



Annual Budget **2024/25**





ACKNOWLEDGEMENT OF COUNTRY

Mindarie Regional Council acknowledges the continuing connection of Aboriginal people to Country, culture and community. We embrace the vast Aboriginal cultural diversity throughout Western Australia, including the Whadjuk Noongar People where Mindarie Regional Council is located, and we acknowledge and pay respect to Elders past and present.



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The Mindarie Regional Council conducts the operations of a local government with the following community vision:

“Collaborating for a regional
Circular Economy”.





Vision, Mission and Values

Our Vision

Collaborating for a regional Circular Economy

Our Mission

To deliver sustainable waste management options for members

Our Values

Teamwork: Is how we achieve

Innovation: Is how we create

Positive: Is what we are





Cr Paul Miles (Chairperson), City of Wanneroo

Councillor Paul Miles was first elected to the Council in 2007. Then in 2008, Cr Miles was elected as a State Member of Parliament for the electorate of Wanneroo. In 2016, he was appointed Minister for Local Government; Communities; Youth; Seniors; Volunteering and Cemeteries. Following his time as Wanneroo MLA and Minister for Western Australia, Cr Miles was re-elected to Council in October 2017.



Cr Stephanie Proud JP (Deputy Chairperson), City of Stirling

Councillor Proud has owned and operated a small business since 1989 and has enjoyed a diverse administrative career path in small, medium and corporate business enterprises as well as the local government sector. Cr Proud has resided in the City of Stirling with her family since 1993 and represented the local community on various issues through various community organisations, schools and local action and reference groups. Cr Proud has been a past member of the Murdoch University Animal Ethics Committee and more recently as a RACWA Councillor. She is an active Justice of the Peace.



Cr Gary Mack, Town of Cambridge

Councillor Gary Mack served as a Wembley Ward Councillor from 19 October 2019 to 21 October 2023 when he was elected Mayor in the 2023 Ordinary Local Government Elections. He is an experienced lawyer and mediator by profession.



Cr Christopher May, City of Joondalup

Councillor Christopher May was elected as councillor for the City of Joondalup in 2021, Cr May has a proven track record backing his community - delivering real, positive outcomes locally. A finance professional, he identifies and eliminates wasteful expenditure. A lifetime local who serves on school boards in Kallaroo and Craigie, volunteers in Yellagonga Regional Park and is employed in commercial banking.



Cr Albert Jacob JP, City of Joondalup

Councillor Albert Jacob was elected as Mayor for the City of Joondalup in 2017 having previously served the City of Joondalup for 3 years in the North Central Ward. He was the member for the Western Australian Legislative Assembly seat of Ocean Reef from 2008 to 2017, and the Minister for the Environment and Heritage in Colin Barnett's government.



Cr Andrea Creado, City of Stirling

Councillor Andrea Creado was elected to council in October 2021 and her priorities are increasing services for seniors, people with disabilities and other vulnerable groups; improving community safety, improving local parks and amenities and advocating for good environmental practices. Cr Creado holds a Master's Degree in Human Development, Bachelor of Psychology, Bachelor of Arts with Honours in Psychology and is a Fellow of the Australian Institute of Management along with additional training in governance and resource and personnel management.



Cr Joe Ferrante, City of Stirling

Councillor Joe Ferrante was elected as councillor for the City of Stirling in 2011, he has lived in the City of Stirling for over 50 years, growing up in Tuart Hill and its surrounding suburbs. Over the last 14 years, Cr Ferrante and his family have been residents of Mount Lawley and Menora. Cr Ferrante works with a global logistics provider as a national sales executive managing international companies. Cr Ferrante has particular interests in community safety, heritage protection and preservation of green open spaces.



Cr Chris Hatton, City of Stirling

Councillor Chris Hatton was elected as councillor for the City of Stirling in 2019, he and his family have lived in Stirling for over 30 years, in the Hamersley Ward. He has a strong belief in keeping suburbs safe, vibrant and family friendly. Cr Hatton is a local school teacher and a Board Member of Balcatta Senior High School. He is also a former State Member of Parliament and a former Board Member of the Constable Care Child Safety Foundation. He believes in working for community and ensuring that Council spends wisely on essential services and infrastructure.



Cr Liam Gobbert, City of Perth

Councillor Liam Gobbert was elected for the City of Perth in 2020, he has over 10 years local government experience. He was a councillor for the City of Joondalup for 8 years including a year as deputy mayor. A project support officer at the Public Transport Authority, a Justice of the Peace and a qualified town planner.



Cr Alex Castle, City of Vincent

Councillor Alex Castle is a long-term resident, with a background in law, governance and communication. Cr Castle has been a City of Vincent Councillor since 2017 and Deputy Mayor since 2023. As a regular volunteer, serving on school and local committees and Boards, she is deeply committed to supporting the community. Cr Castle is passionate about greening in our neighbourhoods and efficient and sustainable management of our waste.



Cr Jordan Wright, City of Wanneroo

Councillor Jordan Wright was elected as Councillor for City of Wanneroo in 2021. Cr Wright holds experience in the retail, hospitality, public service and higher education sectors and is a Business graduate completing a Bachelor of Commerce, Tourism and Hospitality Management at Edith Cowan University. Cr Wright is also a School Board Member at Hocking Primary School and Wanneroo Secondary College.



Cr Karen Vernon, Town of Victoria Park

Councillor Karen Vernon was elected as a councillor for the Town of Victoria Park in 2017, and elected Mayor in 2019, adding public sector governance to existing professional skills, and expanding the passion for a good cause into a wider framework. A Senior Barrister with more than 25 years' experience working in the legal profession, including as a law firm partner and government prosecutor before specialising as a barrister since 2005. Extensive corporate governance experience with more than 10 years as a Company Director and Board Member in the private and not for profit sectors. Skilled in policy, strategic planning and risk management. Graduate of the Australian Institute of Company Directors, and Fellow of the Governance Institute of Australia.

The Executive Management and Services



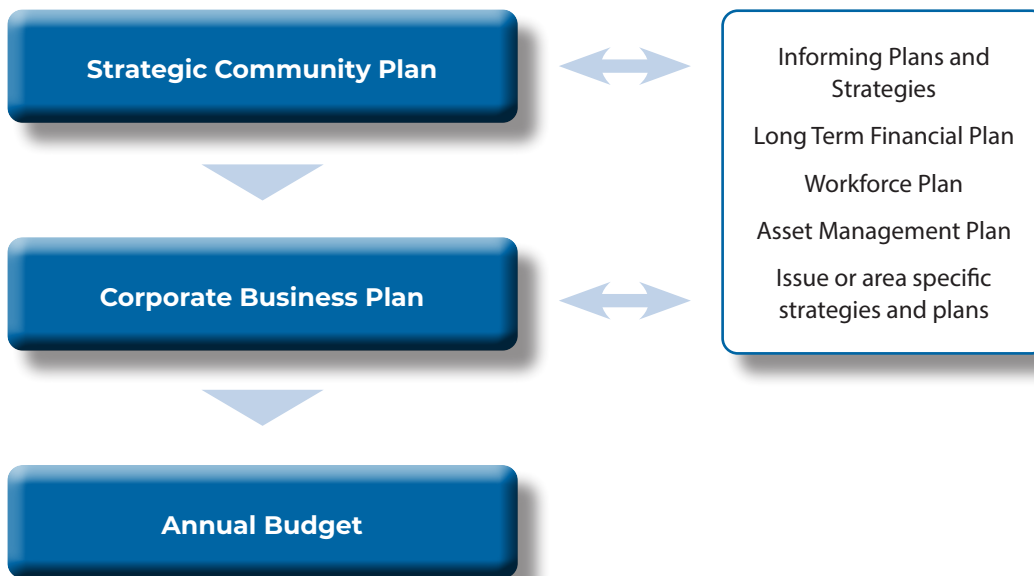
INTEGRATED PLANNING AND REPORTING

Integrated Planning and Reporting (IPR) provides local government with a framework for translating member community aspirations and priorities into operational objectives of the Mindarie Regional Council (MRC).

The core components of the IPR are the Strategic Community Plan, Corporate Business Plan, along with informing documents including the Long-Term Financial Plan, Asset Management Plan and Workforce Plan.

The diagram below depicts how the IPR is applied at the MRC which is used to guide our planning processes.

Integrated Planning and Reporting Framework



ANNUAL BUDGET INTRODUCTION

The 2024/25 Annual Budget has been prepared in accordance with the requirements of the Local Government Act 1995 and Financial Management Regulations 1996.

The Annual budget is guided by the Strategic Community Plan (SCP). The revised SCP 2022 – 2032 was adopted by MRC’s Council in April 2023. The Plan has been instrumental in guiding the activities of the MRC both at the strategic and operational levels.

The Long Term Financial Plan (LTFP), Asset Management Plan and Workforce Plan inform the SCP, Corporate Business Plan (CBP) and Annual budget, with outcomes contained in the Annual Report. This budget has been influenced by the MRC’s LTFP and CBP. This budget reflects the first year of the LTFP.

The MRC is one of the State’s largest waste management authorities, delivering high quality waste management services to its members; the Cities of Joondalup, Perth, Stirling, Vincent and Wanneroo, and the Towns of Cambridge and Victoria Park; a combined population of more than 700,000 West Australians.

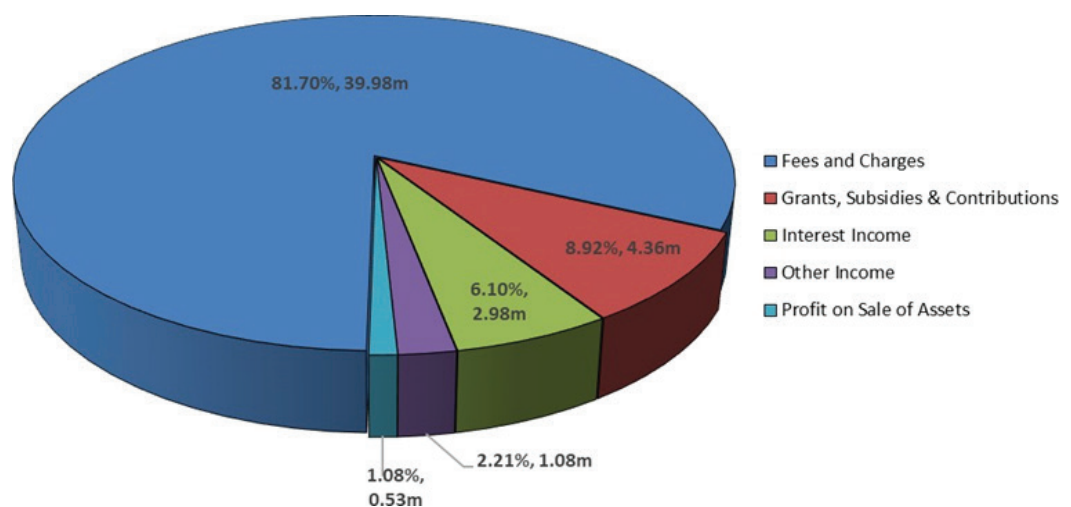
OPERATING BUDGETS

The development of the 2024/25 Annual Budget plays an important role in positioning our finances for a sustainable future. The MRC has carefully considered the resource and funding requirements necessary to deliver ongoing services, statutory and governance activities and assets renewal program.

The Operating Budgets are presented in two different formats: by nature in the Statutory section of this document (page 12) and by program as a Note 11(b). Overall, in terms of the Statement of Comprehensive Income, the Annual Budget 2024/25 includes Operating Revenue of \$48.4m and Operating Expenses \$47.2m. Following the inclusion of profit/loss on sale \$510k this will see a Net trading result of \$1.8m.

REVENUE

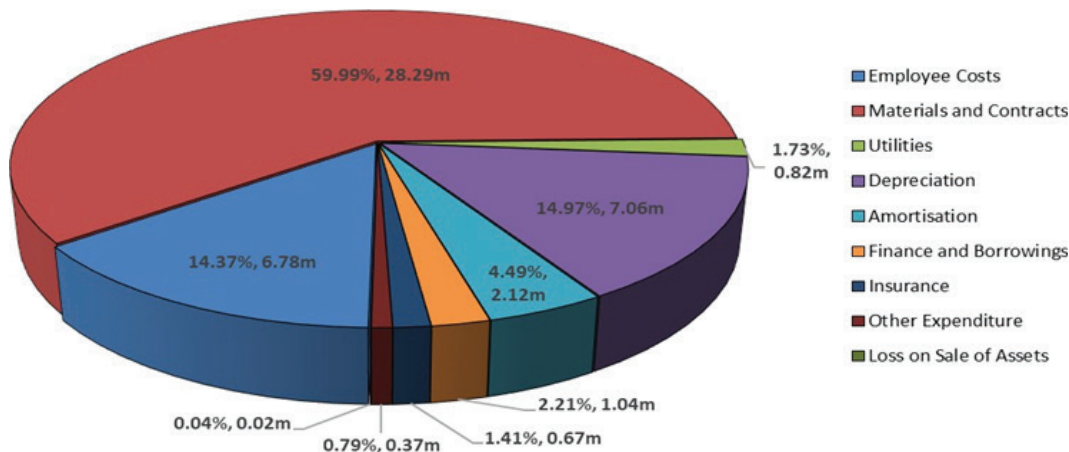
Of the \$48.4m total operating revenue 88% comes from fees and charges and interest, 3% from other revenue and 9% from Member contribution to cover administration and governance costs.



EXPENSES

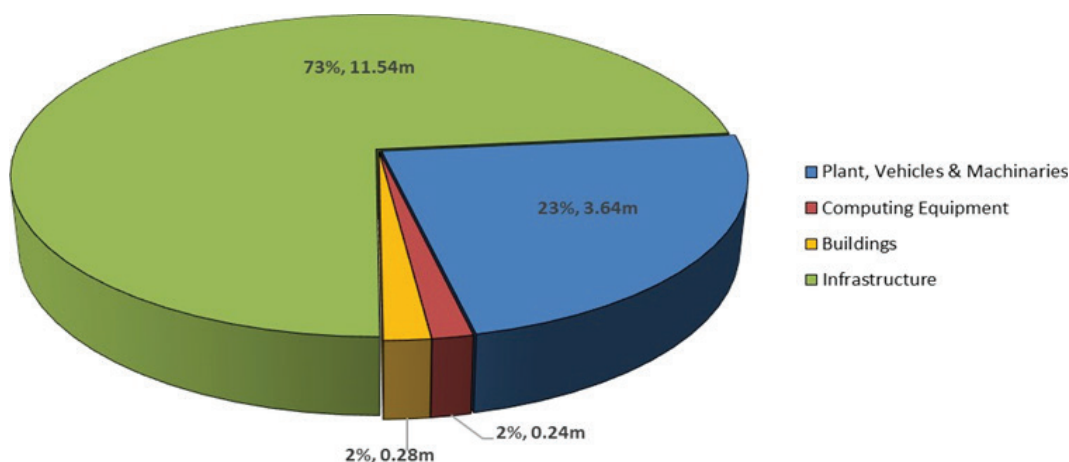
The MRC's ordinary budgeted expenditure for 2024/25 is \$47.2m, of which \$28.3m relates to materials and contracts, \$7.1m represents depreciation on assets and \$6.8m employee costs. Expenditure by nature is detailed in the statement of comprehensive income (page 12).

The financial assumptions anticipate both movement in the consumer price index, wages growth and interest rates. Any unplanned changes in any of these parameters and the general economic environment are likely to have an impact on the proposed budget.



CAPITAL OUTLAYS

The Capital Works Summary Statement (Pages 24-26) gives an overview of the Capital and Infrastructure program planned for the year. The total Capital Works program for 2024/25 is \$15.7m. The program includes building works of \$280k, plant and equipment purchases / replacements of \$3.64m, computing \$245k and infrastructure including landfill \$11.54m. Included in the amounts is carry forward of \$8m.



Reserve Accounts

The term 'Restricted Funds' generally applies to cash amounts received by Council on the basis that they are for specific purposes for which the Reserves have been established. The Annual Budget 2024/25 reserves balance budget is estimated at \$23.6m with \$7.8m transfer from Capital reserve to fund capital works. Details of the reserve accounts are contained in Note 9 (page 32).

Statutory Financial Statements

The 2024/25 Annual Budget has been prepared in accordance with the requirements of the Australian Accounting Standards, the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996.

Statement of Comprehensive Income (page 12)

The Statement of Comprehensive Income by Nature is prepared on accrual basis, it is a statutory document and is a requirement of the Local Government (Financial Management) Regulations 1996. This statement details operating revenue and expenses from ordinary activities including non-cash items such as depreciation and financing costs plus capital grants and profit/loss on disposal of assets.

Statement of Financial Activity (page 13)

Primary purpose of the statement of financial activity is to ensure compliance with the LGA S6.2(2) which requires local government to prepare the annual budget by developing detailed estimates of Expenditure, Revenue and the amount required to make up the budget deficiency (if any) by comparing estimated expenditure with estimated revenue.

Statement of Cash Flows (page 14)

The Statement of Cash Flows is required under the Local Government (Financial Management) Regulations 1996 and it reports budgeted cash receipts from operations and alternative sources including government grants and investments. It also reports budgeted cash outflows from general business activities including the payment of creditors and anticipated capital acquisitions.

Budget Notes

The Budget Notes provide additional information than what is required by the Local Government (Financial Management) Regulations 1996 to enable the reader to better understand the Budget.

STATEMENT OF COMPREHENSIVE INCOME
BY NATURE

REVENUE

	Note	2025 Budget	2024 Estimate	2024 Budget
		\$	\$	\$
Fees and charges	13	39,982,586	32,301,627	32,032,723
Grants, subsidies and contributions	15	4,364,356	4,656,518	4,656,518
Interest earnings	12	2,984,150	2,692,822	1,659,800
Gas power income	12	800,000	800,000	800,000
Other income	12	281,556	281,000	95,000
Total revenue		48,412,648	40,731,966	39,244,041

EXPENSES

Employee costs		(6,779,990)	(5,536,680)	(5,536,680)
Materials and contracts		(28,294,000)	(18,713,901)	(18,348,818)
Insurance		(665,100)	(620,200)	(620,200)
Utility charges		(818,250)	(800,450)	(718,250)
Finance costs		(1,040,175)	(1,097,123)	(1,097,123)
Depreciation	5	(7,062,320)	(6,340,025)	(5,896,783)
Amortisation	5	(2,119,200)	(2,119,202)	(4,954,195)
Other expenses		(371,090)	(320,950)	(320,950)
Total expense		(47,150,125)	(35,548,531)	(37,492,999)

Ordinary activities

1,262,523 5,183,435 1,751,042

Non-ordinary activities

Non-operating grants and contributions	15	-	50,000	50,000
				50,000
Profit on asset disposals	4(c)	527,550	293,890	1,000
Loss on asset disposals	4(c)	(17,070)	(40,785)	(350,756)
		510,480	253,105	(349,756)

NET RESULT

1,773,003 5,486,540 1,451,286

OTHER COMPREHENSIVE INCOME

Items that will not be reclassified subsequently to profit or loss

Changes in asset revaluation		-	-	-
TOTAL OTHER COMPREHENSIVE INCOME		-	-	-

TOTAL COMPREHENSIVE INCOME

1,773,003 5,486,540 1,451,286

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

STATEMENT OF FINANCIAL ACTIVITY

For the year ended 30 June 2025

Revenue from operating activities

	Note	2025 Budget \$	2024 Estimate \$	2024 Budget \$
Contributions and reimbursements	15	4,364,356	4,656,518	4,656,518
Fees and charges	13	39,982,586	33,101,626	32,832,723
Interest revenue	12	2,984,150	2,692,822	1,659,800
Other revenue	12	1,081,556	281,551	95,000
Profit on asset disposals	4(c)	527,550	293,890	1,000
		48,940,198	41,026,407	39,245,041

Expenditure from operating activities

Employee costs		(6,779,990)	(5,611,232)	(5,536,680)
Materials and contracts		(28,294,000)	(18,640,230)	(18,348,818)
Utility charges		(818,250)	(800,453)	(718,250)
Depreciation & amortisation	5	(9,181,520)	(8,459,227)	(10,850,978)
Finance costs		(1,040,175)	(1,097,135)	(1,097,123)
Insurance		(665,100)	(630,406)	(620,200)
Other expenditure		(371,090)	(334,170)	(320,950)
Loss on asset disposals	4(c)	(17,070)	(40,785)	(350,756)
		(47,167,195)	(35,613,638)	(37,843,755)

Add/less: Non - cash items

Profit on asset disposals		(527,550)	(293,890)	(1,000)
Loss on disposal of assets		17,070	40,785	350,756
Depreciation & amortisation		9,181,520	8,459,227	10,850,978
Employee benefit provisions		678,558	537,362	542,735
Rehabilitation - unwinding of interest		738,287	432,745	768,835
Other Provisions		696,004	(394,116)	3,620,993
		10,783,888	8,782,113	16,133,297

Amount attributable to operating activities

		12,556,891	14,194,883	17,534,583
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Inflows from investing activities

Proceeds from disposal of assets	4(c)	1,370,000	1,199,361	576,000
Capital Grants and Subsidies	15	-	50,000	50,000
		1,370,000	1,249,361	626,000

Outflows from investing activities

Purchase of plant and equipment	4(b)	(3,753,366)	(808,323)	(618,000)
Purchase of land and buildings	4(b)	(280,000)	(183,134)	(310,000)
Purchase of computer equipment	4(b)	(217,000)	(211,753)	(105,000)
Purchase and construction of infrastructure	4(b)	(11,455,030)	(1,121,970)	(9,019,000)
		(15,705,396)	(2,325,180)	(10,052,000)

Amount attributable to investing activities

		(14,335,396)	(1,075,819)	(9,426,000)
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Inflows from financing activity

Transfers from reserve accounts		7,808,366	3,162,310	1,215,000
	9	7,808,366	3,162,310	1,215,000

Outflows from financing activities

Payments for principal portion of lease liabilities	7	(665,840)	(630,741)	(293,526)
Transfers to reserve accounts	9	(8,054,124)	(7,033,310)	(2,493,835)
		(8,719,964)	(7,664,051)	(2,787,361)

Amount attributable to financing activities

		(911,598)	(4,501,741)	(1,572,361)
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Operating Net Current Assets at the start of the financial year

		49,252,469	40,635,145	32,849,526
Amount attributable to operating activities		12,556,891	14,194,883	17,534,583
Amount attributable to investing activities		(14,335,396)	(1,075,819)	(9,426,000)
Amount attributable to financing activities		(911,598)	(4,501,741)	(1,572,361)
Closing Net Current Assets		46,562,366	49,252,469	39,385,748

STATEMENT OF CASH FLOWS**For the year ended 30 June 2025****CASH FLOWS FROM OPERATING ACTIVITIES****Receipts**

	2025 Budget	2024 Estimate	2024 Budget
		\$	\$
Fees and charges	41,317,586	31,945,734	32,032,723
Grants, subsidies and contributions	4,364,356	4,706,518	4,656,518
Interest earnings	2,984,150	2,630,059	1,659,800
Gas power income	800,000	800,000	800,000
Other income	281,556	281,000	95,000
	49,747,648	40,363,312	39,244,041

Payments

Employee costs	(6,217,432)	(5,079,162)	(5,102,945)
Materials and contracts	(27,783,520)	(19,984,313)	(18,348,818)
Insurance	(665,100)	(620,200)	(620,200)
Utility charges	(818,250)	(800,450)	(718,250)
Other expenses	(371,090)	(320,950)	(320,950)
	(35,855,392)	(26,805,075)	(25,111,163)

Net cash provided by operating activities

3

13,892,256 13,558,236 14,132,878

CASH FLOWS FROM INVESTING ACTIVITIES

Non-operating grants and contributions	-	-	50,000
Payments for purchase of property, plant & equipment	4(b) (4,163,366)	(1,203,210)	(1,033,000)
Payments for construction of infrastructure	4(b) (11,542,030)	(1,121,970)	(9,019,000)
Investment in term deposits	(4,354,150)	(5,432,685)	(2,315,904)
Proceeds from sale of property, plant & equipment	4(c) 1,370,000		576,000
Net cash (used in) investment activities	(18,689,546)	(7,757,865)	(11,741,904)

CASH FLOWS FROM FINANCING ACTIVITIES

Payments for principal portion of lease liabilities	7 (559,266)	(559,266)	(559,266)
Net cash (used in) financing activities	(559,266)	(559,266)	(559,266)

Increase (decrease) in cash held

(5,356,556) 5,241,105 1,881,474

Cash and cash equivalents at beginning of the year

25,503,246 20,262,141 15,250,254

Cash and cash equivalents at the end of the year

3

20,146,690 25,503,246 17,258,130*This statement is to be read in conjunction with the accompanying notes.*

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

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1 (a) BASIS OF PREPARATION

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the MRC to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual budget have been consistently applied unless stated otherwise. Except for cash flow information, the budget has 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

The local government reporting entity

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears in the notes to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

• AASB 2020-1 Amendments to Australian Accounting Standards

- Classification of Liabilities as Current or Non-current

• AASB 2022-5 Amendments to Australian Accounting Standards

- Lease Liability in a Sale and Leaseback

• AASB 2022-6 Amendments to Australian Accounting Standards

- Non-current Liabilities with Covenants

• AASB 2023-1 Amendments to Australian Accounting Standards

- Supplier Finance Arrangements

• AASB 2023-3 Amendments to Australian Accounting Standards

- Disclosure of Non-current Liabilities with Covenants: Tier 2

It is not expected these standards will have an impact on the annual budget.

• AASB 2022-10 Amendments to Australian Accounting Standards

- Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities, became mandatory during the budget year. Amendments

to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of Local Government (Financial

Management) Regulations 1996. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2024-25 statutory budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

• AASB 2014-10 Amendments to Australian Accounting Standards

- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture

• AASB 2021-7c Amendments to Australian Accounting Standards

- Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]

• AASB 2022-9 Amendments to Australian Accounting Standards

- Insurance Contracts in the Public Sector

• AASB 2023-5 Amendments to Australian Accounting Standards

- Lack of Exchangeability

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets
- estimation of provisions
- estimation of fair value of leases

1 (b) KEY TERMS AND DEFINITIONS - NATURE

REVENUES

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighborhood surveillance services.

Rubbish removal charges should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts are not included in service charges either.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

INTEREST EARNINGS

Interest and other items of a similar nature received from bank and investment accounts.

OTHER REVENUE / INCOME

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

1 (b) KEY TERMS AND DEFINITIONS - NATURE cont.

EXPENSES

Employee Costs

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

Material and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, DWER levy, consultancy, information technology, rental or lease expenditures.

Utilities (Gas, Electricity, Water etc)

Expenditures made to the respective agencies for the provision of power, gas or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

Insurance

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

Loss on Asset Disposal

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

Depreciation on Non-Current Assets

Depreciation and amortisation expense raised on all classes of assets.

Interest Expenses

Interest and other costs of finance paid, including costs of finance for loan debentures, over accommodation and refinancing expenses.

Landfill Levy

Department of Water and Environmental Regulation (DWER) levy for landfill waste disposal at licenced Tamala Park Landfill site.

Other Expenditure

Statutory fees, taxes, provision for bad debts, member's fees, or State taxes. Donations and subsidies made to community groups.

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

1 (c) KEY TERMS AND DEFINITIONS cont.

Current and Non-Current Classifications

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the MRC's operational cycle. In the case of liabilities where the MRC 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 settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the MRC's intentions to release for sale.

Trade and Other Payables

Trade and other payables represent liabilities for goods and services provided to the MRC prior to the end of the financial year that are unpaid and arise when the MRC becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

Inventories

Inventories are measured at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Superannuation

The MRC contributes to a number of superannuation funds on behalf of employees. All funds to which the MRC contributes are defined contribution plans.

In addition to Superannuation Guarantee statutory requirements, the MRC encourages employees to participate in the Local Government Superannuation Scheme. The MRC matches contributions made by employees to these nominated superannuation funds on a sliding scale up to a limit of 7%.

Landfill Cell

There are three general components of landfill cell construction

- a) Cell excavation and development
- b) Cell liner costs, and
- c) Cell capping costs

All cell excavation and development costs, cell liner costs and cell capping costs are capitalised and depreciated over the useful life of the cell.

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 finance 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.

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

1 (d) KEY TERMS AND DEFINITIONS cont.

Trade and Other Receivables

Trade and other receivables include amounts due from Member Councils for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cash flows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The MRC applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

Provisions

Provisions are recognised when the MRC has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and 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 for restoration, rehabilitation, and site monitoring costs

Charges are made to expenses based on the estimated costs of restoring, rehabilitating and monitoring the Tamala Park Waste Disposal Facility. The nature of work planned by Council includes monitoring of groundwater, surface water, leachate, landfill gas generation and revegetation. 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.

Land Held for Resale

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point. Land held for resale is classified as current except where it is held as non-current based on the MRC's intentions to release for sale.

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

1 (e) KEY TERMS AND DEFINITIONS cont.

Good and Services Tax (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a net basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the MRC's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

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

Long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur. The MRC's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the MRC does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

NOTES TO AND FORMING PART OF THE BUDGET
For the year ended 30 June 2025

2 NET CURRENT ASSETS

	2025 Budget	2024 Estimate	2024 Budget
	\$	\$	\$
(a) Net current assets - unrestricted			
Current assets			
Cash and cash equivalents	20,146,690	25,503,246	17,258,130
Trade and other receivables	3,668,003	3,969,891	4,990,296
Inventories	23,762	23,762	22,041
Term deposits	50,841,764	46,487,614	44,001,119
Other assets	2,089	2,089	158,773
	74,682,308	75,986,602	66,430,359
LESS: Restricted cash backed reserves	(23,610,129)	(23,364,371)	(21,412,801)
Total Current Assets	51,072,179	52,622,231	45,017,558
LESS: Current liabilities			
Trade and other payables	(4,509,813)	(2,952,122)	(5,631,810)
Provisions	(1,494,034)	(1,050,229)	(1,236,434)
Lease Liabilities	(665,840)	(377,938)	(509,500)
	(6,669,686)	(4,380,288)	(7,377,744)
Net Current Assets	44,402,493	48,241,943	37,639,814
Add Back: Restricted Liabilities			
Lease liabilities	665,840	377,938	509,500
Provisions	1,494,034	632,588	1,236,434
NET CURRENT ASSETS - UNRESTRICTED	46,562,366	49,252,468	39,385,748
(b) Net current assets - restricted			
When calculating the budget deficiency for the purpose of 'Section 6.2 (2)(c) of the Local Government Act 1995 the following amounts have been excluded as provided by 'Local Government (Financial Management) Regulation 32 which will not fund the budgeted expenditure.			
Cash and cash equivalents - restricted	23,610,129	23,364,371	21,412,801
NET CURRENT ASSETS - RESTRICTED	23,610,129	23,364,371	21,412,801

NOTES TO AND FORMING PART OF THE BUDGET*For the year ended 30 June 2025***3 CASH AND CASH EQUIVALENTS**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overs. Estimated cash at the end of the reporting period is as follows:

	Note	2025 Budget	2024 Estimate	2024 Budget
		\$	\$	\$
Cash at bank	2(a)	20,143,690	25,500,246	17,255,130
Cash on hand		3,000	3,000	3,000
Term deposits	2(b)	50,841,764	46,487,614	44,001,119
Total cash and cash equivalents		70,988,454	71,990,860	61,259,249
Held as				
- Unrestricted cash and cash equivalents	2(a)	47,378,325	48,626,489	39,846,448
- Restricted cash and cash equivalents	2(b)	23,610,129	23,364,371	21,412,801
		70,988,454	71,990,860	61,259,249
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Financially backed reserves:	9			
Reserves - Site Rehabilitation	9(a)	19,453,141	18,102,528	18,479,966
Reserves - Capital Expenditure	9(b)	3,628,273	4,749,771	2,421,759
Reserves - Carbon Abatement	9(c)	528,715	512,072	511,076
		23,610,129	23,364,371	21,412,801
Reconciliation of net cash provided by operating activities to net result				
Net result		1,773,003	5,486,540	1,451,286
Depreciation	5	7,062,320	6,340,025	5,896,783
Amortisation	5	2,119,200	2,119,202	4,954,195
(Profit)/loss on sale of asset	4(c)	(510,480)	(253,105)	349,756
(Increase)/decrease in receivables		301,888	(355,892)	328,288
Increase/(decrease) in other provision		738,287	768,835	768,835
(Increase)/decrease in other current assets		510,480	(114,429)	-
(Increase)/decrease in inventories		-	(7,970)	-
Increase/(decrease) in employee provisions		562,558	225,042	383,735
Increase/(decrease) in payables		1,335,000	(650,013)	-
Net cash from operating activities		13,892,256	13,558,235	14,132,878

SIGNIFICANT ACCOUNTING POLICIES**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank over.

Bank overs are reported as short term borrowings in current liabilities in Note 2 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The MRC classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

4(a) FIXED ASSETS

SUMMARY OF CAPITAL EXPENDITURE

	2025 Budget	2024 Estimate	2024 Budget
	\$	\$	\$
New Capital Expenditure			
Plant, vehicles and equipment	3,626,500	808,323	618,000
Computing equipment	217,000	211,753	105,000
Building	280,000	183,134	160,000
Infrastructure	3,558,000	1,121,970	2,032,000
	7,681,500	2,325,180	2,915,000
Carry forwards			
Plant, vehicles and equipment	12,000	-	-
Building	-	-	150,000
Computing equipment	27,866	-	-
Infrastructure	7,984,030	-	6,987,000
	8,023,896	-	7,137,000
Total Capital Expenditure	15,705,396	2,325,180	10,052,000

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

4(b) FIXED ASSETS (CONTINUED)

ASSET ACQUISITIONS

LANDFILL INFRASTRUCTURE

Stage 2 - Phase 2 capping work	5,395,426	-	6,987,000
Leachate Processing Infrastructure	1,683,369	1,026,970	1,850,000
Piggy Back Liner	3,631,235	-	-

	10,710,030	1,026,970	8,837,000
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INFRASTRUCTURE TAMALA PARK

Transfer station extension	65,000	-	14,000
Facility Signage Upgrade at Transfer Station	14,000	-	18,000
Transfer Station Line Marking	18,000	-	15,500
Drop off bays modification and reticulation at Transfer Station	-	15,500	16,000
12AMP power supply installation to Green Waste bunker	-	16,000	25,000
Transfer Station chain drop Access Control unit	-	25,000	55,000
Monitoring bores - Marmion Avenue x4	55,000	-	10,000
Workshop Hotwash - Wash-down bay	-	10,000	-
Monitoring Bores x2	-	28,500	28,500
Footpath - Admin Buildings	10,000	-	-
Recycling Asphalt Hardstand extension works	35,000	-	-
Leachate Extraction Well Stage2 Phase 2	150,000	-	-
Waste Water Treatment Replacement (Washdown Bay)	65,000	-	-
Leachate Holding Tanks and Pump Station	190,000	-	-
Infrastructure Design Planning	200,000	-	-
Transfer Station Fixed Lighting Towers	30,000	-	-

	832,000	95,000	182,000
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BUILDING

Workshop building roller doors and road upgrade for tyre	-	25,000	25,000
Recycling E-Waste Storage and Bulk Up Facility	-	135,000	135,000
Weighbridge roof modification	-	23,134	150,000
Admin Building Renewal	105,000	-	-
Master Distribution Board Upgrade	150,000	-	-
Recycling Centre Roof Extension Works	15,000	-	-
Workshop Crib Room Kitchen	10,000	-	-

	280,000	183,134	310,000
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COMPUTING

CCTV install for Tip Face, Quarry and Transfer	10,000	97,000	85,000
Replacement IT Equipment	27,000	50,000	20,000
Meeting Room Upgrade and Telephony System	-	30,000	-
Event Management System (Inex) Replacement	-	24,753	-
Wi-Fi Access Point Replacements	27,866	10,000	-
Weighbridge Software Upgrade	150,000	-	-
DCS Replacements	30,000	-	-

	244,866	211,753	105,000
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FIXED ASSETS (CONTINUED)

	2025 Budget	2024 Estimate	2024 Budget
	\$	\$	\$
EQUIPMENT			
Odour monitoring units / control	-	70,000	70,000
Point to point Telemetry & Data System Installation	-	16,500	16,500
Two Air Well Leachate Extraction Pumps for Stage 2	-	8,500	8,500
Workshop Hotwash Machine	-	8,000	8,000
Generator & Compressor	-	15,000	15,000
2 way radios	6,500	-	-
Odour monitoring units / control	80,000	-	-
High Flow Leachate/ Water Transfer Pump (Diesel)	60,000	-	-
	146,500	118,000	118,000
PLANT AND VEHICLES			
Vehicle Replacements	-	232,323	80,000
Double Axle trailer	15,000	-	-
Skid Steer Bucket Replacements x 3	60,000	-	-
Kubota SVL75-2CW Truck Loader - Skid steer	12,000	213,000	175,000
16t Vibrating Roller at Tip face	-	245,000	245,000
TAKEUCHI Skid Steer Loader TL10V2 (2022)	245,000	-	-
CAT 2.5L Forklift	85,000	-	-
Komatsu Excavator 2018-C22211	385,000	-	-
Compactor for alternative waste compaction treatment	1,500,000	-	-
Hino Bin Truck - 1EAS815	390,000	-	-
Slow Speed Shredder/Crusher	800,000	-	-
	3,492,000	690,323	500,000
	15,705,396	2,325,180	10,052,000

SIGNIFICANT ACCOUNTING POLICIES**RECOGNITION OF ASSETS**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5). These assets are expensed immediately. Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

NOTES TO AND FORMING PART OF THE BUDGET*For the year ended 30 June 2025***4(c) FIXED ASSETS (CONTINUED)****Disposals of assets**

	2025 Budget	2025 Budget	2025 Budget	2025 Budget
	Net Book Value	Sale Proceeds	Profit	Loss
	\$	\$	\$	\$
PROPERTY, PLANT AND EQUIPMENT				
TAKEUCHI Skid Steer Loader TL10V2 (2022)	77,074	60,000	-	(17,070)
Hino Bin Truck - 1EAS815	-	80,000	80,000	-
BOMAG Compactor BCE1172RB-2	451,941	800,000	348,062	-
Komatsu Excavator 2018-C22211	123,436	180,000	56,564	-
Komatsu Dump Truck HM300-5 - 2018	207,076	250,000	42,924	-
	859,527	1,370,000	527,550	(17,070)

SIGNIFICANT ACCOUNTING POLICIES**GAINS AND LOSSES ON DISPOSAL**

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

5 DEPRECIATION By Class

Depreciation

Plant and equipment
Buildings
Infrastructure
Right of use asset

Amortisation

Cell Development
Site Rehabilitation

2025 Budget	2024 Estimate	2024 Budget
		\$
326,836	301,597	397,048
1,850,184	1,633,003	1,733,585
4,120,994	3,622,345	3,384,009
764,306	783,080	382,141
7,062,320	6,340,025	5,896,783
1,591,500	1,591,500	3,223,090
527,700	527,702	1,731,105
2,119,200	2,119,202	4,954,195
9,181,520	8,459,227	10,850,978

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

Major depreciation periods used for each class of depreciable asset are:

Asset Class

Resource Recovery Facility
Buildings - non specialised
Buildings - Resource Recovery Facility
Furniture and equipment
Plant and equipment
Computing Equipment
Excavation and Rehabilitation
Other Infrastructure
Right of use asset

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

Useful life

13 years
5-20 years
13 years
5 years
6 2/3 years
3 years
% of actual usage
5-20 years
lease period

NOTES TO AND FORMING PART OF THE BUDGET
For the year ended 30 June 2025

6 INFORMATION ON BORROWINGS

(a) The MRC has not budgeted to have any borrowings for the year 2024/25.

	2025 Budget	2024 Estimate	2024 Budget
	\$	\$	\$
(b) Credit Facilities			
Undrawn borrowing facilities			
Credit standby arrangements			
Credit card limit	100,000	100,000	100,000
Amount of credit unused	100,000	50,000	100,000

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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 this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

7 LEASE LIABILITIES

	2025 Budget	2024 Estimate	2024 Budget
	\$	\$	\$
Lease principal at 1 July	6,708,619	6,456,778	6,456,778
Lease principal repayments	(665,840)	(630,741)	(630,741)
Lease interest repayments	(301,888)	(328,288)	(328,288)
	(861,154)	(887,554)	(887,554)

Leased items	Start date	End date
Tamala Park Landfill Site (1,517,641 square meters)	7/1/1990	30/6/2032

SIGNIFICANT ACCOUNTING POLICIES

LEASES

At the inception of a contract, the MRC assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the MRC uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

8 RESTORATION AND POST CLOSURE PROVISION

	2025 Budget	2024 Estimate	2024 Budget
	\$	\$	\$
Capping Provision			
Opening balance at 1 July	5,926,490	5,689,411	5,892,803
Additions	-	237,079	237,079
Closing balance at 30 June	5,926,490	5,926,490	6,129,882
Post Closure Provision			
Opening balance at 1 July	14,895,039	14,363,283	12,705,765
Additions	738,287	531,756	531,756
Closing balance at 30 June	15,633,326	14,895,039	13,237,521
TOTAL	21,559,816	20,821,529	19,367,403

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

9 CASH BACKED RESERVES

	2025 Budget	2024 Estimate	2024 Budget
	\$	\$	\$
Restricted by council			
(a) Reserves - Site Rehabilitation			
Opening balance at 1 July	18,102,528	17,056,658	17,056,651
Interest earnings	612,326	789,324	654,480
Transfer to reserves	738,287	256,546	768,835
Transfer from reserves	-	-	-
Closing balance at 30 June	19,453,141	18,102,528	18,479,966
(b) Reserves - Capital Expenditure			
Opening balance at 1 July	4,749,771	1,945,637	1,830,791
Interest earnings	316,868	89,654	80,968
Transfer to reserves	6,370,000	5,876,791	1,725,000
Transfer from reserves	(7,808,366)	(3,162,310)	(1,215,000)
Closing balance at 30 June	3,628,273	4,749,772	2,421,759
(c) Reserves - Carbon Abatement			
Opening balance at 1 July	512,072	491,076	491,076
Interest earnings	16,643	20,996	20,000
Transfer to reserves	-	-	-
Transfer from reserves	-	-	-
Closing balance at 30 June	528,715	512,072	511,076
TOTAL RESERVES			
Opening balance at 1 July	23,364,371	19,493,371	19,378,518
Interest earnings	945,837	899,974	755,448
Transfer to reserves	7,108,287	6,133,337	2,493,835
Transfer from reserves	(7,808,366)	(3,162,310)	(1,215,000)
CLOSING BALANCE AT 30 JUNE	23,610,129	23,364,371	21,412,801

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

Reserves - Site Rehabilitation

The purpose of this reserve is to be used to fund the rehabilitation following the closure of the landfill.

Reserves - Capital Expenditure

The purpose of this reserve is to be used to fund the ongoing capital expenditure requirements.

Reserves - Carbon Abatement

The purpose of this reserve is to be used to fund Carbon Abatement Projects.

NOTES TO AND FORMING PART OF THE BUDGET*For the year ended 30 June 2025***10 REVENUE RECOGNITION**

Recognition of revenue is dependent on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/ Refunds/ Warranties
Waste management entry fees	Waste disposal, treatment, and recycling services	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None
Gas Power Generation Income	Landfill Gas (LFG) from the decomposition of organic material in landfills	Single point in time	Not applicable	None
Member contributions	Reimbursement of MRC's administration and governance expenses by members	No obligation	Monthly in advance	None
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent
Fees and charges for other goods and services	Private works	Single point in time	Payment in full in advance	None

Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Adopted by council annually	Applied fully based on timing of provision	Not applicable	On sale of renewable energy certificates (output method)
Adopted by council annually	Applied fully based on timing of service delivery	Based on share capital contribution	Upon issue of invoice
Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

11(a) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the MRC's Community Vision, and for each of its broad activities/programs.

OBJECTIVE

ACTIVITIES

Community amenities

To deliver sustainable waste management options for member councils

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 Mindarie Regional Council.

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

The MRC's services include:

Landfill operations at Tamala Park;

Resource Recovery Facility at Neerabup;

Transfer station;

Refuse and Recycling; and

Household hazardous waste disposal

Costs associated with the financing, administration, operation, and maintenance of the Tamala Park Waste Disposal Facility and Resource Recovery Facilities.

Governance

To provide a high level account of how the MRC applies good practices for making and implementing decisions for the efficient allocation of members resources.

Costs associated with elected members and corporate support services including administration and operation of activities and services to members

General Purpose Funding

To collect revenue to allow for the provision of services.

Interest revenue.

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community

Supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Health

To provide an operational framework for environmental and community health

Inspection of food outlets and their control, provision of meat inspection services, noise control and waste disposal services.

Education and Welfare

To provide services to disadvantaged persons, the elderly, children and youth

Maintenance of child minding centre, playgroup centre, senior citizen and aged care centre. Provision and maintenance of home care programs and youth services.

Housing

To provide and maintain elderly residents

Provision and maintenance of staff and elderly residents housing.

Recreation and culture

To establish and effectively manage infrastructure and resources which will help the social well being

Maintenance of public halls, civic centres, aquatic centres, beaches, recreation centres and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operations of library, museum and other cultural facilities

Transport

To provide safe, effective, and efficient transport services to the community

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

Other property and services

To monitor and control operating accounts.

Private works operation, plant repair and costs.

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

11(b) PROGRAM INFORMATION

	2025 Budget	2024 Estimate	2024 Budget
	\$	\$	\$
Revenue from Ordinary Activities			
Community Amenities	41,064,142	33,382,628	32,927,723
General Purpose Funding	2,984,150	2,692,821	1,659,800
Governance	4,364,356	4,656,518	4,656,518
	48,412,648	40,731,966	39,244,041
Expenses from Ordinary Activities			
Governance	(7,274,182)	(5,128,496)	(5,559,935)
Community amenities	(39,574,055)	(30,091,747)	(31,604,776)
	(46,848,237)	(35,220,243)	(37,164,711)
Profit on Sale of Assets			
Community Amenities	527,550	293,890	1,000
	527,550	293,890	1,000
Loss on Sale of Assets			
Governance	-	-	(384)
Community Amenities	(17,070)	(40,785)	(350,372)
	(17,070)	(40,785)	(350,756)
Finance Costs - ROUA			
Governance	(301,888)	(328,288)	(328,288)
	(301,888)	(328,288)	(328,288)
Non-operating grants			
Community amenities	-	50,000	50,000
	-	50,000	50,000
Net result for the period	1,773,003	5,486,540	1,451,286

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

12 OTHER INFORMATION

	2025 Budget	2024 Estimate	2024 Budget
	\$	\$	\$
(a) Interest earnings			
- Muni funds	2,038,312	1,792,578	755,448
- Reserve funds	945,837	900,244	904,352
	2,984,149	2,692,822	1,659,800
(b) Other revenue			
Fuel and Other rebates	111,556	111,000	95,000
Waste Audit Recovery	170,000	170,000	-
	281,556	281,000	95,000
(c) Auditors remuneration			
Audit services OAG	125,000	125,000	105,200
Audit Services Other	30,000	30,000	30,000
	155,000	155,000	135,200
(d) Interest expenses (finance costs)			
Interest Charge Leases	301,888	328,288	328,288
Capping Accretion Expenses	-	237,079	237,079
Post Closure Accretion Expense	738,287	531,756	531,756
	1,040,175	1,097,123	1,097,123

(e) **Discounts, Incentives and Concessions**

A discount on casual tipping fees may be granted to charitable or not for profit organisations up to \$500 per organisation in any one financial year. The budgeted expenditure for discount on casual tipping fees for 2024/25 is \$5,000.

(f) **Financial Reporting and Materiality**

In accordance with *Regulation 34(5) of the Local Government (Financial Management) Regulations 1996*, for the purpose of the materiality used in the financial statements in 2024/25, the level to be used for reporting variances shall be equal to or higher than \$50,000.

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

13 FEES AND CHARGES

	2025 Budget	2024 Estimate	2024 Budget
By Program: Community amenities:	\$	\$	\$
Member fees and charges	33,112,569	27,555,093	26,576,657
Casual fees and charges	5,870,017	4,691,534	5,401,066
Mattress fees	1,000,000	55,000	55,000
Total fees and charges	39,982,586	32,301,627	32,032,723

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

14 TONNAGES

MEMBER COUNCIL TONNES

Landfill

	2025 Budget	2024 Estimate	2024 Budget
City of Perth	3,629	13,540	12,482
City of Wanneroo	55,000	58,000	58,000
City of Joondalup	33,600	33,600	33,600
City of Stirling	15,476	55,500	52,808
Town of Cambridge	1,063	5,870	5,216
City of Vincent	1,430	5,500	5,500
Town of Victoria Park	2,711	10,620	8,400
	112,909	182,630	176,006

Waste to Energy

City of Perth	11,129	-	-
City of Wanneroo	-	-	-
City of Joondalup	-	-	-
City of Stirling	41,689	-	-
Town of Cambridge	3,237	-	-
City of Vincent	4,070	-	-
Town of Victoria Park	7,909	-	-
	68,034	-	-

Total Member Council Tonnes

	180,943	182,630	176,006
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NON - MEMBER COUNCIL TONNES

Casuals	31,400	25,400	31,400
	31,400	25,400	31,400

TOTAL TONNES

	212,343	208,030	207,406
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NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

15 Recoups and Grants

Recoup of Administration and Governance Costs

Governance and Administration costs are apportioned using equity share.

		2025	2024
	Equity Share	Budget	Budget
Member Council		\$	\$
City of Wanneroo	16.67%	727,393	776,087
City of Joondalup	16.67%	727,393	776,087
City of Stirling	33.33%	1,454,785	1,552,173
City of Perth	8.33%	363,696	388,043
Town of Cambridge	8.33%	363,696	388,043
City of Vincent	8.33%	363,696	388,043
Town of Victoria Park	8.33%	363,696	388,043
	100%	4,364,356	4,656,518

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2025

16 ELECTED MEMBERS REMUNERATION

	2025 Budget	2024 Estimate	2024 Budget
Cr Paul Miles			
Chairperson's Meeting Fees	17,139	-	-
Chairperson's Allowance	21,710	-	-
Meeting Fees	-	11,000	11,000
Allowances (ICT)	3,500	1,040	1,040
Travel Expenses	208	152	152
Conference Expenses	6,517	6,517	6,517
Other Expenses	564	83	83
	49,638	18,792	18,792
Cr Stephanie Proud JP			
Deputy Chairperson's Meeting Fees	11,430	-	-
Deputy Chairperson's Allowance	5,428	-	-
Allowances (ICT)	3,500	-	-
Travel Expenses	208	-	-
Conference Expenses	6,517	-	-
Other Expenses	564	-	-
	27,647	-	-
Cr Gary Mack			
Meeting Fees	11,430	-	-
Allowances (ICT)	3,500	-	-
Travel Expenses	208	-	-
Conference Expenses	6,517	-	-
Other Expenses	564	-	-
	22,219	-	-
Cr Christoper May			
Meeting Fees	11,430	11,000	11,000
Allowances (ICT)	3,500	1,040	1,040
Travel Expenses	208	152	152
Conference Expenses	6,517	6,517	6,517
Other Expenses	564	83	83
	22,219	18,792	18,792
Cr Albert Jacob			
Meeting Fees	11,430	-	-
Deputy Chairperson's Meeting Fees	-	11,000	11,000
Deputy Chairperson's Allowance	-	5,800	5,800
Allowances (ICT)	3,500	1,040	1,040
Travel Expenses	208	152	152
Conference Expenses	6,517	6,517	6,517
Other Expenses	564	83	83
	22,219	24,592	24,592

Cr Andrea Creado			
Meeting Fees	11,430	-	-
Allowances (ICT)	3,500	-	-
Travel Expenses	208	-	-
Conference Expenses	6,517	-	-
Other Expenses	564	-	-
	22,219	-	-
Cr Joe Ferrante			
Meeting Fees	11,430	11,000	11,000
Allowances (ICT)	3,500	1,040	1,040
Travel Expenses	208	152	152
Conference Expenses	6,517	6,517	6,517
Other Expenses	564	83	83
	22,219	18,792	18,792
Cr Chris Hatton			
Meeting Fees	11,430	11,000	11,000
Allowances (ICT)	3,500	1,040	1,040
Travel Expenses	208	152	152
Conference Expenses	6,517	6,517	6,517
Other Expenses	564	83	83
	22,219	18,792	18,792
Cr Liam Gobbett JP			
Meeting Fees	11,430	11,000	11,000
Allowances (ICT)	3,500	1,040	1,040
Travel Expenses	208	152	152
Conference Expenses	6,517	6,517	6,517
Other Expenses	564	83	83
	22,219	18,792	18,792
Cr Alex Castle			
Meeting Fees	11,430	11,000	11,000
Allowances (ICT)	3,500	1,040	1,040
Travel Expenses	208	152	152
Conference Expenses	6,517	6,517	6,517
Other Expenses	564	83	83
	22,219	18,792	18,792
Cr Jordan Wright			
Meeting Fees	11,430	-	-
Allowances (ICT)	3,500	-	-
Travel Expenses	208	-	-
Conference Expenses	6,517	-	-
Other Expenses	564	-	-
	22,219	-	-

Cr Karen Vernon			
Meeting Fees	11,430	-	-
Chairperson's Meeting Fees	-	16,500	16,500
Chairperson's Allowance	-	20,900	20,900
Allowances (ICT)	3,500	1,040	1,040
Travel Expenses	208	152	152
Conference Expenses	6,517	6,517	6,517
Other Expenses	564	83	83
	22,219	45,192	45,192
Cr Elizabeth Re			
Meeting Fees	-	11,000	11,000
Allowances (ICT)	-	1,040	1,040
Travel Expenses	-	152	152
Conference Expenses	-	6,517	6,517
Other Expenses	-	83	83
	-	18,792	18,792
Cr Frank Cvitan JP			
Meeting Fees	-	11,000	11,000
Allowances (ICT)	-	1,040	1,040
Travel Expenses	-	152	152
Conference Expenses	-	6,517	6,517
Other Expenses	-	83	83
	-	18,792	18,792
Cr Keri Shannon			
Meeting Fees	-	11,000	11,000
Allowances (ICT)	-	1,040	1,040
Travel Expenses	-	152	152
Conference Expenses	-	6,517	6,517
Other Expenses	-	83	83
	-	18,792	18,792
Cr Lisa Thornton			
Meeting Fees	-	11,000	11,000
Allowances (ICT)	-	1,040	1,040
Travel Expenses	-	152	152
Conference Expenses	-	6,517	6,517
Other Expenses	-	83	83
	-	18,792	18,792
Total Elected Member Remuneration	299,475	257,700	257,700
Chairperson's Meeting Fees	17,139	16,500	16,500
Member's Meeting Fees	125,730	121,000	121,000
Chairperson's Allowance	21,710	20,900	20,900
Deputy Chairperson's Allowance	5,428	5,800	5,800
Allowances (ICT)	42,000	12,480	12,480
Travel Expenses	2,496	1,824	1,824
Conference Expenses	78,204	78,204	78,204
Other Expenses	6,768	996	996
	299,475	257,700	257,700

MANAGEMENT OPERATING BUDGETS 2024/25
OFFICE OF THE CEO
EXPENSES

	2025 Budget	2024 Estimate	2024 Budget
	\$	\$	\$
Employee costs	(1,277,787)	(1,066,500)	(1,093,815)
Materials and contracts	(1,267,800)	(1,089,854)	(1,000,375)
Insurance	(119,030)	(98,000)	(98,000)
Depreciation	(109,368)	(93,318)	(116,047)
Other expenses	(306,090)	(265,700)	(266,084)
TOTAL EXPENDITURE	(3,080,075)	(2,613,373)	(2,574,321)

CORPORATE SERVICES
REVENUE

Profit on Sale of Asset	-	6,207	-
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EXPENSES

Employee costs	(1,857,463)	(1,338,032)	(1,299,390)
Materials and contracts	(1,188,390)	(1,099,628)	(919,318)
Insurance	(69,650)	(66,250)	(66,250)
Utility charges	(178,250)	(171,250)	(208,250)
Finance costs	(301,888)	(328,288)	(328,288)
Depreciation	(870,354)	(858,550)	(472,540)
Other expenses	(30,000)	(20,250)	(20,250)
TOTAL EXPENDITURE	(4,495,995)	(3,882,248)	(3,314,286)

NET	(4,495,995)	(3,876,041)	(3,314,286)
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OPERATIONS
REVENUE

Non-operating grants	-	50,000	50,000
Profit on Sale of Asset	527,550	287,682	1,000
	527,550	337,682	51,000.00

EXPENSES

Employee costs	(3,644,740)	(3,132,148)	(3,096,884)
Materials and contracts	(16,361,048)	(16,524,418)	(16,475,715)
Insurance	(476,420)	(455,950)	(455,950)
Utility charges	(640,000)	(629,200)	(510,000)
Finance costs	(738,287)	(768,835)	(768,835)
Depreciation	(6,082,598)	(5,388,157)	(5,308,196)
Amortisation	(2,119,200)	(2,119,202)	(4,954,196)
Other expenses	(52,070)	(75,785)	(385,372)
TOTAL EXPENDITURE	(30,114,363)	(29,093,695)	(31,955,148)

NET	(29,586,813)	(28,756,013)	(31,904,148)
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GENERAL FUNDS
REVENUE

Fees and charges	39,982,586	32,301,626	32,032,723
Grants, subsidies and contributions	4,364,356	4,656,518	4,656,518
Interest earnings	2,984,150	2,692,822	1,659,800
Other income	1,081,556	1,081,000	895,000
	48,412,648	40,731,966	39,244,041

EXPENSES

Materials and contracts	(9,476,762)	-	-
	(9,476,762)	-	-

NET	38,935,886	40,731,966	39,244,041
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FEES AND CHARGES

Member Council Fees

The following fees and charges are exclusive of goods and services tax (GST).

Landfill	2025 Budget	2025 Budget	2025 Budget	2024 Estimate	2024 Budget
	Tonnes	Rate \$/t	Revenue \$	Revenue \$	Revenue \$
City of Perth	3,629	183.00	664,144	2,042,071	1,884,782
City of Wanneroo	55,000	183.00	10,065,000	8,759,336	8,757,751
City of Joondalup	33,600	183.00	6,148,800	5,067,171	5,073,600
City of Stirling	15,476	183.00	2,832,060	8,370,577	7,974,008
Town of Cambridge	1,063	183.00	194,504	885,766	787,616
City of Vincent	1,430	183.00	261,654	828,738	830,500
Town of Victoria Park	2,711	183.00	496,149	1,601,433	1,268,400
Landfill Member Fees & Charges	112,909	183.00	20,662,312	27,555,093	26,576,657

Waste to Energy	2025 Budget	2025 Budget	2025 Budget	2024 Estimate	2024 Budget
	Tonnes	Rate \$/t	Revenue \$	Revenue \$	Revenue \$
City of Perth	11,129	183.00	2,036,570	-	1,884,782
City of Wanneroo	-	183.00	-	-	8,757,751
City of Joondalup	-	183.00	-	-	5,073,600
City of Stirling	41,689	183.00	7,629,135	-	7,974,008
Town of Cambridge	3,237	183.00	592,396	-	787,616
City of Vincent	4,070	183.00	744,846	-	830,500
Town of Victoria Park	7,909	183.00	1,447,311	-	1,268,400
Waste to Energy Member Fees & Charges	68,034	183.00	12,450,257	-	26,576,657

Member Fees & Charges	180,943	183.00	33,112,569	27,555,093	26,576,657
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FEES AND CHARGES SCHEDULE 2024/25

The following fees and charges are inclusive of goods and services tax (GST).

	2024 / 2025 Fees & Charges \$	2024 Budget \$
NON - MEMBER COUNCIL FEES & CHARGES		
GENERAL ENTRY		
1. Minimum entry to site (up to 100 kgs)	\$ 27.50	\$ 23.65
2. General waste – price per tonne	\$ 275.00	\$ 236.50
OTHER FEES & CHARGES		
3. Asbestos – (Up to 100 kgs)	\$ 30.25	\$ -
4. Asbestos – per tonne	\$ 302.50	\$ 275.00
5. Tyres – per tyre	\$ 27.50	\$ 25.00
6. Mattresses – per item (MRC site)	\$ 36.30	\$ 33.00
7. Small animals – per animal	\$ 20.90	\$ 19.00
8. Large animals – per animal	\$ 41.80	\$ 38.00
9. Controlled waste – per tonne	\$ 264.00	\$ 240.00
10. Lightweight bulk material – per cubic metre	\$ 96.00	\$ 80.00
11. Special burials – per 5 cubic metres	\$ 291.50	\$ 265.00
12. Odorous loads – per tonne	\$ 344.50	\$ 265.00
13. Car gas cylinders/industrial gas cylinders – per item	\$ 71.50	\$ 65.00
14. Fluorescent tubes – commercial loads – per item	\$ 0.63	\$ 0.55
15. Clean green waste – (Up to 100 kgs)	\$ 27.50	\$ -
16. Clean green waste – per tonne	\$ 138.00	\$ 120.00
17. Wooden Pallet Disposal (Each / Per Item)	\$ 5.00	\$ -
18. BULK Cleanfill Disposal Charge (Mixed Sand/Soil blends (Rocks & stones <150mm)	Price on Application (POA)	\$ -
19. Rock, Stone, Asphalt, Pavers, Concrete (Construction & Demolition Mat - min (up to 100 kgs)	\$ 27.50	\$ -
20. Rock, Stone, Asphalt, Pavers, Concrete (Construction & Demolition Materials (>150mm) - per tonne	\$ 110.00	\$ -
21. Replacement of Driver Control Station cards	\$ 72.00	\$ 60.00
22. Replacement of gate access remotes	\$ 240.00	\$ 160.00
23. Tipping with no payment (drive-aways)	\$ 120.00	\$ 100.00
24. Clean up charge (per half hour) plus any 3rd party costs	\$ 180.00	\$ 150.00
25. Waste Relocation Charge	\$ 250.00	\$ -
26. Uncompacted waste – per axle	\$ 84.50	\$ 65.00
27. Compacted waste – per axle	\$ 143.00	\$ 110.00
28. Weighbridge Docket Reprint	\$ 10.00	\$ -
29. Weigh Only Service (Certificated)	\$ 35.00	\$ -
30. Contractor Diesel Supply Charge (API + 10%)	Price on Application (POA)	\$ -
31. Truck Wash Down Bay Service Charge	\$ 40.00	\$ -
MEMBER - OTHER FEES & CHARGES		
1. Mattresses – per item (MRC site)	\$ 36.30	\$ 33.00
2. Mattresses - per item (Off MRC site)	Contract Price + 5% Admin Fee	\$ -

SCHEDULE 1: MODIFIED PENALTIES

SCHEDULE 1 – MODIFIED PENALTIES including GST	
ITEM 1 – Clause 7(4)(a)(b) - 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.	\$100.00
ITEM 2 – Clause 8 – Enter the site other than through an entrance without permission.	\$100.00
ITEM 3 – Clause 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
ITEM 4 – Clause 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
ITEM 5 – Clause 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 the site, whether or not the vehicle is parked in a parking area.	\$100.00
ITEM 6 – Clause 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
ITEM 7 – Clause 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 disability permit is displayed in a prominent position on the vehicle.	\$100.00
ITEM 8 – Clause 13(2) - Damage, destroy or take away flora with permission.	\$100.00
ITEM 9 – Clause 14(2) – Injure, take or interfere with any fauna without permission.	\$100.00
ITEM 10 – Clause 15(d) - Damage, destroy or take cultural sensitive items.	\$100.00
ITEM 11 – Clause 16(1) - Deposit litter other than in a litter receptacle.	\$100.00
ITEM 12 – Clause 16(d) - Environmental Contamination, discharge liquids/rubbish to the environmental that cause, or are known to cause contamination to the soil, water and/or air.	\$100.00
ITEM 13 – Clause 20(a) - Place any notice, advertisement or document on any structure, object or natural surface on the site without permission.	\$100.00
ITEM 14 – Clause 20(b) - Paint, mark or deface any structure, object or natural surface on the site without permission.	\$100.00
ITEM 15 – Clause 21 – Light a fire (minor impact, managed on site) or use a gas barbecue or other cooker without permission.	\$100.00
ITEM 16 – Clause 21 – Light a fire – (significant impact e.g. call of DFES).	\$100.00
ITEM 17 – Clause 24(1) – Disturb or remove property from the site without permission.	\$100.00
ITEM 18 – Clause 27(1)(2) – Fail to comply with a sign and direction.	\$100.00
ITEM 19 – Clause 27(1)(2) – Disposing waste without payment of fee or charge.	\$100.00







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