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### APPENDICES

**Special Council Meeting –  
26 June 2014**

**Statutory Budget and Supplementary Information**

Item  
7.1

APPENDIX NO. 1

Item  
7.1



# **Mindarie Regional Council**

**Budget**  
**For the year ending**  
**30 June 2015**

For approval at the Special Council Meeting - 26 June 2014

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# **1. INTRODUCTION**

# MINDARIE REGIONAL COUNCIL

## COUNCIL

**Chairman Cr Russ Fishwick (City of Joondalup)**

### COUNCILLORS

Cr Janet Davidson (City of Perth)

Cr Russell Driver (City of Wanneroo)

Cr Dot Newton (City of Wanneroo)

Cr Kerry Hollywood (City of Joondalup)

Cr Simon Withers (Town of Cambridge)

Cr John Carey (City of Vincent)

Cr John Bissett (Town of Victoria Park)

Cr David Boothman (City of Stirling)

Cr Elizabeth Re (City of Stirling)

Cr Stephanie Proud (City of Stirling)

Cr Bill Stewart (City of Stirling)

## EXECUTIVE

### **Governance**

Chief Executive Officer

Brian Callander

### **Corporate Services**

Director, Corporate Services

Gunther Hoppe



# **CERTIFICATION**

**MINDARIE REGIONAL COUNCIL  
BUDGET YEAR ENDING 30 June 2015**

**MRC COUNCIL RESOLUTION EXTRACT**

**Special Council Meeting on 12 June 2014**

**SUBJECT: BUDGET 2014/2015**

**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 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 an annual licence issued by the Department of Environment and Conservation. 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.

## **RRF**

The MRC entered into a contract with Biovision 2020 Pty Ltd to build 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, Phases 1 and 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 2015**

Description	Consolidated Budget 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014	Actual 2012/2013
<b>Revenue from Ordinary Activities</b>					
<b>User Charges</b>					
User Charges - City of Perth	1,844,010	1,844,010	1,789,653	2,165,284	1,901,243
User Charges - City of Waneroo	10,464,351	10,464,351	9,305,762	11,076,252	10,271,022
User Charges - City of Joondalup	8,532,855	8,532,855	8,362,876	9,603,265	8,810,529
User Charges - City of Stirling	14,750,148	14,750,148	13,847,411	10,541,930	0
User Charges - Town of Cambridge	1,043,108	1,043,108	972,022	1,270,808	1,188,036
User Charges - City of Vincent	1,997,658	1,997,658	1,952,319	2,238,355	1,971,463
User Charges - Town of Victoria Park	2,023,153	2,023,153	1,892,922	2,238,355	1,788,368
User Charges - RRF Residues	6,254,524	6,254,524	5,226,538	7,032,767	6,360,781
<b>Total Member User Charges</b>	<b>46,909,805</b>	<b>46,909,805</b>	<b>43,349,503</b>	<b>46,167,016</b>	<b>32,291,442</b>
User Charges - City of Stirling	0	0	0	0	0
User Charges - City of South Perth	0	0	4,714	0	14,220
User Charges - Casual Tipping Fees	5,553,022	5,553,022	5,164,916	5,760,000	5,619,449
<b>Total User Charges</b>	<b>52,462,827</b>	<b>52,462,827</b>	<b>48,519,133</b>	<b>51,927,016</b>	<b>37,925,111</b>
<b>Service Charges</b>					
Carbon Price	0	0	2,222,700	1,922,000	1,299,999
Sale of Recyclable Materials	680,000	680,000	606,000	606,000	578,977
Gas Power Generation Sales	505,000	505,000	505,000	505,000	463,437
Grants & Subsidies	0	0	360,000	360,000	0
Contributions, Reimbursements & Donations	5,000	5,000	8,800	2,000	54,056
<b>Interest Earnings</b>					
Municipal Account	700,900	700,900	520,500	609,100	497,745
Reserve Account	0	0	0	0	0
Other Revenue	396,000	396,000	532,093	401,700	300,520
	<b>54,749,727</b>	<b>54,749,727</b>	<b>53,274,226</b>	<b>56,332,816</b>	<b>41,119,845</b>
<b>Expenses from Ordinary Activities</b>					
Employee Costs	5,187,509	5,187,509	4,639,651	4,600,996	4,226,316
<b>Materials and Contracts</b>					
Consultants and Contract Labour	486,500	486,500	506,430	377,600	242,238
Communications and Public Consultation	392,500	392,500	160,000	160,000	101,594
Landfill Expenses	1,130,300	1,130,300	1,106,100	1,076,100	763,287
Office Expenses	218,650	218,650	219,300	209,300	172,111
Information System Expenses	218,050	218,050	309,300	365,300	308,816
Building Maintenance	156,500	156,500	103,000	100,000	94,076
Plant and Equipment Operating and Hire	1,169,400	1,169,400	1,101,700	1,058,600	998,669
RRF Total Operations Cost (excl. Amortisation)	23,048,800	23,048,800	21,844,100	23,626,414	22,070,317
Waste Minimisation Project	0	0	232,000	400,000	0
Utilities	182,300	182,300	173,800	376,700	392,809
Depreciation	1,155,400	1,155,400	1,166,894	908,900	924,789
<b>Borrowing Cost Expenses</b>					
Landfill Tamala	530,100	530,100	408,600	408,600	361,833
RRF	376,200	376,200	423,800	415,700	467,310
Insurance	348,430	348,430	244,000	329,000	184,115
DEP Landfill Levy	11,643,900	11,643,900	7,737,500	6,689,700	4,705,143
Land Lease/Rental	758,500	758,500	671,600	671,600	644,286
<b>Other Expenditure</b>					
Member Costs	241,950	241,950	182,000	190,700	142,660
Administration Expenses	217,500	217,500	187,000	187,000	71,497
Carbon Price	0	0	2,222,700	1,922,000	1,299,999
Amortisation for Cell Development	3,654,900	3,654,900	3,100,000	2,680,000	1,883,153
Amortisation for Decommissioning Asset	846,100	846,100	846,100	846,100	1,068,301
Capping Accretion Expense	258,469	258,469	251,800	251,800	272,024
Post Closure Accretion Expense	212,728	212,728	202,500	126,500	127,985
RRF Amortisation	540,200	540,200	540,200	540,200	540,200
	<b>52,974,886</b>	<b>52,974,886</b>	<b>48,580,075</b>	<b>48,518,810</b>	<b>42,063,528</b>
Profit on Sale of Assets	7,722	7,722	0	0	864
Loss on Sale of Assets	8,781	8,781	0	0	6,845
	<b>(1,059)</b>	<b>(1,059)</b>	<b>0</b>	<b>0</b>	<b>(5,981)</b>
<b>Changes in Net Assets Resulting from Operations</b>	<b>1,773,782</b>	<b>1,773,782</b>	<b>4,694,151</b>	<b>7,814,006</b>	<b>(949,664)</b>

**Mindarie Regional Council**  
**STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM**  
**Budget for the year ending 30 June 2015**

Description	Consolidated Budget 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014	Actual 2012/2013
<b>Revenue from Ordinary Activities</b>					
General Purpose Funding	54,749,727	54,749,727	52,914,226	55,972,816	41,119,845
Community Amenities	0	0	360,000	360,000	0
Resource Recovery Facility	0	0	0	0	0
<b>Total Operating Revenues</b>	<b>54,749,727</b>	<b>54,749,727</b>	<b>53,274,226</b>	<b>56,332,816</b>	<b>41,119,845</b>
<b>Expenses from Ordinary Activities</b>					
Governance	4,722,151	4,722,151	5,054,700	4,552,800	3,584,677
Community Amenities	24,162,235	24,162,235	20,189,675	18,856,096	14,929,818
Resource Recovery Facility	23,714,300	23,714,300	22,503,300	24,285,614	22,719,890
<b>Total Operating Expenses</b>	<b>52,598,686</b>	<b>52,598,686</b>	<b>47,747,675</b>	<b>47,694,510</b>	<b>41,234,385</b>
<b>Profit on Sale of Assets</b>					
Governance	0	0	0	0	373
Community Amenities	7,722	7,722	0	0	491
<b>Total Profit on Sale of Assets</b>	<b>7,722</b>	<b>7,722</b>	<b>0</b>	<b>0</b>	<b>864</b>
<b>Loss on Sale of Assets</b>					
Governance	5,898	5,898	0	0	6,387
Community Amenities	2,883	2,883	0	0	458
<b>Total Profit on Sale of Assets</b>	<b>8,781</b>	<b>8,781</b>	<b>0</b>	<b>0</b>	<b>6,845</b>
<b>Borrowing Costs Expense</b>					
Community Amenities	0	0	408,600	408,600	361,833
Resource Recovery Facility	376,200	376,200	423,800	415,700	467,310
<b>Total Borrowing Cost Expense</b>	<b>376,200</b>	<b>376,200</b>	<b>832,400</b>	<b>824,300</b>	<b>829,143</b>
<b>Changes in Net Assets Resulting from Operations</b>	<b>1,773,782</b>	<b>1,773,782</b>	<b>4,694,151</b>	<b>7,814,006</b>	<b>(949,664)</b>

**MINDARIE REGIONAL COUNCIL**  
**Balance Sheet**

As at 30 June 2015

	Budget 2014/2015	ESTIMATED ACTUAL 2013/2014 \$	ACTUAL 2012/2013 \$
<b>CURRENT ASSETS</b>			
Cash and Other Equivalents	27,291,878	22,439,877	13,574,896
Trade and Other Receivables	4,256,355	4,256,355	3,723,886
Inventories	10,312	10,312	10,682
Other Current Assets	374,858	374,858	100,126
<b>TOTAL CURRENT ASSETS</b>	<b>31,933,402</b>	<b>27,081,401</b>	<b>17,409,589</b>
<b>NON-CURRENT ASSETS</b>			
Property Plant and Equipment	23,639,383	12,187,983	11,660,424
Infrastructure	5,622,351	1,868,851	1,731,119
Excavation Work	8,997,475	12,652,375	15,752,375
Resource Recovery Facility	6,095,136	6,530,636	6,966,136
Rehabilitation Asset	7,765,115	8,611,215	9,457,315
Other Non Current Assets	3,997,578	4,102,278	1,676,895
<b>TOTAL NON-CURRENT ASSETS</b>	<b>56,117,039</b>	<b>45,953,339</b>	<b>47,244,265</b>
<b>TOTAL ASSETS</b>	<b>88,050,441</b>	<b>73,034,740</b>	<b>64,653,854</b>
<b>CURRENT LIABILITIES</b>			
Trade and Other Payables	4,716,318	4,240,253	3,818,234
Provisions	1,106,452	793,052	627,158
Borrowings	(2,366,243)	0	2,431,006
Other Current Liabilities	0	0	0
<b>TOTAL CURRENT LIABILITIES</b>	<b>3,456,527</b>	<b>5,033,305</b>	<b>6,876,398</b>
<b>NON-CURRENT LIABILITIES</b>			
Provisions	310,108	227,408	159,108
Borrowings	26,672,354	12,572,354	10,048,667
Rehabilitation Provision	14,517,443	14,046,246	13,591,946
Other Non Current Liabilities	4,047,771	4,135,771	1,863,888
<b>TOTAL NON-CURRENT LIABILITIES</b>	<b>45,547,676</b>	<b>30,981,779</b>	<b>25,663,609</b>
<b>TOTAL LIABILITIES</b>	<b>49,004,203</b>	<b>36,015,084</b>	<b>32,540,007</b>
<b>NET ASSETS</b>	<b>39,046,238</b>	<b>37,019,656</b>	<b>32,113,847</b>
<b>EQUITY</b>			
Retained Surplus	15,229,276	12,778,391	14,676,360
Reserves	20,384,285	21,061,388	14,469,268
Council Contribution	3,432,677	3,179,877	2,968,220
<b>TOTAL EQUITY</b>	<b>39,046,238</b>	<b>37,019,656</b>	<b>32,113,847</b>



**Mindarie Regional Council**  
**STATEMENT OF CASH FLOWS**  
**Budget for the year ending 30 June 2015**

	<b>Proposed Budget 2014/2015</b>	<b>Estimated Actual 30 June 2014</b>	<b>Adopted Budget 2013/2014</b>
<b>Cash Flows From Operating Activities</b>			
<b>Receipts</b>			
Fees and Charges	53,142,827	50,770,148	54,455,016
Service Charges	505,000	505,000	505,000
Grants & Subsidies	0	360,000	360,000
Contributions, Reimbursements & Donations	5,000	8,800	2,000
Interest Earnings			
Municipal Account	700,900	535,125	609,100
Reserve Account	0	0	0
Goods and Services Tax	0	0	0
Other Revenue	394,941	471,511	401,700
	<b>54,748,668</b>	<b>52,650,584</b>	<b>56,332,816</b>
<b>Payments</b>			
Employee Costs	(4,791,409)	(4,396,981)	(4,240,696)
Materials and Contracts	(26,820,701)	(24,230,611)	(27,373,315)
Utilities	(182,300)	(173,800)	(376,700)
Borrowing Cost Expenses	(906,300)	(777,425)	(824,300)
Insurance	(348,430)	(430,274)	(329,000)
Goods and Services Tax	0	0	0
Other Expenses	(12,861,850)	(12,004,632)	(9,661,000)
	<b>(45,910,990)</b>	<b>(42,013,722)</b>	<b>(42,805,011)</b>
<b>Net Cash Provided By Operating Activities</b>	<b>8,837,678</b>	<b>10,636,862</b>	<b>13,527,805</b>
<b>Cash Flows from Investing Activities</b>			
Payments for Purchase of Property, Plant & Equipment	(12,535,300)	(1,616,253)	(11,730,700)
Payments for Construction of Infrastructure	(3,825,000)	(2,746,015)	(1,720,000)
Payments for Landfill Excavation, WIP & RRF	0	0	0
Council Capital Contributions	252,800	211,657	238,226
Proceeds from Sale of Plant and Equipment	476,065	60,000	0
<b>Net Cash Used in Investing Activities</b>	<b>(15,631,435)</b>	<b>(4,090,611)</b>	<b>(13,212,474)</b>
<b>Cash Flows from Financing Activities</b>			
Repayments of Self Supporting Loans	(2,366,243)	(2,433,971)	(2,436,971)
Proceeds from Carbon Tax	(88,000)	2,222,700	1,922,000
Proceeds from Self Supporting Loans	14,100,000	1,800,000	11,500,000
<b>Net Cash Provided By (Used In) Financing Activities</b>	<b>11,645,757</b>	<b>1,588,729</b>	<b>10,985,029</b>
<b>Net Increase (Decrease) in Cash Held</b>	<b>4,852,000</b>	<b>8,134,980</b>	<b>11,300,360</b>
Cash at the Beginning of year	21,709,876	13,574,896	13,064,099
<b>Cash at end of Year</b>	<b>26,561,876</b>	<b>21,709,876</b>	<b>24,364,459</b>

**MINDARIE REGIONAL COUNCIL**  
NOTES TO AND FORMING PART OF THE BUDGET  
**Budget for the year ending 30 June 2015**

**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.

The financial statements are prepared on the basis of a single consolidated fund (Municipal Fund).

(b) 2013/2014 Actual Balances

Balances shown in this budget as 2013/2014 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 contributes a mandatory 9.25% contribution of the normal salary of employees, for qualifying employees, to the WA Local Government Superannuation Plan (WALGSP) or their nominated superannuation fund. In addition to this, Council matches contributions made by employees to this fund or their nominated superannuation fund, up to 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 amount 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 and are recorded at amounts due, less any allowance for doubtful debts. 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.

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.

The table provides the phased-in implementation of fair value in accordance with the timeframe below:

Financial Year	Asset Group - Resources
2012/2013	Plant and Equipment
2013/2014 or 2014/2015 (Alternate year to infrastructure)	Land and Buildings
2013/2014 or 2014/2015 (Alternate year to land and buildings)	Infrastructure
2014/2015	All Other Class of 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.

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.

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 2012/13 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 in the 2015/16 financial year. 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.

#### (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.

(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. Where the MRC does not have the unconditional right to defer settlement beyond 12 months, 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) Carbon Price Mechanism

On 1 July 2012, a Federal Government Carbon Price Mechanism came into effect, affecting large landfill sites, of which the MRC's Tamala Park landfill site is one.

The MRC has undertaken detailed modeling to determine what the likely cost of the Carbon Price will be per tonne over the 40 year period during which the waste is likely to produce methane and other gases. The funds collected in respect of the carbon price have been transferred to a cash-backed reserve and at the same time, a liability has been recognised for the full value of the cash received. The MRC's long term strategy is to purchase carbon offset units in the year immediately following the year in which the funds are collected from customers. This will inure the MRC from possible price risk which may occur in the future.

The carbon landscape remains uncertain under a new Federal Government and the impact of the likely changes on the industry are uncertain. Matters are further complicated by the changes in the fixed price regime, particularly in respect to the MRC's preferred strategy. At this point, the MRC is satisfied that a conservative approach is preferable until such time as there is more clarity on policy going forward.

(v) Comparative figures and rounding

When required, comparative figures have been adjusted to conform to changes in presentation for the current financial year. All figures shown in this annual financial report, other than where it refers to a dollar rate, are rounded to the nearest dollar.

(w) 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.

(x) Budget Figures

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

(y) 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.

(z) 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.

(aa) 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.



**Mindarie Regional Council**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**Budget for the year ending 30 June 2015**

	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<b>2 OPERATING REVENUES AND EXPENSES</b>			
<b>Net Result</b>			
The net result includes:			
(i) Charging as Expenses:			
<b>Auditors Remuneration</b>			
Audit	25,000	15,000	25,000
Other Services	0	0	0
	<b>25,000</b>	<b>15,000</b>	<b>25,000</b>
Operational Audits	<b>25,000</b>	<b>10,000</b>	<b>10,000</b>
<b>Depreciation</b>			
<b><u>By Program</u></b>			
Governance	446,400	400,800	154,700
Community Amenities	704,900	766,094	750,100
Resource Recovery Facility	4100	0	4,100
	<b>1,155,400</b>	<b>1,166,894</b>	<b>908,900</b>
<b><u>By Class</u></b>			
Land and Buildings	187,300	186,900	180,300
Plant and Machinery	757,300	776,400	592,700
Furniture and Equipment	43,700	44,994	16,200
Computing Equipment	95,600	80,400	66,100
Infrastructure	71,500	78,200	53,600
	<b>1,155,400</b>	<b>1,166,894</b>	<b>908,900</b>
<b>Finance Costs</b>			
- Loan Interests	872,300	798,300	798,300
- Loan Expenses	34,000	34,100	26,000
<b>Total Borrowing Costs</b>	<b>906,300</b>	<b>832,400</b>	<b>824,300</b>
(ii) Crediting as Revenues			
<b>Interest Earnings</b>			
Investments			
Municipal Account	700,900	520,500	609,100
Reserve Account	0	0	0
	<b>700,900</b>	<b>520,500</b>	<b>609,100</b>

**Mindarie Regional Council**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**Budget for the year ending 30 June 2015**

	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<b>3 ACQUISITION OF ASSETS</b>			
The following assets are budgeted to be acquired during the year			
<b>BY PROGRAM</b>			
<b>Governance</b>			
Plant and Vehicles	100,000	0	0
Furniture and Equipment	15,000	0	0
Computing Equipment	8,600	77,669	77,700
	<b>123,600</b>	<b>77,669</b>	<b>77,700</b>
<b>Community Amenities</b>			
Furniture and Equipment	27,000	27,000	27,000
Computing Equipment	57,700	10,584	10,000
Land and Buildings	10,150,000	25,000	10,140,000
Infrastructure - Operations	25,000	218,250	220,000
Infrastructure - Landfill	3,800,000	2,530,000	1,500,000
Infrastructure - RRF	0	0	0
	<b>14,059,700</b>	<b>2,810,834</b>	<b>11,897,000</b>
<b>Other Property and Services</b>			
Plant and Vehicles	2,177,000	1,476,000	1,476,000
	<b>2,177,000</b>	<b>1,476,000</b>	<b>1,476,000</b>
	<b>16,360,300</b>	<b>4,364,503</b>	<b>13,450,700</b>
<b>BY CLASS</b>			
Plant and Vehicles	2,032,000	1,386,000	1,386,000
Machinery and Equipment	245,000	90,000	90,000
Furniture and Equipment	42,000	27,000	27,000
Computing Equipment	66,300	88,253	87,700
Land and Buildings	10,150,000	25,000	10,140,000
Infrastructure - Operations	25,000	218,250	220,000
Infrastructure - Landfill	3,800,000	2,530,000	1,500,000
Infrastructure - RRF	0	0	0
	<b>16,360,300</b>	<b>4,364,503</b>	<b>13,450,700</b>
<b>Summary</b>			
New Capital Expenditure	5,245,300	4,136,803	9,370,700
Capital Expenditure brought forward from 2013/2014	11,115,000	227,700	4,080,000
	<b>16,360,300</b>	<b>4,364,503</b>	<b>13,450,700</b>

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 2015**

	2014/2015 Net Book Value	Proposed Budget 2014/2015 Sale Proceeds	2014/2015 Profit (Loss)
<b>4 DISPOSAL OF ASSETS</b>			
The following assets are budgeted to be disposed during the year			
<b>BY PROGRAM</b>			
<b>Governance</b>			
Land Rover	29,884	29,000	(884)
Ford Falcon G6E MkII Turbo	33,014	28,000	(5,014)
<b>Other Property and Services</b>	0	0	0
<b>Community Amenities</b>			
Kia Grand Carnival	32,883	30,000	(2,883)
Nissan Pathfinder ST-L	17,278	25,000	7,722
Bomag Landfill Compactor	317,497	317,497	0
Hino Bin Truck	4,605	4,605	0
Navara RXD40	13,088	13,088	0
Cat247 MTL	22,609	22,609	0
Kubota Lawnmower	6,266	6,266	0
	<b>477,124</b>	<b>476,065</b>	<b>(1,059)</b>
<b>BY CLASS</b>			
<b>Plant and Vehicles</b>			
Land Rover	29,884	29,000	(884)
Ford Falcon G6E MkII Turbp	33,014	28,000	(5,014)
Kia Grand Carnival	32,883	30,000	(2,883)
Nissan Pathfinder ST-L	17,278	25,000	7,722
Bomag Landfill Compactor	317,497	317,497	0
Hino Bin Truck	4,605	4,605	0
Navara RXD40	13,088	13,088	0
Cat247 MTL	22,609	22,609	0
Kubota Lawnmower	6,266	6,266	0
	<b>477,124</b>	<b>476,065</b>	<b>(1,059)</b>
<b>Summary</b>			<b>Budget</b>
Profit on Sale of Disposal			7,722
Loss on Sale of Disposal			(8,781)
			<b>(1,059)</b>

5 INFORMATION ON BORROWINGS

LOAN REPAYMENTS

Projected Actual - 2013/2014

	Value of Loan Approved	Interest Rates	Principal 01/07/2013	Principal Drawn Down to 30/06/2014	Principal Repayments		Principal Outstanding		Interest Repayments		Projected early repayment date	Note
					Estimated Actual to 30/06/2014	Actual to 30/06/2014	Estimated Actual to 30/06/2014	Actual to 30/06/2014	Estimated Actual to 30/06/2014	Scheduled repayment date		
<b>Community Amenities</b>												
<b>Tamala Park Landfill</b>												
Loan 8 - Building Upgrade	650,000	6.45%	82,259	0	82,259	0	3,500	31-May-14	30-Jun-12			
Loan 12 - Construction Stage 2 Phase 2	15,000,000	5.98%	5,312,097	0	1,416,660	3,895,437	266,600	15-Dec-15	30-Jun-12			
Loan 13 - Development of Cell for Phase 3	2,830,000		0	1,800,000	0	1,800,000	112,500					
Loan 14 - Purchase of Land for the New Landfill	6,000,000		0	0	0	0	0					
Loan 15 - Shed Project	4,000,000		0	0	0	0	0					
<b>Regional Resource Recovery Facility</b>												
Loan 11 - RRF Land Purchase	3,500,000	5.97%	1,117,506	0	238,226	879,280	59,500	30-May-25	30-Jun-15			
Loan 10a - RRF Infrastructure	2,000,000	6.16%	1,467,239	0	92,382	1,374,857	82,000	30-Mar-25	30-Jun-13			
Loan 10b - RRF Infrastructure (Variable Interest Rate)	2,600,000	Variable	2,275,000	0	160,000	2,115,000	113,400	30-Apr-25	30-Jun-13			
Loan 10c - RRF Infrastructure	4,000,000	7.97%	2,222,224	0	444,444	1,777,780	160,800	30-Apr-25	30-Jun-13			
<b>TOTAL</b>	<b>40,560,000</b>		<b>12,476,325</b>	<b>1,800,000</b>	<b>2,433,971</b>	<b>11,842,354</b>	<b>798,300</b>					
Facility Fee							<b>26,000</b>					
							<b>824,300</b>					

Total Borrowing Costs

Budget - 2014/2015

	Value of Loan Approved	Interest Rates	Principal 01/07/2014	Principal Drawn Down to 30/06/2015	Principal Repayments		Principal Outstanding		Interest Repayments		Scheduled repayment date	
					Actual to 30/06/2015	Actual to 30/06/2015	Actual to 30/06/2015	Actual to 30/06/2015				
<b>Community Amenities</b>												
<b>Tamala Park Landfill</b>												
Loan 8 - Building Upgrade	650,000	6.45%	0	0	0	0	0	31-May-14			1	
Loan 12 - Construction Stage 2 Phase 2	15,000,000	5.98%	3,895,437	0	1,416,660	2,478,777	186,800	15-Dec-15			2	
Loan 13 - Development of Cell for Phase 3	5,630,000	7.50%	1,800,000	3,100,000	0	4,900,000	317,300				3	
Loan 14 - New Landfill Land Purchase	6,000,000	7.50%	0	6,000,000	0	6,000,000	0					
Loan 15 - Shed Project	4,000,000	7.50%	0	4,000,000	0	4,000,000	0					
Loan 16 - Cell Development (Lining)	1,000,000	7.50%	0	1,000,000	0	1,000,000	0					
<b>Regional Resource Recovery Facility</b>												
Loan 11 - RRF Land Purchase	3,500,000	5.97%	879,280	0	252,757	626,523	44,800	30-May-25				
Loan 10a - RRF Infrastructure	2,000,000	6.16%	1,374,857	0	92,382	1,282,475	82,000	30-Mar-25				
Loan 10b - RRF Infrastructure	2,600,000	Variable	2,115,000	0	160,000	1,955,000	105,100	30-Apr-25				
Loan 10c - RRF Infrastructure	4,000,000	7.97%	1,777,780	0	444,444	1,333,336	136,300	30-Apr-25			4	
<b>TOTAL</b>	<b>44,380,000</b>		<b>11,842,354</b>	<b>14,100,000</b>	<b>2,366,243</b>	<b>23,576,111</b>	<b>872,300</b>					
Facility Fee							<b>34,000</b>					
							<b>906,300</b>					

Total Borrowing Costs

Note 1. The rate for Loan 12 is fixed for 5 years and will be reviewed in March 2017.  
 Note 2. The loan is for the Cell Development of Phase 3. Loan interest is estimated at 5.5%.  
 Note 3. Approval of loan for the purchase of Land for \$4.0 million will be obtained once the land is identified. Loan interest is estimated at 5.5%.  
 Note 4. Rate for Loan 10c is fixed until 30 June 2014.

**Mindarie Regional Council**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**Budget for the year ending 30 June 2015**

	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<b>6.1 RESERVES (Cash Backed)</b>			
<b>Site Rehabilitation</b>			
Opening Balance	8,655,718	5,427,649	5,427,649
Transfer to Reserve	471,197	3,228,069	378,300
Transfer from Reserve	0	0	0
	9,126,915	8,655,718	5,805,949
<b>Reserve for Capital Expenditures</b>			
Opening Balance	1,269,952	1,104,455	1,048,357
Transfer to Reserve	1,500,000	2,000,000	1,052,343
Transfer from Reserve	(2,560,300)	(1,834,503)	(1,950,700)
	209,652	1,269,952	150,000
<b>Reserve for Participants Surplus</b>			
Opening Balance	2,000,000	1,079,618	2,029,282
Transfer to Reserve	0	920,382	0
Transfer from Reserve	0	0	0
	2,000,000	2,000,000	2,029,282
<b>Reserve for Carbon Price</b>			
Opening Balance	3,522,699	1,299,999	1,400,000
Transfer to Reserve	0	2,222,700	1,922,000
Transfer from Reserve	(88,000)	0	0
	3,434,699	3,522,699	3,322,000
<b>TOTAL RESERVES</b>	14,771,266	15,448,369	11,307,231

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 Price**

To be used to fund the MRC's liability arising from the Carbon Price Mechanism.

	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<b>6.2 RESERVES (Non Cash Backed)</b>			
<b>Revaluation Reserve</b>			
Opening Balance	5,613,019	0	0
Transfer to Reserve	0	5,613,019	0
Transfer from Reserve	0	0	0
	5,613,019	5,613,019	0

**Mindarie Regional Council**  
**NOTES AND FORMING PART OF THE BUDGET**  
**Budget for the year ending 30 June 2015**

**8.1 Statement of Financial Activity Information and Member Charges**

**Member Charges**

	<b>Proposed Budget 2014/2015</b>			<b>Estimated Actual</b>
	<b>Estimated 2014/2015</b>	<b>Rate / Tonne (Excl GST &amp; Carbon Price) 2014/2015</b>	<b>Estimated Revenue</b>	<b>2013/2014</b>
	<b>Tonnage</b>	<b>\$</b>	<b>\$</b>	<b>Revenue</b>
				<b>\$</b>
<b>Total Waste Tonnage</b>				
City of Perth	14,580	118.56	1,728,605	1,789,653
City of Wanneroo	82,738	118.56	9,809,427	9,305,762
City of Joondalup	67,500	118.56	8,002,800	8,362,876
City of Stirling	124,175	110.81	13,759,832	13,847,411
Town of Cambridge	8,800	118.56	1,043,328	972,022
City of Vincent	15,800	118.56	1,873,248	1,952,319
Town of Victoria Park	16,000	118.56	1,896,960	1,892,922
RRF Residues	48,700	118.56	5,773,872	5,226,538
<b>Total Member Charges</b>	<b>378,293</b>		<b>43,888,072</b>	<b>43,349,503</b>

Note: Carbon price equates to \$5.44 per tonne for Members.

**Mindarie Regional Council**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**Budget for the year ending 30 June 2015**

	Budget 2014/2015 \$	Estimated Actual 2013/2014 \$	Adopted Budget 2013/2014
<b>10.1 FEES AND CHARGES REVENUE</b>			
General Purpose Funding	54,749,727	52,914,226	55,972,816
Projects	0	360,000	360,000
Recycling Centre	0	0	0
Resource Recovery Facility	0	0	0
	54,749,727	53,274,226	56,332,816

**11.1 DISCOUNTS, INCENTIVES AND CONCESSIONS**

A discount on casual tipping fees is 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 2014/2015 is \$5,000. MRC considers support of these groups necessary for the overall benefit of the community.

**12.1 MEMBER COUNCILLORS' REMUNERATION**

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

Meeting Fees (\$10,000 per member, \$15,000 for Chairman)	125,000	125,000	136,500
Chairman's Allowance	19,000	21,800	12,000
Deputy Chairman's Allowance	4,750	2,000	3,000
Travel, Telecommunication & I.T. Allowance	15,000	15,000	21,000
	163,750	163,800	172,500

**13.1 MAJOR LAND TRANSACTION**

a) Details

The MRC anticipates the acquisition of land during 2014/2015 that will provide the next landfill site for disposal of waste.

b) Current year transactions

Capital Expenditure			
Purchase of Land	6,000,000	0	6,000,000

The above expenditure is to be classified as a non current asset at 30 June 2015. The first delivery of waste to the new landfill is expected to occur in 2024.

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 2015.

c) Expected future Cashflows

**2015**

\$

**Cash Inflows**

Loan Proceeds	6,000,000
	6,000,000

**Cash Outflows**

Purchase	6,000,000
	6,000,000

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 2015**

	Proposed Budget 2014/2015	Estimated Actual 2013/2014	Adopted Budget 2013/2014
<b>14 NOTES TO THE STATEMENT OF CASH FLOWS</b>			
<b>a) Reconciliation of Cash</b>			
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	12,520,612	6,991,508	13,057,228
Cash - Restricted	14,771,266	15,448,369	11,307,231
	<b>27,291,878</b>	<b>22,439,877</b>	<b>24,364,459</b>
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Site Rehabilitation Reserve	9,126,915	8,655,718	5,805,949
RRF Operation Reserve	0	0	0
Capital Expenditures Reserve	209,652	1,269,952	150,000
Members Revenue Equalisation Reserve	2,000,000	2,000,000	2,029,282
Carbon Price Reserve	3,434,699	3,522,699	3,322,000
	<b>14,771,266</b>	<b>15,448,369</b>	<b>11,307,231</b>
<b>b) Reconciliation of Net Cash Provided By Operating Activities to Net Result</b>			
Net Result	1,773,782	4,694,151	7,814,006
Depreciation	1,155,400	1,166,894	908,900
Amortisation for Cell Development and Decommissioning Asset	4,500,999	3,100,000	3,526,099
Provision for Capping and Post Closure Management	471,197	454,300	378,300
RRF Amortisation	540,200	540,200	540,200
(Profit) / Loss on Sale of Asset	1,059	-	-
(Increase) / Decrease in Receivables	0	(532,469)	0
(Increase) / Decrease in Inventories	0	370	0
(Increase) / Decrease in Prepayments and Accrued Income	0	(274,732)	0
Increase / (Decrease) in Payables	0	422,019	0
Adjustment for payables relating to investing activities	0	1,272,881	0
Increase / (Decrease) in Employee Provisions	396,100	234,193	360,300
<b>Net Cash from Operating Activities</b>	<b>8,838,737</b>	<b>11,077,807</b>	<b>13,527,805</b>
<b>c) Undrawn Borrowing Facilities Credit Stand-by Arrangements</b>			
Bank Overdraft Limit	1,000,000	1,000,000	1,000,000
Bank Overdraft at Balance Date	0	0	0
Credit Card Limit	120,000	120,000	120,000
Credit Card at Balance Date	0	0	0
Total Amount of Credit Unused	<b>1,120,000</b>	<b>1,120,000</b>	<b>1,120,000</b>
<b>Loan Facilities</b>			
Loan Facilities - Current	2,366,243	0	2,436,971
Loan Facilities - Non Current	21,209,868	11,842,354	19,105,383
Loan Facilities in use at Balance Date	<b>23,576,111</b>	<b>11,842,354</b>	<b>21,542,354</b>
Unused Loan Facilities at Balance Date	<b>0</b>	<b>0</b>	<b>0</b>



### **3. OPERATING BUDGET BY COST CENTRE**

**Mindarie Regional Council**  
**SUMMARY OF OPERATING BUDGET SCHEDULE 2014/2015**

No.	Name	Consolidated Budget 2014/2015	Proposed Budget 2014/2015	Carried Forward 2013/2014	Estimated Actual 30 June 2014	Consolidated Budget 2013/2014	Adopted Budget 2013/2014	Carried Forward 2012/2013	Variance between Proposed Budget and Estimated Actual	
									\$	%
<b>2010 OPERATING INCOME</b>										
2110	Member Council Charges	46,909,805	46,909,805	-	43,349,503	46,167,016	46,167,016	-		
	<b>Total Member User Charges</b>	<b>46,909,805</b>	<b>46,909,805</b>	<b>-</b>	<b>43,349,503</b>	<b>46,167,016</b>	<b>46,167,016</b>	<b>-</b>	3,560,302	8.2%
2150	Non Member Charges	-	-	-	4,714	-	-	-		
2155	Casual Fees	5,553,022	5,553,022	-	5,164,916	5,760,000	5,760,000	-		
	<b>Total User Charges</b>	<b>52,462,827</b>	<b>52,462,827</b>	<b>-</b>	<b>48,519,133</b>	<b>51,927,016</b>	<b>51,927,016</b>	<b>-</b>	3,943,694	8.1%
2205	Carbon Price	-	-	-	1,400,000	-	-	-		
2210	Recyclable Sales	680,000	680,000	-	606,000	606,000	606,000	-		
	<b>Sale of Recyclable Materials</b>	<b>680,000</b>	<b>680,000</b>	<b>-</b>	<b>2,006,000</b>	<b>606,000</b>	<b>606,000</b>	<b>-</b>	(1,326,000)	-66.1%
2310	Contributions	-	-	-	-	-	-	-		
2370	Member Councils	-	-	-	-	-	-	-		
2380	Legal Fees	-	-	-	-	-	-	-		
2390	Other Reimbursements	5,000	5,000	-	8,800	2,000	2,000	-		
	<b>Contributions, Reimbursement &amp; Donations</b>	<b>5,000</b>	<b>5,000</b>	<b>-</b>	<b>8,800</b>	<b>2,000</b>	<b>2,000</b>	<b>-</b>	(3,800)	-43.2%
2410	Gas Power Royalties	70,000	70,000	-	70,000	70,000	70,000	-		
2420	Sale of RECs (Renewable Energy Certificate)	435,000	435,000	-	435,000	435,000	435,000	-		
2430	Gas Power Other	-	-	-	-	-	-	-		
	<b>Gas Power Generation Sales</b>	<b>505,000</b>	<b>505,000</b>	<b>-</b>	<b>505,000</b>	<b>505,000</b>	<b>505,000</b>	<b>-</b>	0	0.0%
2240	Sundry Fees	-	-	-	-	-	-	-		
2365	Debt Recovery	-	-	-	-	-	-	-		
2525	Rebates Received	88,500	88,500	-	88,500	88,500	88,500	-		
2540	Miscellaneous Income	307,500	307,500	-	443,593	313,200	313,200	-		
	<b>Other Revenue</b>	<b>396,000</b>	<b>396,000</b>	<b>-</b>	<b>532,093</b>	<b>401,700</b>	<b>401,700</b>	<b>-</b>	(136,093)	-25.6%
2710	Grants Recycling Services	-	-	-	-	-	-	-		
2711	Zero Waste Plan	-	-	-	360,000	360,000	360,000	-		
	<b>Grants and Subsidies</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>360,000</b>	<b>360,000</b>	<b>360,000</b>	<b>-</b>	(360,000)	-100.0%
2810	Interest - Municipal Fund	700,900	700,900	-	520,500	609,100	609,100	-		
2820	Interest - Reserve Fund	-	-	-	-	-	-	-		
2830	Interest - Loan Fund	-	-	-	-	-	-	-		
	<b>Interest Earnings</b>	<b>700,900</b>	<b>700,900</b>	<b>-</b>	<b>520,500</b>	<b>609,100</b>	<b>609,100</b>	<b>-</b>	180,400	34.7%
	<b>Sub-total</b>	<b>54,749,727</b>	<b>54,749,727</b>	<b>-</b>	<b>52,451,526</b>	<b>54,410,816</b>	<b>54,410,816</b>	<b>-</b>	<b>2,298,201</b>	<b>-192.1%</b>
2910	Profit on Sale of Land	-	-	-	-	-	-	-		
2915	Profit on Sale of Building	-	-	-	-	-	-	-		
2920	Profit on Sale of Furniture & Equipment	-	-	-	-	-	-	-		
2935	Profit on Sale of Plant & Machinery	7,722	7,722	-	-	-	-	-		
2940	Profit on Sale of Infrastructure	-	-	-	-	-	-	-		
	<b>Profit on Sale of Assets</b>	<b>7,722</b>	<b>7,722</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	7,722	
<b>3999</b>	<b>Total Operating Income</b>	<b>54,757,449</b>	<b>54,757,449</b>	<b>-</b>	<b>52,451,526</b>	<b>54,410,816</b>	<b>54,410,816</b>	<b>-</b>	<b>2,305,923</b>	<b>4.4%</b>
<b>4000 OPERATING EXPENDITURE</b>										
<b>4100 Employee Costs</b>										
4120	Salaries	3,689,501	3,689,501	-	3,286,996	3,257,996	3,257,996	-		
4130	Allowances	87,218	87,218	-	58,900	50,500	50,500	-		
4202	Medical Examinations	-	-	-	-	-	-	-		
4205	Staff Training	52,840	52,840	-	39,355	38,700	38,700	-		
4207	Staff Conferences	26,750	26,750	-	26,000	26,000	26,000	-		
4210	Superannuation	500,100	500,100	-	458,600	458,600	458,600	-		
4215	Travelling Expenses	11,200	11,200	-	14,900	14,900	14,900	-		
4220	First Aid Expenses	2,000	2,000	-	6,000	6,000	6,000	-		
4225	Staff Recruitment (Advertising, Consultants, etc)	16,000	16,000	-	16,000	16,000	16,000	-		
4227	Staff Uniforms/Protective Clothing	45,100	45,100	-	43,500	43,500	43,500	-		
4230	Wellness Programs	29,400	29,400	-	19,100	19,100	19,100	-		
4235	FBT Expenses	27,000	27,000	-	33,000	33,000	33,000	-		
4240	OH&S Expenses	4,800	4,800	-	-	-	-	-		
4245	EB Performance Package (Consultants)	-	-	-	-	-	-	-		
4250	Workers Compensation Premium	148,300	148,300	-	133,400	133,400	133,400	-		
4260	HR Strategic Plan Costs	-	-	-	-	-	-	-		
4310	Annual Leave	313,400	313,400	-	292,000	292,000	292,000	-		
4315	Sick Leave	151,200	151,200	-	143,600	143,000	143,000	-		
4320	Long Service Leave	82,700	82,700	-	68,300	68,300	68,300	-		
	<b>Total Employee Costs</b>	<b>5,187,509</b>	<b>5,187,509</b>	<b>-</b>	<b>4,639,651</b>	<b>4,600,996</b>	<b>4,600,996</b>	<b>-</b>	547,858	11.8%
<b>5100 Consultants and Contract Labour</b>										
5110	Consultancy	118,000	118,000	-	128,000	103,000	103,000	-		
5130	Contract Labour External	368,500	368,500	-	378,430	274,600	274,600	-		
	<b>Total Consultants and Contract Labour</b>	<b>486,500</b>	<b>486,500</b>	<b>-</b>	<b>506,430</b>	<b>377,600</b>	<b>377,600</b>	<b>-</b>	(19,930)	-3.9%
<b>5160 Communications and Public Consultation</b>										
5165	Advertising & Promotions	26,500	26,500	-	26,000	26,000	26,000	-		
5170	Corporate Communications Strategy	41,000	41,000	-	24,000	24,000	24,000	-		
5180	Newsletter	-	-	-	-	-	-	-		
5185	Waste Management Education	312,000	312,000	-	105,000	105,000	105,000	-		
5190	Projects and RRF Support	13,000	13,000	-	5,000	5,000	5,000	-		
	<b>Total Communications and Public Consultation</b>	<b>392,500</b>	<b>392,500</b>	<b>-</b>	<b>160,000</b>	<b>160,000</b>	<b>160,000</b>	<b>-</b>	232,500	145.3%

**Mindarie Regional Council**  
**SUMMARY OF OPERATING BUDGET SCHEDULE 2014/2015**

No.	Name	Consolidated Budget 2014/2015	Proposed Budget 2014/2015	Carried Forward 2013/2014	Estimated Actual 30 June 2014	Consolidated Budget 2013/2014	Adopted Budget 2013/2014	Carried Forward 2012/2013	Variance between Proposed Budget and Estimated Actual
<b>5200 Landfill Expenses</b>									
5215	Clay Liner	-	-	-	-	-	-	-	
5220	Recycling Contractors	314,500	314,500	-	341,000	341,000	341,000	-	
5225	Limestone Cover	150,000	150,000	-	130,000	100,000	100,000		
5226	Access Road Maintenance	35,000	35,000	-	27,000	27,000	27,000		
5227	Bushland Management	96,000	96,000	-	112,000	112,000	112,000		
5230	Ground Water Management	203,000	203,000	-	202,000	202,000	202,000		
5235	Research and Planning	75,000	75,000	-	75,000	75,000	75,000		
5240	Signs & Barricades	20,000	20,000	-	-	6,000	6,000		
5245	Monitoring Program	149,300	149,300	-	163,700	157,700	157,700		
5247	Zero Waste Plan	-	-	-	-	-	-		
5290	Control Fencing Maintenance	30,000	30,000	-	11,300	11,300	11,300		
5295	Site Operating	57,500	57,500	-	44,100	44,100	44,100		
<b>5299</b>	<b>Total Landfill Expenses</b>	<b>1,130,300</b>	<b>1,130,300</b>	<b>-</b>	<b>1,106,100</b>	<b>1,076,100</b>	<b>1,076,100</b>	<b>-</b>	<b>24,200   2.2%</b>
<b>5300 Office Expenses</b>									
5310	Staff Amenities	8,000	8,000	-	8,000	8,000	8,000		
5312	Telecommunication Expenses	28,200	28,200	-	26,500	26,500	26,500		
5315	Courier Expenses	6,500	6,500	-	6,500	6,500	6,500		
5320	Office Equipment Maintenance	4,350	4,350	-	3,300	3,300	3,300		
5325	Meals and Entertainment	19,500	19,500	-	19,500	19,500	19,500		
5330	Periodicals/ Publications	3,300	3,300	-	2,800	2,800	2,800		
5335	Postage & Freight	5,000	5,000	-	5,000	5,000	5,000		
5340	Photocopying Expenses	14,300	14,300	-	17,400	17,400	17,400		
5350	Stationery and Printing	11,000	11,000	-	11,000	11,000	11,000		
5353	Sponsorships	-	-	-	-	-	-		
5355	Subscriptions/Membership	31,700	31,700	-	30,200	30,200	30,200		
5358	Rounding of Cents	100	100	-	100	100	100		
5359	Cleaning of Buildings	60,500	60,500	-	54,000	54,000	54,000		
5365	Expendable Tools	10,000	10,000	-	20,000	10,000	10,000		
5368	Other Administration Expenses	16,200	16,200	-	15,000	15,000	15,000		
<b>5369</b>	<b>Total Office Expenses</b>	<b>218,650</b>	<b>218,650</b>	<b>-</b>	<b>219,300</b>	<b>209,300</b>	<b>209,300</b>	<b>-</b>	<b>(650)   -0.3%</b>
<b>5370 Information Systems Expenses</b>									
5375	Computer Software Licencing	53,400	53,400	-	48,400	48,400	48,400		
5380	Computer Software Acquisitions	21,000	21,000	-	21,000	21,000	21,000		
5385	Computer Systems Maintenance	136,650	136,650	-	233,900	289,900	289,900		
5390	Computer Systems Consumables	4,000	4,000	-	3,000	3,000	3,000		
5395	On-line Service Charges	3,000	3,000	-	3,000	3,000	3,000		
<b>5399</b>	<b>Total Information Systems Expenses</b>	<b>218,050</b>	<b>218,050</b>	<b>-</b>	<b>309,300</b>	<b>365,300</b>	<b>365,300</b>	<b>-</b>	<b>(91,250)   -29.5%</b>
<b>5400 Buildings Maintenance</b>									
5410	Building Maintenance	71,300	71,300	-	62,100	62,100	62,100		
5435	Building Maintenance - Pest Control	53,400	53,400	-	12,100	12,100	12,100		
5440	Building Security	31,800	31,800	-	28,800	25,800	25,800		
<b>5459</b>	<b>Total Building Maintenance</b>	<b>156,500</b>	<b>156,500</b>	<b>-</b>	<b>103,000</b>	<b>100,000</b>	<b>100,000</b>	<b>-</b>	<b>53,500   51.9%</b>
<b>5460 Plant and Vehicles Operating and Hire</b>									
5465	Plant - Fuel and Oil	590,000	590,000	-	543,300	545,300	545,300		
5470	Plant - MV Licences	5,400	5,400	-	4,300	4,100	4,100		
5475	Plant - Tyres and Tubes	61,700	61,700	-	68,900	68,900	68,900		
5480	Plant - Repair and Maintenance	298,900	298,900	-	277,400	276,400	276,400		
5485	Minor Equipment	42,500	42,500	-	37,000	37,000	37,000		
5490	Plant Hire Costs	150,900	150,900	-	150,800	106,900	106,900		
5495	Leachate System Management	20,000	20,000	-	20,000	20,000	20,000		
<b>5499</b>	<b>Total Plant and Vehicles Operating and Hire</b>	<b>1,169,400</b>	<b>1,169,400</b>	<b>-</b>	<b>1,101,700</b>	<b>1,058,600</b>	<b>1,058,600</b>	<b>-</b>	<b>67,700   6.1%</b>
<b>5500 RRF Operation Expenses</b>									
5510	Fencing and Gate Maintenance	4,000	4,000	-	1,500	1,500	1,500		
5515	Road Maintenance	-	-	-	-	-	-		
5520	Bores and Pipework	1,000	1,000	-	-	-	-		
5525	Environmental Monitoring	-	-	-	-	-	-		
5531	Vehicle Was Facility Operations	-	-	-	-	-	-		
5535	Landscaping and Gardens	17,500	17,500	-	7,500	7,500	7,500		
5540	MRC Admin Charge	-	-	-	-	-	-		
5542	Compost Disposal	408,300	408,300	-	393,800	402,000	402,000		
5545	Tipping Fees (Member Councils)	22,618,000	22,618,000	-	21,441,300	23,215,414	23,215,414		
5546	Waste Diversion Target	-	-	-	-	-	-		
<b>5559</b>	<b>Total RRF Operation Expenses</b>	<b>23,048,800</b>	<b>23,048,800</b>	<b>-</b>	<b>21,844,100</b>	<b>23,626,414</b>	<b>23,626,414</b>	<b>-</b>	<b>1,204,700   5.5%</b>
<b>5560 Waste Minimisation Project</b>									
5562	Zero Waste Plan	-	-	-	232,000	400,000	400,000		
5563	MRC Contributions	-	-	-	-	-	-		
<b>5569</b>	<b>Total Waste Minimisation Project</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>232,000</b>	<b>400,000</b>	<b>400,000</b>	<b>-</b>	<b>(232,000)   -100.0%</b>
<b>6000 Utilities</b>									
6010	Electricity	89,000	89,000	-	85,400	85,400	85,400		
6015	Gas	300	300	-	300	300	300		
6020	Water	11,000	11,000	-	11,000	11,000	11,000		
6035	Rates	82,000	82,000	-	77,100	280,000	280,000		
<b>6099</b>	<b>Total Utilities</b>	<b>182,300</b>	<b>182,300</b>	<b>-</b>	<b>173,800</b>	<b>376,700</b>	<b>376,700</b>	<b>-</b>	<b>8,500   4.9%</b>
<b>6100 Insurance</b>									
6110	General Insurance (Levy)	281,120	281,120	-	177,450	262,450	262,450		
6115	Plant Insurance (Levy)	67,310	67,310	-	66,550	66,550	66,550		
<b>6199</b>	<b>Total Insurance</b>	<b>348,430</b>	<b>348,430</b>	<b>-</b>	<b>244,000</b>	<b>329,000</b>	<b>329,000</b>	<b>-</b>	<b>104,430   42.8%</b>
<b>6200 Loan Expense</b>									
6210	Interest on Loans	872,300	872,300	-	798,300	798,300	798,300		
6215	Loan Facility Fee	34,000	34,000	-	34,100	26,000	26,000		
<b>6299</b>	<b>Total Loan Expense</b>	<b>906,300</b>	<b>906,300</b>	<b>-</b>	<b>832,400</b>	<b>824,300</b>	<b>824,300</b>	<b>-</b>	<b>73,900   8.9%</b>

**Mindarie Regional Council**  
SUMMARY OF OPERATING BUDGET SCHEDULE 2014/2015

No.	Name	Consolidated Budget 2014/2015	Proposed Budget 2014/2015	Carried Forward 2013/2014	Estimated Actual 30 June 2014	Consolidated Budget 2013/2014	Adopted Budget 2013/2014	Carried Forward 2012/2013	Variance between Proposed Budget and Estimated Actual
<b>7100 Elected Members Costs</b>									
7110	Member Allowances (Travel, Telecom, IT)	15,000	15,000	-	15,000	21,000	21,000	-	
7120	Member Meeting Fees	125,000	125,000	-	125,000	136,500	136,500	-	
7125	Member Conference Expenses	70,200	70,200	-	10,200	10,200	10,200	-	
7130	Member LG Allowances (Chairman, Deputy)	23,750	23,750	-	23,800	15,000	15,000	-	
7135	Council Meeting Expenses	8,000	8,000	-	8,000	8,000	8,000	-	
<b>7199</b>	<b>Total Elected Member Costs</b>	<b>241,950</b>	<b>241,950</b>	<b>-</b>	<b>182,000</b>	<b>190,700</b>	<b>190,700</b>	<b>-</b>	<b>59,950 32.9%</b>
<b>7200 Government Levies</b>									
7210	DEP Landfill levy	11,643,900	11,643,900	-	7,737,500	6,689,700	6,689,700	-	
7215	Carbon Price	-	-	-	1,400,000	-	-	-	
<b>7250</b>	<b>Total Government Levies</b>	<b>11,643,900</b>	<b>11,643,900</b>	<b>-</b>	<b>9,137,500</b>	<b>6,689,700</b>	<b>6,689,700</b>	<b>-</b>	<b>2,506,400 27.4%</b>
<b>7300 Leases</b>									
7310	Land Rental - Annual	758,500	758,500	-	671,600	671,600	671,600	-	
<b>Total Leases</b>		<b>758,500</b>	<b>758,500</b>	<b>-</b>	<b>671,600</b>	<b>671,600</b>	<b>671,600</b>	<b>-</b>	<b>86,900 12.9%</b>
<b>7500 Other Expenses</b>									
7515	Audit Fees	50,000	50,000	-	25,000	25,000	25,000	-	
7520	Bank Charges	26,000	26,000	-	25,000	25,000	25,000	-	
7525	Legal Expenses	85,000	85,000	-	85,000	85,000	85,000	-	
7605	Doubtful and Bad Debts Expense	1,500	1,500	-	1,000	1,000	1,000	-	
7610	Donations	-	-	-	-	-	-	-	
7630	Contributions to Other Councils	-	-	-	-	-	-	-	
7650	Other Expenses	55,000	55,000	-	51,000	51,000	51,000	-	
<b>7998</b>	<b>Total Other Expenses</b>	<b>217,500</b>	<b>217,500</b>	<b>-</b>	<b>187,000</b>	<b>187,000</b>	<b>187,000</b>	<b>-</b>	<b>30,500 16.3%</b>
<b>8000 Depreciation</b>									
8020	Depreciation on Buildings	187,300	187,300	-	186,900	180,300	180,300	-	
8030	Depreciation on Furniture & Office Equipment	43,700	43,700	-	44,994	16,200	16,200	-	
8040	Depreciation on Computing Equipment	95,600	95,600	-	80,400	66,100	66,100	-	
8050	Depreciation on Vehicles and Mobile Plant	757,300	757,300	-	776,400	592,700	592,700	-	
8060	Depreciation on Infrastructure	71,500	71,500	-	78,200	53,600	53,600	-	
<b>8099</b>	<b>Total Depreciation</b>	<b>1,155,400</b>	<b>1,155,400</b>	<b>-</b>	<b>1,166,894</b>	<b>908,900</b>	<b>908,900</b>	<b>-</b>	<b>(11,494) -1.0%</b>
<b>8100 Amortisation (Landfill)</b>									
8110	Amortisation of Excavation/Cell Development	3,654,900	3,654,900	-	3,100,000	2,680,000	2,680,000	-	
8120	Site Rehabilitation	-	-	-	-	-	-	-	
8125	Finance Charge	258,469	258,469	-	251,800	251,800	251,800	-	
8130	Decommissioning Asset	846,100	846,100	-	846,100	846,100	846,100	-	
<b>8140</b>	<b>Total Amortisation (Landfill)</b>	<b>4,759,469</b>	<b>4,759,469</b>	<b>-</b>	<b>4,197,900</b>	<b>3,777,900</b>	<b>3,777,900</b>	<b>-</b>	<b>561,569 13.4%</b>
<b>8160 Amortisation (RRF)</b>									
8165	Amortisation-Pre Operating Cost	104,700	104,700	-	104,700	104,700	104,700	-	
8170	Amortisation Cost	435,500	435,500	-	435,500	435,500	435,500	-	
<b>8190</b>	<b>Total Amortisation (RRF)</b>	<b>540,200</b>	<b>540,200</b>	<b>-</b>	<b>540,200</b>	<b>540,200</b>	<b>540,200</b>	<b>-</b>	<b>0 0.0%</b>
<b>8200 Provision (Landfill)</b>									
8230	Site Monitoring Provision	212,728	212,728	-	202,500	126,500	126,500	-	
<b>8299</b>	<b>Total Provision (Landfill)</b>	<b>212,728</b>	<b>212,728</b>	<b>-</b>	<b>202,500</b>	<b>126,500</b>	<b>126,500</b>	<b>-</b>	<b>10,228 5.1%</b>
<b>9000 Loss on Asset Sales</b>									
9025	Loss on Sale of Vehicles and Machinery	8,781	8,781	-	-	-	-	-	
<b>9090</b>	<b>Total Loss on Asset Sales</b>	<b>8,781</b>	<b>8,781</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>8,781</b>
<b>9098</b>	<b>Total Operating Expenditure</b>	<b>52,983,667</b>	<b>52,983,667</b>	<b>-</b>	<b>47,757,375</b>	<b>46,596,810</b>	<b>46,596,810</b>	<b>-</b>	<b>5,226,292 10.9%</b>
<b>Total Net</b>									
		<b>1,773,782</b>	<b>1,773,782</b>	<b>-</b>	<b>4,694,151</b>	<b>7,814,006</b>	<b>7,814,006</b>	<b>-</b>	<b>(2,920,369) -62.2%</b>

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**General Purpose Funding**

Description	Rate / Tonne Exc GST	Tonnes	Consolidated 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<b>Revenue</b>						
<i>Member User Charges</i>						
City of Perth	126.48	14,580	1,844,010	1,844,010	1,789,653	2,165,284
City of Waneroo	126.48	82,738	10,464,351	10,464,351	9,305,762	11,076,252
City of Joondalup	126.41	67,500	8,532,855	8,532,855	8,362,876	9,603,265
City of Stirling	118.79	124,175	14,750,148	14,750,148	13,847,411	10,541,930
Town of Cambridge	118.53	8,800	1,043,108	1,043,108	972,022	1,270,808
City of Vincent	126.43	15,800	1,997,658	1,997,658	1,952,319	2,238,355
Town of Victoria Park	126.45	16,000	2,023,153	2,023,153	1,892,922	2,238,355
RRF Residues	128.43	48,700	6,254,524	6,254,524	5,226,538	7,032,767
		<b>378,293</b>	<b>46,909,805</b>	<b>46,909,805</b>	<b>43,349,503</b>	<b>46,167,016</b>
<i>Non Member User Charges/Member charged as Trade</i>						
City of South Perth				0	4,714	0
Casual Tipping Fees	156.64	35,450	5,553,022	5,553,022	5,164,916	5,760,000
			<b>5,553,022</b>	<b>5,553,022</b>	<b>5,169,630</b>	<b>5,760,000</b>
<b>Other Revenue</b>						
<i>Interest Earnings</i>						
Interest - Municipal Fund			700,900	700,900	520,500	609,100
Interest - Reserved Fund			0	0	0	0
<i>Other Fees and Charges</i>						
Carbon Price			0	0	2,222,700	1,922,000
Recyclable Sales			680,000	680,000	606,000	606,000
<i>Contributions and Donations</i>						
Contributions			0	0	0	0
<i>Reimbursements</i>						
Other Reimbursements			5,000	5,000	8,800	2,000
<i>Gas Power Generation Income</i>						
Gas Power Royalties			70,000	70,000	70,000	70,000
Sale of RECs (Renewal Energy Certificate)			435,000	435,000	435,000	435,000
<i>Other Income</i>						
Rebate Received			88,500	88,500	88,500	88,500
Miscellaneous Income			307,500	307,500	443,593	313,200
			<b>2,286,900</b>	<b>2,286,900</b>	<b>4,395,093</b>	<b>4,045,800</b>
<b>Total Revenue</b>			<b>54,749,727</b>	<b>54,749,727</b>	<b>52,914,226</b>	<b>55,972,816</b>
<b>Net Total</b>			<b>54,749,727</b>	<b>54,749,727</b>	<b>52,914,226</b>	<b>55,972,816</b>

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**Members of Council**

Description	Consolidated 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<b>Expenditure</b>				
<i>Elected Members Costs</i>				
Member Allowances (Travel, Telecom, IT)	15,000	15,000	15,000	21,000
Member Meeting Fees	125,000	125,000	125,000	136,500
Member Conference Expenses	70,200	70,200	10,200	10,200
Member LG Allowances (Chairman, Deputy)	23,750	23,750	23,800	15,000
Council Meeting Expenses	8,000	8,000	8,000	8,000
	<b>241,950</b>	<b>241,950</b>	<b>182,000</b>	<b>190,700</b>
<b>Total Expenditure</b>	<b>241,950</b>	<b>241,950</b>	<b>182,000</b>	<b>190,700</b>
<b>Net Total</b>	<b>(241,950)</b>	<b>(241,950)</b>	<b>(182,000)</b>	<b>(190,700)</b>

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**Governance Management**

Description	Consolidated 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<b>Revenue</b>				
<b>Profit on Sale of Assets</b>				
Sale of Ford FG G6E	0	0	0	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditure</b>				
<i>Employee Costs</i>				
Salaries	364,201	364,201	296,100	296,100
Allowances	2,400	2,400	500	500
Staff Training	8,500	8,500	6,000	6,000
Staff Conferences	11,000	11,000	6,000	6,000
Superannuation	54,700	54,700	54,800	54,800
Travelling Expenses	2,000	2,000	2,000	2,000
First Aid Expenses	2,000	2,000	0	0
Staff Recruitment	16,000	16,000	16,000	16,000
Corporate Uniforms/Protective Clothing	9,300	9,300	1,000	1,000
Wellness Programs	29,400	29,400	19,100	19,100
Fringe Benefits Tax	7,000	7,000	7,000	7,000
OH&S Expenses	4,800	4,800	0	0
Workers Compensation Premium	14,900	14,900	11,900	11,900
Annual Leave	40,800	40,800	32,100	32,100
Sick Leave	18,900	18,900	11,500	11,500
Long Service Leave	10,600	10,600	3,800	3,800
	<b>596,501</b>	<b>596,501</b>	<b>467,800</b>	<b>467,800</b>
<i>Consultants and Contract Labour</i>				
Consultancy	83,000	83,000	93,000	68,000
Contract Labour External	0	0	0	0
	<b>83,000</b>	<b>83,000</b>	<b>93,000</b>	<b>68,000</b>
<i>Communication and Public Consultation</i>				
Advertising & Promotions	12,000	12,000	12,000	12,000
	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>	<b>12,000</b>
<i>Landfill Expenses</i>				
Research and Planning	75,000	75,000	75,000	75,000
Signs and Barricades	20,000	20,000	0	0
Site Operating	9,000	9,000	0	0
	<b>104,000</b>	<b>104,000</b>	<b>75,000</b>	<b>75,000</b>
<i>Office Expenses</i>				
Meals and Entertainment	11,000	11,000	9,500	9,500
Subscriptions/Memberships	7,800	7,800	0	0
	<b>18,800</b>	<b>18,800</b>	<b>9,500</b>	<b>9,500</b>
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	6,500	6,500	6,000	6,000
Plant - MV Licences	350	350	300	300
Plant - Tyres and Tubes	1,500	1,500	500	500
Plant - Repair and Maintenance	1,500	1,500	500	500
Plant Hire Costs	2,000	2,000	2,000	2,000
	<b>11,850</b>	<b>11,850</b>	<b>9,300</b>	<b>9,300</b>
<i>Insurance</i>				
Municipal Property Insurance	18,000	18,000	15,700	15,700
Public Liability Insurance	5,500	5,500	4,600	4,600
Plant and Machinery Insurance	700	700	900	900
Salary Continuance	2,500	2,500	2,500	2,500
Fidelity Guarantee Insurance	2,000	2,000	2,000	2,000
Statutory & Business Practices Protection	6,000	6,000	6,000	6,000
Councillors and Officers Liability Insurance	5,600	5,600	5,500	5,500
Personal Injury Insurance	2,000	2,000	2,000	2,000
Journey Injury / Pollution Liability Insurance	130,000	130,000	45,000	130,000
Insurance Excess	10,000	10,000	10,000	10,000
	<b>182,300</b>	<b>182,300</b>	<b>94,200</b>	<b>179,200</b>

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**Governance Management**

Description	Consolidated 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<i>Administration Expenses</i>				
Legal Expenses	85,000	85,000	85,000	85,000
Other Expenses	55,000	55,000	51,000	51,000
	<b>140,000</b>	<b>140,000</b>	<b>136,000</b>	<b>136,000</b>
<i>Depreciation</i>				
Depreciation on Buildings	58,500	58,500	58,500	58,500
Depreciation on Furniture & Office Equipment	1,200	1,200	1,200	1,200
Depreciation on Computing Equipment	2,600	2,600	2,000	2,000
Depreciation on Vehicles and Mobile Plant	7,200	7,200	7,100	7,100
	<b>69,500</b>	<b>69,500</b>	<b>68,800</b>	<b>68,800</b>
Profit on Sale of Asset	0	0	0	0
Loss on Sale of Assets	5,014	5,014	0	0
<b>Total Expenditure</b>	<b>1,222,965</b>	<b>1,222,965</b>	<b>965,600</b>	<b>1,025,600</b>
<b>Net Total</b>	<b>(1,222,965)</b>	<b>(1,222,965)</b>	<b>(965,600)</b>	<b>(1,025,600)</b>



**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**Finance and Business Services**

Description	Consolidated 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<b>Expenditure</b>				
<i>Employee Costs</i>				
Salaries	516,200	516,200	456,500	400,500
Allowances	2,600	2,600	6,900	2,100
Staff Training	18,000	18,000	6,500	6,500
Staff Conferences	6,000	6,000	2,500	2,500
Superannuation	87,800	87,800	76,000	76,000
Travelling Expenses	3,500	3,500	5,300	5,300
Corporate Uniforms/Protective Clothing	3,000	3,000	2,500	2,500
Fringe Benefits Tax	10,000	10,000	10,000	10,000
Workers Compensation Premium	21,400	21,400	16,600	16,600
Annual Leave	59,000	59,000	46,000	46,000
Sick Leave	34,200	34,200	27,200	27,200
Long Service Leave	15,100	15,100	11,800	11,800
	<b>776,800</b>	<b>776,800</b>	<b>667,800</b>	<b>607,000</b>
<i>Consultants and Contract Labour</i>				
Contract Labour External	6,000	6,000	0	0
	<b>6,000</b>	<b>6,000</b>	<b>0</b>	<b>0</b>
<i>Office Expenses</i>				
Office Equipment Maintenance	1,850	1,850	1,300	1,300
Meals and Entertainment	1,500	1,500	1,500	1,500
Subscriptions/Membership	4,700	4,700	4,100	4,100
Rounding of Cents	100	100	100	100
Minor Equipment	10,000	10,000	20,000	10,000
Other Office Expenses	9,250	9,250	8,600	8,600
	<b>27,400</b>	<b>27,400</b>	<b>35,600</b>	<b>25,600</b>
<i>Information System Expenses</i>				
Computer Software Licencing	53,400	53,400	48,400	48,400
Computer Software Acquisitions	21,000	21,000	21,000	21,000
Computer Systems Maintenance	99,600	99,600	196,800	252,800
Computer Systems Consumables	4,000	4,000	3,000	3,000
	<b>178,000</b>	<b>178,000</b>	<b>269,200</b>	<b>325,200</b>
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	7,000	7,000	6,500	6,500
Plant - MV Licences	300	300	300	300
Plant - Tyres and Tubes	1,000	1,000	1,000	1,000
Plant - Repair and Maintenance	2,500	2,500	2,500	2,500
Plant Hire Costs	1,000	1,000	1,000	1,000
	<b>11,800</b>	<b>11,800</b>	<b>11,300</b>	<b>11,300</b>
<i>Insurance</i>				
Municipal Property Insurance	5,000	5,000	4,600	4,600
Public Liability Insurance	5,500	5,500	4,500	4,500
Plant and Machinery Insurance	700	700	700	700
Salary Continuance	3,000	3,000	3,000	3,000
Insurance Excess	3,000	3,000	3,000	3,000
	<b>17,200</b>	<b>17,200</b>	<b>15,800</b>	<b>15,800</b>
<i>Cost of Borrowings</i>				
Interest on Loans	504,100	504,100	0	0
Loan Expenses (Facility Fee)	26,000	26,000	0	0
	<b>530,100</b>	<b>530,100</b>	<b>0</b>	<b>0</b>
<i>Government Levy</i>				
Carbon Price	0	0	2,222,700	1,922,000
	<b>0</b>	<b>0</b>	<b>2,222,700</b>	<b>1,922,000</b>
<i>Administration Expenses</i>				
Audit Fees	50,000	50,000	25,000	25,000
Bank Charges	26,000	26,000	25,000	25,000
Doubtful and Bad Debts Expense	1,500	1,500	1,000	1,000
	<b>77,500</b>	<b>77,500</b>	<b>51,000</b>	<b>51,000</b>
<i>Depreciation</i>				
Depreciation on Buildings	6,600	6,600	6,600	0
Depreciation on Furniture & Office Equipment	29,400	29,400	29,400	6,200
Depreciation on Computing Equipment	83,800	83,800	69,300	55,000
Depreciation on Vehicles and Mobile Plant	190,100	190,100	190,000	6,300
Depreciation on Infrastructure	24,600	24,600	24,600	0
	<b>334,500</b>	<b>334,500</b>	<b>319,900</b>	<b>67,500</b>
<i>Loss on Sale of Assets</i>				
	884	884	0	0
<b>Total Expenditure</b>	<b>1,960,184</b>	<b>1,960,184</b>	<b>3,593,300</b>	<b>3,025,400</b>
<b>Net Total</b>	<b>(1,960,184)</b>	<b>(1,960,184)</b>	<b>(3,593,300)</b>	<b>(3,025,400)</b>

Note : Other Office Expenses relates to the cost of the security company in relation to the collection of cash at the Weighbridge.

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**Administration Services**

Description	Consolidated 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<b>Expenditure</b>				
<i>Employee Costs</i>				
Salaries	75,200	75,200	64,400	64,400
Allowances	500	500	500	500
Staff Training	1,500	1,500	1,100	1,000
Staff Conferences	750	750	3,000	3,000
Superannuation	10,500	10,500	12,100	12,100
Travelling Expenses	1,300	1,300	1,300	1,300
Corporate Uniforms/Protective Clothing	500	500	500	500
Fringe Benefits Tax	6,000	6,000	6,000	6,000
Workers Compensation Premium	3,000	3,000	6,200	6,200
Annual Leave	7,300	7,300	7,200	7,200
Sick Leave	3,500	3,500	2,900	2,900
Long Service Leave	1,900	1,900	1,900	1,900
	<b>111,950</b>	<b>111,950</b>	<b>107,100</b>	<b>107,000</b>
<i>Consultants and Contract Labour</i>				
Contract Labour External	4,500	4,500	4,600	4,600
	<b>4,500</b>	<b>4,500</b>	<b>4,600</b>	<b>4,600</b>
<i>Communications and Public Consultations</i>				
Advertising & Promotions	14,500	14,500	14,000	14,000
	<b>14,500</b>	<b>14,500</b>	<b>14,000</b>	<b>14,000</b>
<i>Office Expenses</i>				
Staff Amenities	8,000	8,000	8,000	8,000
Telecommunication Expenses	28,200	28,200	26,500	26,500
Courier Expenses	6,500	6,500	6,500	6,500
Office Equipment Maintenance	2,500	2,500	2,000	2,000
Meals and Entertainment	7,000	7,000	7,000	7,000
Periodicals / Publications	3,300	3,300	2,800	2,800
Postage & Freight	5,000	5,000	5,000	5,000
Photocopying Expenses	14,300	14,300	17,400	17,400
Stationery and Printing	11,000	11,000	11,000	11,000
Subscriptions/Membership	16,700	16,700	15,900	15,900
Cleaning of Buildings	45,500	45,500	42,400	42,400
Other Office Expenses	6,950	6,950	6,400	6,400
	<b>154,950</b>	<b>154,950</b>	<b>150,900</b>	<b>150,900</b>
<i>Information System Expenses</i>				
Computer Software Acquisition	0	0	0	0
Computer Systems Maintenance	13,050	13,050	11,900	11,900
On-line Service Charges	3,000	3,000	3,000	3,000
	<b>16,050</b>	<b>16,050</b>	<b>14,900</b>	<b>14,900</b>
<i>Building Maintenance</i>				
Building Maintenance	26,000	26,000	0	0
Building Security	21,500	21,500	0	0
	<b>47,500</b>	<b>47,500</b>	<b>0</b>	<b>0</b>
<i>Utilities</i>				
Electricity	80,000	80,000	0	0
Gas	300	300	0	0
Water	11,000	11,000	0	0
Rates	50,000	50,000	0	0
	<b>141,300</b>	<b>141,300</b>	<b>0</b>	<b>0</b>
<i>Insurance</i>				
Municipal Property Insurance	9,600	9,600	4,000	4,000
Public Liability Insurance	11,200	11,200	4,700	4,700
Salary Continuance	0	0	1,500	1,500
	<b>20,800</b>	<b>20,800</b>	<b>10,200</b>	<b>10,200</b>
<i>Other Expenses</i>				
Land Rental	758,500	758,500	0	0
	<b>758,500</b>	<b>758,500</b>	<b>0</b>	<b>0</b>
<i>Depreciation</i>				
Depreciation on Building	8,500	8,500	0	0
Depreciation on Furniture & Office Equipment	9,100	9,100	9,100	6,500
Depreciation on Computing Equipment	6,300	6,300	3,000	3,000
Depreciation on Vehicles and Mobile Plant	9,000	9,000	0	0
	<b>32,900</b>	<b>32,900</b>	<b>12,100</b>	<b>9,500</b>
<b>Total Expenditure</b>	<b>1,302,950</b>	<b>1,302,950</b>	<b>313,800</b>	<b>311,100</b>
<b>Net Total</b>	<b>(1,302,950)</b>	<b>(1,302,950)</b>	<b>(313,800)</b>	<b>(311,100)</b>

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**Projects**

Description	Consolidated 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<b>Revenue</b>				
<i>Grants - Operating</i>				
Grants Zero Waste	0	0	360,000	360,000
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>360,000</b>	<b>360,000</b>
<b>Expenditure</b>				
<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
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Consultants and Contract Labour</i>				
Contract Labour External	285,000	285,000	215,000	215,000
	<b>285,000</b>	<b>285,000</b>	<b>215,000</b>	<b>215,000</b>
<i>Waste Minimisation Project</i>				
Zero Waste Plan	0	0	232,000	400,000
MRC Contributions	0	0	0	0
	<b>0</b>	<b>0</b>	<b>232,000</b>	<b>400,000</b>
<i>Depreciation</i>				
Depreciation on Furniture & Office Equipment	1,000	1,000	900	900
Depreciation on Computing Equipment	400	400	400	400
	<b>1,400</b>	<b>1,400</b>	<b>1,300</b>	<b>1,300</b>
<b>Total Expenditure</b>	<b>286,400</b>	<b>286,400</b>	<b>448,300</b>	<b>616,300</b>
<b>Net Total</b>	<b>(286,400)</b>	<b>(286,400)</b>	<b>(88,300)</b>	<b>(256,300)</b>

**Note: Breakdown of Contract Labour**

<b>New Land Purchase</b>	
Option Fee	30,000
Land Suitability Assessment	150,000
Technical Consultant	10,000
<b>Infrastructure plan detailed study</b>	
Project Management	80,000
<b>Carbon Trading</b>	
Technical Consultants	15,000
	<b>285,000</b>

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**Communication Services**

Description	Consolidated 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<b>Revenue</b>				
<b>Profit on Sale of Assets</b>				
Sale of Kia Grand Carnival	0	0	0	0
<b>Total Revenue</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Expenditure</b>				
<i>Employee Costs</i>				
Salaries	246,100	246,100	222,400	202,400
Allowances	2,100	2,100	1,600	1,600
Staff Training	3,200	3,200	2,200	2,200
Staff Conferences	9,000	9,000	6,000	6,000
Superannuation	33,700	33,700	33,700	33,700
Travelling Expenses	2,800	2,800	2,800	2,800
Corporate Uniforms/Protective Clothing	2,200	2,200	2,000	2,000
Fringe Benefits Tax	4,000	4,000	4,000	4,000
Workers Compensation Premium	9,700	9,700	8,100	8,100
Annual Leave	22,800	22,800	19,500	19,500
Sick Leave	6,900	6,900	6,800	6,800
Long Service Leave	6,900	6,900	4,800	4,800
	<b>349,400</b>	<b>349,400</b>	<b>313,900</b>	<b>293,900</b>
<i>Consultants and Contract Labour</i>				
Contract Labour External	5,000	5,000	5,000	5,000
	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>	<b>5,000</b>
<i>Communications and Public Consultation</i>				
Corporate Communications Strategy	41,000	41,000	24,000	24,000
Waste Management Education Projects and SWMP Support	312,000	312,000	105,000	105,000
	13,000	13,000	5,000	5,000
	<b>366,000</b>	<b>366,000</b>	<b>134,000</b>	<b>134,000</b>
<i>Landfill Expenses</i>				
Site Operating	1,500	1,500	0	0
	<b>1,500</b>	<b>1,500</b>	<b>0</b>	<b>0</b>
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	6,000	6,000	4,000	6,000
Plant - MV Licences	500	500	500	500
Plant - Tyres and Tubes	600	600	600	600
Plant - Repair and Maintenance	3,500	3,500	3,500	3,500
Plant Hire Costs	5,500	5,500	5,400	1,500
	<b>16,100</b>	<b>16,100</b>	<b>14,000</b>	<b>12,100</b>
<i>Insurance</i>				
Municipal Property Insurance	1,800	1,800	1,500	1,500
Public Liability Insurance	5,500	5,500	4,500	4,500
Plant and Machinery Insurance	850	850	1,100	1,100
	<b>8,150</b>	<b>8,150</b>	<b>7,100</b>	<b>7,100</b>
<i>Depreciation</i>				
Depreciation on Buildings	1,400	1,400	1,400	1,400
Depreciation on Furniture & Office Equipment	800	800	800	100
Depreciation on Computing Equipment	800	800	900	900
Depreciation on Vehicles and Mobile Plant	6,500	6,500	6,500	6,500
	<b>9,500</b>	<b>9,500</b>	<b>9,600</b>	<b>8,900</b>
<b>Total Expenditure</b>	<b>755,650</b>	<b>755,650</b>	<b>483,600</b>	<b>461,000</b>
<i>Loss on Sale of Assets</i>				
Loss on Sale of Assets	2,883	2,883	0	0
<b>Net Total</b>	<b>(758,533)</b>	<b>(758,533)</b>	<b>(483,600)</b>	<b>(461,000)</b>

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**Resource Recovery Facility**

Description	Rate / Tonne		Consolidated 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
	Exc GST	Tonnes				
<b>Expenditure</b>						
<i>Employee Costs</i>						
Salaries			0	0	0	0
Superannuation			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
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Consultants and Contract Labour</i>						
Consultancy			35,000	35,000	35,000	35,000
Contract Labour External			0	0	0	0
			<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<i>Office Expenses</i>						
Cleaning of Buildings			15,000	15,000	11,600	11,600
			<b>15,000</b>	<b>15,000</b>	<b>11,600</b>	<b>11,600</b>
<i>Information System Expenses</i>						
Computer Systems Maintenance			24,000	24,000	25,200	25,200
			<b>24,000</b>	<b>24,000</b>	<b>25,200</b>	<b>25,200</b>
<i>Building Maintenance</i>						
Building Maintenance			3,500	3,500	3,000	3,000
Building Security			2,700	2,700	2,700	2,700
			<b>6,200</b>	<b>6,200</b>	<b>5,700</b>	<b>5,700</b>
<i>RRF Operation Expenses</i>						
Fencing and Gate Maintenance			4,000	4,000	1,500	1,500
Road Maintenance			0	0	0	0
Bores and Pipework			1,000	1,000	0	0
Landscaping and Gardens			17,500	17,500	7,500	7,500
Compost Disposal (30% of input tonnages)	\$13.61	30,000	408,300	408,300	393,800	402,000
Contractor's Fee	\$163.01	100,000	16,300,641	16,300,641	21,441,300	15,959,114
Waste Diversion Target Adjustment			0	0	0	0
Contractor's Residue to Tamala Park	\$129.72	48,700	6,317,359	6,317,359	0	7,256,300
Contractor's Residue to Eclipse			0	0	0	0
			<b>23,048,800</b>	<b>23,048,800</b>	<b>21,844,100</b>	<b>23,626,414</b>
<i>Utilities</i>						
Electricity			9,000	9,000	7,400	7,400
Rates			32,000	32,000	30,000	30,000
			<b>41,000</b>	<b>41,000</b>	<b>37,400</b>	<b>37,400</b>
<i>Insurance</i>						
Municipal Property Insurance			0	0	0	0
Public Liability Insurance			0	0	0	0
			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Cost of Borrowings</i>						
Interest on Loans			368,200	368,200	415,700	415,700
Loan Expenses			8,000	8,000	8,100	0
			<b>376,200</b>	<b>376,200</b>	<b>423,800</b>	<b>415,700</b>
<i>Depreciation</i>						
Depreciation on Infrastructure			4,100	4,100	4,100	4,100
			<b>4,100</b>	<b>4,100</b>	<b>4,100</b>	<b>4,100</b>
Sub Total			<b>23,550,300</b>	<b>23,550,300</b>	<b>22,386,900</b>	<b>24,161,114</b>
Amortisation Pre-operating Cost			104,700	104,700	104,700	104,700
Amortisation (RRF)			435,500	435,500	435,500	435,500
<b>Total Expenditure</b>			<b>24,090,500</b>	<b>24,090,500</b>	<b>22,927,100</b>	<b>24,701,314</b>
<b>Net Total</b>			<b>(24,090,500)</b>	<b>(24,090,500)</b>	<b>(22,927,100)</b>	<b>(24,701,314)</b>

# **LANDFILL OPERATION COST CENTRES**

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**Recycling Centre**

Description	Consolidated 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<b>Revenue</b>				
<b>Profit on Sale of Assets</b>				
Sale of Nissan Pathfinder	7,722	7,722	0	0
<b>Total Revenue</b>	<b>7,722</b>	<b>7,722</b>	<b>0</b>	<b>0</b>
<b>Expenditure</b>				
<i>Employee Costs</i>				
Salaries	808,900	808,900	616,900	575,900
Allowances	32,818	32,818	18,100	18,100
Staff Training	3,540	3,540	155	0
Staff Conferences	0	0	0	0
Superannuation	109,900	109,900	73,500	73,500
Travelling Expenses	500	500	400	400
First Aid Expenses	0	0	0	0
Corporate Uniforms/Protective Clothing	13,600	13,600	9,000	9,000
Workers Compensation Premium	32,500	32,500	23,600	23,600
Annual Leave	72,800	72,800	63,700	63,700
Sick Leave	15,500	15,500	15,500	15,500
Long Service Leave	19,400	19,400	15,100	15,100
	<b>1,109,458</b>	<b>1,109,458</b>	<b>835,955</b>	<b>794,800</b>
<i>Consultants and Contract Labour</i>				
Contract Labour External	35,000	35,000	32,830	17,000
	<b>35,000</b>	<b>35,000</b>	<b>32,830</b>	<b>17,000</b>
<i>Landfill Expenses</i>				
Recycling Contractors	314,500	314,500	341,000	341,000
Access Road Maintenance	0	0	0	0
Signs and Barricades	0	0	0	0
Monitoring Program	0	0	0	0
Control Fencing Maintenance	0	0	0	0
Site Operating	0	0	0	0
	<b>314,500</b>	<b>314,500</b>	<b>341,000</b>	<b>341,000</b>
<i>Office Expenses</i>				
Recycling Contractors	600	600	0	0
	<b>600</b>	<b>600</b>	<b>0</b>	<b>0</b>
<i>Building Maintenance</i>				
Building Maintenance	13,000	13,000	11,200	11,200
Building Maintenance - Pest Control	0	0	0	0
Building Security	0	0	0	0
	<b>13,000</b>	<b>13,000</b>	<b>11,200</b>	<b>11,200</b>
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	17,000	17,000	7,000	7,000
Plant - MV Licences	1,100	1,100	100	100
Plant - Tyres and Tubes	2,700	2,700	2,100	2,100
Plant - Repair and Maintenance	9,200	9,200	4,500	4,500
Workshop Materials	0	0	0	0
	<b>30,000</b>	<b>30,000</b>	<b>13,700</b>	<b>13,700</b>
<i>Insurance</i>				
Municipal Property Insurance	3,600	3,600	3,000	3,000
Public Liability Insurance	5,600	5,600	4,600	4,600
Plant and Machinery Insurance	950	950	1,400	1,400
	<b>10,150</b>	<b>10,150</b>	<b>9,000</b>	<b>9,000</b>
<i>Utilities</i>				
Electricity	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**Recycling Centre**

Description	Consolidated 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<i>Depreciation</i>				
Depreciation on Buildings	29,000	29,000	30,200	30,200
Depreciation on Furniture & Office Equipment	1,200	1,200	900	100
Depreciation on Computing Equipment	400	400	400	400
Depreciation on Vehicles and Mobile Plant	23,400	23,400	16,600	16,600
Depreciation on Infrastructure	3,300	3,300	3,400	3,400
	<b>57,300</b>	<b>57,300</b>	<b>51,500</b>	<b>50,700</b>
<b>Total Expenditure</b>	<b>1,570,008</b>	<b>1,570,008</b>	<b>1,295,185</b>	<b>1,237,400</b>
<b>Net Total</b>	<b>(1,562,286)</b>	<b>(1,562,286)</b>	<b>(1,295,185)</b>	<b>(1,237,400)</b>



**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**Operations Administration**

Description	Consolidated 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<b>Expenditure</b>				
<i>Employee Costs</i>				
Salaries	0	0	245,900	245,900
Allowances	0	0	4,800	1,600
Staff Training	0	0	19,500	19,500
Staff Conferences	0	0	8,500	8,500
Superannuation	0	0	34,400	34,400
Travelling Expenses	0	0	2,000	2,000
First Aid Expenses	0	0	6,000	6,000
Corporate Uniforms/Protective Clothing	0	0	3,000	3,000
Fringe Benefits Tax	0	0	6,000	6,000
Workers Compensation Premium	0	0	9,100	9,100
Annual Leave	0	0	28,300	28,300
Sick Leave	0	0	9,700	9,700
Long Service Leave	0	0	6,900	6,900
	<b>0</b>	<b>0</b>	<b>384,100</b>	<b>380,900</b>
<i>Consultants and Contract Labour</i>				
Contract Labour External	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Landfill Expenses</i>				
Access Road Maintenance	0	0	27,000	27,000
Signs and Barricades	0	0	6,000	6,000
Monitoring Program	0	0	0	0
Control Fencing Maintenance	0	0	11,300	11,300
Site Operating	0	0	14,100	14,100
	<b>0</b>	<b>0</b>	<b>58,400</b>	<b>58,400</b>
<i>Office Expenses</i>				
Meals and Entertainment	0	0	1,500	1,500
Periodicals / Publications	0	0	0	0
Subscriptions/Membership	0	0	10,200	10,200
	<b>0</b>	<b>0</b>	<b>11,700</b>	<b>11,700</b>
<i>Building Maintenance</i>				
Building Maintenance	0	0	25,000	25,000
Building Maintenance - Pest Control	0	0	0	0
Building Security	0	0	18,500	15,500
	<b>0</b>	<b>0</b>	<b>43,500</b>	<b>40,500</b>
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	0	0	8,000	8,000
Plant - MV Licences	0	0	800	800
Plant - Tyres and Tubes	0	0	4,000	4,000
Plant - Repair and Maintenance	0	0	2,700	1,700
	<b>0</b>	<b>0</b>	<b>15,500</b>	<b>14,500</b>
<i>Utilities</i>				
Electricity	0	0	78,000	78,000
Gas	0	0	300	300
Water	0	0	11,000	11,000
Rates	0	0	47,100	250,000
	<b>0</b>	<b>0</b>	<b>136,400</b>	<b>339,300</b>
<i>Insurances</i>				
Municipal Property Insurance	0	0	4,500	4,500
Public Liability Insurance	0	0	4,500	4,500
Plant and Machinery Insurance	0	0	1,200	1,200
Salary Continuance	0	0	2,000	2,000
	<b>0</b>	<b>0</b>	<b>12,200</b>	<b>12,200</b>
<i>Cost of Borrowings</i>				
Interest on Loans	0	0	382,600	382,600
Loan Expenses (Facility Fee)	0	0	26,000	26,000
	<b>0</b>	<b>0</b>	<b>408,600</b>	<b>408,600</b>
<i>Administration Expenses</i>				
Land Rental - Annual	0	0	671,600	671,600
	<b>0</b>	<b>0</b>	<b>671,600</b>	<b>671,600</b>

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**Operations Administration**

Description	Consolidated 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<i>Depreciation</i>				
Depreciation on Buildings	0	0	8,500	8,500
Depreciation on Furniture & Office Equipment	0	0	1,630	400
Depreciation on Computing Equipment	0	0	2,700	2,700
Depreciation on Vehicles and Mobile Plant	0	0	19,300	19,300
Depreciation on Infrastructure	0	0	6,600	6,600
	<b>0</b>	<b>0</b>	<b>38,730</b>	<b>37,500</b>
<b>Total Expenditure</b>	<b>0</b>	<b>0</b>	<b>1,780,730</b>	<b>1,975,200</b>
<b>Net Total</b>	<b>0</b>	<b>0</b>	<b>(1,780,730)</b>	<b>(1,975,200)</b>

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**Environment**

Description	Consolidated 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<b>Expenditure</b>				
<i>Employee Costs</i>				
Salaries	266,500	266,500	258,196	258,196
Allowances	9,100	9,100	3,000	3,000
Staff Training	4,500	4,500	3,500	3,500
Superannuation	50,500	50,500	37,600	37,600
Travelling Expenses	700	700	700	700
First Aid Expenses	0	0	0	0
Corporate Uniforms/Protective Clothing	5,600	5,600	8,000	8,000
Workers Compensation Premium	10,900	10,900	10,300	10,300
Annual Leave	21,800	21,800	21,500	21,500
Sick Leave	12,900	12,900	12,400	12,400
Long Service Leave	5,500	5,500	5,400	5,400
	<b>388,000</b>	<b>388,000</b>	<b>360,596</b>	<b>360,596</b>
<i>Consultants and Contract Labour</i>				
Contract Labour External	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Landfill Expenses</i>				
Bushland Management	96,000	96,000	112,000	112,000
Ground Water Management	203,000	203,000	202,000	202,000
Monitoring Program	144,300	144,300	152,700	152,700
Control Fencing Maintenance	30,000	30,000	0	0
Site Operating	0	0	0	0
	<b>473,300</b>	<b>473,300</b>	<b>466,700</b>	<b>466,700</b>
<i>Building Maintenance</i>				
Building Maintenance	7,300	7,300	7,900	7,900
Building Maintenance - Pest Control	53,400	53,400	12,100	12,100
	<b>60,700</b>	<b>60,700</b>	<b>20,000</b>	<b>20,000</b>
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	4,200	4,200	2,000	2,000
Plant - Tyres and Tubes	2,100	2,100	1,400	1,400
Plant - Repair and Maintenance	3,800	3,800	2,000	2,000
	<b>10,100</b>	<b>10,100</b>	<b>5,400</b>	<b>5,400</b>
<i>Insurance</i>				
Municipal Property Insurance	800	800	650	650
Public Liability Insurance	5,500	5,500	4,500	4,500
Plant and Machinery Insurance	1,010	1,010	850	850
	<b>7,310</b>	<b>7,310</b>	<b>6,000</b>	<b>6,000</b>
<i>Depreciation</i>				
Depreciation on Buildings	1,200	1,200	1,200	1,200
Depreciation on Furniture & Office Equipment	300	300	264	0
Depreciation on Computing Equipment	400	400	400	400
Depreciation on Vehicles and Mobile Plant	10,600	10,600	15,000	15,000
Depreciation on Infrastructure	21,400	21,400	21,400	21,400
	<b>33,900</b>	<b>33,900</b>	<b>38,264</b>	<b>38,000</b>
<b>Total Expenditure</b>	<b>973,310</b>	<b>973,310</b>	<b>896,960</b>	<b>896,696</b>
<b>Net Total</b>	<b>(973,310)</b>	<b>(973,310)</b>	<b>(896,960)</b>	<b>(896,696)</b>

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**Workshop**

Description	Consolidated 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<b>Expenditure</b>				
<i>Employee Costs</i>				
Salaries	159,700	159,700	84,900	144,900
Allowances	5,400	5,400	2,300	2,300
Staff Training	0	0	0	0
Superannuation	26,100	26,100	23,700	23,700
First Aid Expenses	0	0	0	0
Corporate Uniforms/Protective Clothing	1,600	1,600	4,000	4,000
Workers Compensation Premium	6,900	6,900	6,300	6,300
Annual Leave	15,100	15,100	14,600	14,600
Sick Leave	17,000	17,000	17,000	17,000
Long Service Leave	3,800	3,800	3,700	3,700
	<b>235,600</b>	<b>235,600</b>	<b>156,500</b>	<b>216,500</b>
<i>Consultants and Contract Labour</i>				
Contract Labour External	33,000	33,000	93,000	33,000
	<b>33,000</b>	<b>33,000</b>	<b>93,000</b>	<b>33,000</b>
<i>Landfill Expenses</i>				
Recycling Contractors	0	0	0	0
Access Road Maintenance	0	0	0	0
Signs and Barricades	0	0	0	0
Monitoring Program	0	0	0	0
Control Fencing Maintenance	0	0	0	0
Site Operating	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Building Maintenance</i>				
Building Maintenance	11,500	11,500	10,000	10,000
Building Maintenance - Pest Control	0	0	0	0
Building Security	7,600	7,600	7,600	7,600
	<b>19,100</b>	<b>19,100</b>	<b>17,600</b>	<b>17,600</b>
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	4,300	4,300	4,000	4,000
Plant - MV Licences	800	800	600	600
Plant - Tyres and Tubes	800	800	700	700
Plant - Repair and Maintenance	67,200	67,200	64,700	64,700
Workshop Materials	42,500	42,500	37,000	37,000
	<b>115,600</b>	<b>115,600</b>	<b>107,000</b>	<b>107,000</b>
<i>Insurance</i>				
Municipal Property Insurance	4,500	4,500	3,500	3,500
Public Liability Insurance	5,500	5,500	4,600	4,600
Plant and Machinery Insurance	500	500	2,100	2,100
	<b>10,500</b>	<b>10,500</b>	<b>10,200</b>	<b>10,200</b>
<i>Utilities</i>				
Electricity	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**Workshop**

Description	Consolidated 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<i>Depreciation</i>				
Depreciation on Buildings	34,700	34,700	33,100	33,100
Depreciation on Furniture & Office Equipment	0	0	0	0
Depreciation on Computing Equipment	400	400	400	400
Depreciation on Vehicles and Mobile Plant	11,100	11,100	11,800	11,800
Depreciation on Infrastructure	6,000	6,000	6,000	6,000
	<b>52,200</b>	<b>52,200</b>	<b>51,300</b>	<b>51,300</b>
<b>Total Expenditure</b>	<b>466,000</b>	<b>466,000</b>	<b>435,600</b>	<b>435,600</b>
<b>Net Total</b>	<b>(466,000)</b>	<b>(466,000)</b>	<b>(435,600)</b>	<b>(435,600)</b>

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**Tipface**

Description	Consolidated 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<b>Expenditure</b>				
<i>Employee Costs</i>				
Salaries	683,800	683,800	547,900	560,900
Allowances	15,000	15,000	11,100	11,100
Staff Training	9,700	9,700	400	0
Staff Conferences	0	0	0	0
Superannuation	67,500	67,500	56,200	56,200
Travelling Expenses	400	400	400	400
First Aid Expenses	0	0	0	0
Corporate Uniforms/Protective Clothing	4,800	4,800	8,000	8,000
Workers Compensation Premium	26,900	26,900	21,700	21,700
Annual Leave	41,900	41,900	32,100	32,100
Sick Leave	28,000	28,000	26,400	26,400
Long Service Leave	10,500	10,500	8,100	8,100
	<b>888,500</b>	<b>888,500</b>	<b>712,300</b>	<b>724,900</b>
<i>Consultants and Contract Labour</i>				
Contract Labour External	0	0	13,000	0
	<b>0</b>	<b>0</b>	<b>13,000</b>	<b>0</b>
<i>Landfill Expenses</i>				
Limestone Cover	150,000	150,000	130,000	100,000
Access Road Maintenance	0	0	0	0
Signs and Barricades	0	0	0	0
Monitoring Program	0	0	0	0
Control Fencing Maintenance	0	0	0	0
Site Operating	45,000	45,000	30,000	30,000
	<b>195,000</b>	<b>195,000</b>	<b>160,000</b>	<b>130,000</b>
<i>Office Expenses</i>				
Subscriptions/Memberships	1,900	1,900	0	0
	<b>1,900</b>	<b>1,900</b>	<b>0</b>	<b>0</b>
<i>Building Maintenance</i>				
Building Maintenance	0	0	0	0
Building Maintenance - Pest Control	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	497,500	497,500	467,200	467,200
Plant - MV Licences	1,550	1,550	800	800
Plant - Tyres and Tubes	31,500	31,500	26,600	26,600
Plant - Repair and Maintenance	177,700	177,700	166,500	166,500
Plant Hire Costs	142,400	142,400	142,400	102,400
Leachate System Management	20,000	20,000	20,000	20,000
	<b>870,650</b>	<b>870,650</b>	<b>823,500</b>	<b>783,500</b>
<i>Insurance</i>				
Municipal Property Insurance	120	120	100	100
Public Liability Insurance	5,500	5,500	4,600	4,600
Plant and Machinery Insurance	52,600	52,600	43,000	43,000
Plant and Machinery Insurance	2,000	2,000	0	0
	<b>60,220</b>	<b>60,220</b>	<b>47,700</b>	<b>47,700</b>
<i>Government Levies</i>				
DEP Landfill levy	11,643,900	11,643,900	7,737,500	6,689,700
	<b>11,643,900</b>	<b>11,643,900</b>	<b>7,737,500</b>	<b>6,689,700</b>
<i>Depreciation</i>				
Depreciation on Vehicles and Mobile Plant	435,000	435,000	435,700	435,700
Depreciation on Infrastructure	8,600	8,600	8,600	8,600
	<b>443,600</b>	<b>443,600</b>	<b>444,300</b>	<b>444,300</b>
<i>Amortisation (Landfill)</i>				
Amortisation for Cell Development	3,654,900	3,654,900	3,100,000	2,680,000
Amortisation Charge for Decommissioning Asset	846,100	846,100	846,100	846,100
	<b>4,501,000</b>	<b>4,501,000</b>	<b>3,946,100</b>	<b>3,526,100</b>

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**Tipface**

<b>Description</b>	<b>Consolidated 2014/2015</b>	<b>Proposed Budget 2014/2015</b>	<b>Estimated Actual 30 June 2014</b>	<b>Adopted Budget 2013/2014</b>
<i>Provision (Landfill)</i>				
Capping Accretion Expense	258,469	258,469	251,800	251,800
Post Closure Accretion Expense	212,728	212,728	202,500	126,500
	<b>471,197</b>	<b>471,197</b>	<b>454,300</b>	<b>378,300</b>
<b>Total Expenditure</b>	<b>19,075,967</b>	<b>19,075,967</b>	<b>14,338,700</b>	<b>12,724,500</b>
<b>Net Total</b>	<b>(19,075,967)</b>	<b>(19,075,967)</b>	<b>(14,338,700)</b>	<b>(12,724,500)</b>

**DEP Levy**

Total tonnage to landfill	313,743
Rate per tonne less 8% discount	\$ 25.76
	<b>\$ 8,082,020</b>

**Amortisation for Cell Development**

Total tonnage to landfill	313,743
Rate per tonne	\$ 10.32
	<b>\$ 3,237,828</b>

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**Weighbridge**

Description	Consolidated 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<b>Expenditure</b>				
<i>Employee Costs</i>				
Salaries	176,400	176,400	164,100	164,100
Allowances	4,400	4,400	900	500
Staff Training	0	0	0	0
Superannuation	17,900	17,900	18,500	18,500
First Aid Expenses	0	0	0	0
Corporate Uniforms/Protective Clothing	500	500	500	500
Workers Compensation Premium	6,600	6,600	6,100	6,100
Annual Leave	7,400	7,400	7,200	7,200
Sick Leave	1,400	1,400	2,000	1,400
Long Service Leave	2,500	2,500	1,800	1,800
	<b>217,100</b>	<b>217,100</b>	<b>201,100</b>	<b>200,100</b>
<i>Landfill Expenses</i>				
Access Road Maintenance	35,000	35,000	0	0
Signs and Barricades	0	0	0	0
Monitoring Program	5,000	5,000	5,000	5,000
Control Fencing Maintenance	0	0	0	0
Site Operating	2,000	2,000	0	0
	<b>42,000</b>	<b>42,000</b>	<b>5,000</b>	<b>5,000</b>
<i>Building Maintenance</i>				
Building Maintenance	5,000	5,000	3,000	3,000
Building Maintenance - Pest Control	0	0	0	0
Building Security	0	0	0	0
	<b>5,000</b>	<b>5,000</b>	<b>3,000</b>	<b>3,000</b>
<i>Insurance</i>				
Municipal Property Insurance	3,200	3,200	2,600	2,600
Public Liability Insurance	5,500	5,500	4,600	4,600
Plant and Machinery Insurance	0	0	300	300
Plant and Machinery Insurance	2,000	2,000	0	0
	<b>10,700</b>	<b>10,700</b>	<b>7,500</b>	<b>7,500</b>
<i>Depreciation</i>				
Depreciation on Buildings	300	300	300	300
Depreciation on Furniture & Office Equipment	700	700	800	800
Depreciation on Computing Equipment	500	500	900	900
Depreciation on Vehicles and Mobile Plant	3,100	3,100	3,000	3,000
Depreciation on Infrastructure	2,700	2,700	2,700	2,700
	<b>7,300</b>	<b>7,300</b>	<b>7,700</b>	<b>7,700</b>
<b>Total Expenditure</b>	<b>282,100</b>	<b>282,100</b>	<b>224,300</b>	<b>223,300</b>
<b>Net Total</b>	<b>(282,100)</b>	<b>(282,100)</b>	<b>(224,300)</b>	<b>(223,300)</b>



**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2014/2015**  
**Transfer Station**

Description	Consolidated 2014/2015	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Adopted Budget 2013/2014
<b>Expenditure</b>				
<i>Employee Costs</i>				
Salaries	392,500	392,500	329,700	344,700
Allowances	12,900	12,900	9,200	9,200
Staff Training	3,900	3,900	0	0
Superannuation	41,500	41,500	38,100	38,100
First Aid Expenses	0	0	0	0
Corporate Uniforms/Protective Clothing	4,000	4,000	5,000	5,000
Workers Compensation Premium	15,500	15,500	13,500	13,500
Annual Leave	24,500	24,500	19,800	19,800
Sick Leave	12,900	12,900	12,200	12,200
Long Service Leave	6,500	6,500	5,000	5,000
	<b>514,200</b>	<b>514,200</b>	<b>432,500</b>	<b>447,500</b>
<i>Consultants and Contract Labour</i>				
Contract Labour External	0	0	15,000	0
	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>0</b>
<i>Building Maintenance</i>				
Building Maintenance	5,000	5,000	2,000	2,000
Building Maintenance - Pest Control	0	0	0	0
	<b>5,000</b>	<b>5,000</b>	<b>2,000</b>	<b>2,000</b>
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	47,500	47,500	38,600	38,600
Plant - MV Licences	800	800	900	700
Plant - Tyres and Tubes	21,500	21,500	32,000	32,000
Plant - Repair and Maintenance	33,500	33,500	30,500	30,500
Plant Hire Costs	0	0	0	0
	<b>103,300</b>	<b>103,300</b>	<b>102,000</b>	<b>101,800</b>
<i>Insurance</i>				
Municipal Property Insurance	5,500	5,500	4,500	4,500
Public Liability Insurance	5,600	5,600	4,600	4,600
Plant and Machinery Insurance	10,000	10,000	15,000	15,000
	<b>21,100</b>	<b>21,100</b>	<b>24,100</b>	<b>24,100</b>
<i>Utilities</i>				
Electricity	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Depreciation</i>				
Depreciation on Buildings	47,100	47,100	47,100	47,100
Depreciation on Furniture & Office Equipment	0	0	0	0
Depreciation on Vehicles and Mobile Plant	61,300	61,300	71,400	71,400
Depreciation on Infrastructure	800	800	800	800
	<b>109,200</b>	<b>109,200</b>	<b>119,300</b>	<b>119,300</b>
<b>Total Expenditure</b>	<b>752,800</b>	<b>752,800</b>	<b>694,900</b>	<b>694,700</b>
<b>Net Total</b>	<b>(752,800)</b>	<b>(752,800)</b>	<b>(694,900)</b>	<b>(694,700)</b>

## **4. CAPITAL EXPENDITURE**

**Mindarie Regional Council**  
**For the year ending 30 June 2015**  
**Schedule of Capital Expenditure**

**Proposed Budget**  
**2014/2015**

**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 (Plant61)	190,000
Replacement of Bomag Landfill Compactor (Plant65)	1,500,000
Replacement of Navara RXD40 (Plant69)	40,000
Replacement of KIA Grand Carnival (Plant84)	47,000
Replacement of Land Rover Defender (Plant81)	48,000
Replacement of Ford FG MKII G6E (Plant82)	52,000
Replacement of Cat247 MTL (Plant74)	105,000
Replacement of Nissan Pathfinder (Plant75)	45,000
Replacement of Kubota Lawnmower (Plant77)	5,000
	<b>2,032,000</b>

**Machinery and Equipment**

2x Hook Lift Bins	40,000
Hook Lift Body	85,000
2way Radio System (Radio Repeater)	60,000
4x Tarpomatic Tarps	60,000
	<b>245,000</b>

<b>TOTAL PLANT, VEHICLES AND MACHINERIES</b>	<b>2,277,000</b>
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**FURNITURE AND FITTINGS**

**Furniture & Fittings**

Furnitures & Fittings (Miscellaneous Replacements)	5,000
Airconditioning Units to Various Location	22,000
	<b>27,000</b>

**Office Equipment**

Replacement of PABX System	15,000
	<b>15,000</b>

<b>TOTAL FURNITURE AND FITTINGS</b>	<b>42,000</b>
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**COMPUTING EQUIPMENT**

**Computing Equipment**

Replacement of Laptop - Management Accountant	2,500
Replacement of Laptop - Waste Education Manager	2,500
Replacement of Laptop - Director Corporate Services	2,500
Replacement of Desktop - HR/Payroll Officer	1,200
Replacement of Desktop - Technical Officer	1,200
Replacement of Desktop - Weatherman	1,200
Replacement of Desktop - Finance Accounts Receivable	1,200
Replacement of Desktop - Waste Education Assistant	1,200
Replacement of Desktop - Receptionist	1,200
Replacement of Desktop - Landfill Manager	1,200
Replacement of Desktop - Environmental Supervisor	1,200
Replacement of Desktop - Waste Education Officer	1,200
Replacement of Servers (Tamala and Neerabup)	48,000
	<b>66,300</b>

<b>TOTAL COMPUTING EQUIPMENT</b>	<b>66,300</b>
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**Mindarie Regional Council**  
**For the year ending 30 June 2015**  
**Schedule of Capital Expenditure**

**Proposed Budget**  
**2014/2015**

**SCHEDULE OF CAPITAL EXPENDITURE**

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

**BUILDING**

**Building**

Administration Office Renovation	35,000
<b><i>brought forward items:</i></b>	
Recycling Centre Renovation and Alignment	60,000
Administration Office Renovation	25,000
Recycling Centre Toilet	15,000
Education Centre Toilet	15,000
Sorting Shed	4,000,000
<b>TOTAL BUILDINGS</b>	<b>4,150,000</b>

**LAND**

**Land**

***brought forward items:***

Land Purchase (New Landfill Site)	6,000,000
<b>TOTAL LAND</b>	<b>6,000,000</b>

<b>TOTAL LAND AND BUILDINGS</b>	<b>10,150,000</b>
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**INFRASTRUCTURE**

**Operations**

Landfill Gas Well Installations	25,000
	<b>25,000</b>

**Landfill Infrastructure Phase 3**

Cell Development - Lining	2,800,000
<b><i>brought forward items:</i></b>	
Cell Development - Lining	1,000,000
	<b>3,800,000</b>

<b>TOTAL INFRASTRUCTURE</b>	<b>3,825,000</b>
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<b>TOTAL CAPITAL EXPENDITURE</b>	<b>16,360,300</b>
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**Mindarie Regional Council**  
For the year ending 30 June 2015

**Proposed Budget  
2014/2015**

**SUMMARY OF CAPITAL EXPENDITURE**

**New Capital Expenditures**

Total Plant, Vehicles and Machineries	2,277,000
Total Furniture and Fittings	42,000
Total Computing Equipments	66,300
Total Land & Buildings	35,000
Total Infrastructure	2,825,000
<b>Total New Capital Expenditures</b>	<b>5,245,300</b>

**Brought forward items from 2013/2014**

Land (New Landfill)	6,000,000
Sorting Shed	4,000,000
Recycling Centre Renovation and Alignment	60,000
Administation Office Renovation	25,000
Recycling Centre Toilet	15,000
Education Centre Toilet	15,000
Cell Development - Lining	1,000,000
<b>Total Brought Forward Capital Expenditures</b>	<b>11,115,000</b>

**Total Capital Expenditures**

**16,360,300**

**Sources of Funding:**

External Borrowings	13,800,000
Capital Expenditure Reserve	2,560,300
	<b>16,360,300</b>

## **5. RESERVES**

**Mindarie Regional Council**  
**RESERVES**  
For the year ending 30 June 2015

Description	Note	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Actual 30 June 2013
<b>Opening Balance</b>				
Site Rehabilitation		8,655,718	5,427,649	0
Capital Expenditure		1,269,952	1,104,455	522,136
Participants Surplus Reserve		2,000,000	1,079,618	2,029,282
Carried Forward Expenditures		0	0	0
RRF Operational Requirements		0	0	5,488,302
Carbon Price		3,522,699	1,299,999	0
		<b>15,448,369</b>	<b>8,911,721</b>	<b>8,039,720</b>
<b>Interest on Investments</b>				
Site Rehabilitation		0	0	0
Capital Expenditure		0	0	0
Participants Surplus Reserve		0	0	0
Carried Forward Expenditures		0	0	0
RRF Operational Requirements		0	0	0
Carbon Price		0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>
<b>Transfer from Operating Surplus</b>				
Site Rehabilitation		471,197	3,228,069	198,969
Capital Expenditure		1,500,000	2,000,000	1,000,000
Participants Surplus Reserve		0	920,382	0
RRF Operational Requirements		0	0	0
Carbon Price		0	2,222,700	1,299,999
		<b>1,971,197</b>	<b>8,371,151</b>	<b>2,498,968</b>
<b>Transfer from Operations</b>				
		<b>1,971,197</b>	<b>8,371,151</b>	<b>2,498,968</b>
<b>Transfer from Balance Sheet (Retained Surplus)</b>				
Site Rehabilitation			0	6,203,274
Participants Surplus Reserve		0	0	0
Carbon Price		0	0	0
		<b>0</b>	<b>0</b>	<b>6,203,274</b>
<b>Transfer to Operating Surplus</b>				
Site Rehabilitation			0	974,594
Capital Expenditure		2,560,300	1,834,503	417,681
Participants Surplus Reserve		0	0	949,664
RRF Operational Requirements		0	0	5,488,302
Carbon Price		88,000	0	0
		<b>2,648,300</b>	<b>1,834,503</b>	<b>7,830,241</b>
<b>Transfer to Balance Sheet Provisions</b>				
Site Rehabilitation		0	0	6,203,274
Participants Surplus Reserve		0	0	0
Carbon Price		0	0	0
		<b>0</b>	<b>0</b>	<b>6,203,274</b>
<b>Closing Balance</b>				
Site Rehabilitation		9,126,915	8,655,718	5,427,649
Capital Expenditure		209,652	1,269,952	1,104,455
Participants Surplus Reserve		2,000,000	2,000,000	1,079,618
RRF Operational Requirements		0	0	0
Carbon Price		3,434,699	3,522,699	1,299,999
		<b>14,771,266</b>	<b>15,448,369</b>	<b>8,911,721</b>

## **6. MISCELLANEOUS SCHEDULES**



**Mindarie Regional Council**  
**DISPOSAL OF ASSETS**  
For the year ending 30 June 2015

**Proposed Budget**  
**2014/2015**

**DISPOSAL OF ASSETS**

**Net Book Value**

Ford Falcon G6E MkII Turbo	33,014
Land Rover	29,884
Kia Grand Carnival	32,883
Nissan Pathfinder ST-L	17,278
Bomag Landfill Compactor	317,497
Hino Bin Truck	4,605
Navara RXD40	13,088
Cat247 MTL	22,609
Kubota Lawnmower	6,266
	<b>477,124</b>

**Sale Proceeds**

Ford Falcon G6E MkII Turbo	28,000
Land Rover	29,000
Kia Grand Carnival	30,000
Nissan Pathfinder ST-L	25,000
Bomag Landfill Compactor	317,497
Hino Bin Truck	4,605
Navara RXD40	13,088
Cat247 MTL	22,609
Kubota Lawnmower	6,266
	<b>476,065</b>

**Profit on Sale of Assets**

Nissan Pathfinder ST-L	7,722
	<b>7,722</b>

**Loss on Sale of Assets**

Ford Falcon G6E MkII Turbo	(5,014)
Kia Grand Carnival	(2,883)
Land Rover	(884)
Bomag Landfill Compactor	0
Hino Bin Truck	0
Navara RXD40	0
Cat247 MTL	0
Kubota Lawnmower	0
	<b>(8,781)</b>

**Net Profit / (Loss)**

**(1,059)**

**Mindarie Regional Council**  
**CARRIED FORWARD ITEMS FROM 2013/2014**

	SURPLUS	RESERVE	LOAN	TOTAL
<b>Operating Expenditures</b>				-
<b>Total Operating Expenditures</b>	-	-	-	-
 <b>Capital Expenditures</b>				
Land Purchase (New Landfill Site)			6,000,000	6,000,000
Administration Office Renovation	25,000			25,000
Recycling Centre Toilet	15,000			15,000
Education Centre Toilet	15,000			15,000
Recycling Centre Renovation/Alignment	60,000			60,000
Sorting Shet Project			4,000,000	4,000,000
Cell Development - Lining			1,000,000	1,000,000
<b>Total Capital Expenditures</b>	-	115,000	11,000,000	<b>11,115,000</b>
<b>Total Carried Forward Expenditures</b>	-	115,000	11,000,000	<b>11,115,000</b>

**Mindarie Regional Council**  
**DEPRECIATION SCHEDULE**

<b>Description</b>	<b>Proposed Budget 2014/2015</b>	<b>Estimated Actual 30 June 2014</b>	<b>Actual 30 June 2013</b>
Buildings	187,300	180,500	181,765
Infrastructure	71,500	74,300	52,850
Furniture and Office Equipment	43,700	26,200	26,988
Computing Equipment	95,600	73,300	65,018
Plant and Machinery	757,300	562,000	598,168
	<b>1,155,400</b>	<b>916,300</b>	<b>924,789</b>

**Mindarie Regional Council**  
**RESTORATION AND POST CLOSURE LIABILITIES**  
**For the year ending 30 June 2015**

Description	Note	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Actual 30 June 2013
<b>Opening Balance</b>				
Capping Provision		8,616,461	8,364,661	9,067,231
Post Closure Management Provision		5,429,785	5,227,285	5,099,300
		<b>14,046,246</b>	<b>13,591,946</b>	<b>14,166,531</b>
<b>Additions</b>				
Capping Accretion Expense		258,469	251,800	217,112
Post Closure Accretion Expense		212,728	202,500	127,985
		<b>471,197</b>	<b>454,300</b>	<b>345,097</b>
<b>Reduction</b>				
Capping Provision		0	0	919,682
Post Closure Management Provision		0	0	0
		<b>0</b>	<b>0</b>	<b>919,682</b>
<b>Closing Balance</b>				
Capping Provision		8,874,930	8,616,461	8,364,661
Post Closure Management Provision		5,642,513	5,429,785	5,227,285
		<b>14,517,443</b>	<b>14,046,246</b>	<b>13,591,946</b>

**Mindarie Regional Council**  
**CELL DEVELOPMENT AMORTISATION**  
For the year ending 30 June 2015

Description	Proposed Budget 2014/2015	Estimated Actual 30 June 2014	Actual 30 June 2013
Cell Development	3,654,900	3,100,000	1,985,652
	<u>3,654,900</u>	<u>3,100,000</u>	<u>1,985,652</u>
Resource Recovery Facility			
Pre Operating Cost	104,700	104,700	104,700
Capital Cost	435,500	435,500	435,493
	<u>540,200</u>	<u>540,200</u>	<u>540,193</u>
	<b><u>4,195,100</u></b>	<b><u>3,640,200</u></b>	<b><u>2,525,845</u></b>

**Mindarie Regional Council**  
**TONNAGES DELIVERED COMPARATIVES**

	<b>2014/2015 Projected Tonnage</b>	<b>2013/2014 Proj Actual Tonnage</b>	<b>2013/2014 Budget Tonnage</b>	<b>2012/2013 Budget Tonnage</b>
<b>Members Waste</b>				
Perth	14,580	14,597	14,994	14,181
Stirling	124,175	76,225	73,000	0
Wanneroo	82,738	75,600	76,700	82,492
Cambridge	8,800	7,850	8,800	10,350
Vincent	15,800	16,000	15,500	14,214
Victoria Park	16,000	15,500	15,500	12,734
Joondalup	67,500	68,000	66,500	64,500
<b>Total Members Waste Delivered to MRC</b>	<b>329,593</b>	<b>273,772</b>	<b>270,994</b>	<b>198,471</b>
<b>Casuals</b>				
City of Stirling	0	2,348	0	0
City of South Perth	0	33	0	0
Other Casuals	35,450	35,450	40,000	53,000
<b>Total Casuals</b>	<b>35,450</b>	<b>37,831</b>	<b>40,000</b>	<b>53,000</b>
<b>Total Waste Received by MRC</b>	<b>365,043</b>	<b>311,603</b>	<b>310,994</b>	<b>251,471</b>
Less Waste Processed by RRF	(100,000)	(100,000)	(100,000)	(100,000)
Plus Residue Sent to Landfill (95%)	48,700	42,700	48,700	44,070
Plus Residue Sent to Eclipse (5%)				4,600
Diversion Rate	51.3%	57.3%	51.3%	51.3%
<b>Waste Diverted from Landfill</b>	<b>(51,300)</b>	<b>(57,300)</b>	<b>(51,300)</b>	<b>(51,330)</b>
<b>Waste sent to Landfill at Tamala Park</b>	<b>313,743</b>	<b>254,303</b>	<b>259,694</b>	<b>200,141</b>

<b>CAPITAL EXPENDITURE</b>	June 2014 Forecast	June 2015 Forecast	June 2016 Forecast	June 2017 Forecast	June 2018 Forecast
<b>Landfill infrastructure capex</b>					
Stage 2 - Phase 3 development work					
Stage 2 - Phase 2 capping work	0	0	0	0	1,721,823
New land purchase	6,000,000				
Landfill infrastructure (cell development)	2,830,000	2,800,000	1,345,959	1,367,624	1,389,638
Gas well installations	25,000	25,000	26,000	27,000	28,000
Migrating gas well install	50,000				
Revegetation					
Pumps and compressor station					
Leachate system			10,000		
Weighbridge					20,000
Buildings	80,000	35,000			
Recycling	60,000				
Air conditioners	22,000	22,000	22,400	22,800	23,300
PV cells for buildings	30,000				
Litter fencing	60,000		30,000	31,000	32,000
Other					
<b>Total Landfill infrastructure</b>	<b>13,157,000</b>	<b>2,882,000</b>	<b>1,434,359</b>	<b>1,448,424</b>	<b>3,214,761</b>
<b>Equipment</b>					
2 way radios		60,000			
Hook lift bins	40,000	40,000	41,000	42,000	43,000
Tarpomatic spindle	25,000			27,000	
Tarpomatic tarps	25,000	60,000	30,000	31,000	32,000
Solar lighting	40,000				
20 foot container					
Bore pump	15,000				
Other					50,000
add new					
<b>Total equipment</b>	<b>145,000</b>	<b>160,000</b>	<b>71,000</b>	<b>100,000</b>	<b>125,000</b>
<b>Plant and vehicles</b>					
Plant 12 - Hino bin truck				286,000	
Plant 17 - Hitachi dump truck	405,000				438,000
Plant 29 - Litter critter					17,000
Plant 32 - Electric buggy	16,000				
Plant 37 - Navara Ute			30,000		
Plant 51 - Kubota RTV900	20,000				22,000
Plant 54 - Cat 257 MTL	80,000				90,000
Plant 56 - 966H FEL	405,000				455,000
Plant 57 - 966H FEL	405,000				455,000
Plant 58 - Weed sprayer			8,000		
Plant 59 - CAT forklift 2.5t	25,000			27,000	
Plant 61 - Hino bin truck		275,000			
Plant 65 - Bomag landfill compactor			1,530,000		
Pant 68 - Site Supervisor ute		40,000		42,000	
Plant 69 - Workshop supervisor vehicle	30,000		31,000		32,000
Plant 70 - KIA grand carnival		45,000		47,000	
Plant 71 - Patrol fire ute			54,000		
Plant 72 - DCS vehicle		48,000		50,000	
Plant 73 - CEO vehicle		52,000		54,000	

<b>CAPITAL EXPENDITURE</b>	June 2014 Forecast	June 2015 Forecast	June 2016 Forecast	June 2017 Forecast	June 2018 Forecast
Plant 74 - CAT 247 MTL		105,000			
Plant 75 - Ops Manager vehicle		45,000		47,000	
Plant 77 - Kubota Lawn mower		5,000			5,000
Plant 78 - Tana landfill compactor		1,500,000			
Other add new					
<b>Total plant and vehicles</b>	<b>1,386,000</b>	<b>2,115,000</b>	<b>1,653,000</b>	<b>553,000</b>	<b>1,514,000</b>
<b>RRF Capex</b>					
Vehicle wash down bay					
Communication tower					
Weighbridge cameras					
Other add new					20,000
<b>Total RRF capex</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,000</b>
<b>Furniture</b>					
Furniture and fittings	5,000	5,000	5,100	5,200	5,300
Other add new				2,000	2,000
<b>Total furniture</b>	<b>5,000</b>	<b>5,000</b>	<b>5,100</b>	<b>7,200</b>	<b>7,300</b>
<b>Computing equipment</b>					
Servers - Tamala Park	38,000	18,000			
Servers - Neerabup		30,000			
UPS	31,000				
SAN			50,000		
Desktops	1,200	10,800	1,200	3,600	11,200
Laptops	10,000	7,500		10,400	7,800
Weighbridge systems	7,500				
PABX		15,000			
Other add new				20,000	20,400
Total plant and equipment	1,623,700	2,361,300	1,780,300	694,200	1,705,700
Total cell development expenditure	2,830,000	2,800,000	1,345,959	1,367,624	1,389,638
Total infrastructure	10,327,000	82,000	88,400	80,800	1,825,123
<b>Total</b>	<b>14,780,700</b>	<b>5,243,300</b>	<b>3,214,659</b>	<b>2,142,624</b>	<b>4,920,461</b>



## EMPLOYEE COST ANALYSIS

Cost Centre	FTE's	Salaries	Super	Workers		Training and Conference	Fringe Benefit Tax	Protective Clothing and Equipment	Travel Allowance / Parking	First Aid	Recruitment	Wellness Program	Total Budget
				Compensation	Conference								
<b>Governance</b>													
Governance Management	4.0	383,100	54,700	14,900	18,500	7,000	9,300	2,000	4,000	16,000	29,400	538,900	
Governance Administration	1.0	78,700	10,500	3,029	2,250	6,000	500	1,300				102,279	
Corporate Services	6.0	550,400	87,800	21,400	11,000	10,000	3,000	3,500				687,100	
		<b>1,012,200</b>	<b>153,000</b>	<b>39,329</b>	<b>31,750</b>	<b>23,000</b>	<b>12,800</b>	<b>6,800</b>	<b>4,000</b>	<b>16,000</b>	<b>29,400</b>	<b>1,328,279</b>	
<b>Operations</b>													
Environmental	3.0	279,400	31,500	10,900	4,500		5,600	700				332,600	
Weighbridge	1.0	177,800	17,900	6,600			500					202,800	
Workshop	2.0	176,700	26,100	6,900			1,600					211,300	
Tip Face	6.0	711,800	67,500	26,900	9,800		4,800	400				821,200	
Transfer	4.4	405,400	41,500	15,500	3,200		4,000					469,600	
		<b>1,751,100</b>	<b>184,500</b>	<b>66,800</b>	<b>17,500</b>	<b>-</b>	<b>16,500</b>	<b>1,100</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,037,500</b>	
Recycling	10.8	824,400	109,900	32,500	3,540		13,600	500				984,440	
Communication	3.1	253,000	43,300	9,700	12,200	4,000	2,200	2,800				327,200	
<b>Totals</b>	<b>41.3</b>	<b>3,840,700</b>	<b>490,700</b>	<b>148,329</b>	<b>64,990</b>	<b>27,000</b>	<b>45,100</b>	<b>11,200</b>	<b>4,000</b>	<b>16,000</b>	<b>29,400</b>	<b>4,677,419</b>	

## Employee Numbers

	Budget 2012/2013	Budget 2013/2014	Budget 2014/2015
	FTE	FTE	FTE
<b>Governance</b>			
Chief Executive	1.0	1.0	1.0
Human Resource	1.0	1.0	1.0
Governance	1.0	1.0	1.0
Occupational Health & Safety Officer			1.0
	<b>3.0</b>	<b>3.0</b>	<b>4.0</b>
<b>Corporate Services</b>			
Director	1.0	1.0	1.0
Finance Services	4.0	4.0	4.0
IT Services			1.0
Administration Services	1.0	1.0	1.0
Communication Services	2.5	2.5	3.1
	<b>8.5</b>	<b>8.5</b>	<b>10.1</b>
<b>Operations</b>			
Management	1.0	1.0	2.0
Administration Officers	2.0	2.0	-
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	4.4	3.4	3.4
Recycling	7.0	8.8	10.8
	<b>25.4</b>	<b>26.2</b>	<b>27.2</b>
<b>Total</b>	<b>36.9</b>	<b>37.7</b>	<b>41.3</b>

**Mindarie Regional Council**  
SUMMARY OF BUDGET ACTIVITY  
For the year ending 30 June 2015

Description	Note	Proposed Budget 2014/2015			Estimated Actual 30 June 2014			Actual 30 June 2013	Actual 29 June 2012	Actual 30 June 2011	Actual 30 June 2010
		Member	Non-Member	Total	Member	Non-Member	Total				
Members Tonnes		329,593		329,593	322,184		322,184				
Non-Members Tonnes			35,450	35,450		35,450	35,450				
<b>Tonnes Received by MRC</b>		<b>329,593</b>	<b>35,450</b>	<b>365,043</b>	<b>322,184</b>	<b>35,450</b>	<b>357,634</b>	0	0	0	0
Less: Waste Processed at RRF (100,000)		(100,000)		(100,000)	(100,000)		(100,000)				
Plus: Residue sent to Tamala Landfill		48,700		48,700	42,700		42,700				
<b>Waste to Landfill</b>		<b>278,293</b>	<b>35,450</b>	<b>313,743</b>	<b>264,884</b>	<b>35,450</b>	<b>300,334</b>	0	0	0	0
Diversion Rate (Including residues sent to Eclipse)		51.3%			57.7%						
% of Landfill Tonnes		88.7%	11.3%	100.0%	88.2%	11.8%	100.0%				
% of Total Tonnes		90.3%	9.7%	100.0%	90.1%	9.9%	100.0%				
Member Fees (ex GST and Carbon Price)		\$123.35			\$ 118.80			\$ 123.00	\$ 105.00		\$ 54.00
Member Residue/Bales Fees (ex GST)											\$ 21.66
Processable Fees (ex GST)										\$ 120.50	
Non-Processable Fees (ex GST)										\$ 66.00	
Non-Member Fees (ex GST)	d		\$144.00			\$ 144.00		\$ 140.00	\$ 131.82	\$ 116.36	\$ 90.91
<b>Operating Revenue</b>											
Members Fees		40,655,281		40,655,281	38,122,965		38,122,965	24,387,102	28,121,931	29,322,741	15,352,679
RRF Residues		6,254,524		6,254,524	5,226,538		5,226,538	5,585,963	4,671,331	1,906,644	0
Non-Member Fees			5,553,022	5,553,022		5,169,630	5,169,630	7,338,171	7,260,846	4,808,173	5,604,525
Other Revenue		2,286,900		2,286,900	4,395,093		4,395,093	1,475,040	1,559,393	1,520,338	1,692,586
Governance		0		0	0		0	0	0	0	0
Projects		0		0	360,000		360,000	0	0	400,000	105,345
Recycling Centre		7,722		7,722	0		0	402,246	376,501	559,961	624,695
Landfill Operations		0		0	0		0	0	0	0	9,920
Resource Recovery Facility		0		0	0		0	206,642	18,786	33,856	0
		<b>49,204,427</b>	<b>5,553,022</b>	<b>54,757,449</b>	<b>48,104,596</b>	<b>5,169,630</b>	<b>53,274,226</b>	<b>39,395,164</b>	<b>42,008,788</b>	<b>38,561,633</b>	<b>23,379,830</b>
<b>Operating Expenditure</b>											
Members of Council		214,612	27,338	241,950	163,959	18,041	182,000	113,859	125,973	145,015	119,871
Governance Management		1,084,781	138,183	1,222,965	869,886	95,714	965,600	749,474	1,071,411	1,138,401	996,820
Finance and Business Services		1,738,702	221,482	1,960,184	3,237,119	356,181	3,593,300	1,180,163	1,264,204	1,284,898	1,176,950
Administration Services		1,155,729	147,221	1,302,950	282,695	31,105	313,800	498,384	559,666	540,733	566,938
Projects		254,040	32,360	286,400	403,863	44,437	448,300	78,705	79,753	558,533	148,918
Communications		672,826	85,707	758,533	435,664	47,936	483,600	402,441	742,156	996,828	630,262
Recycling Centre			1,570,008	1,570,008		1,295,185	1,295,185	974,456			
Landfill Operations									18,323,137	17,245,542	15,615,607
Operations Administration		0	0	0	1,604,217	176,513	1,780,730	1,767,038			
Protection of Environment		863,335	109,975	973,310	808,050	88,910	896,960	446,505			
Workshop		413,346	52,654	466,000	392,422	43,178	435,600	370,629			
Tipface		16,920,563	2,155,404	19,075,967	12,917,808	1,421,350	14,339,158	9,585,215			
Weighbridge			282,100	282,100		224,300	224,300	230,907			
Transfer Station			752,800	752,800		694,900	694,900	760,898			
Contractor's Fee		16,300,641		16,300,641	16,214,762		16,214,762	15,341,649			
RRF Residues		6,317,359		6,317,359	5,226,538		5,226,538	5,585,963			
RRF Operating Expenses		1,472,500		1,472,500	1,485,800		1,485,800	1,753,879	20,269,329	13,695,196	0
		<b>47,408,434</b>	<b>5,575,234</b>	<b>52,983,667</b>	<b>44,042,783</b>	<b>4,537,750</b>	<b>48,580,533</b>	<b>39,840,165</b>	<b>42,435,629</b>	<b>35,605,146</b>	<b>19,255,366</b>
<b>Changes in Net Assets Resulting from Operation</b>		<b>1,795,993</b>	<b>(22,212)</b>	<b>1,773,782</b>	<b>4,061,813</b>	<b>631,880</b>	<b>4,693,693</b>	<b>(445,001)</b>	<b>(426,841)</b>	<b>2,956,487</b>	<b>4,124,464</b>
<b>Add Back</b>											
Depreciation		1,024,851	130,549	1,155,400	1,051,227	115,667	1,166,894	913,827	1,167,265	1,046,337	890,904
Amortisation (Landfill Cell Development & RRF)		3,721,093	474,007	4,195,100	3,279,370	360,830	3,640,200	3,585,688	3,053,644	3,877,143	5,002,121
Brought forward items 2011/2012		0	0	0	96,494	12,606	109,100	0	0	0	0
(Profit on Sale of Assets)		(6,849)	(873)	(7,722)	0	0	0	0	0	(21,896)	(7,000)
Loss on Sale of Assets		7,789	992	8,781	0	0	0	0	55,541	14,314	25,914
		<b>4,746,883</b>	<b>604,676</b>	<b>5,351,559</b>	<b>4,427,091</b>	<b>489,103</b>	<b>4,916,194</b>	<b>4,499,515</b>	<b>4,276,450</b>	<b>4,915,898</b>	<b>5,911,939</b>
<b>Less Capital Expenditures</b>											
Capital Expenditure		(14,511,740)	(1,848,560)	(16,360,300)	(1,456,044)	(160,209)	(1,616,253)	(645,461)	(4,317,043)	(8,593,088)	(14,028,361)
Repayment of Debt Principal		(2,098,880)	(267,363)	(2,366,243)	(2,190,036)	(240,970)	(2,431,006)	(2,135,242)	(2,488,882)	(2,432,724)	(2,245,305)
Transfers to Reserve		(1,748,470)	(222,727)	(1,971,197)	(7,541,372)	(829,779)	(8,371,151)	(1,585,100)	(7,123,794)	0	0
		<b>(18,359,091)</b>	<b>(2,338,649)</b>	<b>(20,697,740)</b>	<b>(11,187,451)</b>	<b>(1,230,959)</b>	<b>(12,418,410)</b>	<b>(4,365,803)</b>	<b>(13,929,719)</b>	<b>(11,025,812)</b>	<b>(16,273,666)</b>
<b>Plus Funding Sources</b>											
Loans	b	14,100,000		14,100,000	1,621,577	178,423	1,800,000	0	0	0	3,000,000
Transfer from Reserve		2,648,300		2,648,300	1,834,503		1,834,503	1,159,978	647,195	0	0
Proceeds from Sale of Assets	a	476,065		476,065	60,000		60,000	0	180,000	129,567	137,000
Council Contributions		252,800		252,800	211,657		211,657	240,617	199,750	15,172	85,809
		<b>17,477,165</b>	<b>0</b>	<b>17,477,165</b>	<b>3,727,738</b>	<b>178,423</b>	<b>3,906,160</b>	<b>1,400,595</b>	<b>1,026,945</b>	<b>144,739</b>	<b>3,222,809</b>
<b>Cash Adjusted Surplus / (Deficit)</b>	c	<b>5,660,951</b>	<b>(1,756,185)</b>	<b>3,904,766</b>	<b>1,029,190</b>	<b>68,447</b>	<b>1,097,637</b>	<b>1,089,306</b>	<b>(9,053,165)</b>	<b>(3,008,688)</b>	<b>(3,014,454)</b>

## **7. FEES AND CHARGES**

**Mindarie Regional Council**  
**FEE CALCULATION FOR MEMBER COUNCIL GATE FEES 2014/2015**

		2014/2015	2013/2014
Member Tonnes (including tonnages delivered to RRF)	278,293	89%	75%
Non-Member Tonnes	35,450	11%	25%
Total	313,743		

	Total	FY 2015				FY 2014 (Estimated Actual)			
		Members		Non-Members		Members		Non-Members	
Tonnages for Pricing			378,293		35,450		364,884		35,450
<b>Landfill Operations</b>									
Tipface	\$ 1,956,050	\$ 1,735,035	\$ 4.59	\$ 221,015	\$ 6.23	\$ 1,708,800	\$ 4.68	\$ 427,200	\$ 12.05
Transfer	\$ 622,500	\$ -	\$ -	\$ 622,500	\$ 17.56	\$ 694,900	\$ -	\$ 694,900	\$ 19.60
Weighbridge	\$ 264,100	\$ -	\$ -	\$ 264,100	\$ 7.45	\$ 224,300	\$ -	\$ 224,300	\$ 6.33
Workshop	\$ 403,300	\$ 357,731	\$ 0.95	\$ 45,569	\$ 1.29	\$ 374,100	\$ 1.03	\$ 93,525	\$ 2.64
Environmental	\$ 932,100	\$ 826,781	\$ 2.19	\$ 105,319	\$ 2.97	\$ 852,696	\$ 2.34	\$ 213,174	\$ 6.01
Operations Admin	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 649,600	\$ 1.79	\$ 162,400	\$ 4.58
DEP Levy	\$ 11,643,900	\$ 10,328,249	\$ 27.29	\$ 1,315,651	\$ 37.11	\$ 7,737,500	\$ 21.21	\$ 1,934,375	\$ 54.57
Carbon Price	\$ -	\$ -	\$ -	\$ 262,330	\$ 7.40	\$ 2,222,700	\$ -	\$ -	\$ -
Cost of Borrowings	\$ 530,100	\$ 470,204	\$ 1.24	\$ 59,896	\$ 1.69	\$ 408,600	\$ 1.12	\$ 102,150	\$ 2.88
Amort for Cell Dev/Decomm Asset	\$ 4,501,000	\$ 3,992,429	\$ 10.55	\$ 508,571	\$ 14.35	\$ 3,946,100	\$ 10.81	\$ 986,525	\$ 27.83
Capping Accretion Expense	\$ 258,469	\$ 229,264	\$ 0.61	\$ 29,205	\$ 0.82	\$ 251,800	\$ 0.69	\$ 62,950	\$ 1.78
Post Closure Accretion Expense	\$ 212,728	\$ 188,692	\$ 0.50	\$ 24,036	\$ 0.68	\$ 202,500	\$ 0.56	\$ 50,625	\$ 1.43
Depreciation	\$ 1,094,000	\$ 970,388	\$ 2.57	\$ 123,612	\$ 3.49	\$ 984,294	\$ 2.70	\$ 246,073	\$ 6.94
Land Rental	\$ 758,500	\$ 672,797	\$ 1.78	\$ 85,703	\$ 2.42	\$ 671,600	\$ 1.84	\$ 167,900	\$ 4.74
Insurance	\$ 338,280	\$ 300,058	\$ 0.79	\$ 38,222	\$ 1.08	\$ 203,400	\$ 0.56	\$ 50,850	\$ 1.43
<b>Total Landfill Operations</b>	<b>\$ 23,515,027</b>	<b>\$ 19,809,298</b>	<b>\$ 58.49</b>	<b>\$ 3,705,729</b>	<b>\$ 104.53</b>	<b>\$ 21,132,890</b>	<b>\$ 49.33</b>	<b>\$ 5,416,947</b>	<b>\$ 152.81</b>
Recycling	\$ 1,570,008	\$ -	\$ -	\$ 1,570,008	\$ 44.29	\$ 1,295,185	\$ -	\$ 1,295,185	\$ 36.54
Governance	\$ 2,782,249	\$ 2,467,881	\$ 6.52	\$ 314,368	\$ 8.87	\$ 2,311,000	\$ 6.33	\$ 577,750	\$ 16.30
Projects	\$ 285,000	\$ 252,798	\$ 0.67	\$ 32,202	\$ 0.91	\$ 447,000	\$ 1.23	\$ 111,750	\$ 3.15
Communication	\$ 740,883	\$ 657,170	\$ 1.74	\$ 83,713	\$ 2.36	\$ 466,900	\$ 1.28	\$ 116,725	\$ 3.29
	<b>\$ 5,378,140</b>	<b>\$ 3,377,849</b>	<b>\$ 8.93</b>	<b>\$ 2,000,291</b>	<b>\$ 56.43</b>	<b>\$ 4,520,085</b>	<b>\$ 8.84</b>	<b>\$ 2,101,410</b>	<b>\$ 59.28</b>
<b>RRF</b>									
Contractors Fee	\$ 22,618,000	\$ 22,618,000	\$ 59.78			\$ 21,441,300	\$ 55.84		
Compost Disposal	\$ 408,300	\$ 408,300	\$ 1.08			\$ 393,800	\$ 1.08		
Waste Diversion Target	\$ -	\$ -	\$ -			\$ -	\$ -		
Operating Costs	\$ 147,800	\$ 147,800	\$ 0.41			\$ 128,000	\$ 0.37		
Borrowing Costs	\$ 376,200	\$ 376,200	\$ 1.00			\$ 423,800	\$ 1.17		
Amortisation	\$ 540,200	\$ 540,200	\$ 1.43			\$ 540,200	\$ 1.48		
	<b>\$ 24,090,500</b>	<b>\$ 24,090,500</b>	<b>\$ 63.70</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 22,927,100</b>	<b>\$ 59.94</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenses</b>	<b>\$ 52,983,667</b>	<b>\$ 47,277,647</b>	<b>\$ 131.12</b>	<b>\$ 5,706,020</b>	<b>\$ 160.96</b>	<b>\$ 48,580,075</b>	<b>\$ 118.11</b>	<b>\$ 7,518,357</b>	<b>\$ 212.08</b>
<b>Revenue Offset</b>									
Grant	\$ -	\$ -	\$ -			\$ 360,000	\$ 0.99		
Sale of Recyclable Materials	\$ 680,000	\$ 680,000	\$ 1.80			\$ 606,000	\$ 1.66		
Contributions, Reimbursements & Rebates	\$ 5,000	\$ 5,000	\$ 0.01			\$ 8,800	\$ 0.02		
Interest	\$ 700,900	\$ 700,900	\$ 1.85			\$ 520,500	\$ 1.43		
Landfill Gas	\$ 505,000	\$ 505,000	\$ 1.33			\$ 505,000	\$ 1.38		
Carbon Price	\$ -	\$ -	\$ -			\$ 2,222,700	\$ -		
Other Income	\$ 396,000	\$ 396,000	\$ 1.05			\$ 532,093	\$ 1.46		
Casual Gate Fee Subsidy	\$ -	\$ -	\$ -		\$ -	\$ 1,000,000	\$ 2.74		
Funding Adjustments	\$ 3,448,238	\$ 3,448,238	\$ 9.12			\$ -	\$ -		
<b>Total Revenue Offset</b>	<b>\$ 5,735,138</b>	<b>\$ 5,735,138</b>	<b>\$ 15.16</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 5,755,093</b>	<b>\$ 9.68</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Net Expenses</b>	<b>\$ 47,248,645</b>	<b>\$ 41,542,509</b>	<b>\$ 115.96</b>	<b>\$ 5,706,020</b>	<b>\$ 160.96</b>	<b>\$ 42,824,982</b>	<b>\$ 108.43</b>	<b>\$ 7,518,357</b>	<b>\$ 212.08</b>

TONNAGE CALCULATION

	Projected Actual	Budget
<b>Processable Waste Tonnage</b>	<b>2013/2014</b>	<b>2013/2014</b>
Perth	14,522	14,914
Stirling	78,573	0
Wanneroo	55,500	55,500
Cambridge	6,500	7,200
Vincent	14,000	13,500
Victoria Park	14,000	14,000
Joondalup	55,500	54,000
<b>Total</b>	<b>238,595</b>	<b>159,114</b>
<b>Non Processable Waste Tonnage</b>		
Perth	75	80
Stirling	46,064	73,000
Wanneroo	11,700	11,700
Cambridge	1,350	1,050
Vincent	2,000	2,000
Victoria Park	1,500	1,500
Joondalup	12,500	12,500
	75,189	101,830
<b>Residues</b>		
Stirling Baled Residue	0	0
Wanneroo WRC	8,400	9,500
<b>Total Other Residues</b>	<b>8,400</b>	<b>9,500</b>
<b>Total Member Council Tonnes/Charges</b>	<b>322,184</b>	<b>270,444</b>
<b>Other Non Member Councils</b>		
South Perth	33	0
Other	0	0
<b>Total</b>	<b>33</b>	<b>0</b>
<b>Casual and Trade</b>		
Casuals	13,850	13,850
Trade	21,600	26,150
	<b>35,450</b>	<b>40,000</b>
<b>Total Waste Delivered to MRC</b>	<b>357,667</b>	<b>310,444</b>
Tonnages delivered to RRF	(100,000)	(100,000)
RRF Residues from RRF to Tamala Park	42,700	48,700
<b>Total Waste Delivered to Tamala Park</b>	<b>300,367</b>	<b>259,144</b>
<b>Total Waste Delivered to RRF</b>	<b>100,000</b>	<b>100,000</b>

	July 2014 to December 2014	Estimated	Rate / Tonne (excl carbon)	Revenue \$
	Tonnage			
	7,751	116.00		899,116
	43,280	108.43		4,692,850
	30,841	116.00		3,577,556
	3,847	116.00		446,252
	7,373	116.00		855,268
	7,747	116.00		898,652
	29,388	116.00		3,409,008
	130,227			14,778,702
	41	116.00		4,756
	23,746	108.43		2,574,779
	9,524	116.00		1,104,784
	576	116.00		66,816
	1,100	116.00		127,600
	824	116.00		95,584
	6,874	116.00		797,384
	42,685			4,771,703
	0	116.00		0
	3,850			446,600
	3,850			446,600
	176,762			19,997,005
	0			0
	0			0
	0			0
	0			0
	7,159	143.60		1,028,032
	11,165	143.60		1,603,294
	18,324			2,631,326
	195,086			22,628,332
	(50,400)			
	24,545	116.00		2,847,220
	169,231	25.76		4,359,400
	50,400			

	January 2015 to June 2015	Estimated	Rate / Tonne (excl carbon)	Revenue \$
	Tonnage			
	6,754	138.50		935,429
	37,720	130.93		4,938,680
	26,879	138.50		3,722,742
	3,353	138.50		464,391
	6,427	138.50		890,140
	6,753	138.50		935,291
	25,612	138.50		3,547,262
	113,498			15,433,933
	34	138.50		4,709
	19,429	130.93		2,543,839
	7,794	138.50		1,079,469
	474	138.50		65,649
	900	138.50		124,650
	676	138.50		93,626
	5,626	138.50		779,201
	34,933			4,691,143
	0	138.50		0
	3,850			533,200
	3,850			533,200
	152,281			20,658,276
	0			0
	0			0
	0			0
	6,691	170.60		1,141,485
	10,435	170.60		1,780,211
	17,126			2,921,696
	169,407			23,579,971
	(49,600)			
	24,155	141.06		3,407,304
	143,962	50.60		7,284,500
	49,600			

	July 2014 - June 2015	Total	Estimated	Revenue \$
	Estimated Tonnage			
	14,505			1,834,545
	81,000			9,631,530
	57,720			7,900,298
	7,200			910,643
	13,800			1,745,408
	14,500			1,833,943
	55,000			6,956,270
	243,725			30,212,635
	75			9,465
	43,175			5,118,618
	17,318			2,184,253
	1,050			132,465
	2,000			252,250
	1,500			189,210
	12,500			1,576,585
	77,618			9,462,846
	0			0
	7,700			979,800
	7,700			979,800
	329,043			40,655,281
	0			0
	0			0
	0			0
	13,850			2,169,517
	21,600			3,383,505
	35,450			5,553,022
	364,493			46,208,303
	(100,000)			
	48,700			6,254,524
	313,193			11,643,900
	100,000			

**Member Council Gate Fees (continued)**

**Funding Adjustments**

**Plus: Non Cash Items**

Depreciation	1,155,400
Amortisation and Accretion Expenses (Tamala and RRF) #	5,512,397
Loss on Sale of Assets	8,781
(Profit on Sale of Assets)	(7,722)
	<hr/>
	<b>6,668,856</b>

**Plus: Funding Sources (ex operations funded by reserve)**

Loans	14,100,000
Transfers from Reserve	2,648,300
Sale of Assets	476,065
Council Contributions (Neerabup Land)	252,757
	<hr/>
	<b>17,477,122</b>

**Less: Capital Program**

Capital Expenditure	16,360,300
Repayment of Debt Principal - Landfill	1,416,660
Repayment of Debt Principal - Land & RRF	949,583
Transfers to Reserve	1,971,197
	<hr/>
	<b>20,697,740</b>

**Net Funding Adjustments**

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**3,448,238**

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**# Break up cost of Amortisation and Accretion Expenses**

Amortisation for Cell Development	3,654,900
Capping Accretion Expense	258,469
Amortisation Charge on Decommissioning Asset	846,100
Post Closure Accretion Expense	212,728
Amortisation RRF	540,200
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	<b>5,512,397</b>

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MINDARIE REGIONAL COUNCIL  
 NOTES TO AND FORMING PART OF THE BUDGET  
 For the year ending 30 June 2015

**SCHEDULE OF FEES AND CHARGES – 2014/2015**

	Proposed Fee 2015 (incl. GST)	Actual Fee 2014 (incl. GST)
<b>GENERAL ENTRY</b>		
1. Minimum entry to site	\$15.00	\$15.00
2. General waste – price per tonne		\$166.00
1 July 2014 – 31 December 2014	\$158.00	
1 January 2015 – 30 June 2015	\$188.00	
<b>SPECIFIED MATERIALS</b>		
3. Asbestos – price per tonne	\$200.00	\$200.00
4. Mattresses – per item <i>(in addition to general entry rate where part of a mixed load)</i>	\$17.00	\$17.00
5. Tyres – price per tonne	\$315.00	\$315.00
6. Small animals – per animal	\$15.00	\$15.00
7. Large animals – per animal	\$25.00	\$25.00
8. Controlled waste – per tonne	\$215.00	\$215.00
9. Lightweight bulk material – per cubic metre	\$70.00	\$70.00
10. Special burials – per 5 cubic metres <i>(in addition to general entry rate)</i>	\$210.00	\$210.00
<b>PENALTY CHARGES</b>		
11. Replacement of Drive Control Station cards	\$60.00	\$60.00
12. Replacement of gate access remotes	\$150.00	\$150.00
13. Tipping with no payment (drive-aways)	\$75.00	\$75.00
<b>WEIGHBRIDGE UNAVAILABILITY</b>		
14. Uncompacted waste – per axle	\$45.00	\$45.00
15. Compacted waste – per axle	\$90.00	\$90.00
<b>FACILITY HIRE</b>		
16. Conference facilities – per hour <i>(at management's discretion, subject to availability)</i>	\$150.00	\$150.00
<b>CARBON PRICE</b>		
17. Carbon cost per tonne landfilled <i>(previously included in general entry)</i>	\$7.40	-

**DISCOUNTS**

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

MINDARIE REGIONAL COUNCIL  
 NOTES TO AND FORMING PART OF THE BUDGET  
 For the year ending 30 June 2015

**SCHEDULE 1 - MODIFIED PENALTIES**

Item #	Clause	Nature of offence	Modified Penalty 2015 (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 with 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