



WASTE DISPOSAL AUTHORITY
Established 1st January 1990

BUDGET

FOR

YEAR ENDING 30 JUNE 2014

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BUDGET CERTIFICATION

**THE BUNBURY-HARVEY REGIONAL COUNCIL COMPILED THE ANNUAL BUDGET
ACCORDING TO SECTION 6.2 OF THE LOCAL GOVERNMENT ACT 1995**

I hereby certify that the budget for the -
Municipal Fund and the following Reserve Accounts:
- Plant and Infrastructure Reserve
- Site (Post Closure) Rehabilitation Reserve
- Waste Minimisation and Environmental Protection Reserve

for the Bunbury-Harvey Regional Council for the 2013/2014 financial year were adopted by the Council at the Ordinary Meeting held 25th July 2013.



J M Jones
CHAIRMAN


T Battersby
CHIEF EXECUTIVE OFFICER



WASTE DISPOSAL AUTHORITY

Established 1st January 1990

SCHEDULE OF CONSTITUENT COUNCILS:

CITY OF BUNBURY



SHIRE OF HARVEY



BUNBURY - HARVEY REGIONAL COUNCIL

ELECTED MEMBERS AND EXECUTIVE STAFF

CHAIRMAN:

Cr Judy Jones

LOCAL AUTHORITY

City of Bunbury

COUNCIL MEMBERS:

Cr G Campbell

Shire of Harvey

Cr P Monagle

Shire of Harvey

Cr C Bridges

City of Bunbury

Retired July 2012

Cr N McNeill

City of Bunbury

Cr M Cook

City of Bunbury

Appointed July 2012

REPRESENTATIVES:

Mr Michael Parker

Chief Executive Officer - Shire of Harvey

CHIEF EXECUTIVE OFFICER:

Mr Tony Battersby

ACCOUNTANT:

Mr Chris Welham

City of Bunbury

AUDITORS:

Grant Thornton

PRINCIPAL PLACE OF BUSINESS:

Waste Disposal Site: Lot 45 Stanley Road, Australind WA 6233.

Administration: 21 McCombe Road, Davenport WA 6230

Postal address: Bunbury Harvey Regional Council, P. O. Box 21, Bunbury, WA 6231.

**STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30th JUNE 2014**

	NOTE	2013/14 BUDGET	2012/13		
			ORIGINAL BUDGET	REVISED BUDGET	FORECAST
REVENUE					
Fees and Charges	15(a)	3,010,919	2,424,550	2,732,799	2,865,033
Interest	10	191,071	161,991	202,657	172,715
Contributions	15(a)	109,000	108,000	111,500	124,272
Other Revenue	15(a)	42,955	30,000	83,066	189,911
Total Operating Revenue		3,353,946	2,724,541	3,130,022	3,351,931
EXPENSES					
Employee Costs		(1,093,680)	(735,692)	(765,215)	(769,140)
Material and Contracts		(1,180,101)	(1,191,289)	(1,163,140)	(1,056,149)
Utility Charges		(5,548)	(5,132)	(4,332)	(5,276)
Depreciation	3	(526,991)	(425,951)	(385,272)	(293,411)
Insurance		(29,594)	(24,605)	(29,972)	(28,641)
Other		(12,208)	(9,582)	(35,928)	(145,564)
Total Operating Expenses		(2,848,121)	(2,392,252)	(2,383,860)	(2,298,181)
Non-Operating Grants, Subsidies and Contributions	15(b),18	358,875	300,000	300,000	270,000
Profit on Asset Disposals	4	9,000	10,533	31,933	31,933
NET RESULT		873,699	642,823	1,078,095	1,355,683
TOTAL COMPREHENSIVE INCOME		873,699	642,823	1,078,095	1,355,683

This statement is to be read in conjunction with the accompanying notes.

**STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30th JUNE 2014**

	NOTE	2013/14 BUDGET	2012/13		
			ORIGINAL BUDGET	REVISED BUDGET	FORECAST
REVENUE	2				
Governance		100,000	100,000	111,500	114,588
Community Amenities		3,062,874	2,462,550	2,815,865	3,064,628
General Purpose Funding	10	191,071	161,991	202,657	172,715
Total Operating Revenue		3,353,945	2,724,541	3,130,022	3,351,931
EXPENSES	2				
Governance		(390,757)	(378,013)	(397,423)	(345,756)
Community Amenities		(2,457,364)	(2,014,239)	(1,986,437)	(1,952,425)
Total Operating Expenses		(2,848,121)	(2,392,252)	(2,383,860)	(2,298,181)
Non-Operating Grants, Subsidies and Contributions		358,875	300,000	300,000	270,000
Profit on Asset Disposals	4	9,000	10,533	31,933	31,933
NET RESULT		873,699	642,823	1,078,095	1,355,683
TOTAL COMPREHENSIVE INCOME		873,699	642,823	1,078,095	1,355,683

This statement is to be read in conjunction with the accompanying notes.

**STATEMENT OF FINANCIAL POSITION
FOR THE YEAR ENDED 30th JUNE 2014**

	NOTE	2013/14	2012/13		
		BUDGET	ORIGINAL BUDGET	REVISED BUDGET	FORECAST
		\$	\$	\$	\$
<u>CURRENT ASSETS</u>					
Cash and Cash Equivalents	5,11(a)	4,620,386	3,932,881	4,366,623	4,959,639
Trade and Other Receivables	6	425,000	200,000	200,000	514,635
Inventories		2,500	1,500	1,500	2,306
Total Current Assets		5,047,886	4,134,381	4,568,123	5,476,580
<u>NON CURRENT ASSETS</u>					
Property, Plant & Equipment	7(a)	2,409,872	1,288,825	1,328,996	1,373,243
Infrastructure	7(b)	335,485	585,137	587,945	63,618
Banksia Road Project	18	808,993	1,001,565	947,827	1,037,185
Total Non Current Assets		3,554,350	2,875,527	2,864,768	2,474,046
<u>TOTAL ASSETS</u>		8,602,236	7,009,908	7,432,891	7,950,626
<u>CURRENT LIABILITIES</u>					
Trade and Other Payables	8(a)	42,000	61,251	61,251	302,118
Provisions	8(b)	79,971	133,408	133,408	59,258
Total Current Liabilities		121,971	194,659	194,659	361,376
<u>NON CURRENT LIABILITIES</u>					
Provision - Long Service Leave		33,086	5,902	5,902	15,770
Total Non Current Liabilities		33,086	5,902	5,902	15,770
<u>TOTAL LIABILITIES</u>		155,057	200,561	200,561	377,146
NET ASSETS		8,447,179	6,809,347	7,232,330	7,573,480
<u>EQUITY</u>					
Retained Surplus		4,799,279	3,636,344	4,096,182	3,968,572
Reserves - Cash Backed	12	3,647,900	3,173,003	3,136,148	3,604,908
TOTAL EQUITY		8,447,179	6,809,347	7,232,330	7,573,480

This statement is to be read in conjunction with the accompanying notes.

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30th JUNE 2014**

	NOTE	2013/14	2012/13	
		BUDGET	BUDGET	FORECAST
		\$	\$	\$
RETAINED SURPLUS				
Balance at beginning of year		3,968,572	2,243,956	2,203,621
Net Result		873,699	642,823	1,355,683
Transfer from Reserves	14	752,733	907,640	714,149
Transfer to Reserves	13	(795,725)	(158,075)	(304,881)
Balance at end of year		4,799,279	3,636,343	3,968,572
RESERVES				
	12			
Balance at beginning of year		3,604,908	3,922,568	4,014,176
Transfers from Retained Surplus	13	795,725	158,075	304,881
Transfers to Retained Surplus	14	(752,733)	(907,640)	(714,149)
Balance at end of year		3,647,900	3,173,003	3,604,908
TOTAL EQUITY		8,447,179	6,809,347	7,573,480
EQUITY IN JOINT VENTURE				
City of Bunbury	89.60%	7,568,672	6,101,175	6,785,838
Shire of Harvey	10.40%	878,507	708,172	787,642
		-		
TOTAL EQUITY		8,447,179	6,809,347	7,573,480

This statement is to be read in conjunction with the accompanying notes.

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30th JUNE 2014**

	NOTE	2013/14	2012/13	
		BUDGET	BUDGET	FORECAST
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
<i>Receipts</i>				
Fees and Charges		3,100,062	2,451,891	2,637,086
Interest Earnings		191,563	161,051	188,624
Contributions		109,000	108,000	124,272
Other Revenue		42,955	30,000	189,911
		3,443,581	2,750,942	3,139,893
<i>Payments</i>				
Employee Costs		(1,055,651)	(699,797)	(793,368)
Materials and Contracts		(1,440,413)	(1,197,540)	(909,188)
Utility Charges		(5,548)	(5,132)	(5,276)
Insurance		(29,594)	(24,605)	(28,641)
Other		(15,207)	(9,582)	(145,565)
		(2,546,413)	(1,936,656)	(1,882,038)
Net Cash Provided by Operating Activities	11(b)	897,168	814,286	1,257,855
Cash flows from Investing Activities				
<i>Receipts</i>				
Contributions for the development of assets	15(b)	-	-	-
Proceeds from Sale of Plant and Equipment		12,000	30,000	49,000
<i>Payments</i>				
Payment for Purchase of Buildings		-	(5,785)	(4,462)
Payment for Purchase of Plant and Equipment		(673,000)	(221,500)	(238,575)
Payment for Purchase of Furniture and Equipment		-	(2,000)	(180)
Payments for Construction of Infrastructure		(508,297)	(513,535)	(12,401)
	17	(1,181,297)	(742,820)	(255,618)
Banksia Road Project	18			
Contributions for the development of assets	15(b)	358,875	300,000	270,000
Payments for Plant and Infrastructure Infrastructure		(426,000)	(1,071,300)	(1,048,378)
Net Cash Used in Investing Activities		(1,236,421)	(1,484,120)	(984,995)
Net Increase (Decrease) in Cash Held		(339,253)	(669,834)	272,860
Cash at Beginning of Year		4,959,639	4,602,715	4,686,779
Cash and Cash Equivalents at End of Year	5	4,620,386	3,932,881	4,959,639

This statement is to be read in conjunction with the accompanying notes.

**FEE SETTING STATEMENT
FOR THE YEAR ENDED 30th JUNE 2014**

	NOTE	2013/14	2012/13	
		BUDGET	BUDGET	FORECAST
		\$	\$	\$
Revenue (Excluding Fees & Charges)				
Interest Earnings	10	191,071	161,991	172,715
Profit On Disposal of Asset	4	9,000	10,533	31,933
Contributions	15(a)	109,000	108,000	124,272
Other Revenue	15(a)	42,955	30,000	189,914
		352,026	310,524	518,834
Less Expenditure				
Employee Costs		(1,093,680)	(735,692)	(769,140)
Material and Contracts		(1,180,101)	(1,191,289)	(1,056,149)
Utility Charges		(5,548)	(5,132)	(5,276)
Depreciation	3	(526,991)	(425,951)	(293,411)
Insurance		(29,594)	(24,605)	(28,641)
Other		(12,208)	(9,582)	(145,564)
		(2,848,121)	(2,392,252)	(2,298,181)
Net Operating Result Excluding Fees and Charges		(2,496,095)	(2,081,728)	(1,779,347)
Adjustments for Cash Budget Requirements:				
Non Cash Expenditure and Revenue				
Depreciation	3	526,991	425,951	293,411
(Profit)/Loss on Sale of Assets		(9,000)	(10,533)	(31,933)
Movement in Employee Benefit Provisions		14,318	(8,756)	(637)
Contributions for the development of assets	15(b)	-	-	-
Funds Demanded From Operations		(1,963,786)	(1,675,065)	(1,518,506)
Less - Acquisition of Fixed Assets				
Buildings		-	(5,785)	(4,462)
Vehicles, Plant & Equipment		(673,000)	(221,500)	(180)
Furniture & Equipment		-	(2,000)	(238,575)
Infrastructure	17	(508,297)	(513,535)	(12,401)
		(1,181,297)	(742,820)	(255,618)
Banksia Road Project - Plant & Infrastructure				
Contributions for the development of assets	15(b)	358,875	300,000	270,000
Payments for Plant and Infrastructure	18	(426,000)	(1,071,300)	(1,048,378)
		(1,248,422)	(1,514,121)	(1,033,996)
Add				
Proceeds from Sale of Assets		12,000	30,000	49,000
Transfer From Reserves	14	752,733	907,640	714,149
Less				
Funds Retained From Operations-				
Transfer to reserves	13	(795,725)	(158,075)	(304,881)
Demand For Resources		(3,243,200)	(2,409,622)	(2,094,235)
Opening Funds	11(c)	1,510,296	751,791	739,499
Closing Funds	11(c)	(1,278,015)	(766,719)	(1,510,296)
Amount Made Up From Fees & Charges	15(a)	(3,010,919)	2,424,550	2,865,033

This statement is to be read in conjunction with the accompanying notes.

Notes to and forming part of the Budget for the year ending 30th June 2014

1 SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies that have been adopted in the preparation of this budget are:

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. For the purpose of reporting the Regional Council as a single unit, all transactions and balances between those funds have been eliminated.

b) BASIS OF PREPARATION

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 the Cash Flow Statement and the Fee Setting Statement, the budget has also been prepared on an accrual basis under the convention of historical cost accounting.

c) 2012/2013 FORECAST BALANCES

Balances shown as 2012/2013 forecast are as estimated at the time of budget preparation and are subject to final adjustments.

d) ROUNDING OFF FIGURES

All figures shown in this budget, are rounded to the nearest dollar.

e) FIXED ASSETS

Each class of fixed assets is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

Mandatory Requirement to Revalue Non-Current Assets

Effective from 1 July 2012, the Local Government (Financial Management) Regulations were amended and the measurement of non-current assets at Fair Value became mandatory. The amendments allow for a phasing in of fair value in relation to fixed assets over three years as follows: (a) for the financial year ending on 30 June 2013, the fair value of all of the assets of the local government that are plant and equipment; and (b) for the financial year ending on 30 June 2014, the fair value of all of the assets of the local government – (i) that are plant and equipment; and (ii) that are – (I) land and buildings; or (II) infrastructure; and (c) for a financial year ending on or after 30 June 2015, the fair value of all of the assets of the local government. Council has commenced the process of adopting Fair Value in accordance with the Regulations.

Notes to and forming part of the Budget for the year ending 30th June 2014

1 SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies that have been adopted in the preparation of this budget are:

e) FIXED ASSETS (Continued)

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.

Revaluation

When performing a revaluation, the Council uses a mix of both independent and management valuations using the following as a guide: 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 (Level 1 inputs in the fair value hierarchy). For land and buildings, fair value will be determined based on the nature of the asset class. For land and non-specialised buildings, fair value is determined on the basis of observable open market values of similar assets, adjusted for conditions and comparability at their highest and best use (Level 2 inputs in the fair value hierarchy). With regards to specialised buildings, fair value is determined having regard for current replacement cost and both observable and unobservable costs. These include construction costs based on recent contract prices, current condition (observable Level 2 inputs in the fair value hierarchy), residual values and remaining useful life assessments (unobservable Level 3 inputs in the fair value hierarchy). For infrastructure and other asset classes, fair value is determined to be the current replacement cost of an asset (Level 2 inputs in the fair value hierarchy) less, where applicable, accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired future economic benefits of the asset (Level 3 inputs in the fair value hierarchy).

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 imposes a further minimum 3 year revaluation requirement. As a minimum, all assets carried at a revalued amount, will be revalued at least every 3 years.

Notes to and forming part of the Budget for the year ending 30th June 2014

1 SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies that have been adopted in the preparation of this budget are:

e) **FIXED ASSETS (Continued)**

Transitional Arrangements

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council may still be utilising both methods across differing asset classes. Those assets carried at cost will be carried in accordance with the policy detailed in the Initial Recognition section as detailed above. Those assets carried at fair value will be carried in accordance with the Revaluation Methodology section as detailed above.

Early Adoption of AASB 13 – Fair Value Measurement

Whilst the new accounting standard in relation to Fair Value, AASB 13 – Fair Value Measurement did not become applicable until the year ended 30 June 2014 (in relation to this Council), given the legislative need to commence using Fair Value methodology for this reporting period, the Council chose to early adopt AASB 13 (as allowed for in the standard). As a consequence, the principles embodied in AASB 13 – Fair Value Measurement were applied to the previous reporting period being the year ended 30 June 2013 (2012/13 Actual in this budget document).

f) **DEPRECIATION OF NON CURRENT ASSETS**

Non Current Assets (excluding Infrastructure Assets)

All non-current assets having a limited useful life are 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 from the date of acquisition or, in respect of internally constructed assets, from the time the asset is completed and held ready for use.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period. An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount. Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income. When revalued assets are sold, amounts included in the revaluation surplus relating to that asset are Major depreciation periods applied are:

Buildings	5-10%
Machinery	20%
Plant & Equipment	5-20%
Furniture and Equipment	12.5-25%
Motor Vehicles	20%

Infrastructure Assets

Infrastructure assets are those amenities, structures or facilities that assist in the local long life; substantial capital cost; does not necessarily have a realisable value.

Major depreciation periods applied are:

Infrastructure-Roads	2.22%
Infrastructure-Perimeter Fencing	7%

Notes to and forming part of the Budget for the year ending 30th June 2014

1 SIGNIFICANT ACCOUNTING POLICIES

g) GRANTS, DONATIONS AND OTHER CONTRIBUTIONS

All grants, donations and other contributions have been recognised as revenues during the reporting period and expenditure of those monies has been made in the manner specified under the conditions upon which the Regional Council received those monies.

h) TRADE AND OTHER RECEIVABLES

All fees and charges are recognised as revenue. 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. No provision has been made in this budget for doubtful debts.

i) EMPLOYEE BENEFITS

Provision is made for the Council's liability for employee benefits arising from services rendered by employees to the end of the reporting period. Employee benefits that are expected to be settled within one year have been measured at the amounts expected to be paid when the liability is settled.

Employee benefits payable later than one year have been measured at the present value of the estimated future cash outflows to be made for those benefits. In determining the liability, consideration is given to employee wage increases and the probability that the employee may not satisfy vesting requirements. Those cash flows are discounted using market yields on national government bonds with terms to maturity that match the expected timing of cash flows.

j) SUPERANNUATION

All funds to which the Council contributes are defined contribution plans.

k) GOODS AND SERVICES TAX

net of any GST recoverable. Receivables and payables in the Balance Sheet are stated inclusive

l) CASH AND CASH EQUIVALENTS

Cash and cash equivalents comprise cash at bank and in hand and short term deposits that are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

For the purposes of the of Cash Flow Statement, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts are included as short term borrowings in current liabilities.

Notes to and forming part of the Budget for the year ending 30th June 2014

1 SIGNIFICANT ACCOUNTING POLICIES

m) FINANCIAL INSTRUMENTS

Initial Recognition and Measurement

Financial assets and financial liabilities are recognised when the Council 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 transaction 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 instruments are subsequently measured at fair value, amortised cost using the effective interest rate method or at 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.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments;
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method; and

(b) less any reduction for impairment.

The effective interest rate method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

Notes to and forming part of the Budget for the year ending 30th June 2014

1 SIGNIFICANT ACCOUNTING POLICIES

m) FINANCIAL INSTRUMENTS (CONTINUED)

Classification and Subsequent Measurement (Continued)

(i) Financial assets at fair value through profit and loss

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and 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 (classified as non-current assets).

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets with fixed maturities and fixed or determinable payments that the Council's management has the positive intention and ability to hold to maturity.

Held-to-maturity 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, which are classified as current assets.

If the Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale.

(iv) Available-for-sale 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 of the end of the reporting period (classified as current assets).

(v) Financial liabilities

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

Impairment

At the end of each reporting period, 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 impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

Notes to and forming part of the Budget for the year ending 30th June 2014

1 SIGNIFICANT ACCOUNTING POLICIES

n) MATERIALITY

The Bunbury-Harvey Regional Council has adopted a \$750 threshold for the recognition of assets within the accounts. Any expenditure below this threshold is treated as an operating expenditure.

o) COMPARATIVE INFORMATION

Comparative information has been included in the Income Statement, Fee Setting Statement, Cash Flow Statement and Balance Sheet in the format required for the current budget. This comparative information is based on the original budget, revised budget and the projected actual of the previous financial year. Where required, comparative figures have been adjusted to conform with changes in presentation for the current budget year.

p) TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Council prior to the end of the financial year that are unpaid and arise when the Council becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are secured and are usually paid within 30 days of recognition.

q) IMPAIRMENT

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication 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 whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the income statement.

For non-cash generating assets, value in use is represented by the depreciated replacement cost of the asset.

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

r) LATE PAYMENT INTEREST CHARGE

A charge on unpaid fees and charges of 11% interest, calculated on a simple interest basis for the number of days outstanding, may apply on unpaid outstanding 35 days from the date of invoices raised after 1 July 2013.

Notes to and forming part of the Budget for the year ending 30th June 2014

1 SIGNIFICANT ACCOUNTING POLICIES

s) CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be realised in the next 12 months.

t) PROVISIONS

Provisions are recognised when:

- a) the Council has a present legal or constructive obligation as a result of past events;
- b) for which it is probable that an outflow of economic benefits will result to settle the obligation; and
- c) that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

Provisions are not recognised for future operating losses.

Notes to and forming part of the Budget for the year ending 30th June 2014

2 REPORTING – PROGRAM DESCRIPTIONS

Description of Programs

GOVERNANCE

Objective:

To provide a decision making process for the efficient allocation of scarce resources.

Activities:

Includes the activities of members of the council and the administrative support available to the council for the provision of governance of the regional council. Other costs relate to the task of assisting elected members.

GENERAL PURPOSE FUNDING

Objective:

To collect revenue to allow for the provision of services.

Activities:

Fees, general purpose government grants and interest revenue.

COMMUNITY AMENITIES

Objective:

To provide services required by the member councils.

Activities:

Operation of landfill facilities.

Notes to and forming part of the Budget for the year ending 30th June 2014

NOTE	2013/14	2012/13	
	BUDGET	BUDGET	FORECAST
	\$	\$	\$
3 DEPRECIATION			
Classified According to Asset Class			
Buildings	18,343	11,358	18,266
Furniture and Equipment	12,092	21,710	8,955
Plant and Machinery	459,876	370,749	261,510
Infrastructure	36,680	22,134	4,680
Total	526,991	425,951	293,411
Classified According To Program			
Governance	10,591	12,855	5,747
Community Amenities	516,400	413,096	287,664
Total	526,991	425,951	293,411
4 PROFIT (LOSS) ON DISPOSAL OF ASSETS			
Proceeds from Sale of 6 Wheeler Truck	12,000	30,000	49,000
Less:			
Asset Value (at cost)	24,462	40,000	40,000
Less Provision for Depn. Written back	(21,462)	(20,533)	(22,933)
Carrying amount of assets sold	3,000	19,467	17,067
Profit (Loss) on disposal	9,000	10,533	31,933
Made up as follows:			
Profit on Sale of 6 Wheeler Truck	-	10,533	31,933
Profit on Sale of Ford Ranger utility	9,000	-	-
	9,000	10,533	31,933

Notes to and forming part of the Budget for the year ending 30th June 2014

	NOTE	2013/14	2012/13	
		BUDGET	ORIGINAL BUDGET	FORECAST
		\$	\$	\$
5 CASH				
Restricted		3,647,900	3,173,003	3,604,908
Unrestricted		972,486	759,878	1,354,731
Total	11(a)	4,620,386	3,932,881	4,959,639
The following restrictions have been imposed by regulation or other externally imposed requirements				
Plant and Equipment Reserve		468,924	617,292	636,207
Site (Post Closure) Rehabilitation Reserve		3,178,976	2,555,711	2,580,262
Waste Minimisation Reserve		-	-	388,439
		3,647,900	3,173,003	3,604,908
6 RECEIVABLES				
Current				
Trade Debtors		400,000	200,000	489,143
Accrued Interest		25,000	-	25,492
		425,000	200,000	514,635
7(a) PROPERTY, PLANT AND EQUIPMENT				
Buildings - at cost		316,546	306,194	299,593
Less Depreciation		(79,907)	(60,170)	(61,563)
		236,639	246,024	238,030
Vehicles, Plant and Machinery - at cost		3,380,762	1,981,670	2,002,965
Less Depreciation		(1,265,041)	(959,400)	(890,686)
		2,115,721	1,022,270	1,112,279
Furniture and Equipment - at cost		97,742	59,832	54,432
Less Depreciation		(40,230)	(39,301)	(31,498)
		57,512	20,531	22,934
Total Net Book Value of Property Plant & Equipment		2,409,872	1,288,825	1,373,243
7(b) INFRASTRUCTURE				
Infrastructure - at cost		373,854	611,671	78,136
Less Depreciation		(38,369)	(26,534)	(14,518)
Total Net Book Value of Infrastructure		335,485	585,137	63,618

Notes to and forming part of the Budget for the year ending 30th June 2014

NOTE	2013/14	2012/13	
	BUDGET	BUDGET	FORECAST
	\$	\$	\$
8(a) TRADE AND OTHER PAYABLES			
Sundry Trade Creditors	30,000	50,000	234,850
Accrued Wages	500	-	500
Security Bonds	11,500	250	66,768
Taxation Liabilities	-	11,001	-
Total Creditors	42,000	61,251	302,118
8(b) PROVISIONS			
Provisions for Annual & Long Service Leave	79,971	133,408	59,258
	79,971	133,408	59,258
8(c) AUDITORS REMUNERATION			
Audit Fees	5,000	4,750	6,427
9 MEMBERS FEES AND ALLOWANCES			
The Local Government Act 1995, section 5.98 provides that Council Members are to receive payment for attendance at meetings. This is in addition to any other expenses which may be reimbursed.			
The prescribed minimum payments under the Local Government (Administration) Regulations 30 (1) (2) are - Chairperson \$176.00 per meeting			
Councillors \$ 88.00 per meeting			
Budget provisions for 2013/14 are:-			
Members Attendance Fees	6,336	4,000	4,173
Members Expenses	1,400	1,000	1,111
10 INTEREST ON INVESTMENTS			
Surplus funds are invested on term deposits with local financial institutions.			
Estimated return on investments are:-			
General Funds	36,394	3,916	27,301
Plant & infrastructure Replacement Reserve	21,642	41,137	44,813
Site (Post Closure) Rehabilitation Reserve	122,714	112,657	90,726
Waste Minimisation Reserve	10,321	4,281	9,875
Total Interest on Investments	191,071	161,991	172,715

Notes to and forming part of the Budget for the year ending 30th June 2014

NOTE	2013/14	2012/13	
	BUDGET	BUDGET	FORECAST
	\$	\$	\$
11 NOTE TO STATEMENT OF CASH FLOWS			
a) RECONCILIATION OF CASH			
For the purpose of the cash flow statement, cash includes cash equivalents. Estimated cash at the end of the reporting period is as follows:			
Cash at Bank	1,511,356	823,851	508,794
Investments	3,109,030	3,109,030	4,450,845
5	4,620,386	3,932,881	4,959,639
b) RECONCILIATION OF CASH USED IN OPERATING ACTIVITIES			
Net Result	873,699	642,823	1,355,683
Depreciation	526,991	425,951	293,411
Increase (Decrease) in Provision for Annual and Long Service Leave	38,029	35,896	(13,282)
(Increase) Decrease in Trade & Other Receivables	89,635	26,400	(212,038)
(Increase) Decrease in Invenories	(194)	-	-
Increase (Decrease) in Sundry Creditors	(207,849)	(250)	112,801
Increase (Decrease) in Taxation Liabilities	(55,268)	(6,001)	34,159
(Profit)/Loss on Sale of Assets	(9,000)	(10,533)	(31,933)
Increase (Decrease) in Accrued Wages	-	-	(10,946)
Contributions for the development of assets	(358,875)	(300,000)	(270,000)
	897,168	814,286	1,257,855
c) CURRENT POSITION/RECONCILIATION OF OPENING FUNDS			
Net Current Assets -			
As per Statement of Financial Position	4,925,915	3,939,722	5,115,204
Less Restricted Funds	(3,647,899)	(3,173,003)	(3,604,908)
	1,278,015	766,719	1,510,296

Notes to and forming part of the Budget for the year ending 30th June 2014

NOTE	2013/14	2012/13		
	BUDGET	BUDGET	REVISED BUDGET	FORECAST
12 RESERVE FUNDS				
(a) PLANT AND INFRASTRUCTURE RESERVE				
<i>Purpose:</i>				
<i>To set aside funds for the future replacement of machinery, plant, vehicles and site infrastructure.</i>				
Balance at at 1 July	636,207	1,290,304	1,290,304	1,289,631
Transfers from Accumulated Surplus	121,642	41,137	50,000	60,725
Transfers to Accumulated Surplus	(288,925)	(714,149)	(765,587)	(714,149)
Balance at at 30th June	468,924	617,292	574,717	636,207
(b) SITE (POST CLOSURE) REHABILITATION RESERVE				
<i>Purpose:</i>				
<i>To set aside funds on an annual basis to provide resources for rehabilitation of the tip site following closure</i>				
Balance as at 1st July	2,580,262	2,443,054	2,443,054	2,443,325
Transfers from Accumulated Surplus	598,714	112,657	112,657	136,937
Transfers to Accumulated Surplus	-	-	-	-
Balance as at 30th June	3,178,976	2,555,711	2,555,711	2,580,262
(c) WASTE MINIMISATION RESERVE				
<i>Purpose:</i>				
<i>To set aside funds on an annual basis to provide for future waste minimisation and environmental protection initiatives</i>				
Balance as at 1st July	388,439	189,210	189,210	281,220
Transfers from Accumulated Surplus	75,369	4,281	10,000	107,219
Transfers to Accumulated Surplus	(463,808)	(193,491)	(193,491)	-
Balance as at 30th June	0	0	5,719	388,439
Total Reserve Funds	3,647,900	3,173,003	3,136,147	3,604,908

All of the above reserve accounts are to be supported by money held in financial institutions.

Notes to and forming part of the Budget for the year ending 30th June 2014

NOTE	2013/14	2012/13	
	BUDGET	BUDGET	FORECAST
	\$	\$	\$
13 TRANSFER TO RESERVES			
<u>Plant and Equipment Reserve</u>			
Interest on Investments	21,642	41,137	60,725
Additional Funds (Transfer from Accumulated Funds)	100,000	-	-
Total	121,642	41,137	60,725
<u>Site (Post Closure) Rehabilitation Reserve</u>			
Interest on Investments	122,714	112,657	136,937
Additional Funds (Transfer from Accumulated Funds)	476,000	-	-
Total	598,714	112,657	136,937
<u>Waste Minimisation Reserve</u>			
Interest on Investments	10,321	4,281	14,601
Additional Funds (Transfer from Accumulated Funds)	65,048	-	92,618
	75,369	4,281	107,219
Total Transfer to Reserves	795,725	158,075	304,881
14 TRANSFER FROM RESERVES			
<u>Plant & Infrastructure Reserve</u>			
Hookbin Trailer etc	288,925	529,149	492,449
6 Wheeler Truck	-	185,000	221,700
	288,925	714,149	714,149
<u>Waste Minimisation Reserve</u>			
Gas Flaring Stanley Road	463,808	-	-
Banksia road project Setup Costs	-	193,491	-
	463,808	193,491	-
Total Transfer from Reserves	752,733	907,640	714,149

Notes to and forming part of the Budget for the year ending 30th June 2014

NOTE	2013/14	2012/13	
	BUDGET	BUDGET	FORECAST
15(a) FEES AND CHARGES AND OTHER REVENUE			
Casual Tipping Fees	1,368,546	1,084,720	1,454,526
Disposals - City of Bunbury	421,238	543,730	708,918
Disposals - Shire of Harvey	315,237	264,693	301,943
Tip Passes - Shire of Harvey	161,586	156,677	161,462
Sale of Recyclables	646,740	280,000	145,566
Carbon Emissions Revenue	97,572	94,730	92,618
Total Fees & Charges	3,010,919	2,424,550	2,865,033
Other Revenue			
Profit on Sale of vehicle	9,000	10,533	31,933
Landfill Levy	-	-	142,402
Fuel Tax Credit	37,955	21,000	37,992
Insurance Reimbursements	2,000	3,000	1,957
Miscellaneous Reimbursements	3,000	6,000	7,560
Contributions	109,000	108,000	124,272
	160,955	148,533	346,116
Total Fees and Charges and Other Revenue	3,171,874	2,573,083	3,211,149
Total Fees and Charges and Other Revenue By Program			
Governance	100,000	100,000	114,588
Community Amenities	3,071,874	2,473,083	3,096,561
	3,171,874	2,573,083	3,211,149
15(b) Non-Operating Grants, Subsidies and Contributions			
Contribution - Compost Screening Plant	149,875	-	-
HHW Storage and Events Recycling Trailer	34,000	-	-
Compost Aerator Units - 4 sets	145,000	-	-
Grant - Banksia Road Project	30,000	300,000	270,000
	358,875	300,000	270,000
16 FINANCING ARRANGEMENTS			
<u>Municipal Fund</u>			
This overdraft position had been established with the Commonwealth Bank to provide working capital when required. An overdraft facility is no longer required.			
Bank Overdraft limit	Nil	50,000	Nil
Bank overdraft used at 1 July	Nil	Nil	Nil
Increase/(decrease) in overdraft during financial year	Nil	Nil	Nil
Bank overdraft used at 30 June	Nil	Nil	Nil
Unused credit facility as at 30 June	Nil	50,000	Nil

Notes to and forming part of the Budget for the year ending 30th June 2014

NOTE	2013/14	2012/13	
	BUDGET	BUDGET	FORECAST
	\$	\$	\$
17 CAPITAL EXPENDITURE			
Community Amenities			
<u>Gatehouse and Site Operations:</u>			
Infrastructure-Southern Boundary Fencing	22,000	22,000	-
SCOOTER	3,000	-	-
WEIGHBRIDGE UPGRADE	28,800	-	-
ENTRANCE LANDSCAPING	3,000	-	-
LAWN MOWER/WHIPPER SNIPPER	7,200	-	-
H2392 4WD DUAL CAB	34,000	-	-
Gas Flaring	480,000	-	-
	578,000	22,000	-
<u>Site Infrastructure</u>			
Monitoring Bores	18,000	18,000	-
<u>Earthworks Operations</u>			
6 Wheeler Truck	-	205,000	221,700
<u>Waste Transfer Station</u>			
Site Works	465,297	473,535	12,401
Hook Bin Trailer	120,000	-	-
	585,297	473,535	12,401
<u>Recycling Operations-Cardboard/Plastics</u>			
Trash And Treasure Shop Fit Out	-	5,785	4,462
Cardboard Cut Off Table	-	16,500	180
Bale Clamp	-	2,000	16,875
	-	24,285	21,517
Total	1,181,297	742,820	255,618
Capital Expenditure by Asset Type			
Buildings	-	5,785	4,462
Plant and Equipment	673,000	207,000	238,575
Furniture and Equipment	-	16,500	180
Infrastructure	508,297	513,535	12,401
Total	1,181,297	742,820	255,618

Notes to and forming part of the Budget for the year ending 30th June 2014

	2013/14	2012/13		
	BUDGET	BUDGET	REVISED BUDGET	FORECAST
	\$	\$	\$	\$
18 Banksia Road Project				
<u>Recycling Operations-Organics</u>				
Land	-	-	10,000	13,853
Container	-	-	-	3,100
Frontend Loader	-	250,000	242,000	316,529
Mulcher	-	335,000	393,000	393,000
Mobile Aerated Floor	-	100,000	100,000	29,850
Concrete Bunker & Concrete Apron	-	130,000	130,000	-
Site Composting Pad	-	80,000	80,000	109,813
Leachate Ponds	-	50,000	50,000	34,168
Monitoring Bores	-	18,000	18,000	-
Site Fencing	-	33,500	33,500	94,862
Office Furniture	-	2,000	2,000	-
Computer Equipment	-	3,000	3,000	-
Weighbridge Software Upgrade	-	24,000	20,750	22,565
Tray Back Utility	-	23,000	19,988	19,988
Testing Equipment	-	10,000	10,000	-
Quad Motor Bike	-	10,000	10,000	10,650
Tool Box	-	1,000	1,000	-
Air Compressor	-	1,800	1,800	-
Screening Plant	195,000	-	-	-
Household Hazardous Waste Storage	17,000	-	-	-
Events Recycling Trailer and Equipment	17,000	-	-	-
Hookbin for Shire of Dardanup WTS	9,500	-	-	-
Hookbin-Greenwaste Banksia Road	7,500	-	-	-
Compost Aerator Units - 5 sets	180,000	-	-	-
	426,000	1,071,300	1,125,038	1,048,378
Capital Expenditure by Asset Type				
Land and Buildings	-	-	10,000	13,853
Plant & Equipment	426,000	730,800	777,788	773,117
Furniture & Equipment	-	29,000	25,750	22,565
Infrastructure	-	311,500	311,500	238,843
	426,000	1,071,300	1,125,038	1,048,378

The above capital expenditure is supported by a business plan for the Banksia Road organics processing facility to recycle the organics with other member Councils of the Wellington regional group.

	2013/14	2012/13		
	BUDGET	BUDGET	REVISED BUDGET	FORECAST
	\$			
The Proposed funding sources are:				
Bunbury-Harvey Regional Council Investment	67,125	1,071,300	825,038	778,378
Waste Authority Investment Funding	213,875	300,000	300,000	270,000
State/Commonwealth Grant Funding	145,000	-	-	-
Total Capital Budget for Banksia Road	426,000	1,371,300	1,125,038	1,048,378

Notes to and forming part of the Budget for the year ending 30th June 2014

19 PERFORMANCE MEASURES

Current Ratio:

means the ratio determined as follows:

$$\frac{\text{Current Assets minus Restricted Assets}}{\text{Current Liabilities minus Restricted Liabilities}}$$

2014 \$	2013 \$	2012 \$	2011 \$
1147.80%	517.93%	581.12%	561.46%

Untied Cash to Trade Creditors Ratio:

means the ratio determined as follows:

$$\frac{\text{Untied Cash}}{\text{Unpaid Trade Creditors}}$$

2014 \$	2013 \$	2012 \$	2011 \$
3241.62%	576.85%	1360.29%	629.38%

Debt Ratio:

means the ratio determined as follows:

$$\frac{\text{Total Liabilities}}{\text{Total Assets}}$$

2014 \$	2013 \$	2012 \$	2011 \$
1.80%	4.74%	2.70%	3.48%

Debt Service Ratio:

means the ratio determined as follows:

$$\frac{\text{Debt Service Cost}}{\text{Available Operating Revenue}}$$

2014 \$	2013 \$	2012 \$	2011 \$
Nil	Nil	Nil	Nil

Gross Debt to Revenue Ratio:

means the ratio determined as follows:

$$\frac{\text{Gross Debt}}{\text{Total Revenue}}$$

2014 \$	2013 \$	2012 \$	2011 \$
Nil	Nil	Nil	Nil

Notes to and forming part of the Budget for the year ending 30th June 2014

19 PERFORMANCE MEASURES (Continued)

	2014 \$	2013 \$	2012 \$	2011 \$
Gross Debt to Economically Realisable Assets Ratio:				
means the ratio determined as follows:				
$\frac{\text{Gross Debt}}{\text{Economically Realisable Assets}}$	Nil	Nil	Nil	Nil
Fees and Charges Coverage Ratio:				
means the ratio determined as follows:				
$\frac{\text{Net Fees and Charges Revenue}}{\text{Operating Revenue}}$	91.32%	91.43%	91.34%	91.02%
Outstanding Fees and Charges Ratio:				
means the ratio determined as follows:				
$\frac{\text{Fees and Charges Outstanding}}{\text{Fees and Charges Collectable}}$	5.31%	5.12%	3.30%	3.52%
Change in Equity Ratio:				
means the ratio determined as follows:				
$\frac{\text{Change in Equity}}{\text{Equity at the beginning of the year}}$	11.54%	53.97%	10.42%	11.68%

Notes to and forming part of the Budget for the year ending 30th June 2014

	% Increase / Decrease	2013/14 FEES BUDGET (INCL GST)	2012/13 FEES BUDGET (INCL GST)	2011/12 FEES (INCL GST)
20 SCHEDULE OF TIPPING FEES				
LOCATION: STANLEY ROAD WASTE MANAGEMENT FACILITY				
LIGHT VEHICLES				
Per car or station wagon	20.0%	\$12.00	\$10.00	\$11.00
Per Utility or trailer (up to 1.8m x 1.2m)	9.1%	\$18.00	\$16.50	\$16.50
Per trailer or large utility (up to 2.1m x 1.2m) or trailer with sides exceeding 600mm	8.0%	\$27.00	\$25.00	\$25.00
HEAVY VEHICLES - WEIGHBRIDGE				
Co-mingled Waste per tonne	8.2%	\$53.00	\$49.00	\$46.50
Minimum Charge	8.2%	\$53.00	\$49.00	\$46.50
Clean Green Waste per tonne	0.0%	\$39.50	\$39.50	\$39.50
Minimum Charge	0.0%	\$39.50	\$39.50	\$39.50
Clean Cardboard Waste per tonne	0.0%	\$27.50	\$27.50	\$27.50
Minimum Charge	0.0%	\$27.50	\$27.50	\$27.50
Clean Fill - Suitable for Daily Cover and	0.0%	\$2.50	\$2.50	\$2.50
Minimum Charge	0.0%	\$2.50	\$2.50	\$2.50
Building and Demolition Waste per tonne (No Gyprock or Timber)	0.0%	\$5.00	\$5.00	\$5.00
Minimum Charge	0.0%	\$5.00	\$5.00	\$5.00
Clean Fill - Suitable for Site rehabilitation	0.0%	\$0.00	\$0.00	\$0.00
Minimum quantity 500 tonnes (By consultation with CEO)				
OTHER WASTE				
Tyres - car (per tyre) from	0.0%	\$5.50	\$5.50	\$5.00
- truck (per tyre) from	0.0%	\$20.00	\$20.00	\$20.00
Car bodies	0.0%	\$15.00	\$15.00	\$15.00
Special Burial (i.e. Asbestos) per tonne or part thereof	5.1%	\$82.00	\$78.00	\$74.00
Minimum Charge	5.1%	\$82.00	\$78.00	\$74.00
Quarantine Waste	3.9%	\$120.00	\$115.50	\$110.00
Minimum Charge	3.9%	\$120.00	\$115.50	\$110.00
TIP PASSES				
Charge to Shire of Harvey for tip pass usage - As per light vehicles as detailed above:				
Per Car or Station Wagon	9.1%	\$12.00	\$11.00	\$11.00
Utility or Trailer	9.1%	\$18.00	\$16.50	\$16.00
Large Trailer / Large Utility	8.0%	\$27.00	\$25.00	\$25.00
CONSTITUENT COUNCILS REBATE				
City of Bunbury per tonne	0.0%	\$11.00	\$11.00	\$10.00
Shire of Harvey per tonne	0.0%	\$11.00	\$11.00	\$10.00

Notes to and forming part of the Budget for the year ending 30th June 2014

	% Increase / Decrease	2013/14 FEES BUDGET (INCL GST)	2012/13 FEES BUDGET (INCL GST)	2011/12 FEES BUDGET (INCL GST)
LOCATION: BANKSIA ROAD WASTE MANAGEMENT FACILITY				
<i>HEAVY VEHICLES WEIGHBRIDGE</i>				
Organic Waste per tonne	0.0%	\$22.00	\$22.00	\$0.00
Minimum Charge	0.0%	\$22.00	\$22.00	\$0.00
Clean Green Waste per tonne	0.0%	\$22.00	\$22.00	\$0.00
Minimum Charge	0.0%	\$22.00	\$22.00	\$0.00

NOTE:

The proposed fees include 10% G S T