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APPENDICES
Ordinary Council Meeting –
24 JUNE 2021

Financial Statements for the period ended 30 April 2021

Item
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APPENDIX 1

Item
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MANAGEMENT FINANCIAL STATEMENTS

**FOR THE MONTH ENDED
30 April 2021**

Mindarie Regional Council
INCOME STATEMENT BY NATURE AND TYPE
For the month ended 30 April 2021

Description	Adopted Budget	Revised Budget	YTD Budget	YTD Actual	\$ Variance	% Variance	Note
Revenue from Ordinary Activities							
Member User Charges							
User Charges - City of Perth	2,665,000	2,563,536	2,121,247	2,198,924			
User Charges - City of Wanneroo	13,294,250	13,294,250	11,067,441	10,629,804			
User Charges - City of Joondalup	6,369,350	6,862,576	5,783,233	5,688,012			
User Charges - City of Stirling	9,840,000	9,799,617	8,147,943	8,156,519			
User Charges - Town of Cambridge	1,118,275	1,198,226	1,012,634	1,005,738			
User Charges - City of Vincent	2,870,000	2,542,001	2,081,759	1,983,282			
User Charges - Town of Victoria Park	2,644,500	2,521,500	2,082,302	2,057,479			
User Charges - RRF Residues	11,623,500	11,623,500	9,704,419	9,832,798			
	50,424,875	50,405,206	42,000,978	41,552,556	(448,422)	(1.07%)	
Non Member User Charges							
User Charges - Casual Tipping Fees	2,755,896	2,791,909	2,274,700	3,258,778	984,078	43.26%	
	2,755,896	2,791,909	2,274,700	3,258,778	984,078	43.26%	
Total User Charges	53,180,771	53,197,115	44,275,678	44,811,334	535,656	1.21%	1
Other Charges							
Service Charges							
Sale of Recyclable Materials	702,113	129,196	129,951	161,129	31,178	23.99%	
Gas Power Generation Sales	1,130,000	1,130,000	120,819	120,819	-	0.00%	
Grants and Subsidies	-	-	-	-	-	-	
Contributions, Reimbursements & Donations	1,500	46,024	46,024	46,861	837	1.82%	
Interest Earnings	326,752	193,258	149,637	139,548	(10,089)	(6.74%)	
Other Revenue	554,380	785,530	664,879	657,735	(7,144)	(1.07%)	
Total Other Charges	2,714,745	2,284,008	1,111,310	1,126,092	14,782	1.33%	
Total Revenue from Ordinary Activities	55,895,516	55,481,123	45,386,988	45,937,427	550,438	1.21%	
Expenses from Ordinary Activities							
Employee Costs	5,778,105	4,972,985	4,027,793	4,026,561	1,232	0.03%	
Materials and Contracts							
Consultants and Contract Labour	425,580	412,560	240,066	248,512	(8,446)	(3.52%)	
Communications and Public Consultation	366,500	141,545	42,332	49,433	(7,101)	(16.78%)	
Landfill Expenses	1,880,270	1,943,904	908,991	937,752	(28,761)	(3.16%)	
Office Expenses	252,495	227,207	153,222	123,085	30,137	19.67%	
Information System Expenses	205,778	229,768	139,442	123,287	16,155	11.59%	
Building Maintenance	152,600	175,879	53,142	54,191	(1,049)	(1.97%)	
Plant and Equipment Operating & Hire	916,490	929,953	469,274	499,314	(30,040)	(6.40%)	
RRF Other Operating Expenses	30,695,864	31,711,870	26,187,007	26,851,452	(664,445)	(2.54%)	2
WMRC	-	-	-	-	-	-	
Utilities	311,167	320,073	264,887	250,332	14,555	5.49%	
Depreciation	2,114,229	2,190,358	1,759,025	1,779,337	(20,311)	(1.15%)	
Depreciation - Right of Use Asset	-	635,037	500,271	500,271	-	0.00%	
Finance Costs (leases)	-	333,125	263,331	263,331	-	0.00%	
Insurances	222,072	221,528	178,866	186,636	(7,770)	(4.34%)	
DEP Landfill Levy	10,321,710	10,331,563	8,616,527	8,577,142	39,385	0.46%	
Land Lease/Rental	815,486	-	-	-	-	-	
Other Expenditure							
Members Costs	250,413	250,413	82,606	80,767	1,839	2.23%	
Administration Expenses	981,500	975,680	212,448	212,449	(1)	(0.00%)	
Amortisation for Cell Development	2,487,470	2,489,843	2,076,528	2,073,972	2,556	0.12%	
Amortisation for Decommissioning Asset	1,097,915	1,097,915	914,927	914,927	-	0.00%	
Capping Accretion Expense	191,721	191,721	159,767	159,767	-	0.00%	
Post Closure Accretion Expense	157,761	157,761	131,467	131,467	-	0.00%	
RRF Amortisation	462,791	462,791	385,659	385,659	-	0.00%	
Total Expenses	60,087,917	60,403,479	47,767,578	48,429,642	(662,064)	(1.39%)	
Profit on Sale of Assets	18,287	35,266	9,232	56,441	47,209	511.36%	
Loss on Sale of Assets	7,963	7,963	-	-	-	-	
Revaluation of Assets	-	-	-	-	-	-	
	10,324	27,303	9,232	56,441	47,209	511.36%	
Changes in Net Assets Resulting from Operations	(4,182,077)	(4,895,053)	(2,371,358)	(2,435,775)	(64,417)	2.72%	

NOTES FOR VARIATIONS - INCOME STATEMENT BY NATURE AND TYPE

Note #	Description of Item	Nature of variance where: 1. Member Revenue (Aggregated) variances greater than \$250,000. 2. Non Member Revenue (Aggregated) variances greater than \$100,000. 3. Other Revenues Charged (Per Line Item) variances greater than \$100,000. 4. All Expense variances (Per Line Item) greater than \$100,000.
1	User Charges - Members and Non Members	<p>Total user charges are \$536k above budget, Members being \$448k below budget and non-members \$984k in excess of budget. Members have delivered 2,973k less tonnes year to date abated by casuals and trade 8,713t exceeding budget due to waste tendered at the discount rate.</p> <p>Member Councils delivered less processable tonnes (200t) and less non processable tonnes (2,973t) than budget year to date. The variances relate to mainly the Cities of Stirling and Wanneroo.</p> <p>RRF residues have delivered more than anticipated (626t) year to date.</p>
2	RRF Other Operating Expenses	RRF other operating expenses is \$664k above budget due to 4,678 tonnes more waste delivered against the contracted scheduled of tonnes.

Mindarie Regional Council
OPERATING STATEMENT
For the month ended 30 April 2021

Description	Adopted Budget	Revised Budget	YTD Budget	YTD Actual	\$ Remaining Bal of Budget	% Balance
Resource Recovery Facility						
Operating Expenditure						
Employee Costs						
Salaries	-	-	-	-	-	
Allowances	-	-	-	-	-	
Workers Compensation Premium	-	-	-	-	-	
	-	-	-	-	-	
Consultants and Contract Labour						
Consultancy	10,000	10,000	-	-	10,000	100.00%
	10,000	10,000	-	-	10,000	100.00%
Office Expenses						
Cleaning of Buildings						
General cleaning (Enviro Care)	-	-	-	-	-	
Window cleaning	-	-	-	-	-	
	-	-	-	-	-	
Information System Expenses						
Computer System Maintenance						
ICT contractors costs	2,000	2,000	-	-	2,000	100.00%
Newcastle Weighing Services-Gen Maintenance	12,000	12,000	10,000	8,688	3,313	27.60%
Vertical Telecom P/L-Maint of Microwave Ant	6,000	6,000	5,000	4,495	1,505	25.09%
	20,000	20,000	15,000	13,182	6,818	34.09%
Building Maintenance						
Building Maintenance						
Airconditioning Maintenance	3,000	3,000	300	300	2,700	90.00%
Septic system maintenance	4,000	4,000	-	-	4,000	100.00%
Community Education Centre	3,000	3,000	-	-	3,000	100.00%
Weighbridge and Calibration	9,000	9,000	3,080	3,080	5,920	65.77%
Building Security						
Security - Monitoring	-	-	-	-	-	
	19,000	19,000	3,380	3,380	15,620	82.21%
RRF Operation Expenses						
Fencing and Gate Maintenance						
Fencing and Gate Maintenance	5,000	5,000	550	550	4,450	89.00%
Repair of Boom Gate	1,000	1,000	-	-	1,000	100.00%
Access control infrastructure maintenance	3,000	3,000	-	-	3,000	100.00%
Road Maintenance	5,000	5,000	-	-	5,000	100.00%
Bores and Pipework						
Bore maint/calibration/electronics	4,500	4,500	-	-	4,500	100.00%
Groundwater sampling	4,000	4,000	-	-	4,000	100.00%
Bacteria sampling	1,000	1,000	-	-	1,000	100.00%
Vermine control	500	500	-	-	500	100.00%
Spills/leaks/incident management	500	500	-	-	500	100.00%
Environmental monitoring	4,000	4,000	1,200	1,200	2,800	70.00%
Landscaping and Gardens	-	2,500	1,616	1,616	884	35.35%
Compost Disposal	456,900	456,900	378,189	270,539	186,361	40.79%
Contractor's Fees	29,960,464	30,973,970	25,805,452	26,577,546	4,396,424	14.19%
RRF Maintenance Funding	250,000	250,000	-	-	250,000	100.00%
	30,695,864	31,711,870	26,187,007	26,851,452	4,860,418	15.33%
Utilities						
Electricity	15,800	15,800	13,166	4,200	11,600	73.42%
Rates	104,127	104,127	86,771	90,228	13,899	13.35%
	119,927	119,927	99,937	94,428	25,499	21.26%
Insurance						
Municipal Property Insurance	3,800	3,800	3,170	3,381	419	11.02%
Public Liability Insurance	5,650	5,650	4,700	4,567	1,083	19.17%
	9,450	9,450	7,870	7,948	1,502	15.89%
Cost of Borrowings						
Interest on Loans						
Loan 10A	-	-	-	-	-	
Loan Expenses	-	-	-	-	-	
	-	-	-	-	-	
Amortisations						
Amortisation Pre-operating Costs	104,784	104,784	87,320	87,320	17,464	16.67%
Amortisation Costs	358,007	358,007	298,339	298,339	59,668	16.67%
	462,791	462,791	385,659	385,659	77,132	16.67%
Depreciation						
Depreciation on Building	36,515	36,515	30,429	30,430	6,086	16.67%
Depreciation on Infrastructure	43,183	43,183	35,986	35,986	7,197	16.67%
	79,698	79,698	66,415	66,416	13,283	16.67%
Total Operating Expenditure	31,416,730	32,432,736	26,765,268	27,422,466	5,003,073	15.43%
Net Total	(31,416,730)	(32,432,736)	(26,765,268)	(27,422,466)	(5,003,073)	15.43%

Mindarie Regional Council
INCOME STATEMENT BY DEPARTMENT
For the month ended 30 April 2021

Description	Adopted Budget	Revised Budget	YTD Budget	YTD Actual	\$ Variance	% Variance
Revenues from Ordinary Activities						
Operating Revenues						
General Purpose Funding	55,895,516	55,481,123	45,386,988	45,937,427	550,439	1.21%
Community Amenities	-	-	-	-	-	
Resource Recovery Facility	-	-	-	-	-	
	55,895,516	55,481,123	45,386,988	45,937,427	550,439	1.21%
Profit on Disposal of Assets						
Governance	-	-	-	-	-	
Community Amenities	18,287	35,266	9,232	56,441	47,209	511.36%
Resource Recovery Facility	-	-	-	-	-	
	18,287	35,266	9,232	56,441	47,209	
Total Revenue	55,913,803	55,516,389	45,396,220	45,993,868	597,648	1.32%
Expenses from Ordinary Activities						
Operating Expenditure						
Governance	4,910,785	4,844,860	3,020,253	2,973,445	46,808	1.55%
Community Amenities	23,760,402	22,792,757	17,718,726	17,770,401	(51,676)	(0.29%)
Resource Recovery Facility	31,416,730	32,432,736	26,765,268	27,422,466	(657,198)	(2.46%)
	60,087,917	60,070,353	47,504,247	48,166,312	(662,065)	(1.39%)
Loss on Sale of Assets						
Governance	-	-	-	-	-	
Community Amenities	7,963	7,963	-	-	-	
Resource Recovery Facility	-	-	-	-	-	
	7,963	7,963	-	-	-	
Cost of Borrowings						
Governance	-	333,125	263,331	263,331	0	0.00%
Community Amenities	-	-	-	-	-	
Resource Recovery Facility	-	-	-	-	-	
	-	333,125	263,331	263,331	0	0.00%
Total Expenditure	60,095,880	60,411,441	47,767,578	48,429,642	(662,065)	(1.39%)
Revaluation of Assets	-	-	-	-	-	
Changes in Net Assets Resulting from Operations	(4,182,077)	(4,895,052)	(2,371,358)	(2,435,774)	(64,416)	2.72%

Mindarie Regional Council
Balance Sheet
For the month ended 30 April 2021

Description	ACTUAL 2020/2021	Movement	ACTUAL 2019/2020
CURRENT ASSETS			
Cash and cash equivalents	35,943,851	(207,096)	36,150,947
Debtors and other receivables	4,605,453	115,359	4,490,095
Inventories	9,630	(3,659)	13,290
Other Current Assets	298,239	(88,055)	386,294
TOTAL CURRENT ASSETS	40,857,174	(183,451)	41,040,625
NON-CURRENT ASSETS			
Property, plant and equipment	13,527,486	(1,420,883)	14,948,369
Work in progress - property, plant and equipment	82,855	82,855	-
Right of Use Asset	6,585,665	(500,271)	7,085,936
Infrastructure	6,470,306	(410,230)	6,880,537
Work in progress - Infrastructure	136,148	136,148	-
Excavation work	20,177,092	(2,073,972)	22,251,063
Resource recovery facility	3,712,177	(385,659)	4,097,836
Rehabilitation asset	8,512,122	(914,927)	9,427,049
Work in progress - Rehabilitation	45,529	45,529	-
TOTAL NON-CURRENT ASSETS	59,249,380	(5,441,410)	64,690,790
TOTAL ASSETS	100,106,554	(5,624,861)	105,731,415
CURRENT LIABILITIES			
Trade and other payables	4,453,818	(2,810,613)	7,264,430
Provisions	703,795	(357,392)	1,061,187
Right of Use Asset (leases)	35,949	(374,981)	410,929
TOTAL CURRENT LIABILITIES	5,193,561	(3,542,985)	8,736,546
NON CURRENT LIABILITIES			
Provisions for Leave	117,304	62,664	54,640
Decommission Provision for Capping	22,107,495	291,234	21,816,261
Right of Use Asset (leases)	6,903,066	-	6,903,066
TOTAL NON CURRENT LIABILITIES	29,127,865	353,898	28,773,966
TOTAL LIABILITIES	34,321,425	(3,189,087)	37,510,512
NET ASSETS	65,785,128	(2,435,774)	68,220,902
EQUITY			
Retained Surplus	13,539,103	(2,406,933)	15,946,037
Reserves (Cash Back)	22,954,874	242,235	22,712,639
Reserves (Non Cash Back)	25,205,425	(271,076)	25,476,500
Council Contribution	4,085,726	-	4,085,726
TOTAL EQUITY	65,785,128	(2,435,774)	68,220,902

Mindarie Regional Council
STATEMENT OF RESERVES
For the month ended 30 April 2021

Description	ACTUAL 2020/2021
Opening Balance - 1 July 2020	
Site Rehabilitation	14,788,715
Capital Expenditure	4,535,325
Participants Surplus Reserve	2,000,000
RRF Maintenance Funding	897,524
Carbon Abatement	491,076
	22,712,639
Interest on Investments	
Site Rehabilitation	-
Capital Expenditure	-
Participants Surplus Reserve	-
RRF Maintenance Funding	-
Carbon Abatement	-
Transfer from Operating Surplus	
Site Rehabilitation	291,234
Capital Expenditure	-
Participants Surplus Reserve	-
RRF Maintenance Funding	208,332
Carbon Abatement	-
	499,566
Total Transfer from Operations	499,566
Transfer from Balance Sheet Provisions	
Site Rehabilitation	-
	-
Transfer to Operating Surplus	
Site Rehabilitation	-
Capital Expenditure	257,331
RRF Maintenance Funding	-
Carbon Abatement	-
	257,331
Closing Balance	
Site Rehabilitation	15,079,949
Capital Expenditure	4,277,993
Participants Surplus Reserve	2,000,000
RRF Maintenance Funding	1,105,856
Carbon Abatement	491,076
	22,954,874

Mindarie Regional Council
STATEMENT OF INVESTING ACTIVITIES
For the month ended 30 April 2021

Description	Adopted Budget	Revised Budget	YTD Actual	% to Revised Budget
PLANT, VEHICLES AND MACHINERIES				
Plant and Vehicles				
Replacement of Landfill Compactor	1,200,000	1,200,000	-	
Replacement of Skid Steer Loader	110,000	110,000	-	
	1,310,000	1,310,000	-	
Machinery and Equipment				
Hook Lift Bins	20,000	20,000	-	
	20,000	20,000	-	
TOTAL PLANT, VEHICLES AND MACHINERIES	1,330,000	1,330,000	-	
FURNITURE AND EQUIPMENT				
Furniture and Fittings				
Replacement of Airconditioning Units	10,000	10,000	-	
	10,000	10,000	-	0.00%
TOTAL FURNITURE AND EQUIPMENT	10,000	10,000	-	
COMPUTING EQUIPMENT				
Computing Equipment				
Microsoft Dynamics Navision upgrade	150,000	150,000	82,855	55.24%
Upgrade back-up server	6,000	6,000	-	
	156,000	156,000	82,855	53.11%
TOTAL COMPUTING EQUIPMENT	156,000	156,000	82,855	53.11%
TOTAL LAND AND BUILDINGS	-	-	-	
INFRASTRUCTURE				
Operations				
Litter Fencing	20,000	20,000	-	
Drilling - Gas & Leachate (MAR)	150,000	150,000	123,600	82.40%
Enviro drilling of landfill gas and groundwater monitoring wells	150,000	150,000	-	
Project work (IW) - Stage 2 Phase 3	60,000	60,000	6,625	11.04%
Replacement of Airwell pumps	30,000	30,000	5,923	
	410,000	410,000	136,148	33.21%
Landfill Infrastructure Phase 3				
Cell Development - Lining	200,154	200,154	45,529	22.75%
	200,154	200,154	45,529	22.75%
TOTAL INFRASTRUCTURE	610,154	610,154	181,677	29.78%

Tonnage Report to 30 April 2021
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Item 9.1	APPENDIX 2	Item 9.1
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Information relating to landfill, resource recovery & recycling tonnages year to date 2020/21

Month: Apr-21¹²

TONNAGE								
RRF Actual	Landfill Actual	Total Tonnage	Adopted Budget 2020/21	Variance YTD	Target % Year to Date	Note	Actual % Year to Date	Year to date Tonnage previous year

MEMBERS

Processable									
Cambridge	3	4,892	4,895	4,904	(9)	83.6%	1	99.8%	4,799
Joondalup	3,624	23,640	27,264	27,594	(329)	83.6%		98.8%	26,621
Perth	-	10,496	10,496	10,342	153	83.6%		101.5%	10,649
Stirling	17,116	18,477	35,593	37,039	(1,445)	83.6%		96.1%	34,922
Victoria Park	9,543	494	10,036	10,126	(89)	83.6%		99.1%	9,772
Vincent	8,382	338	8,720	9,008	(289)	83.6%		96.8%	9,676
Wanneroo	48,918	1,473	50,391	48,583	1,808	83.6%		103.7%	49,092
Sub Total Processable	87,586	59,809	147,395	147,595	(200)	83.6%		99.9%	145,530
Non-Processable									
Cambridge		11	11	36	(25)	78.8%	1	31.1%	16
Joondalup		480	480	616	(137)	78.8%		77.8%	513
Perth		2	2	5	-	78.8%		0.0%	3
Stirling		4,194	4,194	2,707	1,487	78.8%		154.9%	4,899
Victoria Park		-	-	32	(32)	78.8%		0.0%	1
Vincent		928	928	1,146	(218)	78.8%		81.0%	1,226
Wanneroo		1,359	1,359	5,405	(4,046)	78.8%		25.1%	5,283
Sub Total Non-Processable	-	6,974	6,974	9,948	(2,974)	78.8%		70.1%	11,941
Other									
Sita Biovision Residues		47,965	47,965	47,339	626	83.5%	1	101.3%	49,269
Wanneroo WRC		-	-	-	-	-		-	
Sub Total Other	-	47,965	47,965	47,339	626			101.3%	49,269
SUB TOTAL MEMBERS	87,586	114,748	202,335	204,882	(2,547)	(1.24)		98.8%	206,740

CASUALS

Cash		10,530	10,530	9,186	1,345	81.6%	1	114.6%	8,933
Trade		2,294	2,294	2,681	(387)	81.6%	1	85.6%	2,300
Trade Waste Tender		7,755	7,755	-	7,755	-	1	0.0%	-
Sub Total Casuals	-	20,579	20,579	11,866	8,713	81.6%		173.4%	11,233
TOTAL	87,586	135,328	222,914	216,748	6,166				217,973

RECYCLING

Recycling centre sales									
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Notes 1* Based on 19/20 actual tonnages

REVENUE				
Actual G/L \$	Adopted Budget 2020/21	Target % Year to Date	Note	Actual % Year to Date

\$ 1,003,452	1,005,281	83.6%	1	99.8%
\$ 5,589,206	5,656,682	83.6%		98.8%
\$ 2,198,551	2,120,222	83.6%		103.7%
\$ 7,296,653	7,592,910	83.6%		96.1%
\$ 2,057,479	2,075,765	83.6%		99.1%
\$ 1,792,968	1,846,733	83.6%		97.1%
\$ 10,348,451	9,959,454	83.6%		103.9%
\$ 30,286,760	\$ 30,257,046	83.6%		100.1%

\$ 2,286	7,354	78.8%	1	31.1%
\$ 98,806	126,549	78.8%		78.1%
\$ 373	1,025	78.8%		-
\$ 859,866	555,033	78.8%		154.9%
\$ -	6,538	78.8%		0.0%
\$ 190,314	235,028	78.8%		81.0%
\$ 281,354	1,107,987	78.8%		25.4%
\$ 1,432,998	\$ 2,039,513	78.8%		70.3%

\$ 9,832,798	9,704,419	83.5%	1	101.3%
\$ -	-	0.0%		-
\$ 9,832,798	\$ 9,704,419			101.3%
\$ 41,552,556	\$ 42,000,978			98.9%

\$ 2,010,975	1,758,509	71.7%	1	114.4%
\$ 471,417	516,191	71.7%	1	91.3%
\$ 776,387	-	0.0%	2	-
\$ 3,258,779	\$ 2,274,700	71.7%		143.3%
\$ 44,811,335	\$ 44,275,678			

\$ 161,129	129,196	27.0%		124.7%
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Waste to Landfill Tonnages Report for the period to 30 April 2021

Members

The Member Councils' processable waste for the financial year to date is 200 tonnes below budget, mainly City of Stirling delivering less than anticipated to date (1,445t) abated by City of Wanneroo delivering more than anticipated to date (1,808t).

The non processable waste for the year to date is 2,974 tonnes below budget primarily as a result of the City of Wanneroo (4,064t) delivering less than their estimated non processable tonnage.

These variances leave the MRC below in its budgeted waste receipts (1.24%) from Member Councils for the financial year to date. Overall the Member Council waste is 2,547 tonnes below budget as at the end of April 2021.

RRF

The Resource Recovery Facility residue tonnes are above budget (626t) for the financial year to date.

Trade & Casual

The Casual and Trade tonnages in total are 8,713 tonnes above budget for the financial year to date. Cash customers exceeding budget (1,345t) year to date and Trade tonnages exceeding budget (7,368t) due to the Trade Waste Tender which has seen 7,755 tonnes delivered to site since inception.

Overall for the period ended 30th April 2021, the tonnes received are 6,166 tonnes above budget.

List of Payments for the month ended April 2021

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APPENDIX 3

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**Schedule of Payments for April 2021
Council Meeting - 24th June 2021**

Cheque Posting Date	Document No.	Vendor Name	Description	Amount
9/04/2021	793	Water Corporation	Water usage 01.03.2021 - 30.04.2021	\$2,037.91
16/04/2021	794	Cash	CANCELLED CHEQUE	\$0.00
16/04/2021	795	Cash	Staff Lotto	\$220.00
23/04/2021	796	Cash	Staff Lotto	\$220.00
Total CBA cheques				\$2,477.91
7/04/2021	DP-01891	WA Super	WA Super refund for Aware Super	\$25,160.33
2/04/2021	DP-01892	Commonwealth Bank	CBA Merchant Fee	\$1,482.45
2/04/2021	DP-01893	Commonwealth Bank	CBA Merchant Fee	\$111.36
19/04/2021	DP-01894	Australian Taxation Office	BAS payment March 2021	\$151,040.00
15/04/2021	DP-01895	Commonwealth Bank	CommBiz Fees	\$32.67
15/04/2021	DP-01896	Commonwealth Bank	CommBiz Fees Trans	\$2.00
15/04/2021	DP-01897	Commonwealth Bank	CBA Account Service Fees	\$12.85
30/04/2021	GJ04471	National Australia Bank	Account Fee	\$10.00
27/04/2021	GJ02349	MRC Credit Card	See Schedule Attached	\$6,784.33
Total Direct Payments & Fees				\$184,635.99
Total Inter account Transfers				\$0.00
Posting Date	Document No.	Vendor Name	Details	EFT Amount
9/04/2021	EFT-02098	Payroll Employee Wages	PAYFE090421	\$87,369.53
9/04/2021	EFT-02099	Australian Taxation Office	PAYG	\$29,036.00
9/04/2021	EFT-02100	Alance Newspaper & Magazine Delivery	Newspapers 18.01.2021 -14.03.2021	\$208.00
9/04/2021	EFT-02100	BOQ Asset Finance & Leasing Pty Ltd	Printer Rental April 2021	\$446.85
9/04/2021	EFT-02100	Bunnings	WIP - Landfill Phase 3 Development	\$96.92
9/04/2021	EFT-02100	Bunnings	Easyroll	\$123.22
9/04/2021	EFT-02100	Cabcharge Australia Ltd	Service delivery to Mirrabooka	\$67.83

9/04/2021	EFT-02100	City of Vincent	COV Market review April 2021	\$631.58
9/04/2021	EFT-02100	City of Vincent	COV Market review Jan-Mar 2021	\$1,894.74
9/04/2021	EFT-02100	City of Vincent	COV Lease fee April 2021	\$5,601.75
9/04/2021	EFT-02100	Command A Com	Site Attendance training & User training for Lynn	\$550.00
9/04/2021	EFT-02100	Crossland & Hardy Pty Ltd	Verification Survey	\$253.00
9/04/2021	EFT-02100	Crossland & Hardy Pty Ltd	Survey UAV calculations 17/2/21	\$253.00
9/04/2021	EFT-02100	Crossland & Hardy Pty Ltd	Survey Landfill UAV volume	\$596.75
9/04/2021	EFT-02100	Crossland & Hardy Pty Ltd	Limestone Survey - entire DTM volume airspace	\$506.00
9/04/2021	EFT-02100	Cutting Edges Equipment Parts	Plant118 bucket blade	\$614.15
9/04/2021	EFT-02100	Global Spill Control Pty Ltd	Chemical Spill Kit	\$413.13
9/04/2021	EFT-02100	Great Southern Fuel Supplies	Adblue - IBC	\$770.00
9/04/2021	EFT-02100	Great Southern Fuel Supplies	Fuel March 2021	\$41,933.06
9/04/2021	EFT-02100	METTLER TOLEDO LIMITED	Weighbridge Inspection Report	\$1,016.40
9/04/2021	EFT-02100	MPL Laboratories	Ground Water Management WWTP	\$4,739.90
9/04/2021	EFT-02100	Neverfail Springwater Ltd	Water cooler rental 05.04.2021..05.04.2022	\$143.19
9/04/2021	EFT-02100	Newcastle Weighing Services Pt	DCS Rolls x 18	\$686.40
9/04/2021	EFT-02100	Olivers Lawn & Landscaping Pty Ltd	8 weekly hedge work (March)	\$185.00
9/04/2021	EFT-02100	Plants & Garden Rentals	Office Plants - March 2021	\$220.00
9/04/2021	EFT-02100	Stay Grounded Coffee Roasters	Coffee bags x 5	\$140.00
9/04/2021	EFT-02100	Stirlings Australia	300NB SCH80S (323.9mmOD X 12.7mmWT) SEAMLESS PIPE	\$12,645.60
9/04/2021	EFT-02100	T & C Transport Services	Courier Expenses Feb 2021	\$450.84
9/04/2021	EFT-02100	Town of Cambridge	TOC Rent Adjustment Jan to March 2021	\$2,526.32
9/04/2021	EFT-02100	Town of Victoria Park	TP Lease - March 2021 Rent Review - Vic Park	\$1,894.74
9/04/2021	EFT-02100	Town of Victoria Park	TOV Lease April 2021	\$6,233.33
9/04/2021	EFT-02100	Trade West Industrial Supplies	Disposable mechanics gloves	\$731.50
9/04/2021	EFT-02100	Tutt Bryant Equipment WA	Bomag Air con repairs	\$528.66
9/04/2021	EFT-02100	Tyrecycle P/L	Recycling Tyres x 112	\$801.09
9/04/2021	EFT-02100	Water2water P/L	Billi Quadra Compact XL Chrome 100/150	\$4,276.94
9/04/2021	EFT-02100	Winc Australia P/L	Reflex paper	\$101.97
9/04/2021	EFT-02100	Winc Australia P/L	Demestos 5 L	\$111.64
9/04/2021	EFT-02100	Winc Australia P/L	Kleenex 3 ctn	\$101.44
9/04/2021	EFT-02100	Wren Oil	Waste engine oil collection - March	\$16.50
15/04/2021	EFT-02101	Allwest Plant Hire Australia	Dump Truck and Excavator Dry Hire - 06/03/21...19/03/21	\$11,297.00
15/04/2021	EFT-02101	Australian Services Union	Staff Union Fees	\$25.90
15/04/2021	EFT-02101	Australian Services Union	Staff Union Fees	\$25.90
15/04/2021	EFT-02101	Bunnings	Rope syneco	\$72.69
15/04/2021	EFT-02101	Caltex - Ampol Australia Petroleum Pty Ltd	Fuel - March 2021 - BT	\$890.63
15/04/2021	EFT-02101	Cooper Fluid Systems	AD pump service	\$600.00
15/04/2021	EFT-02101	Cooper Fluid Systems	Additional work for pump service	\$480.76
15/04/2021	EFT-02101	Crown Security (WA) Pty Ltd	System review & update	\$3,766.13
15/04/2021	EFT-02101	ECO Spill	35 x 10kg of EcoSweep shipping	\$1,236.40
15/04/2021	EFT-02101	Gutters Supa Kleen	Gutter cleaning - site wide	\$3,325.00
15/04/2021	EFT-02101	Instant Products Group	Chemical toilet monthly hire, restock & cleaning	\$266.55
15/04/2021	EFT-02101	Key2creative P/L	Annual Report Design 2019-2020 - 2nd instalment	\$1,100.00

15/04/2021 EFT-02101	Landfill Gas & Power Pty Ltd	Electricity Feb 2021	\$9,187.55
15/04/2021 EFT-02101	LO-GO APPOINTMENTS	Recruitment of CEO - first installment	\$5,736.50
15/04/2021 EFT-02101	MARKETFORCE P/L	Tender Advertisement - RFT 13/147	\$524.48
15/04/2021 EFT-02101	MARKETFORCE P/L	Tender Advertisement - RFT 13/148	\$524.48
15/04/2021 EFT-02101	MARKETFORCE P/L	Good Friday Closing Advertisment	\$270.99
15/04/2021 EFT-02101	MARKETFORCE P/L	CEO Recruitment Advertisng	\$3,819.66
15/04/2021 EFT-02101	Neverfail Springwater Ltd	15lt spring water x 4	\$31.68
15/04/2021 EFT-02101	Nutrien Ag Solutions	1600m of 25mm PN12.5 poly pipe	\$1,144.00
15/04/2021 EFT-02101	Office of the Audit General	Audit Fees OAG 30/6/2021	\$37,642.00
15/04/2021 EFT-02101	Pirtek (Malaga) Pty Ltd	Hydraulic hose repairs	\$915.07
15/04/2021 EFT-02101	SafeWork Laboratories Pty Ltd	D & A March 2021	\$823.46
15/04/2021 EFT-02101	Telstra	Internet Charges - April 2021 Equipment	\$1,210.00
15/04/2021 EFT-02101	Trade West Industrial Supplies	Insect repellent	\$1,643.60
15/04/2021 EFT-02101	WesTrac Pty Ltd	Plt118 Repair	\$831.18
15/04/2021 EFT-02101	Worldwide Printing Solutions	Printing - Pre Start Books PL107 & PL135	\$720.00
15/04/2021 EFT-02101	Wormald	Monthly HHW Fire Panel Inspections and Testing	\$53.81
15/04/2021 EFT-02101	Wren Oil	Waste engine oil collection - March	\$16.50
15/04/2021 EFT-02101	Zirco Data Services	Annual Storage ZircoData 26.03.2020 - 25.03.2021	\$572.09
19/04/2021 EFT-02102	Biovision 2020 Pty Ltd	Contractor's Fees - March 2021	\$2,852,178.05
23/04/2021 EFT-02103	Payroll Employee Wages	PAYFE230421	\$85,253.95
23/04/2021 EFT-02104	Australian Super Administration	Staff Superannuation	\$126.21
23/04/2021 EFT-02104	Australian Super Administration	Staff Superannuation	\$117.37
23/04/2021 EFT-02104	Australian Super Administration	Staff Superannuation	\$2,455.37
23/04/2021 EFT-02104	AWARE SUPER	Staff Superannuation	\$3,517.77
23/04/2021 EFT-02104	AWARE SUPER	Staff Superannuation	\$3,571.29
23/04/2021 EFT-02104	AWARE SUPER	Staff Superannuation	\$18,027.53
23/04/2021 EFT-02104	CBus	Staff Superannuation	\$224.34
23/04/2021 EFT-02104	CBus	Staff Superannuation	\$280.42
23/04/2021 EFT-02104	CBus	Staff Superannuation	\$1,388.08
23/04/2021 EFT-02104	Colonial First State	Staff Superannuation	\$1,373.42
23/04/2021 EFT-02104	Commonwealth Bank Group Super	Staff Superannuation	\$53.67
23/04/2021 EFT-02104	Commonwealth Bank Group Super	Staff Superannuation	\$54.68
23/04/2021 EFT-02104	Commonwealth Bank Group Super	Staff Superannuation	\$1,354.37
23/04/2021 EFT-02104	Hesta Super Fund	Staff Superannuation	\$209.65
23/04/2021 EFT-02104	Hesta Super Fund	Staff Superannuation	\$196.76
23/04/2021 EFT-02104	Hesta Super Fund	Staff Superannuation	\$1,117.61
23/04/2021 EFT-02104	HostPlus	Staff Superannuation	\$562.86
23/04/2021 EFT-02104	IOOF Portfolio Service Superannuation Fund	Staff Superannuation	\$365.07
23/04/2021 EFT-02104	IOOF Portfolio Service Superannuation Fund	Staff Superannuation	\$338.30

23/04/2021 EFT-02104	IOOF Portfolio Service Superannuation Fund	Staff Superannuation	\$2,821.02
23/04/2021 EFT-02104	Sunsuper	Staff Superannuation	\$383.82
23/04/2021 EFT-02104	Sunsuper	Staff Superannuation	\$377.41
23/04/2021 EFT-02104	Sunsuper	Staff Superannuation	\$2,093.33
23/04/2021 EFT-02104	TWU Superannuation Fund	Staff Superannuation	\$614.67
23/04/2021 EFT-02105	Australian Taxation Office	PAYG	\$27,814.00
22/04/2021 EFT-02106	Department of Water & Environment Regulation	DEP Landfill levy - Jan - Mar 2021 quarter	\$2,789,437.70
23/04/2021 EFT-02107	Airgen Australia	Decommision Air Compressors	\$462.00
23/04/2021 EFT-02107	Airwell Group Pty Ltd	March service	\$6,395.40
23/04/2021 EFT-02107	All Fence U Rent P/L	Tipface temporary fencing	\$919.88
23/04/2021 EFT-02107	Australian Services Union	Staff Union Fees	\$25.90
23/04/2021 EFT-02107	Australian Services Union	Staff Union Fees	\$25.90
23/04/2021 EFT-02107	Brendan Twine	Parking Ops Manager Meeting	\$18.17
23/04/2021 EFT-02107	CHUBB FIRE SAFETY LTD	Fire Extinguisher testing and replacement	\$2,804.97
23/04/2021 EFT-02107	Cleanaway Co Pty Ltd formally TOX FREE	Comingled Recycling Bin Collection - Jan 2021	\$29.74
23/04/2021 EFT-02107	Cleanaway Co Pty Ltd formally TOX FREE	Comingled Recycling Bin Collection - Jan 2021	\$12.50
23/04/2021 EFT-02107	Command A Com	Telephone Expenses April 2021	\$1,276.99
23/04/2021 EFT-02107	DELOITTE	Transaction Due Diligence Consultancy	\$92,400.00
23/04/2021 EFT-02107	ELO Digital Office AU/NA Pty Ltd	ELO Support Services - Bronze 5hr - April 2021	\$935.00
23/04/2021 EFT-02107	Gary Smith	G Smith Safety Spectacles	\$409.00
23/04/2021 EFT-02107	Herbert Smith Freehills	Legal Expenses RRF to 30.03.2021	\$30,206.44
23/04/2021 EFT-02107	Iron Mountain Australia Pty Ltd	Water Bottled 01.03.2021 - 31.03.2021	\$46.10
23/04/2021 EFT-02107	Kyocera Document Solutions	Photocopying Expenses - March 2021	\$449.82
23/04/2021 EFT-02107	Newcastle Weighing Services Pt	Wasteman API for BC integration	\$6,270.00
23/04/2021 EFT-02107	Open Office	WIP - Computing Business Central Support 1 year	\$72,613.00
23/04/2021 EFT-02107	OzSpy Joondalup	CCTV Repairs at TP	\$3,088.00
23/04/2021 EFT-02107	Position Partners	Landfill GPS sytems - monthly fee	\$2,200.00
23/04/2021 EFT-02107	SafeWork Laboratories Pty Ltd	D&A alcohol tests x 14	\$30.80
23/04/2021 EFT-02107	Signs & Lines	Pylon sign subscription	\$352.97
23/04/2021 EFT-02107	Soft Landing	Recycling TP Mattresses Mar 2021 x 583	\$16,032.50
23/04/2021 EFT-02107	Soft Landing	Stirling On demand Mattresses March 2021	\$29,975.00
23/04/2021 EFT-02107	Suez Recycling & Recovery (Perth) P/L	Confidential Paper Bin 25.03.2021	\$56.54
23/04/2021 EFT-02107	T & C Transport Services	Courier Expenses March	\$95.75
23/04/2021 EFT-02107	Talis Consultants P/L	Landfill Capping Design Works	\$6,363.50
23/04/2021 EFT-02107	Total Green Recycling Pty Ltd	E-waste recycling for March	\$802.25
23/04/2021 EFT-02107	Total Green Recycling Pty Ltd	E-waste recycling for March	\$774.75
23/04/2021 EFT-02107	Western Tree Recyclers	Recycled greens for Joondalup - 187.34 tonnes	\$7,006.52
23/04/2021 EFT-02107	Western Tree Recyclers	Recycled greens for Perth - 16.26 tonnes	\$786.98
30/04/2021 EFT-02108	Telstra	Mobiles 14/04/2021 - 13/05/2021	\$606.39
30/04/2021 EFT-02109	360 Environmental P/L	Landfill Gas Monitoring (MRC & EDL) - Mar 21	\$12,069.48
30/04/2021 EFT-02109	360 Environmental P/L	Quarterly - Asbestos Monitoring - March 2021	\$2,401.30
30/04/2021 EFT-02109	360 Environmental P/L	Asbestos Fiber investigation-2021 March monitoring	\$440.00
30/04/2021 EFT-02109	Airwell Group Pty Ltd	Flanges & welding for s/steel leachate risers	\$7,318.83
30/04/2021 EFT-02109	BOQ Asset Finance & Leasing Pty Ltd	Printer Rental May 2021	\$446.85

30/04/2021	EFT-02109	Bunnings	Building Maintenance WB Paint	\$75.53
30/04/2021	EFT-02109	Bunnings	Netting and wire	\$224.41
30/04/2021	EFT-02109	Castledine Gregory	Legal Expenses 20.11.2020 to 31.03.2021	\$338.80
30/04/2021	EFT-02109	Castledine Gregory	Legal Expenses 03.09.2020 to 16.03.2021	\$6,080.80
30/04/2021	EFT-02109	City of Joondalup	COJ Lease fee adj Jan to March 2021	\$4,677.96
30/04/2021	EFT-02109	City of Perth	TP Lease - May 2021	\$6,233.33
30/04/2021	EFT-02109	City of Perth	City of Perth Rental Adjustment Jan to April 2021	\$2,627.24
30/04/2021	EFT-02109	City of Stirling	TP Lease -May 2021 - Stirling CPI increase	\$12,631.55
30/04/2021	EFT-02109	City of Stirling	TP Lease - May 2021	\$22,407.01
30/04/2021	EFT-02109	City of Wanneroo	TP Lease Adjustment 01.04.2021 to 30.04.2021	\$5,052.65
30/04/2021	EFT-02109	City of Wanneroo	TP Lease - May 2021	\$12,466.66
30/04/2021	EFT-02109	Enviro Sweep	Extra sweep - due to spill	\$594.00
30/04/2021	EFT-02109	Enviro Sweep	Monthly Road Sweeping	\$550.00
30/04/2021	EFT-02109	Envirocare Systems	Neerabup Montly Hygiene Services April 2021	\$231.77
30/04/2021	EFT-02109	Envirocare Systems	Tamala Park Monthly Hygiene Services April 2021	\$697.62
30/04/2021	EFT-02109	Flick Anticimex P/L	Annual Termite inspection (5.3.2021) 1	\$1,170.96
30/04/2021	EFT-02109	Flick Anticimex P/L	6 weekly rodent service - 05/03/21	\$312.26
30/04/2021	EFT-02109	GHEMS Holdings	Native seeds for revegetating quarry side wall	\$6,314.00
30/04/2021	EFT-02109	Integrity Fencing and Gates	Installation only - flatwrap wire	\$1,100.00
30/04/2021	EFT-02109	IW Projects	Landfill Top of Waste Design Work	\$6,641.25
30/04/2021	EFT-02109	METTLER TOLEDO LIMITED	Annual Calibration	\$4,482.50
30/04/2021	EFT-02109	Olivers Lawn & Landscaping Pty Ltd	Main Admin Lawn maintenance - April 2021	\$185.00
30/04/2021	EFT-02109	Olivers Lawn & Landscaping Pty Ltd	Main Admin Lawns - Spray lawns - April 2021	\$145.00
30/04/2021	EFT-02109	ReNew Property Maintenance	Labour-Litter pick/plant plants/barrcade spraying	\$9,009.00
30/04/2021	EFT-02109	Safemaster Safety Products	2 days assistance repairing 4th liner	\$6,930.00
30/04/2021	EFT-02109	Soft Landing	CoS RCB Mattresses March 2021	\$31,020.00
30/04/2021	EFT-02109	Starzone Holdings Pty Ltd	Electrical Fault Finding	\$1,573.00
30/04/2021	EFT-02109	Starzone Holdings Pty Ltd	Plt122 - Electrical Fault Finding	\$517.00
30/04/2021	EFT-02109	Starzone Holdings Pty Ltd	Plt122 - Electrical Fault Finding	\$165.00
30/04/2021	EFT-02109	Town of Cambridge	TP Lease - TOC - 01.05.2021..31.05.2021	\$6,233.33
30/04/2021	EFT-02109	Tyrecycle P/L	Tyre recycling - 188 tyres WIW923191	\$1,469.17
30/04/2021	EFT-02109	Vinidex P/L	Electrofussion fittings 63 and 90mm	\$1,116.86
30/04/2021	EFT-02109	Volco Minerals Pty Ltd	20 ton of Zeolite - 50% deposit	\$8,750.00
30/04/2021	EFT-02109	Winc Australia P/L	Duraclean , Batteries, Pens	\$149.84
30/04/2021	EFT-02109	Wren Oil	Waste oil collection - April	\$16.50
30/04/2021	EFT-02109	Wren Oil	Waste oil collection - April	\$16.50

27/04/2021 EFT-02110	EASISALARY PTY LTD	Staff Salary Sacrifice	\$479.84
27/04/2021 EFT-02110	EASISALARY PTY LTD	Staff Salary Sacrifice	\$479.84
27/04/2021 EFT-02110	EASISALARY PTY LTD	Staff Salary Sacrifice	\$479.84

Total EFT Payments**\$6,563,774.94**

CBA Cheque No. 793 - 796	\$2,477.91
Electronic Payments:	
DP- 01891 to DP- 01897	\$184,635.99
Inter-Account Transfers	\$0.00
EFT- 02098 to EFT- 02110	\$6,563,774.94
Grand Total	\$6,750,888.84

CERTIFICATE OF CHIEF EXECUTIVE OFFICER

This schedule of accounts which was passed for payment, covering vouchers as above which was submitted to each member of Council on 24th June 2021 has been checked and is fully supported by vouchers and invoices which are submitted herewith and which have been duly certified as to the receipt of goods and the rendition of services and as to prices, computations, and costing and the amounts due for payment.

**Credit Card detailed analysis for April 2021
Council Meeting - 24th June 2021**

Date	Payment to	Description	Amount
1-Apr-21	Commonwealth Bank	Annual Credit Card Fee	\$40.00
10-Apr-21	Leadership WA	CEO Annual Membership	\$280.00
12-Apr-21	Leadership WA	Print Profile EA	\$340.00
12-Apr-21	Relevancy Pty Ltd	Ad Diploma Leadership and Management EA	\$2,200.00
14-Apr-21	Aveling Training	Dip of Leadership and Management - Plt Op	\$3,150.00
14-Apr-21	Crowne Plaza	Refund of Accom - Cancelled Conference	-\$1,009.00
15-Apr-21	Who Gives a Crap	Toilet roll	\$156.00
20-Apr-21	Direct Office Furniture	2 x chairs	\$834.99
20-Apr-21	Polyweld Machinery	Electro Fusion Welder	\$165.00
21-Apr-21	Leadership WA	Print Profile Ops Supervisor	\$340.00
22-Apr-21	Office Works	Bullet Markers	\$17.34
23-Apr-21	WALGA	Procurement Forum x 2 pax	\$270.00
Total CBA Credit Card - 27 March 2021 - 27 April 2021			\$6,784.33

MRC Budget for year ending 30 June 2022

Item
9.3

APPENDIX 4

Item
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Mindarie Regional Council

Budget
For the year ending
30 June 2022

For approval at the Ordinary Council Meeting - 24 June 2021

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1. INTRODUCTION

MINDARIE REGIONAL COUNCIL

COUNCIL

Chairperson Cr David Boothman JP (City of Stirling)

COUNCILLORS

Cr Rebecca Gordon (City of Perth)
Cr Dot Newton JP (City of Wanneroo)
Cr Frank Cvitan JP (City of Wanneroo)
Cr Albert Jacob JP (City of Joondalup)
Cr Keri Shannon (Town of Cambridge)
Cr Emma Cole (City of Vincent)

Cr Karen Vernon (Town of Victoria Park)
Cr Russell Fishwick JP (City of Joondalup)
Cr Keith Sargent (City of Stirling)
Cr Stephanie Proud JP (City of Stirling)
Cr Joe Ferrante (City of Stirling)

EXECUTIVE

Governance

Chief Executive Officer

Günther Hoppe

Corporate Services

Director, Corporate Services

Andrea Slater

CERTIFICATION

**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 2022 was adopted by the Council of the Mindarie Regional Council, at the council meeting held on 24 June 2021 in the Council Chamber of City of Stirling, Western Australia.

**Günther Hoppe
Chief Executive Officer**

**David Boothman
Chairperson**

COUNCIL RESOLUTION EXTRACT

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

MRC COUNCIL RESOLUTION EXTRACT

Council Meeting on 24 June 2021

SUBJECT: BUDGET 2021/2022

Motion: (Moved: _____)

RECOMMENDATION

That Council:

INTRODUCTION

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

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

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

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

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

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

RRF

The MRC entered into a contract with Biovision 2020 Pty Ltd to build and operate the Resource Recovery Facility (RRF), at the site purchased at Neerabup, under a Public and Private Participation arrangement. The facility is capable of handling 100,000 tonnes per annum, with a current realised diversion rate of about 43.3%, and was officially opened on 27 March 2009 and commenced full operations on 16 July 2009.

Operations

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

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

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

Business Model

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

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

2. STATUTORY BUDGET AND NOTES

Mindarie Regional Council
STATEMENT OF COMPREHENSIVE INCOME BY NATURE AND TYPE
Budget for the year ending 30 June 2022

Description	Consolidated Budget 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021	Actual 2019/2020
Revenue form Ordinary Activities					
User Charges					
User Charges - City of Perth	2,769,000	2,769,000	2,563,536	2,665,000	2,541,927
User Charges - City of Wanneroo	10,255,950	10,255,950	13,294,250	13,294,250	13,242,437
User Charges - City of Joondalup	6,980,010	6,980,010	6,862,576	6,492,350	6,702,451
User Charges - City of Stirling	9,798,000	9,798,000	9,799,617	9,840,000	9,853,923
User Charges - Town of Cambridge	1,262,025	1,262,025	1,198,226	1,118,275	1,186,015
User Charges - City of Vincent	1,650,750	1,650,750	2,542,001	2,747,000	2,670,496
User Charges - Town of Victoria Park	2,609,250	2,609,250	2,521,500	2,644,500	2,403,659
User Charges - RRF Residues	12,077,100	12,077,100	11,623,500	11,623,500	12,097,595
Total Member User Charges	47,402,085	47,402,085	50,405,206	50,424,875	50,698,504
User Charges - Casual Tipping Fees	3,123,885	3,123,885	2,791,909	2,755,896	2,661,582
Total User Charges	50,525,970	50,525,970	53,197,115	53,180,771	53,360,086
Service Charges					
Sale of Recyclable Materials	0	0	129,196	702,113	639,373
Gas Power Generation Sales	1,130,000	1,130,000	1,130,000	1,130,000	1,055,512
Contributions, Reimbursements & Donations	1,500	1,500	46,024	1,500	30,343
Interest Earnings					
Municipal Account	139,812	139,812	193,258	326,752	492,225
Reimbursement of Administration Expenses	4,216,336	4,216,336	0	0	0
Other Revenue	555,370	555,370	785,530	554,380	615,075
	56,568,988	56,568,988	55,481,123	55,895,516	56,192,614
Expenses from Ordinary Activities					
Employee Costs	4,090,266	4,090,266	4,972,986	5,778,105	5,516,114
Materials and Contracts					
Consultants and Contract Labour	369,080	369,080	412,560	425,580	641,859
Communications and Public Consultation	17,000	17,000	141,545	366,500	407,726
Landfill Expenses	1,530,770	1,530,770	1,943,904	1,880,270	1,418,673
Office Expenses	229,779	229,779	227,207	252,495	211,167
Information System Expenses	262,665	262,665	229,768	205,778	131,142
Building Maintenance	165,600	165,600	175,879	152,600	127,320
Plant and Equipment Operating and Hire	835,640	835,640	929,953	916,490	750,808
RRF Total Operations Cost (excl. Amortisation)	30,623,481	30,623,481	31,461,870	30,445,864	31,373,695
RRF Maintenance Funding	250,000	250,000	250,000	250,000	0
Utilities	308,350	308,350	320,073	311,167	242,374
Depreciation	2,151,240	2,151,240	2,190,358	2,114,229	2,373,098
Depreciation Right of Use Asset	689,476	689,476	635,037	0	590,495
Finance Costs	337,120	337,120	333,125	0	340,196
Cost of Borrowings					
RRF	0	0	0	0	48,716
Insurance	233,745	233,745	221,528	222,072	210,186
DEP Landfill Levy	8,828,920	8,828,920	10,331,563	10,321,710	9,846,997
Land Lease/Rental	0	0	0	815,486	0
Other Expenditure					
Member Costs	250,413	250,413	250,413	250,413	162,970
Administration Expenses	636,500	636,500	975,680	981,500	133,908
Amortisation for Cell Development	2,127,710	2,127,710	2,489,843	2,487,470	5,306,505
Amortisation for Decommissioning Asset	1,097,915	1,097,915	1,097,915	1,097,915	545,191
Capping Accretion Expense	237,079	237,079	191,721	191,721	248,010
Post Closure Accretion Expense	866,887	866,887	157,761	157,761	157,761
RRF Amortisation	462,791	462,791	462,791	462,791	462,790
	56,602,427	56,602,427	60,403,480	60,087,917	61,247,701
Profit on Sale of Assets	173,788	173,788	35,266	18,287	59,331
Loss on Sale of Assets	31,219	31,219	7,963	7,963	350,267
Revaluation of Assets	0	0	0	0	19,645
	142,570	142,570	27,303	10,324	(310,581)
Changes in Net Assets Resulting from Operations	109,131	109,131	(4,895,054)	(4,182,077)	(5,365,667)

Mindarie Regional Council
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
Budget for the year ending 30 June 2022

Description	Consolidated Budget 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021	Actual 2019/2020
Revenue from Ordinary Activities					
General Purpose Funding	56,568,988	56,568,988	55,481,123	55,895,516	56,192,614
Community Amenities	0	0	0	0	0
Resource Recovery Facility	0	0	0	0	0
Total Operating Revenues	56,568,988	56,568,988	55,481,123	55,895,516	56,192,614
Expenses from Ordinary Activities					
Governance	4,545,439	4,545,439	4,844,860	4,910,785	3,638,327
Community Amenities	20,139,297	20,139,297	22,792,759	23,760,402	25,164,755
Resource Recovery Facility	31,580,570	31,580,570	32,432,736	31,416,730	32,055,708
Total Operating Expenses	56,265,307	56,265,307	60,070,355	60,087,917	60,858,790
Profit on Sale of Assets					
Governance	48,974	48,974	0	0	0
Community Amenities	124,815	124,815	35,266	18,287	59,331
Total Profit on Sale of Assets	173,788	173,788	35,266	18,287	59,331
Loss on Sale of Assets					
Governance	0	0	0	0	0
Community Amenities	31,219	31,219	7,963	7,963	350,266
Total Profit on Sale of Assets	31,219	31,219	7,963	7,963	350,266
Borrowing Costs Expense					
Governance	337,120	337,120	333,125	0	346,323
Community Amenities	0	0	0	0	0
Resource Recovery Facility	0	0	0	0	42,589
Total Borrowing Cost Expense	337,120	337,120	333,125	0	388,912
Revaluation of Asset					19,645
Changes in Net Assets Resulting from Operations	109,131	109,131	(4,895,054)	(4,182,077)	(5,365,667)

MINDARIE REGIONAL COUNCIL
Balance Sheet

As at 30 June 2022

	BUDGET 2021/2022	ESTIMATED ACTUAL 2020/2021 \$	ACTUAL 2019/2020 \$
CURRENT ASSETS			
Cash and Other Equivalents	38,059,770	34,772,316	36,150,947
Trade and Other Receivables	3,955,518	4,292,638	4,490,095
Inventories	10,175	10,175	13,290
Other Current Assets	341,993	341,993	386,294
TOTAL CURRENT ASSETS	42,367,456	39,417,122	41,040,625
NON-CURRENT ASSETS			
Property Plant and Equipment	14,363,861	14,390,297	14,948,369
Right of Use Asset	5,761,422	6,450,898	7,085,936
Infrastructure	9,995,146	6,988,754	6,880,537
Excavation Work	17,633,511	19,761,221	22,251,063
Resource Recovery Facility	2,437,410	2,795,417	3,153,424
Rehabilitation Asset	7,231,219	8,329,134	9,427,049
Other Non Current Assets	734,844	839,628	944,412
TOTAL NON-CURRENT ASSETS	58,157,412	59,555,349	64,690,790
TOTAL ASSETS	100,524,868	98,972,471	105,731,415
CURRENT LIABILITIES			
Trade and Other Payables	3,267,905	3,267,905	6,427,784
Provisions	1,256,800	988,300	1,061,187
Other Current Liabilities	1,886,549	1,886,549	836,646
Right of Use Asset - Leases	267,360	267,360	410,929
TOTAL CURRENT LIABILITIES	6,678,614	6,410,114	8,736,546
NON-CURRENT LIABILITIES			
Provisions	211,196	140,396	54,640
Right of Use Asset - Leases	6,903,066	6,903,066	6,903,066
Rehabilitation Provision	23,269,709	22,165,743	21,816,261
TOTAL NON-CURRENT LIABILITIES	30,383,971	29,209,205	28,773,966
TOTAL LIABILITIES	37,062,585	35,619,319	37,510,512
NET ASSETS	63,462,283	63,353,152	68,220,902
EQUITY			
Retained Surplus	15,715,348	14,569,558	15,946,036
Reserves - Cash backed	18,184,709	19,221,368	22,712,640
Reserves - Non Cash backed	25,476,500	25,476,500	25,476,500
Council Contribution	4,085,726	4,085,726	4,085,726
TOTAL EQUITY	63,462,283	63,353,152	68,220,902

Mindarie Regional Council
STATEMENT OF CASH FLOWS
Budget for the year ending 30 June 2022

	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
Cash Flows From Operating Activities			
Receipts			
Fees and Charges	50,525,970	53,516,286	53,882,884
Service Charges	1,130,000	1,130,000	1,130,000
Contributions, Reimbursements & Donations	1,500	46,024	1,500
Interest Earnings			
Municipal Account	139,812	217,239	326,752
Reimbursement of Admin Expenses - Member Councils	4,216,336	0	0
Goods and Services Tax	0	0	0
Other Revenue	555,370	914,726	554,380
	56,568,988	55,824,275	55,895,516
Payments			
Employee Costs	(3,750,966)	(4,924,115)	(5,298,205)
Materials and Contracts	(34,284,015)	(38,487,430)	(34,895,577)
Utilities	(308,350)	(320,073)	(311,167)
Insurance	(233,745)	(221,528)	(222,072)
Goods and Services Tax	0	21,096	0
Other Expenses	(9,715,833)	(11,557,656)	(12,369,109)
	(48,292,909)	(55,489,706)	(53,096,130)
Net Cash Provided By Operating Activities	8,276,079	334,569	2,799,386
Cash Flows from Investing Activities			
Payments for Purchase of Property, Plant & Equipment	(1,744,000)	(1,496,000)	(1,496,000)
Payments for Construction of Infrastructure	(3,546,625)	(610,154)	(610,154)
Payments for Landfill Excavation, WIP & RRF	0	0	0
Proceeds from Sale of Plant and Equipment	302,000	392,954	345,000
Net Cash Used in Investing Activities	(4,988,625)	(1,713,200)	(1,761,154)
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	3,287,454	(1,378,631)	1,038,232
Cash at the Beginning of year	34,772,316	36,150,947	30,448,450
Cash at end of Year	38,059,770	34,772,316	31,486,682

MINDARIE REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2022

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. From 1 July, 2019 the MRC has applied AASB 16 Leases which requires leases to be included by lessees in the balance sheet. Also 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 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 financial year.

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) 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.

(i) 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
Resource Recovery Facility	8 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.

(j) 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 subsequently measured under the revaluation models as they relate to asset classes that are revalued. Right of use assets are depreciated over the lease term or useful life 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.

(k) 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.

(l) 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.

(m) 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.

(n) Interest bearing Loans and Borrowings

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

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

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

(o) Superannuation

In line with Superannuation Guarantee statutory requirements, the MRC makes a mandatory 10% 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%.

(p) 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.

(q) 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.

(r) 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.

(s) 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.

(t) 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.

(u) 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.

(v) Budget Figures

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

(w) 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.

(x) Intangible AssetsEasements

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

(y) Financial AssetsOther 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.

(z) 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.

(aa) 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.

(aa) 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 2022

	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
2 OPERATING REVENUES AND EXPENSES			
Net Result			
The net result includes:			
(i) Charging as Expenses:			
Auditors Remuneration			
Audit	40,000	45,000	35,000
	40,000	45,000	35,000
Operational Audits	0	30,000	30,000
Depreciation			
By Program			
Governance	1,089,573	1,076,217	380,547
Community Amenities	1,671,445	1,669,479	1,653,984
Resource Recovery Facility	79,698	79,698	79,698
	2,840,716	2,825,394	2,114,229
By Class			
Land and Buildings	406,498	405,040	403,926
Plant and Machinery	973,036	1,006,023	976,191
Furniture and Equipment	55,337	62,048	49,794
Computing Equipment	176,135	215,310	160,184
Infrastructure	540,233	501,936	524,134
Right of Use Assets	689,476	635,037	524,134
	2,840,716	2,825,394	2,114,229
Finance Costs			
- Loan Interests	0	0	0
- Loan Expenses	0	0	0
Total Borrowing Costs	0	0	0
(ii) Crediting as Revenues			
Interest Earnings			
Investments			
Municipal Account	139,812	193,258	326,752
	139,812	193,258	326,752

Mindarie Regional Council
NOTES TO AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2022

	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
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	10,000	10,000	10,000
Computing Equipment	253,000	156,000	156,000
Land and Buildings	350,000	0	0
Infrastructure - Operations	151,800	410,000	410,000
Infrastructure - Landfill	3,394,825	200,154	200,154
	4,159,625	776,154	776,154
Other Property and Services			
Plant, Vehicles and Machineries	1,131,000	1,330,000	1,330,000
	1,131,000	1,330,000	1,330,000
	5,290,625	2,106,154	2,106,154
BY CLASS			
Plant and Vehicles	1,094,000	1,310,000	1,310,000
Machinery and Equipment	37,000	20,000	20,000
Furniture and Equipment	10,000	10,000	10,000
Computing Equipment	253,000	156,000	156,000
Land and Buildings	350,000	0	0
Infrastructure - Operations	151,800	410,000	410,000
Infrastructure - Landfill	3,394,825	200,154	200,154
	5,290,625	2,106,154	2,106,154
Summary			
New Capital Expenditure	5,243,625	2,036,154	2,036,154
Capital Expenditure brought forward from 2020/2021	47,000	70,000	70,000
	5,290,625	2,106,154	2,106,154

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 2022

	2021/2022 Net Book Value	Proposed Budget 2021/2022 Sale Proceeds	2021/2022 Profit (Loss)
4 DISPOSAL OF ASSETS			
The following assets are budgeted to be disposed during the year			
BY PROGRAM			
Governance			
VW Amarok (Plant128)	17,477	41,000	23,523
Ford Everest (Plant127)	21,549	47,000	25,451
Other Property and Services			
Community Amenities			
Tractor & Dinosaur water cart (Plant 76)	-	50,000	50,000
Lighting Tower (Plant114)	6,313	8,000	1,687
Isuzu Fire Truck (DFES) (Plant119)	11,985	20,000	8,015
Hino Bin Truck - (Plant83)	-	30,000	30,000
Caterpillar Skid Steer - (Plant130)	51,219	20,000	(31,219)
2019 Holden Colorado - (Plant129)	25,817	41,000	15,183
Toyota Hilux Diesel Turbo - Workshop Ute - (Plant123)	10,631	20,000	9,369
Holden Colorado - Groundsman Ute - (Plant 122)	9,535	12,500	2,965
Ford Ranger - Enviro Ute - (Plant113)	4,904	12,500	7,596
	159,430	302,000	142,570
BY CLASS			
Plant, Vehicles and Machineries			
VW Amarok (Plant128)	17,477	41,000	23,523
Ford Everest (Plant127)	21,549	47,000	25,451
Tractor & Dinosaur water cart (Plant 76)	-	50,000	50,000
Lighting Tower (Plant114)	6,313	8,000	1,687
Isuzu Fire Truck (DFES) (Plant119)	11,985	20,000	8,015
Hino Bin Truck - (Plant83)	-	30,000	30,000
Caterpillar Skid Steer - (Plant130)	51,219	20,000	(31,219)
2019 Holden Colorado - (Plant129)	25,817	41,000	15,183
Toyota Hilux Diesel Turbo - Workshop Ute - (Plant123)	10,631	20,000	9,369
Holden Colorado - Groundsman Ute - (Plant 122)	9,535	12,500	2,965
Ford Ranger - Enviro Ute - (Plant113)	4,904	12,500	7,596
	159,430	302,000	142,570
Summary			Budget
Profit on Sale of Disposal			173,788
Loss on Sale of Disposal			(31,219)
			142,570

Mindarie Regional Council
NOTES TO AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2022

	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
5.1 RESERVES (Cash Backed)			
Site Rehabilitation Reserve			
Opening Balance	15,138,197	14,788,715	16,223,972
Transfer to Reserve	1,103,966	349,482	349,482
Transfer from Reserve	0	0	0
	<u>16,242,163</u>	<u>15,138,197</u>	<u>16,573,454</u>
Reserve for Capital Expenditures			
Opening Balance	2,444,570	4,535,324	3,379,516
Transfer to Reserve	2,900,000	0	0
Transfer from Reserve	(5,290,625)	(2,090,754)	(2,106,154)
	<u>53,945</u>	<u>2,444,570</u>	<u>1,273,362</u>
Participants Surplus Reserve			
Opening Balance	(0)	2,000,000	2,000,000
Transfer to Reserve	0	0	0
Transfer from Reserve	0	(2,000,000)	0
	<u>(0)</u>	<u>(0)</u>	<u>2,000,000</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	1,147,524	897,524	980,856
Transfer to Reserve	250,000	250,000	250,000
Transfer from Reserve	0	0	0
	<u>1,397,524</u>	<u>1,147,524</u>	<u>1,230,856</u>
TOTAL RESERVES	<u>18,184,708</u>	<u>19,221,367</u>	<u>21,568,748</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.

Participants Surplus Reserve

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

Carbon Abatement Reserve

To be used to fund Carbon Abatement Projects.

RRF Maintenance Reserve

To be used to fund RRF maintenance obligations.

	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
5.2 RESERVES (Non Cash Backed)			
Revaluation Reserve			
Opening Balance	25,476,500	25,476,500	31,990,254
Transfer to Reserve	0	0	0
Transfer from Reserve	0	0	0
	<u>25,476,500</u>	<u>25,476,500</u>	<u>31,990,254</u>

Mindarie Regional Council
NOTES AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2022

6.1 Statement of Financial Activity Information and Member Charges

Member Charges

	Proposed Budget 2021/2022			Estimated Actual 2020/2021
	Estimated	Rate / Tonne	Estimated	
		Ex GST		
	2021/2022	2021/2022	Revenue	Revenue
Total Waste Tonnage	Tonnage	\$	\$	\$
City of Perth	13,000	213.00	2,769,000	2,563,536
City of Wanneroo	48,150	213.00	10,255,950	13,294,250
City of Joondalup	32,770	213.00	6,980,010	6,862,576
City of Stirling	46,000	213.00	9,798,000	9,799,617
Town of Cambridge	5,925	213.00	1,262,025	1,198,226
City of Vincent	7,750	213.00	1,650,750	2,542,001
Town of Victoria Park	12,250	213.00	2,609,250	2,521,500
RRF Residues	56,700	213.00	12,077,100	11,623,500
Total Member Charges	222,545		47,402,085	50,405,206

Mindarie Regional Council
NOTES TO AND FORMING PART OF THE BUDGET
Budget for the year ending 30 June 2022

	Budget 2021/2022 \$	Estimated Actual 2020/2021 \$	Adopted Budget 2020/2021
7.1 FEES AND CHARGES REVENUE			
General Purpose Funding	56,568,988	55,481,123	55,895,516
Projects	0	0	0
Recycling Centre	0	0	0
Resource Recovery Facility	0	0	0
	<u>56,568,988</u>	<u>55,481,123</u>	<u>55,895,516</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 2021/2022 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

2022

\$

Cash Inflows

Loan Proceeds	<u>0</u>
	0

Cash Outflows

Purchase	<u>0</u>
	0

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 2022

	Proposed Budget 2021/2022	Estimated Actual 2020/2021	Adopted Budget 2020/2021
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	19,875,063	15,550,949	9,917,934
Cash - Restricted	18,184,708	19,221,367	21,568,748
	38,059,770	34,772,316	31,486,682
The following restrictions have been imposed by regulations or other externally imposed requirements:			
Site Rehabilitation Reserve	16,242,163	15,138,197	16,573,454
Reserve for Capital Expenditures	53,945	2,444,570	1,273,362
Participants' Surplus Reserve	(0)	(0)	2,000,000
Carbon Abatement Reserve	491,076	491,076	491,076
RRF Maintenance Reserve	1,397,524	1,147,524	1,230,856
	18,184,708	19,221,367	21,568,748
b) Reconciliation of Net Cash Provided By Operating Activities to Net Result			
Net Result	109,131	(4,895,054)	(4,182,077)
Depreciation	2,840,716	2,825,395	2,114,229
Amortisation for Cell Development and Decommissioning Asset	3,225,625	3,587,758	3,585,385
Provision for Capping and Post Closure Management	1,103,966	349,482	349,482
RRF Amortisation	462,791	462,791	462,791
(Profit) / Loss on Sale of Asset	(142,570)	(27,303)	(10,324)
(Increase) / Decrease in Receivables	0	382,473	0
(Increase) / Decrease in Inventories	0	3,115	0
(Increase) / Decrease in Prepayments and Accrued Income	337,120	(113,415)	0
Increase / (Decrease) in Payables	0	(2,109,973)	0
Increase / (Decrease) in Employee Provisions	339,300	(130,700)	479,900
Net Cash from Operating Activities	8,276,079	334,569	2,799,386
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 2021/2022

No.	Name	Consolidated Budget 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Consolidated Budget 2020/2021	Adopted Budget 2020/2021	Variance between Proposed Budget and Estimated Actual	
							\$	%
2010 OPERATING INCOME								
2110	Member Council Charges	47,402,085	47,402,085	50,405,205	50,424,875	50,424,875		
	Total Member User Charges	47,402,085	47,402,085	50,405,205	50,424,875	50,424,875	(3,003,120)	-6.0%
2150	Non Member Charges	-	-	-	-	-		
2155	Casual Fees	3,123,885	3,123,885	2,791,909	2,755,896	2,755,896		
	Total User Charges	50,525,970	50,525,970	53,197,114	53,180,771	53,180,771	(2,671,144)	-5.0%
2205	Carbon Price	-	-	-	-	-		
2210	Recyclable Sales	-	-	129,196	702,113	702,113		
	Sale of Recyclable Materials	-	-	129,196	702,113	702,113	(129,196)	-100.0%
2310	Contributions	-	-	-	-	-		
2370	Member Councils	-	-	-	-	-		
2380	Legal Fees	-	-	-	-	-		
2390	Other Reimbursements	1,500	1,500	46,024	1,500	1,500		
2390	Reimbursement of Administration Expenses	4,216,336	4,216,336	-	-	-		
	Contributions, Reimbursement & Donations	4,217,836	4,217,836	46,024	1,500	1,500	4,171,812	9064.4%
2410	Gas Power Royalties	130,000	130,000	130,000	130,000	130,000		
2420	Sale of RECs (Renewable Energy Certificate)	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000		
2430	Gas Power Other	-	-	-	-	-		
	Gas Power Generation Sales	1,130,000	1,130,000	1,130,000	1,130,000	1,130,000	-	0.0%
2240	Sundry Fees	-	-	-	-	-		
2365	Debt Recovery	-	-	-	-	-		
2525	Rebates Received	131,016	131,016	138,605	127,016	127,016		
2540	Miscellaneous Income	424,354	424,354	646,925	427,364	427,364		
	Other Revenue	555,370	555,370	785,530	554,380	554,380	(230,160)	-29.3%
2720	Other Grants	-	-	-	-	-		
	Grants and Subsidies	-	-	-	-	-	-	
2810	Interest - Municipal Fund	139,812	139,812	193,258	326,752	326,752		
2820	Interest - Reserve Fund	-	-	-	-	-		
2830	Interest - Loan Fund	-	-	-	-	-		
	Interest Earnings	139,812	139,812	193,258	326,752	326,752	(53,446.00)	-27.7%
	Sub-total	56,568,988	56,568,988	55,481,122	55,895,516	55,895,516	1,087,866	2.0%
2910	Profit on Sale of Land	-	-	-	-	-		
2915	Profit on Sale of Building	-	-	-	-	-		
2920	Profit on Sale of Furniture & Equipment	-	-	-	-	-		
2925	Profit on Sale of Computing Equipment	-	-	-	-	-		
2935	Profit on Sale of Plant & Machinery	173,788	173,788	35,266	18,287	18,287		
2940	Profit on Sale of Infrastructure	-	-	-	-	-		
	Profit on Sale of Assets	173,788	173,788	35,266	18,287	18,287	138,522	
3999	Total Operating Income	56,742,776	56,742,776	55,516,388	55,913,803	55,913,803	1,226,389	2.2%
4000 OPERATING EXPENDITURE								
4100 Employee Costs								
4120	Salaries	2,699,978	2,699,978	3,505,139	4,019,059	4,019,059		
4130	Allowances	108,036	108,036	132,494	157,846	157,846		
4202	Medical Examinations	-	-	-	-	-		
4205	Staff Training	126,800	126,800	71,642	93,300	93,300		
4207	Staff Conferences	16,100	16,100	10,000	16,000	16,000		
4210	Superannuation	453,302	453,302	447,745	552,450	552,450		
4215	Travelling Expenses	7,150	7,150	8,327	10,650	10,650		
4220	First Aid Expenses	3,000	3,000	4,000	4,000	4,000		
4225	Staff Recruitment (Advertising, Consultants, etc)	6,000	6,000	10,000	10,000	10,000		
4227	Staff Uniforms/Protective Clothing	40,000	40,000	50,000	52,000	52,000		
4230	Wellness Programs	26,700	26,700	27,600	27,600	27,600		
4235	FBT Expenses	38,000	38,000	62,040	69,500	69,500		
4240	OH&S Expenses	50,300	50,300	54,200	51,800	51,800		
4245	EB Performance Package (Consultants)	-	-	-	-	-		
4250	Workers Compensation Premium	79,600	79,600	93,959	111,000	111,000		
4260	HR Strategic Plan Costs	-	-	-	-	-		
4310	Annual Leave	268,500	268,500	303,346	374,400	374,400		
4315	Sick Leave	96,000	96,000	106,737	123,000	123,000		
4320	Long Service Leave	70,800	70,800	85,756	105,500	105,500		
4399	Total Employee Costs	4,090,266	4,090,266	4,972,985	5,778,105	5,778,105	(882,719)	-17.8%
5100 Consultants and Contract Labour								
5110	Consultancy	323,000	323,000	350,500	347,500	347,500		
5130	Contract Labour External	46,080	46,080	62,060	78,080	78,080		
5159	Total Consultants and Contract Labour	369,080	369,080	412,560	425,580	425,580	(43,480)	-10.5%
5160 Communications and Public Consultation								
5165	Advertising & Promotions	17,000	17,000	16,327	7,500	7,500		
5170	Corporate Communications Strategy	-	-	53,642	52,000	52,000		
5180	Newsletter	-	-	-	-	-		
5185	Waste Management Education	-	-	53,840	202,000	202,000		
5190	Projects and RRF Support	-	-	17,736	105,000	105,000		
5199	Total Communications and Public Consultation	17,000	17,000	141,545	366,500	366,500	(124,545)	-88.0%

Mindarie Regional Council
SUMMARY OF OPERATING BUDGET SCHEDULE 2021/2022

No.	Name	Consolidated Budget 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Consolidated Budget 2020/2021	Adopted Budget 2020/2021	Variance between Proposed Budget and Estimated Actual	
	5200 Landfill Expenses							
	5215 Clay Liner	-	-	-	-	-		
	5220 Recycling Contractors	330,000	330,000	333,944	536,500	536,500		
	5225 Limestone Cover	140,000	140,000	140,000	140,000	140,000		
	5226 Access Road Maintenance	24,000	24,000	24,000	24,000	24,000		
	5227 Bushland Management	120,000	120,000	143,000	143,000	143,000		
	5230 Ground Water Management	325,100	325,100	534,015	327,600	327,600		
	5235 Research and Planning	65,000	65,000	67,500	67,500	67,500		
	5240 Signs & Barricades	25,000	25,000	30,000	30,000	30,000		
	5245 Monitoring Program	402,170	402,170	484,445	414,670	414,670		
	5247 Zero Waste Plan	-	-	-	-	-		
	5290 Control Fencing Maintenance	20,000	20,000	35,000	35,000	35,000		
	5295 Site Operating	79,500	79,500	152,000	162,000	162,000		
	5299 Total Landfill Expenses	1,530,770	1,530,770	1,943,904	1,880,270	1,880,270	(413,134)	-21.3%
	5300 Office Expenses							
	5310 Staff Amenities	12,700	12,700	15,000	15,000	15,000		
	5312 Telecommunication Expenses	41,000	41,000	37,853	41,000	41,000		
	5315 Courier Expenses	5,000	5,000	5,000	5,000	5,000		
	5320 Office Equipment Maintenance	2,500	2,500	2,500	2,500	2,500		
	5325 Meals and Entertainment	28,300	28,300	28,370	30,350	30,350		
	5330 Periodicals/ Publications	2,200	2,200	2,200	2,200	2,200		
	5335 Postage & Freight	2,500	2,500	2,500	2,500	2,500		
	5340 Photocopying Expenses	14,900	14,900	14,900	14,900	14,900		
	5350 Stationery and Printing	13,800	13,800	13,800	13,800	13,800		
	5353 Sponsorships	-	-	-	-	-		
	5355 Subscriptions/Membership	40,649	40,649	45,046	45,115	45,115		
	5358 Rounding of Cents	100	100	65	100	100		
	5359 Cleaning of Buildings	11,000	11,000	15,105	11,000	11,000		
	5365 Minor Equipment	46,000	46,000	32,345	56,000	56,000		
	5368 Other Administration Expenses	9,130	9,130	12,523	13,030	13,030		
	5369 Total Office Expenses	229,779	229,779	227,207	252,495	252,495	2,572	1.1%
	5370 Information Systems Expenses							
	5375 Computer Software Licencing	171,565	171,565	111,105	101,078	101,078		
	5380 Computer Software Acquisitions	5,000	5,000	5,000	5,000	5,000		
	5385 Computer Systems Maintenance	70,500	70,500	94,463	84,700	84,700		
	5390 Computer Systems Consumables	5,400	5,400	5,400	5,400	5,400		
	5395 On-line Service Charges	10,200	10,200	13,800	9,600	9,600		
	5399 Total Information Systems Expenses	262,665	262,665	229,768	205,778	205,778	32,897	14.3%
	5400 Buildings Maintenance							
	5410 Building Maintenance	131,600	131,600	137,578	131,600	131,600		
	5435 Building Maintenance - Pest Control	24,000	24,000	16,000	16,000	16,000		
	5440 Building Security	10,000	10,000	22,301	5,000	5,000		
	5459 Total Building Maintenance	165,600	165,600	175,879	152,600	152,600	(10,279)	-5.8%
	5460 Plant and Vehicles Operating and Hire							
	5465 Plant - Fuel and Oil	393,490	393,490	400,409	396,090	396,090		
	5470 Plant - MV Licences	14,700	14,700	12,333	16,800	16,800		
	5475 Plant - Tyres and Tubes	88,450	88,450	94,900	96,100	96,100		
	5480 Plant - Repair and Maintenance	238,500	238,500	252,435	246,500	246,500		
	5485 Minor Equipment	26,000	26,000	26,500	26,500	26,500		
	5490 Plant Hire Costs	49,500	49,500	87,249	84,500	84,500		
	5495 Leachate System Management	25,000	25,000	56,127	50,000	50,000		
	5499 Total Plant and Vehicles Operating and Hire	835,640	835,640	929,953	916,490	916,490	(94,313)	-10.1%
	5500 RRF Operation Expenses							
	5510 Fencing and Gate Maintenance	-	-	9,000	9,000	9,000		
	5515 Road Maintenance	-	-	5,000	5,000	5,000		
	5520 Bores and Pipework	14,000	14,000	14,500	14,500	14,500		
	5525 Environmental Monitoring	-	-	-	-	-		
	5531 Vehicle Was Facility Operations	-	-	-	-	-		
	5535 Landscaping and Gardens	5,000	5,000	2,500	-	-		
	5540 MRC Admin Charge	-	-	-	-	-		
	5542 Compost Disposal	472,050	472,050	456,900	456,900	456,900		
	5545 Tipping Fees (Member Councils)	30,132,431	30,132,431	30,973,970	29,960,464	29,960,464		
	5546 RRF Maintenance Funding	250,000	250,000	250,000	250,000	250,000		
	5559 Total RRF Operation Expenses	30,873,481	30,873,481	31,711,870	30,695,864	30,695,864	(838,389)	-2.6%
	5560 Waste Minimisation Project							
	5562 Zero Waste Plan	-	-	-	-	-		
	5563 MRC Contributions	-	-	-	-	-		
	5564 WMRC Processing	-	-	-	-	-		
	5569 Total Waste Minimisation Project	-	-	-	-	-	-	
	6000 Utilities							
	6010 Electricity	135,100	135,100	145,800	145,800	145,800		
	6015 Gas	250	250	240	240	240		
	6020 Water	15,000	15,000	16,906	8,000	8,000		
	6035 Rates	158,000	158,000	157,127	157,127	157,127		
	6099 Total Utilities	308,350	308,350	320,073	311,167	311,167	(11,723)	-3.7%
	6100 Insurance							
	6110 General Insurance (Levy)	213,795	213,795	203,052	203,072	203,072		
	6115 Plant Insurance (Levy)	19,950	19,950	18,476	19,000	19,000		
	6199 Total Insurance	233,745	233,745	221,528	222,072	222,072	12,217	5.5%
	6200 Loan Expense							
	6210 Interest on Loans	-	-	-	-	-		
	6211 Finance cost - ROU asset	337,120	337,120	333,125	-	-		
	6215 Loan Facility Fee	-	-	-	-	-		
	6299 Total Loan Expense	337,120	337,120	333,125	-	-	3,995	1.2%

Mindarie Regional Council
SUMMARY OF OPERATING BUDGET SCHEDULE 2021/2022

No.	Name	Consolidated Budget 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Consolidated Budget 2020/2021	Adopted Budget 2020/2021	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	8,828,920	8,828,920	10,331,563	10,321,710	10,321,710		
	7215 Carbon Price	-	-	-	-	-		
	7250 Total Government Levies	8,828,920	8,828,920	10,331,563	10,321,710	10,321,710	(1,502,643)	-14.5%
	7300 Leases							
	7310 Land Rental - Annual	-	-	-	815,486	815,486		
	Total Leases	-	-	-	815,486	815,486	0	#DIV/0!
	7500 Other Expenses							
	7515 Audit Fees	40,000	40,000	75,000	65,000	65,000		
	7520 Bank Charges	15,000	15,000	15,000	15,000	15,000		
	7525 Legal Expenses	550,000	550,000	850,000	850,000	850,000		
	7605 Doubtful and Bad Debts Expense	500	500	500	500	500		
	7610 Donations	-	-	-	-	-		
	7630 Contributions to Other Councils	-	-	-	-	-		
	7650 Other Expenses	31,000	31,000	35,180	51,000	51,000		
	7998 Total Other Expenses	636,500	636,500	975,680	981,500	981,500	(339,180)	-34.8%
	8000 Depreciation							
	8020 Depreciation on Buildings	406,498	406,498	405,040	403,926	403,926		
	8030 Depreciation on Furniture & Office Equipment	55,337	55,337	62,048	49,794	49,794		
	8040 Depreciation on Computing Equipment	176,135	176,135	215,310	160,184	160,184		
	8050 Depreciation on Vehicles and Mobile Plant	973,036	973,036	1,006,023	976,191	976,191		
	8060 Depreciation on Infrastructure	540,233	540,233	501,936	524,134	524,134		
	8070 Depreciation on Right of Use Asset	689,476	689,476	635,037	-	-		
	8099 Total Depreciation	2,840,716	2,840,716	2,825,394	2,114,229	2,114,229	15,322	0.5%
	8100 Amortisation (Landfill)							
	8110 Amortisation of Excavation/Cell Development	2,127,710	2,127,710	2,489,843	2,487,470	2,487,470		
	8120 Site Rehabilitation	-	-	-	-	-		
	8125 Capping Accretion Expenses	237,079	237,079	191,721	191,721	191,721		
	8130 Amort Charge for Decommissioning Asset	1,097,915	1,097,915	1,097,915	1,097,915	1,097,915		
	8140 Total Amortisation (LandFill)	3,462,704	3,462,704	3,779,479	3,777,106	3,777,106	(316,775)	-8.4%
	8160 Amortisation (RRF)							
	8165 Amortisation-Pre Operating Cost	104,784	104,784	104,784	104,784	104,784		
	8170 Amortisation Cost	358,007	358,007	358,007	358,007	358,007		
	8190 Total Amortisation (RRF)	462,791	462,791	462,791	462,791	462,791	-	0.0%
	8200 Provision (Landfill)							
	8230 Post Closure Accretion Expenses	866,887	866,887	157,761	157,761	157,761		
	8299 Total Provision (Landfill)	866,887	866,887	157,761	157,761	157,761	709,126.00	449.5%
	9000 Loss on Asset Sales							
	9025 Loss on Sale of Vehicles and Machinery	31,219	31,219	7,963	7,963	7,963		
	9090 Total Loss on Asset Sales	31,219	31,219	7,963	7,963	7,963	23,256	
	9098 Total Operating Expenditure	56,633,645	56,633,645	60,411,441	60,095,880	60,095,880	(3,777,796)	-6.3%
	Total Net	109,131	109,131	(4,895,054)	(4,182,077)	(4,182,077)	5,004,185	-102.2%

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2021/2022
General Purpose Funding

Description	Rate / Tonne Exc GST	Tonnes	Consolidated 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
Revenue						
<i>Member User Charges</i>						
City of Perth	213.00	13,000	2,769,000	2,769,000	2,563,536	2,665,000
City of Waneroo	213.00	48,150	10,255,950	10,255,950	13,294,250	13,294,250
City of Joondalup	213.00	32,770	6,980,010	6,980,010	6,862,576	6,492,350
City of Stirling	213.00	46,000	9,798,000	9,798,000	9,799,617	9,840,000
Town of Cambridge	213.00	5,925	1,262,025	1,262,025	1,198,226	1,118,275
City of Vincent	213.00	7,750	1,650,750	1,650,750	2,542,000	2,747,000
Town of Victoria Park	213.00	12,250	2,609,250	2,609,250	2,521,500	2,644,500
RRF Residues	213.00	56,700	12,077,100	12,077,100	11,623,500	11,623,500
		222,545	47,402,085	47,402,085	50,405,205	50,424,875
<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	214.70	14,550	3,123,885	3,123,885	2,791,909	2,755,896
			3,123,885	3,123,885	2,791,909	2,755,896
Other Revenue						
<i>Interest Earnings</i>						
<i>Interest - Municipal Fund</i>						
Bank Account			7,200	7,200	7,200	7,200
Term Deposit Interest			120,612	120,612	174,058	307,552
Cash Maximiser			12,000	12,000	12,000	12,000
<i>Other Fees and Charges</i>						
<i>Recyclable Sales</i>						
Sims Metal			0	0	49,365	252,376
Remondis			0	0	3,334	0
Battery Rescue			0	0	2,277	22,646
Walk-in Customers			0	0	74,220	425,022
Polystyrene			0	0	0	2,069
<i>Contributions and Donations</i>						
Contributions			0	0	0	0
<i>Reimbursements</i>						
Miscellaneous reimbursements			1,500	1,500	46,024	1,500
E waste handling fee			0	0	0	0
Reimbursement of Admin Fees - Member Councils			4,216,336	4,216,336	0	0
<i>Gas Power Generation Income</i>						
Gas Power Royalties			130,000	130,000	130,000	130,000
Sale of RECs (Renewal Energy Certificate)			1,000,000	1,000,000	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			20,000	20,000	27,589	16,000
Diesel Fuel Rebate			111,016	111,016	111,016	111,016
<i>Miscellaneous Income</i>						
Vending machine commission			0	0	0	0
Sale of Water to RRF			3,887	3,887	3,887	3,887
RRF Rental Income			169,000	169,000	169,000	169,000
Compost Revenue			128,740	128,740	336,311	126,750
Offset against Loan11			0	0	0	0
Mattresses Charges			122,727	122,727	132,727	122,727
Other			0	0	5,000	5,000
Grants Operating						
Other Grants			0	0	0	0
			6,043,018	6,043,018	2,284,008	2,714,745
Total Revenue			56,568,988	56,568,988	55,481,122	55,895,516
Net Total			56,568,988	56,568,988	55,481,122	55,895,516

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2021/2022
Members of Council

Description	Consolidated 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
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 2021/2022
Governance Management

Description	Consolidated 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
Revenue				
Profit on Sale of Assets				
Sale of Motor Vehicle	25,451	25,451	0	0
Total Revenue	25,451	25,451	0	0
Expenditure				
Employee Costs				
Salaries	444,778	444,778	439,859	439,859
Allowances	9,404	9,404	12,710	12,710
Staff Training				
Staff Training - CEO	0	0	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	2,000	2,000	2,000	2,000
Staff Training - Other	65,000	65,000	2,000	2,000
Staff Conferences				
Staff Conference - Miscellaneous	5,000	5,000	5,000	5,000
Superannuation	70,500	70,500	67,900	67,900
Travelling Expenses	1,500	1,500	1,500	1,500
Staff Recruitment				
Recruitment-Senior Management	0	0		0
Recruitment-Officers	4,000	4,000	8,000	8,000
Recruitment-Operations	2,000	2,000	2,000	2,000
Wellness Programs				
Spectacle Allowance	800	800	1,600	1,600
Drug and Alcohol Test	20,000	20,000	14,000	14,000
ORS Counselling Service	2,500	2,500	5,000	5,000
Hearing Test	500	500		0
Flu Injection - Annually	500	500	1,500	1,500
Hep B and Tetanus	400	400	1,500	1,500
Skin Cancer Check	2,000	2,000	4,000	4,000
Fringe Benefits Tax	16,000	16,000	20,000	20,000
Workers Compensation Premium	13,100	13,100	13,000	13,000
Annual Leave	47,900	47,900	47,900	47,900
Sick Leave	20,000	20,000	20,000	20,000
Long Service Leave	12,500	12,500	12,400	12,400
	744,382	744,382	685,869	685,869
Consultants and Contract Labour				
Consultancy				
HR Support and Performance Review	13,000	13,000	10,000	10,000
Consultancy Services General	50,000	50,000	50,000	50,000
Senior Management Coaching	0	0	10,000	10,000
APV Valuer	0	0	3,000	0
Waste Audits	0	0	0	0
CEO performance and recruitment	0	0	15,000	15,000
Specialist project consultant - IW projects	0	0	2,500	2,500
	63,000	63,000	90,500	87,500
Communication and Public Consultation				
Advertising & Promotions-Annual Report	2,000	2,000	2,000	2,000
	2,000	2,000	2,000	2,000
Landfill Expenses				
Research and Planning				
MWAC Standard Contribution	65,000	65,000	65,000	65,000
Research project-Vetiver biofiltration	0	0	2,500	2,500
Other	0	0		0
	65,000	65,000	67,500	67,500
Office Expenses				
Meals and Entertainment				
Awards Recognition	2,550	2,550	4,600	4,600
Business Meetings	5,000	5,000	6,000	6,000
CEO Miscellaneous	2,000	2,000	2,000	4,000
Subscriptions/Memberships				
Australian Landfill Owners Assn	3,000	3,000	3,000	3,000
ISWA/AL&GA Annual Membership	1,000	1,000	700	700
Chartered Accountants A&NZ	700	700	668	700
LGMA Membership	1,000	1,000	650	700
Aust HR Institute Prof Membership	400	400	400	400
Others	0	0	1,500	2,000
Minor Equipment	1,000	1,000	2,000	4,000
	16,650	16,650	21,518	26,100

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2021/2022
Governance Management

Description	Consolidated 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	5,000	5,000	5,000	5,000
Plant - MV Licences	500	500	2,200	2,200
Plant - Tyres and Tubes	1,500	1,500	700	1,500
Plant - Repair and Maintenance	2,000	2,000	1,500	1,500
Plant Hire Costs	2,000	2,000	2,000	2,000
	11,000	11,000	11,400	12,200
<i>Insurance</i>				
Municipal Property Insurance	27,000	27,000	26,000	26,000
Public Liability Insurance	12,500	12,500	12,000	12,000
Plant and Machinery Insurance	700	700	600	600
Salary Continuance	3,000	3,000	2,500	2,500
Cyber Liability	5,500	5,500	5,000	5,000
Fidelity Guarantee Insurance	4,000	4,000	3,500	3,500
Statutory & Business Practices Protection	0	0	0	0
Management Liability Insurance	23,000	23,000	22,000	22,000
Personal Injury Insurance	1,400	1,400	1,300	1,300
Pollution Liability Insurance	0	0	0	0
Insurance Excess	5,000	5,000	5,000	5,000
	82,100	82,100	77,900	77,900
<i>Administration Expenses</i>				
Legal Expenses	550,000	550,000	850,000	850,000
Other Expenses				
Charitable and Non Profit Org Waiver	10,000	10,000	10,000	10,000
Customer's Feedback	0	0		0
Donation Matching	5,000	5,000	5,000	5,000
Employee Satisfaction Survey	10,000	10,000	14,180	20,000
Team Development Activities	6,000	6,000	6,000	6,000
	581,000	581,000	885,180	891,000
<i>Depreciation</i>				
Depreciation on Buildings	138,422	138,422	138,422	137,830
Depreciation on Furniture & Office Equipment	0	0	941	941
Depreciation on Computing Equipment	0	0	0	0
Depreciation on Vehicles and Mobile Plant	9,204	9,204	7,510	7,510
	147,626	147,626	146,873	146,281
Loss on Sale of Assets	0	0		0
Total Expenditure	1,712,758	1,712,758	1,988,740	1,996,350
Net Total	(1,687,307)	(1,687,307)	(1,988,740)	(1,996,350)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2021/2022
Finance and Business Services

Description	Consolidated 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
Revenue				
Profit on Sale of Assets				
Sale of Asset	23,523	23,523	0	0
Total Revenue	23,523	23,523	0	0
Expenditure				
<i>Employee Costs</i>				
Salaries	452,700	452,700	466,500	466,500
Allowances				
First aid	2,900	2,900	2,900	2,900
On call / Phone	28,880	28,880	28,032	28,032
Staff Training				
Aust wide taxation updates	0	0	1,500	1,500
Other Financial Training	10,000	10,000	10,000	10,000
Staff Conferences				
LGMA Conferences	5,000	5,000	0	0
Other Conferences	4,000	4,000	4,000	4,000
Superannuation	92,496	92,496	86,900	86,900
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	13,800	13,800	13,400	13,400
Annual Leave	47,200	47,200	49,400	49,400
Sick Leave	20,000	20,000	20,000	20,000
Long Service Leave	13,700	13,700	13,400	13,400
	702,475	702,475	707,832	707,832
<i>Consultants and Contract Labour</i>				
Contract Labour External				
Finance Relief	7,000	7,000	21,000	21,000
	7,000	7,000	21,000	21,000
<i>Office Expenses</i>				
Office Equipment Maintenance				
Equipment Maintenance	1,500	1,500	1,500	1,500
Meals and Entertainment	2,000	2,000	2,020	2,000
Subscriptions/Membership				
CPA Australia	0	0	0	0
LGMA Membership	1,700	1,700	2,183	1,700
ICAA and SAICA Membership	1,600	1,600	1,600	1,600
AICD Subscriptions	795	795	1,345	795
Leadership WA	400	400	400	400
Superchoice website subscriptions	250	250	250	250
Others	0	0	0	0
Rounding of Cents	100	100	65	100
Minor Equipment	5,000	5,000	10,000	10,000
Other Office Expenses				
Cash Collection	1,500	1,500	5,500	5,500
Searches	250	250	280	250
DPI Vehicle Searches	250	250	153	250
Collection of back up tape	0	0	0	0
Debt collection commission	50	50	64	50
Searches - new vendors	500	500	546	1,000
	15,895	15,895	25,906	25,395
<i>Information System Expenses</i>				
Computer Software Licencing				
Others	11,000	11,000	21,000	11,000
Adobe Licence	1,250	1,250	1,250	1,250
Microsoft Office Licensing	5,000	5,000	5,000	5,000
Microsoft Dynamics Navision Licence	75,000	75,000	7,300	7,300
VMWare Licence	8,000	8,000	8,000	8,000
Teamviewer Licence	1,900	1,900	1,900	1,900
Symantec-Active Virus Scan Licence	5,660	5,660	5,660	5,660
VEEAM Backup	1,323	1,323	1,323	1,323
Microsoft Projects	3,000	3,000	3,000	3,000
Microsoft Visio	227	227	227	200
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	6,000	6,000	6,000	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
Simple In/Out Licence	0	0	480	480
Device Monitoring Licence	3,000	3,000	3,000	3,000
Retail Express	2,300	2,300	2,300	2,300
Happy or Not Licence	3,000	3,000	5,600	5,600
WAAP -Service Security	5,500	5,500	0	0
MS remote services (ELO)	500	500	500	500
MS service licence (ELO)	2,500	2,500	2,500	2,500
Zoom licence	1,000	1,000	660	660
Data switch licence	2,500	2,500	2,500	2,500

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2021/2022
Finance and Business Services

Description	Consolidated 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
Computer Software Acquisitions				
Other	5,000	5,000	5,000	5,000
Computer Systems Maintenance				
Other Project Costs	2,000	2,000	2,000	2,000
Open Office - Service Contract	0	0	20,000	20,000
Open Office - Payroll Maintenance	0	0	2,100	2,100
Open Office - EFT maintenance	0	0	600	600
Network Penetration Testing	8,500	8,500	8,500	0
Installation of Core Switches	3,000	3,000	3,000	3,000
Newcastle Weighing Services - Gen Maintenance	13,000	13,000	13,000	13,000
Jet Report Maintenance	1,200	1,200	1,200	1,200
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
	211,665	211,665	173,905	155,378
<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	1,500	1,500
	7,500	7,500	9,000	9,000
<i>Insurance</i>				
Municipal Property Insurance	19,000	19,000	18,000	18,000
Public Liability Insurance	6,500	6,500	6,000	6,000
Plant and Machinery Insurance	650	650	600	600
	26,150	26,150	24,600	24,600
<i>Finance Costs</i>				
ROU Asset	337,120	337,120	333,125	0
	337,120	337,120	333,125	0
<i>Administration Expenses</i>				
Audit Fees				
Audit Fees External	40,000	40,000	45,000	35,000
Audit Fees Internal Control	0	0	30,000	30,000
Bank Charges	15,000	15,000	15,000	15,000
Doubtful and Bad Debts Expense	500	500	500	500
	55,500	55,500	90,500	80,500
<i>Depreciation</i>				
Depreciation on Buildings	0	0	0	0
Depreciation on Furniture & Office Equipment	0	0	1,530	1,530
Depreciation on Computing Equipment	105,288	105,288	68,199	47,367
Depreciation on Vehicles and Mobile Plant	7,863	7,863	7,050	7,050
Depreciation on Infrastructure	7,920	7,920	7,920	7,920
Depreciation on Right of Use Asset	689,476	689,476	635,037	0
	810,547	810,547	719,736	63,867
<i>Loss on Sale of Assets</i>	0	0	0	0
Total Expenditure	2,173,853	2,173,853	2,105,604	1,087,572
Net Total	(2,150,330)	(2,150,330)	(2,105,604)	(1,087,572)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2021/2022
Administration Services

Description	Consolidated 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
Expenditure				
<i>Employee Costs</i>				
Salaries	88,100	88,100	86,100	86,100
Allowances (First Aid)				
First aid	605	605	560	560
Adverse working condition	921	921	885	885
Staff Training				
Local Government Act	3,000	3,000	3,000	3,000
Microsoft Training	1,000	1,000	1,000	1,000
Records Management	0	0	0	0
ELO Training	0	0	6,000	6,000
Other	2,000	2,000	0	0
Staff Conferences	0	0		0
Superannuation	15,306	15,306	9,050	9,050
Travelling Expenses				
Taxis and Parking	150	150	150	150
Kms used from Private Vehicle	500	500	2,177	2,000
Fringe Benefits Tax	12,000	12,000	14,500	14,500
Workers Compensation Premium	2,600	2,600	1,900	1,900
Annual Leave	9,500	9,500	9,500	9,500
Sick Leave	6,000	6,000	6,000	6,000
Long Service Leave	2,500	2,500	1,800	1,800
	144,182	144,182	142,622	142,445
<i>Consultants and Contract Labour</i>				
Contract Labour External	8,000	8,000	0	20,000
	8,000	8,000	0	20,000
<i>Communications and Public Consultations</i>				
Advertising & Promotions				
Statutory Advertising	10,000	10,000	12,271	4,500
Tender Advertising	5,000	5,000	2,056	1,000
	15,000	15,000	14,327	5,500
<i>Landfill Expenses</i>				
Monitoring Program				
Radio System Licence	670	670	445	670
	670	670	445	670
<i>Office Expenses</i>				
Staff Amenities				
Coffee/Tea	3,700	3,700	3,700	3,700
Milk/Sugar	2,000	2,000	2,000	2,000
Cleaning Supplies	3,000	3,000	5,300	5,300
Bottled Water	4,000	4,000	4,000	4,000
Telecommunication Expenses				
Internet and Telephone Services	27,000	27,000	22,800	27,000
Mobile Phone	12,500	12,500	12,500	12,500
MagiCorp-On hold messages	1,500	1,500	1,500	1,500
White pages directory listing	0	0	1,053	0
Courier Expenses				
Agendas and Minutes	5,000	5,000	5,000	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	1,750	1,750	2,750	2,750
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	2,500	2,500	2,500	2,500
Photocopying Expenses				
Leases	5,000	5,000	5,000	5,000
Maintenance	6,800	6,800	6,800	6,800
Photocopy paper	3,100	3,100	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	1,000	1,000	1,000	1,000
DCS/Cash register/EFTPOS rolls	1,800	1,800	1,800	1,800
Subscriptions/Membership				
LGMA membership	1,200	1,200	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 Institute Company Directors	800	800	800	800
Leadership WA	700	700	700	700
WMAA	5,000	5,000	5,000	5,000
Records and info mgt prof aust	500	500	500	500
Copyright	1,104	1,104	0	0
Rostrum WA	0	0	0	520
Cleaning of Buildings				
Enviro Care	6,000	6,000	10,105	6,000
HCS Group	0	0	0	0
Excel window cleaning	5,000	5,000	5,000	5,000
Minor Equipment	5,000	5,000	5,000	5,000

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2021/2022
Administration Services

Description	Consolidated 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
<i>Other Office Expenses</i>				
Indoor plant services	2,400	2,400	2,400	2,400
Confidential bin collection	580	580	580	580
Flowers for staff and councillors	1,000	1,000	1,000	1,000
Records Management (Iron Mountain)	2,000	2,000	2,000	2,000
Records Management Storage (ZircoData)	600	600		0
	157,234	157,234	159,788	159,350
<i>Information System Expenses</i>				
Computer Systems Maintenance				
TRIM support and maintenance	0	0	1,168	0
Kapish 1st level support	0	0	0	0
Kapish TRIM explorer annual maint	0	0	95	0
Kapish TRIM easy link annual maint	0	0	0	0
ELO Licence	3,300	3,300	3,300	3,300
ELO Support Services	12,000	12,000	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	1,200	1,200	600	600
Fibre connection with telephone lines	9,000	9,000	13,200	9,000
	31,000	31,000	35,863	30,400
<i>Building Maintenance</i>				
Building Maintenance				
Airconditioning maint., parts and servicing	7,000	7,000	7,000	7,000
Thermographic Imaging (Power Boards)	1,800	1,800	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	11,352	0
Building alarm monitoring	5,000	5,000	5,000	5,000
Building alarm maintenance	0	0	1,539	0
Patrol callouts	0	0	4,410	0
	28,800	28,800	41,101	23,800
<i>Utilities</i>				
Electricity	130,000	130,000	130,000	130,000
Gas	250	250	240	240
Water	15,000	15,000	16,906	8,000
Rates	53,000	53,000	53,000	53,000
	198,250	198,250	200,146	191,240
<i>Insurance</i>				
Municipal Property Insurance	20,000	20,000	19,288	18,000
Public Liability Insurance	11,000	11,000	10,040	6,000
	31,000	31,000	29,328	24,000
<i>Other Expenses</i>				
Land Rental	0	0	0	815,486
	0	0	0	815,486
<i>Depreciation</i>				
Depreciation on Building	4,509	4,509	4,510	4,510
Depreciation on Furniture & Office Equipment	51,650	51,650	53,593	41,839
Depreciation on Computing Equipment	70,847	70,847	147,111	112,817
Depreciation on Vehicles and Mobile Plant	0	0	0	0
Depreciation on Infrastructure	4,394	4,394	4,394	4,394
	131,400	131,400	209,608	163,560
Total Expenditure	745,536	745,536	833,228	1,576,451
Net Total	(745,536)	(745,536)	(833,228)	(1,576,451)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2021/2022
Projects

Description	Consolidated 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
Expenditure				
<i>Employee Costs</i>				
Conference	1,100	1,100	0	0
<i>Consultants and Contract Labour</i>				
Consultancy (Post Closure)				
Post Closure	0	0	0	0
Plan and Design-Commercial Transfer Station	0	0	0	0
Projects and Development	100,000	100,000	100,000	100,000
Scoping, design Capping of Western Batter	0	0	0	0
Scoping, design Piggy back liner development	0	0	0	0
Site Assessment	0	0	0	0
EMRC RRF Tender	0	0	0	0
IT systems refresh project	0	0	0	0
Transfer station redevelopment project	0	0	0	0
FOGO Trial	0	0	0	0
Deloitte Financial Modelling	0	0	0	0
Summer Waste Audit	0	0	0	0
Contract Labour External				
Carbon Trading - Tech Consultant	0	0	0	0
Infrastructure - Tech Consultant	0	0	0	0
Waste Audit - Tech Consultant	0	0	0	0
OHS System - Tech Consultant	0	0	0	0
Establishment Agreement - Tech Consultant	0	0	0	0
Woodchipping - Contract Labour	0	0	0	0
	100,000	100,000	100,000	100,000
Administration Expenses				
Other Expenses (Projects and Development)	0	0	0	0
	0	0	0	0
<i>WMRC Processing</i>				
WMRC Processing	0	0	0	0
	0	0	0	0
<i>Depreciation</i>				
Depreciation on Furniture & Office Equipment	0	0	0	0
Depreciation on Computing Equipment	0	0	0	0
	0	0	0	0
Total Expenditure	101,100	101,100	100,000	100,000
Net Total	(101,100)	(101,100)	(100,000)	(100,000)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2021/2022
Resource Recovery Facility

Description	Rate / Tonne Exc GST	Tonnes	Consolidated 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
Expenditure						
<i>Consultants and Contract Labour</i>						
Consultancy			10,000	10,000	10,000	10,000
			10,000	10,000	10,000	10,000
<i>Office Expenses</i>						
Cleaning of Buildings						
HCS Group			0	0	0	0
			0	0	0	0
<i>Information System Expenses</i>						
Computer Systems Maintenance						
ICT contractors costs			2,000	2,000	2,000	2,000
Newcastle Weighing Services-Gen Maintenance			12,000	12,000	12,000	12,000
Vertical Telecom P/L-Maint of Microwave Ant			6,000	6,000	6,000	6,000
			20,000	20,000	20,000	20,000
<i>Building Maintenance</i>						
Building Maintenance						
Airconditioning maintenance			2,500	2,500	3,000	3,000
RRF community education centre			2,500	2,500	3,000	3,000
RRF weighbridge and calibration			9,000	9,000	9,000	9,000
Septic system maintenance			0	0	4,000	4,000
Building Security						
Security - Monitoring			0	0	0	0
			14,000	14,000	19,000	19,000
<i>RRF Operation Expenses</i>						
Fencing and Gate Maintenance						
Fencing and Gate Maintenance			0	0	5,000	5,000
Repair of Boom Gate			0	0	1,000	1,000
Access control infrastructure maintenance			0	0	3,000	3,000
Road Maintenance						
Road line marking maintenance			0	0	5,000	5,000
Bores and Pipework						
Bore maint/calibration/electronics			5,000	5,000	4,500	4,500
Groundwater sampling			2,000	2,000	4,000	4,000
Bacteria sampling			1,000	1,000	1,000	1,000
Vermin control			500	500	500	500
Spills/leaks/incident management			500	500	500	500
Environmental Monitoring			5,000	5,000	4,000	4,000
Landscaping and Gardens						
Landscaping and Gardens			5,000	5,000	2,500	0
Compost Disposal (30% of input tonnages)	\$15.74	30,000	472,050	472,050	456,900	456,900
Contractor's Fee	\$301.32	100,000	18,225,431	18,225,431	19,060,166	18,336,964
Contractor's Residue to Tamala Park	\$210.00	56,700	11,907,000	11,907,000	11,913,804	11,623,500
RRF Maintenance Funding			250,000	250,000	250,000	250,000
			30,873,481	30,873,481	31,711,870	30,695,864
<i>Utilities</i>						
Electricity			5,100	5,100	15,800	15,800
Rates			105,000	105,000	104,127	104,127
			110,100	110,100	119,927	119,927
<i>Insurance</i>						
Municipal Property Insurance			4,000	4,000	3,800	3,800
Public Liability Insurance			6,500	6,500	5,650	5,650
			10,500	10,500	9,450	9,450
<i>Cost of Borrowings</i>						
Interest on Loans						
Loan 10A			0	0	0	0
			0	0	0	0
<i>Depreciation</i>						
Depreciation on Building			36,515	36,515	36,515	36,515
Depreciation on Infrastructure			43,183	43,183	43,183	43,183
			79,698	79,698	79,698	79,698
Sub Total			31,117,779	31,117,779	31,969,945	30,953,939
Amortisation Pre-operating Cost			104,784	104,784	104,784	104,784
Amortisation (RRF)			358,007	358,007	358,007	358,007
Total Expenditure			31,580,570	31,580,570	32,432,736	31,416,730
Net Total			(31,580,570)	(31,580,570)	(32,432,736)	(31,416,730)

LANDFILL OPERATION COST CENTRES

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2021/2022
Recycling Centre

Description	Consolidated 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
Revenue				
Profit on Sale of Assets				
Sale of Holden Colorado	15,183	15,183	9,089	9,089
Total Revenue	15,183	15,183	9,089	9,089
Expenditure				
<i>Employee Costs</i>				
Salaries	0	0	493,583	1,242,100
Allowances	0	0	8,635	58,952
Staff Training				
Forklift	0	0	53	1,000
First Aid	0	0	1,682	2,000
Loader Training	0	0	0	1,200
OHS representative/training/diploma	0	0	0	6,000
Degas licence	0	0	0	500
HHW training	0	0	0	0
Operations Manager	0	0	0	2,500
Resource Recovery Supv'r training	0	0	0	0
Other Training	0	0	107	16,000
Staff Conferences	0	0	1,000	1,000
Superannuation	0	0	27,563	118,800
Travelling Expenses	0	0	2,000	2,000
First Aid Expenses	0	0	4,000	4,000
Corporate Uniforms/Protective Clothing	0	0	50,000	50,000
Fringe Benefits Tax	0	0	15,000	15,000
OHS Expenses				
Online induction program	0	0	0	0
Fire extinguisher training	0	0	4,000	4,000
OHS alert subscriptions	0	0	1,600	1,600
Site wide facilities and equipment inspection	0	0	30,000	30,000
Chemical management program subs	0	0	5,100	2,700
Safety awards and initiatives	0	0	2,000	2,000
Site wide exposure testing	0	0	9,000	9,000
Vehicle safety program	0	0	2,500	2,500
Digitisation project	0	0	0	0
Workers Compensation Premium	0	0	10,153	32,200
Annual Leave	0	0	20,346	105,800
Sick Leave	0	0	10,432	30,000
Long Service Leave	0	0	6,904	35,900
	0	0	705,658	1,776,752
<i>Consultants and Contract Labour</i>				
Contract Labour External				
Admin Relief	0	0	0	0
OSH Relief	6,000	6,000	15,980	2,000
	6,000	6,000	15,980	2,000
<i>Landfill Expenses</i>				
Recycling Contractors				
Tyre recycling	45,000	45,000	40,000	40,000
Waste Oil Recycling	8,000	8,000	7,400	1,000
Fluoro recycling	8,000	8,000	5,000	5,000
Dry cell batteries	0	0	29,741	180,000
Mattresses	150,000	150,000	125,000	125,000
Asbestos	0	0	1,000	1,000
Timber	3,000	3,000	5,483	10,000
Green Waste	55,000	55,000	55,000	55,000
Polystyrene	0	0	0	0
Non-HHW program products	6,000	6,000	6,000	6,000
CCA products (EMRC)	10,000	10,000	10,000	10,000
Car gas bottles	2,500	2,500	2,400	0
E-waste	40,000	40,000	33,420	90,000
Degassing compressor	2,500	2,500	2,500	2,500
Paper/Cardboard collection	0	0	11,000	11,000
Signs and Barricades (repairs)	10,000	10,000	15,000	15,000
Control Fencing Maintenance				
Control fencing/boundary fencing maint	10,000	10,000	10,000	10,000
Main gate maintenance	0	0	5,000	5,000
Boom gate maintenance	0	0	5,000	5,000
Litter fencing maintenance	10,000	10,000	15,000	15,000
Site Operating				
Dust suppression	0	0	5,000	15,000
Fire retardant/kill fire	0	0	1,000	1,000
Fire Extinguisher Service	12,500	12,500	12,500	12,500
Consumables	2,000	2,000	20,000	20,000
CCTV camera	1,000	1,000	3,000	3,000
	375,500	375,500	425,444	638,000
<i>Office Expenses</i>				
Meals and Entertainment	5,000	5,000	1,000	1,000
Subscriptions				
LGSA, GAM, TAM	0	0	500	500
IPAF Corporate Membership	0	0	1,000	1,000
OHS Subscriptions	0	0	1,000	1,000
Other	0	0	500	500
Minor Equipment	15,000	15,000	1,159	20,000
	20,000	20,000	5,159	24,000

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2021/2022
Recycling Centre

Description	Consolidated 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
<i>Building Maintenance</i>				
Building Maintenance				
Other (inc repair to ice machine)	0	0	2,500	2,500
Airconditioning service - Recycling	5,000	5,000	5,000	5,000
Const of Brick Paving-DIAP access to Admin	0	0	0	0
Miscellaneous repair - Recycling	15,000	15,000	15,000	15,000
	20,000	20,000	22,500	22,500
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil				
Holden Colorado	3,000	3,000	3,000	3,000
Holden Colorado	4,000	4,000	4,000	4,000
Caterpillar forklift	1,000	1,000	1,000	1,000
Toyota forklift	0	0	1,000	1,000
Holden Colorado	1,000	1,000	1,000	0
Motor Vehicle Licences	2,000	2,000	900	0
Plant - Tyres and Tubes				
Holden Colorado	2,000	2,000	1,200	1,200
Holden Colorado	2,000	2,000	1,200	1,200
Caterpillar forklift	1,000	1,000	500	500
Toyota forklift	0	0	500	500
Caterpillar forklift	1,000	1,000	0	0
Plant - Repair and Maintenance				
Holden Colorado	2,000	2,000	2,000	2,000
Holden Colorado	3,000	3,000	3,000	3,000
Caterpillar forklift	1,000	1,000	1,000	1,000
Toyota forklift	0	0	1,000	1,000
EPS Baler	5,000	5,000	6,806	1,500
Generator	0	0	2,000	2,000
Cardboard Baler	5,000	5,000	0	0
Caterpillar forklift	1,000	1,000	2,000	2,000
Repairs and Maint of Recycling Equipt	5,000	5,000	5,094	2,000
Other	1,000	1,000	1,000	1,000
	40,000	40,000	38,200	27,900
<i>Insurance</i>				
Municipal Property Insurance	7,075	7,075	6,600	6,600
Public Liability Insurance	6,500	6,500	6,000	6,000
Plant and Machinery Insurance	650	650	600	600
	14,225	14,225	13,200	13,200
<i>Administration Expenses</i>				
In Need grants	0	0	0	10,000
	0	0	0	10,000
<i>Depreciation</i>				
Depreciation on Buildings	85,952	85,952	85,952	88,845
Depreciation on Furniture & Office Equipment	3,687	3,687	3,090	2,590
Depreciation on Computing Equipment	0	0	0	0
Depreciation on Vehicles and Mobile Plant	62,794	62,794	62,662	55,637
Depreciation on Infrastructure	93,420	93,420	93,429	87,605
	245,853	245,853	245,133	234,677
Total Expenditure	721,578	721,578	1,471,274	2,749,029
Net Total	(706,395)	(706,395)	(1,462,185)	(2,739,940)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2021/2022
Protection of Environment

Description	Consolidated 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
Revenue				
Profit on Sale of Assets				
Sale of Assets	10,561	10,561	0	0
Total Revenue	10,561	10,561	0	0
Expenditure				
Employee Costs				
Salaries	236,700	236,700	231,200	231,200
Allowances				
First aid allowance	1,815	1,815	1,740	1,740
Industry allowance	6,890	6,890	6,642	6,642
Staff Training				
Other training	2,000	2,000	1,000	1,000
Environmental supervisor	2,000	2,000	2,000	2,000
Microsoft training	0	0	0	0
Leadership WA	0	0	0	0
Staff Conference	0	0	0	0
Superannuation	46,700	46,700	41,500	41,500
Travelling Expenses				
Taxis and Parking	100	100	100	100
Kilometers Claimed	600	600	600	600
Workers Compensation Premium	7,000	7,000	6,900	6,900
Annual Leave	26,100	26,100	25,500	25,500
Sick Leave	10,000	10,000	10,000	10,000
Long Service Leave	6,600	6,600	6,500	6,500
	346,505	346,505	333,682	333,682
Consultants and Contract Labour				
Consultancy				
Enviro Monitoring Prog - Auditor	50,000	50,000	50,000	50,000
Enviro Monitoring Prog - Risk Assess	100,000	100,000	100,000	100,000
	150,000	150,000	150,000	150,000
Landfill Expenses				
Bushland Management				
Weed control	20,000	20,000	30,000	30,000
Dieback inspection and treatment	0	0	10,000	10,000
Tree guards, fertiliser and chemicals	5,000	5,000	5,000	5,000
Rehabilitation	20,000	20,000	20,000	20,000
5yearly bushland survey	5,000	5,000	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	6,000	6,000
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
Ground Water Management				
Ground water monitoring	300,000	300,000	504,090	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	0	0	0	0
Washdown bay water treatment	5,600	5,600	5,600	5,600
Monitoring borehole maintenance	2,500	2,500	2,325	0
Rainfall Sampling	0	0	5,000	5,000
Monitoring Program				
DEC landfill licence fee	37,500	37,500	37,500	37,500
Weather station monitoring	5,000	5,000	5,000	5,000
Dust monitoring program	0	0	0	0
Gas monitoring	40,000	40,000	40,000	40,000
Radiation equipment calibration	2,000	2,000	2,000	2,000
Dangerous goods licence	500	500	500	500
Odour investigation	0	0		
GIS system and truthing	5,000	5,000	5,000	5,000
Mandatory audit report - Enviro	0	0		
Degassing equipment calibration	2,000	2,000	4,500	4,500
Person gas monitoring (safety)	20,000	20,000	0	0
Conceptual Site Model Maintenance	30,000	30,000	30,000	30,000
Odour Management (Trial)	100,000	100,000	200,000	130,000
Leachate quarterly service	60,000	60,000	100,000	100,000
Leachate drizzle mat sundries	30,000	30,000	20,000	20,000
Leachate Treatment (sea container, 50k liters/d	50,000	50,000	20,000	20,000
	827,100	827,100	1,141,515	865,100
Office Expenses				
Minor Equipment	7,500	7,500	0	0
	7,500	7,500	0	0

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2021/2022
Protection of Environment

Description	Consolidated 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
<i>Building Maintenance</i>				
Building Maintenance				
Sea container, HHW shed, Garden shed	1,800	1,800	1,800	1,800
Degassing shed	0	0	500	0
Old Admini maintenance	5,000	5,000	5,000	5,000
Building Maintenance - Pest Control				
Animal pest control	2,000	2,000	2,000	2,000
Pest treatment and management program	3,000	3,000	7,500	7,500
Feral bird management	7,000	7,000	5,000	5,000
Insect management	2,000	2,000	1,500	1,500
Termites Management	10,000	10,000	0	0
	30,800	30,800	23,300	22,800
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	2,100	2,100	2,100	2,100
MV Licence				
Holden Colorado	750	750	750	750
Ford Ranger	850	850	850	850
Plant - Tyres and Tubes				
Holden Colorado	1,200	1,200	1,200	1,200
Ford Ranger	1,200	1,200	1,200	1,200
Kubota ride-on mower	300	300	300	300
Foton dula cab	0	0	0	0
Litter critter	0	0	0	0
Plant - Repair and Maintenance				
Holden Colorado	1,000	1,000	1,000	1,000
Weed sprayer	500	500	500	500
Ford Ranger	1,000	1,000	1,000	1,000
Kubota ride-on mower	1,000	1,000	4,000	4,000
Foton dula cab	0	0	0	0
Other	0	0	0	0
	9,900	9,900	12,900	12,900
<i>Insurance</i>				
Municipal Property Insurance	1,825	1,825	1,600	1,600
Public Liability Insurance	6,500	6,500	6,000	6,000
Plant and Machinery Insurance	700	700	600	600
	9,025	9,025	8,200	8,200
<i>Depreciation</i>				
Depreciation on Buildings	1,322	1,322	1,322	1,322
Depreciation on Vehicles and Mobile Plant	20,571	20,571	18,135	18,135
Depreciation on Infrastructure	96,132	96,132	82,618	99,981
	118,025	118,025	102,075	119,438
<i>Loss on Sale of Assets</i>	0	0	0	0
Total Expenditure	1,498,855	1,498,855	1,771,672	1,512,120
Net Total	(1,488,294)	(1,488,294)	(1,771,672)	(1,512,120)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2021/2022
Workshop

Description	Consolidated 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
Revenue				
Profit on Sale of Assets				
Sale of Assets	9,369	9,369	0	0
Total Revenue	9,369	9,369	0	0
Expenditure				
<i>Employee Costs</i>				
Salaries	140,600	140,600	137,400	137,400
Allowances	5,700	5,700	5,700	5,700
Superannuation	27,200	27,200	25,700	25,700
Workers Compensation Premium	4,200	4,200	4,100	4,100
Annual Leave	15,200	15,200	14,900	14,900
Sick Leave	5,000	5,000	5,000	5,000
Long Service Leave	3,800	3,800	3,700	3,700
	201,700	201,700	196,500	196,500
<i>Consultants and Contract Labour</i>				
Contract Labour External				
Mechanic Relief	12,540	12,540	12,540	12,540
Welder Relief	12,540	12,540	12,540	12,540
	25,080	25,080	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	3,000	3,000
Workshop building	15,000	15,000	15,000	15,000
Workshop carport	500	500	500	500
Generator	5,000	5,000	5,000	5,000
	23,500	23,500	23,500	23,500
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil				
Toyota Hilux (Plant123)	2,000	2,000	2,000	2,000
Foton Ute (Plant103)	0	0	0	0
Generator (Plant60)	1,000	1,000	1,000	1,000
Miscellaneous	1,000	1,000	1,000	1,000
Plant - MV Licences				
Toyota Hilux (Plant123)	2,000	2,000	2,000	2,000
Plant - Tyres and Tubes				
Toyota Hilux (Plant123)	1,500	1,500	1,500	1,500
Nissan Navara (Plant37)	0	0	0	0
Toyota Utility (Plant43)	0	0	0	0
Futon Ute (Plant103)	0	0	0	0
Generator (Plant60)	0	0	0	0
Plant - Repair and Maintenance				
Motor Oil Lubricants	0	0	0	0
Toyota Hilux (Plant123)	1,000	1,000	1,000	1,000
Nissan Navara (Plant37)	0	0	1,000	1,000
Holden Colorado (Plant112)	0	0	1,000	1,000
Toyota Utility (Plant43)	0	0	0	0
Futon Ute (Plant103)	0	0	0	0
Generator (Plant60)	1,000	1,000	0	0
Workshop Materials				
Workshop consumables	20,000	20,000	20,000	20,000
Cylinder hire	1,000	1,000	1,500	1,500
Welding consumables	5,000	5,000	5,000	5,000
Plant Hire Costs	2,000	2,000	5,000	5,000
	37,500	37,500	42,000	42,000
<i>Insurance</i>				
Municipal Property Insurance	1,450	1,450	1,222	1,222
Public Liability Insurance	6,500	6,500	6,000	6,000
Plant and Machinery Insurance	550	550	500	500
	8,500	8,500	7,722	7,722
<i>Depreciation</i>				
Depreciation on Buildings	59,438	59,438	59,438	59,438
Depreciation on Furniture & Office Equipment	0	0	2,894	2,894
Depreciation on Computing Equipment	0	0	0	0
Depreciation on Vehicles and Mobile Plant	4,749	4,749	4,748	3,748
Depreciation on Infrastructure	22,577	22,577	22,577	22,577
	86,764	86,764	89,657	88,657
<i>Loss on Sale of Assets</i>	0	0	0	0
Total Expenditure	388,044	388,044	389,459	388,459
Net Total	(378,675)	(378,675)	(389,459)	(388,459)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2021/2022
Tipface

Description	Consolidated 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
Revenue				
Profit on Sale of Assets				
Sale of Assets	59,702	59,702	16,945	9,198
Total Revenue	59,702	59,702	16,945	9,198
Expenditure				
<i>Employee Costs</i>				
Salaries	505,000	505,000	491,300	491,300
Allowances	15,900	15,900	15,700	15,700
Staff Training				
Other Training	2,500	2,500	1,000	1,000
Excavator	4,000	4,000	4,000	4,000
First aid	800	800	800	800
Sub terrain fire training	0	0	4,000	4,000
Grader	0	0	3,000	3,000
Superannuation	77,800	77,800	73,400	73,400
Workers Compensation Premium	14,200	14,200	13,800	13,800
Annual Leave	37,800	37,800	36,800	36,800
Sick Leave	10,000	10,000	10,000	10,000
Long Service Leave	10,400	10,400	10,200	10,200
	680,900	680,900	664,000	664,000
<i>Consultants and Contract Labour</i>				
Consultancy	0	0	0	0
	0	0	0	0
<i>Landfill Expenses</i>				
Limestone Cover	140,000	140,000	140,000	140,000
Monitoring Program				
Ground Compaction Survey	10,000	10,000	10,000	10,000
Site Operating				
Dust suppression	25,000	25,000	15,000	15,000
Fire retardant/kill fire	2,000	2,000	10,000	10,000
Bore system maintenance	2,500	2,500	5,000	5,000
Design, doc and approval - capping	20,000	20,000	60,000	60,000
NDT testing	2,000	2,000	4,000	4,000
Consumables	4,000	4,000	8,000	8,000
	205,500	205,500	252,000	252,000
<i>Office Expenses</i>				
Subscriptions/Memberships				
Local Gov't Supvs/Trade Assn	0	0	150	150
Waste Management Assn of Aust	0	0	500	500
	0	0	650	650
Minor Equipment	5,000	5,000	5,000	5,000
	5,000	5,000	5,650	5,650
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	331,290	331,290	336,308	329,290
Plant - MV Licences	3,600	3,600	3,600	3,600
Plant - Tyres and Tubes				
Caterpillar 12G grader	0	0	3,000	3,000
Nissan Patrol Cab chassis	1,000	1,000	1,000	1,000
Water truck	10,000	10,000	10,000	10,000
Isuzu Fire Truck	5,000	5,000	5,000	5,000
Komatsu dump truck	10,000	10,000	10,000	10,000
Komatsu loader	10,000	10,000	10,000	10,000
Komatsu loader	10,000	10,000	10,000	10,000
Ford Ranger Fire Ute	2,000	2,000	2,000	2,000
Tana E520 compactor	0	0	0	0
Isuzu Fire Ute	2,000	2,000	10,000	10,000
Plant - Repair and Maintenance				
Unforseen repairs	40,000	40,000	40,000	40,000
Caterpillar 12G grader	0	0	7,500	7,500
Generator and compressor	3,000	3,000	3,000	3,000
Isuzu Fire Truck	10,000	10,000	10,000	10,000
Water tanker	0	0	1,000	1,000
Lighting Tower	10,000	10,000	10,000	10,000
Ford Ranger Fire Ute	1,000	1,000	535	0
Nissan Patrol Cab chassis	0	0	2,000	2,000
Water truck	5,000	5,000	5,000	5,000
Isuzu Fire Truck	5,000	5,000	5,000	5,000
Tarpomatic tarps, spools and remote	3,000	3,000	3,000	3,000
Tarpomatic Spool	0	0	0	0
Lighting Tower (mobile)	0	0	0	0
Sumitomo excavator	10,000	10,000	10,000	10,000
Komatsu dump truck	10,000	10,000	10,000	10,000
Tarpomatic spools	0	0	0	0
Komatsu loader	15,000	15,000	15,000	15,000
Komatsu loader	15,000	15,000	15,000	15,000
Bomag compactor	20,000	20,000	20,000	20,000
TANA E520	20,000	20,000	20,000	20,000
Tarpomatic spindle	0	0	500	500
Plant Hire Costs	42,500	42,500	76,000	76,000
Leachate System Management				
Leachate and compressor	20,000	20,000	35,000	35,000
Rainfall management	5,000	5,000	21,127	15,000
	619,640	619,640	710,570	696,890

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2021/2022
Tipface

Description	Consolidated 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
<i>Insurance</i>				
Municipal Property Insurance	9,335	9,335	8,500	8,500
Public Liability Insurance	6,500	6,500	6,000	6,000
Plant and Machinery Insurance	11,900	11,900	11,000	11,000
	27,735	27,735	25,500	25,500
<i>Government Levies</i>				
DEP Landfill levy	8,828,920	8,828,920	10,331,563	10,321,710
	8,828,920	8,828,920	10,331,563	10,321,710
<i>Depreciation</i>				
Depreciation on Vehicles and Mobile Plant	719,914	719,914	752,038	737,362
Depreciation on Infrastructure	257,840	257,840	233,048	247,628
	977,755	977,755	985,086	984,990
<i>Amortisation (Landfill)</i>				
Amortisation for Cell Development	2,127,710	2,127,710	2,489,843	2,487,470
Amortisation Charge for Decommissioning Asset				
Post Closure Asset Depreciation	233,697	233,697	233,697	233,697
Stage2 Phase3 Depreciation	864,218	864,218	864,218	864,218
	3,225,625	3,225,625	3,587,758	3,585,385
<i>Provision (Landfill)</i>				
Capping Accretion Expense	237,079	237,079	191,721	191,721
Post Closure Accretion Expense	866,887	866,887	157,761	157,761
	1,103,966	1,103,966	349,482	349,482
<i>Loss on Sale of Assets</i>	0	0	7,963	7,963
Total Expenditure	15,675,041	15,675,041	16,919,572	16,893,570
Net Total	(15,615,339)	(15,615,339)	(16,902,627)	(16,884,372)

DEP Levy	
Total tonnage to landfill	137,095
Rate per tonne less 8% discount	\$ 64.40
	\$ 8,828,900

Amortisation for Cell Development	
Total tonnage to landfill	137,095
Rate per tonne	\$ 15.52
	\$ 2,127,710

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2021/2022
Weighbridge

Description	Consolidated 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
Expenditure				
<i>Employee Costs</i>				
Salaries	139,400	139,400	133,500	133,500
Allowances	6,002	6,002	5,129	5,129
Superannuation	18,100	18,100	20,300	20,300
Workers Compensation Premium	3,900	3,900	3,800	3,800
Annual Leave	6,900	6,900	6,700	6,700
Sick Leave	5,000	5,000	5,000	5,000
Long Service Leave	1,700	1,700	1,700	1,700
	181,002	181,002	176,129	176,129
<i>Landfill Expenses</i>				
Access Road Maintenance				
Enviro Sweep	10,000	10,000	10,000	10,000
Repairs to Main Access Road	10,000	10,000	10,000	10,000
Line Marking	4,000	4,000	4,000	4,000
Signs and Barricades	15,000	15,000	15,000	15,000
Monitoring Program				
Weighbridge Calibration	7,000	7,000	7,000	7,000
CCTV Maintenance	2,500	2,500	2,500	2,500
Site Operating				
Gate Keys	2,000	2,000	2,000	2,000
Consumables	2,000	2,000	2,000	2,000
	52,500	52,500	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	1,000	1,000	1,000	1,000
Front gate	10,000	10,000	5,000	5,000
Boomgate and surveillance	7,500	7,500	7,500	7,500
Roads and Paving all site	10,000	10,000	10,000	10,000
	38,500	38,500	33,500	33,500
<i>Insurance</i>				
Municipal Property Insurance	3,335	3,335	3,000	3,000
Public Liability Insurance	6,000	6,000	6,000	6,000
	9,335	9,335	9,000	9,000
<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	298,083	298,083	287,875	287,875
Net Total	(298,083)	(298,083)	(287,875)	(287,875)

Mindarie Regional Council
OPERATING BUDGET SCHEDULE 2021/2022
Transfer Station

Description	Consolidated 2021/2022	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Adopted Budget 2020/2021
Expenditure				
Revenue				
Profit on Sale of Assets				
Sale of Plant	30,000	30,000	0	0
Total Revenue	30,000	30,000	0	0
<i>Employee Costs</i>				
Salaries	692,700	692,700	762,062	435,400
Allowances	29,020	29,020	43,468	16,997
Staff Training				
Staff training	16,000	16,000	20,000	5,000
Resource recovery supervisor training	4,500	4,500	4,500	4,500
First aid	500	500		
OHS representative/training/diploma	2,500	2,500		
Operations Manager	2,500	2,500		
Staff Conferences	1,000	1,000		
Superannuation	105,200	105,200	84,007	52,300
Travelling expenses	2,500	2,500		
First Aid Expenses	3,000	3,000		0
Corporate Uniforms/Protective Clothing	40,000	40,000		0
OH&S Expenses				
Fire extinguisher training	4,000	4,000	0	0
OHS alert	1,800	1,800	0	0
Site wide facilities and equipt inspection	25,000	25,000	0	0
Chemical management program subs	7,500	7,500	0	0
Safety awards and initiatives	2,000	2,000	0	0
Site wide exposure testing	10,000	10,000	0	0
Workers Compensation Premium	20,800	20,800	23,721	11,800
Annual Leave	77,900	77,900	85,204	41,000
Sick Leave	20,000	20,000	19,292	7,000
Long Service Leave	19,600	19,600	27,306	10,300
	1,088,020	1,088,020	1,069,560	584,297
<i>Landfill Expenses</i>				
Site Operating				
Consumables	4,500	4,500	4,500	4,500
	4,500	4,500	4,500	4,500
<i>Office Expenses</i>				
Minor Equipment	2,500	2,500	2,500	2,500
	2,500	2,500	2,500	2,500
<i>Building Maintenance</i>				
Building Maintenance				
Building and miscellaneous repairs	2,500	2,500	2,500	2,500
CCTV camera maintenance	500	500	500	500
Sprinkler system maintenance	5,000	5,000	7,978	2,000
Miscellaneous repairs	2,000	2,000	2,000	2,000
	10,000	10,000	12,978	7,000
<i>Plant and Vehicles Operating and Hire</i>				
Plant - Fuel and Oil	38,100	38,100	38,700	38,700
Plant - MV Licences	4,500	4,500	1,056	4,500
Plant - Tyres and Tubes				
Unforeseen tyres and tubes purchases	0	0		0
MAN truck (Plant104)	5,000	5,000	4,000	4,000
Isuzu Bin Truck (Plant120)	5,000	5,000	4,000	4,000
Hino bin truck (Plant83)	4,000	4,000	4,000	4,000
Cat SSL (Plant108)	6,000	6,000	7,500	7,500
Cat SSL (Plant118)	6,000	6,000	5,600	5,000
Plant - Repair and Maintenance				
Unforeseen repairs	10,000	10,000	10,000	10,000
MAN truck (Plant104)	5,000	5,000	5,000	5,000
Hino bin truck (Plant83)	3,500	3,500	3,500	3,500
Cat SSL (Plant108)	7,500	7,500	7,500	7,500
Cat SSL (Plant118)	7,500	7,500	7,500	7,500
Isuzu Bin Truck (Plant120)	5,000	5,000	5,000	5,000
Plant Hire Costs	3,000	3,000	2,749	0
	110,100	110,100	106,105	106,200
<i>Insurance</i>				
Municipal Property Insurance	3,875	3,875	3,400	3,400
Public Liability Insurance	6,500	6,500	6,000	6,000
Plant and Machinery Insurance	4,800	4,800	4,400	4,400
	15,175	15,175	13,800	13,800
<i>Depreciation</i>				
Depreciation on Buildings	68,413	68,413	66,954	63,539
Depreciation on Vehicles and Mobile Plant	147,941	147,941	151,600	139,910
Depreciation on Infrastructure	9,948	9,948	9,948	6,027
	226,302	226,302	228,502	209,476
<i>Loss on Sale of Assets</i>	31,219	31,219		0
Total Expenditure	1,487,815	1,487,815	1,437,945	927,773
Net Total	(1,457,815)	(1,457,815)	(1,437,945)	(927,773)

4. CAPITAL EXPENDITURE

Mindarie Regional Council
For the year ending 30 June 2022
Schedule of Capital Expenditure

**Proposed Budget
2021/2022**

SCHEDULE OF CAPITAL EXPENDITURE

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

PLANT, VEHICLES AND MACHINERIES

Plant and Vehicles

Plant 76 Replacement - Tractor and dinosaur water cart	265,000
Plant 83 Replacement - Hino bin truck	330,000
Plant 114 Replacement - Lighting tower	50,000
Plant 128 Replacement- VW Amarok (CEO Vehicle)	54,000
Plant 127 Replacement- Ford Everest (DCS Vehicle)	49,000
Plant 130 Replacement- Caterpillar skid steer (239D HRC)	94,000
Plant 129 Replacement- Ops Manager vehicle	47,000
Plant 123 Replacement- Toyota Hilux (workshop ute)	35,000
Plant 122 Replacement-Holden Colorado (1GCA843) (groundsman ute)	35,000
Plant 113 Replacement- Ford Ranger (Enviro Ute)	35,000
Plant 119 Replacement- Isuzu Fire Truck (DFES)	100,000
	1,094,000

Machinery and Equipment

Hook Lift Bins	37,000
	37,000

TOTAL PLANT, VEHICLES AND MACHINERIES	1,131,000
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FURNITURE AND FITTINGS

Furniture, Fittings & Equipment

Aircondition Replacement	10,000
	10,000

TOTAL FURNITURE AND FITTINGS	10,000
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COMPUTING EQUIPMENT

Computing Equipment

Network Security Changes	20,000
Laptop Replacements x 5	11,000
RRF Server Replacement	25,000
UPS Replacements x 6	150,000

brought forward items from 2020/2021

Microsoft Dynamics Navision upgrade	47,000
	253,000

TOTAL COMPUTING EQUIPMENT	253,000
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BUILDING

Building

Transfer Station improvement works	350,000
	350,000

TOTAL BUILDINGS

TOTAL LAND AND BUILDINGS	350,000
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INFRASTRUCTURE

Operations

Compressor Replacements (see separate spread sheet)	80,800
Telemetry / Automation	30,000
Gas well installations	31,000
Replacement Airwell Pump (transfer pump)	10,000
	151,800

Landfill Infrastructure

Stage 2 - Phase 2 capping work	3,344,825
Cell Development	50,000
	3,394,825

TOTAL INFRASTRUCTURE	3,546,625
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TOTAL CAPITAL EXPENDITURE	5,290,625
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Mindarie Regional Council
For the year ending 30 June 2022

**Proposed Budget
2021/2022**

SUMMARY OF CAPITAL EXPENDITURE

New Capital Expenditures

Total Plant, Vehicles and Machineries	1,131,000
Total Furniture and Fittings	10,000
Total Computing Equipments	206,000
Total Land and Buildings	350,000
Total Infrastructure	3,546,625
Total New Capital Expenditures	5,243,625

Brought forward items from 2020/2021

Microsoft Dynamics Navision upgrade	47,000
Total Brought Forward Capital Expenditures	47,000

Total Capital Expenditures

5,290,625

Sources of Funding:

External Borrowings	-
Capital Expenditure Reserve	5,290,625
	5,290,625

5. RESERVES

Mindarie Regional Council
RESERVES
For the year ending 30 June 2022

Description	Note	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Actual 30 June 2020
Opening Balance				
Site Rehabilitation		15,138,197	14,788,715	13,082,944
Capital Expenditure		2,444,570	4,535,324	5,731,955
Participants Surplus Reserve		(0)	2,000,000	2,000,000
RRF Maintenance Funding		1,147,524	897,524	647,524
Carbon Abatement		491,076	491,076	491,076
		19,221,367	22,712,639	21,953,499
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		1,103,966	349,482	1,705,771
Capital Expenditure		2,900,000	0	0
Participants Surplus Reserve		0	0	0
RRF Maintenance Funding		250,000	250,000	250,000
Carbon Abatement		0	0	0
		4,253,966	599,482	1,955,771
Transfer from Operations		4,253,966	599,482	1,955,771
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		0	0	0
Capital Expenditure		5,290,625	2,090,754	1,196,631
Participants Surplus Reserve		0	2,000,000	0
RRF Maintenance Funding		0	0	0
Carbon Abatement		0	0	0
		5,290,625	4,090,754	1,196,631
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		16,242,163	15,138,197	14,788,715
Capital Expenditure		53,945	2,444,570	4,535,324
Participants Surplus Reserve		(0)	(0)	2,000,000
RRF Maintenance Funding		1,397,524	1,147,524	897,524
Carbon Abatement		491,076	491,076	491,076
		18,184,708	19,221,367	22,712,639

6. MISCELLANEOUS SCHEDULES

Mindarie Regional Council
DISPOSAL OF ASSETS
For the year ending 30 June 2022

Proposed Budget
2021/2022

DISPOSAL OF ASSETS

Net Book Value

VW Amarok (Plant128)	17,477
Ford Everest (Plant127)	21,549
Tractor & Dinosaur water cart (Plant 76)	0
Lighting Tower (Plant114)	6,313
Isuzu Fire Truck (DFES) (Plant119)	11,985
Hino Bin Truck - (Plant83)	0
Caterpillar Skid Steer - (Plant130)	51,219
2019 Holden Colorado - (Plant129)	25,817
Toyota Hilux Diesel Turbo - Workshop Ute - (Plant123)	10,631
Holden Colorado - Groundsman Ute - (Plant 122)	9,535
Ford Ranger - Enviro Ute - (Plant113)	4,904
	<u>159,430</u>

Sale Proceeds

VW Amarok (Plant128)	41,000
Ford Everest (Plant127)	47,000
Tractor & Dinosaur water cart (Plant 76)	50,000
Lighting Tower (Plant114)	8,000
Isuzu Fire Truck (DFES) (Plant119)	20,000
Hino Bin Truck - (Plant83)	30,000
Caterpillar Skid Steer - (Plant130)	20,000
2019 Holden Colorado - (Plant129)	41,000
Toyota Hilux Diesel Turbo - Workshop Ute - (Plant123)	20,000
Holden Colorado - Groundsman Ute - (Plant 122)	12,500
Ford Ranger - Enviro Ute - (Plant113)	12,500
	<u>302,000</u>

Profit on Sale of Assets

VW Amarok (Plant128)	23,523
Ford Everest (Plant127)	25,451
Tractor & Dinosaur water cart (Plant 76)	50,000
Lighting Tower (Plant114)	1,687
Isuzu Fire Truck (DFES) (Plant119)	8,015
Hino Bin Truck - (Plant83)	30,000
2019 Holden Colorado - (Plant129)	15,183
Toyota Hilux Diesel Turbo - Workshop Ute - (Plant123)	9,369
Holden Colorado - Groundsman Ute - (Plant 122)	2,965
Ford Ranger - Enviro Ute - (Plant113)	7,596
	<u>173,788</u>

Loss on Sale of Assets

Caterpillar Skid Steer - (Plant130)	(31,219)
	<u>(31,219)</u>

Net Profit / (Loss)

142,570

Mindarie Regional Council
CARRIED FORWARD ITEMS FROM 2020/2021

	SURPLUS	RESERVE	LOAN	TOTAL
Capital Expenditures				
Microsoft Dynamics Navision upgrade	47,000			47,000
				-
Total Capital Expenditures	47,000	-	-	47,000
Total Carried Forward Expenditures	47,000	-	-	47,000

Mindarie Regional Council

DEPRECIATION SCHEDULE

Description	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Actual 30 June 2020
Buildings	406,498	405,040	383,655
Infrastructure	540,233	501,936	469,237
Furniture and Office Equipment	55,337	62,048	112,487
Computing Equipment	176,135	215,310	219,748
Plant and Machinery	973,036	1,006,023	1,187,970
Right of Use Asset	689,476	635,037	590,495
	2,840,716	2,825,394	2,963,592

Mindarie Regional Council
RESTORATION AND POST CLOSURE LIABILITIES
For the year ending 30 June 2022

Description	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Actual 30 June 2020
Opening Balance			
Capping Provision	10,376,899	10,185,178	9,937,168
Post Closure Management Provision	11,788,844	11,631,083	6,407,776
	22,165,743	21,816,261	16,344,944
Additions			
Capping Accretion Expense	237,079	191,721	248,010
Post Closure Accretion Expense	866,887	157,761	5,223,307
	1,103,966	349,482	5,471,317
Reduction			
Capping Provision	0	0	0
Post Closure Management Provision	0	0	0
	0	0	0
Closing Balance			
Capping Provision	10,613,978	10,376,899	10,185,178
Post Closure Management Provision	12,655,731	11,788,844	11,631,083
	23,269,709	22,165,743	21,816,261

Mindarie Regional Council
CELL DEVELOPMENT AMORTISATION
For the year ending 30 June 2022

Description	Proposed Budget 2021/2022	Estimated Actual 30 June 2021	Actual 30 June 2020
Cell Development	2,127,710	2,489,843	5,306,505
	<u>2,127,710</u>	<u>2,489,843</u>	<u>5,306,505</u>
Resource Recovery Facility			
Pre Operating Cost	104,784	104,784	104,784
Capital Cost	358,007	358,007	358,006
	<u>462,791</u>	<u>462,791</u>	<u>462,790</u>
	<u>2,590,501</u>	<u>2,952,634</u>	<u>5,769,295</u>

Mindarie Regional Council
TONNAGES DELIVERED COMPARATIVES

	2021/2022 Projected Tonnage	2020/2021 Proj Actual Tonnage	2020/2021 Budget Tonnage
Members Waste			
Perth	13,000	13,001	13,000
Stirling	46,000	47,653	62,825
Wanneroo	48,150	60,500	66,400
Cambridge	5,925	5,905	5,905
Vincent	7,750	13,400	13,400
Victoria Park	12,250	12,050	12,250
Joondalup	32,770	31,600	35,669
Total Members Waste Delivered to MRC	165,845	184,109	209,449
Casuals			
Other Casuals	14,550	14,385	15,800
Total Casuals	14,550	14,385	15,800
Total Waste Received by MRC	180,395	198,494	225,249
Less Waste Processed by RRF	(100,000)	(100,000)	(105,000)
Plus Residue Sent to Landfill (100%)	56,700	56,700	51,135
Diversion Rate	43.3%	43.3%	51.3%
Waste Diverted from Landfill	(43,300)	(43,300)	(53,865)
Waste sent to Landfill at Tamala Park	137,095	155,194	171,384

Mindarie Regional Council

EMPLOYEE COST ANALYSIS

Cost Centre	FTE's	Salaries	Sick Leave	Annual Leave	Long Service	Allowance	Salaries incl On	Super	Workers	Training and	Fringe	Protective Clothing and Equipment	Travel Allowance / Parking	First Aid / OSH	Recruitment	Wellness Program	Total Budget
					Leave		Costs		Compensation	Conference	Benefit Tax						
Governance																	
Governance Management	4.0	444,778	20,000	47,900	12,500	9,404	534,582	70,500	13,100	77,100	16,000		1,500		6,000	26,700	745,482
Governance Administration	1.4	88,100	6,000	9,500	2,500	1,526	107,626	15,306	2,600	6,000	12,000		650				144,182
Corporate Services	4.7	452,700	20,000	47,200	13,700	31,780	565,380	92,496	13,800	19,000	10,000		1,800				702,476
		985,578	46,000	104,600	28,700	42,710	1,207,588	178,302	29,500	102,100	38,000	-	3,950	-	6,000	26,700	1,592,140
Operations																	
Environmental	3.0	236,700	10,000	26,100	6,600	8,704	288,104	46,700	7,000	4,000			700				346,504
Weighbridge	1.0	139,400	5,000	6,900	1,700	6,002	159,002	18,100	3,900								181,002
Workshop	2.0	140,600	5,000	15,200	3,800	5,700	170,300	27,200	4,200								201,700
Tip Face	5.0	505,000	10,000	37,800	10,400	15,900	579,100	77,800	14,200	9,800							680,900
Transfer	8.4	692,700	20,000	77,900	19,600	29,020	839,220	105,200	20,800	27,000		40,000	2,500	53,300			1,088,020
		1,714,400	50,000	163,900	42,100	65,326	2,035,726	275,000	50,100	40,800	-	40,000	3,200	53,300	-	-	2,498,126
							-										
							-										
Totals	29.5	2,699,978	96,000	268,500	70,800	108,036	3,243,314	453,302	79,600	142,900	38,000	40,000	7,150	53,300	6,000	26,700	4,090,266

Employee Numbers

	Budget 2019/2020	Budget 2020/2021	Budget 2021/2022
	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
	4.0	4.0	4.0
Coporate Services			
Director	0.9	0.9	0.9
Finance Services	2.8	2.8	2.8
IT Services		1.0	1.0
Administration Services	2.0	1.4	1.4
Communication Services	3.0		
	8.7	9.4	6.1
Operations			
Management	1.0	1.0	1.0
Operations Waste Supervisor			1.0
Occupational Health & Safety	1.0	1.0	
Weighbridge	1.0	1.0	1.0
Workshop	2.0	2.0	2.0
Environmental	3.0	3.0	3.0
Tip Face	5.0	5.0	5.0
Transfer	5.4	5.4	6.4
Recycling	12.3	12.3	
	30.7	31.7	19.4
Total	43.4	45.1	29.5

Mindarie Regional Council
SUMMARY OF BUDGET ACTIVITY
For the year ending 30 June 2022

Description	Note	Proposed Budget 2021/2022			Estimated Actual 30 June 2021		
		Member	Non-Member	Total	Member	Non-Member	Total
Members Tonnes		165,845		165,845	189,178		189,178
Non-Members Tonnes			14,550	14,550		14,550	14,550
Tonnes Received by MRC		165,845	14,550	180,395	189,178	14,550	203,728
Less: Waste Processed at RRF		(100,000)		(100,000)	(100,000)		(100,000)
Plus: Residue sent to Tamala Landfill		56,700		56,700	56,700		56,700
Waste to Landfill		122,545	14,550	137,095	145,878	14,550	160,428
Diversion Rate (Including residues sent to Eclipse)		51.3%			43.3%		
% of Landfill Tonnes		89.4%	10.6%	100.0%	90.9%	9.1%	100.0%
% of Total Tonnes		91.9%	8.1%	100.0%	92.9%	7.1%	100.0%
Member Fees (ex GST and Carbon Price)		\$213.00			\$ 205.00		
Member Residue/Bales Fees (ex GST)							
Processable Fees (ex GST)							
Non-Processable Fees (ex GST)							
Non-Member Fees (ex GST)	d		\$214.70			\$ 192.72	
Operating Revenue							
Members Fees		35,324,985		35,324,985	38,781,706		38,781,706
RRF Residues		12,077,100		12,077,100	11,623,500		11,623,500
Non-Member Fees			3,123,885	3,123,885		2,791,909	2,791,909
Other Revenue		6,043,018		6,043,018	2,284,008		2,284,008
Governance		48,974		48,974	35,266	35,266	35,266
Finance and Business Services							
Communications							
Tipface		0		0	0		0
Recycling Centre and Transfer Station		104,885		104,885	0		0
Landfill Operations		0		0	0		0
Resource Recovery Facility		0		0	0		0
		53,598,961	3,123,885	56,722,846	52,724,480	2,827,175	55,516,389
Operating Expenditure							
Members of Council		223,836	26,577	250,413	232,529	17,884	250,413
Governance Management		1,530,982	181,776	1,712,758	1,846,707	142,033	1,988,740
Finance and Business Services		1,943,140	230,713	2,173,853	1,955,224	150,380	2,105,604
Administration Services		666,411	79,124	745,536	773,720	59,508	833,228
Projects		90,370	10,730	101,100	92,858	7,142	100,000
Communications		0	0	0	0	0	0
Recycling Centre			721,578	721,578		1,471,274	1,471,274
Landfill Operations							
Operations Administration		0	0	0	0	0	0
Protection of Environment		1,330,340	157,954	1,488,294	1,645,141	126,531	1,771,672
Workshop		346,861	41,183	388,044	361,644	27,815	389,459
Tipface		14,011,436	1,663,604	15,675,041	15,711,197	1,208,375	16,919,572
Weighbridge			298,083	298,083		287,875	287,875
Transfer Station			1,487,815	1,487,815		1,437,945	1,437,945
Contractor's Fee		18,225,431		18,225,431	19,060,166		19,060,166
RRF Residues		12,157,000		12,157,000	11,623,500		11,623,500
RRF Operating Expenses		1,198,139		1,198,139	1,749,070		1,749,070
		51,723,947	4,899,137	56,623,084	55,051,757	4,936,761	59,988,518
Changes in Net Assets Resulting from Operation		1,875,015	(1,775,252)	99,762	(2,327,277)	(2,109,586)	(4,472,129)
Add Back							
Depreciation		1,922,927	228,313	2,151,240	2,033,925	156,433	2,190,358
Amortisation (Landfill Cell Development & RRF)		2,315,569	274,932	2,590,501	2,741,761	210,873	2,952,634
Finance costs ROU assets		0		0	0	0	0
(Profit on Sale of Assets)		(155,344)	(18,444)	(173,788)	(32,747)	(2,519)	(35,266)
Loss on Sale of Assets		27,905	3,313	31,219	7,394	569	7,963
		4,111,057	488,114	4,599,171	4,750,333	365,356	5,115,689
Less Capital Expenditures							
Capital Expenditure		4,729,127	561,498	5,290,625	(1,955,735)	(150,419)	(2,106,154)
Repayment of Debt Principal		0	0	0	0	0	0
Transfers to Reserve		(3,802,489)	(451,477)	(4,253,966)	(556,668)	(42,814)	(599,482)
		926,638	110,021	1,036,659	(2,512,403)	(193,233)	(2,705,636)
Plus Funding Sources							
Loans	b	0		0	0	0	0
Transfer from Reserve	a	5,290,625		5,290,625	4,090,754		4,090,754
Proceeds from Sale of Assets		302,000		302,000	9,839		9,839
Council Contributions		0		0	(0)		(0)
		5,592,625	0	5,592,625	4,100,593	0	4,100,593
Cash Adjusted Surplus / (Deficit)	c	12,505,334	(1,177,117)	11,328,217	4,011,246	(1,937,463)	2,038,517

7. FEES AND CHARGES

Mindarie Regional Council

FEE CALCULATION FOR MEMBER COUNCIL GATE FEES 2021/2022

2021/2022

Member Tonnes (including tonnages delivered to RRF)	122,545	89.39%
Non-Member Tonnes	14,550	10.61%
Total	137,095	

	Total	FY 2021/2022			
		Members		Non-Members	
Tonnages for Pricing			222,545		14,550
Landfill Operations					
Tipface	\$ 1,511,040	\$ 1,350,672	\$ 6.07	\$ 160,368	\$ 11.02
Transfer	\$ 1,246,339	\$ 124,634	\$ 0.56	\$ 1,121,705	\$ 77.09
Weighbridge	\$ 272,002	\$ 244,802	\$ 1.10	\$ 27,200	\$ 1.87
Workshop	\$ 292,780	\$ 261,707	\$ 1.18	\$ 31,073	\$ 2.14
Environmental	\$ 1,371,805	\$ 1,226,214	\$ 5.51	\$ 145,591	\$ 10.01
DEP Levy	\$ 8,828,920	\$ 7,891,900	\$ 35.46	\$ 937,020	\$ 64.40
Carbon Price					
Amort for Cell Dev/Decomm Asset	\$ 3,225,625	\$ 2,883,287	\$ 12.96	\$ 342,338	\$ 23.53
Capping Accretion Expense	\$ 237,079	\$ 211,918	\$ 0.95	\$ 25,161	\$ 1.73
Post Closure Accretion Expense	\$ 866,887	\$ 774,884	\$ 3.48	\$ 92,003	\$ 6.32
Depreciation	\$ 2,761,018	\$ 2,467,989	\$ 11.09	\$ 293,029	\$ 20.14
Land Rental	\$ -	\$ -	\$ -	\$ -	\$ -
Insurance	\$ 223,245	\$ 199,552	\$ 0.90	\$ 23,693	\$ 1.63
Total Landfill Operations	\$ 20,836,739	\$ 17,637,557	\$ 79.25	\$ 3,199,182	\$ 219.88
Recycling	\$ 461,500	\$ 461,500			\$ -
Governance	\$ 3,403,323	\$ 3,403,323			\$ -
Members	\$ 250,413	\$ 250,413			\$ -
Projects	\$ 101,100	\$ 101,100			\$ -
	\$ 4,216,336	\$ 4,216,336	\$ -	\$ -	\$ -
RRF					
Contractors Fee	\$ 30,132,431	\$ 30,132,431	\$ 135.39		
Compost Disposal	\$ 472,050	\$ 472,050	\$ 2.12		
Depreciation	\$ 79,698	\$ 79,698	\$ 0.36		
Operating Costs	\$ 433,600	\$ 433,600	\$ 1.97		
Borrowing Costs	\$ -	\$ -	\$ -		
Amortisation	\$ 462,791	\$ 462,791	\$ 2.08		
	\$ 31,580,570	\$ 31,580,570	\$ 141.92	\$ -	\$ -
Total Expenses	\$ 56,633,645	\$ 53,434,463	\$ 221.17	\$ 3,199,182	\$ 219.88
Revenue Offset					
Grant	\$ -	\$ -	\$ -		
Sale of Recyclable Materials	\$ -	\$ -	\$ -	\$ -	\$ -
Contributions, Reimbursements & Rebates	\$ 1,500	\$ 1,500	\$ 0.01		
Interest	\$ 139,812	\$ 139,812	\$ 0.63		
Landfill Gas	\$ 1,130,000	\$ 1,130,000	\$ 5.08		
Other Income	\$ 555,370	\$ 555,370	\$ 2.50		\$ -
Total Revenue Offset	\$ 1,826,682	\$ 1,826,682	\$ 8.21	\$ -	\$ -
Net Expenses	\$ 54,806,963	\$ 51,607,781	\$ 212.96	\$ 3,199,182	\$ 219.88

Gate Fees calculated for 2021/2022

\$ 212.96

\$ 219.88

Discount given to Non-members

\$ (5.18)

Gate Fees charged for 2021/2022

Member

\$ 213.00

Non Member

\$ 214.70

Member Council Gate Fees

TONNAGE CALCULATION

			Projected Actual	Budget	Estimated	Rate / Tonne	Estimated
			2020/2021 Tonnage	2020/2021 Tonnage	2021/2022 Tonnage	2021/2022 \$	Revenue \$
Processable Waste Tonnage							
Perth	01		12,500	13,000	13,000	213.00	2,769,000
Stirling	02		44,009	42,000	42,000	213.00	8,946,000
Wanneroo	03		58,250	58,250	43,250	213.00	9,212,250
Cambridge	04		5,800	5,400	5,900	213.00	1,256,700
Vincent	05		11,000	12,000	6,750	213.00	1,437,750
Victoria Park	06		12,250	12,800	12,250	213.00	2,609,250
Joondalup	07		32,750	31,070	32,150	213.00	6,847,950
Total			176,559	174,520	155,300		33,078,900
Non Processable Waste Tonnage							
Perth	01		5	0	0	213.00	-
Stirling	02		3,794	6,000	4,000	213.00	852,000
Wanneroo	03		6,600	6,600	4,900	213.00	1,043,700
Cambridge	04		45	55	25	213.00	5,325
Vincent	05		1,400	1,400	1,000	213.00	213,000
Victoria Park	06		50	100	0	213.00	-
Joondalup	07		725	600	620	213.00	132,060
			12,619	14,755	10,545		2,246,085
Total Member Council Tonnes/Charges			189,178	189,275	165,845		35,324,985
Casual and Trade							
Casuals			11,250	11,000	11,250	214.70	2,415,375
Trade			3,300	3,300	3,300	214.70	708,510
Trade Discounted Rate			-	0	0	0.00	-
			14,550	14,300	14,550		3,123,885
Total Waste Delivered to MRC			203,728	203,575	180,395		38,448,870
Tonnages delivered to RRF			(100,000)	(100,000)	(100,000)		
RRF Residues from RRF to Tamala Park			56,700	56,700	56,700	213.00	12,077,100
Total Waste Delivered to Tamala Park			160,428	160,275	137,095		
Total Waste Delivered to RRF			100,000	100,000	100,000		

MINDARIE REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE
BUDGET For the year ending 30 June 2022

SCHEDULE OF FEES AND CHARGES – 2021/2022

	Actual Fee 2022 (incl. GST)	Actual Fee 2021 (incl. GST)
GENERAL ENTRY		
1. Minimum entry to site	\$19.00	\$17.00
2. General waste – price per tonne	\$236.17	\$212.00
SPECIFIED MATERIALS		
3. Asbestos – price per tonne	\$275.00	\$250.00
4. Mattresses – per item <i>(in addition to general entry rate where part of a mixed load)</i>	\$33.00	\$27.00
5. Tyres – price per tonne	\$380.00	\$355.00
6. Small animals – per animal	\$19.00	\$17.00
7. Large animals – per animal	\$38.00	\$35.00
8. Controlled waste – per tonne	\$265.00	\$240.00
9. Lightweight bulk material – per cubic metre	\$85.00	\$80.00
10. Special burials – per 5 cubic metres <i>(in addition to general entry rate)</i>	\$265.00	\$240.00
11. Odorous loads – price per tonne	\$265.00	\$240.00
12. Car gas cylinders/industrial gas cylinders – per item	\$65.00	\$65.00
13. Fluorescent tubes – commercial loads – per item	\$0.55	\$0.40
14. Clean green waste – price per tonne	\$80.00	\$80.00
PENALTY CHARGES		
15. Replacement of Drive Control Station cards	\$60.00	\$60.00
16. Replacement of gate access remotes	\$160.00	\$160.00
17. Tipping with no payment (drive-aways)	\$110.00	\$110.00
18. Clean up charge (per half hour) plus any 3 rd party costs	\$150.00	\$150.00
WEIGHBRIDGE UNAVAILABILITY		
19. Uncompacted waste – per axle	\$45.00	\$45.00
20. Compacted waste – per axle	\$90.00	\$90.00
OTHER SERVICES		
21. Specific project/service requests from member councils	<i>Cost pass through basis</i>	

DISCOUNTS

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

SCHEDULE 1 - MODIFIED PENALTIES

Item #	Clause	Nature of offence	Modified Penalty 2022 (incl. GST)
1	7	Enter the site or any part of the site that is closed or drive a vehicle on a road, track or path that is closed.	\$100.00
2	8	Enter the site other than through an entrance without permission.	\$100.00
3	11(1)(a)	Park a vehicle, or cause to permit it to be parked, on the site without permission in a place, other than a parking area, that is off a carriageway.	\$100.00
4	11(1)(b)	Park a vehicle, or cause or permit it to be parked, on the site without permission on part of a carriageway, if the parking of vehicles on that part of the carriageway is prohibited by a traffic sign.	\$100.00
5	11(1)(c)	Park a vehicle, or cause or permit it to be parked, on the site without permission during a period when the person is not on the site, whether or not the vehicle is parked in a parking area.	\$100.00
6	11(1)(d)	Park a vehicle, or cause or permit it to be parked, on the site without permission in a place that is marked with parking bays, unless it is entirely within the confines of a parking bay.	\$100.00
7	11(1)(e)	Park a vehicle or vehicles in an area designated for a person or persons with a disability, unless the person or persons with a disability is the driver of, or a passenger in, the vehicle and a disability permit is displayed in a prominent position on the vehicle.	\$100.00
8	13(2)	Damage, destroy or take away flora without permission.	\$100.00
9	14(2)	Injure, take or interfere with any fauna without permission.	\$100.00
10	15(d)	Damage, destroy or take cultural sensitive items.	\$100.00
11	16(1)	Deposit litter other than in a litter receptacle.	\$100.00
12	16(d)	Environmental Contamination, discharge liquids/rubbish to the environmental that cause, or are known to cause contamination to the soil, water and/or air.	\$100.00
13	20(a)	Place any notice, advertisement or document on any structure, object or natural surface on the site without permission	\$100.00
14	20(b)	Paint, mark or deface any structure, object or natural surface on the site without permission.	\$100.00
15	21	Light a fire (minor impact, managed on site) or use a gas barbecue or other cooker without permission	\$100.00

16	21	Light a fire – (significant impact e.g. call of DFES)	\$100.00
17	24(1)	Disturb or remove property from the site without permission	\$100.00
18	27A(1) (2)	Fail to comply with a sign and direction	\$100.00
19	27B(1) (2)	Disposing waste without payment of fee or charge	\$100.00
20	27B(1) (2)	Depositing waste contrary to sign or direction	\$100.00

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