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APPENDICES

**Ordinary Council Meeting –
7 July 2016**

Financial Statement for the month ended 31 March 2016

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APPENDIX NO. 1

Item
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MANAGEMENT FINANCIAL STATEMENTS

**FOR THE MONTH ENDED
31 MARCH 2016**

Mindari Regional Council
INCOME STATEMENT BY NATURE AND TYPE
For the month ended 31 March 2016

Description	Adopted Budget	Revised Budget	YTD Budget	YTD Actual	\$ Variance	% Variance	Note
Revenue from Ordinary Activities							
Member User Charges							
User Charges - City of Perth	2,200,225	2,055,213	1,544,526	1,529,320			
User Charges - City of Wanneroo	11,470,000	11,459,560	8,546,471	7,890,607			
User Charges - City of Joondalup	10,529,150	9,934,963	7,474,987	7,508,885			
User Charges - City of Stirling	9,655,021	10,672,468	8,063,084	8,370,388			
User Charges - Town of Cambridge	1,348,500	1,192,097	900,008	908,124			
User Charges - City of Vincent	2,325,000	2,276,275	1,698,076	1,739,916			
User Charges - Town of Victoria Park	2,557,500	2,477,610	1,772,137	1,460,997			
User Charges - RRF Residues	5,661,375	5,991,490	4,664,796	3,921,885			
	45,746,771	46,059,676	34,664,085	33,330,124	(1,333,961)	(3.85%)	1
Non Member User Charges							
User Charges - WMRC	2,867,500	1,433,000	716,499	-	(716,499)	(100.00%)	1
User Charges - City of South Perth	23,800	-	-	-	-		
User Charges - Casual Tipping Fees	3,673,389	2,975,885	2,376,738	2,231,570	(145,168)	(6.11%)	1
	3,697,189	2,975,885	2,376,738	2,231,570	(145,168)	(6.11%)	
Total User Charges	52,311,460	50,468,561	37,757,322	35,561,694	(2,195,628)	(5.82%)	
Other Charges							
Service Charges							
Sale of Recyclable Materials	680,000	680,000	510,000	425,276	(84,724)	(16.61%)	
Gas Power Generation Sales	505,000	505,000	480,000	708,613	228,613	47.63%	2
Grants and Subsidies	-	-	-	34,390	34,390		
Contributions, Reimbursements & Donations	5,000	5,000	3,750	5,722	1,972	52.59%	
Interest Earnings	700,900	700,900	525,676	443,557	(82,119)	(15.62%)	
Other Revenue	373,700	892,490	765,161	679,157	(86,004)	(11.24%)	
Total Other Charges	2,264,600	2,783,390	2,284,587	2,296,715	12,128	0.53%	
Total Revenue from Ordinary Activities	54,576,060	53,251,951	40,041,909	37,858,409	(2,183,500)	(5.45%)	
Expenses from Ordinary Activities							
Employee Costs	4,941,305	4,869,406	3,488,942	3,383,778	105,164	3.01%	3
Materials and Contracts							
Consultants and Contract Labour	971,500	906,100	126,850	153,425	(26,575)	(20.95%)	
Communications and Public Consultation	424,000	419,000	282,004	200,916	81,089	28.75%	
Landfill Expenses	1,384,500	1,190,110	841,574	649,660	191,914	22.80%	4
Office Expenses	247,550	229,500	166,354	130,713	35,641	21.42%	
Information System Expenses	211,700	203,700	112,804	86,263	26,541	23.53%	
Building Maintenance	213,500	201,024	75,492	100,265	(24,773)	(32.82%)	
Plant and Equipment Operating & Hire	992,290	988,530	443,548	522,664	(79,116)	(17.84%)	
RRF Other Operating Expenses	20,543,595	20,534,595	13,512,324	13,684,105	(171,781)	(1.27%)	5
Waste Minimisation	2,867,500	1,433,000	716,499	-	716,499	100.00%	1
Utilities	193,400	193,400	145,050	189,976	(44,926)	(30.97%)	
Depreciation	1,157,400	1,862,591	1,396,982	1,357,637	39,346	2.82%	
Borrowing Costs	576,500	388,000	291,002	285,761	5,241	1.80%	
Insurances	323,060	324,102	147,268	126,598	20,670	14.04%	
DEP Landfill Levy	12,331,600	12,331,600	9,840,657	9,057,647	783,010	7.96%	6
Land Lease/Rental	703,400	703,400	524,950	519,710	5,240	1.00%	
Other Expenditure							
Members Costs	186,413	186,413	165,348	82,112	83,236	50.34%	
Administration Expenses	174,000	174,000	112,500	141,789	(29,289)	(26.03%)	
Amortisation for Cell Development	2,766,100	2,766,100	2,207,355	2,031,706	175,649	7.96%	6
Amortisation for Decommissioning Asset	846,100	846,100	634,575	634,575	-	0.00%	
Capping Accretion Expense	266,300	266,300	199,725	199,725	-	0.00%	
Post Closure Accretion Expense	165,400	165,400	124,050	124,050	-	0.00%	
RRF Amortisation	540,200	540,200	405,150	405,150	-	0.00%	
Total Expenses	53,027,313	51,722,571	35,961,005	34,068,224	1,892,780	5.26%	
Profit on Sale of Assets	20,000	17,331	2,331	15,585	13,254	568.61%	
Loss on Sale of Assets	11,900	58,404	53,404	53,404	-	0.00%	
Revaluation of Assets	-	-	-	-	-		
	8,100	(41,073)	(51,073)	(37,819)	13,254	(25.95%)	
Changes in Net Assets Resulting from Operations	1,556,847	1,488,307	4,029,831	3,752,366	(277,465)	(6.89%)	

NOTES FOR VARIATIONS - INCOME STATEMENT BY NATURE AND TYPE

Note #	Description of Item	Nature of variance where:
		1. Member Revenue (Aggregated) variances greater than \$250,000. 2. Non Member Revenue (Aggregated) variances greater than \$100,000. 3. Other Revenues Charged (Per Line Item) variances greater than \$100,000. 4. All Expense variances (Per Line Item) greater than \$100,000.
1	User Charges - Members and Non Members	Total user charges year to date are lower than budget (\$2,196k). Member councils (\$1,334k) below budget mainly Wanneroo and RRF Residues. Non-members are below budget (\$862k) driven mainly by the non-delivery of the anticipated WMRC tonnages although this has zero effect for MRC as it is completely offset in expenses. The Member Councils, year to date have delivered slightly less processable tonnes (1,430t) and less non processable tonnes (2,305t) than the phased (mid) year budget. RRF residue is less than forecast (4,761t).
2	Gas Power Generation Sales	Gas power generation sales is higher than the budget mainly due to high volume of sale of REC's this financial year.
3	Employee Costs	Employee costs year to date are below budget (\$105k) mainly due to unspent wages and workers insurance fund.
4	Landfill Expenses	Landfill Expenses are \$191k lower than the budget mainly due to the timing of spending in limestone cover, bushland management and monitoring program.
5	RRF Other Operating Expenses	RRF Other Operating Expenses is \$172k above budget which is entirely tonnage driven.
6	DEP Landfill Levy/Amortisation for Cell Development	DEP Landfill Levy is \$783k lower than the budget and Amortisation for Cell Development is \$176k lower than the budget due to lower waste delivered to landfill.

Mindarie Regional Council
OPERATING STATEMENT
For the month ended 31 March 2016

Description	Adopted Budget	Revised Budget	YTD Budget	YTD Actual	\$ Variance	% Variance	Note
Operating Expenditure							
Employee Costs							
Salaries	-	-	-	-	-		
Allowances	-	-	-	-	-		
Workers Compensation Premium	-	-	-	-	-		
Consultants and Contract Labour	-	-	-	-	-		
Consultancy	35,000	35,000	8,000	11,206	3,206	40.08%	
Contract Labour External	-	-	-	-	-		
	35,000	35,000	8,000	11,206	3,206	40.08%	
Office Expenses							
Cleaning of Buildings	18,000	11,000	8,252	5,981	(2,271)	(27.52%)	
	18,000	11,000	8,252	5,981	(2,271)	(27.52%)	
Information System Expenses							
Computer System Maintenance	28,000	20,000	15,004	10,011	(4,993)	(33.28%)	
	28,000	20,000	15,004	10,011	(4,993)	(33.28%)	
Building Maintenance							
Building Maintenance	21,500	30,999	3,000	-	(3,000)	(100.00%)	
Building Security	7,000	7,000	5,250	882	(4,369)	(83.21%)	
	28,500	37,999	8,250	882	(7,369)	(89.31%)	
RRF Operation Expenses							
Fencing and Gate Maintenance	15,000	15,000	3,700	3,637	(63)	(1.70%)	
Road Maintenance	-	-	-	-	-		
Bores and Pipework	10,500	10,500	-	3,785	3,785		
Vehicle Wash Facility Operations	-	-	-	-	-		
Landscaping and Gardens	29,000	20,000	750	7,333	6,583	877.70%	
Compost Disposal	306,225	306,225	229,669	177,111	(52,557)	(22.88%)	
Contractor's Fees	20,182,870	20,182,870	13,278,205	13,492,238	214,033	1.61%	
	20,543,595	20,534,595	13,512,324	13,684,105	171,781	1.27%	
Utilities							
Electricity	10,000	10,000	7,500	-	(7,500)	(100.00%)	
Rates	34,000	34,000	25,500	61,638	36,138	141.72%	
	44,000	44,000	33,000	61,638	28,638	86.78%	
Insurance							
Municipal Property Insurance	3,100	3,100	2,325	-	(2,325)	(100.00%)	
Public Liability Insurance	5,545	5,545	4,159	-	(4,159)	(100.00%)	
	8,645	8,645	6,484	-	(6,484)	(100.00%)	
Cost of Borrowings							
Interest on Loans	216,600	216,600	162,450	145,269	(17,181)	(10.58%)	
Loan Expenses	8,000	8,000	6,000	9,350	3,350	55.83%	
	224,600	224,600	168,450	154,619	(13,831)	(8.21%)	
Amortisations							
Amortisation Pre-operating Costs	104,700	104,700	78,525	78,525	-	0.00%	
Amortisation Costs	435,500	435,500	326,625	326,625	-	0.00%	
	540,200	540,200	405,150	405,150	-	0.00%	
Depreciation							
Depreciation on Building	-	23,603	17,703	17,767	64	0.36%	
Depreciation on Infrastructure	4,100	26,697	20,022	20,291	269	1.34%	
	4,100	50,300	37,725	38,058	333	0.88%	
Total Operating Expenditure	21,474,640	21,506,339	14,202,639	14,371,651	168,743	1.19%	
Net Total	(21,474,640)	(21,506,339)	(14,202,639)	(14,371,651)	(168,743)	1.19%	

Mindarie Regional Council
INCOME STATEMENT BY DEPARTMENT
For the month ended 31 March 2016

Description	Adopted Budget	Revised Budget	YTD Budget	YTD Actual	\$ Variance	% Variance
Revenues from Ordinary Activities						
Operating Revenues						
General Purpose Funding	54,576,060	53,251,951	40,041,909	37,824,019	2,217,890	5.54%
Community Amenities	-	-	-	34,390	(34,390)	
Resource Recovery Facility	-	-	-	-	-	
	54,576,060	53,251,951	40,041,909	37,858,409	2,183,500	5.45%
Profit on Disposal of Assets						
Governance	-	-	-	-	-	
Community Amenities	20,000	17,331	2,331	15,585	(13,254)	(568.61%)
Resource Recovery Facility	-	-	-	-	-	
	20,000	17,331	2,331	15,585	(13,254)	
Total Revenue	54,596,060	53,269,282	40,044,240	37,873,994	2,170,246	5.42%
Expenses from Ordinary Activities						
Operating Expenditure						
Governance	4,037,109	4,030,224	2,734,239	2,609,969	124,270	4.54%
Community Amenities	27,163,664	26,022,608	18,901,576	16,955,463	1,946,112	10.30%
Resource Recovery Facility	21,250,040	21,281,739	14,034,189	14,217,031	(182,843)	(1.30%)
	52,450,813	51,334,571	35,670,003	33,782,463	1,887,540	5.29%
Loss on Sale of Assets						
Governance	-	-	-	-	-	
Community Amenities	11,900	58,404	53,404	53,404	-	0.00%
Resource Recovery Facility	-	-	-	-	-	
	11,900	58,404	53,404	53,404	-	
Cost of Borrowings						
Community Amenities	351,900	163,400	122,552	131,142	(8,590)	(7.01%)
Resource Recovery Facility	224,600	224,600	168,450	154,619	13,831	8.21%
	576,500	388,000	291,002	285,761	5,241	1.80%
Total Expenditure	53,039,213	51,780,975	36,014,409	34,121,628	1,892,780	5.26%
Changes in Net Assets Resulting from Operations	1,556,847	1,488,307	4,029,831	3,752,366	277,465	6.89%

Mindarie Regional Council
Balance Sheet
For the month ended 31 March 2016

Description	ACTUAL 2015/2016	Movement	ACTUAL 2014/2015
CURRENT ASSETS			
Cash	1,115,281	(564,885)	1,680,167
Investments	23,129,428	(1,083,153)	24,212,581
MRC Security (Guarantee) Account	618,270	13,405	604,865
Debtors	3,876,386	851,508	3,024,878
Stock	12,633	1,172	11,462
Prepayments	220,390	130,797	89,593
Accrued Income	70,846	(68,113)	138,959
Work In Progress - Landfill Stage2 Phase3 Development	825,025	825,025	-
Work In Progress - Landfill Gas Infrastructure	26,000	26,000	-
Other Current Assets	328,456	86,749	241,707
TOTAL CURRENT ASSETS	30,222,716	218,505	30,004,212
NON-CURRENT ASSETS			
Land	7,000,000	-	7,000,000
Buildings & Improvements	3,038,307	(172,992)	3,211,299
Furniture & Equipment	83,113	(70,103)	153,216
Computing Equipment	375,891	(182,294)	558,185
Plant & Equipment	4,276,213	459,855	3,816,358
Infrastructure - Other	4,650,881	(225,536)	4,876,416
Infrastructure - Excavation	30,499,922	(2,031,706)	32,531,628
Infrastructure - RRF	4,791,605	(326,625)	5,118,230
Decommissioning Asset	4,248,280	(400,875)	4,649,155
Post Closure	2,882,260	(233,700)	3,115,960
Pre-operating RRF	1,386,371	(78,525)	1,464,896
TOTAL NON-CURRENT ASSETS	63,232,843	(3,262,501)	66,495,344
TOTAL ASSETS	93,455,559	(3,043,996)	96,499,555
CURRENT LIABILITIES			
Creditors	5,519,304	(312,639)	5,831,943
Provisions for Leave	457,854	(39)	457,893
Current Loans	332,077	(3,454,622)	3,786,698
Accruals	124,470	(266,567)	391,037
Other Current Liabilities	-	(2,849,655)	2,849,655
TOTAL CURRENT LIABILITIES	6,433,706	(6,883,521)	13,317,226
NON CURRENT LIABILITIES			
Provisions for Leave	370,301	53,743	316,558
Non Current Loans	5,382,541	-	5,382,541
Decommission Provision for Capping	14,841,218	323,775	14,517,443
Other Non Current Liabilities	658,253	(477,671)	1,135,924
TOTAL NON CURRENT LIABILITIES	21,252,312	(100,153)	21,352,465
TOTAL LIABILITIES	27,686,018	(6,983,673)	34,669,691
NET ASSETS	65,769,541	3,939,677	61,829,864
EQUITY			
Retained Surplus	18,249,691	5,087,678	13,162,014
Reserves (Cash Back)	14,044,230	(1,333,294)	15,377,524
Reserves (Non Cash Back)	29,884,528	53,404	29,831,124
Council Contribution	3,591,092	131,890	3,459,202
TOTAL EQUITY	65,769,541	3,939,677	61,829,864

Mindarie Regional Council
STATEMENT OF RESERVES
For the month ended 31 March 2016

Description	ACTUAL 2015/2016
Opening Balance - 1 August 2015	
Site Rehabilitation	8,708,756
Capital Expenditure	1,328,037
Participants Surplus Reserve	2,000,000
Carbon Price	3,340,731
	<u>15,377,524</u>
Interest on Investments	
Site Rehabilitation	-
Capital Expenditure	-
Participants Surplus Reserve	-
Carbon Price	-
	-
Transfer from Operating Surplus	
Site Rehabilitation	323,775
Capital Expenditure	1,500,002
Participants Surplus Reserve	-
Carbon Price	-
	1,823,777
Total Transfer from Operations	<u>1,823,777</u>
Transfer from Balance Sheet Provisions	
Site Rehabilitation	-
	<u>-</u>
Transfer to Operating Surplus	
Site Rehabilitation	-
Capital Expenditure	307,416
Carbon Price	2,849,655
	<u>3,157,071</u>
Closing Balance	
Site Rehabilitation	9,032,531
Capital Expenditure	2,520,623
Participants Surplus Reserve	2,000,000
Carbon Price	491,076
	<u>14,044,230</u>

Mindarie Regional Council
STATEMENT OF INVESTING ACTIVITIES
For the month ended 31 March 2016

Description	Adopted Budget	Revised Budget	YTD Actual	% to Adopted Budget
PLANT, VEHICLES AND MACHINERIES				
Plant and Vehicles				
Replacement of Weed Sprayer (Plant58)	8,000	8,000	-	
New Bomag Landfill Compactor	1,530,000	1,530,000	1,075,000	70.26%
Replacement of CAT Forklift (Plant59)	35,000	35,000	-	
Replacement of Fire Ute	54,000	54,000	-	
Replacement of Fire Truck (Plant014)	200,000	200,000	-	
Replacement of Nissan Ute (Plant86)	30,000	30,000	-	
<i>brought forward item:</i>				
Replacement of Kia Grand Carnival (Plant84)	50,000	43,444	43,444	
Replacement of Hino Bin Truck (Plant61)	190,000	212,925	212,925	
	2,097,000	2,113,369	1,331,369	63.00%
Machinery and Equipment				
Hook Lift Bins	41,000	41,000	-	
Tarpomatic Tarps	30,000	30,000	-	
Woodchipper	60,000	60,000	-	
2way Radios	5,000	3,461	3,461	
<i>brought forward item:</i>				
2way Radios repeater	60,000	2,113	2,113	100.00%
Hook Lift Bins	85,000	85,000	-	
	281,000	221,574	5,574	2.52%
TOTAL PLANT, VEHICLES AND MACHINERIES	2,378,000	2,334,943	1,336,943	57.26%
FURNITURE AND EQUIPMENT				
Furniture and Fittings				
Furniture and Fittings (Miscellaneous Replacements)	5,100	5,100	9,360	183.53%
New Photocopier	12,000	12,000	-	
Airconditioning Units to Various Locations	22,400	22,400	1,303	5.82%
	39,500	39,500	10,663	27.00%
Office Equipment				
Replacement of PABX System	-	-	-	
	-	-	-	
TOTAL FURNITURE AND EQUIPMENT	39,500	39,500	10,663	27.00%
COMPUTING EQUIPMENT				
Computing Equipment				
Replacement of Back-up Server	5,000	15,000	-	
Replacement of Desktop - Accounts Payable	1,500	1,500	-	
Replacement of Desktop - Weighbridge Outbound	1,500	1,500	-	
Replacement of Desktop - Recycling	1,500	1,500	-	
Replacement of Desktop - MRCTPD037	1,500	1,500	-	
Replacement of Desktop - MRCTPD024	1,500	1,500	-	
Replacement of Desktop - Communication Casual Staff	1,500	1,500	1,908	127.17%
Replacement of UPS at Tamala and Neerabup	65,000	65,000	-	
Replacement of Servers at Tamala and Neerabup	48,000	48,000	-	
	127,000	137,000	1,908	1.39%
TOTAL COMPUTING EQUIPMENT	127,000	137,000	1,908	1.39%
LAND AND BUILDINGS				
Building				
<i>brought forward item:</i>				
Administration Office Renovation	60,000	-	-	
Recycling Centre Renovation and Alignment	60,000	145,451	31,805	
Recycling Centre Toilet	15,000	4,549	4,549	
Education Centre Toilet	15,000	-	-	
	150,000	150,000	36,354	24.24%
TOTAL LAND AND BUILDINGS	150,000	150,000	36,354	24.24%

Mindarie Regional Council
STATEMENT OF INVESTING ACTIVITIES
For the month ended 31 March 2016

Description	Adopted Budget	Revised Budget	YTD Actual	% to Adopted Budget
INFRASTRUCTURE				
Operations				
Gas Well Installations	26,000	26,000	26,000	100.00%
Leachate System	70,000	70,000	-	
Litter Fencing	30,000	30,000	-	
	126,000	126,000	26,000	20.63%
Waste Infrastructure				
Waste Facility	6,000,000	6,000,000	-	
Waste Facility Buiding	4,000,000	4,000,000	-	
	10,000,000	10,000,000	-	
Landfill Infrastructure Phase3				
Cell Development - Lining (inc. c/f)	5,146,000	5,146,000	756,365	14.70%
	5,146,000	5,146,000	756,365	14.70%
TOTAL INFRASTRUCTURE	5,272,000	5,272,000	782,365	14.84%

INFORMATION ON BORROWINGS

(a) Loan Schedule and Interest Expense

Actual	Value of Loan Approved	Matures	Interest Rates	Principal 01/07/2015	Principal Drawn Down to 30/06/2016	Repayments		Outstanding		Note
						Actual to 31/03/2016	Actual to 31/03/2016	Actual to 31/03/2016	Actual to 31/03/2016	
Community Amenities										
Tamala Park Landfill										
Loan 12 - Construction Stage 2 Phase 2	15,000,000	Mar-16	5.98%	2,479,125	-	2,479,125	-	-	55,966	
Loan 13 - Development of Cell for Phase 3	5,630,000	Jun-19	6.71%	1,486,815	-	249,644	1,237,171	-	70,531	
Loan 14 - Waste Facility	6,000,000			-	-	-	-	-	-	
Loan 15 - Waste Facility Building	4,000,000			-	-	-	-	-	-	
Loan 16 - Cell Development Expenditure	1,346,000			-	-	-	-	-	-	
Regional Resource Recovery Facility										
Loan 11 - RRF Land Purchase	3,500,000	Aug-17	5.97%	626,524	-	199,465	427,058	-	23,549	
Loan 10a - RRF Infrastructure	2,000,000	Apr-25	6.16%	1,288,440	-	73,054	1,215,386	-	57,860	
Loan 10b - RRF Infrastructure (Variable Interest Rate)	2,600,000	Sep-22	Variable	1,955,000	-	120,000	1,835,000	-	28,524	1
Loan 10c - RRF Infrastructure	4,000,000	Jun-18	3.97%	1,333,336	-	333,333	1,000,003	-	35,337	
TOTAL	44,076,000			9,169,240	-	3,454,622	5,714,618	-	271,766	
				Facility Fee						
				13,996						
				Total Borrowing Costs						
				285,761						

Financial Statement for the month ended 30 April 2016

Item
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APPENDIX NO. 2

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MANAGEMENT FINANCIAL STATEMENTS

**FOR THE MONTH ENDED
30 APRIL 2016**

Mindari Regional Council
INCOME STATEMENT BY NATURE AND TYPE
For the month ended 30 April 2016

Description	Adopted Budget	Revised Budget	YTD Budget	YTD Actual	\$ Variance	% Variance	Note
Revenue from Ordinary Activities							
Member User Charges							
User Charges - City of Perth	2,200,225	2,055,213	1,714,755	1,689,690			
User Charges - City of Wanneroo	11,470,000	11,459,560	9,517,501	8,616,798			
User Charges - City of Joondalup	10,529,150	9,934,963	8,294,979	8,295,834			
User Charges - City of Stirling	9,655,021	10,672,468	8,932,878	9,255,110			
User Charges - Town of Cambridge	1,348,500	1,192,097	997,371	1,041,983			
User Charges - City of Vincent	2,325,000	2,276,275	1,890,809	1,919,140			
User Charges - Town of Victoria Park	2,557,500	2,477,610	2,007,294	1,610,871			
User Charges - RRF Residues	5,661,375	5,991,490	5,107,028	4,616,504			
	45,746,771	46,059,676	38,462,615	37,045,930	(1,416,685)	(3.68%)	1
Non Member User Charges							
User Charges - WMRC	2,867,500	1,433,000	955,332	-	(955,332)	(100.00%)	1
User Charges - City of South Perth	23,800	-	-	-	-		
User Charges - Casual Tipping Fees	3,673,389	2,975,885	2,576,454	2,457,929	(118,525)	(4.60%)	1
	3,697,189	2,975,885	2,576,454	2,457,929	(118,525)	(4.60%)	
Total User Charges	52,311,460	50,468,561	41,994,401	39,503,859	(2,490,542)	(5.93%)	
Other Charges							
Service Charges							
Sale of Recyclable Materials	680,000	680,000	566,667	479,070	(87,597)	(15.46%)	
Gas Power Generation Sales	505,000	505,000	505,000	708,613	203,613	40.32%	2
Grants and Subsidies	-	-	-	34,390	34,390		
Contributions, Reimbursements & Donations	5,000	5,000	4,167	5,722	1,555	37.33%	
Interest Earnings	700,900	700,900	584,084	490,547	(93,537)	(16.01%)	
Other Revenue	373,700	892,490	796,037	743,912	(52,125)	(6.55%)	
Total Other Charges	2,264,600	2,783,390	2,455,955	2,462,255	6,300	0.26%	
Total Revenue from Ordinary Activities	54,576,060	53,251,951	44,450,356	41,966,114	(2,484,242)	(5.59%)	
Expenses from Ordinary Activities							
Employee Costs	4,941,305	4,869,406	4,025,432	3,954,093	71,339	1.77%	
Materials and Contracts							
Consultants and Contract Labour	971,500	906,100	176,167	181,924	(5,757)	(3.27%)	
Communications and Public Consultation	424,000	419,000	311,669	213,668	98,001	31.44%	
Landfill Expenses	1,384,500	1,190,110	932,435	663,895	268,539	28.80%	3
Office Expenses	247,550	229,500	183,170	148,008	35,162	19.20%	
Information System Expenses	211,700	203,700	124,603	93,358	31,245	25.08%	
Building Maintenance	213,500	201,024	82,236	105,750	(23,513)	(28.59%)	
Plant and Equipment Operating & Hire	992,290	988,530	639,569	608,372	31,197	4.88%	
RRF Other Operating Expenses	20,543,595	20,534,595	15,768,581	15,859,717	(91,136)	(0.58%)	
Waste Minimisation	2,867,500	1,433,000	955,333	-	955,333	100.00%	1
Utilities	193,400	193,400	161,167	215,248	(54,081)	(33.56%)	
Depreciation	1,157,400	1,862,591	1,552,185	1,510,278	41,907	2.70%	
Borrowing Costs	576,500	388,000	323,335	304,816	18,519	5.73%	
Insurances	323,060	324,102	162,879	140,585	22,293	13.69%	
DEP Landfill Levy	12,331,600	12,331,600	10,800,136	9,879,825	920,311	8.52%	4
Land Lease/Rental	703,400	703,400	584,433	580,920	3,513	0.60%	
Other Expenditure							
Members Costs	186,413	186,413	166,681	82,112	84,569	50.74%	
Administration Expenses	174,000	174,000	139,000	162,074	(23,074)	(16.60%)	
Amortisation for Cell Development	2,766,100	2,766,100	2,422,576	2,216,127	206,449	8.52%	4
Amortisation for Decommissioning Asset	846,100	846,100	705,083	705,083	-	0.00%	
Capping Accretion Expense	266,300	266,300	221,917	221,917	-	0.00%	
Post Closure Accretion Expense	165,400	165,400	137,833	137,833	-	0.00%	
RRF Amortisation	540,200	540,200	450,167	450,167	-	0.00%	
Total Expenses	53,027,313	51,722,571	41,026,585	38,435,769	2,590,816	6.31%	
Profit on Sale of Assets	20,000	17,331	2,331	15,585	13,254	568.61%	
Loss on Sale of Assets	11,900	58,404	53,404	53,404	-	0.00%	
Revaluation of Assets	-	-	-	-	-		
	8,100	(41,073)	(51,073)	(37,819)	13,254	(25.95%)	
Changes in Net Assets Resulting from Operations	1,556,847	1,488,307	3,372,698	3,492,526	119,828	3.55%	

NOTES FOR VARIATIONS - INCOME STATEMENT BY NATURE AND TYPE

Note #	Description of Item	Nature of variance where: 1. Member Revenue (Aggregated) variances greater than \$250,000. 2. Non Member Revenue (Aggregated) variances greater than \$100,000. 3. Other Revenues Charged (Per Line Item) variances greater than \$100,000. 4. All Expense variances (Per Line Item) greater than \$100,000.
1	User Charges - Members and Non Members	Total user charges year to date are lower than budget (\$2,491k). Member councils (\$1,417k) below budget with non-members (\$1,074k) below budget. The main reason being attributed to less than budgeted waste for RRF residues, City of Wanneroo and Town of Victoria Park together with the continuing downward trend of casuals. The remaining variance (\$955k) is due to the timing of the WMRC tonnages waste minimization scheme, this has zero effect for MRC as it is completely offset in expenses. The Member Councils, year to date have delivered slightly less processable tonnes (2,976t) and less non processable tonnes (2,983t) than the phased (mid) year budget. RRF residue is less than forecast (3,133t) as a result of the changes to the mid-year budget
2	Gas Power Generation Sales	The total income for the sale of REC's for the year to date is \$204k more than the adopted budget attributable to high volume of sale of REC's from Aug, Sep and Dec 2015 and Jan16.
3	Landfill Expenses	Landfill Expenses are \$294k lower than the budget mainly due to the timing of spending in limestone cover, bushland management and monitoring program.
4	DEP Landfill Levy/Amortisation for Cell Development	DEP Landfill Levy is \$920k lower than the budget due to lower waste delivered to landfill. Amortisation for Cell Development is \$206k lower than the budget due to lower waste delivered to landfill.

Mindarie Regional Council
OPERATING STATEMENT
For the month ended 30 April 2016

Description	Adopted Budget	Revised Budget	YTD Budget	YTD Actual	\$ Variance	% Variance	Note
Employee Costs							
Salaries	-	-	-	-	-		
Allowances	-	-	-	-	-		
Workers Compensation Premium	-	-	-	-	-		
Consultants and Contract Labour							
Consultancy	35,000	35,000	35,000	31,902	(3,099)	(8.85%)	
Contract Labour External	-	-	-	-	-		
	35,000	35,000	35,000	31,902	(3,099)	(8.85%)	
Office Expenses							
Cleaning of Buildings	18,000	11,000	9,168	7,228	(1,940)	(21.16%)	
	18,000	11,000	9,168	7,228	(1,940)	(21.16%)	
Information System Expenses							
Computer System Maintenance	28,000	20,000	16,669	10,433	(6,237)	(37.41%)	
	28,000	20,000	16,669	10,433	(6,237)	(37.41%)	
Building Maintenance							
Building Maintenance	21,500	30,999	3,333	-	(3,333)	(100.00%)	
Building Security	7,000	7,000	5,833	960	(4,873)	(83.54%)	
	28,500	37,999	9,167	960	(8,206)	(89.52%)	
RRF Operation Expenses							
Fencing and Gate Maintenance	15,000	15,000	3,700	3,637	(63)	(1.70%)	
Road Maintenance	-	-	-	-	-		
Bores and Pipework	10,500	10,500	-	3,785	3,785		
Vehicle Wash Facility Operations	-	-	-	-	-		
Landscaping and Gardens	29,000	20,000	750	7,690	6,940	925.33%	
Compost Disposal	306,225	306,225	255,188	202,520	(52,667)	(20.64%)	
Contractor's Fees	20,182,870	20,182,870	15,508,943	15,642,084	133,141	0.86%	
	20,543,595	20,534,595	15,768,581	15,859,717	91,136	0.58%	
Utilities							
Electricity	10,000	10,000	8,333	5,040	(3,293)	(39.52%)	
Rates	34,000	34,000	28,333	68,487	40,154	141.72%	
	44,000	44,000	36,667	73,527	36,860	100.53%	
Insurance							
Municipal Property Insurance	3,100	3,100	2,583	-	(2,583)	(100.00%)	
Public Liability Insurance	5,545	5,545	4,621	-	(4,621)	(100.00%)	
	8,645	8,645	7,204	-	(7,204)	(100.00%)	
Cost of Borrowings							
Interest on Loans	216,600	216,600	180,500	159,852	(20,648)	(11.44%)	
Loan Expenses	8,000	8,000	6,667	9,500	2,833	42.50%	
	224,600	224,600	187,167	169,352	(17,814)	(9.52%)	
Amortisations							
Amortisation Pre-operating Costs	104,700	104,700	87,250	87,250	-	0.00%	
Amortisation Costs	435,500	435,500	362,917	362,917	-	0.00%	
	540,200	540,200	450,167	450,167	-	0.00%	
Depreciation							
Depreciation on Building	-	23,603	19,670	19,734	64	0.33%	
Depreciation on Infrastructure	4,100	26,697	22,247	22,516	269	1.21%	
	4,100	50,300	41,917	42,250	333	0.79%	
Total Operating Expenditure	21,474,640	21,506,339	16,561,705	16,645,535	83,561	0.50%	
Net Total	(21,474,640)	(21,506,339)	(16,561,705)	(16,645,535)	(83,561)	0.50%	

Mindarie Regional Council
INCOME STATEMENT BY DEPARTMENT
For the month ended 30 April 2016

Description	Adopted Budget	Revised Budget	YTD Budget	YTD Actual	\$ Variance	% Variance
Revenues from Ordinary Activities						
Operating Revenues						
General Purpose Funding	54,576,060	53,251,951	44,450,356	41,931,724	2,518,632	5.67%
Community Amenities	-	-	-	34,390	(34,390)	
Resource Recovery Facility	-	-	-	-	-	
	54,576,060	53,251,951	44,450,356	41,966,114	2,484,242	5.59%
Profit on Disposal of Assets						
Governance	-	-	-	-	-	
Community Amenities	20,000	17,331	2,331	15,585	(13,254)	(568.61%)
Resource Recovery Facility	-	-	-	-	-	
	20,000	17,331	2,331	15,585	(13,254)	
Total Revenue	54,596,060	53,269,282	44,452,687	41,981,699	2,470,987	5.56%
Expenses from Ordinary Activities						
Operating Expenditure						
Governance	4,037,109	4,030,224	3,077,405	2,939,950	137,456	4.47%
Community Amenities	27,163,664	26,022,608	21,251,306	18,714,821	2,536,485	11.94%
Resource Recovery Facility	21,250,040	21,281,739	16,374,539	16,476,183	(101,644)	(0.62%)
	52,450,813	51,334,571	40,703,250	38,130,953	2,572,297	6.32%
Loss on Sale of Assets						
Governance	-	-	-	-	-	
Community Amenities	11,900	58,404	53,404	53,404	-	0.00%
Resource Recovery Facility	-	-	-	-	-	
	11,900	58,404	53,404	53,404	-	
Cost of Borrowings						
Community Amenities	351,900	163,400	136,168	135,463	705	0.52%
Resource Recovery Facility	224,600	224,600	187,167	169,352	17,814	9.52%
	576,500	388,000	323,335	304,816	18,519	5.73%
Total Expenditure	53,039,213	51,780,975	41,079,989	38,489,173	2,590,816	6.31%
Changes in Net Assets Resulting from Operations	1,556,847	1,488,307	3,372,698	3,492,526	(119,828)	(3.55%)

Mindarie Regional Council
Balance Sheet
For the month ended 30 April 2016

Description	ACTUAL 2015/2016	Movement	ACTUAL 2014/2015
CURRENT ASSETS			
Cash	2,428,022	747,855	1,680,167
Investments	20,721,954	(3,490,627)	24,212,581
MRC Security (Guarantee) Account	619,744	14,879	604,865
Debtors	3,653,702	628,824	3,024,878
Stock	3,898	(7,564)	11,462
Prepayments	169,661	80,069	89,593
Accrued Income	24,459	(114,501)	138,959
Work In Progress - Landfill Stage2 Phase3 Development	832,956	832,956	-
Work In Progress - Landfill Gas Infrastructure	26,000	26,000	-
Other Current Assets	265,671	23,964	241,707
TOTAL CURRENT ASSETS	28,746,067	(1,258,145)	30,004,212
NON-CURRENT ASSETS			
Land	7,000,000	-	7,000,000
Buildings & Improvements	3,014,023	(197,276)	3,211,299
Furniture & Equipment	79,971	(73,245)	153,216
Computing Equipment	367,071	(191,114)	558,185
Plant & Equipment	4,312,871	496,513	3,816,358
Infrastructure - Other	4,625,686	(250,730)	4,876,416
Infrastructure - Excavation	30,315,501	(2,216,127)	32,531,628
Infrastructure - RRF	4,755,314	(362,917)	5,118,230
Decommissioning Asset	4,203,739	(445,417)	4,649,155
Post Closure	2,856,293	(259,667)	3,115,960
Pre-operating RRF	1,377,646	(87,250)	1,464,896
TOTAL NON-CURRENT ASSETS	62,908,114	(3,587,229)	66,495,344
TOTAL ASSETS	91,654,181	(4,845,374)	96,499,555
CURRENT LIABILITIES			
Creditors	3,276,772	(2,555,171)	5,831,943
Provisions for Leave	451,762	(6,131)	457,893
Current Loans	229,668	(3,557,031)	3,786,698
Accruals	890,378	499,340	391,037
Other Current Liabilities	-	(2,849,655)	2,849,655
TOTAL CURRENT LIABILITIES	4,848,580	(8,468,647)	13,317,226
NON CURRENT LIABILITIES			
Provisions for Leave	378,456	61,899	316,558
Non Current Loans	5,382,541	-	5,382,541
Decommission Provision for Capping	14,877,193	359,750	14,517,443
Other Non Current Liabilities	659,727	(476,197)	1,135,924
TOTAL NON CURRENT LIABILITIES	21,297,917	(54,548)	21,352,465
TOTAL LIABILITIES	26,146,497	(8,523,195)	34,669,691
NET ASSETS	65,507,684	3,677,820	61,829,864
EQUITY			
Retained Surplus	18,902,503	5,740,489	13,162,014
Reserves (Cash Back)	13,129,561	(2,247,963)	15,377,524
Reserves (Non Cash Back)	29,884,528	53,404	29,831,124
Council Contribution	3,591,092	131,890	3,459,202
TOTAL EQUITY	65,507,684	3,677,820	61,829,864

Mindarie Regional Council
STATEMENT OF RESERVES
For the month ended 30 April 2016

Description	ACTUAL 2015/2016
Opening Balance - 1 July 2015	
Site Rehabilitation	8,708,756
Capital Expenditure	1,328,037
Participants Surplus Reserve	2,000,000
Carbon Price	3,340,731
	<u>15,377,524</u>
Interest on Investments	
Site Rehabilitation	-
Capital Expenditure	-
Participants Surplus Reserve	-
Carbon Price	-
	-
Transfer from Operating Surplus	
Site Rehabilitation	359,750
Capital Expenditure	1,666,668
Participants Surplus Reserve	-
Carbon Price	-
	2,026,418
Total Transfer from Operations	<u>2,026,418</u>
Transfer from Balance Sheet Provisions	
Site Rehabilitation	-
	<u>-</u>
Transfer to Operating Surplus	
Site Rehabilitation	-
Capital Expenditure	1,424,726
Carbon Price	2,849,655
	<u>4,274,381</u>
Closing Balance	
Site Rehabilitation	9,068,506
Capital Expenditure	1,569,979
Participants Surplus Reserve	2,000,000
Carbon Price	491,076
	<u>13,129,561</u>

Mindarie Regional Council
STATEMENT OF INVESTING ACTIVITIES
For the month ended 30 April 2016

Description	Adopted Budget	Revised Budget	YTD Actual	% to Adopted Budget
PLANT, VEHICLES AND MACHINERIES				
Plant and Vehicles				
Replacement of Weed Sprayer (Plant58)	8,000	8,000	-	
New Bomag Landfill Compactor	1,530,000	1,530,000	1,165,000	76.14%
Replacement of CAT Forklift (Plant59)	35,000	35,000	-	
Replacement of Fire Ute	54,000	54,000	-	
Replacement of Fire Truck (Plant014)	200,000	200,000	-	
Replacement of Nissan Ute (Plant86)	30,000	30,000	-	
<i>brought forward item:</i>				
Replacement of Kia Grand Carnival (Plant84)	50,000	43,444	43,444	
Replacement of Hino Bin Truck (Plant61)	190,000	212,925	212,925	
	2,097,000	2,113,369	1,421,369	67.26%
Machinery and Equipment				
Hook Lift Bins	41,000	41,000	-	
Tarpomatic Tarps	30,000	30,000	-	
Woodchipper	60,000	60,000	-	
2way Radios	5,000	3,461	3,461	
<i>brought forward item:</i>				
2way Radios repeater	60,000	2,113	2,113	100.00%
Hook Lift Bins	85,000	85,000	-	
	281,000	221,574	5,574	2.52%
TOTAL PLANT, VEHICLES AND MACHINERIES	2,378,000	2,334,943	1,426,943	61.11%
FURNITURE AND EQUIPMENT				
Furniture and Fittings				
Furniture and Fittings (Miscellaneous Replacements)	5,100	5,100	9,360	183.53%
New Photocopier	12,000	12,000	-	
Airconditioning Units to Various Locations	22,400	22,400	1,303	5.82%
	39,500	39,500	10,663	27.00%
Office Equipment				
Replacement of PABX System	-	-	-	
	-	-	-	
TOTAL FURNITURE AND EQUIPMENT	39,500	39,500	10,663	27.00%
COMPUTING EQUIPMENT				
Computing Equipment				
Replacement of Back-up Server	5,000	15,000	-	
Replacement of Desktop - Accounts Payable	1,500	1,500	-	
Replacement of Desktop - Weighbridge Outbound	1,500	1,500	-	
Replacement of Desktop - Recycling	1,500	1,500	-	
Replacement of Desktop - MRCTPD037	1,500	1,500	-	
Replacement of Desktop - MRCTPD024	1,500	1,500	-	
Replacement of Desktop - Communication Casual Staff	1,500	1,500	1,908	127.17%
Replacement of UPS at Tamala and Neerabup	65,000	65,000	-	
Replacement of Servers at Tamala and Neerabup	48,000	48,000	12,859	26.79%
	127,000	137,000	14,766	10.78%
TOTAL COMPUTING EQUIPMENT	127,000	137,000	14,766	10.78%
LAND AND BUILDINGS				
Building				
<i>brought forward item:</i>				
Administration Office Renovation	60,000	-	-	
Recycling Centre Renovation and Alignment	60,000	145,451	31,805	
Recycling Centre Toilet	15,000	4,549	4,549	
Education Centre Toilet	15,000	-	-	
	150,000	150,000	36,354	24.24%
TOTAL LAND AND BUILDINGS	150,000	150,000	36,354	24.24%

Mindarie Regional Council
STATEMENT OF INVESTING ACTIVITIES
For the month ended 30 April 2016

Description	Adopted Budget	Revised Budget	YTD Actual	% to Adopted Budget
INFRASTRUCTURE				
Operations				
Gas Well Installations	26,000	26,000	26,000	100.00%
Leachate System	70,000	70,000	-	
Litter Fencing	30,000	30,000	-	
	126,000	126,000	26,000	20.63%
Waste Infrastructure				
Waste Facility	6,000,000	6,000,000	-	
Waste Facility Buiding	4,000,000	4,000,000	-	
	10,000,000	10,000,000	-	
Landfill Infrastructure Phase3				
Cell Development - Lining (inc. c/f)	5,146,000	5,146,000	756,365	14.70%
	5,146,000	5,146,000	756,365	14.70%
TOTAL INFRASTRUCTURE	5,272,000	5,272,000	782,365	14.84%

INFORMATION ON BORROWINGS

(a) Loan Schedule and Interest Expense

Actual	Value of Loan Approved	Matures	Interest Rates	Principal Drawn Down to 30/06/2016	Principal Repayments Actual to 30/04/2016	Principal Outstanding Actual to 30/04/2016	Interest Repayments Actual to 30/04/2016	Note
Community Amenities								
Tamala Park Landfill								
Loan 12 - Construction Stage 2 Phase 2	15,000,000	Mar-16	5.98%	-	2,479,125	-	55,966	
Loan 13 - Development of Cell for Phase 3	5,630,000	Jun-19	6.71%	-	249,644	1,237,171	74,852	
Loan 14 - Waste Facility	6,000,000	-	-	-	-	-	-	
Loan 15 - Waste Facility Building	4,000,000	-	-	-	-	-	-	
Loan 16 - Cell Development Expenditure	1,346,000	-	-	-	-	-	-	
Regional Resource Recovery Facility								
Loan 11 - RRF Land Purchase	3,500,000	Aug-17	5.97%	-	199,465	427,058	25,645	
Loan 10a - RRF Infrastructure	2,000,000	Apr-25	6.16%	-	98,426	1,190,014	64,193	
Loan 10b - RRF Infrastructure (Variable Interest Rate)	2,600,000	Sep-22	Variable	-	160,000	1,795,000	31,534	1
Loan 10c - RRF Infrastructure	4,000,000	Jun-18	3.97%	-	370,370	962,966	38,481	
TOTAL	44,076,000			-	3,557,031	5,612,209	290,670	
					Facility Fee		14,146	
					Total Borrowing Costs		304,816	

Note 1. Overaccrual of interest last June 2013.

Tonnage Report to 30 April 2016

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APPENDIX NO. 3

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Waste to Landfill Tonnages Report for the period to 30 April 2016**Members**

The Member Councils' Processable waste for period to date is 2,976 tonnes lower than forecast, with the City of Wanneroo and the Town of Victoria Park delivering less than forecast. The non processable waste for the financial year was 2,932 tonnes below the financial forecast, primarily as a result of differences in timing of member council waste deliveries.

These variances leave the MRC 3.6% behind in its waste receipts from member councils, which is starting to lag noticeably behind budget.

RRF

The Resource Recovery Facility residue tonnes are 3,133 tonnes lower than forecast primarily as a result of the planned shutdown in late 2015 for the composter replacement.

Trade & Casual

The Casual and Trade tonnes are 1,026 tonnes lower than financial forecast, primarily as a result of the lower than budgeted tonnes from commercial operators.

Overall for the period ended 30 April 2016, the tonnes received are 10,065 tonnes (4%) below what was budgeted.

Information relating to landfill, resource recovery & recycling tonnages year to date 2015/16

Month: Apr-16

RRF Actual	TONNAGE					Year to date Tonnage previous year
	Landfill Actual	Total Tonnage	Budget 2015/16	Target % Year to Date	Actual % Year to Date	

MEMBERS

Processable						
Cambridge	19	5,519	5,538	83.1%	102.0%	5,691
Joondalup	22,537	21,080	43,273	83.1%	100.8%	44,936
Perth	-	10,845	10,984	83.1%	98.7%	11,104
Stirling	-	36,215	34,354	83.1%	105.4%	63,849
Victoria Park	4,393	5,845	10,238	83.1%	86.3%	10,718
Vincent	3,980	6,432	10,413	83.1%	96.4%	10,935
Wanneroo	26,160	21,044	47,204	83.1%	93.8%	47,182
Sub Total Processable	57,090	106,979	164,069	83.1%	98.2%	194,416

Non-Processable

Cambridge		1,193	1,193	83.7%	117.6%	1,224
Joondalup		9,980	9,980	83.7%	96.7%	10,775
Perth		72	72	83.7%	75.7%	85
Stirling		26,162	26,162	83.7%	101.2%	35,060
Victoria Park		170	170	83.7%	15.4%	293
Vincent		1,983	1,983	83.7%	140.7%	1,904
Wanneroo		8,437	8,437	83.7%	75.8%	10,223
Sub Total Non-Processable	-	47,998	47,998	83.7%	94.2%	59,563

Other

Sita Biovision Residues		29,861	29,861	85.3%	90.5%	42,905
Wanneroo WRC		2	2	0.0%	0.0%	4,860
Sub Total Other	-	29,863	29,863		90.5%	47,765
SUB TOTAL MEMBERS	57,090	184,839	241,929		96.4%	301,745

CASUALS

Trade		2,466	2,466		85.0%	4,906
Cash		10,755	10,755		94.8%	12,083
Sub Total Casuals	-	13,221	13,221		92.8%	16,989
TOTAL	57,090	198,060	255,150			318,734

RECYCLING

Recycling centre sales						
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Notes 1* Based on historic tonnages (3 years Ave)

Actual G/L \$	REVENUE			Note	Actual % Year to Date
	Budget 2015/16	Target % Year to Date	Date		

\$ 857,022	840,096	83.1%			102.0%
\$ 6,751,120	6,695,152	83.1%			100.8%
\$ 1,678,550	1,705,836	83.1%			98.4%
\$ 5,379,543	5,092,423	83.1%		1	105.6%
\$ 1,584,542	1,835,777	83.1%			86.3%
\$ 1,611,786	1,672,377	83.1%			96.4%
\$ 7,308,440	7,792,648	83.1%			93.8%
\$ 25,171,003	\$ 25,634,309	83.1%			98.2%

\$ 184,961	157,275	83.7%			117.6%
\$ 1,544,714	1,599,827	83.7%			96.6%
\$ 11,140	8,919	83.7%			124.9%
\$ 3,875,567	3,840,455	83.7%		1	100.9%
\$ 26,329	171,519	83.7%			15.4%
\$ 307,355	218,432	83.7%			140.7%
\$ 1,308,093	1,724,852	83.7%			75.8%
\$ 7,258,158	\$ 7,721,279	83.7%			94.0%

\$ 4,616,504	5,107,027	85.3%			90.4%
\$ 265	-	0.0%		1	0.0%
\$ 4,616,769	\$ 5,107,027				90.4%
\$ 37,045,930	\$ 38,462,615				96.3%

\$ 434,647	565,013	86.3%		1	76.9%
\$ 2,023,282	2,011,440	86.3%		1	100.6%
\$ 2,457,929	\$ 2,576,453	86.3%			95.4%
\$ 39,503,859	\$ 41,039,068				

\$ 479,070	680,000	83.3%			70.5%
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List of Payments for the month ended 31 March 2016

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APPENDIX NO. 4

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**Schedule of Payment for March 2016
Council Meeting - 7 July 2016**

Cheque Posting Date	Document No.	Vendor Name	Description	Cheque Amount
1/03/2016	157	SYNERGY	Electricity usage	\$47.40
1/03/2016	158	TELSTRA	Telephone Expenses	\$1,194.80
8/03/2016	159	Cash - Petty Cash	Reimbursement of petty cash expenses	\$976.55
11/03/2016	160	Cash - Staff Lotto	Staff lotto - Deducted from staff salary	\$300.00
18/03/2016	161	TELSTRA	Telephone Expenses	\$974.02
21/03/2016	162	Cash - Staff Lotto	Staff lotto - Deducted from staff salary	\$300.00
21/03/2016	163	CHILD SUPPORT	Child Support Allowance payment - Deduction made from staff salary	\$955.88
21/03/2016	164	Health Insurance Fund of WA	Health Insurance premium deducted from staff salary	\$333.80
		Total Cheque Payments		\$5,082.45
21/03/2016	DP-01390	Australian Taxation Office	BAS February 2016	\$242,881.00
21/03/2016	DP-01391	inet	VOIP Charges	\$399.80
21/03/2016	DP-01392	National Australia Bank	Merchant Fees	\$133.80
21/03/2016	DP-01393	Commonwealth Bank	Loan13 Repayment	\$106,710.97
23/03/2016	DP-01394	National Australia Bank	NAB ConnectFees	\$5.00
23/03/2016	DP-01395	Commonwealth Bank	Merchant Fees	\$241.50
23/03/2016	DP-01396	Commonwealth Bank	Merchant Fees	\$916.62
23/03/2016	DP-01397	National Australia Bank	Loan 10C Repayment	\$150.00
23/03/2016	DP-01398	Commonwealth Bank	COMMBIZ Fees	\$77.76
31/03/2016	DP-01399	National Australia Bank	Account Keeping Fees	\$20.00
31/03/2016	DP-01400	National Australia Bank	Bank Overdraft Service Fees	\$4,000.00
31/03/2016	DP-01401	National Australia Bank	Loan 10C Repayment	\$40,181.34
		Total Direct Payments		\$395,717.79
9/03/2016	Trf 1	Commonwealth Bank	Inter-account transfer	\$600,000.00
21/03/2016	Trf 2	Commonwealth Bank	Inter-account transfer	\$1,400,000.00
24/03/2016	Trf 3	Commonwealth Bank	Inter-account transfer	\$900,000.00
		Total Inter account Transfers		\$2,900,000.00
1/03/2016	EFT-01173	City of Joondalup	Lease Fees for March 2016	\$10,586.68
1/03/2016	EFT-01173	City of Perth	Lease Fees for March 2016	\$5,293.34
1/03/2016	EFT-01173	City of Stirling	Lease Fees for March 2016	\$21,173.36
1/03/2016	EFT-01173	City of Vincent	Lease Fees for March 2016	\$5,293.34
1/03/2016	EFT-01173	City of Wanneroo	Lease Fees for March 2016	\$10,586.69
1/03/2016	EFT-01173	Town of Cambridge	Lease Fees for March 2016	\$5,293.34
1/03/2016	EFT-01173	Town of Victoria Park	Lease Fees for March 2016	\$5,293.34

4/03/2016	EFT-01174	MRC	Payroll Employee Wages	\$110,739.71
4/03/2016	EFT-01175	Biovision 2020 Pty Ltd	Contractor's Fees	\$2,280,318.56
4/03/2016	EFT-01175	Bunnings	Bushland Management monitoring program	\$308.41
4/03/2016	EFT-01175	CAPS MALAGA	Scheduled service - Leachate compressor	\$1,113.64
4/03/2016	EFT-01175	Castle Security & Electrical Pty	Building security maintenance	\$269.28
4/03/2016	EFT-01175	Castledine Gregory	Legal Expenses	\$2,816.00
4/03/2016	EFT-01175	Corporate Sports Australia	Waste Management Education venue hire	\$181.50
4/03/2016	EFT-01175	Gunther Hoppe	Scheduled service for VW Amarok (PLANT97) & reimbursement of petty cash expenses	\$2,068.65
4/03/2016	EFT-01175	Instant Products Group	Portable toilet hire & servicing	\$548.37
4/03/2016	EFT-01175	KD Aire Mechanical and Electrical Services	Repairs to Ice Machine in crib room	\$531.30
4/03/2016	EFT-01175	Magicorp Pty Ltd	Voicemail subscription	\$113.33
4/03/2016	EFT-01175	Open Office	Navision Jet Report support	\$2,988.48
4/03/2016	EFT-01175	Reece Vellios	Computer system maintenance	\$14,898.40
4/03/2016	EFT-01175	Ross Burton	Waste Management bus tours reimbursement costs	\$80.21
4/03/2016	EFT-01175	Stan Bond Security	Security screens	\$2,330.00
4/03/2016	EFT-01175	Staples Australia P/L	Warranty for Win Server	\$1,122.72
4/03/2016	EFT-01175	The Pest Guys	Building Maintenance - Pest Control	\$286.00
4/03/2016	EFT-01175	TURNKEY INSTRUMENTS PTY LTD	Annual Service and Calibration of 3 dust units	\$5,923.50
4/03/2016	EFT-01175	Tyrecycle P/L	Collection of Tyres from Transfer station	\$814.62
11/03/2016	EFT-01176	Airwell Group Pty Ltd	Quarterly Service for compressors	\$1,279.70
11/03/2016	EFT-01176	Blackwoods & Atkins	Staff Uniforms/Protective Clothing	\$1,361.23
11/03/2016	EFT-01176	Bowman & Associates P/L	Superintendent Fees	\$4,004.00
11/03/2016	EFT-01176	Bunnings	Extension lead for degasing shed and workshop supplies	\$286.41
11/03/2016	EFT-01176	CAI FENCES	Fitting of Emergency Gates for alternate exit	\$2,046.00
11/03/2016	EFT-01176	CHARTER PLUMBING AND GAS	Building Maintenance	\$148.50
11/03/2016	EFT-01176	CHEMWATCH	Annual subscription	\$1,925.00
11/03/2016	EFT-01176	City of Wanneroo	RRF Rates 2015/16	\$57,585.63
11/03/2016	EFT-01176	Cloe's Workwear	Protective clothing	\$1,029.55
11/03/2016	EFT-01176	COVS Parts Pty Ltd	Workshop consumables	\$179.30
11/03/2016	EFT-01176	EMRC	Recycling of Timber	\$291.00
11/03/2016	EFT-01176	Enviro Sweep	Access Road Maintenance	\$1,650.00
11/03/2016	EFT-01176	Greenway Enterprises	Two telescope loppers	\$593.37
11/03/2016	EFT-01176	Iron Mountain Australia Pty Ltd	Data storage	\$18.67
11/03/2016	EFT-01176	Jason Signmakers	Signs & Barricades	\$374.00
11/03/2016	EFT-01176	Joondalup Office National	Stationery and Printing	\$115.16
11/03/2016	EFT-01176	KD Aire Mechanical and Electrical Services	Repairs to air conditioning - old Admin Bldg	\$437.25
11/03/2016	EFT-01176	Kyocera Document Solutions	Photocopying Expenses	\$151.12
11/03/2016	EFT-01176	Midalia Steel	Steel for lid on tank	\$973.50
11/03/2016	EFT-01176	Mormac Packaging Australia	Plastic for wrapping Asbestos	\$466.62
11/03/2016	EFT-01176	MPL Laboratories	Ground water monitoring and report	\$1,095.60
11/03/2016	EFT-01176	National Geotech	Landfill Gas wells - operation wells	\$43,794.10
11/03/2016	EFT-01176	Ornithological Technical Services	Procurement and fabrication of bands	\$1,810.00

11/03/2016	EFT-01176	SITA Australia Pty Ltd	Confidential bin collection	\$52.04
11/03/2016	EFT-01176	Spider Waste Collection Services P/L	Collection of mattresses from transfer station	\$672.00
11/03/2016	EFT-01176	Staples Australia P/L	Stationery and Printing	\$130.01
11/03/2016	EFT-01176	The Digital Imagineers Company	WA Weekender segments	\$4,950.00
11/03/2016	EFT-01176	Veraison Enterprises P/L	OCI/OEI Retest - MRC Cultural program	\$7,172.00
11/03/2016	EFT-01176	WILSON SECURITY P/L	Building Security	\$1,815.31
17/03/2016	EFT-01177	A & G Wines Plumbing	Building Maintenance	\$380.82
17/03/2016	EFT-01177	Airwell Group Pty Ltd	Installing 63m pump into well 6	\$2,598.97
17/03/2016	EFT-01177	Alance Newspaper & Magazine Delivery	Periodicals/ Publications	\$139.20
17/03/2016	EFT-01177	Blackwoods & Atkins	Staff Uniforms/Protective Clothing	\$419.98
17/03/2016	EFT-01177	Cabcharge Australia Ltd	Account fee	\$6.09
17/03/2016	EFT-01177	CALTEX AUSTRALIA PETROLEUM PTY	Plant - Fuel and Oil	\$616.08
17/03/2016	EFT-01177	Cloe's Workwear	Protective clothing	\$250.00
17/03/2016	EFT-01177	Couplers Malaga	30m roll clear tube	\$83.16
17/03/2016	EFT-01177	COVS Parts Pty Ltd	Replacement battery for Volvo Skid Steer Loader (PLANT92)	\$706.41
17/03/2016	EFT-01177	Creative Catering	Catering expenses - Earth Carers course	\$546.50
17/03/2016	EFT-01177	Environment House Incorporated	Waste Management Education - venue hire	\$605.00
17/03/2016	EFT-01177	Excel Carpet Cleaning WA	Cleaning of Buildings - RRF	\$1,420.00
17/03/2016	EFT-01177	Gavin Burgess	Battery collection program	\$2,072.80
17/03/2016	EFT-01177	GCM Enviro Pty Ltd	Purchase of TANA Landfill compactor	\$979,858.00
17/03/2016	EFT-01177	Herbert Smith Freehills	Legal Expenses	\$7,292.45
17/03/2016	EFT-01177	Instant Products Group	Portable toilet hire & servicing	\$625.09
17/03/2016	EFT-01177	IW Projects	Consultancy - Waste Precinct	\$18,571.30
17/03/2016	EFT-01177	Joondalup Office National	Stationery and Printing	\$282.25
17/03/2016	EFT-01177	Kitec Electrical Services	Smoke alarm - recycling crib room	\$336.16
17/03/2016	EFT-01177	Kyocera Document Solutions	Photocopier lease expenses	\$459.58
17/03/2016	EFT-01177	Murdoch University	Post mortem report	\$84.80
17/03/2016	EFT-01177	Neverfail Springwater Ltd	Staff Amenities	\$52.80
17/03/2016	EFT-01177	Northern Mowers & Chainsaws	Hedge trimmer blades x 2	\$656.00
17/03/2016	EFT-01177	Odour Management	Site odour Management	\$1,342.00
17/03/2016	EFT-01177	Olivers Lawn & Landscaping Pty Ltd	Landscaping and Gardens - RRF	\$264.00
17/03/2016	EFT-01177	Plants & Garden Rentals	Monthly plants rental	\$264.00
17/03/2016	EFT-01177	Position Partners	Rental equipment - Carlson landfill grade system	\$19,536.00
17/03/2016	EFT-01177	RCG TECHNOLOGIES	Drop off of Asbestos	\$1,333.20
17/03/2016	EFT-01177	Reliance Petroleum	Distillate	\$29,449.31
17/03/2016	EFT-01177	The Digital Imagineers Company	WA Weekender segments	\$2,757.37
17/03/2016	EFT-01177	Trophy Specialists	Trophy	\$31.00
17/03/2016	EFT-01177	Tyrecycle P/L	Collection of Tyres from Transfer station	\$808.00
18/03/2016	EFT-01178	MRC	Payroll Employee Wages	\$112,594.79
18/03/2016	EFT-01179	GoGoFish	No Glass Bin costumes	\$3,850.00
21/03/2016	EFT-01180	AUSTRALIAN SERVICES UNION	Union Membership	\$51.60
22/03/2016	EFT-01181	AMP FLEXIBLE SUPER	Superannuation Premium	\$788.06

22/03/2016	EFT-01181	ANZ Smart Choice Super	Superannuation Premium	\$378.19
22/03/2016	EFT-01181	Aon Master Trust - Personal Super	Superannuation Premium	\$893.41
22/03/2016	EFT-01181	Australian Ethical Super	Superannuation Premium	\$1,333.74
22/03/2016	EFT-01181	Australian Super Administration	Superannuation Premium	\$546.37
22/03/2016	EFT-01181	BT Super for Life - SG	Superannuation Premium	\$767.09
22/03/2016	EFT-01181	CBUS	Superannuation Premium	\$330.53
22/03/2016	EFT-01181	Colonial First State	Superannuation Premium	\$798.96
22/03/2016	EFT-01181	HOSTPLUS	Superannuation Premium	\$1,158.09
22/03/2016	EFT-01181	North Personal Superannuation	Superannuation Premium	\$1,260.46
22/03/2016	EFT-01181	Plum Superannuation Fund	Superannuation Premium	\$258.68
22/03/2016	EFT-01181	WALGS PLAN PTY LTD	Superannuation Premium	\$44,718.27
24/03/2016	EFT-01182	Blackwoods & Atkins	Tick repellent	\$210.80
24/03/2016	EFT-01182	Bunnings	Expendable tools	\$23.75
24/03/2016	EFT-01182	Castle Security & Electrical Pty	Building Security - Call out fee	\$108.68
24/03/2016	EFT-01182	Castledine Gregory	Legal Expenses	\$693.00
24/03/2016	EFT-01182	Fennell Tyres International Pty Ltd	Puncture repairs for Lomatsue Loader (PLANT94)	\$530.55
24/03/2016	EFT-01182	Iron Mountain Australia Pty Ltd	Data storage	\$18.67
24/03/2016	EFT-01182	IW Projects	Consultancy - Waste Precint & PAG	\$4,331.25
24/03/2016	EFT-01182	Joondalup Office National	Computer Systems Consumables	\$505.42
24/03/2016	EFT-01182	L & T Venables	Workshop consumables	\$45.10
24/03/2016	EFT-01182	Lachlan Atkinson	Contract labour - Waste Management Education	\$100.00
24/03/2016	EFT-01182	LANDFILL GAS & POWER PTY LTD	Electricity usage	\$11,293.54
24/03/2016	EFT-01182	Men of the Trees	Earth Carers course	\$836.00
24/03/2016	EFT-01182	Neverfail Springwater Ltd	Staff Amenities	\$133.25
24/03/2016	EFT-01182	Reece Vellios	Computer system maintenance	\$7,086.20
24/03/2016	EFT-01182	Security Specialists Australia Pty Ltd	Cash collection fees	\$385.97
24/03/2016	EFT-01182	Spider Waste Collection Services P/L	Collection of mattresses from transfer station	\$5,008.00
24/03/2016	EFT-01182	Staples Australia P/L	Stationery and Printing	\$101.18
24/03/2016	EFT-01182	TOX FREE AUSTRALIA P/L	Disposal of car gas bottles	\$347.88
24/03/2016	EFT-01182	Tyrecycle P/L	Collection of Tyres from Transfer station	\$685.78
24/03/2016	EFT-01182	Western Tree Recyclers	Processing of green waste	\$994.35
24/03/2016	EFT-01183	Bowman & Associates P/L	Superintendent Fees	\$24,337.50
24/03/2016	EFT-01183	Gunther Hoppe	Reimbursement of petty cash expenses	\$161.18
29/03/2016	EFT-01184	MRC Credit Card	Mobile Irrigator for leachate dispersal	\$3,274.92
29/03/2016	EFT-01184	MRC Credit Card	Generator for degassing shed	\$3,840.00
29/03/2016	EFT-01184	MRC Credit Card	Repair & maintenance for Hino Bin Truck (PLANT14)	\$1,944.34
29/03/2016	EFT-01184	MRC Credit Card	Waste Conference, Corporate Membership & staff amenities	\$1,259.89
		Total EFT Payments		\$3,939,213.60

Cheque No. 157 to 164	\$5,082.45
Electronic Payments:	
DP- 01390 to DP- 01401	\$395,717.79
Inter-Account Transfers	\$2,900,000.00
EFT- 01173 to EFT- 01184	\$3,939,213.60
Grand Total	\$7,240,013.84

CERTIFICATE OF CHIEF EXECUTIVE OFFICER

This schedule of accounts which was passed for payment, covering vouchers as above which was submitted to each member of Council on 7 July 2016 has been checked and is fully supported by vouchers and invoices which are submitted herewith and which have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costing and the amounts due for payment.

List of Payments for the month ended 30 April 2016

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APPENDIX NO. 5

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**Schedule of Payment for April 2016
Council Meeting - 7 July 2016**

Cheque Posting Date	Document No.	Vendor Name	Description	Cheque Amount
4/04/2016	165	ALINTA ENERGY	Gas usage	\$61.85
4/04/2016	166	KINROSS SUPA IGA	Staff Amenities	\$96.09
4/04/2016	167	TELSTRA	Telephone Expenses	\$1,721.15
4/04/2016	168	Department of Transport	Vehicle search fees	\$10.05
7/04/2016	169	Cash - Staff Lotto	Staff lotto - Deducted from staff salary	\$300.00
14/04/2016	170	TELSTRA	Telephone Expenses	\$940.73
14/04/2016	171	Department of Transport	Vehicle registration	\$163.15
14/04/2016	172	Wangara Kia	Repair & maintenance for Kia (PLANT106)	\$513.00
14/04/2016	173	WATER CORPORATION	Water usage	\$2,282.16
20/04/2016	174	Car Care (WA) - Mindarie	Car detailing for Kia (PLANT106)	\$380.00
20/04/2016	175	Quinns Rocks Primary School	Waste Education bus tours	\$400.00
20/04/2016	176	SYNERGY	Electricity usage	\$49.25
20/04/2016	177	TELSTRA	Telephone Expenses	\$445.76
26/04/2016	178	Cash - Staff Lotto	Staff lotto - Deducted from staff salary	\$300.00
			Total Cheque Payments	\$7,663.19
1/04/2016	DP-01402	linet	VOIP Charges	\$9.95
1/04/2016	DP-01403	Australian Taxation Office	BAS March 2016	\$168,839.00
2/04/2016	DP-01404	Commonwealth Bank	Merchant Fees	\$235.75
2/04/2016	DP-01405	Commonwealth Bank	Merchant Fees	\$869.44
15/04/2016	DP-01406	Commonwealth Bank	COMMBIZ Fees	\$74.17
15/04/2016	DP-01407	National Australia Bank	Merchant Fees	\$133.80
28/04/2016	DP-01408	National Australia Bank	Credit Card Fee	\$45.00
29/04/2016	DP-01409	National Australia Bank	Account Keeping Fees	\$153.80
29/04/2016	DP-01410	National Australia Bank	Loan 10C Repayment	\$40,377.03
29/04/2016	DP-01410a	National Australia Bank	Loan 10C Bill Drawdown Fee	\$150.00
29/04/2016	DP-01411	National Australia Bank	Loan 10B Repayment	\$52,123.57
29/04/2016	DP-01412	National Australia Bank	Loan 10A Repayment	\$43,832.53
			Total Direct Payments	\$306,844.04

1/04/2016	EFT-01185	MRC	Payroll Employee Wages	\$111,317.17
1/04/2016	EFT-01186	Animal Ark P/L	Staff Training	\$3,432.00
1/04/2016	EFT-01186	AUSTRALIA POST - PERTH	Postage & Freight	\$181.90
1/04/2016	EFT-01186	Bale Data Services	Cash register rolls	\$90.82
1/04/2016	EFT-01186	BOC Limited	Cylinder hire for workshop	\$93.14
1/04/2016	EFT-01186	COMMUNITY NEWSPAPER GROUP	Advertising expenses - Earth Carers course	\$4,162.24
1/04/2016	EFT-01186	COVS Parts Pty Ltd	1 x 1000lt Adblue	\$1,100.00
1/04/2016	EFT-01186	DRAGE SIGNS	No Glass signage for events	\$451.00
1/04/2016	EFT-01186	Enviro Sweep	Access Road Maintenance	\$825.00
1/04/2016	EFT-01186	Flick Anticimex P/L	Hygiene Services - Tamala Park & RRF	\$883.39
1/04/2016	EFT-01186	Herbert Smith Freehills	EMS Legal Review quarterly update	\$2,530.00
1/04/2016	EFT-01186	Instant Products Group	Portable toilet hire & servicing	\$548.37
1/04/2016	EFT-01186	Joondalup Office National	Computer Systems Consumables	\$361.08
1/04/2016	EFT-01186	Kitec Electrical Services	Trace fault on water pumps & repairs	\$1,338.74
1/04/2016	EFT-01186	Kyocera Document Solutions	Photocopying Expenses & Photocopier lease fee	\$912.15
1/04/2016	EFT-01186	Magicorp Pty Ltd	Voicemail subscription	\$113.33
1/04/2016	EFT-01186	Position Partners	Rental equipment - Carlson landfill grade system	\$11,088.00
1/04/2016	EFT-01186	RCG TECHNOLOGIES	Drop off of Asbestos	\$889.16
1/04/2016	EFT-01186	Security Specialists Australia Pty Ltd	Cash Collection fees	\$385.97
1/04/2016	EFT-01186	Soft Landing	Collection of mattresses from transfer station	\$68,368.01
1/04/2016	EFT-01186	Spider Waste Collection Services P/L	Collection of mattresses from transfer station	\$3,024.00
1/04/2016	EFT-01186	Stephen Michael Terenciuk	Puncture repairs for Hino Bin Truck (PLANT83)	\$380.00
1/04/2016	EFT-01186	T & C Transport Services	Courier Expenses	\$841.84
1/04/2016	EFT-01186	The Digital Imagineers Company	HHW weekend segment	\$2,757.37
1/04/2016	EFT-01186	The Factory	Stickers - No Glass bin display	\$7,769.30
1/04/2016	EFT-01186	Tutt Bryant Equipment WA	Scheduled service for Bomag Compactor (PLANT100)	\$12,345.46
1/04/2016	EFT-01186	Tyrecycle P/L	Collection of Tyres from Transfer station	\$304.49
1/04/2016	EFT-01186	Veraison Enterprises P/L	OCI/OEI Retest - MRC Cultural program	\$8,580.00
1/04/2016	EFT-01186	WILSON SECURITY P/L	Building Security	\$1,889.90
4/04/2016	EFT-01187	The Royal Agricultural Society of Australia	Royal Show site deposit	\$2,052.01
4/04/2016	EFT-01188	City of Joondalup	Lease Fees for April 2016	\$11,221.91
4/04/2016	EFT-01188	City of Perth	Lease Fees for April 2016	\$5,610.94
4/04/2016	EFT-01188	City of Stirling	Lease Fees for April 2016	\$22,443.76
4/04/2016	EFT-01188	City of Vincent	Lease Fees for April 2016	\$5,610.94

4/04/2016	EFT-01188	City of Wanneroo	Lease Fees for April 2016	\$11,221.87
4/04/2016	EFT-01188	Town of Cambridge	Lease Fees for April 2016	\$5,610.94
4/04/2016	EFT-01188	Town of Victoria Park	Lease Fees for April 2016	\$5,610.94
11/04/2016	EFT-01189	Alance Newspaper & Magazine Delivery	Periodicals/ Publications	\$139.20
11/04/2016	EFT-01189	Blackwoods & Atkins	Safety Glasses	\$329.91
11/04/2016	EFT-01189	BUG BUSTERS PTY LTD	Bird Proofing - Recycle shop	\$12,209.50
11/04/2016	EFT-01189	Bunnings	Spill kit fit & workshop supplies	\$689.42
11/04/2016	EFT-01189	Cabcharge Australia Ltd	Account fee	\$6.00
11/04/2016	EFT-01189	CHUBB FIRE SAFETY LTD	Fire extinguisher servicing	\$4,685.97
11/04/2016	EFT-01189	Corporate Sports Australia	Waste Management Education	\$617.10
11/04/2016	EFT-01189	Crossland & Hardy Pty Ltd	Monitoring Program - Compaction survey	\$2,717.00
11/04/2016	EFT-01189	Data#3	Net app extended warranty	\$5,179.73
11/04/2016	EFT-01189	Domain Catering	Catering expenses - Earth Carers course	\$653.00
11/04/2016	EFT-01189	ECOLO WA	40 litres of odour control	\$1,089.00
11/04/2016	EFT-01189	Hyperactive Digital P/L	Website support	\$807.40
11/04/2016	EFT-01189	Joondalup Office National	Stationery and Printing	\$22.80
11/04/2016	EFT-01189	KD Aire Mechanical and Electrical Services	Air conditioning maintenance in Admin Building	\$416.63
11/04/2016	EFT-01189	Komatsu Australia	Fuel cap for Komatsu Dump Truck (PLANT90)	\$181.93
11/04/2016	EFT-01189	Lachlan Atkinson	Contract labour - Waste Management Education	\$200.00
11/04/2016	EFT-01189	Leadership WA	Staff Leadership training	\$6,820.00
11/04/2016	EFT-01189	MINDARIE BUS CHARTER	Waste Education bus tours	\$550.00
11/04/2016	EFT-01189	Mormac Packaging Australia	Asbestos Plastic Wrapping	\$228.80
11/04/2016	EFT-01189	Neverfail Springwater Ltd	Staff Amenities	\$399.45
11/04/2016	EFT-01189	Olivers Lawn & Landscaping Pty Ltd	Landscaping and Gardens - RRF	\$275.00
11/04/2016	EFT-01189	Ornithological Technical Services	Ibis culling program	\$1,995.00
11/04/2016	EFT-01189	Perth Office Equipment Repairs	Office equipment repairs	\$290.00
11/04/2016	EFT-01189	PIRTEK (MALAGA) PTY LTD	Repair & maintenance for Tana Compactor (PLANT107)	\$174.86
11/04/2016	EFT-01189	The Digital Imagineers Company	WA Weekender segment	\$1,092.63
11/04/2016	EFT-01189	The Factory	No Glass game for events	\$3,287.90
11/04/2016	EFT-01189	The Gelo Company	Open Day booking deposit	\$540.87
11/04/2016	EFT-01189	Tyrecycle P/L	Collection of Tyres from Transfer station	\$262.41
11/04/2016	EFT-01189	Western Tree Recyclers	Processing of green waste	\$115.53
11/04/2016	EFT-01189	Worldwide Printing Solutions	2000 degassing stickers	\$1,021.00
13/04/2016	EFT-01190	A & G Wines Plumbing	Building maintenance	\$1,347.50
13/04/2016	EFT-01190	A1 Locksmiths	Building Maintenance - workshop	\$482.50

13/04/2016	EFT-01190	CALTEX AUSTRALIA PETROLEUM PTY	Plant - Fuel and Oil	\$523.36
13/04/2016	EFT-01190	Castle Security & Electrical Pty	Building Security - Quarterly monitoring fees	\$1,560.90
13/04/2016	EFT-01190	COVS Parts Pty Ltd	Workshop consumable supplies	\$291.50
13/04/2016	EFT-01190	Data#3	Veeam Back up/Support	\$5,270.40
13/04/2016	EFT-01190	Domain Catering	Catering expenses - Earth Carers course	\$290.50
13/04/2016	EFT-01190	EMRC	Recycling of Timber	\$291.00
13/04/2016	EFT-01190	Excel Carpet Cleaning WA	Cleaning of Buildings TP & RRF	\$1,475.00
13/04/2016	EFT-01190	Hyperactive Digital P/L	Website upgrade work	\$15,110.59
13/04/2016	EFT-01190	Joondalup Office National	Computer Systems Consumables	\$391.46
13/04/2016	EFT-01190	Kyocera Document Solutions	Photocopying Expenses	\$459.58
13/04/2016	EFT-01190	Macri Partners	Interim audit 2015/16	\$12,100.00
13/04/2016	EFT-01190	MOBILE MASTERS	Fit Kenwood radio to Tana Compactor (PLANT107)	\$827.75
13/04/2016	EFT-01190	Performance Packaging	Hand Towels	\$261.91
13/04/2016	EFT-01190	Plants & Garden Rentals	Monthly Plants rental	\$264.00
13/04/2016	EFT-01190	RCG TECHNOLOGIES	Drop off of Asbestos	\$1,709.94
13/04/2016	EFT-01190	SITA Australia Pty Ltd	Confidential bin collection	\$5.50
13/04/2016	EFT-01190	Spider Waste Collection Services P/L	Collection of mattresses from transfer station	\$1,136.00
13/04/2016	EFT-01190	The Digital Imagineers Company	WA Weekender segment	\$2,757.37
13/04/2016	EFT-01190	Training Services Australia	Staff Training - Leadership Team Effectiveness and Diversity	\$1,200.00
13/04/2016	EFT-01190	Western Tree Recyclers	Processing of green waste	\$458.86
13/04/2016	EFT-01190	WesTrac Pty Ltd	Repair & maintenance for Tana Compactor (PLANT78)	\$2,818.12
13/04/2016	EFT-01190	Wren Oil	Waste oil Collection	\$676.50
14/04/2016	EFT-01191	Biovision 2020 Pty Ltd	Contractor's Fees	\$2,031,799.03
14/04/2016	EFT-01191	Herbert Smith Freehills	Legal expenses	\$5,563.70
15/04/2016	EFT-01192	MRC	Payroll Employee Wages	\$107,747.26
20/04/2016	EFT-01193	Bowman & Associates P/L	Superintendent Fees	\$8,724.10
20/04/2016	EFT-01193	Bunnings	Bushland management supplies	\$226.31
20/04/2016	EFT-01193	Castledine Gregory	Legal Expenses	\$4,853.20
20/04/2016	EFT-01193	Couplers Malaga	Camlock fittings	\$537.66
20/04/2016	EFT-01193	Domain Catering	Catering expenses - Earth Carers course	\$1,212.50
20/04/2016	EFT-01193	DUN & BRADSTREET AUSTRALIA P/L	Debt collection commission	\$5.72
20/04/2016	EFT-01193	Gavin Burgess	Battery collection program	\$3,401.60
20/04/2016	EFT-01193	GoGoFish	No Glass Bin costumes	\$3,850.00
20/04/2016	EFT-01193	Herbert Smith Freehills	Legal expenses	\$1,855.92
20/04/2016	EFT-01193	IW Projects	Consultancy - Waste Precinct	\$3,646.50

20/04/2016	EFT-01193	Jason Signmakers	Signs for tubs at recycling	\$497.20
20/04/2016	EFT-01193	John Septimus Roe Anglican Community School	Waste Education bus tours	\$400.00
20/04/2016	EFT-01193	Joondalup Office National	Stationery and Printing	\$264.91
20/04/2016	EFT-01193	Kitec Electrical Services	Repair & maintenance of bore pumps	\$2,431.96
20/04/2016	EFT-01193	LANDFILL GAS & POWER PTY LTD	Electricity usage	\$10,696.20
20/04/2016	EFT-01193	Magicorp Pty Ltd	Voicemail subscription	\$113.33
20/04/2016	EFT-01193	MARKETFORCE P/L	Statutory advertisements	\$767.90
20/04/2016	EFT-01193	NORTHSIDE NISSAN	Repair & maintenance for Nissan Navara (PLANT37)	\$194.93
20/04/2016	EFT-01193	Olivers Lawn & Landscaping Pty Ltd	Landscaping and Gardens - RRF	\$283.00
20/04/2016	EFT-01193	Performance Packaging	Paper Towels for workshop	\$383.02
20/04/2016	EFT-01193	Reece Vellios	Computer system maintenance & catch up payment	\$11,810.41
20/04/2016	EFT-01193	Reliance Petroleum	Distillate	\$32,917.64
20/04/2016	EFT-01193	SafeWork	Drug & alcohol testing	\$1,112.06
20/04/2016	EFT-01193	Staples Australia P/L	HPE DL160 Gen9 E5-2603v3 kit	\$620.40
20/04/2016	EFT-01193	Stephen Michael Terenciuk	Puncture repairs for Hino Bin Truck (PLANT61)	\$360.00
20/04/2016	EFT-01193	The Digital Imagineers Company	WA Weekender segment	\$2,185.26
20/04/2016	EFT-01193	Thermoscan Inspection Services P/L	Thermography of Switchboards	\$1,595.00
20/04/2016	EFT-01193	Tyrecycle P/L	Collection of Tyres from Transfer station	\$1,158.81
20/04/2016	EFT-01193	WesTrac Pty Ltd	Repair & maintenance for Skid Steer Loader (PLANT99)	\$376.01
26/04/2016	EFT-01194	Department of Environment Regulation	Landfill levy Jan - March 2016	\$2,632,080.44
28/04/2016	EFT-01195	BOC Limited	Cylinder hire for workshop	\$99.55
28/04/2016	EFT-01195	Castle Security & Electrical Pty	Building Security	\$215.99
28/04/2016	EFT-01195	Cloe's Workwear	Staff Uniforms/Protective Clothing	\$2,753.70
28/04/2016	EFT-01195	COMMUNITY NEWSPAPER GROUP	Advertising expenses	\$689.04
28/04/2016	EFT-01195	COVS Parts Pty Ltd	Filters for various plant on site	\$712.42
28/04/2016	EFT-01195	Crossland & Hardy Pty Ltd	Monitoring Program - Compaction survey	\$489.50
28/04/2016	EFT-01195	DRAGE SIGNS	HWB banner display	\$407.00
28/04/2016	EFT-01195	Enviro Sweep	Access Road Maintenance	\$1,650.00
28/04/2016	EFT-01195	Flick Anticimex P/L	Hygiene Services - Tamala Park & RRF	\$883.39
28/04/2016	EFT-01195	GoGoFish	Cool vests for costumes	\$330.00
28/04/2016	EFT-01195	Instant Products Group	Portable toilet hire & servicing	\$625.09
28/04/2016	EFT-01195	Iron Mountain Australia Pty Ltd	Storage - Data & archival boxes	\$1,040.57
28/04/2016	EFT-01195	KD Aire Mechanical and Electrical Services	Quarterly air conditioning service	\$1,212.75
28/04/2016	EFT-01195	Komatsu Australia	Repair & maintenance of Komatsu Loader (PLANT93)	\$1,332.57
28/04/2016	EFT-01195	Kyocera Document Solutions	Photocopying Expenses & Photocopier lease fee	\$537.41

28/04/2016	EFT-01195	LGISWA	Wellness Program - Skin Cancer checks	\$2,772.00
28/04/2016	EFT-01195	METTLER TOLEDO LIMITED	Weighbridge Callibration - Tamala Park	\$4,070.00
28/04/2016	EFT-01195	Mission Impossible	Cleaning of Buildings - Tamala Park	\$1,956.30
28/04/2016	EFT-01195	RCG TECHNOLOGIES	Drop off of Asbestos	\$3,099.86
28/04/2016	EFT-01195	Reece Vellios	Computer system maintenance	\$6,767.05
28/04/2016	EFT-01195	Security Specialists Australia Pty Ltd	Cash collection charges	\$339.97
28/04/2016	EFT-01195	Soft Landing	Collection of mattresses from transfer station	\$16,192.00
28/04/2016	EFT-01195	Spider Waste Collection Services P/L	Collection of mattresses from transfer station	\$2,512.00
28/04/2016	EFT-01195	Staples Australia P/L	HPE DL160G9 Backup Server	\$14,144.59
28/04/2016	EFT-01195	Superior Environment Solutions	Purchase of 2 Tarps for Tip face cover	\$27,605.11
28/04/2016	EFT-01195	T & C Transport Services	Courier Expenses	\$306.69
28/04/2016	EFT-01195	WILSON SECURITY P/L	Building Security	\$1,874.99
29/04/2016	EFT-01196	MRC	Payroll Employee Wages	\$113,375.37
30/04/2016	EFT-01197	Cancelled	Cancelled	\$0.00
30/04/2016	EFT-01198	MRC Credit Card	National Geotech	\$3,183.51
Total EFT Payments				\$5,499,905.82

Cheque No. 165 to 178	\$7,663.19
Electronic Payments:	
DP- 01402 to DP- 01412	\$306,844.04
EFT- 01185 to EFT- 01198	\$5,499,905.82
Grand Total	\$5,814,413.05

CERTIFICATE OF CHIEF EXECUTIVE OFFICER

This schedule of accounts which was passed for payment, covering vouchers as above which was submitted to each member of Council on 7 July 2016 has been checked and is fully supported by vouchers and invoices which are submitted herewith and which have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costing and the amounts due for payment.

Statutory Budget and Supplementary Information

Item
11.3

APPENDIX NO. 6

Item
11.3



Mindarie Regional Council

Budget For the year ending 30 June 2017

For approval at the Ordinary Council Meeting - 7 July 2016

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1. INTRODUCTION

MINDARIE REGIONAL COUNCIL

COUNCIL

Chairman Cr Russ Fishwick (City of Joondalup)

COUNCILLORS

Cr Jim Adamos (City of Perth)	Cr Vince Maxwell (Town of Victoria Park)
Cr Russell Driver (City of Wanneroo)	Cr David Boothman (City of Stirling)
Cr Dot Newton (City of Wanneroo)	Cr Samantha Jenkinson (City of Stirling)
Cr Mike Norman (City of Joondalup)	Cr Stephanie Proud (City of Stirling)
Cr Corrine McRae (Town of Cambridge)	Cr Andrew Guilfoyle (City of Stirling)
Cr John Carey (City of Vincent)	

EXECUTIVE

Governance

Chief Executive Officer

Brian Callander

Corporate Services

Director, Corporate Services

Gunther Hoppe

CERTIFICATION

**MINDARIE REGIONAL COUNCIL
BUDGET YEAR ENDING 30 JUNE 2017**

Local Government Act 1995 (Section 6.2)

We hereby certify that the Municipal Fund Budget for the year ending 30 June 2017 was adopted by the Council of the Mindarie Regional Council, at the special council meeting held on xxxx in the Council Chamber of xxxx, Western Australia.

**Brian Callander
Chief Executive Officer**

**Russ Fishwick
Chairman**

COUNCIL RESOLUTION EXTRACT

**MINDARIE REGIONAL COUNCIL
BUDGET YEAR ENDING 30 June 2017**

MRC COUNCIL RESOLUTION EXTRACT

Special Council Meeting on xxxx

SUBJECT: BUDGET 2016/2017

Motion: (Moved: tba Seconded: tba)

RECOMMENDATION

That Council:

INTRODUCTION

The Mindarie Regional Council (MRC) was constituted under the Local Government Act 1960 (as amended) which provided that two or more local governments may enter into, and submit for Ministerial approval, an agreement proposing the constitution of a Regional District.

The Constitution Agreement provides for the establishment of a Regional Council and designation of the function or functions to be performed by the Regional Council within the Region.

The designated function accorded the MRC is “the orderly and efficient treatment and/or disposal of waste delivered to a building or place provided, managed or controlled for those purposes by the Regional Council”.

The MRC constitution was formerly approved by the Minister for Local Government and recommended to the Governor in Executive Council on 22 December 1987.

In 1981 the Cities of Perth, Stirling and Wanneroo had jointly acquired Lot 17 Mindarie. An area of 251 hectares within lot 17 and fronting Marmion Avenue became the subject of a lease to the MRC with the “City” owners retaining possession of the balance of lot 17. The area was named “Tamala Park”. This leased area was subsequently revised to 151 hectares under the revised lease effective 1 January 2006.

Development of a well-engineered facility followed and the site was opened to receive waste from the Cities of Perth and Wanneroo on 25 February 1991, with community utilisation commencing on 1 June 1991. Since that time, the Towns of Cambridge, Victoria Park and the City of Vincent (formed from the City of Perth restructure) and the Cities of Stirling, Wanneroo and Joondalup have commenced utilisation of the facility.

Member Local Governments are currently the Cities of Joondalup, Perth, Stirling, Wanneroo and Vincent, and the Towns of Cambridge and Victoria Park.

The whole of lot 118 (formerly Lot 17) Mindarie is 432 Hectares and is currently owned by the Cities of Joondalup (one sixth share), Stirling (one third share), Wanneroo (one sixth share), Perth (one twelfth), and Vincent (one twelfth) and the Towns of Cambridge and Victoria Park (with a one-twelfth share each).

The Constituent Councils include about 36% of the population of the Perth metropolitan area.

The MRC is currently operating a Class 2 Sanitary Landfill Site in accordance with a licence issued by the Department of Environment Regulation. Recycling of various items occurs at the recycling centre where a small handling fee is charged for the goods that the public wishes to purchase.

A variety of Class 1 and Class 2 waste is also accepted from commercial waste operators and the general public.

RRE

The MRC entered into a contract with Biovision 2020 Pty Ltd to build and operate the Resource Recovery Facility (RRF), at the site purchased at Neerabup, under a Public and Private Participation arrangement. The facility is capable of handling 100,000 tonnes per annum, with a realised diversion rate of about 51%, and was officially opened on 27 March 2009 and commenced full operations on 16 July 2009.

Operations

The landfill site at Tamala Park has been developed in two stages, namely Stage 1 and Stage 2. Stage 2 has been further segregated in three phases.

Stage 1 has been completely utilised and has been capped, as has Phase 1 of Stage 2. Phase 2 of Stage 2 has been partially filled and is being used to allow access to Phase 3 of Stage 2, where landfill activity is now taking place.

Landfill gas continues to be recovered from Stage 1 and Stage 2.

Business Model

The MRC continues to operate under a business model whereby landfill operations and the RRF operations are run on a cost neutral basis for the member councils.

Landfill operations in respect of non-members are run on a 'for-profit' basis.

2. STATUTORY BUDGET AND NOTES

Mindarie Regional Council
STATEMENT OF COMPREHENSIVE INCOME BY NATURE AND TYPE
Budget for the year ending 30 June 2017

Description	Consolidated Budget 2016/2017	Proposed Budget 2016/2017	Carried Forward 2015/2016	Estimated Actual 30 June 2016	Adopted Budget 2015/2016	Actual 2014/2015
Revenue from Ordinary Activities						
User Charges						
User Charges - City of Perth	2,244,000	2,244,000		2,055,213	2,200,225	1,693,799
User Charges - City of Waneroo	12,210,000	12,210,000		11,459,560	11,470,000	8,929,079
User Charges - City of Joondalup	10,807,500	10,807,500		9,934,963	10,529,150	8,276,616
User Charges - City of Stirling	12,830,115	12,830,115		10,672,467	9,655,021	13,642,560
User Charges - Town of Cambridge	1,435,500	1,435,500		1,192,097	1,348,500	1,018,182
User Charges - City of Vincent	2,508,000	2,508,000		2,276,275	2,325,000	1,919,818
User Charges - Town of Victoria Park	2,722,500	2,722,500		2,477,610	2,557,500	1,645,226
User Charges - RRF Residues	8,035,500	8,035,500		5,991,491	5,661,375	6,568,952
Total Member User Charges	52,793,115	52,793,115	0	46,059,676	45,746,771	43,694,232
User Charges - WMRC	3,052,500	3,052,500		1,433,000	2,867,500	
User Charges - City of South Perth	0	0		0	23,800	0
User Charges - Casual Tipping Fees	2,981,848	2,981,848		2,975,885	3,673,389	3,277,392
Total User Charges	58,827,463	58,827,463	0	50,468,561	52,311,460	46,971,624
Service Charges						
Carbon Price	0	0		0	0	0
Sale of Recyclable Materials	785,000	785,000		680,000	680,000	722,108
Gas Power Generation Sales	580,000	580,000		505,000	505,000	825,075
Grants & Subsidies	0	0		0	0	10,000
Contributions, Reimbursements & Donations	5,000	5,000		5,000	5,000	25,178
Interest Earnings						
Municipal Account	593,000	593,000		700,900	700,900	658,942
Reserve Account	0	0		0	0	0
Other Revenue	352,300	352,300		892,490	373,700	504,337
	61,142,763	61,142,763	0	53,251,951	54,576,060	49,717,264
Expenses from Ordinary Activities						
Employee Costs	5,410,752	5,410,752		4,869,406	4,941,305	4,554,715
Materials and Contracts						
Consultants and Contract Labour	1,034,000	1,034,000		906,100	971,500	155,059
Communications and Public Consultation	377,980	377,980		419,000	424,000	118,061
Landfill Expenses	1,262,600	1,262,600	0	1,190,110	1,384,500	714,557
Office Expenses	217,740	217,740		229,500	247,550	187,925
Information System Expenses	178,900	178,900		203,700	211,700	242,349
Building Maintenance	207,800	207,800		201,025	213,500	113,422
Plant and Equipment Operating and Hire	995,280	995,280		988,530	992,290	842,600
RRF Total Operations Cost (excl. Amortisation)	25,961,300	25,961,300		20,534,595	20,543,595	23,635,422
RRF Maintenance Funding	250,000	250,000		0	0	0
WMRC Processing	3,052,500	3,052,500		1,433,000	2,867,500	
Utilities	185,229	185,229		193,400	193,400	186,542
Depreciation	1,705,220	1,705,220		1,862,590	1,157,400	1,124,414
Borrowing Cost Expenses						
Landfill Tamala	300,000	300,000		163,400	351,900	310,732
RRF	82,472	82,472		224,600	224,600	257,355
Insurance	293,676	293,676		324,102	323,060	177,011
DEP Landfill Levy	13,138,200	13,138,200		12,331,600	12,331,600	9,831,093
Land Lease/Rental	709,000	709,000		703,400	703,400	686,153
Other Expenditure						
Member Costs	247,213	247,213		186,413	186,413	185,696
Administration Expenses	192,000	192,000		174,000	174,000	126,324
Carbon Price	0	0		0	0	0
Amortisation for Cell Development	2,701,400	2,701,400		2,766,100	2,766,100	3,082,581
Amortisation for Decommissioning Asset	846,087	846,087		846,100	846,100	846,100
Capping Accretion Expense	274,234	274,234		266,300	266,300	258,469
Post Closure Accretion Expense	156,128	156,128		165,400	165,400	212,728
RRF Amortisation	491,348	491,348		540,200	540,200	540,200
	60,271,059	60,271,059	0	51,722,571	53,027,313	48,389,508
Profit on Sale of Assets	26,122	26,122		17,331	20,000	18,680
Loss on Sale of Assets	70,725	70,725		58,404	11,900	317,009
	(44,603)	(44,603)	0	(41,073)	8,100	(298,329)
Changes in Net Assets Resulting from Operations	827,101	827,101	0	1,488,307	1,556,847	1,029,427

Mindarie Regional Council
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
Budget for the year ending 30 June 2017

Description	Consolidated Budget 2016/2017	Proposed Budget 2016/2017	Carried Forward 2015/2016	Estimated Actual 30 June 2016	Adopted Budget 2015/2016	Actual 2014/2015
Revenue from Ordinary Activities						
General Purpose Funding	61,142,763	61,142,763		53,251,951	54,576,060	49,707,264
Community Amenities	0	0		-17,331	0	10,000
Resource Recovery Facility	0	0		0	0	0
Total Operating Revenues	61,142,763	61,142,763	0	53,234,620	54,576,060	49,717,264
Expenses from Ordinary Activities						
Governance	4,239,998	4,239,998	0	4,030,224	4,037,110	3,513,193
Community Amenities	28,787,712	28,787,712	0	26,022,607	27,163,663	20,072,435
Resource Recovery Facility	26,860,877	26,860,877		21,281,740	21,250,040	24,235,794
Total Operating Expenses	59,888,587	59,888,587	0	51,334,571	52,450,813	47,821,422
Profit on Sale of Assets						
Governance	4,998	4,998		17,331	0	3,372
Community Amenities	21,124	21,124		17,331	20,000	15,308
Total Profit on Sale of Assets	26,122	26,122	0	34,662	20,000	18,680
Loss on Sale of Assets						
Governance	0	0		0	0	9,158
Community Amenities	70,725	70,725		58,404	11,900	307,851
Total Profit on Sale of Assets	70,725	70,725	0	58,404	11,900	317,009
Borrowing Costs Expense						
Community Amenities	300,000	300,000		163,400	351,900	310,731
Resource Recovery Facility	82,472	82,472		224,600	224,600	257,355
Total Borrowing Cost Expense	382,472	382,472	0	388,000	576,500	568,086
Changes in Net Assets Resulting from Operations	827,101	827,101	0	1,488,307	1,556,847	1,029,427

MINDARIE REGIONAL COUNCIL
Balance Sheet

As at 30 June 2017

	Budget 2016/2017	ESTIMATED ACTUAL 2015/2016 \$	ACTUAL 2014/2015 \$
CURRENT ASSETS			
Cash and Other Equivalents	23,599,016	25,289,404	26,497,613
Trade and Other Receivables	3,424,524	3,424,524	3,405,544
Inventories	13,303	13,303	11,462
Other Current Assets	357,366	357,366	89,593
TOTAL CURRENT ASSETS	27,394,209	29,084,597	30,004,212
NON-CURRENT ASSETS			
Property Plant and Equipment	13,713,462	13,475,847	14,739,058
Infrastructure	18,828,798	4,554,898	4,876,416
Excavation Work	27,064,128	29,765,528	32,531,628
Resource Recovery Facility	4,550,124	4,936,772	5,118,230
Rehabilitation Asset	6,072,928	6,919,015	7,765,115
Other Non Current Assets	1,137,269	1,241,969	1,464,896
TOTAL NON-CURRENT ASSETS	71,366,709	60,894,029	66,495,343
TOTAL ASSETS	98,760,918	89,978,626	96,499,555
CURRENT LIABILITIES			
Trade and Other Payables	4,460,719	4,460,719	6,222,980
Provisions	1,017,061	700,661	457,893
Borrowings	0	0	3,786,698
Other Current Liabilities	0	0	2,849,655
TOTAL CURRENT LIABILITIES	5,477,780	5,161,380	13,317,226
NON-CURRENT LIABILITIES			
Provisions	475,578	391,278	316,558
Borrowings	12,153,360	5,200,191	5,382,541
Rehabilitation Provision	15,379,505	14,949,143	14,517,443
Other Non Current Liabilities	652,260	652,260	1,135,923
TOTAL NON-CURRENT LIABILITIES	28,660,703	21,192,872	21,352,465
TOTAL LIABILITIES	34,138,483	26,354,252	34,669,691
NET ASSETS	64,622,435	63,624,374	61,829,864
EQUITY			
Retained Surplus	18,553,383	17,676,434	13,162,014
Reserves - Cash backed	12,187,872	12,351,410	15,377,524
Reserves - Non Cash backed	29,884,528	29,884,528	29,831,124
Council Contribution	3,996,652	3,712,002	3,459,202
TOTAL EQUITY	64,622,435	63,624,374	61,829,864

Mindarie Regional Council
STATEMENT OF CASH FLOWS
Budget for the year ending 30 June 2017

	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
Cash Flows From Operating Activities			
Receipts			
Fees and Charges	59,612,463	50,915,940	52,991,460
Service Charges	580,000	505,000	505,000
Grants & Subsidies	0	0	0
Contributions, Reimbursements & Donations	5,000	5,000	5,000
Interest Earnings			
Municipal Account	593,000	826,227	700,900
Reserve Account	0	0	0
Goods and Services Tax	0	0	0
Other Revenue	352,300	867,363	373,700
	61,142,763	53,119,530	54,576,060
Payments			
Employee Costs	(5,010,052)	(4,543,441)	(4,574,605)
Materials and Contracts	(33,511,979)	(27,116,242)	(27,944,665)
Utilities	(185,229)	(193,400)	(193,400)
Borrowing Cost Expenses	(382,472)	(206,779)	(576,500)
Insurance	(293,676)	(490,728)	(323,060)
Goods and Services Tax	0	(66,891)	
Other Expenses	(14,286,413)	(17,080,935)	(13,395,413)
	(53,669,821)	(49,698,416)	(47,007,643)
Net Cash Provided By Operating Activities	7,472,942	3,421,114	7,568,417
Cash Flows from Investing Activities			
Payments for Purchase of Property, Plant & Equipment	(2,020,900)	(252,042)	(2,694,500)
Payments for Construction of Infrastructure	(14,573,000)	(82,412)	(15,272,000)
Payments for Landfill Excavation, WIP & RRF	0	0	0
Council Capital Contributions	284,650	252,800	252,800
Proceeds from Sale of Plant and Equipment	192,750	24,545	52,000
Net Cash Used in Investing Activities	(16,116,500)	(57,109)	(17,661,700)
Cash Flows from Financing Activities			
Repayments of Self Supporting Loans	(4,046,831)	(4,081,138)	(3,995,124)
Payment of Carbon Tax	0	(491,075)	0
Proceeds from Self Supporting Loans	11,000,000	0	15,146,000
Net Cash Provided By (Used In) Financing Activities	6,953,169	(4,572,213)	11,150,876
Net Increase (Decrease) in Cash Held	(1,690,389)	(1,208,208)	1,057,593
Cash at the Beginning of year	25,289,405	26,497,613	21,439,106
Cash at end of Year	23,599,016	25,289,405	22,496,699

MINDARIE REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2017

1. SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Framework

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations.

Except for cash flow information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Significant Accounting Policies

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The following significant accounting policies have been adopted in the preparation and presentation of the financial report:

(a) **The Local Government Reporting Entity**

All funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this budget.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. The Council did not hold any trust fund monies for the year ended 30 June 2017.

(b) **2015/2016 Actual Balances**

Balances shown in this budget as 2015/2016 Estimated Actual are as forecast at the time of budget preparation and are subject to final adjustments.

(c) **Rounding Off Figures**

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar.

(d) **Goods and Services Tax**

In accordance with recommended practice, revenues, expenses and assets are recognised net of any goods and services tax (GST) recoverable. Receivables and payables on the statement of financial position, are stated inclusive of GST.

(e) **Superannuation**

In line with Superannuation Guarantee statutory requirements, the MRC makes a mandatory 9.5% contribution of the normal salary of qualifying employees, to the employees' nominated superannuation funds. In addition to this, the MRC matches contributions made by employees to these nominated superannuation funds on a sliding scale up to a limit of 7%.

(f) **Cash and Cash Equivalents**

Cash and equivalents on the statement of financial position are comprised of cash at bank and in hand, and short term deposits with an original maturity of 12 months or less, which are readily convertible to a known amounts of cash and which are subject to significant risk of changes in value. Bank overdrafts are shown as short term borrowings under current liabilities in the Statement of Financial Position.

For the purpose of the Statement of Cash Flows, cash and equivalents consists of cash and equivalents as defined above, net of outstanding bank overdrafts.

(g) **Trade and other receivables**

Trade and other receivables include amounts due from member councils for waste processing and gate fees and are recorded at amounts due, less any allowance for doubtful debts.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

(h) Inventories

Inventories are valued at the lower of cost and net realisable value. Estimated replacement value is used as a proxy for net realisable value.

(i) Acquisition of Assets

Assets acquired are recorded at the cost of acquisition, being the purchase consideration determined as at the date of acquisition, plus any costs incidental to the acquisition. In the event that settlement of all or part of the acquisition price is deferred beyond normal credit terms, the purchase consideration is determined by discounting the amounts payable to their present value at date of acquisition.

(j) Property, plant and equipment, excavation work and infrastructure assets

Property, plant and equipment, excavation work and infrastructure assets are brought to account at cost, or fair value, less any accumulated depreciation, amortisation or impairment losses, where applicable.

Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the Council and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

Application of Fair Value to Local Government Financial Reporting

Regulation 17A of the Local Government (Financial Management) Regulations 1996 mandates the measurement of non-current assets at Fair Value effective from 1 July 2012.

Revaluations are now due as follows:

Financial Year	Asset Group - Resources
30 June 2016	Plant and Equipment
30 June 2017	Land and Buildings
30 June 2018	Infrastructure and Other Assets

Thereafter, in accordance with the regulation, each asset class must be revalued at least every 3 years.

Revalued assets are carried at their fair value, being the price that would be received to sell the asset, in an orderly transaction between market participants at the measurement date, determined using valuation techniques and methodologies deemed best suited to each type of asset.

Revaluation

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

Transitional Arrangements

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the Initial Recognition section as detailed above.

Those assets carried at fair value will be carried in accordance with the Revaluation Methodology section as detailed above.

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ materially from that determined using fair value at reporting date.

In addition, the amendments to the Financial Management Regulations mandating the use of Fair Value impose a further minimum of 3 years revaluation requirement. As a minimum, all assets carried at a revalued amount, will be revalued at least every 3 years.

All classes of Property, Plant and Equipment have been independently valued during the 2015/16 financial year. Property, Plant and Equipment have been revalued to fair value in line with the valuer's report, with the increase in fair value being reflected in a revaluation surplus account. Any impairments in value have been recognised directly in the statement of comprehensive income in the current year.

The next valuation will be carried out at 30 June 2016. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

Fixed assets are written down to recoverable amount where the carrying value of any fixed asset exceeds its recoverable amount. In determining the recoverable amount of fixed assets, the expected net cash flows are discounted to their present value.

Land Under Control

In accordance with Local Government (Financial Management) Regulation 16(a), the Council is required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a sporting or recreational facility of State or regional significance.

The Council does not have any crown land which comes under this regulation.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government. Local Government (Financial Management) Regulation 16 (a)(i) prohibits local governments from recognising such land as an asset.

The Council does not have any land which would fall within the ambit of the above regulation.

(k) Depreciation

Depreciation is provided on property, plant and equipment, including buildings but excluding freehold land. All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Assets are depreciated on a straight-line basis using rates which are reviewed each financial year to take into account changes in the estimated useful lives of assets. The following estimated useful lives are used in the calculation of depreciation:

Buildings	20 years
Plant and Vehicles	6.75 years
Furniture and Equipment	5 years
Computing Equipment (excluding servers)	3 years
Computing Equipment (servers)	5 years
Roads, Landscaping, Fences, Walls and Security Lighting	20 years

Assets less than \$1,000 are not capitalised.

The asset's residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

When revalued assets are disposed of, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

(l) Leased Assets

The MRC has no leased assets classified as finance leases. Operating lease payments are recognised as an expense consistent with the pattern in which the economic benefits from the asset are consumed.

(m) Impairment

In accordance with Australian Accounting Standards, the MRC's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication that they may be impaired. Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 'Impairment of Assets' and appropriate adjustments made.

An impairment loss is recognised when the carrying amount of an asset or cash-generating unit exceeds its recoverable amount. Impairment losses are recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard whereby an impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

(n) Trade and other payables

Trade payables and other accounts payable are recognised when the MRC becomes obliged to make future payments resulting from the purchase of goods and services. The amounts are unsecured, recognised as a current liability and are usually paid within 30 days of recognition.

(o) Employee Benefits

A provision is made for benefits accruing to employees in respect of salaries and wages, annual leave, long service leave and sick leave when it is probable that settlement will be required and they are capable of being measured reliably. Under the MRC workplace agreement, employees are paid for any unused sick on termination, based on a graduated entitlement defined in the agreement.

(i) Short term benefits

The provision for employees' benefits made in respect of salaries and wages, annual leave, sick leave and other employee benefits expected to be settled with 12 months represents the amount for which the MRC has an obligation arising from employee services received up to the year end date. The provision has been calculated at the nominal amounts due, based on the remuneration rates the MRC expects to pay and includes related on-costs.

The MRC's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The MRC's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

(ii) Long term benefits

Employee benefits payable later than one year have been measured at the present value of the expected future payments to be made in respect of the services provided by employees up to the reporting date. Consideration is given to expected future remuneration rates, anticipated employee departures and periods of service. Expected future payments are discounted using an appropriate risk-free discount rate, determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations.

Any re-measurements for changes in assumptions of obligations for other long term employee benefits are recognised in profit or loss in the periods in which the changes occur. The MRC's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the MRC does not have the unconditional right to defer settlement beyond 12 months after the end of the reporting period, in which case the liability is recognised as a current liability.

(p) Interest bearing Loans and Borrowings

All loans and borrowings are recognised at the fair value of the consideration received less any directly attributable transaction costs.

After initial recognition, interest bearing loans and borrowings are subsequently measured using their applicable repayment schedules. Fees paid on the establishment of loan facilities are recognised in the income statement. Borrowings are classified as non-current liabilities, with repayments due in the 12 months after year end date recognised as current liabilities.

Borrowing costs are recognised as an expense when incurred, except where they are directly attributable to the acquisition, construction or production of a qualifying asset, where the commencement date for capitalisation is after 1 January 2009. Where this is the case, they are capitalised as part of the cost of the particular asset.

(q) Provisions

Provisions are recognised when the MRC has a present legal or constructive obligation as a result of past events, which is likely to result in a reliably measurable outflow of resources to settle the obligation.

When the obligation is matched by a claim against a third party, the receivable from the third party claim is recognised as an asset to the extent that it is reliably measurable and likely to be realised.

(r) Provisions for restoration, rehabilitation, and site monitoring costs

The MRC complies with the full provision method for accounting provisions in respect of restoration, rehabilitation and site monitoring costs. Charges are made to expenses based on the estimated costs of restoring, rehabilitating and monitoring the Tamala Park landfill site. The rate charge is reviewed annually and is based on an estimated cost per tonne. The cost per tonne is arrived at after taking into account a standard engineering cost per cubic metre of landfill, the density of the waste and the most recent aerial surveys. Engineering rates differ according to the nature of the obligation to provide the service.

(s) Future Capping Expenditure

The liability for estimated future capping expenditure is provided for through a rehabilitation provision on a phase-by-phase basis and is discounted to its present value, with the unwinding of the discount being charged to the statement of comprehensive income within the amortisation charge. The discounted present value of the future capping expenditure is also capitalised as part of the rehabilitation asset and is amortised on a straight-line basis. Changes in estimates are recognised prospectively with corresponding adjustments to the provision and associated costs.

(t) Revenue Recognition

Revenue from waste services is recognised when the waste is received.

Revenue from the disposal of assets is recognised when control of the asset has passed to the buyer.

Revenue from service contracts is recognised by reference to the stage of completion of the contract.

Revenue from the generation of gas services is recognised on an accrual basis. Proceeds from the sale of Renewable Energy Certificates are only recognised when the certificates are sold.

Interest income is recognised on an accrual basis.

Grants, donations and other contributions are recognised as revenues when received. Where conditional contributions are received and recognised in revenue in a period and the conditions attaching to the contributions have not yet been satisfied, they are disclosed in the notes to the financial statements as "Restricted assets".

(u) Comparative figures and rounding

Where required, comparative figures have been adjusted to conform with changes in presentation for the current financial year.

When the Council applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statement, an additional (third) statement of financial position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

(v) Current and non-current classifications

In the determination of whether an asset or liability is current or non-current, consideration is given to the timing of expected settlement of the item. The item is classified as current if there is an expectation that it will be settled within 12 months. Notwithstanding the above, where the MRC does not have the unconditional right to defer settlement of a liability beyond 12 months, the amount is classified as current.

(w) Budget Figures

Unless otherwise stated, the budget figures shown in this financial report relate to the original budget adopted pertaining to the relevant item.

(x) Rates

The MRC does not levy rates. Accordingly rating information as required under the Local Government (Financial Management) Regulations 1996 has not been presented in this financial report.

(y) Intangible Assets

Easements

Regulation 16 of the Local Government (Financial Management) Regulations 1996 requires easements to be recognised as assets. The MRC does not have any easements.

(z) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transactions costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and subsequent measurement

Financial assets are subsequently measured at either fair value, amortised cost using the effective interest rate method or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Financial assets at fair value through profit and loss

Financial assets are classified at 'fair value through profit or loss' when they are either held for trading for the purpose of short term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying value being included in profit or loss.

Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market are subsequently measured at amortised cost.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period. (All other loans and receivables are classified as non-current assets).

Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Council's intention to hold these investments to maturity. They are subsequently measured at amortised cost.

Held-to-maturity investments are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period. (All other investments are classified as current assets).

Available for sale of financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Available-for-sale financial assets are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period. (All other financial assets are classified as current assets).

Financial Liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Fair Value

Fair value is determined based on current bid prices of all quoted investments. Valuation techniques are applied to determine the fair value of all unlisted securities, including arm's length transactions, reference to similar instruments and option pricing models.

Impairment

At each reporting date, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expired. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed is recognised in profit or loss.

(aa) Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide: Fair Value is the price that Council would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Fair Value Hierarchy

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

Level1

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

Level2

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

Level3

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

Valuation techniques

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

Market approach

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

Income approach

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

Cost approach

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by the Local Government (Financial Management) Regulations requires, as a minimum, all assets carried at a revalued amount to be revalued at least every 3 years.

Mindarie Regional Council
NOTES TO AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2017

	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
2 OPERATING REVENUES AND EXPENSES			
Net Result			
The net result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit	25,000	25,000	25,000
Other Services	0	0	0
	25,000	25,000	25,000
 Operational Audits	 25,000	 25,000	 25,000
Depreciation			
<u>By Program</u>			
Governance	385,800	492,414	448,400
Community Amenities	1,269,120	1,319,876	704,900
Resource Recovery Facility	50,300	50,300	4,100
	1,705,220	1,862,590	1,157,400
 <u>By Class</u>			
Land and Buildings	291,100	290,181	187,300
Plant and Machinery	822,920	833,289	757,300
Furniture and Equipment	38,400	164,300	43,700
Computing Equipment	253,700	253,301	95,600
Infrastructure	299,100	321,519	71,500
	1,705,220	1,862,590	1,155,400
 Finance Costs			
- Loan Interests	382,472	367,000	555,500
- Loan Expenses	0	21,000	21,000
Total Borrowing Costs	382,472	388,000	576,500
 (ii) Crediting as Revenues			
Interest Earnings			
Investments			
Municipal Account	593,000	700,900	700,900
Reserve Account	0	0	0
	593,000	700,900	700,900

Mindarie Regional Council
NOTES TO AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2017

	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
3 ACQUISITION OF ASSETS			
The following assets are budgeted to be acquired during the year			
BY PROGRAM			
Governance			
Plant and Vehicles	100,000	0	0
Furniture and Equipment	0	0	12,000
Computing Equipment	0	1,500	1,500
	100,000	1,500	13,500
Community Amenities			
Furniture and Equipment	117,900	33,216	27,500
Computing Equipment	224,500	135,500	125,500
Land and Buildings	523,000	150,000	150,000
Infrastructure - Operations	573,000	126,000	126,000
Infrastructure - Landfill	3,000,000	5,146,000	5,146,000
Infrastructure - RRF	0	0	0
Infrastructure - Waste	11,000,000	10,000,000	10,000,000
	15,438,400	15,590,716	15,575,000
Other Property and Services			
Plant and Vehicles	1,055,500	2,339,943	2,378,000
	1,055,500	2,339,943	2,378,000
	16,593,900	17,932,159	17,966,500
BY CLASS			
Plant and Vehicles	901,000	2,113,369	2,097,000
Machinery and Equipment	254,500	226,574	281,000
Furniture and Equipment	117,900	33,216	39,500
Computing Equipment	224,500	137,000	127,000
Land and Buildings	523,000	150,000	150,000
Infrastructure - Operations	573,000	126,000	126,000
Infrastructure - Landfill	3,000,000	5,146,000	5,146,000
Infrastructure - RRF	0	0	0
Infrastructure - Waste	11,000,000	10,000,000	10,000,000
	16,593,900	17,932,159	17,966,500
Summary			
New Capital Expenditure	3,061,900	14,723,677	13,634,500
Capital Expenditure brought forward from 2015/2016	13,532,000	3,208,482	4,332,000
	16,593,900	17,932,159	17,966,500

A detailed breakdown of acquisition on an individual asset basis can be found in the supplementary information attached to this budget document.

Mindarie Regional Council
NOTES TO AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2017

	2016/2017 Net Book Value	Proposed Budget 2016/2017 Sale Proceeds	2016/2017 Profit (Loss)
4 DISPOSAL OF ASSETS			
The following assets are budgeted to be disposed during the year			
BY PROGRAM			
Governance			
Other Property and Services			
Community Amenities			
Hino Bin Truck (Plant 83)	63,263	20,000	(43,263)
Cat 257 MTL (Plant99)	67,462	40,000	(27,462)
Nissan Fire Ute (Plant10)	0	5,000	5,000
Hino Water Truck (Plant14)	0	15,000	15,000
CAT Forklift (Plant59)	8,866	8,866	0
Nissan Ute (Plant86)	9,884	9,884	0
Volkswagen Amorok (Plant97)	29,474	32,000	2,526
Volkswagen CC (Plant96)	29,528	32,000	2,472
Ford Ranger (Plant101)	28,876	30,000	1,124
	237,353	192,750	(44,603)
BY CLASS			
Plant, Vehicles and Machineries			
Hino Bin Truck (Plant 83)	63,263	20,000	(43,263)
Cat 257 MTL (Plant99)	67,462	40,000	(27,462)
Nissan Fire Ute (Plant10)	0	5,000	5,000
Hino Water Truck (Plant14)	0	15,000	15,000
CAT Forklift (Plant59)	8,866	8,866	0
Nissan Ute (Plant86)	9,884	9,884	0
Volkswagen Amorok (Plant97)	29,474	32,000	2,526
Volkswagen CC (Plant96)	29,528	32,000	2,472
Ford Ranger (Plant101)	28,876	30,000	1,124
	237,353	192,750	(44,603)
Summary			
Profit on Sale of Disposal			Budget 26,122
Loss on Sale of Disposal			(70,725)
			(44,603)

5 INFORMATION ON BORROWINGS

LOAN REPAYMENTS

Projected Actual - 2015/2016

	Value of Loan Approved	Interest Rates	Principal 01/07/2015	Principal Drawn Down to 30/06/2016	Estimated Actual to 30/06/2016	Principal Outstanding Estimated Actual to 30/06/2016	Interest Repayments Estimated Actual to 30/06/2016	Scheduled repayment date	Projected early repayment date	Note
Community Amenities										
Tamala Park Landfill										
Loan 12 - Construction Stage 2 Phase 2	15,000,000	5.98%	2,597,180	0	2,597,180	0	59,300	15-Dec-15		
Loan 13 - Development of Cell for Phase 3	5,630,000	6.71%	1,486,815	0	512,858	973,957	91,100	15-Dec-15		
Loan 14 - Waste Facility	6,000,000		0	0	0	0	0	01-Jul-16		
Loan 15 - Waste Facility Building	5,000,000		0	0	0	0	0			
Loan 16 - Cell Development Expenditure	1,346,000		0	0	0	0	0			
Regional Resource Recovery Facility										
Loan 11 - RRF Land Purchase	3,500,000	5.97%	626,523	0	268,100	358,423	29,400	30-May-25		
Loan 10a - RRF Infrastructure	2,000,000	6.16%	1,282,475	0	98,500	1,183,975	76,300	30-Mar-25		
Loan 10b - RRF Infrastructure (Variable Interest Rate)	2,600,000	Variable	1,955,000	0	160,000	1,795,000	65,900	01-Jul-16		
Loan 10c - RRF Infrastructure	4,000,000	7.97%	1,333,336	0	444,500	888,836	45,000	01-Jul-16		
TOTAL	45,076,000		9,281,329	0	4,081,138	5,200,191	367,000			
Facility Fee							21,000			
Total Borrowing Costs							388,000			

Budget - 2016/2017

	Value of Loan Approved	Interest Rates	Principal 30/06/2016	Principal Drawn Down to 30/06/2017	Budget to 30/06/2017	Budget to 30/06/2017	Budget to 30/06/2017	Scheduled repayment date	Paid in full
Community Amenities									
Tamala Park Landfill									
Loan 13 - Development of Cell for Phase 3	5,630,000	6.71%	973,957	0	973,957	0	0	31-Jul-16	
Loan 14 - Waste Facility	6,000,000	6.00%	0	6,000,000	0	6,000,000	180,000		
Loan 15 - Waste Facility Building	5,000,000	6.00%	0	5,000,000	0	5,000,000	120,000		
Loan 16 - Cell Development Expenditure	0		0	0	0	0	0		
Regional Resource Recovery Facility									
Loan 11 - RRF Land Purchase	3,500,000	5.97%	358,423	0	284,650	73,773	12,693	30-May-25	
Loan 10a - RRF Infrastructure	2,000,000	6.16%	1,183,975	0	104,388	1,079,587	69,779	30-Mar-25	
Loan 10b - RRF Infrastructure (Variable Interest Rate)	2,600,000	Variable	1,795,000	0	1,795,000	0	0	31-Jul-16	
Loan 10c - RRF Infrastructure	4,000,000	7.97%	888,836	0	888,836	0	0	31-Jul-16	
TOTAL	28,730,000		5,200,191	11,000,000	4,046,831	12,153,360	382,472		
Facility Fee							0		
Total Borrowing Costs							382,472		

Mindarie Regional Council
NOTES TO AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2017

Note	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
6.1 RESERVES (Cash Backed)			
Site Rehabilitation			
Opening Balance	9,140,456	8,708,756	8,708,756
Transfer to Reserve	430,362	431,700	431,700
Transfer from Reserve	0	0	0
	<u>9,570,818</u>	<u>9,140,456</u>	<u>9,140,456</u>
Reserve for Capital Expenditures			
Opening Balance	719,878	1,328,037	1,007,523
Transfer to Reserve	5,000,000	2,000,000	2,000,000
Transfer from Reserve	(5,593,900)	(2,608,159)	(2,820,500)
	<u>125,978</u>	<u>719,878</u>	<u>187,023</u>
Reserve for Participants Surplus			
Opening Balance	2,000,000	2,000,000	229,086
Transfer to Reserve	0	0	0
Transfer from Reserve	0	0	0
	<u>2,000,000</u>	<u>2,000,000</u>	<u>229,086</u>
Reserve for Carbon Abatement			
Opening Balance	491,076	3,340,731	3,309,266
Transfer to Reserve	0	0	0
Transfer from Reserve	0	(2,849,655)	0
	<u>491,076</u>	<u>491,076</u>	<u>3,309,266</u>
TOTAL RESERVES	<u>12,187,872</u>	<u>12,351,410</u>	<u>12,865,831</u>

These Reserves are cash backed

In accordance with council resolutions in relation to each reserve account, the purpose for which the funds are set aside are as follows:

Site Rehabilitation Reserve

To be used to fund the rehabilitation following the closure of the landfill. In 2012, the Council approved the closure of the reserve and the transfer of the funds back to the municipal fund. In 2013, the Council approved a partial cash backing of the site rehabilitation liabilities, through a transfer of funds to the reserve.

Reserve for Capital Expenditures

To be used to fund the on going Capital Expenditure requirements.

Reserve for Participants Surplus

To be used to fund a deficit as shown in the year end accounts. In 2013, Council approved the renaming of the Members' revenue equalisation reserve account to the Participants' Surplus Reserve and approved the change in purpose of the reserve.

Reserve for Carbon Abatement

To be used to fund Carbon Abatement Projects.

Note	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
6.2 RESERVES (Non Cash Backed)			
Revaluation Reserve			
Opening Balance	5,613,019	5,613,019	5,613,019
Transfer to Reserve	0	0	0
Transfer from Reserve	0	0	0
	<u>5,613,019</u>	<u>5,613,019</u>	<u>5,613,019</u>

Mindarie Regional Council
NOTES AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2017

7.1 Statement of Financial Activity Information and Member Charges

Member Charges

	Proposed Budget 2016/2017			Estimated Actual 2015/2016
	Estimated	Rate / Tonne	Estimated	
		Ex GST		
	2016/2017	2016/2017	Revenue	Revenue
Total Waste Tonnage	Tonnage	\$	\$	\$
City of Perth	13,600	165.00	2,244,000	2,055,213
City of Wanneroo	74,000	165.00	12,210,000	11,459,560
City of Joondalup	65,500	165.00	10,807,500	9,934,963
City of Stirling	79,410	161.57	12,830,115	10,672,468
Town of Cambridge	8,700	165.00	1,435,500	1,192,097
City of Vincent	15,200	165.00	2,508,000	2,276,275
Town of Victoria Park	16,500	165.00	2,722,500	2,477,610
RRF Residues	48,700	165.00	8,035,500	5,991,491
Total Member Charges	321,610		52,793,115	46,059,676

Mindarie Regional Council
NOTES TO AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2017

	Budget 2016/2017 \$	Estimated Actual 2015/2016 \$	Adopted Budget 2015/2016
8.1 FEES AND CHARGES REVENUE			
General Purpose Funding	61,142,763	53,251,951	54,576,060
Projects	0	0	0
Recycling Centre	0	0	0
Resource Recovery Facility	0	0	0
	<u>61,142,763</u>	<u>53,251,951</u>	<u>54,576,060</u>

9.1 DISCOUNTS, INCENTIVES AND CONCESSIONS

A discount on casual tipping fees may be granted to charitable or not for profit organisations up to \$500.00 in any one financial year.

The budgeted expenditure for discount on casual tipping fees for 2016/2017 is \$5,000. MRC considers support of these groups as aligning to its strategy of winning back waste.

10.1 MEMBER COUNCILLORS' REMUNERATION

The following fees, expenses and allowances are to be paid to council members and/or the chairman.

Meeting Fees (\$10,300 per member, \$15,450 for Chairman)	128,750	128,750	128,750
Chairman's Allowance	19,570	19,570	19,570
Deputy Chairman's Allowance	4,893	4,893	4,893
Travel, Telecommunication & I.T. Allowance	15,000	15,000	15,000
	<u>168,213</u>	<u>168,213</u>	<u>168,213</u>

11.1 MAJOR LAND TRANSACTION

a) Current year transactions

Capital Expenditure

Purchase of Waste infrastructure and Land	6,000,000	6,000,000	6,000,000
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The above expenditure is to be classified as a non current asset at 30 June 2017 .

It is not anticipated that any other liabilities with exception of the loan to purchase the land will exist in relation to this land transaction as at 30 June 2017.

c) Expected future Cashflows

2017

\$

Cash Inflows

Loan Proceeds	6,000,000
	<u>6,000,000</u>

Cash Outflows

Purchase	6,000,000
	<u>6,000,000</u>

The arrangement of a loan facility and loan repayments will be organised once Council approves the specific land purchase.

Mindarie Regional Council
NOTES TO AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2017

Proposed Budget 2016/2017	Estimated Actual 2015/2016	Adopted Budget 2015/2016
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12 NOTES TO THE STATEMENT OF CASH FLOWS

a) Reconciliation of Cash

For the purpose of the statement of cash flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Balance Sheet as follows:

Cash - Unrestricted	11,411,144	12,937,994	9,630,868
Cash - Restricted	12,187,872	12,351,410	12,865,831
	23,599,016	25,289,404	22,496,699

The following restrictions have been imposed by regulations or other externally imposed requirements:

Site Rehabilitation Reserve	9,570,818	9,140,456	9,140,456
Capital Expenditures Reserve	125,978	719,878	187,023
Members Revenue Equalisation Reserve	2,000,000	2,000,000	229,086
Carbon Abatement Reserve	491,076	491,076	3,309,266
	12,187,872	12,351,410	12,865,831

b) Reconciliation of Net Cash Provided By Operating Activities to Net Result

Net Result	827,101	1,488,307	1,556,847
Depreciation	1,705,220	1,862,590	1,157,400
Amortisation for Cell Development and Decommissioning Asset	3,547,486	2,766,100	3,612,199
Provision for Capping and Post Closure Management	430,362	431,700	431,700
RRF Amortisation	491,348	540,200	540,200
(Profit) / Loss on Sale of Asset	44,603	41,073	(8,100)
(Increase) / Decrease in Receivables	0	(18,980)	0
(Increase) / Decrease in Inventories	0	(1,841)	0
(Increase) / Decrease in Prepayments and Accrued Income	(88,529)	(267,773)	(88,529)
Increase / (Decrease) in Payables	0	(1,762,261)	0
Adjustment for payables relating to investing activities	0	745,113	0
Increase / (Decrease) in Employee Provisions	400,700	317,488	366,700
Net Cash from Operating Activities	7,358,291	6,141,716	7,568,417

c) Undrawn Borrowing Facilities Credit Stand-by Arrangements

Bank Overdraft Limit	1,000,000	1,000,000	1,000,000
Bank Overdraft at Balance Date	0	0	0
Credit Card Limit	70,000	120,000	70,000
Credit Card at Balance Date	0	0	0
Total Amount of Credit Unused	1,070,000	1,120,000	1,070,000

Loan Facilities

Loan Facilities - Current	4,046,831	0	3,995,124
Loan Facilities - Non Current	8,106,529	5,200,191	16,437,081
Loan Facilities in use at Balance Date	12,153,360	5,200,191	20,432,205
Unused Loan Facilities at Balance Date	0	0	0

3. OPERATING BUDGET BY COST CENTRE

Mindarie Regional Council
SUMMARY OF OPERATING BUDGET SCHEDULE 2016/2017

No.	Name	Consolidated Budget 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Consolidated Budget 2015/2016	Adopted Budget 2015/2016	Variance between Proposed Budget and Estimated Actual	
							\$	%
2010 OPERATING INCOME								
2110	Member Council Charges	52,793,115	52,793,115	46,059,676	45,746,771	45,746,771		
	Total Member User Charges	52,793,115	52,793,115	46,059,676	45,746,771	45,746,771	6,733,439	14.6%
2150	Non Member Charges	3,052,500	3,052,500	1,433,000	2,891,300	2,891,300		
2155	Casual Fees	2,981,848	2,981,848	2,975,885	3,673,389	3,673,389		
	Total User Charges	58,827,463	58,827,463	50,468,561	52,311,460	52,311,460	8,358,902	16.6%
2205	Carbon Price	-	-	-	-	-		
2210	Recyclable Sales	785,000	785,000	680,000	680,000	680,000		
	Sale of Recyclable Materials	785,000	785,000	680,000	680,000	680,000	105,000	15.4%
2310	Contributions	-	-	-	-	-		
2370	Member Councils	-	-	-	-	-		
2380	Legal Fees	-	-	-	-	-		
2390	Other Reimbursements	5,000	5,000	5,000	5,000	5,000		
	Contributions, Reimbursement & Donations	5,000	5,000	5,000	5,000	5,000	0	0.0%
2410	Gas Power Royalties	80,000	80,000	70,000	70,000	70,000		
2420	Sale of RECs (Renewable Energy Certificate)	500,000	500,000	435,000	435,000	435,000		
2430	Gas Power Other	-	-	-	-	-		
	Gas Power Generation Sales	580,000	580,000	505,000	505,000	505,000	75,000	14.9%
2240	Sundry Fees	-	-	-	-	-		
2365	Debt Recovery	-	-	-	-	-		
2525	Rebates Received	88,500	88,500	88,500	88,500	88,500		
2540	Miscellaneous Income	263,800	263,800	803,990	285,200	285,200		
	Other Revenue	352,300	352,300	892,490	373,700	373,700	(540,190)	-60.5%
2710	Grants Recycling Services	-	-	-	-	-		
2711	Zero Waste Plan	-	-	-	-	-		
	Grants and Subsidies	-	-	-	-	-	0	#DIV/0!
2810	Interest - Municipal Fund	593,000	593,000	700,900	700,900	700,900		
2820	Interest - Reserve Fund	-	-	-	-	-		
2830	Interest - Loan Fund	-	-	-	-	-		
	Interest Earnings	593,000	593,000	700,900	700,900	700,900	(107,900)	-15.4%
	Sub-total	61,142,763	61,142,763	53,251,951	54,576,060	54,576,060	7,890,812	#DIV/0!
2910	Profit on Sale of Land	-	-	-	-	-		
2915	Profit on Sale of Building	-	-	-	-	-		
2920	Profit on Sale of Furniture & Equipment	-	-	-	-	-		
2925	Profit on Sale of Computing Equipment	-	-	-	-	-		
2935	Profit on Sale of Plant & Machinery	26,122	26,122	17,331	20,000	20,000		
2940	Profit on Sale of Infrastructure	-	-	-	-	-		
	Profit on Sale of Assets	26,122	26,122	17,331	20,000	20,000	8,791	
3999 Total Operating Income		61,168,885	61,168,885	53,269,282	54,596,060	54,596,060	7,899,603	14.8%
4000 OPERATING EXPENDITURE								
4100 Employee Costs								
4120	Salaries	3,865,700	3,865,700	3,483,991	3,554,697	3,554,697		
4130	Allowances	112,452	112,452	95,249	95,469	95,469		
4202	Medical Examinations	-	-	-	-	-		
4205	Staff Training	54,900	54,900	58,739	57,740	57,740		
4207	Staff Conferences	43,500	43,500	24,000	24,000	24,000		
4210	Superannuation	564,000	564,000	472,205	472,600	472,600		
4215	Travelling Expenses	6,200	6,200	9,895	9,800	9,800		
4220	First Aid Expenses	3,000	3,000	3,000	3,000	3,000		
4225	Staff Recruitment (Advertising, Consultants, etc)	11,000	11,000	11,000	11,000	11,000		
4227	Staff Uniforms/Protective Clothing	35,000	35,000	34,345	36,200	36,200		
4230	Wellness Programs	19,600	19,600	22,400	22,400	22,400		
4235	FBT Expenses	63,700	63,700	62,500	62,500	62,500		
4240	OH&S Expenses	6,000	6,000	6,800	6,800	6,800		
4245	EB Performance Package (Consultants)	-	-	-	-	-		
4250	Workers Compensation Premium	156,800	156,800	144,060	144,200	144,200		
4260	HR Strategic Plan Costs	-	-	-	-	-		
4310	Annual Leave	316,400	316,400	292,333	291,900	291,900		
4315	Sick Leave	68,200	68,200	74,170	74,200	74,200		
4320	Long Service Leave	84,300	84,300	74,720	74,800	74,800		
4399 Total Employee Costs		5,410,752	5,410,752	4,869,407	4,941,306	4,941,306	541,345	11.1%
5100 Consultants and Contract Labour								
5110	Consultancy	608,000	608,000	108,600	101,000	101,000		
5130	Contract Labour External	426,000	426,000	797,500	870,500	870,500		
5159 Total Consultants and Contract Labour		1,034,000	1,034,000	906,100	971,500	971,500	127,900	14.1%
5160 Communications and Public Consultation								
5165	Advertising & Promotions	20,000	20,000	18,000	23,000	23,000		
5170	Corporate Communications Strategy	61,000	61,000	55,000	55,000	55,000		
5180	Newsletter	-	-	-	-	-		
5185	Waste Management Education	179,980	179,980	333,000	333,000	333,000		
5190	Projects and RRF Support	117,000	117,000	13,000	13,000	13,000		
5199 Total Communications and Public Consultation		377,980	377,980	419,000	424,000	424,000	(41,020)	-9.8%

Mindarie Regional Council
SUMMARY OF OPERATING BUDGET SCHEDULE 2016/2017

No.	Name	Consolidated Budget 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Consolidated Budget 2015/2016	Adopted Budget 2015/2016	Variance between Proposed Budget and Estimated Actual	
5200	Landfill Expenses							
5215	Clay Liner	-	-	-	-	-		
5220	Recycling Contractors	411,000	411,000	332,068	327,000	327,000		
5225	Limestone Cover	150,000	150,000	150,000	150,000	150,000		
5226	Access Road Maintenance	47,000	47,000	40,000	40,000	40,000		
5227	Bushland Management	106,500	106,500	109,500	129,500	129,500		
5230	Ground Water Management	177,500	177,500	193,500	208,500	208,500		
5235	Research and Planning	52,100	52,100	50,000	50,000	50,000		
5240	Signs & Barricades	65,000	65,000	38,000	33,000	33,000		
5245	Monitoring Program	190,500	190,500	205,200	370,200	370,200		
5247	Zero Waste Plan	-	-	-	-	-		
5290	Control Fencing Maintenance	17,000	17,000	33,000	33,000	33,000		
5295	Site Operating	46,000	46,000	38,842	43,300	43,300		
5299	Total Landfill Expenses	1,262,600	1,262,600	1,190,110	1,384,500	1,384,500	72,490	6.1%
5300	Office Expenses							
5310	Staff Amenities	7,700	7,700	8,500	8,500	8,500		
5312	Telecommunication Expenses	30,000	30,000	30,000	30,000	30,000		
5315	Courier Expenses	6,000	6,000	6,500	6,500	6,500		
5320	Office Equipment Maintenance	5,500	5,500	5,500	5,500	5,500		
5325	Meals and Entertainment	26,500	26,500	28,100	28,100	28,100		
5330	Periodicals/ Publications	3,600	3,600	3,600	3,600	3,600		
5335	Postage & Freight	4,000	4,000	5,000	5,000	5,000		
5340	Photocopying Expenses	10,900	10,900	14,300	14,300	14,300		
5350	Stationery and Printing	10,500	10,500	11,700	11,700	11,700		
5353	Sponsorships	-	-	-	-	-		
5355	Subscriptions/Membership	37,240	37,240	35,500	36,550	36,550		
5358	Rounding of Cents	100	100	100	100	100		
5359	Cleaning of Buildings	51,000	51,000	51,000	68,000	68,000		
5365	Expendable Tools	7,500	7,500	12,500	12,500	12,500		
5368	Other Administration Expenses	17,200	17,200	17,200	17,200	17,200		
5369	Total Office Expenses	217,740	217,740	229,500	247,550	247,550	(11,760)	-5.1%
5370	Information Systems Expenses							
5375	Computer Software Licencing	70,000	70,000	60,000	60,000	60,000		
5380	Computer Software Acquisitions	20,000	20,000	20,000	20,000	20,000		
5385	Computer Systems Maintenance	80,400	80,400	115,200	123,200	123,200		
5390	Computer Systems Consumables	5,000	5,000	5,000	5,000	5,000		
5395	On-line Service Charges	3,500	3,500	3,500	3,500	3,500		
5399	Total Information Systems Expenses	178,900	178,900	203,700	211,700	211,700	(24,800)	-12.2%
5400	Buildings Maintenance							
5410	Building Maintenance	133,000	133,000	142,125	119,600	119,600		
5435	Building Maintenance - Pest Control	21,900	21,900	21,900	56,900	56,900		
5440	Building Security	52,900	52,900	37,000	37,000	37,000		
5459	Total Building Maintenance	207,800	207,800	201,025	213,500	213,500	6,775	3.4%
5460	Plant and Vehicles Operating and Hire							
5465	Plant - Fuel and Oil	523,100	523,100	510,180	513,520	513,520		
5470	Plant - MV Licences	6,780	6,780	5,280	4,370	4,370		
5475	Plant - Tyres and Tubes	57,300	57,300	65,524	66,400	66,400		
5480	Plant - Repair and Maintenance	255,100	255,100	254,294	254,500	254,500		
5485	Minor Equipment	23,000	23,000	23,000	23,000	23,000		
5490	Plant Hire Costs	110,000	110,000	110,252	110,500	110,500		
5495	Leachate System Management	20,000	20,000	20,000	20,000	20,000		
5499	Total Plant and Vehicles Operating and Hire	995,280	995,280	988,530	992,290	992,290	6,750	0.7%
5500	RRF Operation Expenses							
5510	Fencing and Gate Maintenance	10,000	10,000	15,000	15,000	15,000		
5515	Road Maintenance	-	-	-	-	-		
5520	Bores and Pipework	10,000	10,000	10,500	10,500	10,500		
5525	Environmental Monitoring	-	-	-	-	-		
5531	Vehicle Wash Facility Operations	-	-	-	-	-		
5535	Landscaping and Gardens	12,000	12,000	20,000	29,000	29,000		
5540	MRC Admin Charge	-	-	-	-	-		
5542	Compost Disposal	408,300	408,300	306,225	306,225	306,225		
5545	Tipping Fees (Member Councils)	25,521,000	25,521,000	20,182,870	20,182,870	20,182,870		
5546	RRF Maintenance Funding	250,000	250,000	-	-	-		
5559	Total RRF Operation Expenses	26,211,300	26,211,300	20,534,595	20,543,595	20,543,595	5,676,705	27.6%
5560	Waste Minimisation Project							
5562	Zero Waste Plan	-	-	-	-	-		
5563	MRC Contributions	-	-	-	-	-		
5564	WMRC Processing	3,052,500	3,052,500	1,433,000	2,867,500	2,867,500		
5569	Total Waste Minimisation Project	3,052,500	3,052,500	1,433,000	2,867,500	2,867,500	1,619,500	
6000	Utilities							
6010	Electricity	92,000	92,000	92,000	92,000	92,000		
6015	Gas	400	400	400	400	400		
6020	Water	12,000	12,000	12,000	12,000	12,000		
6035	Rates	80,829	80,829	89,000	89,000	89,000		
6099	Total Utilities	185,229	185,229	193,400	193,400	193,400	(8,171)	-4.2%
6100	Insurance							
6110	General Insurance (Levy)	280,476	280,476	293,102	292,060	292,060		
6115	Plant Insurance (Levy)	13,200	13,200	31,000	31,000	31,000		
6199	Total Insurance	293,676	293,676	324,102	323,060	323,060	(30,426)	-9.4%
6200	Loan Expense							
6210	Interest on Loans	382,472	382,472	367,000	555,500	555,500		
6215	Loan Facility Fee	-	-	21,000	21,000	21,000		
6299	Total Loan Expense	382,472	382,472	388,000	576,500	576,500	(5,528)	-1.4%

Mindarie Regional Council
SUMMARY OF OPERATING BUDGET SCHEDULE 2016/2017

No.	Name	Consolidated Budget 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Consolidated Budget 2015/2016	Adopted Budget 2015/2016	Variance between Proposed Budget and Estimated Actual	
7100	Elected Members Costs							
7110	Member Allowances (Travel, Telecom, IT)	15,000	15,000	15,000	15,000	15,000		
7120	Member Meeting Fees	128,750	128,750	128,750	128,750	128,750		
7125	Member Conference Expenses	71,000	71,000	10,200	10,200	10,200		
7130	Member LG Allowances (Chairman, Deputy)	24,463	24,463	24,463	24,463	24,463		
7135	Council Meeting Expenses	8,000	8,000	8,000	8,000	8,000		
7199	Total Elected Member Costs	247,213	247,213	186,413	186,413	186,413	60,800	32.6%
7200	Government Levies							
7210	DEP Landfill levy	13,138,200	13,138,200	12,331,600	12,331,600	12,331,600		
7215	Carbon Price			-				
7250	Total Government Levies	13,138,200	13,138,200	12,331,600	12,331,600	12,331,600	806,600	6.5%
7300	Leases							
7310	Land Rental - Annual	709,000	709,000	703,400	703,400	703,400		
	Total Leases	709,000	709,000	703,400	703,400	703,400	5,600	0.8%
7500	Other Expenses							
7515	Audit Fees	50,000	50,000	50,000	50,000	50,000		
7520	Bank Charges	35,000	35,000	35,000	35,000	35,000		
7525	Legal Expenses	100,000	100,000	60,000	60,000	60,000		
7605	Doubtful and Bad Debts Expense	2,000	2,000	2,000	2,000	2,000		
7610	Donations	-	-	-	-	-		
7630	Contributions to Other Councils	-	-	-	-	-		
7650	Other Expenses	5,000	5,000	27,000	27,000	27,000		
7998	Total Other Expenses	192,000	192,000	174,000	174,000	174,000	18,000	10.3%
8000	Depreciation							
8020	Depreciation on Buildings	291,100	291,100	290,181	187,300	187,300		
8030	Depreciation on Furniture & Office Equipment	38,400	38,400	164,300	43,700	43,700		
8040	Depreciation on Computing Equipment	253,700	253,700	253,301	95,600	95,600		
8050	Depreciation on Vehicles and Mobile Plant	822,920	822,920	833,289	757,300	757,300		
8060	Depreciation on Infrastructure	299,100	299,100	321,519	73,500	73,500		
8099	Total Depreciation	1,705,220	1,705,220	1,862,590	1,157,400	1,157,400	(157,370)	-8.4%
8100	Amortisation (Landfill)							
8110	Amortisation of Excavation/Cell Development	2,701,400	2,701,400	2,766,100	2,766,100	2,766,100		
8120	Site Rehabilitation	-	-	-	-	-		
8125	Capping Accretion Expenses	274,234	274,234	266,300	266,300	266,300		
8130	Amort Charge for Decommissioning Asset	846,087	846,087	846,100	846,100	846,100		
8140	Total Amortisation (Landfill)	3,821,721	3,821,721	3,878,500	3,878,500	3,878,500	(56,779)	-1.5%
8160	Amortisation (RRF)							
8165	Amortisation-Pre Operating Cost	104,700	104,700	104,700	104,700	104,700		
8170	Amortisation Cost	386,648	386,648	435,500	435,500	435,500		
8190	Total Amortisation (RRF)	491,348	491,348	540,200	540,200	540,200	(48,852)	-9.0%
8200	Provision (Landfill)							
8230	Post Closure Accretion Expenses	156,128	156,128	165,400	165,400	165,400		
8299	Total Provision (Landfill)	156,128	156,128	165,400	165,400	165,400	(9,272)	-5.6%
9000	Loss on Asset Sales							
9025	Loss on Sale of Vehicles and Machinery	70,725	70,725	58,404	11,900	11,900		
9090	Total Loss on Asset Sales	70,725	70,725	58,404	11,900	11,900	58,825	
9098	Total Operating Expenditure	60,341,784	60,341,784	51,780,976	53,039,214	53,039,214	8,560,808	16.5%
	Total Net	827,101	827,101	1,488,306	1,556,846	1,556,846	(661,205)	-44.4%

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
General Purpose Funding

Description	Rate / Tonne Exc GST	Tonnes	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
Revenue						
<i>Member User Charges</i>						
City of Perth	165.00	13,600	2,244,000	2,244,000	2,055,213	2,200,225
City of Waneroo	165.00	74,000	12,210,000	12,210,000	11,459,560	11,470,000
City of Joondalup	165.00	65,500	10,807,500	10,807,500	9,934,963	10,529,150
City of Stirling	161.57	79,410	12,830,115	12,830,115	10,672,468	9,655,021
Town of Cambridge	165.00	8,700	1,435,500	1,435,500	1,192,097	1,348,500
City of Vincent	165.00	15,200	2,508,000	2,508,000	2,276,275	2,325,000
Town of Victoria Park	165.00	16,500	2,722,500	2,722,500	2,477,610	2,557,500
RRF Residues	165.00	48,700	8,035,500	8,035,500	5,991,491	5,661,375
		321,610	52,793,115	52,793,115	46,059,676	45,746,771
<i>Non Member User Charges/Member charged as Trade</i>						
WMRC Processing Residues			3,052,500	3,052,500	1,433,000	2,867,500
City of South Perth			0	0	0	23,800
Casual Tipping Fees	181.82	16,400	2,981,848	2,981,848	2,975,885	3,673,389
			6,034,348	6,034,348	4,408,885	6,564,689
Other Revenue						
<i>Interest Earnings</i>						
Interest - Municipal Fund			593,000	593,000	700,900	700,900
Interest - Reserved Fund			0	0	0	0
<i>Other Fees and Charges</i>						
Carbon Price			0	0	0	0
Recyclable Sales			785,000	785,000	680,000	680,000
<i>Contributions and Donations</i>						
Contributions			0	0	0	0
<i>Reimbursements</i>						
Other Reimbursements			5,000	5,000	5,000	5,000
<i>Gas Power Generation Income</i>						
Gas Power Royalties			80,000	80,000	70,000	70,000
Sale of RECs (Renewal Energy Certificate)			500,000	500,000	435,000	435,000
<i>Other Income</i>						
Rebate Received			88,500	88,500	88,500	88,500
Miscellaneous Income			263,800	263,800	803,990	285,200
			2,315,300	2,315,300	2,783,390	2,264,600
Total Revenue			61,142,763	61,142,763	53,251,951	54,576,060
Net Total			61,142,763	61,142,763	53,251,951	54,576,060

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Members of Council

Description	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
Expenditure				
<i>Elected Members Costs</i>				
Member Allowances (Travel, Telecom, IT)				
Kilometers Claimed	3,000	3,000	3,000	3,000
Members Allowances (x12 Councillors)	12,000	12,000	12,000	12,000
Member Meeting Fees				
11x Councillors Setting Fees	113,300	113,300	113,300	113,300
1x Chairman Setting Fees	15,450	15,450	15,450	15,450
Member Conference Expenses				
Waste and Recycling Conference	11,000	11,000	10,200	10,200
Enviro Conference	60,000	60,000	0	0
Member LG Allowances (Chairman, Deputy)				
Member Allowance - Chairman	19,570	19,570	19,570	19,570
Member Allowance - Deputy Chairman	4,893	4,893	4,893	4,893
Council Meeting Expenses	8,000	8,000	8,000	8,000
	247,213	247,213	186,413	186,413
Total Expenditure	247,213	247,213	186,413	186,413
Net Total	(247,213)	(247,213)	(186,413)	(186,413)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Governance Management

Description	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
Revenue				
Profit on Sale of Assets				
Sale of Ford FG G6E	2,472	2,472	0	0
Total Revenue	2,472	2,472	0	0
Expenditure				
<i>Employee Costs</i>				
Salaries	425,800	425,800	378,897	378,897
Allowances	3,619	3,619	7,450	7,450
Staff Training				
Staff Training - CEO	4,000	4,000	4,000	4,000
Staff Training - HR	1,500	1,500	1,500	1,500
Staff Training - Exec Asst	1,500	1,500	1,500	1,500
Staff Training - OHS Officer	0	0	2,600	2,600
Staff Training - First Aid	400	400	0	0
Staff Training - Manual Handling	200	200	0	0
Staff Training - Warden Training	500	500	0	0
Staff Conferences				
Staff Conference - Miscellaneous	17,000	17,000	6,000	6,000
Staff Conference - Enviro	0	0	0	0
Local Conference - Safety	0	0	1,000	1,000
Superannuation	66,500	66,500	56,300	56,300
Travelling Expenses	1,000	1,000	2,000	2,000
First Aid Expenses	0	0	3,000	3,000
Staff Recruitment				
Recruitment-Senior Management	6,000	6,000	6,000	6,000
Recruitment-Officers	2,500	2,500	2,500	2,500
Recruitment-Operations	2,500	2,500	2,500	2,500
Corporate Uniforms/Protective Clothing	0	0	5,900	5,900
Wellness Programs				
Spectacle Allowance	1,600	1,600	2,400	2,400
Health Assessment - Bi annual	0	0	0	0
Drug and Alcohol Test	8,000	8,000	8,000	8,000
ORS Counselling Service	4,000	4,000	4,000	4,000
Hearing Test	0	0	2,000	2,000
Flu Injection - Annually	2,000	2,000	2,000	2,000
Hep B and Tetanus	500	500	500	500
Skin Cancer Check	3,500	3,500	3,500	3,500
Fringe Benefits Tax	14,000	14,000	12,600	12,600
OH&S Expenses				
Safety Videos	0	0	2,000	2,000
Fire Extenguisher Training	0	0	2,000	2,000
OH&S Alert Subscriptions	0	0	800	800
Chemwatch Subscriptions	0	0	2,000	2,000
Workers Compensation Premium	16,900	16,900	16,000	16,000
Annual Leave	46,400	46,400	42,100	42,100
Sick Leave	10,000	10,000	18,900	18,900
Long Service Leave	12,100	12,100	10,900	10,900
	652,019	652,019	610,847	610,847
<i>Consultants and Contract Labour</i>				
Consultancy				
HR Support and Performance Review	13,000	13,000	13,000	13,000
Environmental Support/Audit	0	0	0	0
LGIS Organisation Risk Mgt Review	0	0	0	0
CEO System Audit Requirement	0	0	33,000	33,000
Continuity Management Proposal	0	0	0	0
OHS Consultant Support	5,000	5,000	20,000	20,000
Senior Management Coaching	10,000	10,000	7,600	0
Waste Precinct and Reports	280,000	280,000	0	0
Valuation of Properties	15,000	15,000	0	0
	323,000	323,000	73,600	66,000
<i>Communication and Public Consultation</i>				
Advertising & Promotions	10,000	10,000	8,000	8,000
	10,000	10,000	8,000	8,000

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Governance Management

Description	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
<i>Landfill Expenses</i>				
Research and Planning				
MWAC Standard Contribution	52,100	52,100	50,000	50,000
FORC			0	0
Signs and Barricades	0	0	38,000	33,000
Site Operating	0	0	9,000	9,000
	52,100	52,100	97,000	92,000
<i>Office Expenses</i>				
Meals and Entertainment				
Awards Recognition	3,000	3,000	3,100	3,100
Business Meetings	5,000	5,000	5,000	5,000
CEO Miscellaneous	6,000	6,000	6,000	6,000
Subscriptions/Memberships				
Australian Landfill Owners Assn	3,500	3,500	7,000	7,000
ISWA/AL&GA Annual Membership	600	600	500	500
IFAP Corporate Membership	0	0	500	500
LGMA Membership	500	500	500	500
Others	300	300	0	0
	18,900	18,900	22,600	22,600
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	4,000	4,000	4,000	4,000
Plant - MV Licences	350	350	350	350
Plant - Tyres and Tubes	1,500	1,500	1,500	1,500
Plant - Repair and Maintenance	1,500	1,500	1,500	1,500
Plant Hire Costs	2,000	2,000	2,000	2,000
	9,350	9,350	9,350	9,350
<i>Insurance</i>				
Municipal Property Insurance	14,000	14,000	14,900	14,900
Public Liability Insurance	5,600	5,600	5,545	5,545
Plant and Machinery Insurance	400	400	500	500
Salary Continuance	3,000	3,000	3,000	3,000
Fidelity Guarantee Insurance	2,000	2,000	2,000	2,000
Statutory & Business Practices Protection	11,000	11,000	4,800	4,800
Councillors and Officers Liability Insurance	0	0	6,000	6,000
Personal Injury Insurance	1,300	1,300	1,500	1,500
Journey Injury / Pollution Liability Insurance	130,000	130,000	130,000	130,000
Insurance Excess	10,000	10,000	10,000	10,000
	177,300	177,300	178,245	178,245
<i>Administration Expenses</i>				
Legal Expenses	100,000	100,000	60,000	60,000
Other Expenses				
Charitable and Non Profit Org Waiver	5,000	5,000	5,000	5,000
Strategy Setting	0	0	10,000	10,000
Employee Satisfaction Survey	0	0	12,000	12,000
	105,000	105,000	87,000	87,000
<i>Depreciation</i>				
Depreciation on Buildings	92,100	92,100	92,057	58,500
Depreciation on Furniture & Office Equipment	1,400	1,400	1,350	1,200
Depreciation on Computing Equipment	8,400	8,400	8,324	2,600
Depreciation on Vehicles and Mobile Plant	6,600	6,600	6,543	7,200
	108,500	108,500	108,274	69,500
Profit on Sale of Asset	0	0	0	0
Loss on Sale of Assets	0	0	0	0
Total Expenditure	1,456,169	1,456,169	1,194,916	1,143,542
Net Total	(1,453,697)	(1,453,697)	(1,194,916)	(1,143,542)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Finance and Business Services

Description	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
Revenue				
Profit on Sale of Assets				
Sale of VW Amorok	2,526	2,526	0	0
Total Revenue	2,526	2,526	0	0
Expenditure				
Employee Costs				
Salaries	412,100	412,100	370,500	440,500
Allowances	7,250	7,250	7,410	7,410
Staff Training				
Jet Reporting	0		0	0
Other Financial Training	15,000	15,000	25,000	25,000
Customer Service Training	0		0	0
Staff Conferences	6,000	6,000	6,000	6,000
Superannuation	69,000	69,000	70,300	70,300
Travelling Expenses			0	0
Taxis and Parking	500	500	1,000	1,000
Payroll Reimb/Kilometers Claimed	2,000	2,000	2,500	2,500
Fringe Benefits Tax	18,000	18,000	18,200	18,200
Workers Compensation Premium	20,500	20,500	18,000	18,000
Annual Leave	41,100	41,100	47,200	47,200
Sick Leave	12,000	12,000	8,000	8,000
Long Service Leave	14,100	14,100	13,200	13,200
	617,550	617,550	587,310	657,310
Consultants and Contract Labour				
Contract Labour External				
Finance Relief	18,000	18,000	12,000	0
IT Contract Labour	144,000	144,000	125,000	125,000
	162,000	162,000	137,000	125,000
Office Expenses				
Office Equipment Maintenance				
Equipment Maintenance	2,500	2,500	2,500	2,500
Rental of EFTPOS Machines	500	500	500	500
Meals and Entertainment	1,000	1,000	1,500	1,500
Subscriptions/Membership				
CPA Australia	1,000	1,000	1,000	1,000
Business News	0	0	400	400
LGMA Membership	1,300	1,300	1,300	1,300
ICAA and SAICA Membership	1,600	1,600	1,500	1,500
Others	500	500	800	800
Rounding of Cents	100	100	100	100
Minor Equipment	7,500	7,500	12,500	12,500
Other Office Expenses				
Cash Collection	5,500	5,500	5,500	5,500
Searches	2,500	2,500	2,500	2,500
DPI Vehicle Searches	500	500	500	500
Collection of back up tape	1,200	1,200	1,200	1,200
Debt collection commission	300	300	300	300
	26,000	26,000	32,100	32,100
Information System Expenses				
Computer Software Licencing				
Others	12,000	12,000	11,600	11,600
Microsoft Office Licencing	4,000	4,000	4,000	4,000
Microsoft Dynamics Navision Licence	6,800	6,800	6,800	6,800
VMWare Licence	11,500	11,500	11,900	11,900
Active Virus Scan Licence	1,600	1,600	1,000	1,000
Back up Exec	1,800	1,800	1,500	1,500
Fortigate Licence	2,000	2,000	4,800	4,800
Altiris Licence Renewal	0	0	2,500	2,500
Servers Licences	5,600	5,600	5,600	5,600
inControl/inTuition Licence	5,000	5,000	5,000	5,000
Jet Software Licence	2,800	2,800	2,800	2,800
Jet Designer User Licence	2,500	2,500	2,500	2,500
Device Monitoring Licence	14,400	14,400	0	0
Computer Software Acquisitions				
Jet Reporting Development	5,000	5,000	5,000	5,000
Development of Share Point (Intranet)	10,000	10,000	15,000	15,000
Other	5,000	5,000	0	0
Computer Systems Maintenance				
Other Project Costs	5,100	5,100	20,000	20,000
Open Office - Service Contract	20,000	20,000	20,000	20,000
Open Office - Payroll Maintenance	2,100	2,100	2,100	2,100
Open Office - EFT Maintenance	600	600	600	600
Open Office - Upgrade and Maint	5,300	5,300	5,300	5,300
Newcastle Weighing Services - Gen Maintenance	13,000	13,000	13,000	13,000
Dust Monitoring Upgrade	0	0	5,500	5,500
Nable Monitor	0	0	14,400	14,400
Computer Systems Consumables	5,000	5,000	5,000	5,000
	141,100	141,100	165,900	165,900

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Finance and Business Services

Description	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	6,000	6,000	7,000	7,000
Plant - MV Licences	500	500	500	500
Plant - Tyres and Tubes	500	500	1,000	1,000
Plant - Repair and Maintenance	3,000	3,000	3,000	3,000
Plant Hire Costs	1,000	1,000	1,000	1,000
	11,000	11,000	12,500	12,500
<i>Insurance</i>				
Municipal Property Insurance	14,076	14,076	14,600	14,600
Public Liability Insurance	5,600	5,600	5,545	5,545
Plant and Machinery Insurance	400	400	500	500
Salary Continuance	0	0	3,000	3,000
Insurance Excess	0	0	3,000	3,000
	20,076	20,076	26,645	26,645
<i>Cost of Borrowings</i>				
Interest on Loans				
Loan 12	0	0	59,300	59,300
Loan 13	0	0	91,100	279,600
Loan 14	180,000	180,000	0	0
Loan 15	120,000	120,000	0	0
Loan Expenses (Facility Fee)				
Loan 12	0	0	13,000	13,000
Loan 13	0	0	0	0
	300,000	300,000	163,400	351,900
<i>Administration Expenses</i>				
Audit Fees				
Audit Fees External	25,000	25,000	25,000	25,000
Audit Fees Internal Control	25,000	25,000	25,000	25,000
Bank Charges	35,000	35,000	35,000	35,000
Doubtful and Bad Debts Expense	2,000	2,000	2,000	2,000
	87,000	87,000	87,000	87,000
<i>Depreciation</i>				
Depreciation on Buildings	0	0	0	6,600
Depreciation on Furniture & Office Equipment	18,100	18,100	22,064	29,400
Depreciation on Computing Equipment	206,000	206,000	205,938	83,800
Depreciation on Vehicles and Mobile Plant	6,500	6,500	6,518	190,100
Depreciation on Infrastructure	0	0	19,188	24,600
	230,600	230,600	253,708	334,500
<i>Loss on Sale of Assets</i>	0	0	0	0
Total Expenditure	1,595,326	1,595,326	1,465,563	1,792,855
Net Total	(1,592,800)	(1,592,800)	(1,465,563)	(1,792,855)

Note : Other Office Expenses relates to the cost of the security company in relation to the collection of cash at the Weighbridge, Searches, Collection of Backup Tapes.

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Administration Services

Description	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
Expenditure				
<i>Employee Costs</i>				
Salaries	63,700	63,700	61,800	61,800
Allowances	600	600	600	600
Staff Training	1,200	1,200	1,500	1,500
Staff Conferences	0	0	0	0
Superannuation	8,500	8,500	7,400	7,400
Travelling Expenses				
Taxis and Parking	150	150	300	300
Kms used from Private Vehicle	250	250	250	250
Travel to shop for staff amen, postage, etc	0	0	250	250
Fringe Benefits Tax	9,500	9,500	9,500	9,500
Workers Compensation Premium	2,500	2,500	3,000	3,000
Annual Leave	5,200	5,200	5,100	5,100
Sick Leave	1,200	1,200	2,300	2,300
Long Service Leave	1,500	1,500	1,500	1,500
	94,300	94,300	93,500	93,500
<i>Consultants and Contract Labour</i>				
Contract Labour External	3,000	3,000	4,500	4,500
	3,000	3,000	4,500	4,500
<i>Communications and Public Consultations</i>				
Advertising & Promotions				
Statutory Advertising	5,000	5,000	5,000	10,000
Tender Advertising	5,000	5,000	5,000	5,000
	10,000	10,000	10,000	15,000
<i>Office Expenses</i>				
Staff Amenities				
Coffee/Tea	2,700	2,700	3,000	3,000
Milk/Sugar	2,300	2,300	2,500	2,500
Cleaning Supplies	900	900	1,000	1,000
Bottled Water	1,800	1,800	2,000	2,000
Telecommunication Expenses				
Telstra Landline	8,500	8,500	8,500	8,500
Telstra Mobile Phone	13,000	13,000	13,000	13,000
Magicorp-On hold messages	2,500	2,500	2,500	2,500
White pages directory listing	6,000	6,000	6,000	6,000
Courier Expenses				
Agendas and Minutes	4,600	4,600	5,000	5,000
Other courier expenses	1,400	1,400	1,500	1,500
Office Equipment Maintenance	2,500	2,500	2,500	2,500
Meals and Entertainment				
Christmas party	9,000	9,000	9,000	9,000
Other Expenses - Admin	2,500	2,500	3,500	3,500
Periodicals / Publications				
Newspaper	2,000	2,000	2,000	2,000
State law publisher	1,100	1,100	1,100	1,100
WA local government directory	500	500	500	500
Postage & Freight	4,000	4,000	5,000	5,000
Photocopying Expenses				
Leases	5,100	5,100	6,500	6,500
Maintenance	4,000	4,000	6,000	6,000
Photocopy paper	1,800	1,800	1,800	1,800
Stationery and Printing				
General stationeries	7,000	7,000	7,500	7,500
Ausrecord stationery supplies	2,000	2,000	2,200	2,200
Scanning maps and archiving	1,500	1,500	2,000	2,000
Subscriptions/Membership				
LGMA membership	3,000	3,000	3,000	3,000
Local government supervisors assn	500	500	500	500
SAI global	2,000	2,000	2,000	2,000
WALGA associate membership	15,390	15,390	11,000	11,000
WMAA	5,000	5,000	5,000	5,000
Records and info mgt prof aust	500	500	500	500
Cleaning of Buildings				
Canon hygiene	10,000	10,000	13,000	13,000

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Administration Services

Description	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
Jasnet cleaning	20,000	20,000	17,000	27,000
Excel window cleaning	10,000	10,000	10,000	10,000
Other Office Expenses				
Indoor plant services	5,500	5,500	5,500	5,500
Confidential bin collection	700	700	700	700
Flowers for staff and councillors	1,000	1,000	1,000	1,000
	160,290	160,290	163,800	173,800
<i>Information System Expenses</i>				
Computer Software Acquisition	0	0	0	0
Computer Systems Maintenance				
TRIM support and maintenance	2,500	2,500	2,500	2,500
Kapish 1st level support	7,000	7,000	7,000	7,000
Kapish TRIM explorer annual maint	1,500	1,500	1,500	1,500
Kapish TRIM easy link site licence	2,700	2,700	2,700	2,700
Kapish TRIM easy link annual maint	600	600	600	600
On-line Service Charges	3,500	3,500	3,500	3,500
	17,800	17,800	17,800	17,800
<i>Building Maintenance</i>				
Building Maintenance				
Airconditioning servicing	4,500	4,500	4,500	4,500
Airconditioning misc parts and labour	3,000	3,000	3,500	3,500
Admin building misc repairs	7,500	7,500	10,000	10,000
Old Admin building misc repairs	5,000	5,000	7,000	7,000
Caretakers house misc repairs	5,000	5,000	7,000	7,000
Building Security				
Wilson security	9,500	9,500	9,500	9,500
Castle security-alarm monitoring	2,500	2,500	2,500	2,500
Castle security-alarm maintenance	4,000	4,000	4,000	4,000
Patrol callouts	4,500	4,500	6,000	6,000
	45,500	45,500	54,000	54,000
<i>Utilities</i>				
Electricity	82,000	82,000	82,000	82,000
Gas	400	400	400	400
Water	12,000	12,000	12,000	12,000
Rates	55,000	55,000	55,000	55,000
	149,400	149,400	149,400	149,400
<i>Insurance</i>				
Municipal Property Insurance	14,000	14,000	14,300	14,300
Public Liability Insurance	5,600	5,600	5,600	5,600
	19,600	19,600	19,900	19,900
<i>Other Expenses</i>				
Land Rental	709,000	709,000	703,400	703,400
	709,000	709,000	703,400	703,400
<i>Depreciation</i>				
Depreciation on Building	3,400	3,400	3,966	8,500
Depreciation on Furniture & Office Equipment	14,700	14,700	108,574	9,100
Depreciation on Computing Equipment	6,300	6,300	6,318	6,300
Depreciation on Vehicles and Mobile Plant	7,600	7,600	7,611	9,000
Depreciation on Infrastructure	400	400	3,963	2,000
	32,400	32,400	130,432	34,900
Total Expenditure	1,241,290	1,241,290	1,346,732	1,266,200
Net Total	(1,241,290)	(1,241,290)	(1,346,732)	(1,266,200)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Projects

Description	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
Revenue				
<i>Grants - Operating</i>				
Grants Zero Waste	0	0	0	0
Total Revenue	0	0	0	0
Expenditure				
<i>Employee Costs</i>				
Salaries	0	0	0	0
Superannuation	0	0	0	0
Travelling Expenses	0	0	0	0
Corporate Uniforms/Protective Clothing	0	0	0	0
Workers Compensation Premium	0	0	0	0
Annual Leave	0	0	0	0
Sick Leave	0	0	0	0
Long Service Leave	0	0	0	0
	0	0	0	0
<i>Consultants and Contract Labour</i>				
Consultancy	250,000	250,000	0	0
Contract Labour External				
Carbon Trading - Tech Consultant	0	0	15,000	15,000
Infrastructure - Tech Consultant	100,000	100,000	250,000	250,000
Waste Audit - Tech Consultant	0	0	200,000	250,000
OHS System - Tech Consultant	30,000	30,000	50,000	50,000
Establishment Agreement - Tech Consultant	50,000	50,000	50,000	50,000
Woodchipping - Contract Labour	60,000	60,000	60,000	60,000
	490,000	490,000	625,000	675,000
<i>WMRC Processing</i>				
WMRC Processing	3,052,500	3,052,500	1,433,000	2,867,500
	3,052,500	3,052,500	1,433,000	2,867,500
<i>Depreciation</i>				
Depreciation on Furniture & Office Equipment	0	0	0	1,000
Depreciation on Computing Equipment	0	0	0	400
	0	0	0	1,400
Total Expenditure	3,542,500	3,542,500	2,058,000	3,543,900
Net Total	(3,542,500)	(3,542,500)	(2,058,000)	(3,543,900)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Communication Services

Description	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
Revenue				
Profit on Sale of Assets				
Sale of Kia Grand Carnival	0	0	2,331	0
Total Revenue	0	0	2,331	0
Expenditure				
<i>Employee Costs</i>				
Salaries	236,600	236,600	257,900	257,900
Allowances	1,700	1,700	1,700	1,700
Staff Training				
Working with Children checks	200	200	200	200
First Aid Training	2,000	2,000	2,000	2,000
Other Training	2,000	2,000	2,000	2,000
Staff Conferences				
Other Waste Conference	3,000	3,000	3,000	3,000
Waste and Recycling Conference	8,000	8,000	8,000	8,000
Superannuation	39,700	39,700	41,300	41,300
Travelling Expenses				
Payroll Allowance	1,000	1,000	1,800	1,800
Travel Expenses	500	500	1,000	1,000
Corporate Uniforms/Protective Clothing	1,500	1,500	2,000	2,000
Fringe Benefits Tax	4,000	4,000	4,000	4,000
Workers Compensation Premium	9,200	9,200	10,000	10,000
Annual Leave	20,700	20,700	20,200	20,200
Sick Leave	3,000	3,000	3,000	3,000
Long Service Leave	5,200	5,200	5,100	5,100
	338,300	338,300	363,200	363,200
<i>Consultants and Contract Labour</i>				
Contract Labour External	6,000	6,000	6,000	6,000
	6,000	6,000	6,000	6,000
<i>Communications and Public Consultation</i>				
Corporate Communications Strategy				
Winning back waste DVD	15,000	15,000	10,000	10,000
Internet MRC website update	15,000	15,000	15,000	15,000
MRC e-news	0	0	1,000	1,000
Intranet	0	0	5,000	5,000
W & R conference booth	7,000	7,000	7,000	7,000
Social media development	3,000	3,000	3,000	3,000
Annual Report	6,000	6,000	6,000	6,000
Strat Com Plan and other review/updates	10,000	10,000	4,000	4,000
Corporate bulletins/notices	5,000	5,000	4,000	4,000
Waste Management Education				
HHW collection days program and promo	8,000	8,000	8,000	8,000
Continued support for WESSG	1,000	1,000	1,000	1,000
Tours, program inc giveaways and DVD	5,000	5,000	6,000	6,000
Bus sponsorship	18,000	18,000	18,000	18,000
Advertising	10,000	10,000	8,000	8,000
School programs	8,000	8,000	6,000	6,000
Mobile display promotion and support	6,000	6,000	6,000	6,000
Earth carers outreach support	35,000	35,000	32,000	32,000
Education centre display updates	5,000	5,000	6,000	6,000
Battery and fluoro program	0	0	4,000	4,000
Shopping centre green room program	0	0	2,000	2,000
Brochures and fact sheets	5,000	5,000	5,000	5,000
Problem products and contaminants education	5,000	5,000	200,000	200,000
Public event recycling support	4,000	4,000	4,000	4,000
Interactive resource for events	5,000	5,000	5,000	5,000
Open day	20,000	20,000	15,000	15,000
Vehicle graphics	0	0	7,000	7,000
Tamala Park 25th Anniversary	0	0	50,000	0
Glass campaign (grants \$24,980 fr 2015/2016)	44,980	44,980	0	0

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Communication Services

Description	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
Projects and SWMP Support				
RRF visitors centre display updates	5,000	5,000	5,000	5,000
CEAG support	5,000	5,000	5,000	5,000
RRF compost workshops	2,000	2,000	2,000	2,000
RRF VC garden beds signage	5,000	5,000	1,000	1,000
Precinct Education	100,000	100,000	0	0
	357,980	357,980	451,000	401,000
Landfill Expenses				
Site Operating	0	0	1,500	1,500
	0	0	1,500	1,500
Plant and Vehicles Operating and Hire				
Plant - Fuel and Oil	5,000	5,000	5,000	5,000
Plant - MV Licences	500	500	500	500
Plant - Tyres and Tubes				
Education trailer	300	300	300	300
Kia Carnival	300	300	300	300
Plant - Repair and Maintenance				
Education trailer	1,000	1,000	1,000	1,000
Kia Carnival	3,500	3,500	2,500	2,500
Plant Hire Costs	7,000	7,000	7,500	7,500
	17,600	17,600	17,100	17,100
Insurance				
Municipal Property Insurance	1,000	1,000	1,000	1,000
Public Liability Insurance	5,600	5,600	5,545	5,545
Plant and Machinery Insurance	500	500	700	700
	7,100	7,100	7,245	7,245
Depreciation				
Depreciation on Buildings	0	0	0	1,400
Depreciation on Furniture & Office Equipment	0	0	0	800
Depreciation on Computing Equipment	6,100	6,100	6,106	800
Depreciation on Vehicles and Mobile Plant	8,200	8,200	13,653	6,500
	14,300	14,300	19,759	9,500
Total Expenditure	741,280	741,280	865,804	805,545
Loss on Sale of Assets				
Loss on Sale of Assets	0	0	0	6,900
Net Total	(741,280)	(741,280)	(863,473)	(812,445)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Resource Recovery Facility

Description	Rate / Tonne Exc GST	Tonnes	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
Expenditure						
<i>Consultants and Contract Labour</i>						
Consultancy			15,000	15,000	35,000	35,000
Contract Labour External			0	0	0	0
			15,000	15,000	35,000	35,000
<i>Office Expenses</i>						
Cleaning of Buildings						
General cleaning			9,000	9,000	8,000	15,000
Window cleaning			2,000	2,000	3,000	3,000
			11,000	11,000	11,000	18,000
<i>Information System Expenses</i>						
Computer Systems Maintenance						
ICT contractors costs			2,000	2,000	2,000	10,000
Newcastle Weighing Services-Gen Maintenance			12,000	12,000	12,000	12,000
Vertical Telecom P/L-Maint of Microwave Ant			6,000	6,000	6,000	6,000
			20,000	20,000	20,000	28,000
<i>Building Maintenance</i>						
Building Maintenance			12,500	12,500	31,000	21,500
Building Security						
Security - Monitoring			2,000	2,000	2,000	2,000
Security - Alarm maintenance			2,000	2,000	3,500	3,500
Security - call out			1,000	1,000	1,500	1,500
			17,500	17,500	38,000	28,500
<i>RRF Operation Expenses</i>						
Fencing and Gate Maintenance						
Fencing and Gate Maintenance			7,500	7,500	10,000	10,000
Repair of Boom Gate			2,500	2,500	5,000	5,000
Road Maintenance			0	0	0	0
Bores and Pipework						
Bore maint/calibration/electronics			5,000	5,000	5,000	5,000
Groundwater sampling			2,500	2,500	2,500	2,500
Bacteria sampling			1,000	1,000	1,000	1,000
Vermin control			1,000	1,000	1,000	1,000
Spills/leaks/incident management			500	500	1,000	1,000
Landscaping and Gardens						
Landscaping and Gardens			6,000	6,000	12,000	12,000
Education Centre garden display redesign			6,000	6,000	3,000	12,000
Composter educationnal feature			0	0	5,000	5,000
Compost Disposal (30% of input tonnages)	\$13.61	30,000	408,300	408,300	306,225	306,225
Contractor's Fee	\$174.86	100,000	17,485,500	17,485,500	14,521,495	14,521,495
Contractor's Residue to Tamala Park	\$165.00	48,700	8,035,500	8,035,500	5,661,375	5,661,375
Contractor's Residue to Eclipse			0	0	0	0
RRF Maintenance Funding			250,000	250,000	0	0
			26,211,300	26,211,300	20,534,595	20,543,595
<i>Utilities</i>						
Electricity			10,000	10,000	10,000	10,000
Rates			25,829	25,829	34,000	34,000
			35,829	35,829	44,000	44,000
<i>Insurance</i>						
Municipal Property Insurance			3,000	3,000	3,100	3,100
Public Liability Insurance			5,600	5,600	5,545	5,545
			8,600	8,600	8,645	8,645
<i>Cost of Borrowings</i>						
Interest on Loans						
Loan 10A			69,779	69,779	76,300	76,300
Loan 10B			0	0	65,900	65,900
Loan 10C			0	0	45,000	45,000
Loan 11			12,693	12,693	29,400	29,400
Loan Expenses			0	0	8,000	8,000
			82,472	82,472	224,600	224,600
<i>Depreciation</i>						
Depreciation on Building			23,600	23,600	23,603	0
Depreciation on Infrastructure			26,700	26,700	26,697	4,100
			50,300	50,300	50,300	4,100
Sub Total			26,452,001	26,452,001	20,966,140	20,934,440
Amortisation Pre-operating Cost			104,700	104,700	104,700	104,700

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Resource Recovery Facility

Description	Rate / Tonne Exc GST	Tonnes	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
Amortisation (RRF)			386,648	386,648	435,500	435,500
Total Expenditure			26,943,349	26,943,349	21,506,340	21,474,640
Net Total			(26,943,349)	(26,943,349)	(21,506,340)	(21,474,640)

LANDFILL OPERATION COST CENTRES

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Recycling Centre

Description	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
Revenue				
Profit on Sale of Assets				
Sale of Caterpillar 2.5T Diesel	1,124	1,124	0	5,000
Total Revenue	1,124	1,124	0	5,000
Expenditure				
<i>Employee Costs</i>				
Salaries	1,040,200	1,040,200	770,167	770,300
Allowances	50,747	50,747	27,926	28,327
Staff Training				
Forklift	0	0	500	500
First Aid	0	0	429	300
New and Experienced Supervisor	0	0	1,000	1,000
OHS representative/training	2,500	2,500	1,000	1,000
Degas licence	0	0	440	440
HHW training	0	0	800	800
Operations Manager	0	0	1,500	1,500
Other Training	10,500	10,500	0	0
Staff Conferences	5,000	5,000	0	0
Superannuation	153,000	153,000	106,489	107,400
Travelling Expenses	100	100	95	0
First Aid Expenses	3,000	3,000	0	0
Corporate Uniforms/Protective Clothing	33,500	33,500	12,192	13,600
Fringe Benefits Tax	18,200	18,200	18,200	18,200
OHS Expenses				
Safety videos	1,000	1,000	0	0
Fire extinguisher training	4,000	4,000	0	0
OHS alert subscriptions	1,000	1,000	0	0
Workers Compensation Premium	42,000	42,000	31,860	32,000
Annual Leave	93,800	93,800	68,132	67,700
Sick Leave	15,500	15,500	15,470	15,500
Long Service Leave	23,200	23,200	17,820	17,900
	1,497,247	1,497,247	1,074,020	1,076,467
<i>Consultants and Contract Labour</i>				
Contract Labour External	0	0	0	35,000
	0	0	0	35,000
<i>Landfill Expenses</i>				
Recycling Contractors				
Tyre recycling	30,000	30,000	12,000	12,000
Fluoro recycling	4,000	4,000	0	0
Dry cell batteries	25,000	25,000	25,000	25,000
Mattresses	250,000	250,000	205,068	200,000
Asbestos	70,000	70,000	50,000	50,000
Timber	25,000	25,000	40,000	40,000
Green Waste	7,000	7,000	0	0
Signs and Barricades (repairs)	10,000	10,000	0	0
Site Operating				
Toilet maintenance	0	0	800	800
Fire Extinguisher Service	9,000	9,000	5,542	10,000
Consumables	5,000	5,000	0	0
	435,000	435,000	338,410	337,800
<i>Office Expenses</i>				
Subscriptions				
LGSA, GAM, TAM	600	600	0	600
IPAF Corporate Membership	500	500	0	0
	1,100	1,100	0	600
<i>Building Maintenance</i>				
Building Maintenance				
Other (inc repair to ice machine)	1,000	1,000	0	0
Airconditioning service - Recycling	3,000	3,000	13,513	2,800
Miscellaneous repair - Recycling	15,000	15,000	6,000	6,000
	19,000	19,000	19,513	8,800
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	11,000	11,000	9,853	16,000
Plant - MV Licences	600	600	600	600
Plant - Tyres and Tubes	2,500	2,500	2,463	2,500
Plant - Repair and Maintenance				
Ford Ranger	2,500	2,500	2,320	2,500
Caterpillar forklift	2,000	2,000	2,000	2,000
Toyota forklift	2,000	2,000	2,000	2,000
Workshop Materials	0	0	0	0
	20,600	20,600	19,236	25,600
<i>Insurance</i>				
Municipal Property Insurance	3,000	3,000	3,000	3,000
Public Liability Insurance	5,600	5,600	5,545	5,545
Plant and Machinery Insurance	400	400	1,000	1,000
Salary Continuance	0	0	2,600	2,600
	9,000	9,000	12,145	12,145

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Recycling Centre

Description	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
<i>Utilities</i>				
Electricity	0	0	0	0
	0	0	0	0
<i>Depreciation</i>				
Depreciation on Buildings	57,900	57,900	56,202	29,000
Depreciation on Furniture & Office Equipment	1,100	1,100	29,420	1,200
Depreciation on Computing Equipment	3,500	3,500	3,420	400
Depreciation on Vehicles and Mobile Plant	23,700	23,700	23,534	23,400
Depreciation on Infrastructure	98,100	98,100	98,028	3,300
	184,300	184,300	210,604	57,300
Total Expenditure	2,166,247	2,166,247	1,673,928	1,553,712
Net Total	(2,165,123)	(2,165,123)	(1,673,928)	(1,548,712)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Protection of Environment

Description	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
Expenditure				
<i>Employee Costs</i>				
Salaries	295,000	295,000	287,000	287,000
Allowances				
First aid allowance	1,700	1,700	1,700	1,700
Industry allowance	8,200	8,200	7,700	7,700
Staff Training	5,600	5,600	4,500	4,500
Staff Conference	4,500	4,500	947	
Superannuation	48,500	48,500	44,600	44,600
Travelling Expenses				
Taxis and Parking	100	100	100	100
Kilometers Claimed	600	600	600	600
Corporate Uniforms/Protective Clothing	0	0	3,600	3,600
Workers Compensation Premium	11,700	11,700	11,300	11,300
Annual Leave	23,100	23,100	22,500	22,500
Sick Leave	4,500	4,500	4,500	4,500
Long Service Leave	5,900	5,900	5,700	5,700
	409,400	409,400	394,747	393,800
<i>Consultants and Contract Labour</i>				
Consultancy	20,000	20,000	0	0
	20,000	20,000	0	0
<i>Landfill Expenses</i>				
Bushland Management				
Weed control	1,000	1,000	1,000	1,000
Dieback inspection and treatment	7,500	7,500	0	0
Tree guards, fertiliser and chemicals	5,000	5,000	7,500	7,500
Rehabilitation	40,000	40,000	40,000	60,000
5yearly bushland survey	10,000	10,000	20,000	20,000
Fauna management	2,500	2,500	2,500	2,500
Community activities	1,000	1,000	1,000	1,000
Tree lopping	0	0	0	0
Gardening miscellaneous tolls	3,000	3,000	2,500	2,500
Fire management plan	35,000	35,000	35,000	35,000
Administration Retic and Maintenance	1,500	1,500	0	0
Ground Water Management				
Ground water auditor	30,000	30,000	30,000	30,000
Ground water management plan (consultant)	10,000	10,000	15,000	30,000
Ground water monitoring	100,000	100,000	100,000	100,000
Vitever/Ecomax maintenance	15,000	15,000	5,000	5,000
PST deluge	2,500	2,500	2,500	2,500
Ground water remediation	0	0	30,000	30,000
Washdown bay water treatment	3,000	3,000	0	0
Monitoring borehole maintenance	7,000	7,000	7,000	7,000
Redesign WWTP	0	0	4,000	4,000
Compressor Relocation	10,000	10,000	0	0
Signs and Barricades				
Signs and Barricades	45,000	45,000	0	0
Sign repair and maintenance/Line marking	10,000	10,000	0	0
Monitoring Program				
Freehills EMS legal review manual	10,000	10,000	15,000	15,000
DEC landfill licence fee	27,500	27,500	25,000	25,000
Weather station monitoring	3,000	3,000	4,000	4,000
Dust monitoring program	8,000	8,000	8,500	8,500
Annual aerial survey	0	0	10,000	10,000
URS audit licence compliance	0	0	0	0
Gas monitoring	2,000	2,000	2,000	2,000
Radio system licence	0	0	1,000	1,000
Water extraction licence	0	0	200	200
NCSI surveillance audit	7,000	7,000	7,000	7,000
Viveter/Ecomax/Borhole analysis	3,000	3,000	3,000	3,000
Radiation equipment calibration	2,500	2,500	5,200	5,200
Ground compaction survey	0	0	15,000	15,000
Dangerous goods licence	1,000	1,000	300	300
Tarpomatic biological testing	0	0	0	0
GIS system and truthing	5,000	5,000	5,000	5,000
Consultant to develop gas mgt plan	0	0	6,000	6,000
Degassing equipment calibration	3,500	3,500	2,000	2,000
Biodiesel sundries and maintenance	3,000	3,000	0	0
Conceptual Site Model Maintenance	50,000	50,000	55,000	80,000
Odour Management (Trial)	50,000	50,000	15,000	15,000
Leachate quarterly service	6,000	6,000	5,000	5,000
Leachate drizzle mat sundries	2,000	2,000	5,000	5,000
Leachate Treatment (sea container, 50k liters/day)	0	0	10,000	150,000

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Protection of Environment

Description	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
<i>Control Fencing Maintenance</i>				
Boundary fencing and maintenance	10,000	10,000	25,500	25,500
Main gate maintenance	0	0	3,500	3,500
Boomgate maintenance	0	0	4,000	4,000
Litter fencing	7,000	7,000	0	0
	539,500	539,500	535,200	735,200
<i>Building Maintenance</i>				
Building Maintenance				
Sea container, HHW shed, Garden shed	1,800	1,800	1,800	1,800
Degassing shed	500	500	2,000	2,000
Biodiesel shed maintenance	1,000	1,000	3,000	3,000
Old Admini maintenance	5,000	5,000	0	0
Building Maintenance - Pest Control				
Animal pest control	2,000	2,000	2,000	2,000
Pest treatment and management program	7,500	7,500	7,500	7,500
Feral bird management	10,000	10,000	10,000	10,000
Insect management	2,400	2,400	2,400	2,400
Millipede barrier	0	0	0	35,000
	30,200	30,200	28,700	63,700
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	3,300	3,300	4,200	4,200
MV Licence	630	630	569	520
Plant - Tyres and Tubes	1,700	1,700	2,100	2,100
Plant - Repair and Maintenance				
Litter critter	400	400	400	400
Weed sprayer	300	300	100	100
Kubota ride-on mower	300	300	300	300
Nissan Navara Ute	1,000	1,000	1,000	1,000
Other	100	100	2,000	2,000
	7,730	7,730	10,669	10,620
<i>Insurance</i>				
Municipal Property Insurance	500	500	800	800
Public Liability Insurance	5,600	5,600	5,600	5,600
Plant and Machinery Insurance	500	500	1,200	1,200
	6,600	6,600	7,600	7,600
<i>Depreciation</i>				
Depreciation on Buildings	1,200	1,200	1,604	1,200
Depreciation on Furniture & Office Equipment	300	300	263	300
Depreciation on Computing Equipment	700	700	633	400
Depreciation on Vehicles and Mobile Plant	16,320	16,320	20,349	10,600
Depreciation on Infrastructure	29,000	29,000	28,847	21,400
	47,520	47,520	51,696	33,900
<i>Loss on Sale of Assets</i>	0	0	5,000	5,000
Total Expenditure	1,060,950	1,060,950	1,033,612	1,249,820
Net Total	(1,060,950)	(1,060,950)	(1,033,612)	(1,249,820)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Workshop

Description	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
Expenditure				
<i>Employee Costs</i>				
Salaries	177,800	177,800	173,800	173,800
Allowances	5,500	5,500	5,500	5,500
Superannuation	27,300	27,300	26,600	26,600
Corporate Uniforms/Protective Clothing	0	0	1,600	1,600
Workers Compensation Premium	7,200	7,200	7,000	7,000
Annual Leave	13,500	13,500	15,400	15,400
Sick Leave	6,000	6,000	6,000	6,000
Long Service Leave	4,000	4,000	3,900	3,900
	241,300	241,300	239,800	239,800
<i>Consultants and Contract Labour</i>				
Contract Labour External				
Mechanic Relief	15,000	15,000	25,000	25,000
Welder Relief	0	0	0	0
	15,000	15,000	25,000	25,000
<i>Building Maintenance</i>				
Building Maintenance				
Driver's toilet, standpipe and washdown bay	5,000	5,000	0	0
Workshop building	5,000	5,000	2,312	0
Workshop carport	200	200	0	0
Generator	7,500	7,500	0	0
Building Security				
Alarm monitoring	20,000	20,000	5,000	5,000
Alarm maintenance	5,000	5,000	1,000	1,000
Patrol call outs	2,400	2,400	2,000	2,000
	45,100	45,100	10,312	8,000
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	7,000	7,000	6,500	6,500
Plant - MV Licences	700	700	700	700
Plant - Tyres and Tubes	2,000	2,000	2,000	2,000
Plant - Repair and Maintenance	7,000	7,000	22,000	22,000
Workshop Materials				
Workshop consumables	15,000	15,000	15,000	15,000
Cylinder hire	3,000	3,000	3,000	3,000
Welding consumables	5,000	5,000	5,000	5,000
	39,700	39,700	54,200	54,200
<i>Insurance</i>				
Municipal Property Insurance	2,000	2,000	2,314	1,600
Public Liability Insurance	5,600	5,600	5,545	5,545
Plant and Machinery Insurance	500	500	600	600
	8,100	8,100	8,459	7,745
<i>Depreciation</i>				
Depreciation on Buildings	51,200	51,200	51,161	34,700
Depreciation on Furniture & Office Equipment	2,000	2,000	1,974	0
Depreciation on Computing Equipment	1,200	1,200	1,141	400
Depreciation on Vehicles and Mobile Plant	19,500	19,500	20,943	11,100
Depreciation on Infrastructure	17,900	17,900	17,871	6,000
	91,800	91,800	93,090	52,200
Total Expenditure	441,000	441,000	430,861	386,945
Net Total	(441,000)	(441,000)	(430,861)	(386,945)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Tipface

Description	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
Revenue				
Profit on Sale of Assets				
Sale of Plant and Machinery	5,000	5,000	0	0
Total Revenue	5,000	5,000	0	0
Expenditure				
<i>Employee Costs</i>				
Salaries	632,000	632,000	624,427	625,000
Allowances	16,200	16,200	16,581	16,400
Staff Training				
Other Training	4,800	4,800	0	0
First aid	0	0	1,000	1,000
OHS representative	0	0	923	1,000
Forklift	0	0	500	500
Heavy duty plant	0	0	1,600	1,600
Superannuation	65,100	65,100	59,316	58,800
Travelling Expenses	0	0	0	0
Corporate Uniforms/Protective Clothing	0	0	4,553	5,000
Workers Compensation Premium	24,100	24,100	23,900	23,900
Annual Leave	33,900	33,900	33,800	33,800
Sick Leave	6,600	6,600	6,600	6,600
Long Service Leave	8,500	8,500	8,500	8,500
	791,200	791,200	781,700	782,100
<i>Landfill Expenses</i>				
Limestone Cover	150,000	150,000	150,000	150,000
Site Operating				
Dust suppression	15,000	15,000	15,000	15,000
Fire retardant/kill fire	5,000	5,000	5,000	5,000
Consumables	5,000	5,000	0	0
	175,000	175,000	170,000	170,000
<i>Office Expenses</i>				
Subscriptions/Memberships	450	450	0	450
	450	450	0	450
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	439,300	439,300	432,327	429,520
Plant - MV Licences	500	500	0	500
Plant - Tyres and Tubes				
Caterpillar 12G grader	2,000	2,000	2,000	2,000
Nissan Patrol Cab chassis	1,000	1,000	500	500
Water truck	2,000	2,000	2,000	2,000
Lighting Tower (mobile)	0	0	200	200
Komatsu dump truck	8,000	8,000	9,161	10,000
Komatsu loader	8,000	8,000	10,000	10,000
Komatsu loader	8,000	8,000	10,000	10,000
Plant - Repair and Maintenance				
Unforeseen repairs	90,000	90,000	89,974	90,000
Caterpillar 12G grader	5,000	5,000	5,000	5,000
Signage trailer	500	500	200	200
Nissan Patrol Cab chassis	3,000	3,000	3,000	3,000
Water truck	5,000	5,000	5,000	5,000
Tana compactor	20,000	20,000	20,000	20,000
Tarpomatic	2,000	2,000	1,500	1,500
Lighting Tower (mobile)	5,000	5,000	500	500
Sunitomo excavator	5,000	5,000	5,000	5,000
Komatsu dump truck	10,000	10,000	8,000	8,000
Komatsu loader	15,000	15,000	12,000	12,000
Komatsu loader	15,000	15,000	12,000	12,000
Bomag compactor	20,000	20,000	20,000	20,000
Plant Hire Costs	100,000	100,000	99,752	100,000
Leachate System Management	20,000	20,000	20,000	20,000
	784,300	784,300	768,114	766,920

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Tipface

Description	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
<i>Insurance</i>				
Municipal Property Insurance	6,100	6,100	6,500	6,500
Public Liability Insurance	5,600	5,600	5,545	5,545
Plant and Machinery Insurance	6,900	6,900	21,300	21,300
Salary continuance	0	0	0	0
	18,600	18,600	33,345	33,345
<i>Government Levies</i>				
DEP Landfill levy	13,138,200	13,138,200	12,331,600	12,331,600
	13,138,200	13,138,200	12,331,600	12,331,600
<i>Depreciation</i>				
Depreciation on Vehicles and Mobile Plant	584,300	584,300	584,023	435,000
Depreciation on Infrastructure	116,200	116,200	116,184	8,600
	700,500	700,500	700,207	443,600
<i>Amortisation (Landfill)</i>				
Amortisation for Cell Development	2,701,400	2,701,400	2,766,100	2,766,100
Amortisation Charge for Decommissioning Asset				
Post Closure Asset Depreciation	311,597	311,597	311,600	311,600
Stage2 Phase3 Depreciation	380,711	380,711	380,700	380,700
Stage2 Phase2 East Depreciation	71,808	71,808	71,800	71,800
Stage2 Phase2 West Depreciation	81,971	81,971	82,000	82,000
	3,547,487	3,547,487	3,612,200	3,612,200
<i>Provision (Landfill)</i>				
Capping Accretion Expense	274,234	274,234	266,300	266,300
Post Closure Accretion Expense	156,128	156,128	165,400	165,400
	430,362	430,362	431,700	431,700
<i>Loss on Sale of Assets</i>	0	0	53,404	0
Total Expenditure	19,586,099	19,586,099	18,882,270	18,571,915
Net Total	(19,586,099)	(19,581,099)	(18,882,270)	(18,571,915)

DEP Levy

Total tonnage to landfill	238,010
Rate per tonne less 8% discount	\$ 55.20
	\$ 13,138,152

Amortisation for Cell Development

Total tonnage to landfill	238,010
Rate per tonne	\$ 11.35
	\$ 2,701,414

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Weighbridge

Description	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
Expenditure				
<i>Employee Costs</i>				
Salaries	169,200	169,200	167,500	167,500
Allowances	4,728	4,728	4,489	4,489
Superannuation	24,200	24,200	19,700	19,700
Corporate Uniforms/Protective Clothing	0	0	500	500
Workers Compensation Premium	6,400	6,400	7,000	7,000
Annual Leave	7,800	7,800	7,600	7,600
Sick Leave	1,400	1,400	1,400	1,400
Long Service Leave	2,000	2,000	1,900	1,900
	215,728	215,728	210,089	210,089
<i>Landfill Expenses</i>				
Access Road Maintenance				
Enviro Sweep	22,000	22,000	20,000	20,000
Repairs to Main Access Road	25,000	25,000	20,000	20,000
Monitoring Program				
Weighbridge Calibration	7,000	7,000	6,000	6,000
Site Operating (Gate Keys)	2,000	2,000	2,000	2,000
	56,000	56,000	48,000	48,000
<i>Building Maintenance</i>				
Building Maintenance				
Miscellaneous repairs	0	0	0	0
Weighbridge system repairs	5,000	5,000	5,000	5,000
Weighbridge	5,000	5,000	5,000	5,000
Height restrictors	1,000	1,000	1,000	1,000
Front gate	2,000	2,000	2,000	2,000
Boomgate and surveillance	5,000	5,000	5,000	5,000
Roads and Paving all site	20,000	20,000	20,000	20,000
	38,000	38,000	38,000	38,000
<i>Insurance</i>				
Municipal Property Insurance	2,500	2,500	2,700	2,700
Public Liability Insurance	5,600	5,600	5,600	5,600
Salary continuance	0	0	0	0
	8,100	8,100	8,300	8,300
<i>Depreciation</i>				
Depreciation on Buildings	8,700	8,700	8,669	300
Depreciation on Furniture & Office Equipment	200	200	130	700
Depreciation on Computing Equipment	21,500	21,500	21,421	500
Depreciation on Vehicles and Mobile Plant	2,800	2,800	2,831	3,100
Depreciation on Infrastructure	4,400	4,400	4,357	2,700
	37,600	37,600	37,408	7,300
Total Expenditure	355,428	355,428	341,797	311,689
Net Total	(355,428)	(355,428)	(341,797)	(311,689)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2016/2017
Transfer Station

Description	Consolidated 2016/2017	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Adopted Budget 2015/2016
Expenditure				
Revenue				
Profit on Sale of Assets				
Sale of Hino Water Truck	15,000	15,000	15,000	15,000
Total Revenue	15,000	15,000	15,000	15,000
<i>Employee Costs</i>				
Salaries	413,300	413,300	392,000	392,000
Allowances	12,208	12,208	14,193	14,193
Staff Training	3,000	3,000	3,300	3,300
Superannuation	62,200	62,200	40,200	40,200
Corporate Uniforms/Protective Clothing	0	0	4,000	4,000
Workers Compensation Premium	16,300	16,300	16,000	16,000
Annual Leave	30,900	30,900	30,300	30,300
Sick Leave	8,000	8,000	8,000	8,000
Long Service Leave	7,800	7,800	6,200	6,200
	553,708	553,708	514,193	514,193
<i>Landfill Expenses</i>				
Site Operating				
Consumables	5,000	5,000	0	0
	5,000	5,000	0	0
<i>Building Maintenance</i>				
Building Maintenance				
Fire extinguisher service	0	0	0	0
Miscellaneous repairs	500	500	500	500
CCTV camera maintenance	10,000	10,000	10,000	10,000
Sprinkler system maintenance	2,000	2,000	2,000	2,000
	12,500	12,500	12,500	12,500
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	47,500	47,500	41,300	41,300
Plant - MV Licences	3,000	3,000	2,061	700
Plant - Tyres and Tubes				
Unforeseen tyres and tubes purchases	1,500	1,500	0	0
MAN truck	4,000	4,000	0	0
Hino bin truck	4,000	4,000	5,000	5,000
Hino bin truck	4,000	4,000	5,000	5,000
Volvo loader	3,000	3,000	6,000	6,000
Cat SSL	3,000	3,000	6,000	6,000
Plant - Repair and Maintenance				
Unforeseen repairs	5,000	5,000	0	0
MAN truck	7,500	7,500	0	0
Hino bin truck	5,000	5,000	10,000	10,000
Hino bin truck	7,500	7,500	10,000	10,000
Volvo loader	5,000	5,000	6,000	6,000
Cat SSL	5,000	5,000	6,000	6,000
	105,000	105,000	97,361	96,000
<i>Insurance</i>				
Municipal Property Insurance	1,400	1,400	2,828	2,500
Public Liability Insurance	5,600	5,600	5,545	5,545
Plant and Machinery Insurance	3,600	3,600	5,200	5,200
	10,600	10,600	13,573	13,245
<i>Depreciation</i>				
Depreciation on Buildings	53,000	53,000	52,920	47,100
Depreciation on Furniture & Office Equipment	600	600	525	0
Depreciation on Vehicles and Mobile Plant	147,400	147,400	147,284	61,300
Depreciation on Infrastructure	6,400	6,400	6,384	800
	207,400	207,400	207,113	109,200
<i>Loss on Sale of Assets</i>				
	70,725	70,725	0	0
Total Expenditure	964,933	964,933	844,740	745,138
Net Total	(949,933)	(949,933)	(829,740)	(730,138)

4. CAPITAL EXPENDITURE

Mindarie Regional Council
For the year ending 30 June 2017
Schedule of Capital Expenditure

Proposed Budget
2016/2017

SCHEDULE OF CAPITAL EXPENDITURE

The following assets are budgeted to be acquired during the year.

PLANT, VEHICLES AND MACHINERIES

Plant and Vehicles

Replacement of Hino bin truck (Plant83)	286,000
Replacement of Cat 257 MTL (Plant99)	90,000
Replacement of lighting tower (plant 88)	45,000
Replacement of DCS vehicle (Plant97)	48,000
Replacement of CEO vehicle (Plant96)	52,000
Replacement of Ops Manager vehicle (Plant101)	45,000
Replacement of Fire Ute (Plant10)	16,000

brought forward items:

Replacement of Fire Ute (Plant10)	54,000
Replacement of Fire Truck (Plant14)	200,000
Replacement of CAT Forklift (Plant59)	35,000
Replacement of Nissan Ute (Plant86)	30,000
	901,000

Machinery and Equipment

3 Odour monitoring units	45,000
Radiation equipment replacement	5,000
Biodiesel equipment replacement	2,500
Irrigation on Waugal	5,000
Hook Lift Bins	50,000
Tarpomatic Spindle	27,000
Tarpomatic Tarps	60,000

brought forward items:

Woodchipper	60,000
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254,500

TOTAL PLANT, VEHICLES AND MACHINERIES	1,155,500
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FURNITURE AND FITTINGS

Furniture, Fittings & Equipment

Furniture and Fittings (Miscellaneous replacements)	5,100
Airconditioning Units to various locations	22,800
New CCTV for Tamala Park and Neerabup	90,000

117,900

TOTAL FURNITURE AND FITTINGS	117,900
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COMPUTING EQUIPMENT

Computing Equipment

Custom PC for DCS upgrade	5,000
Dust Monitoring upgrade	5,500
HP Switch with POE upgrade	14,000
Network, Wifi and Power to Transfer Hut	23,000
Admin Network and Server cabinets	23,000
Server upgrade at Tamala Park	24,000
SAN upgrade	130,000

224,500

TOTAL COMPUTING EQUIPMENT	224,500
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Mindarie Regional Council
For the year ending 30 June 2017
Schedule of Capital Expenditure

Proposed Budget
2016/2017

SCHEDULE OF CAPITAL EXPENDITURE

The following assets are budgeted to be acquired during the year.

BUILDING

Building

Second BioDiesel Shed	15,000
Admin Renovation	80,000
Recycling Centre Renovation and Alignment Phase2	275,000
brought forward items	
Recycling Centre Renovation and Alignment Phase1	153,000

TOTAL BUILDINGS	523,000
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TOTAL LAND AND BUILDINGS	523,000
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INFRASTRUCTURE

Operations

Telemetry System-4 leachate sys, weather and compressor	130,000
Litter Fence	20,000
Drizzle mat extension	15,000
Gas Monitoring Wells-Program 7 (10 wells southern side of Stg2 ph3)	45,000
Gas Monitoring Wells-Program 8 (10 wells - no location at this stage)	45,000
Gas Remediation Wells-Program 4 (10 wells nth east cnr of Stage 1 north)	45,000
Gas Remediation Wells-Program 5 (5 wells western side of Stg3 ph3)	22,500
Gas Remediation Wells-Program 6 (5 wells eastern side of Stg 1 south)	22,500
Groundwater monitoring wells (nest of 3) - 2 sets -if required - (DER CSB rec	26,000
Groundwater remediation pumps (3 PUMPS)	30,000
Millipede Barrier	35,000
Wastewater Treatment plant - redesign	10,000
Fuel Tanks	50,000
Signage	50,000
Gas well installations	27,000
	573,000

Waste Infrastructure

Waste Facility - Building	1,000,000
brought forward items	
Waste Facility	6,000,000
Waste Facility - Building	4,000,000
	11,000,000

Landfill Infrastructure Phase 3

brought forward items:

Cell Development - Lining (c/f 2015/2016)	3,000,000
	3,000,000

TOTAL INFRASTRUCTURE	14,573,000
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TOTAL CAPITAL EXPENDITURE	16,593,900
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Mindarie Regional Council
For the year ending 30 June 2017

**Proposed Budget
2016/2017**

SUMMARY OF CAPITAL EXPENDITURE

New Capital Expenditures

Total Plant, Vehicles and Machineries	776,500
Total Furniture and Fittings	117,900
Total Computing Equipments	224,500
Land and Buildings	370,000
Total Infrastructure	1,573,000
Total New Capital Expenditures	3,061,900

Brought forward items from 2014/2015

Replacement of Fire Ute (Plant10)	54,000
Replacement of Fire Truck (Plant14)	200,000
Replacement of CAT Forklift (Plant59)	35,000
Replacement of Nissan Ute (Plant86)	30,000
Woodchipper	60,000
Recycling Centre Renovation and Alignment	153,000
Waste Facility	6,000,000
Waste Facility - Building	4,000,000
Cell Development - Lining (c/f 2015/2016)	3,000,000
Total Brought Forward Capital Expenditures	13,532,000

Total Capital Expenditures

16,593,900

Sources of Funding:

External Borrowings	11,000,000
Capital Expenditure Reserve	5,593,900
	16,593,900

5. RESERVES

Mindarie Regional Council
RESERVES
For the year ending 30 June 2017

Description	Note	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Actual 30 June 2015
Opening Balance				
Site Rehabilitation		9,140,456	8,708,756	8,237,998
Capital Expenditure		719,878	1,328,037	1,500,840
Participants Surplus Reserve		2,000,000	2,000,000	2,000,000
Carbon Abatement		491,076	3,340,731	3,397,265
		12,351,410	15,377,524	15,136,103
Interest on Investments				
Site Rehabilitation		0	0	0
Capital Expenditure		0	0	0
Participants Surplus Reserve		0	0	0
Carbon Abatement		0	0	0
		0	0	0
Transfer from Operating Surplus				
Site Rehabilitation		430,362	431,700	470,758
Capital Expenditure		5,000,000	2,000,000	1,500,000
Participants Surplus Reserve		0	0	0
Carbon Abatement		0	0	0
		5,430,362	2,431,700	1,970,758
Transfer from Operations		5,430,362	2,431,700	1,970,758
Transfer from Balance Sheet (Retained Surplus)				
Site Rehabilitation			0	0
Participants Surplus Reserve		0	0	0
Carbon Abatement		0	0	0
		0	0	0
Transfer to Operating Surplus				
Site Rehabilitation			0	0
Capital Expenditure		5,593,900	2,608,159	1,672,803
Participants Surplus Reserve		0	0	0
Carbon Abatement		0	2,849,655	56,534
		5,593,900	5,457,814	1,729,337
Transfer to Balance Sheet Provisions				
Site Rehabilitation		0	0	0
Participants Surplus Reserve		0	0	0
Carbon Abatement		0	0	0
		0	0	0
Closing Balance				
Site Rehabilitation		9,570,818	9,140,456	8,708,756
Capital Expenditure		125,978	719,878	1,328,037
Participants Surplus Reserve		2,000,000	2,000,000	2,000,000
Carbon Abatement		491,076	491,076	3,340,731
		12,187,872	12,351,410	15,377,524

6. MISCELLANEOUS SCHEDULES

Mindarie Regional Council
DISPOSAL OF ASSETS
For the year ending 30 June 2017

Proposed Budget
2016/2017

DISPOSAL OF ASSETS

Net Book Value

Hino Bin Truck (Plant 83)	63,263
Cat 257 MTL (Plant99)	67,462
Nissan Fire Ute (Plant10)	0
Hino Water Truck (Plant14)	0
CAT Forklift (Plant59)	8,866
Nissan Ute (Plant86)	9,884
Volkswagen Amorok (Plant97)	29,474
Volkswagen CC (Plant96)	29,528
Ford Ranger (Plant101)	28,876
	<u>237,353</u>

Sale Proceeds

Hino Bin Truck (Plant 83)	20,000
Cat 257 MTL (Plant99)	40,000
Nissan Fire Ute (Plant10)	5,000
Hino Water Truck (Plant14)	15,000
CAT Forklift (Plant59)	8,866
Nissan Ute (Plant86)	9,884
Volkswagen Amorok (Plant97)	32,000
Volkswagen CC (Plant96)	32,000
Ford Ranger (Plant101)	30,000
	<u>192,750</u>

Profit on Sale of Assets

Nissan Fire Ute (Plant10)	5,000
Hino Water Truck (Plant14)	15,000
CAT Forklift (Plant59)	0
Nissan Ute (Plant86)	0
Volkswagen Amorok (Plant97)	2,526
Volkswagen CC (Plant96)	2,472
Ford Ranger (Plant101)	1,124
	<u>26,122</u>

Loss on Sale of Assets

Hino Bin Truck (Plant 83)	(43,263)
Cat 257 MTL (Plant99)	(27,462)
	<u>(70,725)</u>

Net Profit / (Loss)

(44,603)

Mindarie Regional Council
CARRIED FORWARD ITEMS FROM 2015/2016

	SURPLUS	RESERVE	LOAN	TOTAL
Operating Expenditures				-
				-
Total Operating Expenditures	-	-	-	-
Capital Expenditures				
Replacement of Ute- Fire ute		54,000		54,000
Replacement of Fire Truck (Plant14)		200,000		200,000
Replacement of CAT Forklift (Plant59)		35,000		35,000
Replacement of Nissan Ute (Plant86)		30,000		30,000
Woodchipper		60,000		60,000
Recycling Centre Renovation and Alignment		153,000		153,000
Waste Facility			6,000,000	6,000,000
Waste Facility - Building			4,000,000	4,000,000
Cell Development - Lining		3,000,000		3,000,000
Total Capital Expenditures	-	3,532,000	10,000,000	13,532,000
Total Carried Forward Expenditures	-	3,532,000	10,000,000	13,532,000

Mindarie Regional Council

DEPRECIATION SCHEDULE

Description	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Actual 30 June 2015
Buildings	291,100	290,181	187,441
Infrastructure	299,100	321,519	78,324
Furniture and Office Equipment	38,400	164,300	-
Computing Equipment	253,700	253,301	81,975
Plant and Machinery	822,920	833,289	776,673
	1,705,220	1,862,590	1,124,413

Mindarie Regional Council
RESTORATION AND POST CLOSURE LIABILITIES
For the year ending 30 June 2017

Description	Note	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Actual 30 June 2015
Opening Balance				
Capping Provision		9,141,230	8,874,930	8,616,461
Post Closure Management Provision		5,807,913	5,642,513	5,429,785
		14,949,143	14,517,443	14,046,246
Additions				
Capping Accretion Expense		274,234	266,300	258,469
Post Closure Accretion Expense		156,128	165,400	212,728
		430,362	431,700	471,197
Reduction				
Capping Provision		0	0	0
Post Closure Management Provision		0	0	0
		0	0	0
Closing Balance				
Capping Provision		9,415,464	9,141,230	8,874,930
Post Closure Management Provision		5,964,041	5,807,913	5,642,513
		15,379,505	14,949,143	14,517,443

Mindarie Regional Council
CELL DEVELOPMENT AMORTISATION
For the year ending 30 June 2017

Description	Proposed Budget 2016/2017	Estimated Actual 30 June 2016	Actual 30 June 2015
Cell Development	2,701,400	2,766,100	3,082,581
	<u>2,701,400</u>	<u>2,766,100</u>	<u>3,082,581</u>
Resource Recovery Facility			
Pre Operating Cost	104,700	104,700	104,700
Capital Cost	386,648	435,500	435,500
	<u>491,348</u>	<u>540,200</u>	<u>540,200</u>
	<u>3,192,748</u>	<u>3,306,300</u>	<u>3,622,781</u>

Mindarie Regional Council
TONNAGES DELIVERED COMPARATIVES

	2016/2017 Projected Tonnage	2015/2016 Proj Actual Tonnage	2015/2016 Budget Tonnage	2014/2015 Budget Tonnage
Members Waste				
Perth	13,600	13,275	14,195	14,580
Stirling	79,410	71,920	65,001	124,175
Wanneroo	74,000	74,002	74,000	82,738
Cambridge	8,700	7,700	8,700	8,800
Vincent	15,200	14,700	15,000	15,800
Victoria Park	16,500	16,000	16,500	16,000
Joondalup	65,500	64,175	67,930	67,500
Total Members Waste Delivered to MRC	272,910	261,772	261,326	329,593
Casuals				
City of Stirling	0	0	0	0
WMRC Residues	18,500	0	18,500	0
City of South Perth	0	0	134	0
Other Casuals	16,400	16,500	20,722	35,450
Total Casuals	34,900	16,500	39,356	35,450
Total Waste Received by MRC	307,810	278,272	300,682	365,043
Less Waste processed by WMRC	(18,500)	0	(18,500)	0
Less Waste Processed by RRF	(100,000)	(75,800)	(75,000)	(100,000)
Plus Residue Sent to Landfill (95%)	48,700	38,700	36,525	48,700
Plus Residue Sent to Eclipse (5%)				
Diversion Rate	51.3%	48.9%	51.3%	51.3%
Waste Diverted from Landfill	(69,800)	(37,100)	(56,975)	(51,300)
Waste sent to Landfill at Tamala Park	238,010	241,172	243,707	313,743

CAPITAL EXPENDITURE	June 2017 Forecast	June 2018 Forecast	June 2019 Forecast	June 2020 Forecast	June 2021 Forecast
Landfill infrastructure capex					
Stage 2 - Phase 3 development work					
Stage 2 - Phase 2 Capping work		1,721,823			4,300,532
Waste Facility	6,000,000				
Waste Facility - Building	5,000,000				
Landfill infrastructure (cell development)	3,000,000	1,389,638	2,824,012	2,749,206	
Gas well installations	27,000	28,000	29,000	30,000	31,000
Telemetry System-4 leachate system	130,000				
Leachate system		750,000	750,000		
Weighbridge		20,000			20,000
Buildings	523,000				
Millipede Barrier	35,000				
Drizzle Mat Extension	15,000				
Litter fencing	20,000	20,000	20,000	20,000	20,000
Gas Remediation Wells - Program 4	45,000				
Gas Remediation Wells - Program 5	22,500				
Gas Remediation Wells - Program 6	22,500				
Gas Monitoring Wells - Program 7	45,000				
Gas Monitoring Wells - Program 8	45,000				
Alternative waste treatment plant				12,500,000	12,500,000
Groundwater Monitoring Wells	26,000				
Groundwater Remediation Pumps	30,000				
Wastewater Treatment Plant - redesign	10,000				
Fuel Tanks	50,000				
Signage	50,000				
Other				500,000	510,000
Total Landfill infrastructure	15,096,000	3,929,461	3,623,012	15,799,206	17,381,532
Equipment					
2 way radios		5,000	5,000	5,000	5,000
Odour Monitoring Units	45,000				
Hook lift bins	50,000	25,000	26,000	27,000	28,000
Replacement of Radiation Equipment	5,000				
Tarpomatic spindle	27,000			29,000	
Tarpomatic tarps	60,000	35,000	36,000	37,000	38,000
Woodchipper	60,000				
Replacement of Biodiesel Equipment	2,500				
Irrigation on Waugal	5,000				
Total equipment	254,500	65,000	67,000	98,000	71,000
Plant and vehicles					
Replacement of Hino bin truck (Plant14)			290,000		
Replacement of Hino bin truck (Plant83)	286,000				310,000
Replacement of Hino bin truck (Plant61)				298,000	
Replacement of Komatsu dump truck (Plant90)		360,000			
Replacement of Lighting Tower (Plant88)	45,000			48,000	
Replacement of Cat 257 MTL (Plant99)	90,000			97,000	
Replacement of Caterpillar Skidsteer Loader (Plant99)		100,000			108,000
Replacement of CAT forklift 2.5t (Plant59)					37,000
Bomag landfill compactor (Plant100)			1,400,000		
Replacement of Fire Ute (Plant10)	70,000				76,000
Replacement of Fire Truck (Plant14)	200,000				
Replacement of Nissan Ute-Enviro (Plant86)			32,000		
Replacement of Workshop vehicle (Plant102)		24,000			25,000
Replacement of Groundsman vehicle (Plant103)		24,000			25,000
Replacement of KIA grand carnival		47,000		49,000	
Replacement of DCS vehicle (Plant97)	48,000		50,000		52,000
Replacement of CEO vehicle (Plant96)	52,000		54,000		56,000
Replacement of Komatsu WA470 (Plant93)		290,000			
Replacement of Komatsu WA470 (Plant94)		290,000			
Replacement of Ops Manager vehicle (Plant101)	45,000		47,000		49,000
Replacement of Kubota Lawn mower (Plant77)		5,000			
Replacement of Tana landfill compactor (Plant107)				1,400,000	
Replacement of Sumitomo Excavator (Plant89)			185,000		
Replacement of Toyota Forklift (Plant98)		28,000			
Replacement of MAN Bin Truck (Plant104)				195,000	
Generator				100,000	
Replacement of CAT Forklift (Plant59)	35,000				
Replacement of Nissan Ute (Plant86)	30,000				
Other		2,000			
Total plant and vehicles	901,000	1,170,000	2,058,000	2,187,000	738,000

CAPITAL EXPENDITURE	June 2017 Forecast	June 2018 Forecast	June 2019 Forecast	June 2020 Forecast	June 2021 Forecast
RRF Capex					
Weighbridge				20,000	
Other		20,000			
Total RRF capex	0	20,000	0	20,000	0
Furniture					
Replacement of Furniture and fittings	5,100	5,200	5,300	5,400	5,500
Replacement of Airconditioning Units	22,800	23,300	23,800	24,300	24,800
CCTV for Tamala Park and Neerabup	90,000	50,000	51,000	52,000	53,000
Other		2,000	2,000	2,000	2,000
Total furniture	117,900	80,500	82,100	83,700	85,300
Computing equipment					
Servers - Tamala Park	24,000			50,000	
Servers - Neerabup			49,000		
UPS				69,000	
SAN Upgrade	130,000				141,000
Desktops		11,200	9,400		11,700
Laptops		7,800			8,100
Wasteman			60,000		
Navision			150,000		
Custom PC for DCS Upgrade	5,000				
Dust Monitoring Upgrade	5,500				
HP Switch with POE Upgrade	14,000				
Network, Wifi and Power to Transfer Hut	23,000				
Admin Network and Server Cabinets	23,000				
Weighbridge systems					
PABX					
Other		25,000	25,500	26,000	26,500
Total computing equipment	224,500	44,000	293,900	145,000	187,300
Total capital expenditure	16,593,900	5,308,961	6,124,012	18,332,906	18,463,132

Mindarie Regional Council		EMPLOYEE COST ANALYSIS										
Cost Centre	FTE's	Salaries incl On	Super	Workers	Training and	Fringe	Protective	Travel	First Aid /	Recruitment	Wellness	Total Budget
		Costs		Compensation	Conference	Benefit Tax	Clothing and	Allowance /	OSH		Program	
Governance												
Governance Management	4.0	497,941	66,541	16,924	20,100	14,000		1,000		11,000	19,600	647,106
Governance Administration	1.0	72,200	8,500	2,500	1,500	9,500		300				94,500
Corporate Services	4.6	510,550	69,000	20,500	31,000	18,200		2,000				651,250
		1,080,691	144,041	39,924	52,600	41,700	-	3,300	-	11,000	19,600	1,392,856
Operations												
Environmental	3.0	-										
Weighbridge	1.0	338,400	48,500	11,700	10,100			700				409,400
Workshop	2.0	185,128	24,200	6,408								215,736
Tip Face	5.0	206,738	27,300	7,180								241,218
Transfer	5.0	697,200	65,100	24,100	4,800							791,200
		472,208	62,200	16,253	3,000							553,661
		1,899,674	227,300	65,641	17,900	-	-	700	-			2,211,215
Recycling	12.0	1,223,447	153,000	42,000	18,000	18,200	33,500	100	3,000			1,491,247
Communication	2.6	267,200	39,700	9,200	15,200	4,000	2,000	1,500				338,800
Totals	40.2	4,471,012	564,041	156,765	103,700	63,900	35,500	5,600	3,000	11,000	19,600	5,434,118

Employee Numbers

	Budget 2014/2015	Budget 2015/2016	Budget 2016/2017
	FTE	FTE	FTE
Governance			
Chief Executive	1.0	1.0	1.0
Human Resource	1.0	1.0	1.0
Governance	1.0	1.0	1.0
Manager Projects			1.0
Occupational Health & Safety	1.0	1.0	
	4.0	4.0	4.0
Coporate Services			
Director	1.0	1.0	1.0
Finance Services	4.0	3.6	3.6
IT Services	1.0		
Administration Services	1.0	1.0	1.0
Communication Services	3.1	2.6	2.6
	10.1	8.2	8.2
Operations			
Management	2.0	1.0	1.0
Occupational Health & Safety	-	-	1.0
Weighbridge	1.0	1.0	1.0
Workshop	2.0	2.0	2.0
Environmental	3.0	3.0	3.0
Tip Face	5.0	5.0	5.0
Transfer	3.4	4.4	5.0
Recycling	10.8	9.0	10.0
	27.2	25.4	28.0
Total	41.3	37.6	40.2

Mindarie Regional Council
SUMMARY OF BUDGET ACTIVITY
For the year ending 30 June 2017

Description	Note	Proposed Budget 2016/2017			Estimated Actual 30 June 2016			Actual 30 June 2015	Actual 30 June 2014	Actual 30 June 2013	Actual 29 June 2012
		Member	Non-Member	Total	Member	Non-Member	Total				
Members Tonnes		272,910		272,910	261,772		261,772				
Non-Members Tonnes			16,400	16,400		16,500	16,500				
Tonnes Received by MRC		272,910	16,400	289,310	261,772	16,500	278,272	0	0	0	0
Less: Waste Processed at RRF		(100,000)		(100,000)	(75,800)		(75,800)				
Plus: Residue sent to Tamala Landfill		48,700		48,700	38,700		38,700				
Waste to Landfill		221,610	16,400	238,010	224,672	16,500	241,172	0	0	0	0
Diversion Rate (Including residues sent to Eclipse)		51.3%			48.9%						
% of Landfill Tonnes		93.1%	6.9%	100.0%	93.2%	6.8%	100.0%				
% of Total Tonnes		94.3%	5.7%	100.0%	94.1%	5.9%	100.0%				
Member Fees (ex GST and Carbon Price)		\$164.00			\$ 155.00			\$ 116.00	\$ 144.41		
Member Residue/Bales Fees (ex GST)								\$ 138.50	\$ 115.41	\$ 123.00	\$ 105.00
Processable Fees (ex GST)									\$ 113.21		
Non-Processable Fees (ex GST)					\$ 155.00			\$ 143.64			
Non-Member Fees (ex GST)	d		\$181.82		\$ 195.00			\$ 170.91	\$ 143.51	\$ 140.00	\$ 131.82
Operating Revenue											
Members Fees		44,757,615		44,757,615	40,068,185		40,068,185	37,125,279	36,464,891	24,387,102	28,121,931
RRF Residues		8,035,500		8,035,500	5,991,491		5,991,491	6,568,952	5,349,737	5,585,963	4,671,331
Non-Member Fees			6,034,348	6,034,348		4,408,885	4,408,885	3,277,392	4,561,887	7,338,171	7,260,846
Other Revenue		2,315,300		2,315,300	2,783,390		2,783,390	2,745,641	4,686,879	1,475,040	1,559,393
Governance		4,998		4,998	17,331		17,331	3,372	0	0	0
Projects		0		0	0		0	0	0	0	0
Recycling Centre and Transfer Station		21,124		21,124	0		0	5,787	0	402,246	376,501
Landfill Operations		0		0	0		0	9,521	48,884	0	0
Resource Recovery Facility		0		0	0		0	0	0	206,642	18,786
		55,134,537	6,034,348	61,168,885	48,860,397	4,426,216	53,269,282	49,735,944	51,112,278	39,395,164	42,008,788
Operating Expenditure											
Members of Council		230,179	17,034	247,213	175,360	11,053	186,413	185,696	175,702	113,859	125,973
Governance Management		1,355,832	100,337	1,456,169	1,124,064	70,852	1,194,916	978,476	844,701	749,474	1,071,411
Finance and Business Services		1,485,401	109,925	1,595,326	1,378,663	86,900	1,465,563	1,465,809	3,321,502	1,180,163	1,264,204
Administration Services		1,155,759	85,531	1,241,290	1,266,878	79,854	1,346,732	1,199,232	279,495	498,384	559,666
Projects		3,298,405	244,095	3,542,500	1,935,972	122,028	2,058,000	0	17,555	78,705	79,753
Communications		690,202	51,078	741,280	814,467	51,337	865,804	432,273	399,607	402,441	742,156
Recycling Centre			2,166,247	2,166,247		1,673,928	1,673,928	1,284,810	1,101,033	974,456	
Landfill Operations											18,323,137
Operations Administration		0	0	0	0	0	0	0	1,717,669	1,767,038	
Protection of Environment		987,846	73,104	1,060,950	972,324	61,288	1,033,612	749,138	636,788	446,505	
Workshop		410,613	30,387	441,000	405,313	25,548	430,861	352,356	366,138	370,629	
Tipface		18,236,525	1,349,574	19,586,099	17,762,655	1,119,615	18,882,270	16,629,526	13,505,238	9,585,215	
Weighbridge			355,428	355,428		341,797	341,797	257,715	213,578	230,907	
Transfer Station			964,933	964,933		844,740	844,740	678,339	627,863	760,898	
Contractor's Fee		17,485,500		17,485,500	14,521,495		14,521,495	16,654,746	16,591,404	15,341,649	
RRF Residues		8,285,500		8,285,500	5,661,375		5,661,375	6,568,952	5,349,737	5,585,963	
RRF Operating Expenses		1,172,349		1,172,349	1,323,470		1,323,470	1,269,451	1,419,178	1,753,879	20,269,329
		54,794,111	5,547,673	60,341,784	47,342,037	4,488,939	51,830,976	48,706,519	46,567,188	39,840,165	42,435,629
Changes in Net Assets Resulting from Operation		340,426	486,675	827,101	1,518,360	(62,723)	1,438,306	1,029,425	4,545,090	(445,001)	(426,841)
Add Back											
Depreciation		1,587,722	117,498	1,705,220	1,752,149	110,441	1,862,590	1,124,414	1,199,535	913,827	1,167,265
Amortisation (Landfill Cell Development & RRF)		2,972,753	219,995	3,192,748	3,110,255	196,045	3,306,300	4,468,881	4,744,382	3,585,688	3,053,644
Brought forward items 2014/2015		0		0	0	0	0	0	0	0	0
(Profit on Sale of Assets)		(24,322)	(1,800)	(26,122)	(16,303)	(1,028)	(17,331)	(18,680)	(48,884)	0	0
Loss on Sale of Assets		65,852	4,873	70,725	54,941	3,463	58,404	317,009	82,046	0	55,541
		4,602,005	340,566	4,942,571	4,901,041	308,922	5,209,963	5,891,624	5,977,079	4,499,515	4,276,450
Less Capital Expenditures											
Capital Expenditure		(15,450,503)	(1,143,397)	(16,593,900)	(16,868,881)	(1,063,278)	(17,932,159)	(2,697,401)	(3,582,768)	(645,461)	(4,317,043)
Repayment of Debt Principal		(3,767,985)	(278,846)	(4,046,831)	(3,839,149)	(241,989)	(4,081,138)	(1,107,270)	(2,679,776)	(2,135,242)	(2,488,882)
Transfers to Reserve		(5,056,185)	(374,177)	(5,430,362)	(2,287,514)	(144,186)	(2,431,700)	(1,970,760)	(7,880,362)	(1,585,100)	(7,123,794)
		(24,274,673)	(1,796,420)	(26,071,093)	(22,995,543)	(1,449,454)	(24,444,997)	(5,775,431)	(14,142,906)	(4,365,803)	(13,929,719)
Plus Funding Sources											
Loans	b	11,000,000		11,000,000	0	0	0	0	0	0	0
Transfer from Reserve	a	5,593,900		5,593,900	5,457,814		5,457,814	1,729,339	1,655,980	1,159,978	647,195
Proceeds from Sale of Assets		192,750		192,750	24,545		24,545	0	0	0	180,000
Council Contributions		284,650		284,650	252,800		252,800	252,757	238,226	240,617	199,750
		17,071,300	0	17,071,300	5,735,159	0	5,735,159	1,982,096	1,894,206	1,400,595	1,026,945
Cash Adjusted Surplus / (Deficit)	c	(2,260,943)	(969,178)	(3,230,121)	(10,840,983)	(1,203,255)	(12,061,569)	3,127,714	(1,726,530)	1,089,306	(9,053,165)

7. FEES AND CHARGES

Mindarie Regional Council

FEE CALCULATION FOR MEMBER COUNCIL GATE FEES 2016/2017

2016/2017

Member Tonnes (including tonnages delivered to RRF)	221,610	93%
Non-Member Tonnes	16,400	7%
Total	238,010	

	Total	FY 2016			
		Members		Non-Members	
			321,610		16,400
Tonnages for Pricing					
Landfill Operations					
Tipface	\$ 1,750,950	\$ 1,630,301	\$ 5.07	\$ 120,649	\$ 7.36
Transfer	\$ 746,933	\$ 74,693	\$ 0.23	\$ 672,240	\$ 40.99
Weighbridge	\$ 309,728	\$ 278,755	\$ 0.87	\$ 30,973	\$ 1.89
Workshop	\$ 341,100	\$ 317,597	\$ 0.99	\$ 23,503	\$ 1.43
Environmental	\$ 1,006,830	\$ 937,455	\$ 2.91	\$ 69,375	\$ 4.23
Operations Admin	\$ -	\$ -	\$ -	\$ -	\$ -
DEP Levy	\$ 13,138,200	\$ 12,232,917	\$ 38.04	\$ 905,283	\$ 55.20
Carbon Price					
Cost of Borrowings	\$ 300,000	\$ 279,329	\$ 0.87	\$ 20,671	\$ 1.26
Amort for Cell Dev/Decomm Asset	\$ 3,547,487	\$ 3,303,049	\$ 10.27	\$ 244,438	\$ 14.90
Capping Accretion Expense	\$ 274,234	\$ 255,338	\$ 0.79	\$ 18,896	\$ 1.15
Post Closure Accretion Expense	\$ 156,128	\$ 145,370	\$ 0.45	\$ 10,758	\$ 0.66
Depreciation	\$ 1,470,620	\$ 1,369,287	\$ 4.26	\$ 101,333	\$ 6.18
Land Rental	\$ 709,000	\$ 660,147	\$ 2.05	\$ 48,853	\$ 2.98
Insurance	\$ 276,076	\$ 257,053	\$ 0.80	\$ 19,023	\$ 1.16
Total Landfill Operations	\$ 24,027,286	\$ 21,741,290	\$ 67.60	\$ 2,285,996	\$ 139.39
Recycling	\$ 2,166,247		\$ -	\$ 2,166,247	\$ 132.09
Governance	\$ 2,942,522	\$ 2,739,768	\$ 8.52	\$ 202,754	\$ 12.36
Projects	\$ 490,000	\$ 456,237	\$ 1.42	\$ 33,763	\$ 2.06
Communication	\$ 719,880	\$ 670,277	\$ 2.08	\$ 49,603	\$ 3.02
	\$ 6,318,649	\$ 3,866,282	\$ 12.02	\$ 2,452,367	\$ 149.53
RRF					
Contractors Fee	\$ 25,771,000	\$ 25,771,000	\$ 80.12		
Compost Disposal	\$ 408,300	\$ 408,300	\$ 1.27		
Waste Diversion Target	\$ -	\$ -	\$ -		
Operating Costs	\$ 190,229	\$ 190,229	\$ 0.61		
Borrowing Costs	\$ 82,472	\$ 82,472	\$ 0.27		
Amortisation	\$ 491,348	\$ 491,348	\$ 1.53		
	\$ 26,943,349	\$ 26,943,349	\$ 83.80	\$ -	\$ -
Total Expenses	\$ 57,289,284	\$ 52,550,921	\$ 163.42	\$ 4,738,363	\$ 288.92
Revenue Offset					
Grant	\$ -	\$ -	\$ -		
Sale of Recyclable Materials	\$ 785,000	\$ 405,000	\$ 1.26	\$ 380,000	\$ 23.17
Contributions, Reimbursements & Rebates	\$ 5,000	\$ 5,000	\$ 0.02		
Interest	\$ 593,000	\$ 593,000	\$ 1.84		
Landfill Gas	\$ 580,000	\$ 580,000	\$ 1.80		
Carbon Price	\$ -				
Other Income	\$ 352,300	\$ 250,300	\$ 0.78	\$ 102,000	\$ 6.22
Casual Gate Fee Subsidy		\$ (1,250,000)	\$ (3.89)	\$ 1,250,000	\$ 76.22
Budgeted Surplus	\$ -	\$ (827,101)	\$ (2.57)		\$ -
Funding Adjustments	\$ (881,385)	\$ (881,385)	\$ (2.74)		
Total Revenue Offset	\$ 1,433,915	\$ (1,125,186)	\$ (3.50)	\$ 1,732,000	\$ 105.61
Net Expenses	\$ 56,682,637	\$ 53,676,107	\$ 166.92	\$ 3,006,363	\$ 183.31

Member Council Gate Fees (continued)

TONNAGE CALCULATION

			Projected Actual	Budget	Estimated 2016/2017 Tonnage	Rate / Tonne (excl carbon) 2016/2017 \$	Estimated Revenue \$
Processable Waste Tonnage			2015/2016 Tonnage	2015/2016 Tonnage			
Perth	01		13,180	14,100	13,500	165.00	2,227,500
Stirling	02		41,000	25,538	41,750	161.57	6,745,464
Wanneroo	03		61,000	61,000	61,000	165.00	10,065,000
Cambridge	04		6,500	7,500	7,500	165.00	1,237,500
Vincent	05		13,000	13,200	13,400	165.00	2,211,000
Victoria Park	06		14,500	14,500	14,500	165.00	2,392,500
Joondalup	07		51,775	54,500	54,000	165.00	8,910,000
Total			200,955	190,338	205,650		33,788,964
Non Processable Waste Tonnage							
Perth	01		95	95	100	165.00	16,500
Stirling	02		30,920	39,463	37,660	161.57	6,084,651
Wanneroo	03		13,002	13,000	13,000	165.00	2,145,000
Cambridge	04		1,200	1,200	1,200	165.00	198,000
Vincent	05		1,700	1,800	1,800	165.00	297,000
Victoria Park	06		1,500	2,000	2,000	165.00	330,000
Joondalup	07		12,400	13,430	11,500	165.00	1,897,500
			60,817	70,988	67,260		10,968,651
Residues							
Stirling Baled Residue			0	0	0		-
Wanneroo WRC			0	0	0	165.00	-
Total Other Residues			0	0	0		-
Total Member Council Tonnes/Charges			261,772	261,326	272,910		44,757,615
Other Non Member Councils							
South Perth	09		0	134	0	0.00	-
Other			0	0			
Total			0	134	0		-
Casual and Trade							
Casuals			13,000	14,117	13,100	181.82	2,381,842
Trade			3,500	6,605	3,300	181.82	600,006
			16,500	20,722	16,400		2,981,848
Total Waste Delivered to MRC			278,272	282,182	289,310		47,739,463
Tonnages delivered to RRF			(75,800)	(75,000)	(100,000)		
RRF Residues from RRF to Tamala Park			38,700	36,525	48,700	165.00	8,035,500
Tonnages delivered to WMRC				(18,500)	(18,500)		
WMRC Residues to Tamala Park				18,500	18,500	165.00	3,052,500
Total Waste Delivered to Tamala Park			241,172	243,707	238,010		
Total Waste Delivered to RRF			75,800	75,000	100,000		

Member Council Gate Fees (continued)**Funding Adjustments****Plus: Non Cash Items**

Depreciation	1,705,220
Amortisation and Accretion Expenses (Tamala and RRF) #	4,469,197
Loss on Sale of Assets	70,725
(Profit on Sale of Assets)	(26,122)
	<hr/> 6,219,020

Plus: Funding Sources (ex operations funded by reserve)

Loans	11,000,000
Transfers from Reserve	5,593,900
Sale of Assets	192,750
Council Contributions (Neerabup Land)	284,650
	<hr/> 17,071,300

Less: Capital Program

Capital Expenditure	16,593,900
Repayment of Debt Principal - Landfill	973,957
Repayment of Debt Principal - Land & RRF	1,173,486
Transfers to Reserve	5,430,362
	<hr/> 24,171,705

Net Funding Adjustments

(881,385)

Break up cost of Amortisation and Accretion Expenses

Amortisation for Cell Development	2,701,400
Capping Accretion Expense	274,234
Amortisation Charge on Decommissioning Asset	846,087
Post Closure Accretion Expense	156,128
Amortisation RRF	491,348
	<hr/> 4,469,197

SCHEDULE OF FEES AND CHARGES – 2016/2017

	Proposed Fee 2017 (incl. GST)	Actual Fee 2016 (incl. GST)
GENERAL ENTRY		
1. Minimum entry to site	\$16.00	\$16.00
2. General waste – price per tonne	\$200.00	\$195.00
SPECIFIED MATERIALS		
3. Asbestos – price per tonne	\$215.00	\$210.00
4. Mattresses – per item <i>(in addition to general entry rate where part of a mixed load)</i>	\$24.00	\$23.00
5. Tyres – price per tonne	\$355.00	\$350.00
6. Small animals – per animal	\$16.00	\$16.00
7. Large animals – per animal	\$30.00	\$30.00
8. Controlled waste – per tonne	\$230.00	\$225.00
9. Lightweight bulk material – per cubic metre	\$80.00	\$75.00
10. Special burials – per 5 cubic metres <i>(in addition to general entry rate)</i>	\$230.00	\$225.00
11. Odorous loads – price per tonne	\$230.00	\$225.00
12. Car gas cylinders/industrial gas cylinders – per item	\$60.00	\$60.00
13. Fluorescent tubes – commercial loads – per item	\$0.40	\$0.40
14. Clean green waste – price per tonne	\$75.00	-
PENALTY CHARGES		
15. Replacement of Drive Control Station cards	\$60.00	\$60.00
16. Replacement of gate access remotes	\$160.00	\$150.00
17. Tipping with no payment (drive-aways)	\$110.00	\$100.00
18. Clean up charge (per half hour) plus any 3 rd party costs	\$150.00	\$150.00
WEIGHBRIDGE UNAVAILABILITY		
19. Uncompacted waste – per axle	\$45.00	\$45.00
20. Compacted waste – per axle	\$90.00	\$90.00
FACILITY HIRE & SERVICES		
21. Conference facilities – per hour <i>(at management’s discretion, subject to availability)</i>	-	\$175.00
22. Specific project/service requests from member councils	Cost pass through basis	

Discounts may be granted at the discretion of the Chief Executive Officer.

SCHEDULE 1 - MODIFIED PENALTIES

Item #	Clause	Nature of offence	Modified Penalty 2017 (incl. GST)
1	7	Enter the site or any part of the site that is closed or drive a vehicle on a road, track or path that is closed.	\$200.00
2	8	Enter the site other than through an entrance without permission.	\$200.00
3	11(1)(a)	Park a vehicle, or cause to permit it to be parked, on the site without permission in a place, other than a parking area, that is off a carriageway.	\$100.00
4	11(1)(b)	Park a vehicle, or cause or permit it to be parked, on the site without permission on part of a carriageway, if the parking of vehicles on that part of the carriageway is prohibited by a traffic sign.	\$100.00
5	11(1)(c)	Park a vehicle, or cause or permit it to be parked, on the site without permission during a period when the person is not on the site, whether or not the vehicle is parked in a parking area.	\$100.00
6	11(1)(d)	Park a vehicle, or cause or permit it to be parked, on the site without permission in a place that is marked with parking bays, unless it is entirely within the confines of a parking bay.	\$100.00
7	11(1)(e)	Park a vehicle or vehicles in an area designated for a person or persons with a disability, unless the person or persons with the disability is the driver of, or a passenger in, the vehicle and an ACROD sticker is displayed in a prominent position on the vehicle.	\$100.00
8	13(2)	Damage, destroy or take away flora without permission.	\$200.00
9	14(2)	Injure, take or interfere with any fauna without permission.	\$200.00
10	16(2)	Deposit litter other than in a litter receptacle.	\$100.00
11	20(a)	Place any notice, advertisement or document on any structure, object or natural surface on the site without permission.	\$100.00
12	20(b)	Paint, mark or deface any structure, object or natural surface on the site without permission.	\$100.00
13	21	Light a fire or use a gas barbecue or other cooker without permission.	\$200.00
14	24(1)	Disturb or remove property from the site without permission.	\$200.00

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