



## **INDEX OF APPENDICES**

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### **APPENDICES**

**Ordinary Council Meeting –**

**07 July 2022**

**Financial Statements for the period ended 31 May 2022**

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**APPENDIX 1**

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# **MANAGEMENT FINANCIAL STATEMENTS**

**FOR THE MONTH ENDED  
31 May 2022**



## NOTES FOR VARIATIONS - INCOME STATEMENT BY NATURE AND TYPE

Note #	Description of Item	Nature of variance where:
		<b>1. Member Revenue (Aggregated) variances greater than \$250,000.</b> <b>2. Non Member Revenue (Aggregated) variances greater than \$100,000.</b> <b>3. Other Revenues Charged (Per Line Item) variances greater than \$100,000.</b> <b>4. All Expense variances (Per Line Item) greater than \$100,000.</b>
1	User Charges - Members and Non Members	<p>Total user charges are \$2,563m above budget with Members being \$1,243m, and non-members \$1,320m. The increase relates to increased tonnes received from Member Councils and Trade Waste year to date.</p> <p>Member Councils delivered more processable tonnes (7,795) and less non processable tonnes (102t) against budget year to date. The largest of these waste streams, relating to the City of Wanneroo and City of Stirling.</p>
2	Landfill Expenses	Landfill expenses is \$132k above budget mainly due to an increased volume of tyres, mattresses and green waste recycling sent to Tamala Park.
3	Building Maintenance	Building maintenance is \$243k above budget mainly due to the unforeseen repair of the cladding at the RRF due to storm damage and security services on site.
4	Plant and Equipment Operating & Hire	Plant and equipment operating hire is \$211k above budget due to increases in fuel and repair costs.
5	RRF Other Operating Expenses	RRF other operating expenses is \$987k below budget due to closure of the facility.
6	Depreciation	Depreciation is \$1.58m above budget due to the external valuation of the Resource Recovery Facility (RRF) impacting depreciation costs. The valuation occurring after the mid-year budget.
7	DEP Landfill Levy	DWER landfill levy is \$283k above budget due to 4,398 tonnes more levied waste being delivered against budget. The closure of the RRF has contributed to the increase of tonnages being landfilled.
8	Amortisation for Decommissioning Asset	Amortisation for decommissioning asset is \$158k below budget due to changes in the calculation of post closure adopted at mid-year budget.
9	Profit on Sales of Assets	Profit on sales of assets has exceeded budget by \$186k due to MRC selling assets following an asset stock take and also the favourable market of second hand vehicles.

**Mindarie Regional Council**  
**INCOME STATEMENT BY DEPARTMENT**  
For the month ended 31 May 2022

Description	Adopted Budget	Revised Budget	YTD Budget	YTD Actual	\$ Variance	% Variance
<b>Revenues from Ordinary Activities</b>						
<b>Operating Revenues</b>						
General Purpose Funding	56,568,988	40,956,839	37,298,071	39,776,572	2,478,501	6.65%
Community Amenities	-	-	-	-	-	
Resource Recovery Facility	-	-	-	-	-	
	<b>56,568,988</b>	<b>40,956,839</b>	<b>37,298,071</b>	<b>39,776,572</b>	<b>2,478,501</b>	<b>6.65%</b>
<b>Profit on Disposal of Assets</b>						
Governance	48,974	37,759	12,308	36,605	24,297	197.41%
Community Amenities	124,815	64,536	-	161,963	161,963	
Resource Recovery Facility	-	-	-	-	-	
	<b>173,789</b>	<b>102,295</b>	<b>12,308</b>	<b>198,568</b>	<b>186,260</b>	
<b>Total Revenue</b>	<b>56,742,777</b>	<b>41,059,134</b>	<b>37,310,379</b>	<b>39,975,140</b>	<b>2,664,761</b>	<b>7.14%</b>
<b>Expenses from Ordinary Activities</b>						
<b>Operating Expenditure</b>						
Governance	4,545,439	5,225,009	3,726,241	3,730,991	(4,750)	(0.13%)
Community Amenities	20,139,298	25,910,884	22,339,224	22,805,378	(466,154)	(2.09%)
Resource Recovery Facility	31,580,570	12,498,921	11,154,715	11,996,968	(842,253)	(7.55%)
	<b>56,265,307</b>	<b>43,634,814</b>	<b>37,220,180</b>	<b>38,533,337</b>	<b>(1,313,157)</b>	<b>(3.53%)</b>
<b>Loss on Sale of Assets</b>						
Governance	-	-	-	5,882	(5,882)	
Community Amenities	31,219	31,219	-	55,321	(55,321)	
Resource Recovery Facility	-	-	-	4,035	(4,035)	
	<b>31,219</b>	<b>31,219</b>	<b>-</b>	<b>65,239</b>	<b>(65,239)</b>	
<b>Cost of Borrowings</b>						
Governance	337,120	881,907	853,812	850,133	3,679	0.43%
Community Amenities	-	-	-	-	-	
Resource Recovery Facility	-	-	-	-	-	
	<b>337,120</b>	<b>881,907</b>	<b>853,812</b>	<b>850,133</b>	<b>3,679</b>	<b>0.43%</b>
<b>Total Expenditure</b>	<b>56,633,646</b>	<b>44,547,940</b>	<b>38,073,992</b>	<b>39,448,709</b>	<b>(1,374,717)</b>	<b>(3.61%)</b>
<b>Revaluation of Assets</b>	-	-	-	-	-	
<b>Changes in Net Assets Resulting from Operations</b>	<b>109,131</b>	<b>(3,488,806)</b>	<b>(763,613)</b>	<b>526,431</b>	<b>1,290,044</b>	<b>(168.94%)</b>

**Mindarie Regional Council**  
**Balance Sheet**  
**For the month ended 31 May 2022**

Description	ACTUAL 2021/2022	Movement	ACTUAL 2020/2021
<b>CURRENT ASSETS</b>			
Cash and cash equivalents	9,814,098	(28,470,179)	38,284,278
Other Financial Assets	34,417,416	34,417,416	-
Debtors and other receivables	4,057,346	(168,599)	4,225,945
Inventories	22,345	6,679	15,666
Other Current Assets	48,322	(319,253)	367,575
<b>TOTAL CURRENT ASSETS</b>	<b>48,359,527</b>	<b>5,466,064</b>	<b>42,893,463</b>
<b>NON-CURRENT ASSETS</b>			
Property, plant and equipment	69,082,716	56,695,104	12,387,611
Work in progress - property, plant and equipment	241,035	215,771	25,264
RRF Land Service Concession Asset	-	(2,192,957)	2,192,957
RRF Service Concession Asset	-	(34,600,207)	34,600,207
Right of Use Asset	6,396,470	(278,619)	6,675,089
Infrastructure	7,164,709	503,375	6,661,334
Work in progress - Infrastructure	40,957	40,957	-
Excavation work	16,873,379	(2,891,091)	19,764,471
Resource recovery facility	0	(585,405)	585,405
Rehabilitation asset	6,694,387	(1,006,423)	7,700,810
Work in progress - Rehabilitation	9,585	9,585	-
<b>TOTAL NON-CURRENT ASSETS</b>	<b>106,503,238</b>	<b>15,910,090</b>	<b>90,593,149</b>
<b>TOTAL ASSETS</b>	<b>154,862,766</b>	<b>21,376,154</b>	<b>133,486,612</b>
<b>CURRENT LIABILITIES</b>			
Trade and other payables	2,991,297	(4,462,143)	7,453,440
Provisions	714,013	(30,546)	744,559
Right of Use Asset (leases)	40,786	(462,032)	502,818
Service Concession Asset (leases)	-	(6,145,463)	6,145,463
<b>TOTAL CURRENT LIABILITIES</b>	<b>3,746,095</b>	<b>(11,100,184)</b>	<b>14,846,279</b>
<b>NON CURRENT LIABILITIES</b>			
Provisions for Leave	148,619	79,123	69,496
Decommission Provision for Capping	23,177,699	1,011,956	22,165,743
Right of Use Asset (leases)	6,456,778	-	6,456,778
RRF Service Concession Asset	-	(66,415,830)	66,415,830
<b>TOTAL NON CURRENT LIABILITIES</b>	<b>29,783,096</b>	<b>(65,324,751)</b>	<b>95,107,847</b>
<b>TOTAL LIABILITIES</b>	<b>33,529,191</b>	<b>(76,424,935)</b>	<b>109,954,126</b>
<b>NET ASSETS</b>	<b>121,333,575</b>	<b>97,801,090</b>	<b>23,532,485</b>
<b>EQUITY</b>			
Retained Surplus	(9,824,877)	14,108,709	(23,933,586)
Reserves (Cash Back)	19,006,275	(748,476)	19,754,751
Reserves (Non Cash Back)	23,066,450	(559,143)	23,625,594
Council Contribution	89,085,726	85,000,000	4,085,726
<b>TOTAL EQUITY</b>	<b>121,333,575</b>	<b>97,801,089</b>	<b>23,532,485</b>

**Mindarie Regional Council**  
**STATEMENT OF RESERVES**  
For the month ended 31 May 2022

<b>Description</b>	<b>ACTUAL 2020/2021</b>
<b>Opening Balance - 1 July 2021</b>	
Site Rehabilitation	15,138,197
Capital Expenditure	2,977,954
RRF Maintenance Funding	1,147,524
Carbon Abatement	491,076
	<u><b>19,754,751</b></u>
<b>Interest on Investments</b>	
Site Rehabilitation	-
Capital Expenditure	-
RRF Maintenance Funding	-
Carbon Abatement	-
<b>Transfer from Operating Surplus</b>	
Site Rehabilitation	1,011,967
Capital Expenditure	-
RRF Maintenance Funding	(1,147,524)
Carbon Abatement	-
	<u><b>(135,557)</b></u>
<b>Total Transfer from Operations</b>	<u><b>(135,557)</b></u>
<b>Transfer from Balance Sheet Provisions</b>	
Site Rehabilitation	-
	<u><b>-</b></u>
<b>Transfer to Operating Surplus</b>	
Site Rehabilitation	-
Capital Expenditure	612,919
RRF Maintenance Funding	-
Carbon Abatement	-
	<u><b>612,919</b></u>
<b>Closing Balance</b>	
Site Rehabilitation	16,150,164
Capital Expenditure	2,365,035
RRF Maintenance Funding	-
Carbon Abatement	491,076
	<u><b>19,006,275</b></u>

**Mindarie Regional Council**  
**STATEMENT OF INVESTING ACTIVITIES**  
For the month ended 31 May 2022

Description	Adopted Budget	Revised Budget	YTD Actual	% to Adopted Budget
<b>PLANT, VEHICLES AND MACHINERIES</b>				
<b>Plant and Vehicles</b>				
Replacement of Tractor and Dinosaur Water Cart (Plant76)	265,000	265,000	241,639	91.18%
Replacement of Hino Bin Truck (Plant83)	330,000	330,000	-	
Replacement of Lighting Tower (Plant114)	50,000	50,000	27,182	54.36%
Replacement of VW Amarok (Plant128)	54,000	62,400	58,338	93.49%
Replacement of Ford Everest (Plant127)	49,000	57,600	47,573	82.59%
Replacement of CAT SSL (Plant130)	94,000	94,000	102,000	108.51%
Replacement of Holden Colorado (Plant129)	47,000	57,600	52,839	91.73%
Replacement of Toyota Hi-lux (Plant123)	35,000	37,980	-	
Replacement of Holden Colorado (Plant122)	35,000	38,100	-	
Replacement of Ford Ranger (Plant113)	35,000	38,100	-	
Replacement of Isuzu Fire Truck (Plant119)	100,000	38,100	46,828	122.91%
	<b>1,094,000</b>	<b>1,068,880</b>	<b>576,398</b>	<b>53.93%</b>
<b>Machinery and Equipment</b>				
Hook Lift Bins	37,000	37,000	-	
	<b>37,000</b>	<b>37,000</b>	<b>-</b>	
<b>TOTAL PLANT, VEHICLES AND MACHINERIES</b>	<b>1,131,000</b>	<b>1,105,880</b>	<b>576,398</b>	<b>50.96%</b>
<b>FURNITURE AND EQUIPMENT</b>				
<b>Furniture and Fittings</b>				
Replacement of Airconditioning Units	10,000	10,000	-	
	<b>10,000</b>	<b>10,000</b>	<b>-</b>	<b>0.00%</b>
<b>TOTAL FURNITURE AND EQUIPMENT</b>	<b>10,000</b>	<b>10,000</b>	<b>-</b>	
<b>COMPUTING EQUIPMENT</b>				
<b>Computing Equipment</b>				
Network Security Changes	20,000	20,000	-	
Replacement of 5x Laptops	11,000	11,000	3,878	35.26%
Replacement of RRF Server	25,000	25,000	-	
Replacement of UPS	150,000	150,000	-	
<i>brought forward items from 2020/2021</i>				
Microsoft Dynamics Navision upgrade	47,000	47,000	27,189	57.85%
	<b>253,000</b>	<b>253,000</b>	<b>31,067</b>	<b>12.28%</b>
<b>TOTAL COMPUTING EQUIPMENT</b>	<b>253,000</b>	<b>253,000</b>	<b>31,067</b>	<b>12.28%</b>
<b>LAND AND BUILDINGS</b>				
<b>Building</b>				
Transfer Station improvement works	350,000	350,000	5,125	1.46%
	<b>350,000</b>	<b>350,000</b>	<b>5,125</b>	<b>1.46%</b>
<b>TOTAL LAND AND BUILDINGS</b>	<b>350,000</b>	<b>350,000</b>	<b>5,125</b>	<b>1.46%</b>
<b>INFRASTRUCTURE</b>				
<b>Operations</b>				
Replacement of Compressor	80,800	80,800	-	
Telemetry / Automation	30,000	30,000	6,970	23.23%
Gas Well Installations	31,000	31,000	24,896	80.31%
Replacement of Airwell pumps (transfer pump)	10,000	10,000	9,091	
	<b>151,800</b>	<b>151,800</b>	<b>40,957</b>	<b>26.98%</b>
<b>Landfill Infrastructure Phase 3</b>				
Cell Development	50,000	50,000	1,633	3.27%
Stage2, Phase2 capping work	3,344,825	3,600	7,952	0.24%
	<b>3,394,825</b>	<b>53,600</b>	<b>9,585</b>	<b>17.88%</b>
<b>TOTAL INFRASTRUCTURE</b>	<b>3,546,625</b>	<b>205,400</b>	<b>50,542</b>	<b>1.43%</b>

**Tonnage Report for the month ended 31 May 2022**

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APPENDIX 2

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## **Waste to Landfill Tonnages Report for the period to 31 May 2022**

### **Members**

The Member Councils' processable waste for the year to date is 7,795 tonnes above budget, mainly attributable to City of Wanneroo delivering more than anticipated to date (7,285t).

The non processable waste for the year to date is 102 tonnes marginally below budget, primarily as a result of the City of Wanneroo (2,593t) delivering less than their estimated non processable tonnage.

These variances leave the MRC above in its budgeted waste receipts (3.04%) from Member Councils for the month. Overall the Member Council waste is 5,219 tonnes above budget, as at the end of May 2022.

### **RRF**

The Resource Recovery Facility residue tonnes resulted in being below budget by (2,475t). There will be no more delivered as the MRC exited the contract on 31 August 2021.

### **Trade & Casual**

The casual and trade tonnages in total are 1,478 tonnes above budget for the month, being Cash (322t) and Trade (1,156t) customers exceeding budget year to date. Overall for the period ended 31<sup>st</sup> May 2022, the tonnes received are 6,697 tonnes above budget.



<p><b>List of Payments for the month ended 31 May 2022</b></p>
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<p>Item 11.2</p>	<p>APPENDIX 3</p>	<p>Item 11.2</p>
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**Schedule of Payments for May 2022  
Council Meeting - 7th July 2022**

<b>Cheque Posting Date</b>	<b>Document No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Amount</b>
6/05/2022	831	Cash	Staff Lotto	\$270.00
11/05/2022	832	Water Corporation	Water Rates 18/01/22 - 18/03/22	\$886.02
20/05/2022	833	Cash	Staff Lotto	\$270.00
<b>Total CBA cheques</b>				<b>\$1,426.02</b>
6/05/2022	DP-02034	Australian Taxation Office	PAYG	\$31,970.00
6/05/2022	DP-02035	Easisalary Pty Ltd	Staff Salary Sacrifice	\$1,643.29
2/05/2022	DP-02036	Commonwealth Bank	CBA Merchant Fee	\$1,538.66
2/05/2022	DP-02037	Commonwealth Bank	CBA Merchant Fee	\$107.20
19/05/2022	DP-02038	Australian Taxation Office	BAS payment for April 2022	\$254,077.00
20/05/2022	DP-02039	Australian Taxation Office	PAYG	\$30,138.00
20/05/2022	DP-02040	Easisalary Pty Ltd	Staff Salary Sacrifice	\$1,643.29
26/05/2022	DP-02041	MRC Credit Card May 2022	See Schedule Attached	\$6,216.98
16/05/2022	DP-02042	Commonwealth Bank	CommBiz Fees Trans Fees	\$37.13
16/05/2022	DP-02043	Commonwealth Bank	CBA Acc Serv Fee Trans	\$13.20
31/05/2022	DP-02044	National Australia Bank	Account Fee	\$10.00
3/06/2022	DP-02045	Australian Taxation Office	June Reporting	\$0.00
3/06/2022	DP-02046	Easisalary Pty Ltd	June Reporting	\$0.00
10/05/2022	DP-02047	Commonwealth Bank	New CBA Term deposit 10/5/22	\$2,000,000.00
<b>Total Direct Payments &amp; Fees</b>				<b>\$2,327,394.75</b>
<b>Total Inter account Transfers</b>				<b>\$0.00</b>
<b>Posting Date</b>	<b>Document No.</b>	<b>Vendor Name</b>	<b>Details</b>	<b>EFT Amount</b>
6/05/2022	14	Payroll	Staff Payroll W/E 06/05/22	\$95,594.30
20/05/2022	15	Payroll	Staff Payroll W/E 20/05/22	\$91,655.60

**Schedule of Payments for May 2022**  
**Council Meeting - 7th July 2022**

<b>Cheque Posting Date</b>	<b>Document No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Amount</b>
10/05/2022	EFT-02243	Banhams WA Pty Ltd	Fire system monthly maintenance - April 2022	\$578.79
10/05/2022	EFT-02243	Blackwoods & Atkins	3 Prong Cultivator for the RRF	\$103.16
10/05/2022	EFT-02243	City of Joondalup	TP Lease - Joondalup - April 2022	\$13,177.26
10/05/2022	EFT-02243	City of Vincent	TP Lease - Vincent - May 2022	\$6,588.64
10/05/2022	EFT-02243	City of Wanneroo	TP Lease - Wanneroo - May 2022	\$13,177.29
10/05/2022	EFT-02243	Couplers Malaga	Diecast camlocks	\$73.08
10/05/2022	EFT-02243	Digrite	New Skid Steer PL151 TAKEUCHI Track loader TL10V2	\$112,200.00
10/05/2022	EFT-02243	Fennell Tyres International Pty Ltd	Plt134 - Minor tyre repair	\$542.00
10/05/2022	EFT-02243	Fennell Tyres International Pty Ltd	Plt134 - Tyre repairs	\$497.00
10/05/2022	EFT-02243	Nutrien Water Joondalup ( Total Eden P/L)	Leachate fitting - risers, couplings, bushes & caps	\$219.00
10/05/2022	EFT-02243	Nutrien Water Joondalup ( Total Eden P/L)	Leachate risers and coupling	\$169.15
10/05/2022	EFT-02243	Olivers Lawn & Landscaping Pty Ltd	Lawn maintenance - spaying - TP 08/04/22	\$145.00
10/05/2022	EFT-02243	SafeWork Laboratories Pty Ltd	Drug and Alcohol Tests 09/4/22	\$696.69
10/05/2022	EFT-02243	SafeWork Laboratories Pty Ltd	D & A Tests 30.01.22 Breath tests	\$11.00
10/05/2022	EFT-02243	SafeWork Laboratories Pty Ltd	D & A testing 27.01.22 Breath tests & Saliva tests	\$233.20
10/05/2022	EFT-02243	SafeWork Laboratories Pty Ltd	D&A testing 21/12/21 - Breath tests	\$118.80
10/05/2022	EFT-02243	Security Specialists Australia Pty Ltd	Cash Collection - March 2022	\$139.66
10/05/2022	EFT-02243	Soft Landing	CoS Mattresses March 2022	\$35,211.00
10/05/2022	EFT-02243	Soft Landing	CoS Ondemand Mattresses March 2022	\$31,461.10
10/05/2022	EFT-02243	Soft Landing	MRC Mattresses March 2022	\$19,272.00
10/05/2022	EFT-02243	Southern Cross Protection Pty Ltd	RRF Security Presence - 28th - 30th March 2022	\$1,632.00
10/05/2022	EFT-02243	Southern Cross Protection Pty Ltd	RRF Onsite security presence - 31/03/22 - 10/04/22	\$13,649.64
10/05/2022	EFT-02243	Southern Cross Protection Pty Ltd	RRF Security Presence - 14th - 27th March 2022	\$15,887.52
10/05/2022	EFT-02243	Stantons International	WtE Tender Probity Services - charges to 31/03/2022	\$2,585.00
10/05/2022	EFT-02243	Suez Recycling & Recovery (Perth) P/L	Confidential Bin - March 22 - No bin collection this month	\$6.15
10/05/2022	EFT-02243	Synergy	Electricity 19/2/22-20/4/22 TP House	\$68.28
10/05/2022	EFT-02243	Synergy	Electricity - Tamala Park 24/2/22 - 23/3/22	\$9,540.76
10/05/2022	EFT-02243	Talis Consultants P/L	Water balance assessment - leachate management - part payment	\$6,707.25
10/05/2022	EFT-02243	Talis Consultants P/L	Groundwater Report 2021 D-21-0006293	\$11,850.89
10/05/2022	EFT-02243	Telstra	Mobile Expenses 14/04/22 - 13/05/22	\$606.39
10/05/2022	EFT-02243	Total Green Recycling Pty Ltd	E-Waste recycling for - April 2022 Wk 1	\$1,162.97
10/05/2022	EFT-02243	Total Green Recycling Pty Ltd	E-Waste recycling for - April 2022 Wk 2	\$1,155.55
10/05/2022	EFT-02243	Town of Victoria Park	TP Lease - Vic Park - May 22	\$6,588.64
10/05/2022	EFT-02243	Tutt Bryant Equipment WA	Plt135 500 hr service & fault find	\$2,395.74
10/05/2022	EFT-02243	Tyrecycle P/L	Tyre recycling - April 2022	\$2,142.26
10/05/2022	EFT-02243	Vinidex P/L	Electrofusn fittings and Borevalves delivered 11/04/22	\$411.77

**Schedule of Payments for May 2022  
Council Meeting - 7th July 2022**

<b>Cheque Posting Date</b>	<b>Document No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Amount</b>
10/05/2022	EFT-02243	Vinindex P/L	Philmac fitting for leachate - part order	\$440.15
10/05/2022	EFT-02243	Workforce Extensions	Temp Plant Operator w/e 10/4/22	\$3,799.66
10/05/2022	EFT-02243	Wren Oil	Waste engine oil collection - April 2022 1 week	\$16.50
10/05/2022	EFT-02243	Zirco Data Services	Storage Period 26.03.2021 to 25.03.2022	\$661.42
13/05/2022	EFT-02244	Airgen Australia	Repairs to compressor	\$1,615.08
13/05/2022	EFT-02244	Aussie Natural Spring Water	Bottled water 4 x 15 ltr bottles	\$31.76
13/05/2022	EFT-02244	Copyright Agency Ltd	Copyright Licence 17/6/22 to 16/6/23	\$1,227.64
13/05/2022	EFT-02244	Great Southern Fuel Supplies	Fuel April 2022	\$46,593.46
13/05/2022	EFT-02244	KAPP Engineering Pty Ltd	Technical Support - SCADA System	\$701.25
13/05/2022	EFT-02244	NAPA Parts	Plt127 - Throttle Controller	\$209.00
13/05/2022	EFT-02244	NAPA Parts	Check valve 10mm	\$40.32
13/05/2022	EFT-02244	NAPA Parts	Nipple for leachate equipment	\$3.47
13/05/2022	EFT-02244	PRC Building Services Pty Ltd	Storm Damaged Wall Cladding Repairs at RRF	\$134,604.90
13/05/2022	EFT-02244	Push My Button Australia Ltd	Happy or Not Licenses Annual Cost	\$3,036.00
13/05/2022	EFT-02244	Repco Auto Parts- Clarkson	Plt120 - 1/4 - 1/8 hex reducing bush	\$4.68
13/05/2022	EFT-02244	Repco Auto Parts- Clarkson	1/4 - 1/8 hex reducing bushes	\$18.70
13/05/2022	EFT-02244	Safety Australia Group Pty Limited	WHS Awareness Training May / June 2022	\$8,338.00
13/05/2022	EFT-02244	SafeWork Laboratories Pty Ltd	D & A testing 09.04.22 - Breath Testing	\$35.20
13/05/2022	EFT-02244	Smart Waste Solutions Pty Ltd	Cardboard baler isolation switch repair	\$216.02
13/05/2022	EFT-02244	Walkers Plant Maintenance	Plt132 - 1,000hr Service	\$6,965.58
13/05/2022	EFT-02244	Winc Australia P/L	Black bags & Glen 20 & photocopy paper	\$194.57
13/05/2022	EFT-02244	Workforce Extensions	Temp Plant Operator w/e 17/4/2022	\$2,978.27
13/05/2022	EFT-02244	Workpower Incorporated	AAA Metal March 2022	\$44,831.91
13/05/2022	EFT-02244	Workpower Incorporated	Battery Rescue MDRC0322 March 2022	\$3,624.72
13/05/2022	EFT-02244	Wren Oil	Waste engine oil collection - April 1 Week	\$16.50
16/05/2022	EFT-02245	Total Green Recycling Pty Ltd	Ewaste recycling - May 2022 Wk 3	\$1,309.55
20/05/2022	EFT-02246	Airgen Australia	Decommission air compressors	\$462.00
20/05/2022	EFT-02246	Airgen Australia	Compressor - Type B service inc parts	\$781.00
20/05/2022	EFT-02246	Airwell Group Pty Ltd	Leachate system - Feb 2022 - Service and Parts	\$2,307.12
20/05/2022	EFT-02246	Australian Services Union	Staff Union Fees	\$51.80
20/05/2022	EFT-02246	Banhams WA Pty Ltd	Fire system defect - repair	\$258.50
20/05/2022	EFT-02246	Child Support Agency	Staff Child Support	\$408.98
20/05/2022	EFT-02246	Kyocera Document Solutions	Numeric Keypad for printer	\$70.95
20/05/2022	EFT-02246	Nutrien Water Joondalup ( Total Eden P/L)	Poly risers for leachate irrigation	\$415.43
20/05/2022	EFT-02246	Spectur Ltd	Security Camera Hire at RRF site	\$3,300.00
20/05/2022	EFT-02246	Telstra	Internet & Data Services & Equipmemnt April 2022	\$1,210.00
24/05/2022	EFT-02247	Blue Diamond Machinery Pty Ltd	Replacement Lighting Tower	\$29,900.00
24/05/2022	EFT-02247	NAPA Parts	Oils/Workshop Consumables	\$621.65
24/05/2022	EFT-02247	NAPA Parts	Plant - Fuel and Oil	\$393.55
24/05/2022	EFT-02247	NAPA Parts	Leachate System Management	\$102.69

**Schedule of Payments for May 2022**  
**Council Meeting - 7th July 2022**

<b>Cheque Posting</b>	<b>Document No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Amount</b>
<b>Date</b>				
24/05/2022	EFT-02247	NAPA Parts	Filters	\$67.65
24/05/2022	EFT-02247	NAPA Parts	Plt 138 repairs	\$170.28
24/05/2022	EFT-02247	NAPA Parts	Plt 83 repairs	\$92.40
24/05/2022	EFT-02247	NAPA Parts	Plt 123 - Repair and Maintenance	\$39.45
24/05/2022	EFT-02247	NAPA Parts	Plt143 ute toolboxes	\$66.00
31/05/2022	EFT-02248	Airwell Group Pty Ltd	April Service of leachate pumps - 5 hours	\$577.50
31/05/2022	EFT-02248	Airwell Group Pty Ltd	April Service of leachate pumps - 4th, 11th & 26th	\$2,260.83
31/05/2022	EFT-02248	Ampol Australia Petroleum Pty Ltd	Fuel April 2022 - SC	\$1,077.53
31/05/2022	EFT-02248	Aussie Natural Spring Water	Bottled water 15l x 2	\$15.88
31/05/2022	EFT-02248	Classic Hire	CTL hire to cover PL118 - 01/04/2022 - 01/05/2022	\$6,911.66
31/05/2022	EFT-02248	Cleanaway Co Pty Ltd formally TOX FREE	Co-mingled recycling bin collection - April 2022	\$78.62
31/05/2022	EFT-02248	EMRC	CCA to Red Hill	\$688.80
31/05/2022	EFT-02248	Ergolink	Sit Stand Desk x 7	\$8,121.88
31/05/2022	EFT-02248	Flick Anticimex P/L	6 weekly cockroach/rodent service - 26/04/22	\$303.16
31/05/2022	EFT-02248	H & L GLASS	Plt 117 - new windscreen	\$418.00
31/05/2022	EFT-02248	Herbert Smith Freehills	Legal Expenses to 22/04/22 - Waste Services Procurement Project	\$30,543.15
31/05/2022	EFT-02248	Illion TenderLink Australia	Pay as you go - Private tender notice (each)	\$181.50
31/05/2022	EFT-02248	Illion TenderLink Australia	RFT 13 -154 - Auction Landfill Capacity Financial Year 2022 - 2023	\$181.50
31/05/2022	EFT-02248	Instant Products Group	Toilet Hire clean and restock monthly	\$251.50
31/05/2022	EFT-02248	Market Force P/L	Advertisement Perth Now Thurs 7/4/22 RFT 13/153 RRF Onsite Security Services	\$1,065.68
31/05/2022	EFT-02248	Market Force P/L	PerthNow Community Advertisement Thurs 21/04/22 - Local Government Tender	\$748.94
31/05/2022	EFT-02248	Market Force P/L	West Australian - Local Government Tender Advertisement Wed 6/4/22	\$473.58
31/05/2022	EFT-02248	MRP Pest Control	RRF Pest Management - Monthly service	\$825.00
31/05/2022	EFT-02248	Nutrien Water Joondalup ( Total Eden P/L)	Irrigation Rises	\$207.46
31/05/2022	EFT-02248	Oceanside Power & Communications	Flood light repairs at the RRF	\$1,315.60
31/05/2022	EFT-02248	Olivers Lawn & Landscaping Pty Ltd	Lawn maintenance TP main admin 26/04/22	\$185.00
31/05/2022	EFT-02248	Position Partners	Monitoring system monthly service fee	\$2,200.00
31/05/2022	EFT-02248	Satellite Security Services P/L	GPRS Monitoring TP & RRF 01/05/22 - 31/08/22	\$1,328.39
31/05/2022	EFT-02248	Soft Landing	CoS OnDemand April 2022	\$30,327.00
31/05/2022	EFT-02248	Soft Landing	Mattresses MRC April 2022	\$16,236.00
31/05/2022	EFT-02248	Soft Landing	CoS RCB April 2022	\$27,413.10
31/05/2022	EFT-02248	Southern Cross Protection Pty Ltd	RRF Onsite security presence - 11/04/22 - 24/04/22	\$20,414.79
31/05/2022	EFT-02248	Southern Cross Protection Pty Ltd	RRF Security - Permanent Patrols April 2022	\$740.95
31/05/2022	EFT-02248	Stantec Australia Pty Ltd	Structural Engineer - Transfer Wall - part payment	\$2,750.00
31/05/2022	EFT-02248	Total Green Recycling Pty Ltd	E-Waste recycling for - April 2022 Wk4	\$1,249.88
31/05/2022	EFT-02248	Tyrecycle P/L	Tyre recycling - May 2022	\$1,747.62
31/05/2022	EFT-02248	Vinidex P/L	Electrofuson fittings and Borevalves delivered 27/04/22	\$1,195.27
31/05/2022	EFT-02248	Vinidex P/L	3-2" Reducing Bush Thrd	\$16.19

**Schedule of Payments for May 2022  
Council Meeting - 7th July 2022**

<b>Cheque Posting Date</b>	<b>Document No.</b>	<b>Vendor Name</b>	<b>Description</b>	<b>Amount</b>
31/05/2022	EFT-02248	Western Tree Recyclers	CoJ Greens Handling April 2022	\$6,286.94
31/05/2022	EFT-02248	Western Tree Recyclers	CoP Greens Handling April 2022	\$862.49
31/05/2022	EFT-02248	Winc Australia P/L	Toilet rolls	\$184.64
31/05/2022	EFT-02248	Workpower Incorporated	Battery Rescue April 2022	\$2,872.32
31/05/2022	EFT-02248	Wormald	Fire panel inspection and test - April 2022	\$55.69
31/05/2022	EFT-02248	Wren Oil	Waste engine oil collection - April 2022 1 week	\$16.50
<b>Total EFT Payments</b>				<b>\$972,818.83</b>

<b>CBA Cheque No. 831- 833</b>	<b>\$1,426.02</b>
<b>Electronic Payments:</b>	
<b>DP - 02034 to DP - 02047</b>	<b>\$2,327,394.75</b>
<b>Inter-Account Transfers</b>	<b>\$0.00</b>
<b>EFT- 02243 to EFT- 02248</b>	<b>\$972,818.83</b>
<b>Grand Total</b>	<b>\$3,301,639.60</b>

**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 7th July 2022 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 May 2022**  
**Council Meeting - 7th July 2022**

<b>Date</b>	<b>Payment to</b>	<b>Description</b>	<b>Amount</b>
03-May-22	Coles Group	Birthday and Service Awards	\$1,814.85
05-May-22	PLE Computer	Webcam and Keyboard	\$647.00
06-May-22	Phoenix Motors	Plt 140 Service	\$469.00
09-May-22	Public Transport Authority	Train Fare	\$9.80
12-May-22	Coles Online	Staff Amentities	\$231.00
13-May-22	ASIC	Creditor Checks x 2	\$34.00
13-May-22	Reward Supply	Urinal Mats Deoderisers	\$49.04
19-May-22	Polyweld machinery	Polyweld Course	\$82.50
22-May-22	Go Daddy	SSL Licences	\$2,639.79
23-May-22	Australian Refridgeration	Degas Licencing Fee	\$240.00
<b>Total CBA Credit Card - 28th April 2022 - 25th May 2022</b>			<b>\$6,216.98</b>

**Proposed Mindarie Regional Council Waste Facility Site  
Amended Local Law 2022**

Item  
11.3

**APPENDIX 4**

Item  
11.3

**LOCAL GOVERNMENT ACT 1995**  
**MINDARIE REGIONAL COUNCIL**  
**WASTE FACILITY SITE AMENDED LOCAL LAW 2022**

Under the powers conferred by the *Local Government Act 1995* and under all other powers enabling it, the Mindarie Regional Council resolved on **TBC** to make the following local law.

**1. Title Citation**

This local law may be cited as the *Mindarie Regional Council Waste Facility Site Amended Local Law 2022*.

**2. Commencement**

This local law will come into operation 14 days after the day on which it is published in the *Government Gazette*.

**3. Principal Local Law Amended**

This local law amends the Mindarie Regional Council Waste Facility Site Amendment Local Law 2020 as published in the Government Gazette on 12 February 2021.

**4. Clause 27**

Remove clause 27 and 27A

Remove letter "B" from clause 27B

**5. Schedule 1**

Remove item 20 from schedule 1.

Remove letter "A" from item 18 clause 27A

Remove letter "B" from item 19 clause 27B.

Dated: **TBC**

The Common Seal of the Mindarie Regional Council was affixed by authority of a resolution of the Council in the presence of:

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Cr xxxxxxxxxxxx, Chairperson

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Mr Scott Cairns, Chief Executive Officer

**Local Government Act 1995**  
**Mindarie Regional Council**  
**Waste Facility Site Amended Local Law 2022**

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ARRANGEMENT

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**Part 1 — Preliminary**

1. Title Citation
2. Commencement
3. Principal Local Law Amended
4. Interpretations used in this Local Law
5. Site
6. Permissions

**Part 2 — Access to the site**

7. Local government may restrict access
8. Unauthorised entry
9. Defence

**Part 3 — Regulation of vehicles**

10. Traffic signs and directions
11. Parking
12. Emergency vehicles

**Part 4 — Protection of the environment**

13. Protection of flora and fungi
14. Protection of fauna
15. Protection of rocks, soil, culture heritage etc.
16. Litter/Environmental spill

**Part 5 — Control of certain activities**

17. Unauthorised structures
18. Unauthorised trading, etc.
19. Commercial photography
20. Unauthorised advertising
21. Lighting fires etc.
22. Explosive devices
23. Camping
24. Unauthorised removal of property

**Part 6 — Enforcement**

25. Offences
26. Prescribed offences

**Part 7— Waste Disposal Services**

27. Fees and Charges

**Schedule 1 - Prescribed Offences**

## Local Government Act 1995

### Mindarie Regional Council

#### Waste Facility Site Amended Local Law 2022

Under the powers conferred by the *Local Government Act 1995* and under all other powers enabling it, the Mindarie Regional Council resolved on TBC to make the following local law.

#### Part 1 — Preliminary

##### 1. Title Citation

This local law is the *Mindarie Regional Council Waste Amended Facility Site Local Law 2022*.

##### 2. Commencement

This local law comes into operation 14 days after the date of its publication in the *Government Gazette*.

##### 3. Principal Local Law Amended

This local law amends the Mindarie Regional Council Waste Facility Site Amendment Local Law 2020 as published in the *Government Gazette* on 12 February 2021.

##### 4. Interpretations used in this Local Law

In this local law, unless the contrary intention appears —

**Act** means the *Local Government Act 1995*;

**authorised officer** means a person authorised by the local government under section 9.10 of the Act, to perform any of the functions under this Local Law;

**carriageway** has the same meaning as it has in the *Road Traffic Code 2000*;

**contamination** in relation to land, water or a site, means having a substance present in or on that land, water or site at above background concentrations that presents, or has the potential to present, a risk of harm to human health, the environment or any environmental value.

**disability parking permit** has the meaning given to it by the *Local Government (Parking for People with Disabilities) Regulations 2014*;

**drive** has the same meaning as in the *Road Traffic Act 1974*;

**emergency vehicle** has the same meaning as in the *Road Traffic Code 2000*;

**local government** means the Mindarie Regional Council;

**litter** has the same meaning as given in the *Litter Act 1979*;

**parking area** means an area designated for the parking of vehicles;

**permission** has the meaning given in clause 6;

**protection** in relation to the environment, includes conservation, preservation, enhancement and management thereof: *has the same meaning as given in the Environmental Protection Act 1984*;

**road** has the same meaning as given in the *Road Traffic Act 1974*;

**sign** includes a traffic sign, inscription, road marking, mark, structure or device approved by the local government on which may be shown words, numbers, expressions or symbols, and which is placed on or near a thoroughfare or within a parking station or reserve for the purpose of prohibiting, regulating, guiding, directing or restricting the parking of vehicles;

**site** has the meaning given in clause 5;

**traffic sign** has the meaning given to it by the *Road Traffic Code 2000*;

**unattended** in relation to a vehicle, means that the driver has left the vehicle so that the driver is more than 3 metres from the closest point of the vehicle:

- (a) restricting or regulating the use of roads, tracks or paths on the site; or
- (b) prohibiting, restricting or regulating the use, standing or parking of vehicles on the site;

**vehicle** has the same meaning as given in the *Road Traffic Act 1974*.

## 5. Site

The site is all of the land being Parcel 39285 = Part Lot 9026 on Deposited Plan 415564 as shown on certificate of title 2971/931 known as 1700 Marmion Avenue, Tamala Park, Western Australia.

## 6. Permissions

- (1) Where a provision of this local law states that an act or activity must not be done or carried on without permission, the reference to permission is to the permission of the local government.
- (2) For the purposes of any such provision, the local government may refuse permission or in the exercise of its power, it may grant permission —
  - (a) generally or for any specific instance; or
  - (b) on and subject to such terms and conditions as it considers appropriate including terms and conditions as to —
    - (i) the part of the site to which the permission applies;
    - (ii) the class or description of persons to whom the permission extends; or
    - (iii) the payment of any fee or charge whether before the act is done or the activity is commenced or otherwise.
- (3) The local government may amend or revoke a permission that has been granted.
- (4) A permission must be in writing and must be obtained before the act is done or the activity is commenced.
- (5) Where a permission has been given to a person subject to any condition, the permission is to be taken to have lapsed during any period when the condition was not observed or performed according to its tenor by that person.

## Part 2 — Access to the site

### 7. Local government may restrict access

- (1) The local government may —
  - (a) close the site or part of the site; or

- (b) close a road, track or path on the site, or
- (c) otherwise restrict access

to pedestrians or vehicles or both for such period as the local government considers fit.

- (2) Where the local government closes any part of the site including a road, track or path on the site, it shall erect signs to give effect to the closure.
- (3) The inscription on a sign erected or established under this clause operates according to its tenor.
- (4) A person must not, without written permission —
  - (a) enter the site or any part of the site that is for the time being closed under this clause; or
  - (b) drive a vehicle on a road, track, bushland or path that is for the time being closed under this clause.

## **8. Unauthorised entry**

A person must not, without written permission, enter or attempt to enter the site except through an entrance provided by the local government for that purpose.

## **9. Defence**

It is a defence for the defendant to prove that the act complained of was necessary to prevent or mitigate injury to a person or damage to property.

# **Part 3 — Regulation of vehicles**

## **10. Traffic signs and directions**

- (1) The local government may erect or establish traffic signs on the site.
- (2) The inscription on a traffic sign operates according to its tenor.
- (3) A person must comply with —
  - (a) the inscription on a traffic sign erected or established under subclause (1); or
  - (b) a signal or direction by an authorised officer as to the use, parking or movement of a vehicle that is addressed to the person and that is reasonably required for the regulation of traffic on the site.

## **11. Parking**

- (1) A person must not, without permission, park a vehicle, or cause or permit it to be parked, on the site —
  - (a) in a place, other than a parking area, that is off a carriageway;
  - (b) on part of a carriageway, if the parking of vehicles on that part of the carriageway is prohibited by a traffic sign;
  - (c) during a period when the person is not on the site, whether or not the vehicle is parked in a parking area;
  - (d) in a place that is marked with parking bays, unless it is entirely within the confines of a parking bay; or
  - (e) in an area designated for the parking of vehicles of people with a disability,

unless —

- (i) a person with a disability is the driver of, or a passenger in the vehicle; and
  - (ii) a disability parking permit is displayed in a prominent position on the vehicle.
- (2) Any person, who commits a parking offence under this local law is liable, upon conviction, to a penalty not exceeding \$1000, and if the offence is of a continuing nature, to an additional penalty not exceeding \$100, for each day or part of a day during which the offence has continued.

## 12. Emergency vehicles

In an emergency situation a driver of an emergency vehicle may park or stop that emergency vehicle at any place on the site at any time when it is expedient and safe to do so.

## Part 4 — Protection of the environment

### 13. Protection of flora and fungi

- (1) In this clause —
- flora** means any form of plant life including any part, seeds or spores;
- fungi** means yeast, mould, smuts, mushrooms and toadstools; and
- take** includes gather, pluck, cut, pull up and dig up.
- (2) A person must not, without written authorisation under another written law, intentionally damage, destroy or take any flora, or fungi living or dead on the site.
- (3) A person must not, without written authorisation, intentionally remove any stake-supporting label on or near;
- (a) protective fencing; or
  - (b) any flora or fungi living or dead on the site.

### 14. Protection of fauna

- (1) In this clause —
- fauna** means any living thing that is not a human being or a plant and the eggs and immature stages of any such living thing; and
- take** includes remove, catch, trap and snare.
- (2) A person must not, without written authorisation under any other written law, injure, take, or interfere with any fauna on the site.
- (3) A person must not, without written authorisation under any other written law, intentionally carry or have in the person's possession on the site, a trap, cage, net, or other device for taking or transporting fauna.
- (4) A person must not, without written authorisation under any other written law, intentionally lay or place any trap, net or other device for the taking of fauna on the site.
- (5) A person must not, or without written authorisation under another written law,

intentionally interfere with or destroy any nest or habitat of fauna on the site.

**15. Protection of rocks, soil, culture heritage etc.**

A person must not, without written authorisation under any other written law —

- (a) intentionally remove, damage, interfere with or mark any rock or other geological material on the site;
- (b) intentionally remove or displace soil on the site;
- (c) intentionally otherwise damage or interfere with the natural surface of the site; or
- (d) intentionally disturb and/or remove cultural significant artefacts from the site.

**16. Litter/Environmental spill**

(1) A person must not,—

- (a) deposit litter, or cause litter to be deposited, on the site unless the litter is deposited in a litter receptacle;
- (b) deposit litter, or cause litter to be deposited, in a litter receptacle on the site if the litter was not generated on the site; or
- (c) discharge liquids/ rubbish to the environment that cause, or are known to cause contamination to the soil, water and/or air

**Part 5 — Control of certain activities**

**17. Unauthorised structures**

(1) In this clause —

**structure** means a building, tent, shelter, fence or other thing that is fixed permanently or temporarily, to land or to anything that is fixed to land.

(2) A person must not, without permission, erect or place a structure on the site.

**18. Unauthorised trading, etc.**

A person must not, without written authorisation —

- (a) sell or hire, any goods or services;
- (b) provide any service or conduct any business or activity for fee or reward;
- (c) sell, distribute, or offer or expose for sale or distribute any printed or written material on the site.

**19. Commercial photography**

A person must not, without permission, take still or motion pictures on the site by photographic or electronic means for —

- (a) the purpose of public display, broadcast or transmission; or
- (b) use in the promotion or sale of goods or services.

**20. Unauthorised advertising**

A person must not, without written permission —

- (a) place any notice, advertisement or document on any structure, object or

natural surface on the site;

- (b) paint, mark or deface any structure, object or natural surface on the site.
- (c) cause any of the acts prohibited by paragraph (a) or (b) to be done by another person.

## **21. Lighting fires etc.**

- (1) A person must not, without written permission —
  - (a) light a fire; or
  - (b) use a gas barbecue or other cooker, on the site.

## **22. Explosive devices**

A person must not, without written permission, possess, throw, set off or ignite a firework, sparkler or other explosive device on the site.

## **23. Camping**

- (1) In this clause —  
**camp** means to stay or lodge, whether in a tent, temporary shelter, vehicle or otherwise.
- (2) A person must not camp on the site without written authorisation.

## **24. Unauthorised removal of property**

- (1) A person must not remove or disturb any property on the site without written authorisation.
- (2) Subclause (1) does not apply to the owner of the property or to any person legally entitled to possession of the property.

# **Part 6—Enforcement**

## **25. Offences**

- (1) Any person who fails to do anything required or directed to be done under this local law, or who does anything which under this local law that person is prohibited from doing, commits an offence.
- (2) Any person who commits an offence under this local law is liable, upon conviction, to a penalty not exceeding \$1000, and if the offence is of a continuing nature, to an additional penalty not exceeding \$100, for each day or part of a day during which the offence has continued.

## **26. Prescribed offences**

- (1) An offence against a clause specified in Schedule 1 is a prescribed offence for the purposes of section 9.16(1) of the Act.
- (2) The amount of the modified penalty for a prescribed offence is that specified adjacent to the clause in Schedule 1.

## Part 7—Waste Disposal Services

### 27. Fees and charges

- (1) A person must, on or before entering a waste facility or on demand by the local government or an authorised person, pay the fee or charge as assessed by an authorised person.
  - (2) An authorised person may assess the fee or charge in respect of a particular load of waste at a rate that applies to any part of that load, even if that rate is higher than the rate that would apply to any other part of the load.
  - (3) Subclause (1) does not apply—
    - (a) to a person who disposes of waste in accordance with the terms of—
      - (i) a credit arrangement with the local government; or
      - (ii) any other arrangement with the local government to pay the fee or charge at a different time or in a different manner; and
    - (b) to the deposit of waste owned by the local government, or in the possession of an employee on behalf of the local government.
  - (4) All fees and charges applicable under this local law shall be as determined by the local government from time to time in accordance with 6.16 to 6.19 of the Act.
-

**Schedule 1****Prescribed Offences**

[clause 26]

**Modified Penalties**

<b>Item Number.</b>	<b>Clause No.</b>	<b>Nature of offence</b>	<b>Modified Penalties \$</b>
<b>1</b>	7(4)(a) and (b)	Enter the site or any part of the site that is closed; or drive a vehicle on a road, track or path that is closed.	<b>100</b>
<b>2</b>	8	Enter the site other than through an entrance without permission.	<b>100</b>
<b>3</b>	11(1) (a)	Park a vehicle, or cause or permit it to be parked, on the site without permission in a place, other than a parking area, that is off a carriageway.	<b>100</b>
<b>4</b>	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.	<b>100</b>
<b>5</b>	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.	<b>100</b>
<b>6</b>	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.	<b>100</b>
<b>7</b>	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 parking permit is displayed in a prominent position on the vehicle.	<b>100</b>
<b>8</b>	13(2)	Damage, destroy or take away flora without permission.	<b>100</b>
<b>9</b>	14(2)	Injure, take, or interfere with any fauna without permission.	<b>100</b>
<b>10</b>	15(d)	Damage, destroy or take cultural sensitive items	<b>100</b>
<b>11</b>	16(1)	Deposit litter other than in a litter receptacle.	<b>100</b>
<b>12</b>	16(d)	Environmental Contamination, discharge liquids/ rubbish to the environment that cause, or are known to cause contamination to the soil, water and/or air.	<b>100</b>
<b>13</b>	20(a)	Place any notice, advertisement or document on any structure, object or natural surface on the site without permission	<b>100</b>
<b>14</b>	20(b)	Paint, mark or deface any structure, object or natural surface on the site without permission.	<b>100</b>
<b>15</b>	21	Light a fire (minor impact, managed on site) or use a gas barbecue or other cooker without permission.	<b>100</b>
<b>16</b>	21	Light a fire – (significant impact e.g. call of DFES)	<b>100</b>
<b>17</b>	24(1)	Disturb or remove property from the site without permission.	<b>100</b>
<b>18</b>	27(1) (2)	Fail to comply with a sign or direction	<b>100</b>

<b>19</b>	27(1) (2)	Disposing waste without payment of fee or charge	<b>100</b>
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Dated **TBC**

**THE COMMON SEAL** of **MINDARIE**                     )  
**REGIONAL COUNCIL** was                                     )  
affixed pursuant to a resolution of the                 )  
Council in the presence of—

---

**Cr xxxxxxxxxxxx**  
**Chairperson**

---

**Scott Cairns**  
**Chief Executive Officer**

**Proposed Mindarie Regional Council Waste Facility Site  
Amended Local Law 2022  
Tracked Changes**

Item  
11.3

APPENDIX 5

Item  
11.3

**LOCAL GOVERNMENT ACT 1995**  
**MINDARIE REGIONAL COUNCIL**  
**WASTE FACILITY SITE AMEND~~MENTED~~ LOCAL LAW 202~~20~~**

Under the powers conferred by the *Local Government Act 1995* and under all other powers enabling it, the Mindarie Regional Council resolved on ~~17 December 2020~~TBC to make the following local law.

**1. Title Citation**

This local law may be cited as the *Mindarie Regional Council Waste Facility Site Amend~~mented~~ Local Law 202~~20~~*.

**2. Commencement**

This local law will come into operation 14 days after the day on which it is published in the *Government Gazette*.

**3. Principal Local Law Amended**

This local law amends the Mindarie Regional Council Waste Facility Site Amendment Local Law 20~~13~~20 as published in the *Government Gazette* on ~~12 May 2012~~ 12 February 2021, ~~and as amended in the Government Gazette on 15 March 2013.~~

**4. Clause 27**

Remove clause 27 and 27A

Remove letter "B" from clause 27B

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**5. Schedule 1**

Remove item 20 from schedule 1.

Remove letter "A" from item 18 clause 27A

Remove letter "B" from item 19 clause 27B.

Dated: ~~17 December 2020~~TBC

The Common Seal of the Mindarie Regional Council was affixed by authority of a resolution of the Council in the presence of:

Cr \*\*\*, Chairperson

Mr Scott Cairns, Chief Executive Officer

**Local Government Act 1995**

**Mindarie Regional Council**

**Waste Facility Site Amended Local Law 2020~~2~~**

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ARRANGEMENT

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**Part 1 — Preliminary**

1. Title Citation
2. Commencement
3. Principal Local Law Amended
4. Interpretations used in this Local Law
5. Site
6. Permissions

**Part 2 — Access to the site**

7. Local government may restrict access
8. Unauthorised entry
9. Defence

**Part 3 — Regulation of vehicles**

10. Traffic signs and directions
11. Parking
12. Emergency vehicles

**Part 4 — Protection of the environment**

13. Protection of flora and fungi
14. Protection of fauna
15. Protection of rocks, soil, culture heritage etc.
16. Litter/Environmental spill

**Part 5 — Control of certain activities**

17. Unauthorised structures
18. Unauthorised trading, etc.
19. Commercial photography
20. Unauthorised advertising
21. Lighting fires etc.
22. Explosive devices
23. Camping
24. Unauthorised removal of property

**Part 6 — Enforcement**

25. Offences
26. Prescribed offences

**Part 7— Waste Disposal Services**

- ~~27. Hours of operation~~
- ~~27A. Dispositing waste~~
- ~~27B.~~ Fees and Charges

**Schedule 1 - Prescribed Offences**

## Local Government Act 1995

### Mindarie Regional Council

#### Waste Facility Site Amended Local Law 202~~20~~<sup>22</sup>

Under the powers conferred by the *Local Government Act 1995* and under all other powers enabling it, the Mindarie Regional Council resolved on ~~17 December 2020~~<sup>TBC</sup> to make the following local law.

#### Part 1 — Preliminary

##### 1. Title Citation

This local law is the *Mindarie Regional Council Waste Amended Facility Site Local Law 20~~20~~<sup>22</sup>*.

##### 2. Commencement

This local law comes into operation 14 days after the date of its publication in the *Government Gazette*.

##### 3. Principal Local Law Amended

This local law amends the Mindarie Regional Council Waste Facility Site Amendment Local Law 20~~13~~<sup>20</sup> as published in the *Government Gazette* on 12 February 2021~~12 May 2012 and as amended in the Government Gazette on 15 March 2013.~~

##### 4. Interpretations used in this Local Law

In this local law, unless the contrary intention appears —

**Act** means the *Local Government Act 1995*;

**authorised officer** means a person authorised by the local government under section 9.10 of the Act, to perform any of the functions under this Local Law;

**carriageway** has the same meaning as it has in the *Road Traffic Code 2000*;

**contamination** in relation to land, water or a site, means having a substance present in or on that land, water or site at above background concentrations that presents, or has the potential to present, a risk of harm to human health, the environment or any environmental value.

**disability parking permit** has the meaning given to it by the *Local Government (Parking for People with Disabilities) Regulations 2014*;

**drive** has the same meaning as in the *Road Traffic Act 1974*;

**emergency vehicle** has the same meaning as in the *Road Traffic Code 2000*;

**local government** means the Mindarie Regional Council;

**litter** has the same meaning as given in the *Litter Act 1979*;

**parking area** means an area designated for the parking of vehicles;

**permission** has the meaning given in clause 6;

**protection** in relation to the environment, includes conservation, preservation, enhancement and management thereof: *has the same meaning as given in the Environmental Protection Act 1984*;

**road** has the same meaning as given in the *Road Traffic Act 1974*;

**sign** includes a traffic sign, inscription, road marking, mark, structure or device approved by the local government on which may be shown words, numbers, expressions or symbols, and which is placed on or near a thoroughfare or within a parking station or reserve for the purpose of prohibiting, regulating, guiding, directing or restricting the parking of vehicles;

**site** has the meaning given in clause 5;

**traffic sign** has the meaning given to it by the *Road Traffic Code 2000*;

**unattended** in relation to a vehicle, means that the driver has left the vehicle so that the driver is more than 3 metres from the closest point of the vehicle:

- (a) restricting or regulating the use of roads, tracks or paths on the site; or
- (b) prohibiting, restricting or regulating the use, standing or parking of vehicles on the site;

**vehicle** has the same meaning as given in the *Road Traffic Act 1974*.

## 5. Site

The site is all of the land being Parcel 39285 = Part Lot 9026 on Deposited Plan 415564 as shown on certificate of title 2971/931 known as 1700 Marmion Avenue, Tamala Park, Western Australia.

## 6. Permissions

- (1) Where a provision of this local law states that an act or activity must not be done or carried on without permission, the reference to permission is to the permission of the local government.
- (2) For the purposes of any such provision, the local government may refuse permission or in the exercise of its power, it may grant permission —
  - (a) generally or for any specific instance; or
  - (b) on and subject to such terms and conditions as it considers appropriate including terms and conditions as to —
    - (i) the part of the site to which the permission applies;
    - (ii) the class or description of persons to whom the permission extends; or
    - (iii) the payment of any fee or charge whether before the act is done or the activity is commenced or otherwise.
- (3) The local government may amend or revoke a permission that has been granted.
- (4) A permission must be in writing and must be obtained before the act is done or the activity is commenced.
- (5) Where a permission has been given to a person subject to any condition, the permission is to be taken to have lapsed during any period when the condition was not observed or performed according to its tenor by that person.

## Part 2 — Access to the site

### 7. Local government may restrict access

- (1) The local government may —
  - (a) close the site or part of the site; or

- (b) close a road, track or path on the site, or
- (c) otherwise restrict access

to pedestrians or vehicles or both for such period as the local government considers fit.

- (2) Where the local government closes any part of the site including a road, track or path on the site, it shall erect signs to give effect to the closure.
- (3) The inscription on a sign erected or established under this clause operates according to its tenor.
- (4) A person must not, without written permission —
  - (a) enter the site or any part of the site that is for the time being closed under this clause; or
  - (b) drive a vehicle on a road, track, bushland or path that is for the time being closed under this clause.

#### **8. Unauthorised entry**

A person must not, without written permission, enter or attempt to enter the site except through an entrance provided by the local government for that purpose.

#### **9. Defence**

It is a defence for the defendant to prove that the act complained of was necessary to prevent or mitigate injury to a person or damage to property.

### **Part 3 — Regulation of vehicles**

#### **10. Traffic signs and directions**

- (1) The local government may erect or establish traffic signs on the site.
- (2) The inscription on a traffic sign operates according to its tenor.
- (3) A person must comply with —
  - (a) the inscription on a traffic sign erected or established under subclause (1); or
  - (b) a signal or direction by an authorised officer as to the use, parking or movement of a vehicle that is addressed to the person and that is reasonably required for the regulation of traffic on the site.

#### **11. Parking**

- (1) A person must not, without permission, park a vehicle, or cause or permit it to be parked, on the site —
  - (a) in a place, other than a parking area, that is off a carriageway;
  - (b) on part of a carriageway, if the parking of vehicles on that part of the carriageway is prohibited by a traffic sign;
  - (c) during a period when the person is not on the site, whether or not the vehicle is parked in a parking area;
  - (d) in a place that is marked with parking bays, unless it is entirely within the confines of a parking bay; or
  - (e) in an area designated for the parking of vehicles of people with a disability,

unless —

- (i) a person with a disability is the driver of, or a passenger in the vehicle; and
  - (ii) a disability parking permit is displayed in a prominent position on the vehicle.
- (2) Any person, who commits a parking offence under this local law is liable, upon conviction, to a penalty not exceeding \$1000, and if the offence is of a continuing nature, to an additional penalty not exceeding \$100, for each day or part of a day during which the offence has continued.

## 12. Emergency vehicles

In an emergency situation a driver of an emergency vehicle may park or stop that emergency vehicle at any place on the site at any time when it is expedient and safe to do so.

## Part 4 — Protection of the environment

### 13. Protection of flora and fungi

- (1) In this clause —  
**flora** means any form of plant life including any part, seeds or spores;  
**fungi** means yeast, mould, smuts, mushrooms and toadstools; and  
**take** includes gather, pluck, cut, pull up and dig up.
- (2) A person must not, without written authorisation under another written law, intentionally damage, destroy or take any flora, or fungi living or dead on the site.
- (3) A person must not, without written authorisation, intentionally remove any stake-supporting label on or near;
- (a) protective fencing; or
  - (b) any flora or fungi living or dead on the site.

### 14. Protection of fauna

- (1) In this clause —  
**fauna** means any living thing that is not a human being or a plant and the eggs and immature stages of any such living thing; and  
**take** includes remove, catch, trap and snare.
- (2) A person must not, without written authorisation under any other written law, injure, take, or interfere with any fauna on the site.
- (3) A person must not, without written authorisation under any other written law, intentionally carry or have in the person's possession on the site, a trap, cage, net, or other device for taking or transporting fauna.
- (4) A person must not, without written authorisation under any other written law, intentionally lay or place any trap, net or other device for the taking of fauna on the site.
- (5) A person must not, or without written authorisation under another written law,

intentionally interfere with or destroy any nest or habitat of fauna on the site.

**15. Protection of rocks, soil, culture heritage etc.**

A person must not, without written authorisation under any other written law —

- (a) intentionally remove, damage, interfere with or mark any rock or other geological material on the site;
- (b) intentionally remove or displace soil on the site;
- (c) intentionally otherwise damage or interfere with the natural surface of the site; or
- (d) intentionally disturb and/or remove cultural significant artefacts from the site.

**16. Litter/Environmental spill**

- (1) A person must not,—
  - (a) deposit litter, or cause litter to be deposited, on the site unless the litter is deposited in a litter receptacle;
  - (b) deposit litter, or cause litter to be deposited, in a litter receptacle on the site if the litter was not generated on the site; or
  - (c) discharge liquids/ rubbish to the environment that cause, or are known to cause contamination to the soil, water and/or air

**Part 5 — Control of certain activities**

**17. Unauthorised structures**

- (1) In this clause —
 

**structure** means a building, tent, shelter, fence or other thing that is fixed permanently or temporarily, to land or to anything that is fixed to land.
- (2) A person must not, without permission, erect or place a structure on the site.

**18. Unauthorised trading, etc.**

A person must not, without written authorisation —

- (a) sell or hire, any goods or services;
- (b) provide any service or conduct any business or activity for fee or reward;
- (c) sell, distribute, or offer or expose for sale or distribute any printed or written material on the site.

**19. Commercial photography**

A person must not, without permission, take still or motion pictures on the site by photographic or electronic means for —

- (a) the purpose of public display, broadcast or transmission; or
- (b) use in the promotion or sale of goods or services.

**20. Unauthorised advertising**

A person must not, without written permission —

- (a) place any notice, advertisement or document on any structure, object or

natural surface on the site;

- (b) paint, mark or deface any structure, object or natural surface on the site.
- (c) cause any of the acts prohibited by paragraph (a) or (b) to be done by another person.

**21. Lighting fires etc.**

- (1) A person must not, without written permission —
  - (a) light a fire; or
  - (b) use a gas barbecue or other cooker, on the site.

**22. Explosive devices**

A person must not, without written permission, possess, throw, set off or ignite a firework, sparkler or other explosive device on the site.

**23. Camping**

- (1) In this clause —  
**camp** means to stay or lodge, whether in a tent, temporary shelter, vehicle or otherwise.
- (2) A person must not camp on the site without written authorisation.

**24. Unauthorised removal of property**

- (1) A person must not remove or disturb any property on the site without written authorisation.
- (2) Subclause (1) does not apply to the owner of the property or to any person legally entitled to possession of the property.

**Part 6—Enforcement**

**25. Offences**

- (1) Any person who fails to do anything required or directed to be done under this local law, or who does anything which under this local law that person is prohibited from doing, commits an offence.
- (2) Any person who commits an offence under this local law is liable, upon conviction, to a penalty not exceeding \$1000, and if the offence is of a continuing nature, to an additional penalty not exceeding \$100, for each day or part of a day during which the offence has continued.

**26. Prescribed offences**

- (1) An offence against a clause specified in Schedule 1 is a prescribed offence for the purposes of section 9.16(1) of the Act.
- (2) The amount of the modified penalty for a prescribed offence is that specified adjacent to the clause in Schedule 1.

## Part 7—Waste Disposal Services

### ~~27. Hours of operation~~

~~The local government may from time to time determine the hours of operation of a waste facility.~~

### ~~27A. Depositing Waste~~

~~A person must not deposit waste at a waste facility other than—~~

~~-at a location determined by a sign and in accordance with the sign; and~~

~~-in accordance with the direction of an authorised person.~~

~~The local government may determine the classification of any waste that may be deposited at a waste facility.~~

### **27B. Fees and charges**

- (1) A person must, on or before entering a waste facility or on demand by the local government or an authorised person, pay the fee or charge as assessed by an authorised person.
- (2) An authorised person may assess the fee or charge in respect of a particular load of waste at a rate that applies to any part of that load, even if that rate is higher than the rate that would apply to any other part of the load.
- (3) Subclause (1) does not apply—
  - (a) to a person who disposes of waste in accordance with the terms of—
    - (i) a credit arrangement with the local government; or
    - (ii) any other arrangement with the local government to pay the fee or charge at a different time or in a different manner; and
  - (b) to the deposit of waste owned by the local government, or in the possession of an employee on behalf of the local government.
- (4) All fees and charges applicable under this local law shall be as determined by the local government from time to time in accordance with 6.16 to 6.19 of the Act.

**Schedule 1****Prescribed Offences**

[clause 26]

**Modified Penalties**

<b>Item Number.</b>	<b>Clause No.</b>	<b>Nature of offence</b>	<b>Modified Penalties \$</b>
<b>1</b>	7(4)(a) and (b)	Enter the site or any part of the site that is closed; or drive a vehicle on a road, track or path that is closed.	<b>100</b>
<b>2</b>	8	Enter the site other than through an entrance without permission.	<b>100</b>
<b>3</b>	11(1) (a)	Park a vehicle, or cause or permit it to be parked, on the site without permission in a place, other than a parking area, that is off a carriageway.	<b>100</b>
<b>4</b>	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.	<b>100</b>
<b>5</b>	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.	<b>100</b>
<b>6</b>	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.	<b>100</b>
<b>7</b>	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 parking permit is displayed in a prominent position on the vehicle.	<b>100</b>
<b>8</b>	13(2)	Damage, destroy or take away flora without permission.	<b>100</b>
<b>9</b>	14(2)	Injure, take, or interfere with any fauna without permission.	<b>100</b>
<b>10</b>	15(d)	Damage, destroy or take cultural sensitive items	<b>100</b>
<b>11</b>	16(1)	Deposit litter other than in a litter receptacle.	<b>100</b>
<b>12</b>	16(d)	Environmental Contamination, discharge liquids/ rubbish to the environment that cause, or are known to cause contamination to	<b>100</b>

		the soil, water and/or air.	
<b>13</b>	20(a)	Place any notice, advertisement or document on any structure, object or natural surface on the site without permission	<b>100</b>
<b>14</b>	20(b)	Paint, mark or deface any structure, object or natural surface on the site without permission.	<b>100</b>
<b>15</b>	21	Light a fire (minor impact, managed on site) or use a gas barbecue or other cooker without permission.	<b>100</b>
<b>16</b>	21	Light a fire – (significant impact e.g. call of DFES)	<b>100</b>
<b>17</b>	24(1)	Disturb or remove property from the site without permission.	<b>100</b>
<b>18</b>	27A(1) (2)	Fail to comply with a sign or direction	<b>100</b>
<b>19</b>	27B(1) (2)	Disposing waste without payment of fee or charge	<b>100</b>
<b>20</b>	<del>27A(1) (2)</del>	<del>Depositing waste contrary to sign or direction</del>	<del>100</del>

Dated \*\*\*\*\*

THE COMMON SEAL of MINDARIE )  
 REGIONAL COUNCIL was )  
 affixed pursuant to a resolution of the )  
 Council in the presence of—

Cr \*\*\*  
 Chairperson

Scott Cairns  
 Chief Executive Officer

**Budget Approval Financial Year 2022/2023**

Item  
11.4

**APPENDIX 6**

Item  
11.4



# **Mindarie Regional Council**

**Budget**  
**For the year ending**  
**30 June 2023**

For approval at the Ordinary Council Meeting - 7 July 2022

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# 1. INTRODUCTION

# MINDARIE REGIONAL COUNCIL

## COUNCIL

**Chairperson Cr Karen Vernon (Town of Victoria Park)**

### COUNCILLORS

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

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

## EXECUTIVE

### **Governance**

Chief Executive Officer

Scott Cairns

### **Corporate Services**

Director, Corporate Services

Andrea Slater

# CERTIFICATION

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

**Local Government Act 1995 (Section 6.2)**

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

**Scott Cairns  
Chief Executive Officer**

**Karen Vernon  
Chairperson**

# **COUNCIL RESOLUTION EXTRACT**

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

**MRC COUNCIL RESOLUTION EXTRACT**

**Council Meeting on 7 July 2022**

**SUBJECT: BUDGET 2022/2023**

**Motion: (Moved: \_\_\_\_\_)**

**RECOMMENDATION**

That Council:

## INTRODUCTION

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

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

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

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

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

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

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

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

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

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

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

**Operations**

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

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

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

**Business Model**

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

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

## **2. STATUTORY BUDGET AND NOTES**



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

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

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

**As at 30 June 2023**

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

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

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

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

## **1. SIGNIFICANT ACCOUNTING POLICIES**

### **Financial Reporting Framework**

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

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

### **Significant Accounting Policies**

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

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

#### **(a) Basis of preparation**

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

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

#### Amendment to Local Governments (Financial Management) Regulations 1996

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

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

#### **(b) Critical accounting estimates**

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

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis for judgements made in the absence of alternative sources of information. Actual results may differ from these estimates.

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

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

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

**(c) The Local Government reporting entity**

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

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

**(d) Goods and Services Tax**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any goods and services tax (GST) recoverable. Receivables and payables on the Statement of Financial Position, are stated inclusive of applicable GST. The net amount of GST recoverable from, or payable to the ATO is included with receivables or payables in the Statement of Financial Position.

Cash flows are included in the statement of cash flows on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

**(e) Cash and Cash Equivalents**

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

**(f) Trade and other receivables**

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

Classification and subsequent measurement

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

Receivables expected to be collected within twelve months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets. Trade receivables are held with the objective to collect the contractual cash flows and therefore measures them subsequently at amortised cost using the effective interest rate method. Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value.

**(g) Inventories**

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

**(h) Other Current Assets**

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

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

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the MRC includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads. Assets less than \$5,000 are not capitalised.

Subsequent costs are included in the asset's carrying amount or recognised as a separate asset, as appropriate, only when it is probable that future economic benefits associated with the item will flow to the MRC and the cost of the item can be measured reliably. All other repairs and maintenance are recognised as expenses in the statement of comprehensive income in the period in which they are incurred.

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

#### Revaluation

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

Any accumulated depreciation at the date of revaluation is eliminated against the gross carrying amount of the asset and the net amount is restated to the revalued amount of the asset.

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

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

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

#### **(j) Depreciation**

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

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

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

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

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

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

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

**(k) Right of Use assets**

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

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

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

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

**(l) Impairment**

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

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

**(m) Trade and other payables**

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

**(n) Employee Benefits**

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

**(i) Short term benefits**

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

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

**(ii) Long term benefits**

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

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

**(o) Interest bearing Loans and Borrowings**

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

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

Borrowing costs are recognised as an expense when incurred, except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

**(p) Superannuation**

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

**(q) Provisions**

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

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

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

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

**(s) Future Capping Expenditure**

The liability for estimated future capping expenditure is provided for through a rehabilitation provision on a phase-by-phase basis and is discounted to its present value, with the unwinding of the discount being charged to the statement of comprehensive income within the finance charge. The discounted present value of the future capping expenditure is also capitalised as part of the rehabilitation asset and is amortised on a straight-line basis. Changes in estimates are recognised prospectively with corresponding adjustments to the provision and associated costs.

**(t) Revenue Recognition**

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

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

Interest income is recognised on an accrual basis.

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

**(u) Comparative figures and rounding**

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

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

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

**(v) Current and non-current classifications**

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

**(w) Budget Figures**

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

**(x) Rates**

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

**(y) Intangible Assets**Easements

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

**(z) Financial Assets**Other financial assets at amortised cost

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

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

Financial assets at fair value through profit and loss

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

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

Impairment and risk

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

**(aa) Financial Liabilities**

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

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

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

**(ab) Fair Value of Assets and Liabilities**

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

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

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

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

#### Fair Value Hierarchy

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

##### Level1

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

##### Level2

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

##### Level3

Measurements based on unobservable inputs for the asset or liability.

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

#### Valuation techniques

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

##### Market approach

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

##### Income approach

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

##### Cost approach

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

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

#### **(ac) Landfill Cells**

There are three general components of landfill cell construction

- Cell excavation and development
- Cell liner costs, and
- Cell capping costs

All cell excavation and development costs, cell liner costs and cell capping costs are capitalised and depreciated over the useful life of the cell, based on the volumetric consumption of the air space in the cell. Once a cell has been capped and is no longer available for use, the costs associated with the cell are written off.

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

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

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

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

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

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

	2022/2023 Net Book Value	Proposed Budget 2022/2023 Sale Proceeds	2022/2023 Profit (Loss)
<b>4 DISPOSAL OF ASSETS</b>			
The following assets are budgeted to be disposed during the year			
<b>BY PROGRAM</b>			
Governance			
Other Property and Services			
Community Amenities			
<b>BY CLASS</b>			
Plant, Vehicles and Machineries			
<b>Summary</b>			<b>Budget</b>
Profit on Sale of Disposal			
Loss on Sale of Disposal			

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

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

These Reserves are cash backed

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

**Site Rehabilitation Reserve**

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

**Reserve for Capital Expenditures**

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

**Carbon Abatement Reserve**

To be used to fund Carbon Abatement Projects.

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

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

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

**Member Charges**

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

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

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

**8.1 DISCOUNTS, INCENTIVES AND CONCESSIONS**

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

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

**9.1 MEMBER COUNCILLORS' REMUNERATION**

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

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

**10.1 MAJOR LAND TRANSACTION**

a) Current year transactions

Capital Expenditure

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

b) Expected future Cashflows

**2023**

\$

**Cash Inflows**

Loan Proceeds	<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 2023**

<b>Proposed Budget 2022/2023</b>	<b>Estimated Actual 2021/2022</b>	<b>Adopted Budget 2021/2022</b>
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## 11 NOTES TO THE STATEMENT OF CASH FLOWS

### a) Reconciliation of Cash

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

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

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

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

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

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

### 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
<b>Total Amount of Credit Unused</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>

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









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

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
<b>Expenditure</b>				
<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
	<b>250,413</b>	<b>250,413</b>	<b>250,413</b>	<b>250,413</b>
<b>Total Expenditure</b>	<b>250,413</b>	<b>250,413</b>	<b>250,413</b>	<b>250,413</b>
<b>Net Total</b>	<b>(250,413)</b>	<b>(250,413)</b>	<b>(250,413)</b>	<b>(250,413)</b>



**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2022/2023**  
**Governance Management**

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



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

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



**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2022/2023**  
**Administration Services**

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

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2022/2023**  
**Projects**

<b>Description</b>	<b>Consolidated 2022/2023</b>	<b>Proposed Budget 2022/2023</b>	<b>Estimated Actual 30 June 2022</b>	<b>Adopted Budget 2021/2022</b>
<b>Expenditure</b>				
<i>Employee Costs</i>				
Salaries	153,100	153,100	0	0
Allowances				
First Allowance	600	600	0	0
Staff training	2,000	2,000	0	0
Superannuation				
Superannuation 10.5%	16,200	16,200	0	0
Superannuation 7%	11,340	11,340	0	0
Conference	0	0	0	1,100
Travelling Expenses (Taxis)	1,000	1,000	0	0
Workers Compensation Premium	5,200	5,200	0	0
Annual Leave	15,600	15,600	0	0
Sick Leave	5,000	5,000	0	0
Long Service Leave	4,100	4,100	0	0
	<b>214,141</b>	<b>214,141</b>	<b>0</b>	<b>1,100</b>
<i>Consultants and Contract Labour</i>				
Consultancy (Post Closure)				
Projects and Development	185,000	185,000	445,511	100,000
	<b>185,000</b>	<b>185,000</b>	<b>445,511</b>	<b>100,000</b>
<b>Total Expenditure</b>	<b>399,141</b>	<b>399,141</b>	<b>445,511</b>	<b>101,100</b>
<b>Net Total</b>	<b>(399,141)</b>	<b>(399,141)</b>	<b>(445,511)</b>	<b>(101,100)</b>



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

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

# **LANDFILL OPERATION COST CENTRES**



**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2022/2023**  
**Recycling Centre**

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



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

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





**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2022/2023**  
**Tipface**

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

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2022/2023**  
**Tipface**

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

**DEP Levy**

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

**Amortisation for Cell Development**

Total tonnage to landfill	206,355
Rate per tonne	\$ 15.52
	<b>\$ 3,202,626</b>

**Mindarie Regional Council**  
**OPERATING BUDGET SCHEDULE 2022/2023**  
**Weighbridge**

Description	Consolidated 2022/2023	Proposed Budget 2022/2023	Estimated Actual 30 June 2022	Adopted Budget 2021/2022
<b>Expenditure</b>				
<i>Employee Costs</i>				
Salaries	153,500	153,500	139,400	139,400
Allowances	0			
First Aid Allowance	979	979	1,920	1,920
Adverse Working Conditions	4,226	4,226	4,082	4,082
Superannuation	0			
Superannuation 10.5%	14,000	14,000	12,300	12,300
Superannuation 7%	7,100	7,100	5,800	5,800
Travelling Expenses	0	0	198	0
Workers Compensation Premium	5,100	5,100	3,900	3,900
Annual Leave	7,300	7,300	6,900	6,900
Sick Leave	5,000	5,000	5,000	5,000
Long Service Leave	1,800	1,800	1,700	1,700
	<b>199,005</b>	<b>199,005</b>	<b>181,200</b>	<b>181,002</b>
<i>Landfill Expenses</i>				
Access Road Maintenance				
Enviro Sweep	10,000	10,000	10,000	10,000
Repairs to Main Access Road	8,000	8,000	10,000	10,000
Line Marking	4,000	4,000	4,000	4,000
Signs and Barricades	10,000	10,000	15,000	15,000
Monitoring Program				
Weighbridge Calibration	7,000	7,000	7,000	7,000
CCTV Maintenance	2,000	2,000	2,500	2,500
Site Operating				
Gate Keys	2,000	2,000	2,000	2,000
Consumables	1,500	1,500	2,000	2,000
	<b>44,500</b>	<b>44,500</b>	<b>52,500</b>	<b>52,500</b>
<i>Office Expenses</i>				
Minor Equipment	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Building Maintenance</i>				
Building Maintenance				
Weighbridge system repairs	5,000	5,000	5,000	5,000
Weighbridge	5,000	5,000	5,000	5,000
Height restrictors	500	500	1,000	1,000
Front gate	8,000	8,000	10,000	10,000
Boomgate and surveillance	5,000	5,000	7,500	7,500
Roads and Paving all site	5,000	5,000	10,000	10,000
	<b>28,500</b>	<b>28,500</b>	<b>38,500</b>	<b>38,500</b>
<i>Insurance</i>				
Municipal Property Insurance	8,000	8,000	3,335	3,335
Public Liability Insurance	7,150	7,150	6,000	6,000
	<b>15,150</b>	<b>15,150</b>	<b>9,335</b>	<b>9,335</b>
<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
	<b>16,746</b>	<b>16,746</b>	<b>16,746</b>	<b>16,746</b>
<b>Total Expenditure</b>	<b>303,901</b>	<b>303,901</b>	<b>298,281</b>	<b>298,083</b>
<b>Net Total</b>	<b>(303,901)</b>	<b>(303,901)</b>	<b>(298,281)</b>	<b>(298,083)</b>



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

## **4. CAPITAL EXPENDITURE**

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

**Proposed Budget**  
**2022/2023**

**SCHEDULE OF CAPITAL EXPENDITURE**

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

**PLANT, VEHICLES AND MACHINERIES**

**Plant and Vehicles**

**Machinery and Equipment**

	-
	-

<b>TOTAL PLANT, VEHICLES AND MACHINERIES</b>	<b>-</b>
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**FURNITURE AND FITTINGS**

**Furniture, Fittings & Equipment**

	-

<b>TOTAL FURNITURE AND FITTINGS</b>	<b>-</b>
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**COMPUTING EQUIPMENT**

**Computing Equipment**

TP Server Replacement

	45,000
	45,000

<b>TOTAL COMPUTING EQUIPMENT</b>	<b>45,000</b>
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**BUILDING**

**Building**

Weighbridge roof modifications

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

**Operations**

Telemetry (Airwell) - Stage 2

21,262

Environmental Drilling (g/w (1 nest 18K and gas wells 5 (18K) )

36,000

Leachate Pumps (Western edge Stage 2 phase 3) - 6 pumps

20,000

B/F Compressor Upgrade

80,800

	158,062
--	---------

**Landfill Infrastructure**

Installation of Piggy Back Liner

3,492,000

Capping and Revegetation of Western Batter

3,495,000

	6,987,000
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<b>TOTAL INFRASTRUCTURE</b>	<b>7,145,062</b>
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<b>TOTAL CAPITAL EXPENDITURE</b>	<b>7,340,062</b>
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**Mindarie Regional Council**  
For the year ending 30 June 2023

**Proposed Budget  
2022/2023**

**SUMMARY OF CAPITAL EXPENDITURE**

**New Capital Expenditures**

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

**Brought forward items from 2021/2022**

**Total Brought Forward Capital Expenditures**

**Total Capital Expenditures**

**Sources of Funding:**

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

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

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

## 5. RESERVES

**Mindarie Regional Council**  
**RESERVES**  
For the year ending 30 June 2023

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

## **6. MISCELLANEOUS SCHEDULES**

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

	Proposed Budget 2022/2023
<b>DISPOSAL OF ASSETS</b>	
<b>Net Book Value</b>	<div style="border-top: 1px solid black; border-bottom: 1px solid black; display: inline-block; width: 100px; text-align: center;">0</div>
<b>Sale Proceeds</b>	<div style="border-top: 1px solid black; border-bottom: 1px solid black; display: inline-block; width: 100px; text-align: center;">0</div>
<b>Profit on Sale of Assets</b>	<div style="border-top: 1px solid black; border-bottom: 1px solid black; display: inline-block; width: 100px; text-align: center;">0</div>
<b>Loss on Sale of Assets</b>	<div style="border-top: 1px solid black; border-bottom: 1px solid black; display: inline-block; width: 100px; text-align: center;">0</div>
<b>Net Profit / (Loss)</b>	<div style="border-top: 1px solid black; border-bottom: 1px solid black; display: inline-block; width: 100px; text-align: center;">0</div>

**Mindarie Regional Council**  
CARRIED FORWARD ITEMS FROM 2021/2022

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

## Mindarie Regional Council

### DEPRECIATION SCHEDULE

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

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

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

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

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

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

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

## 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	Travel	First Aid /	Recruitment	Wellness	Total Budget
					Leave		Costs		Compensation	Conference	Benefit Tax	Clothing and	Allowance /	OSH		Program	
<b>Governance</b>																	
Governance Management	4.0	350,500	15,000	38,100	9,900	3,524	417,024	53,600	12,200	41,000	16,000		2,200		10,800	23,700	576,524
Governance Administration	1.4	92,200	6,000	10,100	2,600	1,827	112,727	16,084	3,300	5,000	11,800		300				149,211
Corporate Services	4.7	478,200	20,000	51,800	14,600	34,750	599,350	98,305	17,500	20,900	10,000		1,800				747,855
		<b>920,900</b>	<b>41,000</b>	<b>100,000</b>	<b>27,100</b>	<b>40,101</b>	<b>1,129,101</b>	<b>167,989</b>	<b>33,000</b>	<b>66,900</b>	<b>37,800</b>	<b>-</b>	<b>4,300</b>	<b>-</b>	<b>10,800</b>	<b>23,700</b>	<b>1,473,590</b>
<b>Operations</b>																	
Environmental	3.0	226,500	10,000	27,800	7,100	10,566	281,965	46,700	8,200	6,500			300				343,665
Weighbridge	1.0	153,500	5,000	7,300	1,800	5,205	172,805	21,100	5,100								199,005
Workshop	2.0	147,700	5,000	16,100	4,000	5,900	178,700	28,400	5,200								212,300
Tip Face	5.0	523,700	15,000	39,500	10,900	16,300	605,400	80,900	17,800	6,000							710,100
Transfer	8.4	760,300	20,000	82,900	20,800	29,230	913,230	118,900	26,700	40,000	15,000	30,000	500	63,100			1,207,430
		<b>1,811,700</b>	<b>55,000</b>	<b>173,600</b>	<b>44,600</b>	<b>67,201</b>	<b>2,152,100</b>	<b>296,000</b>	<b>63,000</b>	<b>52,500</b>	<b>15,000</b>	<b>30,000</b>	<b>800</b>	<b>63,100</b>	<b>-</b>	<b>-</b>	<b>2,672,500</b>
<b>Projects</b>																	
	1.5	153,100	5,000	15,600	4,100	600	178,400	27,541	5,200	2,000			1,000				214,141
<b>RRF</b>																	
	1.0	86,900	4,000	10,000	2,513	3,100	106,513	17,685	3,121								127,319
							-										-
							-										-
<b>Totals</b>	<b>32.0</b>	<b>2,972,600</b>	<b>105,000</b>	<b>299,200</b>	<b>78,313</b>	<b>111,002</b>	<b>3,566,114</b>	<b>509,215</b>	<b>104,321</b>	<b>121,400</b>	<b>52,800</b>	<b>30,000</b>	<b>6,100</b>	<b>63,100</b>	<b>10,800</b>	<b>23,700</b>	<b>4,487,550</b>

## Employee Numbers

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



## **7. FEES AND CHARGES**



## Member Council Gate Fees

## TONNAGE CALCULATION

			Mid Year Budget	Budget	Estimated	Rate / Tonne	Estimated
			2021/2022 Tonnage	2021/2022 Tonnage	2022/2023 Tonnage	2022/2023 \$	Revenue \$
<b>Processable Waste Tonnage</b>							
Perth	01		13,000	13,000	13,500	145.00	1,957,458
Stirling	02		42,000	42,000	44,000	145.00	6,379,862
Wanneroo	03		43,250	43,250	51,500	145.00	7,467,338
Cambridge	04		5,900	5,900	6,000	145.00	869,981
Vincent	05		6,750	6,750	6,000	145.00	869,981
Victoria Park	06		12,300	12,250	12,000	145.00	1,739,962
Joondalup	07		32,300	32,150	33,080	145.00	4,796,496
<b>Total</b>			<b>155,500</b>	<b>155,300</b>	<b>166,080</b>		<b>24,081,078</b>
<b>Non Processable Waste Tonnage</b>							
Perth	01		0	0	0	145.00	-
Stirling	02		4,000	4,000	3,500	145.00	507,489
Wanneroo	03		4,900	4,900	3,500	145.00	507,489
Cambridge	04		25	25	25	145.00	3,625
Vincent	05		1,000	1,000	1,250	145.00	181,246
Victoria Park	06		0	0	0	145.00	-
Joondalup	07		620	620	600	145.00	86,998
			<b>10,545</b>	<b>10,545</b>	<b>8,875</b>		<b>1,286,847</b>
<b>Total Member Council Tonnes/Charges</b>			<b>166,045</b>	<b>165,845</b>	<b>174,955</b>		<b>25,367,925</b>
<b>Casual and Trade</b>							
Casuals			12,500	11,250	13,000	215.00	2,794,972
Trade			3,300	3,300	3,400	215.00	730,993
Trade Discounted Rate 1			7,561	0	15,000	125.00	1,875,000
Trade Discounted Rate 2			7,500				
			<b>30,861</b>	<b>14,550</b>	<b>31,400</b>		<b>5,400,965</b>
<b>Total Waste Delivered to MRC</b>			<b>196,906</b>	<b>180,395</b>	<b>206,355</b>		<b>30,768,890</b>
Tonnages delivered to RRF			(17,965)	(100,000)			
RRF Residues from RRF to Tamala Park			9,912	56,700			
RRF Residues from RRF to TP			8,500				
<b>Total Waste Delivered to Tamala Park</b>			<b>197,353</b>	<b>137,095</b>	<b>206,355</b>		
<b>Total Waste Delivered to RRF</b>			<b>17,965</b>	<b>100,000</b>	<b>0</b>		

## DISPOSAL FEES AND CHARGES

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

### GENERAL ENTRY

0. Member local government	\$159.50
----------------------------	----------

1. Minimum entry to site	\$19.00
2. General waste – price per tonne	\$236.50

### SPECIFIED MATERIALS

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

### PENALTY CHARGES

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

### WEIGHBRIDGE UNAVAILABILITY

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

### DISCOUNTS

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

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