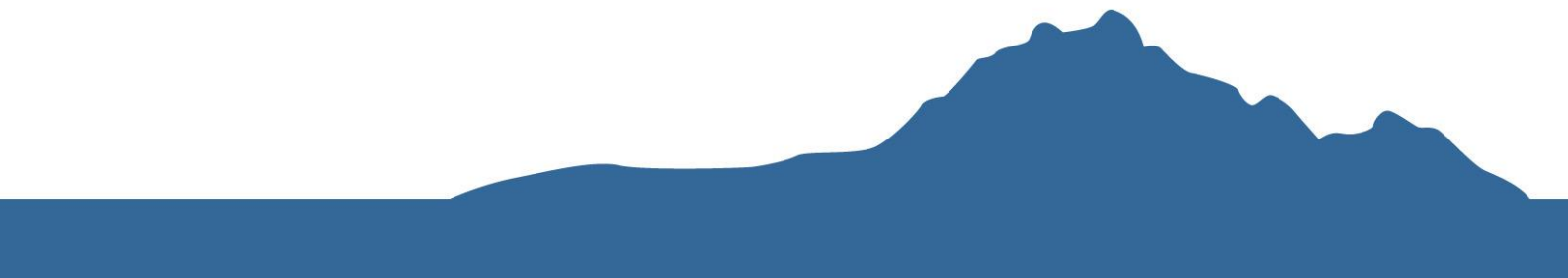




# 2014 – 15 Budget Review

(adopted 19<sup>th</sup> February 2015)



## 10. Estimated Income Statement

### Estimated Income Statement 2014-15

Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Income</b>			
Rates & Charges	1,404,286	1,410,233	1,409,742
User Charges	774,582	254,952	777,618
Interest	221,200	70,765	221,200
Reimbursements	750	(673)	750
Grants	1,832,957	1,111,631	1,659,902
Other Revenue	96,750	22,047	111,350
Profit (Loss) on Sale of Assets	7,000	-	7,000
<b>Total Income</b>	<b>4,337,525</b>	<b>2,868,955</b>	<b>4,187,562</b>
<b>Expenses</b>			
Employee Expenses	2,095,774	713,342	2,096,935
Materials & Supplies	1,552,755	582,924	1,600,205
Contractors	681,378	159,264	681,378
<b>Depreciation</b>	<b>1,359,000</b>	-	<b>1,442,756</b>
Other Expenditure	137,917	3,370	51,000
<b>Total Expenses</b>	<b>5,826,824</b>	<b>1,458,900</b>	<b>5,872,274</b>
<b>Operating Surplus (Deficit)</b>	<b>(1,489,299)</b>	<b>1,410,056</b>	<b>(1,684,712)</b>
Capital Grants and Contributions	1,073,815	277,849	1,000,883
<b>Total Surplus (Deficit)</b>	<b>(415,484)</b>	<b>1,687,905</b>	<b>(683,829)</b>
<b>Capital Expenses</b>			
Capital Works Program	(3,398,417)	450,523	(3,856,958)
Depreciation	1,359,000	-	1,442,756
Transfer to Reserves	187,000	-	187,000
Transfers from Reserves	848,228	-	848,228
<b>Total Capital Expenditure</b>	<b>(1,004,189)</b>	<b>450,523</b>	<b>(1,378,974)</b>
<b>Total Surplus (Deficit) after Capital Items</b>	<b>(1,419,673)</b>	<b>2,138,428</b>	<b>(2,062,803)</b>

## 8. Reserves

		Opening Balance 1-Jul-14	Transfers IN	Transfers OUT	Closing Balance 30-Jun-15
<b>Asset Revaluation Reserve</b>					
	2014-15	42,478,917	N/A	N/A	42,478,917
Balance at EOY	2013-14	42,478,917			42,478,917
<b>Unallocated Cash Reserves</b>					
Budget	2014-15	3,605,957	-	260,728	3,345,229
Balance at EOY	2013-14	3,605,957			3,605,957
<b>Bequests Reserves</b>					
Budget	2014-15	106,818	-	-	106,818
Balance at EOY	2013-14	106,818			106,818
<b>Airport Cash Reserve</b>					
Budget	2014-15	527,500	-	527,500	-
Balance at EOY	2013-14	527,500			527,500
<b>Infrastructure Asset Reserve</b>					
Budget	2014-15	39,000	187,000	60,000	166,000
Balance at EOY	2013-14	66,000			66,000
<b>Ben Lomond Water Investment Reserve</b>					
Budget	2014-15	58,213	-	-	58,213
Balance at EOY	2013-14	58,213			58,213
<b>TOTAL</b>	<b>2013-14</b>	<b>46,816,405</b>	<b>187,000</b>	<b>848,228</b>	<b>47,851,633</b>
<b>TOTAL</b>	<b>2012-13</b>	<b>46,843,405</b>		<b>-</b>	<b>46,843,405</b>

## 9. Capital Works Program

	Dept	Project Code	Budget 2014-15	Actual At 30 Nov 2014	Budget Review 2014-15
<b>Administrative Support</b>					
Office Computer Systems	ADM	CAPADMOC1	12,000	-	12,000
Records Management	ADM		10,000		10,000
Records Storage Facility	ADM		5,000		5,000
<b>Total Administrative Support</b>			<b>27,000</b>	<b>-</b>	<b>27,000</b>
<b>Roads</b>					
<b>Footpaths</b>					
Footpaths Program	RDS	CAPRDSFP1	35,000	91	35,000
<b>Sub-Total Footpaths</b>			<b>35,000</b>	<b>91</b>	<b>35,000</b>
<b>Bridges</b>					
Samphire Bridge, Badger Corner Road WIP	RDS		-	-	-
Capital Improvements - Bridge Guard Rails	RDS	CAPRDSBG1	60,000	-	60,000
<b>Sub-Total Bridges</b>			<b>60,000</b>	<b>-</b>	<b>60,000</b>
<b>Quarry</b>					
Lughrata Quarry Development	RDS	CAPRDSLQ1	260,728	12,392	260,728
<b>Reseals</b>					
Esplanade, Whitemark	RDS	CAPRS1	5,787	-	1,700
Gunter Street	RDS	CAPRS2	14,000	-	2,300
James Court	RDS	CAPRS3	6,000	-	1,000
Lackrana Road	RDS	CAPRS4	89,976	449	22,000
Memana Road	RDS	CAPRS5	144,744	914	35,500
Melrose Road	RDS	CAPRS6	65,586	626	16,500
Palana Road - Reseal	RDS	CAPRS7	89,976	449	22,000
Palana Road - Reconstruction & seal	RDS	CAPRS7	106,551	18,462	106,551
Thule Road	RDS	CAPRS8	52,083	-	13,000
Purchase of bitumen sprayer truck & two new spreader boxes					450,000
Stock on hand.	RDS				454,152
<b>Sub-Total Reseals</b>			<b>574,703</b>	<b>20,900</b>	<b>1,124,703</b>
<b>Resheeting</b>					
Reedy Lagoon Road	RDS	CAPRG36	10,347		10,347
Summer Camp & Lookout Roads	RDS	CAPRG11	4,934		4,934
Wallanippi Road	RDS	CAPRG14	5,720		5,720
Cameron's Inlet Road	RDS	CAPRG16	13,519	-	13,519
Fairhaven Road	RDS	CAPRG17	9,798		9,798
Conways Road	RDS	CAPRG19	4,900		4,900
Lees Road	RDS	CAPRG20	4,901	-	4,901
Memana Road	RDS	CAPRG5	10,347	-	10,347
<b>Sub-Total Resheeting</b>			<b>64,466</b>	<b>-</b>	<b>64,466</b>
<b>TOTAL Roads</b>			<b>994,897</b>	<b>33,383</b>	<b>1,544,897</b>
<b>Waste Management</b>					
Whitemark/Lady Barron site improvements	WST	CAPWST1	80,000	14,253	80,000
Cape Barren Is - New Waste Site	WST		21,262	-	21,262
Effluent Reuse Project	WST	CAPWST2	80,000	-	80,000
<b>TOTAL Waste Management</b>			<b>181,262</b>	<b>14,253</b>	<b>181,262</b>
<b>Town Maintenance (Buildings, Parks, Reserves &amp; Funeral Services)</b>					
Art Gallery		CAPTMTAG1	10,000	8,086	11,359
Whitemark Hall (FAEC)	TMT	CAPTMTWH1	32,090	18,742	32,090
Anzac Centenary	TMT	CAPANZ1	9,000	10,876	13,134
House 1 (Robert St)	TMT	CAPTMTCC1	9,465	915	9,465
House 3 (Martin St)	TMT	CAPTMTCC2	1,500	-	1,500
Child Care Centre	TMT	CAPTMTCC1	1,550	-	1,550
Depot Office	TMT	CAPTMTD1	5,000	-	5,000
Emita Hall	TMT	CAPTMTTE1	163,099	122,472	163,099
Lady Barron Hall Upgrade	TMT	CAPTMTTH1	220,000	395	220,000
Lady Barron Tennis Courts	TMT	CAPTMTTT1	9,000	-	9,000
LB Marine Facilities Upgrade	TMT	CAPTNTLMP1	100,000	-	100,000
Yellow Beach - Water Tank	TMT	CAPTMTY1	5,000	-	5,000

Civic Centre Dev at FAEC (now Rose Garden Upgrade)	TMT	CAPTMTWH1	1,300	1,555	1,300
Whitemark Beautification/Foreshore Upgrade	TMT	CAPTMTF1	140,875	14,939	140,875
Whitemark Boat Jetty upgrade	TMT	CAPTMTBJ1	19,720	-	19,720
Funeral Services (equipment upgrade) <b>NEW</b>	TMT	CAPTMTFS1	4,641	5,130	4,641
CBI Community Hall Upgrade	TMT		-	-	-
Public Toilet upgrades x 3	TMT	CAPTMTPT1	60,000	<b>890</b>	60,000
Hearse	TMT	CAPTMTTH1	15,000		15,000
Crown Land Transfer	TMT	CAPTMTCL1	20,000		<b>28,000</b>
Depot Workshop Shed	TMT	CAPTMTDS1	30,000	16,100	30,000
Signage	TMT	CAPTMTS1	10,000		<b>11,100</b>
Demolition of Summer Camp	TMT		-	-	-
Whitemark Showgrounds	TMT		-	10,643	<b>10,643</b>
<b>TOTAL Town Maintenance</b>			<b>867,240</b>	<b>200,100</b>	<b>892,476</b>
<b>Airport</b>					
<b>Apron Extension (RAAP Funding) 2nd Funding Round</b>	AIR		786,018	60,482	786,018
Excavator	AIR		50,000	71,700	<b>71,000</b>
Airport Runway Upgrade	AIR		200,000	3,183	<b>100,000</b>
Airport Terminal	AIR		15,000	-	15,000
Airport Business Plan	AIR		100,000	4,634	<b>20,000</b>
<b>TOTAL Airport</b>			<b>1,151,018</b>	<b>60,482</b>	<b>992,018</b>
<b>Plant &amp; Equipment</b>					
Mulching Head	PLT				<b>50,000</b>
Kerb Machine	PLT		12,000	-	12,000
D6 Bulldozer	PLT		150,000	142,305	142,305
Slasher	PLT		15,000	-	15,000
<b>TOTAL Plant &amp; Equipment</b>			<b>177,000</b>	<b>142,305</b>	<b>219,305</b>
<b>TOTAL Capital Works</b>			<b>3,398,417</b>	<b>450,523</b>	<b>3,856,958</b>

# Corporate Services Division

## Core Activities

The Corporate Services Division incorporates General Administration and Governance Areas.

### 2014-15 BUDGET DRAFT

Corporate Division	Income \$	Expenditure \$	Net Cost \$
Corporate Services	293,405	839,531	546,126
Governance	2,070,072	777,722	(1,292,350)
<b>Total Corporate Division</b>	<b>2,363,477</b>	<b>1,617,253</b>	<b>(746,224)</b>

Program: Corporate Services Division

Description	Budget 2014-15	Actual at 30-Nov-14	Budget Review 2014-15
<b>Operating Income</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Rates	1,230,535	1,235,493	1,235,002
User Charges	12,300	1,960	12,300
Interest	221,200	70,765	221,200
Reimbursements	500	(673)	500
Grants	689,649	498,738	673,475
Grants - Capital	250,000	175,000	175,000
Other	46,000	4,003	46,000
<b>Total Income</b>	<b>2,450,184</b>	<b>1,985,285</b>	<b>2,363,477</b>
<b>Operating Expenditure</b>			
Employee Expenses	669,250	263,936	670,250
Materials & Supplies	685,643	368,770	703,693
Contracts	216,670	57,217	216,670
Depreciation	25,000	-	26,640
Other	500	-	-
<b>Total Expenditure</b>	<b>1,597,063</b>	<b>689,924</b>	<b>1,617,253</b>
<b>Net Operating Cost</b>	<b>853,121</b>	<b>1,295,362</b>	<b>746,224</b>
Profit (Loss) on Sale of Assets	-	-	-
Depreciation & Amortisation	25,000	-	26,640
Capital Works	(27,000)	-	(27,000)
	<b>851,121</b>	<b>1,295,362</b>	<b>745,864</b>

Operating Budget - Revenue			
Description	Budget 2014-15	Actual at 30-Nov-14	Budget Review 2014-15
<b>Corporate Revenue</b>			
Fire Levy - All	56,105	56,595	56,105
Other Revenue (GST Free)	2,000	1,964	2,000
Other Revenue (GST Payable)	2,000	1,360	2,000
Commissions	-	-	-
Meeting Room & Facilities Hire	500	-	500
132 & 337 Certificates (and rates notices)	10,000	1,351	10,000
Photocopies/Facsimiles	1,000	609	1,000
Equipment Hire	100	-	100
Hall & Sports Stadiums Hire	500	-	500
Interest Income	200,200	60,802	200,200
Interest & Penalties on overdue Rates	21,000	9,963	21,000
<b>Subtotal Corporate (ADM)</b>	<b>293,405</b>	<b>132,644</b>	<b>293,405</b>
<b>Governance Revenue</b>			
General Rate - All	1,174,430	1,178,897	1,178,897
Other Revenue (GST Free)	2,000	164	2,000
Other Revenue (GST Payable)	10,000	515	10,000
Flinders Arts & Entertainment Centre Hire	200	-	200
TasWater Water Equiv/Dividends	30,000	-	30,000
Pensioner Remission (Fire Levy)	500	(673)	500
Pensioner Remission - State Govt. 30%	-	-	-
Grants - Financial Assistance Grant	689,649	498,738	673,475
Grants - Other Capital	-	-	-
Grants - Other Non Capital	250,000	175,000	175,000
<b>Subtotal Governance (GOV)</b>	<b>2,156,779</b>	<b>1,852,641</b>	<b>2,070,072</b>
<b>Total Revenue Corporate Serv Divn.</b>	<b>2,450,184</b>	<b>1,985,285</b>	<b>2,363,477</b>

Operating Budget - Expenditure			
Description	Budget 2014-15	Actual at 30-Nov-14	Budget Review 2014-15
<b>Corporate Expenditure</b>			
Salaries & Wages	324,055	114,042	324,055
Overtime	4,500	1,113	4,500
Payroll Tax	38,000	14,929	38,000
Fringe Benefits Tax (FBT)	3,272	814	3,272
Workers Comp Insurance	24,145	28,521	24,145
Medical Costs (W/Comp)	-	-	-
Superannuation	40,507	13,378	40,507
Allowances	1,040	309	1,040
Training	15,000	163	15,000
Conferences and Seminars	2,500	-	2,500
Uniforms & Protective Clothing	2,200	548	2,200
Staff Amenities	-	-	-
Advertising	-	395	500
Audit Fees	19,800	4,805	25,000
Bank Charges	9,500	4,632	9,500
Cleaning Items	500	29	500
Computer Hardware Purchase	-	-	-
Computer Software Purchase	-	-	-
Computer Consumables	-	-	-
IT Expenses	24,400	8,984	24,400
Computer Training	-	-	-
Computing Consultancies	-	-	-
Computing Lease Charges	26,728	27,118	26,728
Computing Licence Fees / Maint.	12,500	409	12,500
Consultancy - Brighton Council & Meander Valley	-	-	-
Consulting / Contractor Services	46,670	34,295	46,670
Debt Collection	1,500	6,114	8,000
Consultancy - Northern Midlands Council	-	-	-
Utility Costs (Power, Gas & Water)	-	-	-
Fire Service Levy	54,000	13,465	54,000
Freight	600	85	600
General Expenses	1,000	2,141	1,000
Insurance - General	27,414	24,826	27,414
Land Tax	28,000	19,912	28,000
Legal Expenses	-	-	-
Materials & Equipment	1,000	-	1,000
Photocopier	16,500	8,693	16,500
Postage	3,000	912	3,000
Printing and Stationery	2,750	1,362	2,750
Plant Hire - Internal Charges	1,000	1,127	1,000
Roundings Account	10	0	10
Security & Fire Prevention	100	-	100
Settlement Discount - Rates Payments	15,500	15,750	15,500
Subscriptions/Publications	2,000	156	2,000
Supplementary Revaluations	3,000	3,805	3,000
Telephone incl Fax & Internet	38,000	18,289	38,000
Travel Expenses	10,000	5,545	10,000
Depreciation - Furniture & Fittings	16,000	-	18,000
Amortisation Expense - Municipal Revaluation	9,000	-	8,640
Bad & Doubtful Debts	500	-	-
<b>Subtotal Corporate (ADM)</b>	<b>826,191</b>	<b>376,667</b>	<b>839,531</b>
<b>Governance</b>			
Salaries & Wages	207,761	81,036	207,761
Overtime	-	465	1,000
Superannuation	25,970	8,273	25,970
Allowances	-	-	-
Training	13,000	-	13,000
Conferences and Seminars	5,000	-	5,000
Uniforms	-	344	350
Advertising	4,000	2,177	4,000
Computer Hardware Purchase	-	-	-
IT Expenses	7,000	8,850	7,000
Consulting / Contractor Services	170,000	22,923	170,000
Council Member Allowances	77,500	35,768	77,500
Council Member Expenses	15,000	8,180	15,000
Donations and Gifts	13,500	4,005	12,500
Election Costs	500	383	7,000
Freight	250	14	250
General Expenses	120,000	64,565	120,000
Insurance - General	3,641	3,827	3,641
Insurance - Excess	-	-	-
Legal Expenses	15,000	14,452	15,000
Materials	50	4	50
Postage	1,000	485	1,000
Printing and Stationery	3,000	556	3,000
Plant Hire - Internal Charges	9,500	4,993	9,500
Subscriptions/Publications	35,000	36,035	35,000
Telephone inc Internet	11,500	5,121	11,500
Travel Expenses	30,000	10,629	30,000
Web Page Design & Modifications	2,500	-	2,500
Wreaths/Flowers	200	173	200
<b>Subtotal Governance (GOV)</b>	<b>770,872</b>	<b>313,256</b>	<b>777,722</b>
<b>Total Expenditure Corporate Serv Dvn.</b>	<b>1,597,063</b>	<b>689,924</b>	<b>1,617,253</b>

# Roads Division

## Core Activities

The Road Division is part of the Works & Services Department.

## 2013-14 BUDGET REVIEW

Roads Division	Income	Expenditure	Net Cost
	\$	\$	\$
Total Roads Division	958,972	1,493,523	534,551

Program: Roads Division

Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Operating Income</b>	\$	\$	\$
Grants - FAGS	702,861	162,001	625,404
Grants - Roads to Recovery	195,000	102,849	197,068
Grants - Other	135,000	-	135,000
Other	1,500	-	1,500
<b>Total Income</b>	<b>1,034,361</b>	<b>264,850</b>	<b>958,972</b>
<b>Operating Expenditure</b>			
Employee Expenses	257,207	65,937	257,207
Materials & Supplies	276,800	57,572	276,800
Contracts	74,400	59,640	74,400
Depreciation	983,112	-	885,116
Other	-	-	-
<b>Total Expenditure</b>	<b>1,591,519</b>	<b>183,148</b>	<b>1,493,523</b>
<b>Net Operating Cost</b>	<b>(557,158)</b>	<b>81,701</b>	<b>(534,551)</b>
Profit (Loss) on Sale of Assets			
Depreciation	983,112	-	885,116
Capital Works	(994,897)	33,383	(1,544,897)
	<b>(568,943)</b>	<b>115,084</b>	<b>(1,194,332)</b>

Operating Budget - Revenue			
Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Roads Revenue</b>			
Other Revenue (GST Free)	500	-	500
Other Revenue (GST Payable)	1,000	-	1,000
Grants - Financial Assistance Grant	702,861	162,001	625,404
Grants - Roads to Recovery	195,000	102,849	197,068
Grants - Roads (DIER Heavy Vehicle Motor Tax)	135,000	-	135,000
<b>Total Revenue Roads (RDS)</b>	<b>1,034,361</b>	<b>264,850</b>	<b>958,972</b>
Operating Budget - Expenditure			
Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Roads Expenditure</b>			
Salaries & Wages	226,628	57,148	226,628
Overtime	2,000	-	2,000
Superannuation	28,579	8,789	28,579
Allowances	-	-	-
Chemicals	-	-	-
Computer Software Purchase	-	-	-
Computing Licence Fees / Maintenance	2,500	-	2,500
Consulting / Contractor Services	74,400	59,640	74,400
Freight	2,000	715	2,000
General Expenses	4,000	3,035	4,000
Licence Fees	3,000	1,629	3,000
Materials	93,500	4,138	93,500
Plant Hire - Internal Charges	171,800	48,055	171,800
Depreciation - Roads	904,996	-	780,000
Depreciation - Footpaths and cycleways	-	-	27,000
Depreciation - Bridges	78,116	-	78,116
<b>Total Expenditure Roads (RDS)</b>	<b>1,591,519</b>	<b>183,148</b>	<b>1,493,523</b>



# Waste Management Division

## Core Activities

The Waste Management Division is part of the Works & Services Department and is responsible for Whitemark, Lady Barron & CBI Tips as well waste transfer sites.

## 2013-14 BUDGET REVIEW

Waste Management Division	Income \$	Expenditure \$	Net Cost \$
Total Waste Management Division	174,740	208,947	34,207

Program: Waste Management Division

Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Operating Income</b>	\$	\$	\$
Rates	173,751	174,740	174,740
User Charges	-	-	-
Grants	-	-	-
Other	-	-	-
<b>Total Income</b>	<b>173,751</b>	<b>174,740</b>	<b>174,740</b>
<b>Operating Expenditure</b>			
Employee Expenses	92,635	20,317	92,635
Materials & Supplies	94,812	10,151	94,812
Contracts	15,000	-	15,000
Depreciation	-	-	6,500
Other	-	-	-
<b>Total Expenditure</b>	<b>202,447</b>	<b>30,469</b>	<b>208,947</b>
<b>Net Operating Cost</b>	<b>(28,696)</b>	<b>144,272</b>	<b>(34,207)</b>
Profit (Loss) on Sale of Assets	-	-	6,500
Depreciation	-	-	6,500
Capital Works	(181,262)	14,253	(181,262)
	<b>(209,958)</b>	<b>158,525</b>	<b>(208,969)</b>

Operating Budget - Revenue			
Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Waste Management Revenue</b>			
Rates - Waste Management - All	173,751	174,740	174,740
Waste Disposal Fees	-	-	-
<b>Total Revenue Waste Mgt Dvn</b>	<b>173,751</b>	<b>174,740</b>	<b>174,740</b>
Operating Budget - Expenditure			
Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Waste Management Expenditure</b>			
Salaries & Wages	68,734	15,897	68,734
Overtime	15,309	1,338	15,309
Superannuation	8,592	3,082	8,592
Cleaning	500	-	500
Computer Hardware Purchase	-	-	-
Consulting / Contractor Services	15,000	-	15,000
Energy (Gas & Electricity)	-	-	-
Freight	2,500	1,730	2,500
General Expenses	21,500	47	21,500
Insurance - General	112	112	112
Licence Fees	4,500	1,483	4,500
Materials	4,000	115	4,000
Printing and Stationery	500	-	500
Plant Hire - Internal charges	48,700	6,665	48,700
Tip Rehabilitation	10,000	-	10,000
Travel Expenses	2,500	-	2,500
All Other Expenses	-	-	-
Depreciation - Waste Management	-	-	6,500
<b>Total Expenditure Waste Mgt Dvn</b>	<b>202,447</b>	<b>30,469</b>	<b>208,947</b>

## Town Maintenance Division

### Core Activities

This Division provides for the maintenance and management of Council's properties and facilities (buildings, parks & reserves), Funeral Services & Cemetery maintenance.

### 2013-14 BUDGET REVIEW

Town Maintenance Division	Income \$	Expenditure \$	Net Cost \$
Total Town Maintenance Division	72,610	417,982	345,372

### Program : Town Maintenance Division

Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Operating Income</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
Rates			
User Charges	52,974	21,140	62,610
Grants - Capital	-	-	-
Other	10,000	4,335	10,000
<b>Total Income</b>	<b>62,974</b>	<b>25,476</b>	<b>72,610</b>
<b>Operating Expenditure</b>			
Employee Expenses	98,497	45,639	98,497
Materials & Supplies	159,985	34,282	159,985
Contracts	50,000	5,457	50,000
Depreciation	70,500	-	109,500
Other	-	-	-
<b>Total Expenditure</b>	<b>378,982</b>	<b>85,377</b>	<b>417,982</b>
<b>Net Operating Cost</b>	<b>(316,008)</b>	<b>(59,901)</b>	<b>(345,372)</b>
Profit (Loss) on Sale of Assets	-	-	-
Depreciation	70,500	-	109,500
Capital Works	(867,240)	200,100	(892,476)
	(1,112,748)	140,199	(1,128,348)

Operating Budget - Revenue			
Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Town Maintenance Revenue</b>			
Other Revenue (GST Free)	8,000	3,623	8,000
Other Revenue (GST Payable)	2,000	713	2,000
Flinders Arts & Entertainment Centre - Hire	2,000	-	2,000
Meeting Room & Facilities Hire	1,650	-	1,650
Equipment Hire	200	29	200
Hall & Sports Stadiums Hire	200	505	200
Cemetery Fees - Burials & Other	38,000	15,869	38,000
Cemetery- Other Fees	-	-	-
Rent Received - Buildings	364	238	10,000
Staff Housing Rent	10,560	4,500	10,560
Grants - Other Capital	-	-	-
<b>Total Revenue (TMT)</b>	<b>62,974</b>	<b>25,476</b>	<b>72,610</b>
Operating Budget - Expenditure			
Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Town Maintenance Expenditure</b>			
Salaries & Wages	85,775	40,446	85,775
Overtime	2,000	124	2,000
Superannuation	10,722	4,949	10,722
Allowances	-	-	-
Training	250	120	250
Advertising	2,080	148	2,080
Analysis & Environmental Sampling Fees	100	-	100
Cleaning	1,100	224	1,100
Consulting / Contractor Services	50,000	5,457	50,000
Energy (Gas & Electricity)	25,000	6,758	25,000
Fire Service Levy	-	-	-
Freight	2,000	1,258	2,000
General Expenses	70,000	7,218	70,000
Insurance - General	28,905	12,329	28,905
Leases	300	-	300
Licence Fees	-	-	-
Materials	11,200	543	11,200
Property Maintenance	-	-	-
Plant Hire - Internal charges	14,050	4,556	14,050
Security & Fire Prevention	-	-	-
Subscriptions/Publications	-	-	-
Travel Expenses	5,000	1,248	5,000
Depreciation - Building	67,000	-	62,000
Depreciation - Leasehold Improvements	-	-	44,000
Depreciation - Plant & Equipment	3,500	-	3,500
<b>Total Expenditure (TMT)</b>	<b>378,982</b>	<b>85,377</b>	<b>417,982</b>

# Development Services Division

## Core Activities

The Development Services Division is responsible for the following areas:

- Animal Control
- Building
- Environmental Health
- Planning

## 2013-14 BUDGET REVIEW

Development Services Division	Income	Expenditure	Net Cost
	\$	\$	\$
Animal Control	3,300	5,050	1,750
Building	26,215	133,348	107,133
Environmental Health	8,800	48,528	39,728
Planning	71,000	67,798	(3,203)
Strategic Planning	50,000	111,810	61,810
<b>Total Public Health, Safety &amp; Env. Division</b>	<b>159,315</b>	<b>366,533</b>	<b>207,218</b>

Program: Development Services Division

Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Operating Income</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
User Charges	107,915	41,009	107,915
Reimbursements	-	-	-
Grants	-	50,000	50,000
Other	1,400	2,162	1,400
<b>Total Income</b>	<b>109,315</b>	<b>93,171</b>	<b>159,315</b>
<b>Operating Expenditure</b>			
Employee Expenses	210,449	65,168	210,748
Materials & Supplies	49,035	23,922	71,035
Contracts	94,750	22,514	94,750
Other	-	-	-
<b>Total Expenditure</b>	<b>354,234</b>	<b>111,604</b>	<b>376,533</b>
<b>Net Operating Cost</b>	<b>(244,919)</b>	<b>(18,433)</b>	<b>(217,218)</b>
Profit (Loss) on Sale of Assets	-	-	-
Depreciation	-	-	-
Capital Works	-	-	-
	<b>(244,919)</b>	<b>(18,433)</b>	<b>(217,218)</b>

Operating Budget - Revenue			
Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Development Services Division</b>			
<b>Animal Control</b>			
Kennel Licences	-	-	-
Dog Registration Fees	3,000	4,037	3,000
Dog Fines etc.	300	586	300
<b>Subtotal Animal Control (ANI)</b>	<b>3,300</b>	<b>4,623</b>	<b>3,300</b>
<b>Building</b>			
Additional Inspections	215	-	215
B.C.I. Training Levy	1,250	2,272	1,250
Building Levy (Justice Dept)	550	1,123	550
Building Fees	8,750	3,900	8,750
Plumbing Fees	7,000	1,350	7,000
Special Plumbing Fees	3,250	-	3,250
Permit Authority Fee	5,200	1,940	5,200
<b>Subtotal Building (BLD)</b>	<b>26,215</b>	<b>10,585</b>	<b>26,215</b>
<b>Environmental Health</b>			
Health Licence Fees and Fines	450	-	450
Food Premises Registrations	5,100	3,770	5,100
Immunisation	-	-	-
Place of Assembly Licences	1,850	170	1,850
Other Revenue (GST Free)	1,350	200	1,350
Other Revenue (GST Payable)	50	1,962	50
<b>Subtotal Environmental Health (ENV)</b>	<b>8,800</b>	<b>6,102</b>	<b>8,800</b>
<b>Planning</b>			
Development Application Fees	10,000	5,700	10,000
Subdivision Fees	11,000	2,160	11,000
Advertising Fee	16,500	3,636	16,500
Adhesion Orders	-	-	-
Ammendment to Planning Permit	500	-	500

Engineering Fees	-	-	
Public Open Space Fees	33,000	10,365	33,000
Other Revenue (GST Payable)	-		
<b>Subtotal Planning (PLN)</b>	<b>71,000</b>	<b>21,861</b>	<b>71,000</b>
<b>Strategic Planning</b>			
Grants - Other Non Capital	-	50,000	50,000
<b>Subtotal Strategic Planning</b>	<b>-</b>	<b>50,000</b>	<b>50,000</b>
<b>Total Revenue Development Serv Division</b>	<b>109,315</b>	<b>93,171</b>	<b>159,315</b>
<b>Operating Budget - Expenditure</b>			
Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Development Services Division</b>			
<b>Animal Control</b>			
Advertising	200	-	200
Consulting / Contractor Services	3,500	-	3,500
Materials	300	-	300
Postage	200	23	200
Printing and Stationery	250	-	250
Travel Expenses	600	-	600
<b>Subtotal Animal Control (ANI)</b>	<b>5,050</b>	<b>23</b>	<b>5,050</b>
<b>Building</b>			
Salaries & Wages	33,540	9,835	33,540
Superannuation	4,193	1,261	4,193
Allowances	50	-	50
Training	2,500	500	2,500
Conferences and Seminars	750	500	750
Staff Amenities	-	-	-
Analysis and Environmental Sampling Fees	-	-	-
Consultancy - Meander Valley Council	-	-	-
Consulting / Contractor Services	21,250	17,623	71,250
General Expenses	500	3,330	4,500
Immunisations	-	-	-
Insurance - General	415	415	415
Legal Expenses	-	-	-
Materials	100	7	100
Postage	50	65	50
Telephone incl Internet	1,000	327	1,000
Travel Expenses	5,000	6,076	15,000
<b>Subtotal Building (BLD)</b>	<b>69,348</b>	<b>39,940</b>	<b>133,348</b>
<b>Environmental Health</b>			
Salaries & Wages	33,540	9,775	33,540
Superannuation	4,193	1,261	4,193
Allowances	50	-	50
Training	1,000	255	1,000
Conferences and Seminars	-	-	-
Uniforms & Protective Clothing	330	-	330
Staff Amenities	-	-	-
Analysis and Environmental Sampling Fees	250	-	250
Computer Hardware Purchase	-	-	-
IT Expenses	500	474	500
Consulting / Contractor Services	-	-	-
Freight	150	49	150
General Expenses	1,400	1,686	1,400
Immunisations	250	230	250
Insurance - General	415	415	415
Materials	500	-	500
Postage	50	24	50
Printing and Stationery	100	11	100
Subscriptions/Publications	800	221	800
Telephone incl Internet	1,000	327	1,000
Travel Expenses	4,000	1,581	4,000
<b>Subtotal Environmental Health (ENV)</b>	<b>48,528</b>	<b>16,309</b>	<b>48,528</b>
<b>Planning</b>			
Salaries & Wages	33,540	8,058	33,540
Superannuation	4,193	958	4,193
Allowances	50	-	50
Conferences and Seminars	750	1,000	750
Staff Amenities	-	-	-
Advertising	12,500	2,571	12,500
Computer Software Purchase	-	-	-
IT Expenses	800	-	800
Consultancy - Meander Valley Council	-	-	-
Consulting / Contractor Services	60,000	4,891	10,000
General Expenses	5,000	7	1,000
Insurance - General	415	415	415
Legal Expenses	1,000	-	1,000
Materials	200	-	200
Planning Scheme Expenses	-	-	-
Postage	200	48	200
Printing and Stationery	50	147	50
Plant Hire - Internal Charges	500	934	500
Relocation Expenses	-	-	-
Subscriptions/Publications	100	390	100
Telephone incl Internet	1,000	327	1,000
Travel Expenses	1,500	822	1,500
<b>Subtotal Planning (PLN)</b>	<b>121,798</b>	<b>20,567</b>	<b>67,798</b>

<b>Strategic Planning</b>			
Salaries & Wages	84,089	29,557	84,089
Superannuation	10,511	3,728	10,511
Training		100	
Uniforms		135	300
Consulting / Contractor Services	10,000	-	10,000
General Expenses	350	25	350
Planning Scheme Expenses	1,500	-	1,500
Printing and Stationery	500	9	500
Telephone incl Internet	1,560	636	1,560
Travel Expenses	1,000	575	3,000
<b>Subtotal Strategic Planning (SPLN)</b>	<b>109,510</b>	<b>34,766</b>	<b>111,810</b>
<b>Total Expenditure Development Ser Division</b>	<b>354,234</b>	<b>111,604</b>	<b>366,533</b>

## Community & Economic Development Division

### Core Activities

Community Development Division covers the following areas and is responsible for the leadership and management of following:-

Community & Economic Development (including Youth & Health)  
 Natural Resource Management  
 SES & Emergency Management

### 2013-14 BUDGET REVIEW

Community Development Division	Income \$	Expenditure \$	Net Cost \$
Community & Economic Development	182,123	483,178	301,055
SES & Emergency Management	250	14,863	14,613
<b>Total Community Development</b>	<b>182,373</b>	<b>498,041</b>	<b>315,668</b>

Program : Community & Economic Development Division

Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Operating Income</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
User Charges	2,500	689	2,500
Reimbursements	250	-	250
Grants	305,447	123,043	176,023
Grants - Capital	-	-	-
Other	2,600	8,044	3,600
<b>Total Income</b>	<b>310,797</b>	<b>131,777</b>	<b>182,373</b>
<b>Operating Expenditure</b>			
Employee Expenses	195,997	58,338	195,859
Materials & Supplies	79,824	12,581	89,724
Contracts	164,058	3,909	164,058
Other	137,417	3,370	51,000
<b>Total Expenditure</b>	<b>577,296</b>	<b>78,198</b>	<b>500,641</b>
<b>Net Operating Cost</b>	<b>(266,499)</b>	<b>53,578</b>	<b>(318,268)</b>
Profit (Loss) on Sale of Assets	-	-	-
Depreciation	-	-	-
Capital Works	-	-	-
	<b>(266,499)</b>	<b>53,578</b>	<b>(318,268)</b>

Operating Budget - Revenue			
Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Community Development Revenue</b>			
Other Revenue (GST Free)	93,924	2,445	5,500
Other Revenue (GST Payable)	2,600	5,599	3,600
Grants - Recreational	-	-	-
Grants - Community Development	-	-	-
Grants - Other Non Capital	111,600	50,000	70,600
Grants - Rural Primary Health Services (RPHS)	99,923	73,043	99,923
Youth Program Contributions	2,500	689	2,500
<b>Subtotal Community &amp; Economic Development (C)</b>	<b>310,547</b>	<b>131,777</b>	<b>182,123</b>
<b>SES &amp; Emergency Management Revenue</b>			
SES Contributions - MAIB Refunds	250	-	250
Grants - Other GST free grants (Non Capital)	-	-	-
<b>Subtotal SES &amp; Emergency Management (SES)</b>	<b>250</b>	<b>-</b>	<b>250</b>
<b>Total Revenue Community Development.</b>	<b>310,797</b>	<b>131,777</b>	<b>182,373</b>

<b>Operating Budget - Expenditure</b>			
<b>Description</b>	<b>Budget 2014-15</b>	<b>Actual 30-Nov-14</b>	<b>Budget Review 2014-15</b>
<b>Community &amp; Economic Development Expenditure</b>			
Salaries & Wages	162,400	49,571	161,300
Overtime	2,000	119	2,000
Superannuation	20,300	6,147	20,162
Allowances	1,000	-	1,000
Training	1,500	91	1,500
Conferences and Seminars	2,000	-	2,000
Staff Amenities	-	-	-
Uniforms	-	-	1,100
Audit Fees	300	382	300
Consulting / Contractor Services	164,058	3,909	164,058
Freight	500	179	500
General Expenses (including Programs)	55,908	4,416	58,908
Legal Expenses	3,000	1,350	3,000
Materials	4,000	324	4,000
Postage	600	202	600
Printing and Stationery	250	34	250
Plant Hire - Internal charges	-	1,127	4,000
Subscriptions/Publications	-	-	-
Telephone inc Fax & Internet	3,500	1,232	3,500
Travel Expenses	4,000	1,382	4,000
Events & Promotion	132,417	3,370	46,000
Events & Promotion INKIND	5,000	-	5,000
<b>Subtotal Community &amp; Economic Development (C</b>	<b>562,733</b>	<b>73,835</b>	<b>483,178</b>
<b>SES &amp; Emergency Management Expenditure</b>			
Salaries & Wages	7,746	2,248	7,746
Superannuation	1,051	253	1,051
Allowances	-	-	-
Conferences and Seminars	-	-	-
Freight	500	143	500
General Expenses	2,000	773	2,000
Insurance - General	316	316	316
Licence Fees	50	50	50
Materials	1,000	-	1,000
Motor vehicle repairs & maintenance	-	-	-
Repairs - Plant and Equipment	-	-	-
Security & Fire Prevention	-	-	-
SES MAIB related expenditure	500	-	500
Travel Expenses	1,500	581	1,500
Minor Plant Purchase (< \$100)	200	-	200
<b>Subtotal SES &amp; Emergency Management (SES)</b>	<b>14,863</b>	<b>4,364</b>	<b>14,863</b>
<b>Total Expend. Community &amp; Economic Developm</b>	<b>577,596</b>	<b>78,198</b>	<b>498,041</b>

# Depot and Plant Division

## Core Activities

The Depot and Plant Division is part of the Works & Services Department and covers the following areas:

- Depot and Plant
- Private Works

## 2013-14 BUDGET REVIEW

Depot and Plant Division	Income \$	Expenditure \$	Net Cost \$
Depot and Plant	1,250	528,597	527,347
Private Works	331,293	136,479	(194,814)
<b>Total Depot and Plant Division</b>	<b>332,543</b>	<b>665,076</b>	<b>332,533</b>

Program: Depot and Plant Division

Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Operating Income</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
User Charges	331,293	68,337	331,293
Reimbursements	-	-	-
Grants	-	-	-
Other	1,250	338	1,250
<b>Total Income</b>	<b>332,543</b>	<b>68,676</b>	<b>332,543</b>
<b>Operating Expenditure</b>			
Employee Expenses	306,970	105,229	306,970
Materials & Supplies	86,106	38,836	83,606
Contracts	21,500	6,659	21,500
Depreciation	167,388	-	253,000
Other	-	-	-
<b>Total Expenditure</b>	<b>581,964</b>	<b>150,724</b>	<b>665,076</b>
<b>Net Operating Cost</b>	<b>(249,421)</b>	<b>(82,049)</b>	<b>(332,533)</b>
Profit (Loss) on Sale of Assets	-	-	-
Depreciation	167,388	-	253,000
Capital Works	(177,000)	142,305	(219,305)
	(259,033)	60,256	(298,838)

Operating Budget - Revenue			
Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Depot &amp; Plant Revenue</b>			
Other Revenue (GST Free)	1,000	-	1,000
Other Revenue (GST Payable)	250	338	250
Materials Sales	-	-	-
Sale of Plant and Equipment	-	-	-
<b>Sub-total Depot &amp; Plant (PLT)</b>	<b>1,250</b>	<b>338</b>	<b>1,250</b>
<b>Private Works Revenue</b>			
Lady Barron Road - DOSG Contract	161,293	43,018	161,293
Private Works Sales	170,000	25,319	170,000
<b>Sub-total Private Works (PVW)</b>	<b>331,293</b>	<b>68,337</b>	<b>331,293</b>
<b>Total Revenue Depot &amp; Plant</b>	<b>332,543</b>	<b>68,676</b>	<b>332,543</b>

Operating Budget - Expenditure			
Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Depot &amp; Plant Expenditure</b>			
Salaries & Wages	177,058	75,175	177,058
Overtime	500	-	500
Medical Costs	500	-	500
Superannuation	22,132	8,455	22,132
Allowances	-	-	-
Training	10,000	-	10,000
Conferences and Seminars	2,000	-	2,000
Staff Amenities	-	-	-
Advertising	550	-	550
Cleaning	1,200	897	1,200
Computer Consumables	500	-	500



Consulting / Contractor Services	18,500	749	18,500
Energy (Gas & Electricity)	500	-	500
Freight	2,000	272	2,000
General Expenses	550	2,107	550
Insurance - General	4,631	493	4,631
Materials	6,000	2,336	6,000
Printing and Stationery	500	107	500
Protective Clothing & Safety Equipment	2,500	864	2,500
Plant Hire - Internal Charges	12,500	4,432	12,500
Repairs - Plant and Equipment	6,000	1,764	6,000
Security & Fire Prevention	600	277	600
Telephone incl Fax & Internet	2,675	761	2,675
Travel Expenses	3,000	394	3,000
Minor Plant Purchase (< \$100)	1,200	-	1,200
Depreciation - Building	12,000		8,000
Depreciation - Plant & Equipment	155,388		245,000
<b>Subtotal Depot &amp; Plant (PLT)</b>	<b>442,984</b>	<b>99,081</b>	<b>528,597</b>
<b>Private Works Expenditure</b>			
Salaries and Wages	84,693	13,933	84,693
Overtime	500	197	500
Superannuation	10,587	1,996	10,587
Allowances	11,000	5,473	11,000
Analysis and Environmental Sampling Fees	-		-
Consulting / Contractor Services	3,000	5,910	3,000
Freight	1,200	1,494	1,200
General Expenses	500	1,481	500
Materials	10,000	7,835	10,000
Plant Hire - Internal Charges	15,000	13,325	15,000
Telephone inc Fax, Internet, pagers	2,500	-	-
<b>Subtotal Private Works (PVW)</b>	<b>138,980</b>	<b>51,643</b>	<b>136,479</b>
<b>Total Expenditure Depot &amp; Plant</b>	<b>581,964</b>	<b>150,724</b>	<b>665,076</b>

## Significant Business Activity - Flinders Island Airport

### Core Activities

The Flinders Island Airport is a significant Business Activity of the organisation.

### 2013-14 BUDGET REVIEW

Flinders Island Airport	Income	Expenditure	Net Cost
	\$	\$	\$
<b>Total Flinders Island Airport</b>	<b>937,415</b>	<b>592,322</b>	<b>(345,093)</b>

Program: Flinders Island Airport

Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Operating Income</b>	\$	\$	\$
User Charges	267,600	121,816	261,000
Grants - Capital	628,815	-	628,815
Other	34,000	3,164	47,600
<b>Total Income</b>	<b>930,415</b>	<b>124,981</b>	<b>937,415</b>
<b>Operating Expenditure</b>			
Employee Expenses	264,772	88,778	264,772
Materials & Supplies	120,550	36,809	120,550
Contracts	45,000	3,868	45,000
Depreciation	113,000	-	162,000
Other	-	-	-
<b>Total Expenditure</b>	<b>543,322</b>	<b>129,455</b>	<b>592,322</b>
<b>Net Operating Cost</b>	<b>387,093</b>	<b>(4,474)</b>	<b>345,093</b>
Profit (Loss) on Sale of Assets	7,000	-	7,000
Depreciation	113,000	-	162,000
Capital Works	(1,151,018)	60,482	(992,018)
	<b>(643,925)</b>	<b>56,008</b>	<b>(477,925)</b>

### Operating Budget - Revenue

Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Airport Revenue</b>			
Other Revenue (GST Payable)	6,600	2,209	6,600
Airport Landing Charges	85,000	37,886	85,000
Airport Passenger Service Charge	160,000	76,095	160,000
Airport Terminal Rental & Buildings	16,000	7,835	16,000
Airport Other Revenue	34,000	955	34,000
Grants - Other GST Free Grants (Capital)	628,815	-	628,815
Sale of Plant and Equipment	7,000	-	7,000
<b>Total Airport Revenue (AIR)</b>	<b>937,415</b>	<b>124,981</b>	<b>937,415</b>

### Operating Budget - Expenditure

Description	Budget 2014-15	Actual 30-Nov-14	Budget Review 2014-15
<b>Airport Expenditure</b>			
Salaries & Wages	187,797	66,709	187,797
Overtime	37,500	3,497	37,500
Superannuation	23,475	8,558	23,475
Allowances	16,000	5,520	16,000
Training	2,000	-	2,000
Conferences and Seminars	5,000	4,494	5,000
Uniforms & Protective Clothing	1,000	-	1,000
Staff Amenities	-	-	-
Audit Fees	200	-	200
Chemicals	2,000	442	2,000
Cleaning	500	538	500
Computer Consumables	250	-	250
Consulting / Contractor Services	45,000	3,868	45,000
Energy (Gas & Electricity)	6,000	1,801	6,000
Freight	2,500	612	2,500
General Expenses	1,000	126	1,000
Insurance - General	15,000	12,280	15,000
Licence Fees	1,000	284	1,000
Materials	25,000	8,351	25,000
Motor Fuel (Generator & Roller)	1,000	-	1,000
Postage	50	-	50
Printing and Stationery	750	71	750
Property Maintenance	-	-	4,000
Plant Hire - Internal Charges	22,000	9,085	22,000
Plant Hire - External	5,000	417	5,000
Repairs - Plant and Equipment	16,000	-	12,000
Security & Fire Prevention	5,000	346	5,000
Subscriptions/Publications	2,100	-	2,100
Telephone incl Fax & Internet	4,200	1,143	4,200
Travel Expenses	3,000	1,311	3,000
Depreciation - Land & Improvements	113,000	-	162,000
<b>Total Airport Expenditure (AIR)</b>	<b>543,322</b>	<b>129,455</b>	<b>592,322</b>