



Mindarie Regional Council

Budget
For the year ending
30 June 2023

For approval at the Ordinary Council Meeting - 7 July 2022

CONTENTS

MINDARIE REGIONAL COUNCIL

1 INTRODUCTION	Page
Council	1
Certification	2
Council Resolution Extract	3
Introduction	6
2 STATUTORY BUDGET AND NOTES	
Statutory Budgets	
Statement of Comprehensive Income by Nature and Type	8
Statement of Comprehensive Income by Program	9
Balance Sheet	10
Statement of Cash Flows	11
Notes to and forming part of the budget	
1. Significant Accounting Policies	12
2. Operating Revenues and Expenses	19
3. Acquisition of Assets	20
4. Disposals of Assets	21
5. Reserves	22
6. Statement of Financial Activity Information and Member Charges	23
7. Fees and Charges Revenue	24
8. Discounts, Incentives and Concessions	24
9. Member Councillors' Remuneration	24
10. Major Land Transaction	24
11. Notes to the Statement of Cash Flows	25
3 OPERATING BUDGET BY COST CENTRE	
Summary of Operating Budget	26
General Purpose Funding	29
Members of Council	30
Governance Management	31
Finance and Business Services	33
Administration Services	35
Projects	37
Resource Recovery Facility	38
Recycling Centre	40
Environment	42
Workshop	44
Tipface	45
Weighbridge	48
Transfer Station	49
4 CAPITAL EXPENDITURE	
Schedule of Capital Expenditures	51

5 RESERVES	
Reserve Budget	55
6 MISCELLANEOUS SCHEDULES	
Disposal of Assets	56
Carried Forward Items from 2020/2021	57
Depreciation Schedule	58
Restoration and Post Closure Liabilities	59
Cell Development Amortisation	60
Tonnages Delivered Comparatives	61
Employee Cost Analysis	62
Employee Numbers	63
Summary of Budget Activity	64
7 FEES AND CHARGES	
Mindarie Regional Council Gate Fees	65
Tonnage Calculation	66
Schedule of Fees and Charges	67

MINDARIE REGIONAL COUNCIL

COUNCIL

Chairperson Cr Karen Vernon (Town of Victoria Park)

COUNCILLORS

Cr Keith Sargent (City of Stirling)
Cr Elizabeth Re (City of Stirling)
Cr Lisa Thornton (City of Stirling)
Cr Christopher Hatton (City of Stirling)
Cr Albert Jacob JP (City of Joondalup)
Cr Christopher May (City of Joondalup)

Cr Paul Miles (City of Wanneroo)
Cr Frank Cvitan JP (City of Wanneroo)
Cr Liam Gobbert JP (City of Perth)
Cr Alex Castle (City of Vincent)
Cr Keri Shannon (Town of Cambridge)

EXECUTIVE

Governance

Chief Executive Officer

Corporate Services

Director, Corporate Services



Scott Cairns



Andrea Slater

1. INTRODUCTION

**MINDARIE REGIONAL COUNCIL
BUDGET YEAR ENDING 30 JUNE 2022**

Local Government Act 1995 (Section 6.2)

We hereby certify that the Municipal Fund Budget for the year ending 30 June 2023 was adopted by the Council of the Mindarie Regional Council, at the council meeting held on 7 July 2022 in the Council Chamber of City of Stirling, Western Australia.



**Scott Cairns
Chief Executive Officer**



**Karen Vernon
Chairperson**

CERTIFICATION

**MINDARIE REGIONAL COUNCIL
BUDGET YEAR ENDING 30 June 2023**

MRC COUNCIL RESOLUTION EXTRACT

Council Meeting on 7 July 2022

SUBJECT: BUDGET 2022/2023

Motion: (Moved: _____)

RECOMMENDATION

That Council:

**COUNCIL RESOLUTION
EXTRACT**

RESPONSIBLE OFFICER RECOMMENDATION

That Council:

- (i) adopt the Budget for the Mindarie Regional Council for 2022/23 financial year.
- (ii) endorse the on-going strategy of deferred payment of operational surpluses, as approved by Council at its August 2005 meeting, for the 2005/06 financial year and future years to meet its on-going capital requirements.

- (iii) Approve the Capital Budget Program of \$7,340,062 for 2022/23 as follows:

New capital expenditures

	\$
• Buildings	150,000
• Office furniture and equipment	-
• Computer equipment	45,000
• Plant and equipment and vehicles	-
• Infrastructure	<u>7,145,062</u>

Total Capital expenditure 7,340,062

- (v) approve that \$596,079 will be transferred from the Operating Surplus to the Site Rehabilitation Reserve.
- (vi) Approve that \$6,987,000 will be transferred from the Site Rehabilitation Reserve for Landfill Infrastructure Capital works.
- (vii) approve that \$353,062 be transferred from the Reserve for Capital Expenditure to Operating Surplus to fund capital expenditures.
- (viii) approve that any funds required for carbon abatement projects be transferred from the Carbon Abatement Reserve to the Operating Surplus.
- (ix) approve that all interest earned on cash funds associated with cash-backed reserves will not be credited to the respective reserves.

(Absolute Majority Required)

Moved Cr Vernon, seconded Cr May
RESOLVED
That the recommendation be adopted
(CARRIED UNANIMOUSLY 12/0)

INTRODUCTION

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

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

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

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

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

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

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

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

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

The MRC is currently operating a Class 2 Sanitary Landfill Site in accordance with a licence issued by the Department of 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.

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

Operations

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

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

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

Business Model

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

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

2. STATUTORY BUDGET AND NOTES

Mindarie Regional Council
STATEMENT OF COMPREHENSIVE INCOME BY NATURE AND TYPE
Budget for the year ending 30 June 2023

Description	Consolidated Budget 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022	Actual 2020/2021
Revenue from Ordinary Activities					
User Charges					
User Charges - City of Perth	1,957,458	1,957,458	2,221,210	2,769,000	2,628,701
User Charges - City of Wanneroo	7,974,827	7,974,827	8,280,501	10,255,950	12,536,341
User Charges - City of Joondalup	4,883,494	4,883,494	5,629,536	6,980,010	6,767,633
User Charges - City of Stirling	6,887,351	6,887,351	7,879,396	9,798,000	9,661,200
User Charges - Town of Cambridge	873,606	873,606	1,013,755	1,262,025	1,199,240
User Charges - City of Vincent	1,051,227	1,051,227	1,348,557	1,650,750	2,366,749
User Charges - Town of Victoria Park	1,739,962	1,739,962	2,103,747	2,609,250	2,443,277
User Charges - RRF Residues	0	0	2,111,192	12,077,100	11,845,011
Total Member User Charges	25,367,925	25,367,925	30,587,894	47,402,085	49,448,152
User Charges - Casual Tipping Fees	5,400,965	5,400,965	4,297,270	3,123,885	4,288,349
Total User Charges	30,768,890	30,768,890	34,885,164	50,525,970	53,736,501
Service Charges					
Sale of Recyclable Materials	0	0	0	0	161,129
Gas Power Generation Sales	750,000	750,000	1,130,000	1,130,000	770,777
Contributions, Reimbursements & Donations	0	0	1,500	1,500	56,427
Interest Earnings					
Municipal Account	212,000	212,000	91,242	139,812	153,198
Reimbursement of Administration Expenses	4,219,742	4,219,742	4,216,336	4,216,336	0
Other Revenue	256,401	256,401	632,597	555,370	875,778
	36,207,033	36,207,033	40,956,839	56,568,988	55,753,809
Expenses from Ordinary Activities					
Employee Costs	4,417,735	4,417,735	4,161,877	4,090,266	4,709,335
Materials and Contracts					
Consultants and Contract Labour	525,740	525,740	975,449	369,080	282,916
Communications and Public Consultation	65,250	65,250	88,032	17,000	61,722
Landfill Expenses	1,581,200	1,581,200	1,462,054	1,530,770	1,518,535
Office Expenses	216,575	216,575	233,911	229,779	155,753
Information System Expenses	299,495	299,495	280,935	262,665	143,874
Building Maintenance	773,300	773,300	346,125	165,600	92,300
Plant and Equipment Operating and Hire	1,169,900	1,169,900	878,786	835,640	621,108
RRF Total Operations Cost (excl. Amortisation)	0	0	8,933,380	30,623,481	23,342,590
RRF Maintenance Funding	0	0	0	250,000	0
Utilities	738,250	738,250	559,510	308,350	299,369
Depreciation	5,640,318	5,640,318	3,614,145	2,151,240	2,103,594
Depreciation Right of Use Asset	382,446	382,446	350,254	689,476	524,639
Depreciation RRF Service Concession Asset	0	0	640,738	0	3,844,427
Finance Costs (Leases and SCA)	327,828	327,828	881,906	337,120	3,831,681
Insurance	1,529,375	1,529,375	1,034,905	233,745	223,678
DEP Landfill Levy	13,289,260	13,289,260	12,692,959	8,828,920	10,318,078
Other Expenditure					
Member Costs	250,413	250,413	250,413	250,413	163,763
Administration Expenses	306,250	306,250	405,500	636,500	297,047
RRFA Settlement	0	0	246,441	0	0
Amortisation for Cell Development	3,206,760	3,206,760	3,058,924	2,127,710	2,486,593
Amortisation for Decommissioning Asset	1,731,105	1,731,105	1,731,105	1,097,915	1,726,239
Capping Accretion Expense	237,079	237,079	237,079	237,079	191,721
Post Closure Accretion Expense	359,000	359,000	866,887	866,887	157,761
RRF Amortisation	0	0	585,405	462,791	3,512,431
	37,047,279	37,047,279	44,516,720	56,602,427	60,609,153
Profit on Sale of Assets	0	0	102,294	173,788	56,441
Loss on Sale of Assets	0	0	31,219	31,219	0
Revaluation of Assets	0	0	0	0	0
	0	0	71,075	142,570	56,441
Changes in Net Assets Resulting from Operations	(840,246)	(840,246)	(3,488,806)	109,131	(4,798,905)

Mindarie Regional Council
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
Budget for the year ending 30 June 2023

Description	Consolidated Budget 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022	Actual 2020/2021
Revenue from Ordinary Activities					
General Purpose Funding	36,207,033	36,207,033	40,956,838	56,568,988	55,753,809
Community Amenities	0	0	0	0	0
Resource Recovery Facility	0	0	0	0	0
Total Operating Revenues	36,207,033	36,207,033	40,956,838	56,568,988	55,753,809
Expenses from Ordinary Activities					
Governance	3,914,393	3,914,393	5,225,009	4,545,439	7,436,333
Community Amenities	26,082,455	26,082,455	25,910,884	20,139,297	22,262,799
Resource Recovery Facility	6,722,603	6,722,603	12,498,921	31,580,570	27,078,342
Total Operating Expenses	36,719,451	36,719,451	43,634,814	56,265,306	56,777,474
Profit on Sale of Assets					
Governance	0	0	37,759	48,974	0
Community Amenities	0	0	64,536	124,815	56,441
Total Profit on Sale of Assets	0	0	102,295	173,789	56,441
Loss on Sale of Assets					
Governance	0	0	0	0	0
Community Amenities	0	0	31,219	31,219	0
Total Profit on Sale of Assets	0	0	31,219	31,219	0
Finance Costs - ROUA					
Governance	327,828	327,828	881,906	337,120	304,716
Community Amenities	0	0	0	0	0
Resource Recovery Facility	0	0	0	0	3,526,965
Total Borrowing Cost Expense	327,828	327,828	881,906	337,120	3,831,681
Revaluation of Asset					0
Changes in Net Assets Resulting from Operations	(840,246)	(840,246)	(3,488,806)	109,131	(4,798,905)

**MINDARIE REGIONAL COUNCIL
Balance Sheet**

As at 30 June 2023

	BUDGET 2022/2023	ESTIMATED ACTUAL 2021/2022 \$	ACTUAL 2020/2021 \$
CURRENT ASSETS			
Cash and Other Equivalents	45,706,498	41,632,012	38,284,278
Trade and Other Receivables	3,262,898	3,590,726	4,225,944
Inventories	19,934	19,934	15,666
Other Current Assets	174,313	174,313	367,575
TOTAL CURRENT ASSETS	49,163,643	45,416,985	42,893,463
NON-CURRENT ASSETS			
Property Plant and Equipment	86,189,918	91,059,739	49,206,040
Right of Use Asset	5,942,389	6,324,835	6,675,089
Infrastructure	12,914,041	6,344,476	6,661,334
Excavation Work	13,498,787	16,705,547	19,764,471
Resource Recovery Facility	0	0	450,489
Rehabilitation Asset	4,242,387	5,973,492	7,700,810
Other Non Current Assets	0	0	134,916
TOTAL NON-CURRENT ASSETS	122,787,522	126,408,089	90,593,149
TOTAL ASSETS	171,951,164	171,825,074	133,486,612
CURRENT LIABILITIES			
Trade and Other Payables	4,805,589	4,805,589	6,478,394
Provisions	1,241,043	946,843	744,559
Other Current Liabilities	465,600	465,600	975,045
Right of Use Asset - Leases	383,098	383,098	502,818
Right of Use Asset - Leases	0	0	6,145,463
TOTAL CURRENT LIABILITIES	6,895,330	6,601,130	14,846,279
NON-CURRENT LIABILITIES			
Provisions	213,577	137,519	69,496
Right of Use Asset - Leases	6,456,778	6,456,778	6,456,778
Rehabilitation Provision	23,865,788	23,269,709	22,165,743
TOTAL NON-CURRENT LIABILITIES	30,536,143	29,864,006	95,107,847
TOTAL LIABILITIES	37,431,473	36,465,136	109,954,126
NET ASSETS	134,519,692	135,359,938	23,532,486
EQUITY			
Retained Surplus	3,528,444	4,861,707	(23,933,585)
Reserves - Cash backed	18,279,928	17,786,911	19,754,751
Reserves - Non Cash backed	23,625,594	23,625,594	23,625,594
Council Contribution	89,085,726	89,085,726	4,085,726
TOTAL EQUITY	134,519,692	135,359,938	23,532,486

Mindarie Regional Council
STATEMENT OF CASH FLOWS
Budget for the year ending 30 June 2023

	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
Cash Flows From Operating Activities			
Receipts			
Fees and Charges	30,768,890	35,578,777	50,525,970
Service Charges	750,000	1,130,000	1,130,000
Contributions, Reimbursements & Donations	0	1,500	1,500
Interest Earnings			
Municipal Account	212,000	94,584	139,812
Reimbursement of Admin Expenses - Member Councils	4,219,742	4,216,336	4,216,336
Goods and Services Tax	0	0	0
Other Revenue	256,401	632,597	555,370
	36,207,033	41,653,794	56,568,988
Payments			
Employee Costs	(4,047,477)	(5,899,293)	(3,750,966)
Materials and Contracts	(4,631,460)	(15,500,973)	(34,284,015)
Utilities	(738,250)	(559,510)	(308,350)
Insurance	(1,529,375)	(1,034,905)	(233,745)
Goods and Services Tax	0	(115,529)	0
Other Expenses	(13,845,923)	(13,348,872)	(9,715,833)
	(24,792,485)	(36,459,082)	(48,292,909)
Net Cash Provided By Operating Activities	11,414,547	5,194,712	8,276,079
Cash Flows from Investing Activities			
Payments for Purchase of Property, Plant & Equipment	(195,000)	(1,712,377)	(1,744,000)
Payments for Construction of Infrastructure	(7,145,062)	(201,613)	(3,546,625)
Payments for Landfill Excavation, WIP & RRF	0	(187)	0
Proceeds from Sale of Plant and Equipment	0	67,198	302,000
Net Cash Used in Investing Activities	(7,340,062)	(1,846,979)	(4,988,625)
Cash Flows from Financing Activities			
Repayments of Self Supporting Loans	0	0	0
Proceeds from Self Supporting Loans	0	0	0
Net Cash Provided By (Used In) Financing Activities	0	0	0
Net Increase (Decrease) in Cash Held	4,074,486	3,347,734	3,287,454
Cash at the Beginning of year	41,632,012	38,284,278	34,772,316
Cash at end of Year	45,706,497	41,632,012	38,059,770

MINDARIE REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2023

1. SIGNIFICANT ACCOUNTING POLICIES

Financial Reporting Framework

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

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

Significant Accounting Policies

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

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

(a) Basis of preparation

The financial report is a general purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not for profit entities), Australian Accounting Interpretations of Australian Accounting Standards Board (AASB) and the Local Government Act 1995 and accompanying regulations.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow, the report has been prepared on the accrual basis and is based on historic costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

Amendment to Local Governments (Financial Management) Regulations 1996

The Local Government (Financial Management) Regulations (FM Regs.) take precedence over Australian Accounting Standards. The FM Regs have been amended to specify that vested land is a Right of Use (ROU) asset to be measured at cost. All ROU assets (other than vested improvements) under zero concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land 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 cost. The measurement of vested improvements at fair value is a departure from AASB 16 Leases which requires to measure any vested improvements at zero cost.

There is no impact to the MRC financial position with regard to the above amendments to FM Regs as the MRC does not have any vested land.

(b) Critical accounting estimates

The preparation of the financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, 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 for judgements made in the absence of alternative sources of information. Actual results may differ from these estimates.

A key forecasting variable is the expected tonnes to landfill. Estimates of future tonnes have been based on the expected population growth forecasts for each of the member councils. There is inherent volatility in these estimates as they are subject to changes in consumer behavior, advances in technology and intervention by State Government through mechanisms such as the landfill levy.

The calculation of amortisation on the excavation assets is based on specific estimates and judgements on the total capital costs and capacity of the landfill site. The amortisation rate charged is reviewed regularly and is based on an average cost per tonne. The cost per tonne is arrived at after taking into account a standard engineering cost per cubic metre of landfill and the estimated density of the waste. The amortisation expense is arrived at by applying the amortisation rate to the actual tonnages sent to landfill during the period.

The rehabilitation provision is based on specific estimates and judgements with regard to the rehabilitation of the landfill cells as and when they reach the end of their useful life. A periodic review of the provision is conducted and provision altered to reflect the findings.

(c) 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 financial report.

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

(d) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any goods and services tax (GST) recoverable. Receivables and payables on the Statement of Financial Position, are stated inclusive of applicable GST. 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 included in the statement of cash flows on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

(e) Cash and Cash Equivalents

Cash and cash equivalents on the statement of financial position are comprised of cash at bank and in hand, and short term deposits with an original maturity of 3 months or less, which are readily convertible to known amounts of cash and which are subject to insignificant risk of changes in value. Term deposits with an original maturity of over 3 months have been declassified as financial assets at amortised costs in order to comply with AASB 9 Financial instruments and AASB 107 Statement of Cash Flow.

(f) Trade and other receivables

Trade and other receivables include amounts due from member councils for waste processing and gate fees earned in the ordinary course of business.

Classification and subsequent measurement

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairment).

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

(g) Inventories

Inventories are valued 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.

(h) Other Current Assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services that part of the expenditure made on accounting period covering a term extending beyond that period.

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

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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 MRC includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. Assets less than \$5,000 are not capitalised.

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 MRC and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

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

Revaluation

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

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.

Revaluation gains in respect of the landfill excavation asset are transferred to retained earnings in line with the volume of tonnes landfilled in the period.

The fair value of fixed assets is determined at least once every five years for the asset classes Land, Buildings, Infrastructure and Investment Property in accordance with regulatory framework, or when Council is of the opinion that the fair value of an asset is materially different from its carrying amount. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with Local Government (Financial Management) Regulation 17A (2), which requires land, buildings, infrastructure and investment properties to be shown at fair value.

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

(j) Depreciation

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

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

Buildings	20 years
Plant, Vehicles and Site Equipments	6.75 years
Office Furniture and Equipment	5 years
Computing Equipment (excluding servers)	3 years
Computing Equipment (servers)	5 years
Infrastructure (Roads, landscaping, fences, walls and security lighting)	20 years
Excavation and Rehabilitation	% of actual usage
Rehabilitation assets	Lease period
Resource Recovery Facility	13 years
Right of use asset	Lease period

Assets less than \$5,000 are not capitalised.

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

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

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

(k) Right of Use assets

At inception of contract, the MRC assesses if the contract 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 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, the MRC uses its incremental borrowing rate.

Right of use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where the lease transfers ownership of the underlying asset, or the cost of the right of use asset reflects that the MRC anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

All contracts that are classified as short term leases (i.e. a lease with a remaining 12 months or less) and leases of low value assets are recognised as an operating expenditure on a straight-line basis over the term of the lease. Leases for right of use assets are secured over the asset being leased.

(l) Impairment

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

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

(m) Trade and other payables

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

(n) Employee Benefits

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

(i) Short term benefits

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

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

(ii) Long term benefits

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

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

(o) Interest bearing Loans and Borrowings

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

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

Borrowing costs are recognised as an expense when incurred, except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where 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.

(p) Superannuation

In line with Superannuation Guarantee statutory requirements, the MRC makes a mandatory 10.5% contribution of the normal salary of qualifying employees, to the employees' nominated superannuation funds. In addition to this, the MRC matches contributions made by employees to these nominated superannuation funds on a sliding scale up to a limit of 7%.

(q) Provisions

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

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

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

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

(s) Future Capping Expenditure

The liability for estimated future capping expenditure is provided for through a rehabilitation provision on a phase-by-phase basis and is discounted to its present value, with the unwinding of the discount being charged to the statement of comprehensive income within the 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.

(t) Revenue Recognition

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

Revenue from the disposal of assets is recognised when control of the asset has passed to the buyer. Revenues from royalties is recognised on an accrual basis. Proceeds from the sale of Renewable Energy Certificates are only recognised when the certificates are sold.

Interest income is recognised on an accrual basis.

Grants, donations and other contributions without any performance obligation are recognised as revenues when received. Where conditional contributions are received and the conditions attaching to the contributions have not yet been satisfied, they are disclosed as a liability in the financial statements as per AASB 15.

(u) Comparative figures and rounding

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

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

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

(v) Current and non-current classifications

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

(w) Budget Figures

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

(x) Rates

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

(y) Intangible Assets

Easements

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

(z) Financial Assets

Other financial assets at amortised cost

The MRC classified financial assets at amortised costs if both of the following criteria is met:

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

Financial assets at fair value through profit and loss

The MRC classifies the following financial assets at fair value through profit and loss;

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the MRC has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure can be found at Note 30.

(aa) Financial Liabilities

Financial liabilities are recognised at fair value when the MRC becomes a party to the contractual provisions to the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measures at amortised cost. Gains or losses are recognised in profit or loss.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

(ab) Fair Value of Assets and Liabilities

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

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

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

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

Fair Value Hierarchy

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

Level1

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

Level2

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

Level3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

(ac) Landfill Cells

There are three general components of landfill cell construction

- Cell excavation and development

- Cell liner costs, and

- 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, based on the volumetric consumption of the air space in the cell. Once a cell has been capped and is no longer available for use, the costs associated with the cell are written off.

Mindarie Regional Council
NOTES TO AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2023

	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
2 OPERATING REVENUES AND EXPENSES			
Net Result			
The net result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit	80,000	10,000	40,000
	80,000	10,000	40,000
Operational Audits	0	30,000	0
Depreciation			
By Program			
Governance	714,745	1,367,386	1,089,573
Community Amenities	1,267,060	1,738,294	1,671,445
Resource Recovery Facility	4,040,959	1,499,456	79,698
	6,022,764	4,605,137	2,840,716
By Class			
Land and Buildings	1,702,338	2,465,131	406,498
Plant and Machinery	3,189,708	1,065,327	973,036
Furniture and Equipment	52,798	54,337	55,337
Computing Equipment	119,977	148,992	176,135
Infrastructure	575,497	521,096	540,233
Right of Use Assets	382,446	350,254	689,477
	6,022,764	4,605,137	2,840,716
Finance Costs			
- Loan Interests	0	0	0
- ROUA and SCA	327,828	881,906	0
Total Borrowing Costs	327,828	881,906	0
(ii) Crediting as Revenues			
Interest Earnings			
Investments	200,000	78,962	
Municipal Account	12,000	12,280	139,812
	212,000	91,242	139,812

Mindarie Regional Council
NOTES TO AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2023

	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
3 ACQUISITION OF ASSETS			
The following assets are budgeted to be acquired during the year			
BY PROGRAM			
Governance			
Plant, Vehicles and Machineries	0	0	0
Furniture and Equipment	0	0	0
Computing Equipment	0	0	0
	0	0	0
Community Amenities			
Furniture and Equipment	0	10,000	10,000
Computing Equipment	45,000	156,000	253,000
Land and Buildings	150,000	0	350,000
Infrastructure - Operations	158,062	410,000	151,800
Infrastructure - Landfill	6,987,000	200,154	3,394,825
	7,340,062	776,154	4,159,625
Other Property and Services			
Plant, Vehicles and Machineries	0	1,330,000	1,131,000
	0	1,330,000	1,131,000
	7,340,062	2,106,154	5,290,625
BY CLASS			
Plant and Vehicles	0	1,310,000	1,094,000
Machinery and Equipment	0	20,000	37,000
Furniture and Equipment	0	10,000	10,000
Computing Equipment	45,000	156,000	253,000
Land and Buildings	150,000	0	350,000
Infrastructure - Operations	158,062	410,000	151,800
Infrastructure - Landfill	6,987,000	200,154	3,394,825
	7,340,062	2,106,154	5,290,625
Summary			
New Capital Expenditure	7,340,062	2,036,154	5,243,625
Capital Expenditure brought forward from 2020/2021	0	70,000	47,000
	7,340,062	2,106,154	5,290,625

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

Mindarie Regional Council
NOTES TO AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2023

	2022/2023 Net Book Value	Proposed Budget 2022/2023 Sale Proceeds	2022/2023 Profit (Loss)
4 DISPOSAL OF ASSETS			
The following assets are budgeted to be disposed during the year			
BY PROGRAM			
Governance			
VW Amarok (Plant128)	-		-
Ford Everest (Plant127)	-		-
Other Property and Services			
Community Amenities			
Tractor & Dinosaur water cart (Plant 76)	-		-
Lighting Tower (Plant114)	-		-
Isuzu Fire Truck (DFES) (Plant119)	-		-
Hino Bin Truck - (Plant83)	-		-
Caterpillar Skid Steer - (Plant130)	-		-
2019 Holden Colorado - (Plant129)	-		-
Toyota Hilux Diesel Turbo - Workshop Ute - (Plant123)	-		-
Holden Colorado - Groundsman Ute - (Plant 122)	-		-
Ford Ranger - Enviro Ute - (Plant113)	-		-
	-	-	-
BY CLASS			
Plant, Vehicles and Machineries			
VW Amarok (Plant128)	-	-	-
Ford Everest (Plant127)	-	-	-
Tractor & Dinosaur water cart (Plant 76)	-	-	-
Lighting Tower (Plant114)	-	-	-
Isuzu Fire Truck (DFES) (Plant119)	-	-	-
Hino Bin Truck - (Plant83)	-	-	-
Caterpillar Skid Steer - (Plant130)	-	-	-
2019 Holden Colorado - (Plant129)	-	-	-
Toyota Hilux Diesel Turbo - Workshop Ute - (Plant123)	-	-	-
Holden Colorado - Groundsman Ute - (Plant 122)	-	-	-
Ford Ranger - Enviro Ute - (Plant113)	-	-	-
	-	-	-
Summary			Budget
Profit on Sale of Disposal			-
Loss on Sale of Disposal			-
			-

Mindarie Regional Council
NOTES TO AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2023

	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
5.1 RESERVES (Cash Backed)			
Site Rehabilitation Reserve			
Opening Balance	16,242,161	15,487,679	15,138,197
Transfer to Reserve	596,079	754,482	1,103,966
Transfer from Reserve	(6,987,000)	0	0
	<u>9,851,240</u>	<u>16,242,161</u>	<u>16,242,163</u>
Reserve for Capital Expenditures			
Opening Balance	1,053,674	1,420,584	2,444,570
Transfer to Reserve	0	1,540,110	2,900,000
Transfer from Reserve	(353,062)	(1,907,020)	(5,290,625)
	<u>700,612</u>	<u>1,053,674</u>	<u>53,945</u>
Participants Surplus Reserve			
Opening Balance	0	0	0
Transfer to Reserve	0	0	0
Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Carbon Abatement Reserve			
Opening Balance	491,076	491,076	491,076
Transfer to Reserve	0	0	0
Transfer from Reserve	0	0	0
	<u>491,076</u>	<u>491,076</u>	<u>491,076</u>
RRF Maintenance Reserve			
Opening Balance	0	1,147,524	1,147,524
Transfer to Reserve	0	(1,147,524)	250,000
Transfer from Reserve	0	0	0
	<u>0</u>	<u>0</u>	<u>1,397,524</u>
TOTAL RESERVES	<u>11,042,928</u>	<u>17,786,911</u>	<u>18,184,708</u>

These Reserves are cash backed

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

Site Rehabilitation Reserve

To be used to fund the rehabilitation following the closure of the landfill.

Reserve for Capital Expenditures

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

Carbon Abatement Reserve

To be used to fund Carbon Abatement Projects.

	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
5.2 RESERVES (Non Cash Backed)			
Revaluation Reserve			
Opening Balance	23,625,594	23,625,594	25,476,500
Transfer to Reserve	0	0	0
Transfer from Reserve	0	0	0
	<u>23,625,594</u>	<u>23,625,594</u>	<u>25,476,500</u>

Mindarie Regional Council
NOTES AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2023

6.1 Statement of Financial Activity Information and Member Charges

Member Charges

	Proposed Budget 2022/2023			Estimated Actual 2021/2022
	Estimated	Rate / Tonne Ex GST	Estimated	
	2022/2023	2022/2023	Revenue	Revenue
	Tonnage	\$	\$	\$
Total Waste Tonnage				
City of Perth	13,500	145.00	1,957,458	2,221,210
City of Wanneroo	55,000	145.00	7,974,827	8,280,501
City of Joondalup	33,680	145.00	4,883,494	5,629,536
City of Stirling	47,500	145.00	6,887,351	7,879,396
Town of Cambridge	6,025	145.00	873,606	1,013,755
City of Vincent	7,250	145.00	1,051,227	1,348,558
Town of Victoria Park	12,000	145.00	1,739,962	2,103,747
RRF Residues	0	0.00	-	2,111,192
Total Member Charges	174,955		25,367,925	30,587,894

Mindarie Regional Council
NOTES TO AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2023

	Budget 2022/2023 \$	Estimated Actual 2021/2022 \$	Adopted Budget 2021/2022
7.1 FEES AND CHARGES REVENUE			
General Purpose Funding	36,207,033	40,956,839	56,568,988
Projects	0	0	0
Recycling Centre	0	0	0
Resource Recovery Facility	0	0	0
	<u>36,207,033</u>	<u>40,956,839</u>	<u>56,568,988</u>

8.1 DISCOUNTS, INCENTIVES AND CONCESSIONS

A discount on casual tipping fees may be granted to charitable or not for profit organisations up to \$500 in any one financial year.

The budgeted expenditure for discount on casual tipping fees for 2022/2023 is \$5,000. MRC considers support of these groups as aligning to its strategy of winning back waste.

9.1 MEMBER COUNCILLORS' REMUNERATION

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

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

10.1 MAJOR LAND TRANSACTION

a) Current year transactions

Capital Expenditure

Purchase of Waste infrastructure and Land	0	0	0
---	---	---	---

b) Expected future Cashflows

2023

\$

Cash Inflows

Loan Proceeds	0
	<u>0</u>

Cash Outflows

Purchase	0
	<u>0</u>

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

Mindarie Regional Council
NOTES TO AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2023

Proposed Budget 2022/2023	Estimated Actual 2021/2022	Adopted Budget 2021/2022
---------------------------------	----------------------------------	--------------------------------

11 NOTES TO THE STATEMENT OF CASH FLOWS

a) Reconciliation of Cash

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

Cash - Unrestricted	34,663,569	23,845,101	19,875,063
Cash - Restricted	11,042,928	17,786,911	18,184,708
	45,706,498	41,632,012	38,059,771

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

Site Rehabilitation Reserve	9,851,240	16,242,161	16,242,163
Reserve for Capital Expenditures	700,612	1,053,674	53,945
Participants' Surplus Reserve	0	0	0
Carbon Abatement Reserve	491,076	491,076	491,076
RRF Maintenance Reserve	0	0	1,397,524
	11,042,928	17,786,911	18,184,708

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

Net Result	(840,246)	(3,488,806)	109,131
Depreciation	6,022,764	3,964,399	2,840,716
Amortisation for Cell Development and Decommissioning Asset	4,937,865	4,790,029	3,225,625
Provision for Capping and Post Closure Management	596,079	1,103,966	1,103,966
RRF Amortisation	0	585,405	462,791
(Profit) / Loss on Sale of Asset	-	(71,075)	(142,570)
(Increase) / Decrease in Receivables	0	382,473	0
(Increase) / Decrease in Inventories	0	3,115	0
(Increase) / Decrease in Prepayments and Accrued Income	327,828	(113,415)	337,120
Increase / (Decrease) in Payables	0	(2,109,973)	0
Increase / (Decrease) in Employee Provisions	370,258	(130,700)	339,300
Net Cash from Operating Activities	11,414,547	4,915,418	8,276,079

**c) Undrawn Borrowing Facilities Credit Stand-by
Arrangements**

Credit Card Limit	50,000	50,000	50,000
Credit Card at Balance Date	0	0	0
Total Amount of Credit Unused	50,000	50,000	50,000

3. OPERATING BUDGET BY COST CENTRE

Mindarie Regional Council
SUMMARY OF OPERATING BUDGET SCHEDULE 2022/2023

No.	Name	Consolidated Budget 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Consolidated Budget 2021/2022	Adopted Budget 2021/2022	Variance between Proposed Budget and Estimated Actual	
							\$	%
2010 OPERATING INCOME								
2110	Member Council Charges	25,367,925	25,367,925	30,587,894	47,402,085	47,402,085		
	Total Member User Charges	25,367,925	25,367,925	30,587,894	47,402,085	47,402,085	(5,219,969)	-17.1%
2150	Non Member Charges	-	-	-	-	-		
2155	Casual Fees	5,400,965	5,400,965	4,297,270	3,123,885	3,123,885		
	Total User Charges	30,768,890	30,768,890	34,885,164	50,525,970	50,525,970	(4,116,274)	-11.8%
2205	Carbon Price	-	-	-	-	-		
2210	Recyclable Sales	-	-	-	-	-		
	Sale of Recyclable Materials	-	-	-	-	-	0	
2310	Contributions	-	-	-	-	-		
2370	Member Councils	-	-	-	-	-		
2380	Legal Fees	-	-	-	-	-		
2390	Other Reimbursements	-	-	4,217,836	1,500	1,500		
2390	Reimbursement of Administration Expenses	4,219,742	4,219,742	-	4,216,336	4,216,336		
	Contributions, Reimbursement & Donations	4,219,742	4,219,742	4,217,836	4,217,836	4,217,836	1,906	0.0%
2410	Gas Power Royalties	-	-	130,000	130,000	130,000		
2420	Sale of RECs (Renewable Energy Certificate)	750,000	750,000	1,000,000	1,000,000	1,000,000		
2430	Gas Power Other	-	-	-	-	-		
	Gas Power Generation Sales	750,000	750,000	1,130,000	1,130,000	1,130,000	(380,000.00)	-33.6%
2240	Sundry Fees	-	-	-	-	-		
2365	Debt Recovery	-	-	-	-	-		
2525	Rebates Received	111,016	111,016	167,619	131,016	131,016		
2540	Miscellaneous Income	145,385	145,385	464,978	424,354	424,354		
	Other Revenue	256,401	256,401	632,597	555,370	555,370	(376,196)	-59.5%
2720	Other Grants	-	-	-	-	-		
	Grants and Subsidies	-	-	-	-	-	-	
2810	Interest - Municipal Fund	212,000	212,000	91,242	139,812	139,812		
2820	Interest - Reserve Fund	-	-	-	-	-		
2830	Interest - Loan Fund	-	-	-	-	-		
	Interest Earnings	212,000	212,000	91,242	139,812	139,812	120,758.00	132.3%
	Sub-total	36,207,033	36,207,033	40,956,839	56,568,988	56,568,988	(4,749,806)	-11.6%
2910	Profit on Sale of Land	-	-	-	-	-		
2915	Profit on Sale of Building	-	-	-	-	-		
2920	Profit on Sale of Furniture & Equipment	-	-	-	-	-		
2925	Profit on Sale of Computing Equipment	-	-	-	-	-		
2935	Profit on Sale of Plant & Machinery	-	-	102,294	173,788	173,788		
2940	Profit on Sale of Infrastructure	-	-	-	-	-		
	Profit on Sale of Assets	-	-	102,294	173,788	173,788	(102,294)	
3999	Total Operating Income	36,207,033	36,207,033	41,059,133	56,742,776	56,742,776	(4,852,100)	-11.8%
4000 OPERATING EXPENDITURE								
4100	Employee Costs							
4120	Salaries	2,931,150	2,931,150	2,759,977	2,699,978	2,699,978		
4130	Allowances	109,451	109,451	110,537	108,036	108,036		
4202	Medical Examinations	-	-	-	-	-		
4205	Staff Training	80,400	80,400	86,800	126,800	126,800		
4207	Staff Conferences	25,000	25,000	26,538	16,100	16,100		
4210	Superannuation	509,215	509,215	459,302	453,302	453,302		
4215	Travelling Expenses	6,100	6,100	7,648	7,150	7,150		
4220	First Aid Expenses	500	500	3,000	3,000	3,000		
4225	Staff Recruitment (Advertising, Consultants, etc)	10,800	10,800	6,000	6,000	6,000		
4227	Staff Uniforms/Protective Clothing	30,000	30,000	40,000	40,000	40,000		
4230	Wellness Programs	23,700	23,700	26,200	26,700	26,700		
4235	FBT Expenses	52,800	52,800	53,000	38,000	38,000		
4240	OH&S Expenses	82,600	82,600	69,300	50,300	50,300		
4245	EB Performance Package (Consultants)	-	-	-	-	-		
4250	Workers Compensation Premium	102,761	102,761	89,382	79,600	79,600		
4260	HR Strategic Plan Costs	-	-	-	-	-		
4310	Annual Leave	294,200	294,200	261,508	268,500	268,500		
4315	Sick Leave	103,000	103,000	94,661	96,000	96,000		
4320	Long Service Leave	76,058	76,058	68,023	70,800	70,800		
4399	Total Employee Costs	4,417,735	4,417,735	4,161,876	4,090,266	4,090,266	255,859	6.1%
5100	Consultants and Contract Labour							
5110	Consultancy	499,740	499,740	799,369	323,000	323,000		
5130	Contract Labour External	26,000	26,000	176,080	46,080	46,080		
5159	Total Consultants and Contract Labour	525,740	525,740	975,449	369,080	369,080	(449,709)	-46.1%
5160	Communications and Public Consultation							
5165	Advertising & Promotions	24,250	24,250	28,032	17,000	17,000		
5170	Corporate Communications Strategy	41,000	41,000	20,000	-	-		
5180	Newsletter	-	-	-	-	-		
5185	Waste Management Education	-	-	40,000	-	-		
5190	Projects and RRF Support	-	-	-	-	-		
5199	Total Communications and Public Consultation	65,250	65,250	88,032	17,000	17,000	(22,782)	-25.9%

Mindarie Regional Council
SUMMARY OF OPERATING BUDGET SCHEDULE 2022/2023

No.	Name	Consolidated Budget 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Consolidated Budget 2021/2022	Adopted Budget 2021/2022	Variance between Proposed Budget and Estimated Actual	
5200	Landfill Expenses							
5215	Clay Liner	-	-	-	-	-		
5220	Recycling Contractors	371,000	371,000	206,984	330,000	330,000		
5225	Limestone Cover	120,000	120,000	140,000	140,000	140,000		
5226	Access Road Maintenance	25,000	25,000	24,000	24,000	24,000		
5227	Bushland Management	114,000	114,000	120,000	120,000	120,000		
5230	Ground Water Management	246,000	246,000	325,100	325,100	325,100		
5235	Research and Planning	95,000	95,000	93,800	65,000	65,000		
5240	Signs & Barricades	15,000	15,000	25,000	25,000	25,000		
5245	Monitoring Program	455,200	455,200	427,170	402,170	402,170		
5247	Zero Waste Plan	-	-	-	-	-		
5290	Control Fencing Maintenance	27,000	27,000	20,000	20,000	20,000		
5295	Site Operating	113,000	113,000	80,100	79,500	79,500		
5299	Total Landfill Expenses	1,581,200	1,581,200	1,462,054	1,530,770	1,530,770	119,146	8.1%
5300	Office Expenses							
5310	Staff Amenities	12,700	12,700	9,500	12,700	12,700		
5312	Telecommunication Expenses	28,500	28,500	41,000	41,000	41,000		
5315	Courier Expenses	3,000	3,000	1,735	5,000	5,000		
5320	Office Equipment Maintenance	2,500	2,500	2,500	2,500	2,500		
5325	Meals and Entertainment	23,650	23,650	28,300	28,300	28,300		
5330	Periodicals/ Publications	2,200	2,200	2,200	2,200	2,200		
5335	Postage & Freight	1,500	1,500	2,500	2,500	2,500		
5340	Photocopying Expenses	15,500	15,500	14,900	14,900	14,900		
5350	Stationery and Printing	13,550	13,550	14,050	13,800	13,800		
5353	Sponsorships	-	-	-	-	-		
5355	Subscriptions/Membership	38,315	38,315	42,103	40,649	40,649		
5358	Rounding of Cents	100	100	100	100	100		
5359	Cleaning of Bulkiings	10,900	10,900	7,032	11,000	11,000		
5365	Minor Equipment	54,000	54,000	57,919	46,000	46,000		
5368	Other Administration Expenses	10,160	10,160	10,072	9,130	9,130		
5369	Total Office Expenses	216,575	216,575	233,911	229,779	229,779	(17,336)	-7.4%
5370	Information Systems Expenses							
5375	Computer Software Licencing	197,695	197,695	183,445	171,565	171,565		
5380	Computer Software Acquisitions	-	-	5,000	5,000	5,000		
5385	Computer Systems Maintenance	80,800	80,800	76,890	70,500	70,500		
5390	Computer Systems Consumables	5,400	5,400	5,400	5,400	5,400		
5395	On-line Service Charges	15,600	15,600	10,200	10,200	10,200		
5399	Total Information Systems Expenses	299,495	299,495	280,935	262,665	262,665	18,560	6.6%
5400	Buildings Maintenance							
5410	Building Maintenance	326,300	326,300	162,125	131,600	131,600		
5435	Building Maintenance - Pest Control	16,000	16,000	24,000	24,000	24,000		
5440	Building Security	431,000	431,000	160,000	10,000	10,000		
5459	Total Building Maintenance	773,300	773,300	346,125	166,600	166,600	427,175	123.4%
5460	Plant and Vehicles Operating and Hire							
5465	Plant - Fuel and Oil	590,700	590,700	380,819	393,490	393,490		
5470	Plant - MV Licences	4,900	4,900	9,655	14,700	14,700		
5475	Plant - Tyres and Tubes	115,800	115,800	113,786	88,450	88,450		
5480	Plant - Repair and Maintenance	363,500	363,500	274,013	238,500	238,500		
5485	Minor Equipment	21,000	21,000	26,000	26,000	26,000		
5490	Plant Hire Costs	54,000	54,000	49,513	49,500	49,500		
5495	Leachate System Management	20,000	20,000	25,000	25,000	25,000		
5499	Total Plant and Vehicles Operating and Hire	1,169,900	1,169,900	878,786	835,640	835,640	291,114	33.1%
5500	RRF Operation Expenses							
5510	Fencing and Gate Maintenance	-	-	8,000	-	-		
5515	Road Maintenance	-	-	4,000	-	-		
5520	Bores and Pipework	-	-	27,500	14,000	14,000		
5525	Environmental Monitoring	-	-	-	-	-		
5531	Vehicle Was Facility Operations	-	-	-	-	-		
5535	Landscaping and Gardens	-	-	10,000	5,000	5,000		
5540	MRC Admin Charge	-	-	-	-	-		
5542	Compost Disposal	-	-	52,089	472,050	472,050		
5545	Tipping Fees (Member Councils)	-	-	8,731,791	30,132,431	30,132,431		
5546	RRF Maintenance Funding	-	-	100,000	250,000	250,000		
5559	Total RRF Operation Expenses	-	-	8,933,380	30,873,481	30,873,481	(8,933,380)	-100.0%
5560	Waste Minimisation Project							
5562	Zero Waste Plan	-	-	-	-	-		
5563	MRC Contributions	-	-	-	-	-		
5564	WMRC Processing	-	-	-	-	-		
5569	Total Waste Minimisation Project	-	-	-	-	-		
6000	Utilities							
6010	Electricity	652,000	652,000	371,260	135,100	135,100		
6015	Gas	250	250	250	250	250		
6020	Water	16,000	16,000	15,000	15,000	15,000		
6035	Rates	70,000	70,000	173,000	158,000	158,000		
6099	Total Utilities	738,250	738,250	559,510	308,350	308,350	178,740	31.9%
6100	Insurance							
6110	General Insurance (Levy)	1,515,375	1,515,375	1,014,955	213,795	213,795		
6115	Plant Insurance (Levy)	14,000	14,000	19,950	19,950	19,950		
6199	Total Insurance	1,529,375	1,529,375	1,034,905	233,745	233,745	494,470	47.8%
6200	Loan Expense							
6210	Interest on Loans	-	-	-	-	-		
6211	Finance cost - ROU asset	327,828	327,828	337,120	337,120	337,120		
6215	Loan Facility Fee	-	-	544,786	-	-		
6299	Total Loan Expense	327,828	327,828	881,906	337,120	337,120	(554,078)	-62.8%

Mindarie Regional Council
SUMMARY OF OPERATING BUDGET SCHEDULE 2022/2023

No.	Name	Consolidated Budget 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Consolidated Budget 2021/2022	Adopted Budget 2021/2022	Variance between Proposed Budget and Estimated Actual	
	7100 Elected Members Costs							
	7110 Member Allowances (Travel, Telecom, IT)	15,000	15,000	15,000	15,000	15,000		
	7120 Member Meeting Fees	128,750	128,750	128,750	128,750	128,750		
	7125 Member Conference Expenses	78,200	78,200	78,200	78,200	78,200		
	7130 Member LG Allowances (Chairman, Deputy)	24,463	24,463	24,463	24,463	24,463		
	7135 Council Meeting Expenses	4,000	4,000	4,000	4,000	4,000		
	7199 Total Elected Member Costs	250,413	250,413	250,413	250,413	250,413		0.0%
	7200 Government Levies							
	7210 DEP Landfill levy	13,289,260	13,289,260	12,692,959	8,828,920	8,828,920		
	7215 Carbon Price	-	-	-	-	-		
	7250 Total Government Levies	13,289,260	13,289,260	12,692,959	8,828,920	8,828,920	596,301	4.7%
	7300 Leases							
	7310 Land Rental - Annual	-	-	-	-	-		
	Total Leases	-	-	-	-	-	0	
	7500 Other Expenses							
	7515 Audit Fees	80,000	80,000	40,000	40,000	40,000		
	7520 Bank Charges	18,000	18,000	15,000	15,000	15,000		
	7525 Legal Expenses	200,000	200,000	350,000	550,000	550,000		
	7605 Doubtful and Bad Debts Expense	250	250	500	500	500		
	7610 Donations	-	-	-	-	-		
	7630 Contributions to Other Councils	-	-	-	-	-		
	7650 Other Expenses	8,000	8,000	246,441	31,000	31,000		
	7998 Total Other Expenses	306,250	306,250	651,941	636,500	636,500	(345,691)	-53.0%
	8000 Depreciation							
	8020 Depreciation on Buildings	1,702,338	1,702,338	1,824,393	406,498	406,498		
	8025 Depreciation on Buildings RRF SCA	-	-	640,738	-	-		
	8030 Depreciation on Furniture & Office Equipment	52,798	52,798	54,337	55,337	55,337		
	8040 Depreciation on Computing Equipment	119,977	119,977	148,992	176,135	176,135		
	8050 Depreciation on Vehicles and Mobile Plant	3,189,708	3,189,708	1,065,327	973,036	973,036		
	8060 Depreciation on Infrastructure	575,497	575,497	521,096	540,233	540,233		
	8070 Depreciation on Right of Use Asset	382,446	382,446	350,254	689,476	689,476		
	8099 Total Depreciation	6,022,764	6,022,764	4,605,137	2,840,715	2,840,715	1,417,627	30.8%
	8100 Amortisation (Landfill)							
	8110 Amortisation of Excavation/Cell Development	3,206,760	3,206,760	3,058,924	2,127,710	2,127,710		
	8120 Site Rehabilitation	-	-	237,079	-	-		
	8125 Capping Accretion Expenses	237,079	237,079	237,079	237,079	237,079		
	8130 Amort Charge for Decommissioning Asset	1,731,105	1,731,105	1,731,105	1,097,915	1,097,915		
	8140 Total Amortisation (LandFill)	5,174,944	5,174,944	5,027,108	3,462,704	3,462,704	147,836	2.9%
	8160 Amortisation (RRF)							
	8165 Amortisation-Pre Operating Cost	-	-	134,916	104,784	104,784		
	8170 Amortisation Cost	-	-	450,489	358,007	358,007		
	8190 Total Amortisation (RRF)	-	-	585,405	462,791	462,791	(585,405.00)	-100.0%
	8200 Provision (Landfill)							
	8230 Post Closure Accretion Expenses	359,000	359,000	866,887	866,887	866,887		
	8299 Total Provision (Landfill)	359,000	359,000	866,887	866,887	866,887	(507,887.00)	-58.8%
	9000 Loss on Asset Sales							
	9025 Loss on Sale of Vehicles and Machinery	-	-	31,219	31,219	31,219		
	9090 Total Loss on Asset Sales	-	-	31,219	31,219	31,219	(31,219)	
	9098 Total Operating Expenditure	37,047,279	37,047,279	44,547,938	56,633,645	56,633,645	(7,500,659)	-16.8%
	Total Net	(840,246)	(840,246)	(3,488,805)	109,131	109,131	2,648,559	-75.9%

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
General Purpose Funding

Description	Rate /		Consolidated	Proposed	Estimated	Adopted
	Tonne Exc	GST				
		Tonnes	2022/2023	2022/2023	June 2022	2021/2022
Revenue						
<i>Member User Charges</i>						
City of Perth	145.00	13,500	1,957,458	1,957,458	2,221,210	2,769,000
City of Waveroo	145.00	55,000	7,874,827	7,874,827	8,280,501	10,255,950
City of Joondalup	145.00	33,680	4,883,494	4,883,494	5,629,536	6,980,010
City of Stirling	145.00	47,500	6,887,351	6,887,351	7,879,396	9,799,000
Town of Cambridge	145.00	6,025	873,806	873,806	1,013,755	1,262,025
City of Vincent	145.00	7,250	1,051,227	1,051,227	1,348,557	1,650,750
Town of Victoria Park	145.00	12,000	1,739,962	1,739,962	2,103,747	2,609,250
RRF Residues		-	0	0	2,111,192	12,077,100
			174,955	25,367,925	25,367,925	30,587,894
						47,402,085
<i>Non Member User Charges/Member charged as Trade</i>						
WMRC Processing Residues			0	0	0	0
City of South Perth			0	0	0	0
Casual Tipping Fees	172.01	31,400	5,400,965	5,400,965	4,297,270	3,123,885
			5,400,965	5,400,965	4,297,270	3,123,885
Other Revenue						
<i>Interest Earnings</i>						
<i>Interest - Municipal Fund</i>						
Bank Account			5,000	5,000	5,000	7,200
Term Deposit Interest			200,000	200,000	78,962	120,612
Cash Maximiser			7,000	7,000	7,280	12,000
<i>Other Fees and Charges</i>						
<i>Recyclable Sales</i>						
Sims Metal			0	0	0	0
Remonds			0	0	0	0
Battery Rescue			0	0	0	0
Walk-in Customers			0	0	0	0
Polystyrene			0	0	0	0
<i>Contributions and Donations</i>						
Contributions			0	0	0	0
<i>Reimbursements</i>						
Miscellaneous reimbursements			0	0	1,500	1,500
E waste handling fee			0	0	0	0
Reimbursement of Admin Fees - Member Councils			4,219,742	4,219,742	4,216,336	4,216,336
<i>Gas Power Generation Income</i>						
Gas Power Royalties			0	0	130,000	130,000
Sale of RECs (Renewal Energy Certificate)			750,000	750,000	1,000,000	1,000,000
<i>Other Income</i>						
<i>Rebate Received</i>						
WALGA Advertisement Rebate			0	0	0	0
LGIS Divident/Insurance Rebate			0	0	39,071	20,000
Diesel Fuel Rebate			111,016	111,016	128,548	111,016
<i>Miscellaneous Income</i>						
Vending machine commission			0	0	0	0
Sale of Water to RRF			0	0	647	3,887
RRF Rental Income			0	0	28,167	169,000
Compost Revenue			22,658	22,658	326,996	128,740
Offset against Loan11			0	0	0	0
Mattresses Charges			122,727	122,727	102,000	122,727
Other			0	0	7,168	0
<i>Grants Operating</i>						
Other Grants			0	0	0	0
			5,438,143	5,438,143	6,071,675	6,043,018
Total Revenue			36,207,033	36,207,033	40,956,839	56,568,988
Net Total			36,207,033	36,207,033	40,956,839	56,568,988

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Members of Council

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
Expenditure				
<i>Elected Members Costs</i>				
Member Allowances (Travel, Telecom, IT)				
Kilometers Claimed	2,000	2,000	2,000	2,000
Members Allowances (x12 Councillors)	12,000	12,000	12,000	12,000
Others (eg. Baby sitting)	1,000	1,000	1,000	1,000
Member Meeting Fees				
11x Councillors Sitting Fees	113,300	113,300	113,300	113,300
1x Chairman Sitting Fees	15,450	15,450	15,450	15,450
Member Conference Expenses				
Waste and Recycling Conference	13,200	13,200	13,200	13,200
Waste Energy Conference	65,000	65,000	65,000	65,000
Enviro Conference	0	0	0	0
Waste to Energy conference	0	0	0	0
Member LG Allowances (Chairman, Deputy)				
Member Allowance - Chairman	19,570	19,570	19,570	19,570
Member Allowance - Deputy Chairman	4,893	4,893	4,893	4,893
Council Meeting Expenses	4,000	4,000	4,000	4,000
	250,413	250,413	250,413	250,413
Total Expenditure	250,413	250,413	250,413	250,413
Net Total	(250,413)	(250,413)	(250,413)	(250,413)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Governance Management

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
Revenue				
Profit on Sale of Assets				
Sale of Motor Vehicle	0	0	12,308	25,451
Total Revenue	0	0	12,308	25,451
Expenditure				
<i>Employee Costs</i>				
Salaries	350,500	350,500	444,778	444,778
Allowances	3,524	3,524	9,404	9,404
Staff Training				
Staff Training - CEO	16,000	16,000	0	0
Staff Training - HR	2,000	2,000	2,000	2,000
Staff Training - Exec Asst	2,000	2,000	2,000	2,000
Staff Training - Project Manager	0	0	2,000	2,000
Staff Training - Other	5,000	5,000	25,000	65,000
Staff Conferences				
Staff Conference - Miscellaneous	5,000	5,000	15,038	5,000
Perth Waste Conference	5,000	5,000	0	0
Coffs Waste Conference (2 members)	6,000	6,000	0	0
Superannuation				
Super SGC 10%	39,600	39,600	50,100	50,100
Super Co contribution 7%	14,000	14,000	20,400	20,400
Travelling Expenses	2,200	2,200	1,500	1,500
Staff Recruitment				
Recruitment-Senior Management	5,000	5,000	0	0
Recruitment-Officers	2,000	2,000	4,000	4,000
Recruitment-Operations	2,000	2,000	2,000	2,000
Pre employment medicals (\$600 each)	1,800	1,800	0	0
Wellness Programs				
Spectacle Allowance	800	800	800	800
Drug and Alcohol Test	20,000	20,000	20,000	20,000
ORS Counselling Service	2,500	2,500	2,500	2,500
Hearing Test	0	0	0	500
Flu Injection - Annually	0	0	500	500
Hep B and Tetanus	400	400	400	400
Skin Cancer Check	0	0	2,000	2,000
Fringe Benefits Tax	16,000	16,000	16,000	16,000
Workers Compensation Premium	12,200	12,200	13,100	13,100
Annual Leave	38,100	38,100	47,900	47,900
Sick Leave	15,000	15,000	20,000	20,000
Long Service Leave	9,900	9,900	12,500	12,500
	576,524	576,524	713,920	744,382
<i>Consultants and Contract Labour</i>				
Consultancy				
HR Support and Performance Review	5,000	5,000	13,000	13,000
DAIP Review	10,000	10,000	0	0
Consultancy Services General	80,000	80,000	150,000	50,000
Senior Management Coaching	0	0	0	0
APV Valuer	0	0	30,000	0
Waste Audits	0	0	0	0
CEO performance and recruitment	10,000	10,000	0	0
Specialist project consultant - IW projects	0	0	858	0
Contract Labour				
Sales Person - Landfill Space	0	0	80,000	0
Project Officer	0	0	65,000	0
	130,000	130,000	338,858	63,000
<i>Communication and Public Consultation</i>				
Advertising & Promotions-Annual Report	0	0	2,000	2,000
	0	0	2,000	2,000
<i>Corporate Communication and Strategy</i>				
Strategic Communication Plan	21,000	21,000	0	0
	21,000	21,000	0	0
<i>Landfill Expenses</i>				
Research and Planning				
MWAC Standard Contribution	95,000	95,000	93,800	65,000
Research project-Vetiver biofiltration	0	0	0	0
	95,000	95,000	93,800	65,000
<i>Office Expenses</i>				
Meals and Entertainment				
Awards Recognition	3,350	3,350	2,550	2,550
Business Meetings	5,000	5,000	5,000	5,000
CEO Miscellaneous	2,000	2,000	2,000	2,000
Subscriptions/Memberships				
Australian Landfill Owners Assn	2,760	2,760	3,000	3,000
VMRR	1,584	1,584	0	0
ISWA/AL&GA Annual Membership	0	0	1,000	1,000
Chartered Accountants A&NZ	0	0	685	700
LGMA Membership	1,000	1,000	1,000	1,000
Lawerly Subscriptions	576	576	0	0
AICD - CEO	750	750	0	0
Aust HR Institute Prof Membership	400	400	360	400
AORA Subscriptions	600	600	0	0
Others	0	0	825	0
Minor Equipment	4,000	4,000	2,195	1,000
	22,020	22,020	18,615	16,650

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Governance Management

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	3,600	3,600	7,600	5,000
Plant - MV Licences	400	400	500	500
Plant - Tyres and Tubes	1,000	1,000	1,500	1,500
Plant - Repair and Maintenance	2,000	2,000	3,549	2,000
Plant Hire Costs	2,000	2,000	2,000	2,000
	9,000	9,000	15,149	11,000
<i>Insurance</i>				
Municipal Property Insurance	33,000	33,000	30,000	27,000
Public Liability Insurance	13,750	13,750	13,220	12,500
Plant and Machinery Insurance	700	700	700	700
Salary Continuance	3,000	3,000	2,673	3,000
Cyber Liability	6,050	6,050	10,049	5,500
Fidelity Guarantee Insurance	5,000	5,000	0	4,000
Statutory & Business Practices Protection	0	0	0	0
Management Liability Insurance	26,000	26,000	23,434	23,000
Personal Injury Insurance	1,325	1,325	1,175	1,400
Pollution Liability Insurance	0	0	0	0
Insurance Excess	5,000	5,000	255,000	5,000
	93,825	93,825	336,251	82,100
<i>Administration Expenses</i>				
Legal Expenses	200,000	200,000	350,000	550,000
<i>Other Expenses</i>				
Charitable and Non Profit Org Waiver	5,000	5,000	10,000	10,000
Customer's Feedback	0	0	5,000	5,000
Donation Matching	0	0	0	0
Employee Satisfaction Survey	0	0	0	10,000
Team Development Activities	3,000	3,000	6,000	6,000
	208,000	208,000	371,000	581,000
<i>Depreciation</i>				
Depreciation on Buildings	138,422	138,422	138,422	138,422
Depreciation on Furniture & Office Equipment	0	0	0	0
Depreciation on Computing Equipment	0	0	0	0
Depreciation on Vehicles and Mobile Plant	3,908	3,908	12,862	9,204
	142,330	142,330	151,284	147,626
Loss on Sale of Assets	0	0		0
Total Expenditure	1,297,699	1,297,699	2,040,877	1,712,758
Net Total	(1,297,699)	(1,297,699)	(2,028,569)	(1,687,307)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Finance and Business Services

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
Revenue				
Profit on Sale of Assets				
Sale of Asset	0	0	25,451	23,523
Total Revenue	0	0	25,451	23,523
Expenditure				
<i>Employee Costs</i>				
Salaries	478,200	478,200	452,700	452,700
Allowances				
First aid	5,845	5,845	2,900	2,900
On call / Phone	28,904	28,904	28,880	28,880
Staff Training				
Tax updates and webinars	2,200	2,200	0	0
Microsoft training	1,500	1,500	0	0
Aust wide taxation updates	1,200	1,200	0	0
Other Financial Training	8,000	8,000	10,000	10,000
Staff Conferences				
LGMA Conferences	8,000	8,000	6,500	5,000
Other Conferences	0	0	4,000	4,000
Superannuation	98,305	98,305	92,496	92,495
Travelling Expenses				
Taxis and Parking	300	300	300	300
Payroll Reimb/Kilometers Claimed	1,500	1,500	1,500	1,500
Fringe Benefits Tax	10,000	10,000	10,000	10,000
Workers Compensation Premium	17,500	17,500	13,800	13,800
Annual Leave	51,800	51,800	47,200	47,200
Sick Leave	20,000	20,000	20,000	20,000
Long Service Leave	14,600	14,600	13,700	13,700
	747,855	747,855	703,976	702,475
<i>Consultants and Contract Labour</i>				
Contract Labour External				
Finance Relief	0	0	0	7,000
	0	0	0	7,000
<i>Office Expenses</i>				
Office Equipment Maintenance				
Equipment Maintenance	1,500	1,500	1,500	1,500
Meals and Entertainment	1,000	1,000	2,000	2,000
Subscriptions/Membership				
LGMA Membership	1,000	1,000	1,700	1,700
ICAA and SAICA Membership	0	0	1,600	1,600
AICD Subscriptions	795	795	795	795
Leadership WA	0	0	400	400
Superchoice website subscriptions	250	250	250	250
Others	400	400	684	0
Rounding of Cents	100	100	100	100
Minor Equipment	5,000	5,000	5,000	5,000
Other Office Expenses				
Cash Collection	1,500	1,500	1,500	1,500
Searches	500	500	250	250
DPI Vehicle Searches	250	250	250	250
Collection of back up tape	600	600	42	0
Debt collection commission	50	50	50	50
Searches - new vendors	510	510	500	500
	13,455	13,455	16,621	15,895
<i>Information System Expenses</i>				
Computer Software Licencing				
Others	10,000	10,000	16,000	11,000
Adobe Licence	4,300	4,300	1,250	1,250
Microsoft Office Licencing	5,000	5,000	5,000	5,000
Bus. Central Licence and Open OfficeSupport	75,000	75,000	75,000	75,000
VMWare Licence	8,000	8,000	8,000	8,000
Teamviewer Licence	1,900	1,900	1,900	1,900
Active Virus Scan Licence	5,660	5,660	5,660	5,660
VEEAM Backup & Replication Licence	1,323	1,323	1,323	1,323
Microsoft Projects	3,000	3,000	3,000	3,000
Microsoft Visio	227	227	227	227
Microsoft SQL Enterprise	7,500	7,500	7,500	7,500
Firewall support licences	2,605	2,605	2,605	2,605
HP Servers Warranty Support-TP and Neerabup	14,000	14,000	14,000	14,000
Chem Alert	2,500	2,500	2,500	2,500
inControl/inTuition Licence	9,380	9,380	9,380	6,000
Jet Software Licence	3,800	3,800	3,800	3,800
Email security licence	2,000	2,000	2,000	2,000
SMS Device Monitoring	500	500	500	500
Device Monitoring Licence	4,200	4,200	3,000	3,000
Retail Express	2,300	2,300	2,300	2,300
Happy or Not Licence	3,000	3,000	3,000	3,000
WAAP -Service Security	5,500	5,500	5,500	5,500
MS remote services (ELO)	500	500	500	500
MS service licence (ELO)	2,500	2,500	2,500	2,500
Zoom licence	2,000	2,000	1,000	1,000
Data switch licence	2,500	2,500	2,500	2,500
MS Power BI	3,500	3,500	3,500	0
Business Central Testing Environment	15,000	15,000	0	0

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Finance and Business Services

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
Computer Software Acquisitions				
Other	0	0	5,000	5,000
Computer Systems Maintenance				
Other Project Costs	2,000	2,000	2,000	2,000
Business Central Modifications	5,000	5,000	0	0
Network Penetration Testing	8,500	8,500	8,500	8,500
Installation of Core Swtiches	3,000	3,000	3,000	3,000
Newcastle Weighing Services - Gen Maintenance	13,000	13,000	13,000	13,000
Jet Report Maintenance	12,000	12,000	1,200	1,200
CCTV Servicing and Maintenance	500	500	0	0
POS calibration	2,000	2,000	2,000	2,000
Computer Systems Consumables				
Miscellaneous computing consumables	4,000	4,000	4,000	4,000
Tape/Office Backup	1,400	1,400	1,400	1,400
	249,095	249,095	223,545	211,665
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	4,000	4,000	4,000	4,000
Plant - MV Licences	500	500	500	500
Plant - Tyres and Tubes	500	500	500	500
Plant - Repair and Maintenance	2,500	2,500	2,500	2,500
Plant Hire Costs	0	0	0	0
	7,500	7,500	7,500	7,500
<i>Insurance</i>				
Municipal Property Insurance	22,000	22,000	20,000	19,000
Public Liability Insurance	7,150	7,150	6,500	6,500
Plant and Machinery Insurance	400	400	650	650
	29,550	29,550	27,150	26,150
<i>Finance Costs</i>				
ROU Asset	327,828	327,828	881,906	337,120
	327,828	327,828	881,906	337,120
<i>Administration Expenses</i>				
Audit Fees				
Audit Fees External	80,000	80,000	40,000	40,000
Audit Fees Internal Control	0	0	0	0
Bank Charges	18,000	18,000	15,000	15,000
Doubtful and Bad Debts Expense	250	250	500	500
	98,250	98,250	55,500	55,500
<i>Depreciation</i>				
Depreciation on Buildings	0	0	0	0
Depreciation on Furniture & Office Equipment	0	0	640,738	0
Depreciation on Computing Equipment	113,565	113,565	78,145	105,287
Depreciation on Vehicles and Mobile Plant	4,072	4,072	7,646	7,864
Depreciation on Infrastructure	7,920	7,920	7,920	7,920
Depreciation on Right of Use Asset	382,446	382,446	350,254	689,476
	508,003	508,003	1,084,703	810,547
<i>Loss on Sale of Assets</i>	0	0	0	0
Total Expenditure	1,981,536	1,981,536	3,000,901	2,173,852
Net Total	(1,981,536)	(1,981,536)	(2,975,450)	(2,150,329)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Administration Services

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
Expenditure				
<i>Employee Costs</i>				
Salaries	92,200	92,200	88,100	88,100
Allowances (First Aid)				
First aid	869	869	605	605
Adverse working condition	958	958	921	921
Staff Training				
Local Government Act	0	0	3,000	3,000
Microsoft Training	0	0	1,000	1,000
Records Management	0	0	0	0
ELO Training	0	0	0	0
Other	5,000	5,000	2,000	2,000
Superannuation				
Superannuation 10%	10,646	10,646	10,122	10,122
Superannuation 7%	5,438	5,438	5,184	5,184
Travelling Expenses				
Taxis and Parking	200	200	200	150
Kms used from Private Vehicle	100	100	750	500
Fringe Benefits Tax	11,800	11,800	12,000	12,000
Workers Compensation Premium	3,300	3,300	2,600	2,600
Annual Leave	10,100	10,100	9,500	9,500
Sick Leave	6,000	6,000	6,000	6,000
Long Service Leave	2,600	2,600	2,500	2,500
	149,211	149,211	144,482	144,182
<i>Consultants and Contract Labour</i>				
Contract Labour External	0	0	0	8,000
	0	0	0	8,000
<i>Communications and Public Consultations</i>				
Advertising & Promotions				
Statutory Advertising	8,000	8,000	10,000	10,000
Tender Advertising	16,250	16,250	16,032	5,000
Corporate Communication Strategy				
Annual Report	10,000	10,000	8,000	0
Website Maintenance	10,000	10,000	12,000	0
Waste Management Education				
Open Day	0	0	40,000	0
	44,250	44,250	86,032	15,000
<i>Landfill Expenses</i>				
Monitoring Program				
Radio System Licence	700	700	670	670
	700	700	670	670
<i>Office Expenses</i>				
Staff Amenities				
Coffee/Tea	3,700	3,700	2,500	3,700
Milk/Sugar	2,000	2,000	2,000	2,000
Cleaning Supplies	5,000	5,000	3,000	3,000
Bottled Water	2,000	2,000	2,000	4,000
Telecommunication Expenses				
Internet and Telephone Services	16,000	16,000	27,000	27,000
Mobile Phone	12,500	12,500	12,500	12,500
Magiccorp-On hold messages	0	0	1,500	1,500
White pages directory listing	0	0	0	0
Courier Expenses				
Agendas and Minutes	3,000	3,000	1,735	5,000
Other courier expenses	0	0	0	0
Office Equipment Maintenance	1,000	1,000	1,000	1,000
Meals and Entertainment				
Christmas party	10,000	10,000	10,000	10,000
Other Expenses - Admin	1,800	1,800	1,750	1,750
Periodicals / Publications				
Newspaper	1,700	1,700	1,700	1,700
State law publisher	0	0	0	0
WA local government directory	500	500	500	500
Postage & Freight	1,500	1,500	2,500	2,500
Photocopying Expenses				
Leases	5,000	5,000	5,000	5,000
Maintenance	6,500	6,500	6,800	6,800
Photocopy paper	4,000	4,000	3,100	3,100
Stationery and Printing				
General stationeries	10,000	10,000	10,000	10,000
Ausrecord stationery supplies	1,000	1,000	1,000	1,000
Scanning maps and archiving	500	500	1,000	1,000
DCS/Cash register/EFTPOS rolls	1,800	1,800	1,800	1,800
Subscriptions/Membership				
LGMA membership	200	200	1,200	1,200
Local government supervisors assn	500	500	500	500
SAI global	2,000	2,000	2,000	2,000
WALGA associate membership	18,000	18,000	18,000	18,000
Australian Waste Industry Publication	800	800	0	0
Leadership WA	0	0	700	700
WMAA	5,000	5,000	5,000	5,000
Records and info mgt prof aust	500	500	500	500
Copyright	1,200	1,200	1,104	1,104
AICD	0	0	800	800
Cleaning of Buildings				
Enviro Care	8,400	8,400	4,400	6,000
HCS Group	0	0	0	0
Excel window cleaning	0	0	2,632	5,000
Minor Equipment	3,500	3,500	5,000	5,000

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Administration Services

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
Other Office Expenses				
Indoor plant services	2,500	2,500	2,400	2,400
Confidential bin collection	1,000	1,000	1,480	580
Flowers for staff and councillors	1,000	1,000	1,000	1,000
Records Management (Iron Mountain)	1,500	1,500	2,000	2,000
Records Management Storage (ZircoData)	750	750	600	600
	136,350	136,350	147,701	157,234
Information System Expenses				
Computer Systems Maintenance				
TRIM support and maintenance	0	0	390	0
Kapish 1st level support	12,000	12,000	0	0
Kapish TRIM explorer annual maint	0	0	0	0
Kapish TRIM easy link annual maint	0	0	0	0
ELO Licence	3,300	3,300	3,300	3,300
ELO Support Services	0	0	12,000	12,000
ELO Training	0	0	0	0
CCTV Servicing and Maintenance	5,500	5,500	5,500	5,500
On-line Service Charges				
iinet ADSL, Domain/SSL Certificate	2,100	2,100	1,200	1,200
Fibre connection with telephone lines	13,500	13,500	9,000	9,000
	36,400	36,400	31,390	31,000
Building Maintenance				
Building Maintenance				
Airconditioning maint., parts and servicing	7,000	7,000	7,000	7,000
Thermographic Imaging (Power Boards)	2,000	2,000	1,800	1,800
Admin building misc repairs	10,000	10,000	10,000	10,000
Old Admin building misc repairs	0	0	0	0
Caretakers house misc repairs	0	0	0	0
Building Security				
Building security	5,000	5,000	5,000	5,000
Building alarm monitoring	5,000	5,000	5,000	5,000
	29,000	29,000	28,800	28,800
Utilities				
Electricity	132,000	132,000	130,000	130,000
Gas	250	250	250	250
Water	16,000	16,000	15,000	15,000
Rates	70,000	70,000	68,000	53,000
	218,250	218,250	213,250	198,250
Insurance				
Municipal Property Insurance	22,000	22,000	20,000	20,000
Public Liability Insurance	12,000	12,000	11,000	11,000
	34,000	34,000	31,000	31,000
Other Expenses				
Land Rental	0	0	0	0
	0	0	0	0
Depreciation				
Depreciation on Building	4,510	4,510	4,509	4,509
Depreciation on Furniture & Office Equipment	50,798	50,798	51,650	51,650
Depreciation on Computing Equipment	6,412	6,412	70,847	70,847
Depreciation on Vehicles and Mobile Plant	0	0	0	0
Depreciation on Infrastructure	2,692	2,692	4,394	4,394
	64,412	64,412	131,400	131,400
Total Expenditure	712,573	712,573	814,725	745,536
Net Total	(712,573)	(712,573)	(814,725)	(745,536)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Projects

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
Expenditure				
<i>Employee Costs</i>				
Salaries	153,100	153,100	0	0
Allowances				
First Allowance	600	600	0	0
Staff training	2,000	2,000	0	0
Superannuation				
Superannuation 10%	16,200	16,200	0	0
Superannuation 7%	11,340	11,340	0	0
Conference	0	0	0	1,100
Travelling Expenses (Taxis)	1,000	1,000	0	0
Workers Compensation Premium	5,200	5,200	0	0
Annual Leave	15,600	15,600	0	0
Sick Leave	5,000	5,000	0	0
Long Service Leave	4,100	4,100	0	0
	214,141	214,141	0	1,100
<i>Consultants and Contract Labour</i>				
Consultancy (Post Closure)				
Projects and Development	185,000	185,000	445,511	100,000
	185,000	185,000	445,511	100,000
Total Expenditure	399,141	399,141	445,511	101,100
Net Total	(399,141)	(399,141)	(445,511)	(101,100)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Resource Recovery Facility

Description	Rate /		Consolidated	Proposed	Estimated	Adopted
	Exc GST	Tonnes				
		Tonnes	2022/2023	2022/2023	June 2022	2021/2022
Expenditure						
<i>Employee Costs</i>						
Salaries			45,450	45,450	60,000	0
Allowances (Adverse)			1,550	1,550	2,500	0
Superannuation						
Superannuation 10%			10,403	10,403	6,000	0
Superannuation 7%			7,282	7,282	0	0
Workers Compensation Premium			1,561	1,561	1,875	0
Annual Leave			5,000	5,000	0	0
Sick Leave			2,000	2,000	0	0
Long Service Leave			258	258	0	0
			73,504	73,504	70,375	0
<i>Consultants and Contract Labour</i>						
Consultancy						
General advice and services			10,000	10,000	10,000	10,000
Technical Support/Advice - MFL for RRF			14,740	14,740	0	0
			24,740	24,740	10,000	10,000
<i>Landfill Expenses</i>						
Access Road Maintenance						
Envirosweep			3,000	3,000	4,000	0
Bushland Management						
Landscaping and Gardens			10,000	10,000	0	0
Ground Water Management						
Bore maint/calibration/electronics			4,000	4,000	0	0
Groundwater sampling			2,000	2,000	0	0
Bacteria sampling			500	500	0	0
Vermin control			1,000	1,000	0	0
Spills/leaks/incident management			500	500	0	0
Environmental Monitoring			1,000	1,000	0	0
DWER Licence Fee			26,000	26,000	25,000	0
Control Fencing and Gate Maintenance						
Control Fencing			10,000	10,000	0	0
Access Control Infrastructure Maintenance			4,000	4,000	0	0
Site Operating						
Site Systems and Compliance			20,000	20,000	0	0
Grounds Management			4,000	4,000	0	0
Consumables			20,000	20,000	0	0
			106,000	106,000	29,000	0
<i>Office Expenses</i>						
Stationery and Printing						
General Stationeries			250	250	250	0
Cleaning of Buildings						
Enviro Care			2,500	2,500	0	0
Minor Equipment			25,000	25,000	25,000	0
			27,750	27,750	25,250	0
<i>Information System Expenses</i>						
Computer Systems Maintenance						
Network Maintenance			2,000	2,000	8,000	2,000
Newcastle Weighing Services-Gen Maintenance			6,000	6,000	12,000	12,000
Vertical Telecom P/L-Maint of Microwave Ant			6,000	6,000	6,000	6,000
			14,000	14,000	26,000	20,000
<i>Building Maintenance</i>						
Building Maintenance						
Airconditioning maintenance			2,500	2,500	6,520	2,500
RRF community education centre			2,500	2,500	2,500	2,500
RRF weighbridge and calibration			7,000	7,000	9,000	9,000
Septic system maintenance			5,000	5,000	5,000	0
Fire systems, lifting equipt and thermal testing			12,000	12,000	6,000	0
Consumables			0	0	15,000	0
Cladding			200,000	200,000	0	0
Building Security						
Security - Monitoring			420,000	420,000	150,000	0
Security - Alarm maintenance			1,000	1,000	0	0
			650,000	650,000	194,020	14,000
<i>Plant and Vehicles Operating and Hire</i>						
Fuel and Oil						
Caterpillar forklift 2.5			500	500	500	0
Tyres and Tubes						
Toyota forklift			500	500	500	0
Repair and Maintenance						
Toyota forklift 2.5			2,000	2,000	1,000	0
				3,000	2,000	0
<i>RRF Operation Expenses</i>						
Fencing and Gate Maintenance						
Fencing and Gate Maintenance			0	0	5,000	0
Access control infrastructure maintenance			0	0	3,000	0
Road Maintenance						
Envirosweep			0	0	0	0
Bores and Pipework						
Bore maint/calibration/electronics			0	0	5,000	5,000
Groundwater sampling			0	0	2,000	2,000
Bacteria sampling			0	0	1,000	1,000
Vermin control			0	0	14,000	500
Spills/leaks/incident management			0	0	500	500
Environmental Monitoring			0	0	5,000	5,000
Landscaping and Gardens						
Landscaping and Gardens			0	0	10,000	5,000
Compost Disposal (30% of input tonnages)	\$0.00	30,000	0	0	52,089	472,050
Contractor's Fee	#DIV/0!	-	0	0	8,731,791	30,132,431
RRF Maintenance Funding			0	0	100,000	250,000
			0	0	8,929,380	30,873,481
<i>Utilities</i>						
Electricity			520,000	520,000	241,260	5,100
Water Rates			0	0	0	0
Rates			0	0	105,000	105,000
			520,000	520,000	346,260	110,100
<i>Insurance</i>						
Municipal Property Insurance			1,005,500	1,005,500	549,833	4,000
Public Liability Insurance			7,150	7,150	6,500	6,500

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Resource Recovery Facility

Description	Rate /	Consolidated	Proposed	Estimated	Adopted
	Tonne		Budget	Actual 30	Budget
Exc GST	Tonnes	2022/2023	2022/2023	June 2022	2021/2022
Insurance Excess		250,000	250,000	0	0
		1,262,650	1,262,650	556,333	10,500
<i>Other Expenses</i>					
RRF Payout		0	0	225,441	0
		0	0	225,441	0
<i>Depreciation</i>					
Depreciation on Building		1,338,522	1,338,522	1,451,493	36,515
Depreciation on Plant and Machineries		2,580,252	2,580,252	4,928	0
Depreciation on Infrastructure		122,185	122,185	43,035	43,183
		4,040,959	4,040,959	1,499,456	79,698
Sub Total		6,691,853	6,722,603	11,913,516	31,117,779
Amortisation Pre-operating Cost		0	0	134,916	104,784
Amortisation (RRF)		0	0	450,489	358,007
Total Expenditure		6,691,853	6,722,603	12,498,921	31,580,570
Net Total		(6,691,853)	(6,722,603)	(12,498,921)	(31,580,570)

LANDFILL OPERATION COST CENTRES

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Recycling Centre

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
Revenue				
Profit on Sale of Assets				
Sale of Holden Colorado	0	0	0	15,183
Total Revenue	0	0	0	15,183
Expenditure				
<i>Employee Costs</i>				
Fringe Benefits Tax	0	0	15,000	0
	0	0	15,000	0
<i>Consultants and Contract Labour</i>				
Contract Labour External				
Admin Relief	0	0	0	0
OSH Relief	6,000	6,000	6,000	6,000
	6,000	6,000	6,000	6,000
<i>Landfill Expenses</i>				
Recycling Contractors				
Tyre recycling	100,000	100,000	55,251	45,000
Waste Oil Recycling	2,000	2,000	8,000	8,000
Fluoro recycling	5,000	5,000	8,000	8,000
Mattresses	150,000	150,000	49,100	150,000
Timber	0	0	3,000	3,000
Green Waste	65,000	65,000	22,533	55,000
Non-HHW program products	1,000	1,000	6,000	6,000
CCA products (EMRC)	5,000	5,000	10,000	10,000
Car gas bottles	1,000	1,000	2,500	2,500
E-waste	40,000	40,000	40,000	40,000
Degassing compressor	2,000	2,000	2,500	2,500
Signs and Barricades (repairs)	5,000	5,000	10,000	10,000
Control Fencing Maintenance				
Control fencing/boundary fencing maint	5,000	5,000	10,000	10,000
Litter fencing maintenance	8,000	8,000	10,000	10,000
Site Operating				
Fire Extinguisher Service	8,000	8,000	12,500	12,500
Consumables	2,000	2,000	2,000	2,000
CCTV camera	1,000	1,000	1,000	1,000
	400,000	400,000	252,384	375,500
<i>Office Expenses</i>				
Meals and Entertainment	500	500	5,000	5,000
Minor Equipment	4,000	4,000	1,809	15,000
	4,500	4,500	6,809	20,000
<i>Building Maintenance</i>				
Building Maintenance				
Airconditioning service - Recycling	2,000	2,000	5,000	5,000
Miscellaneous repair - Recycling	15,000	15,000	15,000	15,000
	17,000	17,000	20,000	20,000
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil				
Holden Colorado	0	0	3,000	3,000
Holden Colorado	0	0	4,000	4,000
Caterpillar forklift	1,500	1,500	1,000	1,000
CAT forklift	1,500	1,500	1,000	1,000
Motor Vehicle Licences				
Holden Colorado	0	0	1,000	1,000
Holden Colorado	0	0	1,000	1,000
Plant - Tyres and Tubes				
Holden Colorado	0	0	2,000	2,000
Holden Colorado	0	0	2,000	2,000
Caterpillar forklift	1,000	1,000	1,000	1,000
Caterpillar forklift	1,000	1,000	1,000	1,000
Plant - Repair and Maintenance				
Holden Colorado	0	0	2,948	2,000
Holden Colorado	0	0	3,000	3,000
Caterpillar forklift	1,500	1,500	1,000	1,000
EPS Baler	4,000	4,000	5,000	5,000
Cardboard Baler	6,000	6,000	5,000	5,000
Caterpillar forklift	1,500	1,500	910	1,000
Repairs and Maint of Recycling Equipt	5,000	5,000	5,000	5,000
Other	0	0	1,000	1,000
	23,000	23,000	40,858	40,000

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Recycling Centre

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
<i>Insurance</i>				
Municipal Property Insurance	11,000	11,000	7,075	7,075
Public Liability Insurance	7,000	7,000	6,500	6,500
Plant and Machinery Insurance	350	350	650	650
	18,350	18,350	14,225	14,225
<i>Administration Expenses</i>				
In Need grants	0	0	0	0
	0	0	0	0
<i>Depreciation</i>				
Depreciation on Buildings	85,952	85,952	85,952	85,952
Depreciation on Furniture & Office Equipment	2,000	2,000	2,687	3,687
Depreciation on Computing Equipment	0	0	0	0
Depreciation on Vehicles and Mobile Plant	42,466	42,466	58,595	62,794
Depreciation on Infrastructure	93,420	93,420	93,420	93,420
	223,838	223,838	240,654	245,853
Total Expenditure	692,688	692,688	595,930	721,578
Net Total	(692,688)	(692,688)	(595,930)	(706,395)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Protection of Environment

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
Revenue				
Profit on Sale of Assets				
Sale of Assets	0	0	(4,535)	10,561
Total Revenue	0	0	(4,535)	10,561
Expenditure				
<i>Employee Costs</i>				
Salaries	226,500	226,500	236,700	236,700
Allowances				
First aid allowance	3,594	3,594	1,815	1,815
Industry allowance	6,971	6,971	6,890	6,890
Staff Training				
Other training	4,500	4,500	2,000	2,000
Environmental supervisor	2,000	2,000	2,000	2,000
Superannuation				
Superannuation 10%	27,500	27,500	27,500	27,500
Superannuation 7%	19,200	19,200	19,200	19,200
Travelling Expenses				
Taxis and Parking	100	100	100	100
Kilometers Claimed	200	200	600	600
Workers Compensation Premium	8,200	8,200	7,000	7,000
Annual Leave	27,800	27,800	26,100	26,100
Sick Leave	10,000	10,000	10,000	10,000
Long Service Leave	7,100	7,100	6,600	6,600
	343,666	343,666	346,505	346,505
<i>Consultants and Contract Labour</i>				
Consultancy				
Enviro Monitoring Prog - Auditor	50,000	50,000	50,000	50,000
Enviro Monitoring Prog - Risk Assess	50,000	50,000	100,000	100,000
	100,000	100,000	150,000	150,000
<i>Landfill Expenses</i>				
<i>Bushland Management</i>				
Weed control	20,000	20,000	20,000	20,000
Tree guards, fertiliser and chemicals	1,000	1,000	5,000	5,000
Rehabilitation	10,000	10,000	20,000	20,000
5yearly bushland survey	3,000	3,000	5,000	5,000
Fauna management	2,500	2,500	2,500	2,500
Community activities	500	500	500	500
Lawn maintenance	10,000	10,000	10,000	10,000
Gardening miscellaneous tools	1,000	1,000	1,000	1,000
Recycling garden maintenance	3,000	3,000	3,000	3,000
Tree lopping around Admin building	10,000	10,000	10,000	10,000
Fire management plan	15,000	15,000	15,000	15,000
Administration Retic and Maintenance	3,000	3,000	3,000	3,000
Litter Control (external staff)	25,000	25,000	25,000	25,000
<i>Ground Water Management</i>				
Ground water monitoring	200,000	200,000	300,000	300,000
Vitever/Ecomax maintenance	15,000	15,000	15,000	15,000
PST Deluge	2,000	2,000	2,000	2,000
Extra Ground water monitoring well	15,000	15,000	0	0
Monitoring borehole maintenance	5,000	5,000	5,600	5,600
Rainfall Sampling	0	0	2,500	2,500
<i>Monitoring Program</i>				
DEC landfill licence fee	40,000	40,000	37,500	37,500
Weather station monitoring	5,000	5,000	5,000	5,000
Dust monitoring program	0	0	0	0
Gas monitoring	55,000	55,000	40,000	40,000
Radiation equipment calibration	2,000	2,000	2,000	2,000
Dangerous goods licence	0	0	500	500
GIS system and truthing	5,000	5,000	5,000	5,000
Mandatory audit report - Enviro	0	0	0	0
Degassing equipment calibration	2,500	2,500	2,000	2,000
Person gas monitoring (safety)	27,000	27,000	20,000	20,000
Conceptual Site Model Maintenance	30,000	30,000	30,000	30,000
Odour Management (Trial)	75,000	75,000	100,000	100,000
Leachate quarterly service	60,000	60,000	60,000	60,000
Leachate drizzle mat sundries	30,000	30,000	30,000	30,000
Leachate Treatment (sea container, 50k liters/d	50,000	50,000	50,000	50,000
Compressor Hire	30,000	30,000	0	0
	752,500	752,500	827,100	827,100
<i>Office Expenses</i>				
Minor Equipment	0	0	5,325	7,500
	0	0	5,325	7,500

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Protection of Environment

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
<i>Building Maintenance</i>				
Building Maintenance				
Sea container, HHW shed, Garden shed	1,800	1,800	1,800	1,800
Old Admini maintenance	3,000	3,000	5,000	5,000
Building Maintenance - Pest Control				
Animal pest control	2,000	2,000	2,000	2,000
Pest treatment and management program	5,000	5,000	3,000	3,000
Feral bird management	5,000	5,000	7,000	7,000
Insect management	2,000	2,000	2,000	2,000
Termites Management	2,000	2,000	10,000	10,000
	20,800	20,800	30,800	30,800
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil				
Kubota ride-on mower (Plant77)	50	50	50	50
Weed sprayer (Plant58)	50	50	50	50
Ford Ranger - Enviro (Plant144)	1,000	1,000	0	0
Ford Ranger - Groundsman (Plant145)	2,000	2,000	0	0
Holden Colorado - Groundsman (old)	0	0	1,000	1,000
Ford Ranger - moved to Workshop	0	0	1,136	1,000
MV Licence				
Ford Ranger - Enviro (Plant144)	400	400	0	0
Ford Ranger - Groundsman (Plant145)	400	400	0	0
Holden Colorado - Groundsman (old)	0	0	750	750
Ford Ranger - moved to Workshop	0	0	850	850
Plant - Tyres and Tubes				
Holden Colorado	0	0	1,200	1,200
Ford Ranger	0	0	1,200	1,200
Kubota ride-on mower	300	300	300	300
Ford Ranger - Enviro	1,000	1,000	0	0
Ford Ranger - Groundsman	1,000	1,000	0	0
Plant - Repair and Maintenance				
Holden Colorado	0	0	1,000	1,000
Weed sprayer	0	0	500	500
Ford Ranger	0	0	1,000	1,000
Kubota ride-on mower	500	500	1,000	1,000
Ford Ranger - Enviro	1,000	1,000	0	0
Ford Ranger - Groundsman	1,000	1,000	0	0
	8,700	8,700	10,036	9,900
<i>Insurance</i>				
Municipal Property Insurance	2,200	2,200	2,001	1,825
Public Liability Insurance	7,150	7,150	6,500	6,500
Plant and Machinery Insurance	1,200	1,200	700	700
	10,550	10,550	9,201	9,025
<i>Depreciation</i>				
Depreciation on Buildings	1,322	1,322	1,322	1,322
Depreciation on Vehicles and Mobile Plant	17,855	17,855	21,155	20,571
Depreciation on Infrastructure	75,771	75,771	77,872	96,132
	94,948	94,948	100,349	118,025
<i>Loss on Sale of Assets</i>				
	0	0	0	0
Total Expenditure	1,331,164	1,331,164	1,479,316	1,498,855
Net Total	(1,331,164)	(1,331,164)	(1,483,851)	(1,488,294)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Workshop

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
Revenue				
Profit on Sale of Assets				
Sale of Assets	0	0	9,369	9,369
Total Revenue	0	0	9,369	9,369
Expenditure				
<i>Employee Costs</i>				
Salaries	147,700	147,700	140,600	140,600
Allowances	5,900	5,900	5,700	5,700
Superannuation				
Superannuation 10%	16,700	16,700	16,000	16,000
Superannuation 7%	11,700	11,700	11,200	11,200
Workers Compensation Premium	5,200	5,200	12,107	4,200
Annual Leave	16,100	16,100	8,208	15,200
Sick Leave	5,000	5,000	3,661	5,000
Long Service Leave	4,000	4,000	1,023	3,800
	212,300	212,300	198,499	201,700
<i>Consultants and Contract Labour</i>				
Contract Labour External				
Mechanic Relief	10,000	10,000	12,540	12,540
Welder Relief	10,000	10,000	12,540	12,540
	20,000	20,000	25,080	25,080
<i>Office Expenses</i>				
Minor equipment	5,000	5,000	5,000	5,000
	5,000	5,000	5,000	5,000
<i>Building Maintenance</i>				
Building Maintenance				
Driver's toilet, standpipe and washdown bay	3,000	3,000	3,505	3,000
Workshop building	10,000	10,000	15,000	15,000
Workshop carport	0	0	500	500
Generator	5,000	5,000	5,000	5,000
	18,000	18,000	24,005	23,500
<i>Plant and Vehicles Operating and Hire</i>				
<i>Plant - Fuel and Oil</i>				
Toyota Hilux (Plant123)	0	0	2,000	2,000
Ford Ranger (Plant143)	2,000	2,000	0	0
Ford Ranger (Plant113)	2,000	2,000	0	0
Generator (Plant60)	0	0	1,000	1,000
Miscellaneous	1,000	1,000	1,000	1,000
<i>Plant - MV Licences</i>				
Toyota Hilux (Plant123)	0	0	2,000	2,000
Ford Ranger-Workshop Ute (Plant143)	400	400	0	0
Ford Ranger-Welder Ute (Plant113)	400	400	0	0
<i>Plant - Tyres and Tubes</i>				
Toyota Hilux (Plant123)	0	0	1,500	1,500
Ford Ranger-Workshop Ute (Plant143)	2,000	2,000	0	0
Ford Ranger-Welder Ute (Plant113)	2,000	2,000	0	0
<i>Plant - Repair and Maintenance</i>				
Toyota Hilux (Plant123)	0	0	1,000	1,000
Ford Ranger-Workshop Ute (Plant143)	2,000	2,000	0	0
Ford Ranger-Welder Ute (Plant113)	3,000	3,000	0	0
Generator (Plant60)	0	0	1,000	1,000
<i>Workshop Materials</i>				
Workshop consumables	15,000	15,000	20,000	20,000
Cylinder hire	1,000	1,000	1,000	1,000
Welding consumables	5,000	5,000	5,000	5,000
Plant Hire Costs	2,000	2,000	0	2,000
	37,800	37,800	35,500	37,500
<i>Insurance</i>				
Municipal Property Insurance	5,000	5,000	1,450	1,450
Public Liability Insurance	7,150	7,150	6,500	6,500
Plant and Machinery Insurance	600	600	550	550
	12,750	12,750	8,500	8,500
<i>Depreciation</i>				
Depreciation on Buildings	59,438	59,438	59,438	59,438
Depreciation on Vehicles and Mobile Plant	8,793	8,793	7,643	4,749
Depreciation on Infrastructure	15,776	15,776	22,577	22,577
	84,007	84,007	89,658	86,764
Loss on Sale of Assets	0	0	0	0
Total Expenditure	389,857	389,857	386,242	388,044
Net Total	(389,857)	(389,857)	(376,873)	(376,675)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Tipface

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
Revenue				
Profit on Sale of Assets				
Sale of Assets	0	0	59,702	59,702
Total Revenue	0	0	59,702	59,702
Expenditure				
<i>Employee Costs</i>				
Salaries	523,700	523,700	505,000	505,000
Allowances				
First Aid Allowance	3,400	3,400	3,400	3,400
Adverse Working Conditions	12,900	12,900	12,500	12,500
Staff Training				
Other Training (5x staff plus 3x trainees)	3,000	3,000	2,500	2,500
Excavator	0	0	4,000	4,000
First aid	0	0	800	800
Sub terrain fire training	0	0	0	0
Grader/HR Licence	0	0	0	0
OHS representative	3,000	3,000	2,500	2,500
Superannuation				
Superannuation 10%	49,200	49,200	47,400	47,400
Superannuation 7%	31,700	31,700	30,400	30,400
Workers Compensation Premium	17,800	17,800	14,200	14,200
Annual Leave	39,500	39,500	37,800	37,800
Sick Leave	15,000	15,000	10,000	10,000
Long Service Leave	10,900	10,900	10,400	10,400
	710,100	710,100	680,900	680,900
<i>Consultants and Contract Labour</i>				
Consultancy	60,000	60,000	0	0
	60,000	60,000	0	0
<i>Landfill Expenses</i>				
Limestone Cover	120,000	120,000	140,000	140,000
Monitoring Program				
Ground Compaction Survey	8,000	8,000	10,000	10,000
Site Operating				
Dust suppression	27,000	27,000	25,600	25,000
Fire retardant/kill fire	1,500	1,500	2,000	2,000
Bore system maintenance	2,000	2,000	2,500	2,500
Design, doc and approval - capping	0	0	20,000	20,000
NDT testing	2,000	2,000	2,000	2,000
Permits and approvals	15,000	15,000	0	0
Consumables	4,000	4,000	4,000	4,000
	179,500	179,500	206,100	205,500
<i>Office Expenses</i>				
Subscriptions/Memberships				
Local Gov't Supvs/Trade Assn	0	0	0	0
Waste Management Assn of Aust	0	0	0	0
Minor Equipment	5,000	5,000	6,090	5,000
	5,000	5,000	6,090	5,000
<i>Plant and Vehicles Operating and Hire</i>				
<i>Plant - Fuel and Oil</i>				
Komatsu Excavator (Plant131)	30,000	30,000	8,108	5,000
Ford Ranger Fire Ute (Plant136)	2,000	2,000	2,000	2,000
Generator and compressor (Plant105)	6,000	6,000	522	200
Nissan Patrol Cab chassis (Plant71)	0	0	1,000	1,000
Water Truck (Plant76)	0	0	7,000	7,000
Isuzu Water Truck (Plant146)	8,000	8,000	0	0
Isuzu Fire Ute (Plant119)	0	0	1,000	1,000
Ford Ranger Fire Ute (Plant142)	2,000	2,000	0	0
TANA E520 Land Compactor (Plant107)	0	0	86,000	86,000
Tarpomatic (Plant79)	0	0	90	90
Lighting Tower (Plant114)	0	0	4,593	3,000
Lighting Tower (Plant147)	20,000	20,000	0	0
Komatsu Dump Truck (Plant132)	25,000	25,000	22,000	22,000
Komatsu Loader (Plant133)	50,000	50,000	40,000	40,000
Komatsu Loader (Plant134)	80,000	80,000	60,000	60,000
Bomag (Plant135)	150,000	150,000	60,666	80,000
Isuzu Fire Truck (Plant110)	8,000	8,000	8,000	8,000
CAT Compactor (Plant139)	120,000	120,000	0	0
Miscellaneous and Plant Hire Fuel	20,000	20,000	16,000	16,000
Plant - MV Licences	800	800	1,969	3,600
<i>Plant - Tyres and Tubes</i>				
Nissan Patrol Cab chassis (Plant71)	0	0	1,000	1,000
Ford Ranger (Plant142)	2,000	2,000	2,000	0
Ford Ranger (Plant146)	2,000	2,000	0	0
Water Truck (Plant76)	0	0	10,000	10,000
Isuzu Fire Truck (Plant110)	500	500	5,000	5,000
Komatsu Dump Truck (Plant132)	26,000	26,000	10,000	10,000
Komatsu Loader (Plant133)	8,000	8,000	16,067	10,000
Komatsu Loader (Plant134)	32,000	32,000	27,034	10,000
Ford Ranger Fire Ute (Plant136)	2,000	2,000	2,000	2,000
Tana E520 compactor (Plant107)	0	0	0	0
Isuzu Fire Ute (Plant119)	0	0	0	2,000
Lighting Tower (Plant114)	0	0	250	250
Lighting Tower (Plant147)	2,000	2,000	0	0
<i>Plant - Repair and Maintenance</i>				
Unforeseen repairs	0	0	40,000	40,000
Caterpillar 12G grader (Plant001)	0	0	0	0
Water tanker (Plant034)	0	0	0	0
Nissan Patrol Cab chassis (Plant71)	0	0	0	0

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Tipface

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
Water Truck (Plant76)	0	0	5,000	5,000
Tarpomatic tarps, spools and remote (Plant79)	4,000	4,000	3,000	3,000
Mobile Lighting Tower (Plant88)	0	0	0	0
Generator and compressor (Plant105)	6,000	6,000	4,191	3,000
TANA E520 (Plant107)	0	0	25,000	20,000
Isuzu Fire Truck (Plant110)	15,000	15,000	10,000	10,000
Lighting Tower (Plant114)	0	0	10,000	10,000
Tarpomatic spindle (Plant115)	0	0	0	0
Tarpomatic spindle (Plant116)	0	0	0	0
Isuzu Fire Truck (Plant119)	0	0	5,000	5,000
Sumitomo excavator (Plant131)	22,000	22,000	10,000	10,000
Komatsu Dump Truck (Plant132)	40,000	40,000	10,000	10,000
Komatsu Loader (Plant133)	51,000	51,000	18,000	15,000
Komatsu Loader (Plant134)	60,000	60,000	18,000	15,000
Bomag compactor (Plant135)	45,000	45,000	24,438	20,000
Ford Ranger Fire Ute (Plant136)	2,000	2,000	1,000	1,000
CAT Compactor (Plant139)	20,000	20,000	0	0
Ford Ranger Fire Ute (Plant142)	2,000	2,000	0	0
Water Truck (Plant146)	10,000	10,000	0	0
Lighting Tower (Plant147)	4,000	4,000	0	0
Plant Hire Costs	40,000	40,000	42,500	42,500
Leachate System Management				
Leachate and compressor	15,000	15,000	20,000	20,000
Rainfall management	5,000	5,000	5,000	5,000
	937,300	937,300	643,428	619,640

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Tipface

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
<i>Insurance</i>				
Municipal Property Insurance	16,500	16,500	9,335	9,335
Public Liability Insurance	7,150	7,150	6,500	6,500
Plant and Machinery Insurance	6,800	6,800	11,900	11,900
	<u>30,450</u>	<u>30,450</u>	<u>27,735</u>	<u>27,735</u>
<i>Government Levies</i>				
DEP Landfill levy	13,289,260	13,289,260	12,692,959	8,828,920
	<u>13,289,260</u>	<u>13,289,260</u>	<u>12,692,959</u>	<u>8,828,920</u>
<i>Depreciation</i>				
Depreciation on Vehicles and Mobile Plant	444,283	444,283	798,904	719,914
Depreciation on Infrastructure	242,966	242,966	257,111	257,840
	<u>687,249</u>	<u>687,249</u>	<u>1,056,015</u>	<u>977,754</u>
<i>Amortisation (Landfill)</i>				
Amortisation for Cell Development	3,206,760	3,206,760	3,058,924	2,127,710
Amortisation Charge for Decommissioning Asset				
Post Closure Asset Depreciation	866,887	866,887	866,887	233,698
Stage2 Phase3 Depreciation	864,218	864,218	864,218	864,219
	<u>4,937,865</u>	<u>4,937,865</u>	<u>4,790,029</u>	<u>3,225,627</u>
<i>Provision (Landfill)</i>				
Capping Accretion Expense	237,079	237,079	237,079	237,079
Post Closure Accretion Expense	359,000	359,000	866,887	866,887
	<u>596,079</u>	<u>596,079</u>	<u>1,103,966</u>	<u>1,103,966</u>
<i>Loss on Sale of Assets</i>	0	0	0	0
Total Expenditure	<u>21,432,803</u>	<u>21,432,803</u>	<u>21,207,222</u>	<u>15,675,042</u>
Net Total	<u>(21,432,803)</u>	<u>(21,432,803)</u>	<u>(21,147,520)</u>	<u>(15,615,340)</u>

DEP Levy	
Total tonnage to landfill	206,355
Rate per tonne less 8% discount	\$ 64.40
	<u>\$ 13,289,300</u>

Amortisation for Cell Development	
Total tonnage to landfill	206,355
Rate per tonne	\$ 15.52
	<u>\$ 3,202,626</u>

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Weighbridge

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
Expenditure				
<i>Employee Costs</i>				
Salaries	153,500	153,500	139,400	139,400
Allowances	0			
First Aid Allowance	979	979	1,920	1,920
Adverse Working Conditions	4,226	4,226	4,082	4,082
Superannuation	0			
Superannuation 10%	14,000	14,000	12,300	12,300
Superannuation 7%	7,100	7,100	5,800	5,800
Travelling Expenses	0	0	198	0
Workers Compensation Premium	5,100	5,100	3,900	3,900
Annual Leave	7,300	7,300	6,900	6,900
Sick Leave	5,000	5,000	5,000	5,000
Long Service Leave	1,800	1,800	1,700	1,700
	199,005	199,005	181,200	181,002
<i>Landfill Expenses</i>				
Access Road Maintenance				
Enviro Sweep	10,000	10,000	10,000	10,000
Repairs to Main Access Road	8,000	8,000	10,000	10,000
Line Marking	4,000	4,000	4,000	4,000
Signs and Barricades	10,000	10,000	15,000	15,000
Monitoring Program				
Weighbridge Calibration	7,000	7,000	7,000	7,000
CCTV Maintenance	2,000	2,000	2,500	2,500
Site Operating				
Gate Keys	2,000	2,000	2,000	2,000
Consumables	1,500	1,500	2,000	2,000
	44,500	44,500	52,500	52,500
<i>Office Expenses</i>				
Minor Equipment	0	0	0	0
	0	0	0	0
<i>Building Maintenance</i>				
Building Maintenance				
Weighbridge system repairs	5,000	5,000	5,000	5,000
Weighbridge	5,000	5,000	5,000	5,000
Height restrictors	500	500	1,000	1,000
Front gate	8,000	8,000	10,000	10,000
Boomgate and surveillance	5,000	5,000	7,500	7,500
Roads and Paving all site	5,000	5,000	10,000	10,000
	28,500	28,500	38,500	38,500
<i>Insurance</i>				
Municipal Property Insurance	8,000	8,000	3,335	3,335
Public Liability Insurance	7,150	7,150	6,000	6,000
	15,150	15,150	9,335	9,335
<i>Depreciation</i>				
Depreciation on Buildings	11,927	11,927	11,927	11,927
Depreciation on Furniture & Office Equipment	0	0	0	0
Depreciation on Computing Equipment	0	0	0	0
Depreciation on Vehicles and Mobile Plant	0	0	0	0
Depreciation on Infrastructure	4,819	4,819	4,819	4,819
	16,746	16,746	16,746	16,746
Total Expenditure	303,901	303,901	298,281	298,083
Net Total	(303,901)	(303,901)	(298,281)	(298,083)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2022/2023
Transfer Station

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
Expenditure				
Revenue				
Profit on Sale of Assets				
Sale of Plant	0	0	0	30,000
Total Revenue	0	0	0	30,000
Employee Costs				
Salaries	760,300	760,300	692,700	692,700
Allowances	0			
First Aid Allowance	6,110	6,110	6,050	6,050
Adverse Working Conditions	23,120	23,120	22,970	22,970
Staff Training				
Staff training	0	0	16,000	16,000
Resource recovery supervisor training	3,500	3,500	4,500	4,500
First aid	1,500	1,500	500	500
OHS representative/training/diploma	5,000	5,000	2,500	2,500
Operations Manager	2,500	2,500	2,500	2,500
Legislative Awareness - Sitewide	7,000	7,000	0	0
LT Training - WHS Changes	3,500	3,500	0	0
Staff Conferences	1,000	1,000	1,000	1,000
Superannuation				
Superannuation 10%	84,100	84,100	76,900	76,900
Superannuation 7%	34,800	34,800	28,300	28,300
Travelling expenses	500	500	2,500	2,500
First Aid Expenses	500	500	3,000	3,000
Staff Uniforms/Protective Clothing	30,000	30,000	40,000	40,000
FBT Expenses	15,000	15,000	0	0
OH&S Expenses				
Emergency response training	4,000	4,000	4,000	4,000
OHS alert subscriptions	1,800	1,800	1,800	1,800
Site wide facilities and equipt inspection	25,000	25,000	25,000	25,000
Online SDS program	3,000	3,000	7,500	7,500
Safety awards and initiatives	800	800	2,000	2,000
Site wide exposure testing	8,000	8,000	10,000	10,000
Chem Capture management	20,000	20,000	19,000	0
Workers Compensation Premium	26,700	26,700	20,800	20,800
Annual Leave	82,900	82,900	77,900	77,900
Sick Leave	20,000	20,000	20,000	20,000
Long Service Leave	20,800	20,800	19,600	19,600
	1,191,430	1,191,430	1,107,020	1,088,020
Landfill Expenses				
Site Operating				
Consumables	3,000	3,000	4,500	4,500
	3,000	3,000	4,500	4,500
Office Expenses				
Minor Equipment	2,500	2,500	2,500	2,500
	2,500	2,500	2,500	2,500
Building Maintenance				
Building Maintenance				
Building maintenance	2,500	2,500	2,500	2,500
CCTV camera maintenance	500	500	500	500
Sprinkler system maintenance	5,000	5,000	5,000	5,000
Miscellaneous repairs	2,000	2,000	2,000	2,000
	10,000	10,000	10,000	10,000
Plant and Vehicles Operating and Hire				
Plant - Fuel and Oil				
Ford Ranger-Ops Mgr (Plant141)	6,500	6,500	0	0
Hino Bin Truck (Plant83)	3,500	3,500	2,500	2,500
Kubota SSL (Plant138)	10,000	10,000	5,904	7,500
MAN truck (Plant104)	0	0	10,000	10,000
Cat SSL (Plant118)	0	0	7,500	7,500
Isuzu Bin Truck (Plant120)	13,500	13,500	10,000	10,000
Holden Colorado (Plant112) spare	0	0	0	0
Bin Truck (Plant148)	3,500	3,500	0	0
Ford Ranger Supervisor Fire Ute (Plant142)	4,000	4,000	0	0
Skid Steer Loader (Plant149)	7,500	7,500	0	0
Degas Fuel	2,000	2,000	600	600
Plant - MV Licences	1,600	1,600	1,086	4,500
Plant - Tyres and Tubes				
MAN truck (Plant104)	0	0	5,000	5,000
Ford Ranger Supervisor Fire Ute (Plant142)	2,000	2,000	0	0
Isuzu Bin Truck (Plant120)	5,000	5,000	5,000	5,000
Hino bin truck (Plant83)	4,000	4,000	4,000	4,000
Cat SSL (Plant130)	0	0	6,000	6,000
Kubota SSL (Plant138)	7,000	7,000	6,000	6,000
CAT SSL (Plant118)	0	0	1,735	0
Ford Ranger-Ops Mgr (Plant141)	2,000	2,000	0	0
Bin Truck (Plant148)	7,000	7,000	0	0
Skid Steer Loader (Plant149)	4,000	4,000	0	0
Plant - Repair and Maintenance				
Unforeseen repairs	15,000	15,000	24,212	10,000
MAN truck (Plant104)	0	0	5,000	5,000
Kubota SSL (Plant138)	7,500	7,500	7,500	7,500
Hino bin truck (Plant83)	3,500	3,500	3,500	3,500
CAT SSL (Plant118)	0	0	1,265	0
CAT SSL (Plant130)	0	0	7,500	7,500
Holden Colorado (Plant112) spare	0	0	0	0
Ford Ranger Supervisor Fire Ute (Plant142)	3,000	3,000	0	0

Bin Truck (Plant148)	5,000	5,000	0	0
Skid Steer Loader (Plant149)	7,500	7,500	0	0
Ford Ranger-Ops Mgr (Plant141)	4,000	4,000	0	0
Isuzu Bin Truck (Plant120)	5,000	5,000	5,000	5,000
Plant Hire Costs				
Toilet Hire	4,000	4,000	5,013	3,000
Plant Hire Costs	6,000	6,000	0	0
	143,600	143,600	124,315	110,100
<i>Insurance</i>				
Municipal Property Insurance	11,000	11,000	3,875	3,875
Public Liability Insurance	7,150	7,150	6,500	6,500
Plant and Machinery Insurance	3,950	3,950	4,800	4,800
	22,100	22,100	15,175	15,175
<i>Depreciation</i>				
Depreciation on Buildings	62,245	62,245	71,330	68,413
Depreciation on Vehicles and Mobile Plant	88,079	88,079	153,594	147,941
Depreciation on Infrastructure	9,948	9,948	9,948	9,948
	160,272	160,272	234,872	226,302
<i>Loss on Sale of Assets</i>	0	0	31,219	31,219
Total Expenditure	1,532,902	1,532,902	1,529,601	1,487,816
Net Total	(1,532,902)	(1,532,902)	(1,529,601)	(1,457,816)

4. CAPITAL EXPENDITURE

Mindarie Regional Council
For the year ending 30 June 2023
Schedule of Capital Expenditure

Proposed Budget
2022/2023

SCHEDULE OF CAPITAL EXPENDITURE

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

PLANT, VEHICLES AND MACHINERIES
Plant and Vehicles

	-
Machinery and Equipment	-
	-
TOTAL PLANT, VEHICLES AND MACHINERIES	-

FURNITURE AND FITTINGS
Furniture, Fittings & Equipment
Aircondition Replacement

	-
	-
TOTAL FURNITURE AND FITTINGS	-

COMPUTING EQUIPMENT
Computing Equipment
TP Server Replacement

	45,000
	45,000
TOTAL COMPUTING EQUIPMENT	45,000

BUILDING
Building
Weighbridge roof modifications

	150,000
TOTAL BUILDINGS	150,000
TOTAL LAND AND BUILDINGS	150,000

INFRASTRUCTURE
Operations
Telemetry (Airwell) - Stage 2
Environmental Drilling (g/w (1 nest 18K and gas wells 5 (18K))
Leachate Pumps (Western edge Stage 2 phase 3) - 6 pumps
B/F Compressor Upgrade

	21,262
	36,000
	20,000
	80,800
	158,062

Landfill Infrastructure
Installation of Piggy Back Liner
Capping and Revegetation of Western Batter

	3,492,000
	3,495,000
	6,987,000

TOTAL INFRASTRUCTURE	7,145,062
-----------------------------	-----------

TOTAL CAPITAL EXPENDITURE	7,340,062
----------------------------------	-----------

Mindarie Regional Council
For the year ending 30 June 2023

Proposed Budget
2022/2023

SUMMARY OF CAPITAL EXPENDITURE

New Capital Expenditures

Total Plant, Vehicles and Machineries	-
Total Furniture and Fittings	-
Total Computing Equipments	45,000
Total Land and Buildings	150,000
Total Infrastructure	7,145,062
Total New Capital Expenditures	<u>7,340,062</u>

Brought forward items from 2021/2022

	-
Total Brought Forward Capital Expenditures	<u>-</u>

Total Capital Expenditures	<u><u>7,340,062</u></u>
-----------------------------------	--------------------------------

Sources of Funding:

External Borrowings	-
Capital Expenditure Reserve	7,340,062
	<u><u>7,340,062</u></u>

CAPITAL EXPENDITURE	June 2023 Forecast	June 2024 Forecast	June 2025 Forecast	June 2026 Forecast	June 2027 Forecast
Landfill infrastructure capex					
Stage 2 - Phase 2 capping work	6,987,000		4,567,910		3,800,728
Landfill access ramp development					
Landfill infrastructure (cell development)					
Gas well installations					
Irrigation upgrade around Weighbridge					
Leachate system/Pumps and compressor station	100,800				
Weighbridge (load cells)	150,000				
CDS Infrastructure					10,000
Millipede Barrier					35,000
Enviro drilling for ground water and gas monitor bores					
Litter fencing					
Drilling - Gas & Leachate (MAR)	36,000				
Enviro Drilling of Landfill Gas and Groundwater monitoring wells					
Leachate pond construction					
Fuel Tanks / Other					50,000
Telemetry / Automation	21,262				
Visual barrier-north at Stage2					
Airwell pumps					
Trash Pump					
Gas monitoring units					
Signage					50,000
Other					150,000
Total Landfill infrastructure	7,295,062	0	4,567,910	0	4,095,728
Equipment					
Odour Monitoring Units					
Hook lift bins			37,000		
Replacement of ADC Tarps					
Tarpomatic spindle					
Tarpomatic tarps					
Replacement of CCTV cameras					125,000
Water cannon			60,000		
3x Hooklift bin system modification					
1x Odour irrigation-landfill (mobile) with motor					
Hooklift Tyres for Loader					
Cardboard Compactors			300,000		
Landfill Gas Monitor for Workshop					
Other			15,000		
Total equipment	0	0	412,000	0	125,000
Plant and vehicles					
Replacement of Hino bin truck				350,000	
Replacement of Bin Truck					
Replacement of Lighting Tower				50,000	
Tractor and dinosaur water cart					
Replacement of Caterpillar Skidsteer Loader MTL					
Replacement of Volvo Skidsteer Loader					
Sumitomo excavator					
Replacement of Fire Ute					
Replacement of Bomag Landfill Compactor				1,300,000	
Replacement of Fire Truck				45,000	
Replacement of Workshop vehicle				38,500	
Replacement of Groundsman vehicle				38,500	
Replacement of DCS vehicle		57,600		57,600	
Replacement of CEO vehicle		62,400		62,400	
Replacement of Komatsu WA470 Front End Loader					
Replacement of Komatsu WA470 Front End Loader					
Replacement of Komatsu Dump Truck					
Replacement of Ops Manager vehicle		57,600		57,600	
Replacement of CAT Forklift		75,000			
Replacement of Tana landfill compactor		1,300,000			
Replacement of Tractor and Water Cart				250,000	
Replacement of Enviromental Ute				38,500	
Generator					
Other					
Total plant and vehicles	0	1,552,600	0	2,288,100	0

CAPITAL EXPENDITURE	June 2023 Forecast	June 2024 Forecast	June 2025 Forecast	June 2026 Forecast	June 2027 Forecast
RRF Capex					
Weighbridge				20,000	
Other					
Total RRF capex	0	0	0	20,000	0
Furniture					
Replacement of Furniture and fittings					
Replacement of Airconditioning Units					
Telephone system					
Other					
Total furniture	0	0	0	0	0
Computing equipment					
Servers - Tamala Park and Neerabup	45,000				
SAN Upgrade					
Desktops and Laptops		33,400			34,700
Wasteman					
Microsoft Dynamics Navision upgrade					
Replacement of Core switches					
Replacement of Servers UPS		11,000		22,000	11,000
Replacement of Document Management System					
Admin Network and Server Cabinets					
Other					
Total computing equipment	45,000	44,400	0	22,000	45,700
Total capital expenditure	7,340,062	1,597,000	4,979,910	2,330,100	4,266,428

5. RESERVES

Mindarie Regional Council

RESERVES

For the year ending 30 June 2023

Description	Note	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Actual 30 June 2021
Opening Balance				
Site Rehabilitation		16,242,161	15,487,679	15,138,197
Capital Expenditure		1,053,674	1,420,584	2,977,954
Participants Surplus Reserve		0	0	0
RRF Maintenance Funding		0	1,147,524	1,147,524
Carbon Abatement		491,076	491,076	491,076
		17,786,911	18,546,863	19,754,751
Interest on Investments				
Site Rehabilitation		0	0	0
Capital Expenditure		0	0	0
Participants Surplus Reserve		0	0	0
Carbon Abatement		0	0	0
		0	0	0
Transfer from Operating Surplus				
Site Rehabilitation		596,079	754,482	349,482
Capital Expenditure		0	1,540,110	0
Participants Surplus Reserve		0	0	0
RRF Maintenance Funding		0	(1,147,524)	0
Carbon Abatement		0	0	0
		596,079	1,147,068	349,482
Transfer from Operations				
		596,079	1,147,068	349,482
Transfer from Balance Sheet (Retained Surplus)				
Site Rehabilitation		0	0	0
Participants Surplus Reserve		0	0	0
Carbon Abatement		0	0	0
		0	0	0
Transfer to Operating Surplus				
Site Rehabilitation		6,987,000	0	0
Capital Expenditure		353,062	1,907,020	1,557,370
Participants Surplus Reserve		0	0	0
RRF Maintenance Funding		0	0	0
Carbon Abatement		0	0	0
		7,340,062	1,907,020	1,557,370
Transfer to Balance Sheet Provisions				
Site Rehabilitation		0	0	0
Participants Surplus Reserve		0	0	0
Carbon Abatement		0	0	0
		0	0	0
Closing Balance				
Site Rehabilitation		9,851,240	16,242,161	15,487,679
Capital Expenditure		700,612	1,053,674	1,420,584
Participants Surplus Reserve		0	0	0
RRF Maintenance Funding		0	0	1,147,524
Carbon Abatement		491,076	491,076	491,076
		11,042,928	17,786,911	18,546,863

6. MISCELLANEOUS SCHEDULES

Mindarie Regional Council
DISPOSAL OF ASSETS
For the year ending 30 June 2023

Proposed Budget
2022/2023

DISPOSAL OF ASSETS

Net Book Value

0

0

Sale Proceeds

0

0

Profit on Sale of Assets

0

0

Loss on Sale of Assets

0

0

Net Profit / (Loss)

0

Mindarie Regional Council
CARRIED FORWARD ITEMS FROM 2021/2022

	SURPLUS	RESERVE	LOAN	TOTAL
Capital Expenditures	-			-
<hr/> Total Capital Expenditures	-	-	-	-
<hr/> Total Carried Forward Expenditures	-	-	-	-

Mindarie Regional Council
DEPRECIATION SCHEDULE

Description	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Actual 30 June 2021
Buildings	1,702,338	1,824,393	405,040
Infrastructure	575,497	521,096	474,771
Furniture and Office Equipment	52,798	54,337	61,548
Computing Equipment	119,977	148,992	194,560
Plant and Machinery	3,189,708	1,065,327	967,675
Right of Use Asset	382,446	350,254	524,639
RRFA Service Concession	-	640,738	3,844,426
	6,022,764	4,605,137	6,472,659

Mindarie Regional Council
RESTORATION AND POST CLOSURE LIABILITIES
For the year ending 30 June 2023

Description	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Actual 30 June 2021
Opening Balance			
Capping Provision	10,613,978	10,376,899	10,128,889
Post Closure Management Provision	12,655,731	11,788,844	6,565,537
	<u>23,269,709</u>	<u>22,165,743</u>	<u>16,694,426</u>
Additions			
Capping Accretion Expense	237,079	237,079	248,010
Post Closure Accretion Expense	359,000	866,887	5,223,307
	<u>596,079</u>	<u>1,103,966</u>	<u>5,471,317</u>
Reduction			
Capping Provision	0	0	0
Post Closure Management Provision	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>
Closing Balance			
Capping Provision	10,851,057	10,613,978	10,376,899
Post Closure Management Provision	13,014,731	12,655,731	11,788,844
	<u>23,865,788</u>	<u>23,269,709</u>	<u>22,165,743</u>

Mindarie Regional Council
CELL DEVELOPMENT AMORTISATION
For the year ending 30 June 2023

Description	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Actual 30 June 2021
Cell Development	3,206,760	3,058,924	5,306,505
	<u>3,206,760</u>	<u>3,058,924</u>	<u>5,306,505</u>
Resource Recovery Facility			
Pre Operating Cost	0	134,916	104,784
Capital Cost	0	450,489	358,006
	<u>0</u>	<u>585,405</u>	<u>462,790</u>
	<u>3,206,760</u>	<u>3,644,329</u>	<u>5,769,295</u>

Mindarie Regional Council
TONNAGES DELIVERED COMPARATIVES

	2022/2023 Projected Tonnage	2021/2022 Proj Actual Tonnage	2021/2022 Budget Tonnage
Members Waste			
Perth	13,500	13,000	13,000
Stirling	47,500	46,000	46,000
Wanneroo	55,000	48,150	48,150
Cambridge	6,025	5,925	5,925
Vincent	7,250	7,750	7,750
Victoria Park	12,000	12,300	12,250
Joondalup	33,680	32,920	32,770
Total Members Waste Delivered to MRC	174,955	166,045	165,845
Casuals			
Other Casuals	31,400	30,861	14,550
Total Casuals	31,400	30,861	14,550
Total Waste Received by MRC	206,355	196,906	180,395
Less Waste Processed by RRF	-	(17,965)	(100,000)
Plus Residue Sent to Landfill (100%)	-	18,413	56,700
Diversion Rate	0.0%	-2.5%	43.3%
Waste Diverted from Landfill	-	448	(43,300)
Waste sent to Landfill at Tamala Park	206,355	197,354	137,095

Mindarie Regional Council

EMPLOYEE COST ANALYSIS

Cost Centre	FTE's	Salaries		Sick Leave		Annual Leave		Long Service Leave		Allowance		Salaries Incl On		Costs		Super		Compensation		Training and Conference		Fringe Benefit Tax		Protective Clothing and Equipment		Travel Allowance / Parking		First Aid / Recruitment		Wellness Program		Total Budget				
Governance																																				
Governance Management	4.0	350,500	15,000	38,100	9,900	3,524	417,024	53,600	12,200	41,000	16,000	2,200	10,800	23,700	576,524																					
Governance Administration	1.4	92,200	6,000	10,100	2,600	1,827	112,727	16,084	3,300	5,000	11,800	300	149,211																							
Corporate Services	4.7	478,200	20,000	51,800	14,600	34,750	599,350	98,305	17,500	20,900	10,000	1,800	747,855																							
		920,900	41,000	100,000	27,100	40,101	1,129,101	167,989	33,000	66,900	37,800	4,300	1,473,590																							
Operations																																				
Environmental	3.0	226,500	10,000	27,800	7,100	10,566	281,965	46,700	8,200	6,500		300	343,665																							
Weightbridge	1.0	153,500	5,000	7,300	1,800	5,205	172,805	21,100	5,100				199,005																							
Workshop	2.0	147,700	5,000	16,100	4,000	5,900	178,700	28,400	5,200				212,300																							
Tip Face	5.0	523,700	15,000	39,500	10,900	16,300	605,400	80,900	17,800	6,000			710,100																							
Transfer	8.4	760,300	20,000	82,900	20,800	29,230	913,230	118,900	26,700	40,000	15,000	500	1,207,430																							
		1,811,700	55,000	173,600	44,600	67,201	2,152,100	296,000	63,000	52,500	15,000	800	2,672,500																							
Projects	1.5	153,100	5,000	15,600	4,100	600	178,400	27,541	5,200	2,000		1,000	214,141																							
RRF	1.0	86,900	4,000	10,000	2,513	3,100	106,513	17,685	3,121				127,319																							
Totals	32.0	2,972,600	105,000	299,200	78,313	111,002	3,586,114	509,215	104,321	121,400	52,800	6,100	4,487,550																							

Employee Numbers

	Budget 2020/2021	Budget 2021/2022	Budget 2022/2023
	FTE	FTE	FTE
Governance			
Chief Executive	1.0	1.0	1.0
Human Resource	1.0	1.0	1.0
Governance	1.0	1.0	1.0
Manager Projects	1.0	1.0	1.0
Projects Officer			0.5
	4.0	4.0	4.5
Coporate Services			
Director	0.9	0.9	0.8
Finance Services	2.8	2.8	2.8
IT Services	1.0	1.0	1.0
Administration Services	1.4	1.4	1.4
Communication Services			
	6.1	6.1	6.0
Operations			
Management	1.0	1.0	1.0
Operations Waste Supervisor		1.0	1.0
Occupational Health & Safety	1.0		
Weighbridge	1.0	1.0	1.0
Workshop	2.0	2.0	2.0
Environmental	3.0	3.0	2.8
Tip Face	5.0	5.0	5.0
Transfer	5.4	6.4	6.4
Recycling	12.3		
RRF			1.0
	30.7	19.4	20.2
Total	40.8	29.5	30.7

Mindarie Regional Council
SUMMARY OF BUDGET ACTIVITY
For the year ending 30 June 2023

Description	Note	Proposed Budget 2022/2023			Estimated Actual 30 June 2022		
		Member	Non-Member	Total	Member	Non-Member	Total
Members Tonnes		174,955		174,955	166,045		166,045
Non-Members Tonnes			31,400	31,400		30,861	30,861
Tonnes Received by MRC		174,955	31,400	206,355	166,045	30,861	196,906
Less: Waste Processed at RRF		0		0	(17,965)		(17,965)
Plus: Residue sent to Tamala Landfill		0		0	9,912		9,912
Waste to Landfill		174,955	31,400	206,355	157,992	30,861	188,853
Diversion Rate (Including residues sent to Eclipse)		51.3%			-2.5%		
% of Landfill Tonnes		84.8%	15.2%	100.0%	83.7%	16.3%	100.0%
% of Total Tonnes		84.8%	15.2%	100.0%	84.3%	15.7%	100.0%
Member Fees (ex GST and Carbon Price)		\$145.00			\$ 162.50		
Member Residue/Bales Fees (ex GST)							
Processable Fees (ex GST)							
Non-Processable Fees (ex GST)							
Non-Member Fees (ex GST)	d		\$215.00		\$ 214.70		
Trade Discount Non-Member Fees (ex GST)	d				\$ 132.50		Avg
Operating Revenue							
Members Fees		25,367,925		25,367,925	28,476,702		28,476,702
RRF Residues		0		0	2,111,192		2,111,192
Non-Member Fees			5,400,965	5,400,965		4,297,270	4,297,270
Other Revenue		5,438,143		5,438,143	6,071,675		6,071,675
Governance		0		0	102,294		102,294
Finance and Business Services							
Communications							
Tipface		0		0	0		0
Recycling Centre and Transfer Station		0		0	0		0
Landfill Operations		0		0	0		0
Resource Recovery Facility		0		0	0		0
		30,806,068	5,400,965	36,207,033	36,761,863	4,297,270	41,059,133
Operating Expenditure							
Members of Council		212,309	38,104	250,413	211,166	39,247	250,413
Governance Management		1,100,234	197,464	1,297,699	1,721,011	319,866	2,040,877
Finance and Business Services		1,680,016	301,520	1,981,536	2,530,571	470,330	3,000,901
Administration Services		604,145	108,429	712,573	687,033	127,692	814,725
Projects		338,405	60,735	399,141	375,686	69,825	445,511
Communications		0	0	0	0	0	0
Recycling Centre			692,688	692,688		595,930	595,930
Landfill Operations							
Operations Administration		0	0	0	0	0	0
Protection of Environment		1,128,607	202,556	1,331,164	1,247,463	231,853	1,479,316
Workshop		330,534	59,323	389,857	325,706	60,536	386,242
Tipface		18,171,481	3,261,322	21,432,803	17,883,422	3,323,800	21,207,222
Weighbridge			303,901	303,901		298,281	298,281
Transfer Station			1,532,902	1,532,902		1,529,601	1,529,601
Contractor's Fee		0		0	8,731,791		8,731,791
RRF Residues		0		0	2,111,192		2,111,192
RRF Operating Expenses		6,691,853		6,691,853	1,655,938		1,655,938
		30,257,585	6,758,944	37,016,529	37,480,980	7,066,959	44,547,939
Changes in Net Assets Resulting from Operation		548,483	(1,357,980)	(809,496)	(719,117)	(2,769,689)	(3,488,806)
Add Back							
Depreciation		4,782,059	858,259	5,640,318	3,047,701	566,444	3,614,145
Amortisation (Landfill Cell Development & RRF)		2,718,803	487,957	3,206,760	3,073,155	571,174	3,644,329
Finance costs ROU assets		0		0	0	0	0
(Profit on Sale of Assets)		0	0	0	(86,262)	(16,032)	(102,294)
Loss on Sale of Assets		0	0	0	26,326	4,893	31,219
		7,500,863	1,346,215	8,847,078	6,060,921	1,126,478	7,187,399
Less Capital Expenditures							
Capital Expenditure		6,223,162	1,116,900	7,340,062	(1,776,057)	(330,097)	(2,106,154)
Repayment of Debt Principal		0	0	0	0	0	0
Transfers to Reserve		(505,377)	(90,702)	(596,079)	(967,288)	(179,780)	(1,147,068)
		5,717,785	1,026,198	6,743,983	(2,743,346)	(509,876)	(3,253,222)
Plus Funding Sources							
Loans	b	0		0	0	0	0
Transfer from Reserve	a	7,340,062		7,340,062	1,907,020		1,907,020
Proceeds from Sale of Assets		0		0	9,839		9,839
Council Contributions		0		0	85,000,000		85,000,000
		7,340,062	0	7,340,062	86,916,859	0	86,916,859
Cash Adjusted Surplus / (Deficit)	c	21,107,193	1,014,434	22,121,627	89,515,317	(2,153,087)	87,362,230

7. FEES AND CHARGES

Mindarie Regional Council

FEE CALCULATION FOR MEMBER COUNCIL GATE FEES 2022/2023

2022/2023

Member Tonnes (including tonnages delivered to RRF)	174,955	84.78%
Non-Member Tonnes	31,400	15.22%
Total	206,355	

	Total	FY 20211/2022			
		Members		Non-Members	
			174,955		31,400
Tonnages for Pricing					
Landfill Operations					
Tipface	\$ 1,891,900	\$ 1,604,019	\$ 9.17	\$ 287,881	\$ 9.17
Transfer	\$ 1,350,530	\$ 135,053	\$ 0.77	\$ 1,215,477	\$ 38.71
Weighbridge	\$ 272,005	\$ 244,805	\$ 1.40	\$ 27,200	\$ 0.87
Workshop	\$ 293,100	\$ 248,500	\$ 1.42	\$ 44,600	\$ 1.42
Environmental	\$ 1,225,666	\$ 1,039,162	\$ 5.94	\$ 186,503	\$ 5.94
DEP Levy	\$ 13,289,260	\$ 11,267,100	\$ 64.40	\$ 2,022,160	\$ 64.40
Carbon Price					
Amort for Cell Dev/Decomm Asset	\$ 4,937,865	\$ 4,186,495	\$ 23.93	\$ 751,370	\$ 23.93
Capping Accretion Expense	\$ 237,079	\$ 201,004	\$ 1.15	\$ 36,075	\$ 1.15
Post Closure Accretion Expense	\$ 359,000	\$ 304,373	\$ 1.74	\$ 54,627	\$ 1.74
Depreciation	\$ 1,981,805	\$ 1,680,244	\$ 9.60	\$ 301,561	\$ 9.60
Land Rental	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 266,725	\$ 226,139	\$ 1.29	\$ 40,586	\$ 1.29
Total Landfill Operations	\$ 26,104,935	\$ 21,136,894	\$ 120.81	\$ 4,968,040	\$ 158.22
Recycling	\$ 450,500	\$ 450,500			\$ -
Governance	\$ 3,119,688	\$ 3,119,688			\$ -
Members	\$ 250,413	\$ 250,413			\$ -
Projects	\$ 399,141	\$ 399,141			\$ -
	\$ 4,219,742	\$ 4,219,742	\$ -	\$ -	\$ -
RRF					
Contractors Fee	\$ -	\$ -	\$ -		
Compost Disposal	\$ -	\$ -	\$ -		
Depreciation	\$ 4,040,959	\$ 4,040,959	\$ -		
Operating Costs	\$ 2,681,644	\$ 2,681,644	\$ 15.33		
Borrowing Costs	\$ -	\$ -	\$ -		
Amortisation	\$ -	\$ -	\$ -		
	\$ 6,722,603	\$ 6,722,603	\$ 15.33	\$ -	\$ -
Total Expenses	\$ 37,047,279	\$ 32,079,239	\$ 136.14	\$ 4,968,040	\$ 158.22
Revenue Offset					
Grant	\$ -	\$ -	\$ -		
Sale of Recyclable Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions, Reimbursements & Rebates	\$ -	\$ -	\$ -		
Interest	\$ 212,000	\$ 212,000	\$ 1.21		
Landfill Gas	\$ 750,000	\$ 750,000	\$ 4.29		
Other Income	\$ 256,401	\$ 256,401	\$ 1.47		\$ -
Total Revenue Offset	\$ 1,218,401	\$ 1,218,401	\$ 6.96	\$ -	\$ -
Net Expenses	\$ 35,828,878	\$ 30,860,838	\$ 129.18	\$ 4,968,040	\$ 158.22

Gate Fees calculated for 2022/2023		\$ 129.18		\$ 158.22
Discount given to Non-members		\$ 15.82		\$ 56.78
Gate Fees charged for 2022/2023	Member	\$ 145.00	Non Member	\$ 215.00

Member Council Gate Fees

TONNAGE CALCULATION

		Mid Year Budget		Estimated 0/01/1900 Tonnage	Rate / Tonne 0	Estimated Revenue \$
		2022/2023 Tonnage	Budget 2022/2023 Tonnage			
Processable Waste Tonnage						
Perth	01	13,000	13,000	13,500	145.00	1,957,458
Stirling	02	42,000	42,000	44,000	145.00	6,379,862
Wanneroo	03	43,250	43,250	51,500	145.00	7,467,338
Cambridge	04	5,900	5,900	6,000	145.00	869,981
Vincent	05	6,750	6,750	6,000	145.00	869,981
Victoria Park	06	12,300	12,250	12,000	145.00	1,739,962
Joondalup	07	32,300	32,150	33,080	145.00	4,796,496
Total		155,500	155,300	166,080		24,081,078
Non Processable Waste Tonnage						
Perth	01	0	0	0	145.00	-
Stirling	02	4,000	4,000	3,500	145.00	507,489
Wanneroo	03	4,900	4,900	3,500	145.00	507,489
Cambridge	04	25	25	25	145.00	3,625
Vincent	05	1,000	1,000	1,250	145.00	181,246
Victoria Park	06	0	0	0	145.00	-
Joondalup	07	620	620	600	145.00	86,998
		10,545	10,545	8,875		1,286,847
Total Member Council Tonnes/Charges		166,045	165,845	174,955		25,367,925
Casual and Trade						
Casuals		12,500	11,250	13,000	215.00	2,794,972
Trade		3,300	3,300	3,400	215.00	730,993
Trade Discounted Rate 1		7,561	0	15,000	125.00	1,875,000
Trade Discounted Rate 2		7,500				
		30,861	14,550	31,400		5,400,965
Total Waste Delivered to MRC		196,906	180,395	206,355		30,768,890
Tonnages delivered to RRF		(17,965)	(100,000)			
RRF Residues from RRF to Tamala Park		9,912	56,700			
RRF Residues from RRF to TP		8,500				
Total Waste Delivered to Tamala Park		197,353	137,095	206,355		
Total Waste Delivered to RRF		17,965	100,000	0		

DISPOSAL FEES AND CHARGES

Disposal fees and charges for the year ended 30 June 2023 are shown in the table below, as dollars per tonne inclusive of GST, unless otherwise indicated.

GENERAL ENTRY

0. Member local government	\$159.50
1. Minimum entry to site	\$19.00
2. General waste – price per tonne	\$236.50

SPECIFIED MATERIALS

3. Asbestos – per tonne	\$250.00
4. Mattresses – per item <i>(in addition to general entry rate where part of a mixed load)</i>	\$33.00
5. Tyres – per tyre	\$25.00
6. Small animals – per animal	\$19.00
7. Large animals – per animal	\$38.00
8. Controlled waste – per tonne	\$240.00
9. Lightweight bulk material – per cubic metre	\$80.00
10. Special burials – per 5 cubic metres <i>(in addition to general entry rate)</i>	\$240.00
11. Odorous loads – per tonne	\$240.00
12. Car gas cylinders/industrial gas cylinders – per item	\$65.00
13. Fluorescent tubes – commercial loads – per item	\$0.55
14. Clean green waste – per tonne	\$120.00

PENALTY CHARGES

15. Replacement of Driver Control Station cards	\$60.00
16. Replacement of gate access remotes	\$160.00
17. Tipping with no payment (drive-aways)	\$110.00
18. Clean up charge (per half hour) plus any 3 rd party costs	\$150.00

WEIGHBRIDGE UNAVAILABILITY

19. Uncompacted waste – per axle	\$65.00
20. Compacted waste – per axle	\$110.00

BLANK PAGE