Safety Administration Officer waiting on final confirmation from airport staff.	N
Grader driver experienced pain whilst operating Grader	20/10/2020	The Staff member reported that he was bounced around quite vigorously on the grader and developed chest and back pain. Staff member went to the hospital after work and was advised that the pain could have been related to the jarring from the grader.	The seat on this grader has now been repaired. Waiting for final sign off from General Manager at next WHS meeting.	The Works Manager was advised, and he test drove the grader, and discovered that the tyre pressures were too high. Once the tyre pressures were reduced, the ride was much smoother. The tyres on this machine have since been changed, and the base of the seat has been replaced.	N
Cut Finger	21/10/2020	Staff member was digging down to a water main. He reached down to feel for a tap and cut his finger on sharp object.	30/11/2020	Staff member was reminded to wear gloves. Discussed at the WHS meeting 11/11/2020. This incident was signed off by the General Manager 30/11/2020	N

OHS Report of Incidents, Accidents, Hazards and Near Misses
01 October - 31 December 2020


Staff member reported RSI	21/10/2020	Staff member has reported RSI, due to typing and use of the mouse.	11/11/2020	This report was investigated, and after seeking clarification from HR, it was recommended that the staff member seek further advice from her GP. This staff member has had a previous ergonomic assessment, and has a smaller keyboard to assist with typing. Staff member also uses Voltaren. The Works and Safety Administration Officer has provided some resources, and exercises that may help with stretching and strengthening. This report was discussed at the WHS meeting, and it was decided to wait for any doctors recommendations before proceeding. This report was signed off by the General Manager 11/11/2020.	N
Injury to elbow	11/11/2020	After emptying the hard rubbish bin at the tip, the staff member went to shut the tailgate of the truck, and felt pain in his elbow.	Ongoing	This incident was investigated, and the staff member advised that he was working alone, and carrying out a routine task following all safe work methods. This was discussed at the WHS meeting 09/12/2020. This is an ongoing Workers Compensation claim.	Y
Door of tractor flew open and window shattered	8/12/2020	Staff member was driving along Thule Road (gravel) on his way back to the depot, when the door of the tractor flew open, shattering the glass of the door.	This incident will be signed off once the window has been fixed	This incident was investigated, and it was reported that there was no previous noticeable defects of the lock or the window. The Workshop Supervisor was asked to inspect the lock for any damage and he reported no damage or defect. A new window was ordered for the tractor (08.12.2020), and it will not be driven until the window is replaced. This incident was discussed at the WHS meeting 09/12/2020. This incident will be resolved once the window has been fitted.	N
Staff member strained back muscle	9/12/2020	Staff member lifted a sledge hammer above shoulder height to hammer in a star picket. She felt her back muscle spasm.	16/12/2020	This incident was investigated, and the staff member was advised to engage help (where practicable) with manual handling tasks in future. The staff member was reminded of safe manual handling techniques. The Works and Safety Administration Officer conducted a training session on Manual Handling for all staff. This staff member took part in this additional manual handling refresher training. This incident will be discussed at the next WHS meeting in January 21.	N

Budget 2020/2021 - 6 monthly Variance Analysis
Quarter 2 - 31 December 2020

Income, Expenses or Capital	Area	Variance to Budget 000's	Variance Impact	Comments:	Adverse	Positive	Neutral
					●	●	●
Capital	B & F - Airport - Airconditioning Unit	(2)	●	Budget had accounted for replacing one Airconditioning Unit. Three Aircons have failed, two replaced as new units, and the third was repaired. As many buildings have numerous airconditioning units, future programmes will need to build in higher contingencies for replacements.			
Capital	IT - Video Conferencing	(14)	●	Not in Budget, however, Council authorised a grant application for this item, and it is majority funded except for a minor \$1.5k Council installation costs.			
Capital	Plant Mun - Steam Cleaner, Pressure Washer	1	●	Minor underspend to budget.			
Income	Grant funding for Video Conferencing	13	●	Funding for IT Video Conferencing unit.			
Income	Rates and charges	(8)	●	Rates paid early in June 2020 were recorded in prior year, which generates a negative against the budget. This is however an accounting technicality and not a loss of revenue.			
Income	Cemetery Fees	10	●	Income for funerals is offset by cost and difficult to predict.			
Income	Environment Fees	2	●	Minor positive variance to budget.			
Income	Planning & Building fees	8	●	Increased building and planning fees due to COVID stimulus encouraging property development.			
Income	Other User Fees and Charges	1	●	Minor positive variance from photocopy income.			
Income	Interest Income	(5)	●	Fall in interest rates has resulted in a decline in Interest income.			
Income	Other Revenue - GST Free	10	●	Adhoc revenue in most cases has a compensating cost elsewhere: e.g. Workers Compensation Income, compensates with Workers Claims; Gym Painting income compensates with repairs expenditure etc. The budget catered for the Client Bond Loan interest reclaimed and no other adhoc income.			
Expenses	Employee - Labour Costs	(60)	●	Employee costs are predicted to have an adverse variance of \$60k due to additional resources required to manage grant project work, transition senior staff leaving, and additional requirements for the Financial and Asset Management Long Term Strategies.			
Expenses	Corporate - Contractor Costs	(40)	●	Contractor costs are predicted to have an adverse \$30k, due to additional resources required to manage grant project work, transition senior staff leaving, and additional requirements for the Financial and Asset Management Long Term Strategies.			
Total Variance to Budget		(84)					

