



Annual Budget

2025/26

Acknowledgement of Country

We recognise the Traditional Owners of the land upon which we meet and work – the Whadjuk people of the Noongar nation. We pay our respects to Elders, past, present and emerging.





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About Mindarie Regional Council



Mindarie Regional Council (MRC) is one of Western Australia's largest waste management authorities.

MRC is responsible for managing the disposal of approximately 200,000 tonnes of household waste each year, principally on behalf of our member councils: the cities of Joondalup, Perth, Stirling, Vincent and Wanneroo, along with the towns of Cambridge and Victoria Park.

We provide a comprehensive waste disposal service for households from our Tamala Park site. A wide range of materials can be recycled free of charge, while household goods in a resalable condition are accepted at our REUSE shop. We accept other types of waste and waste for landfill at our transfer station, where fees and charges apply.

Tamala Park is also home to a landfill gas power station (operated by EDL).

Our history

Mindarie Regional Council is a regional local government which was constituted under the Local Government Act 1960 (LG Act 1960) in 1987.

In 1981, the cities of Perth and Stirling, along with what was then the Shire of Wanneroo, jointly acquired 432 hectares of land in Mindarie to serve as a suitable site for the development of a landfill.

MRC was established as the vehicle which would manage the disposal of waste from these member councils and approval for the development of a landfill and associated infrastructure on 251 hectares of the total land was received from the Environmental Protection Authority (EPA) in 1990.

That 251 hectares on Marmion Avenue – later named 'Tamala Park' – would be leased to MRC at that time and the new landfill began receiving waste from the City of Perth and Shire of Wanneroo in 1991.

Following a restructure of the City of Perth, the towns of Cambridge, Victoria Park and City of Vincent began disposing waste in 1996, while the cities of Stirling and Joondalup began disposing of waste in 1999.



Our member councils

Mindarie Regional Council was constituted under the Local Government Act 1960 (LG Act 1960) in 1987 with three original member councils: the City of Perth, City of Stirling and the Shire of Wanneroo.

Today, through restructuring of local government areas, there are seven MRC member councils, each of which send at least one representative to sit on the MRC Council.



The Town of Cambridge covers the inner western suburbs of Perth with approximately 11,000 households within its borders. It commenced disposal of household waste at Tamala Park in 1996 after it was created from the restructuring of the City of Perth. The town has one representative on the MRC Council.



The City of Joondalup sits to the south of MRC's Tamala Park site and has approximately 62,000 households within its borders. The area covered by the city has had its household waste managed by MRC for more than 30 years. It originally formed part of the Shire of Wanneroo. The city has two representatives on the MRC Council.



The City of Perth covers an area of just over 20 square kilometres, centred on the Perth CBD. It has approximately 17,500 households within its borders. The City of Perth, though restructured in 1994, has been an MRC member council since MRC was created. The city has one representative on the MRC Council.



The City of Stirling is MRC's most populous member council with approximately 100,000 households within its borders. It is one of MRC's founding member councils and waste from the city has been managed at Tamala Park since 1999. The city has four representatives on the MRC council.



The Town of Victoria Park is MRC's only member council which sits south of the Swan River. It has approximately 18,000 households within its borders and has been disposing waste at Tamala Park since 1996. The town has one representative on the MRC Council.



The City of Vincent was one of three new local government areas created by the restructuring of the City of Perth in 1994. It has approximately 18,000 households within its borders and MRC has managed its household waste at Tamala Park since 1996. The city has one representative on the MRC Council.



The City of Wanneroo is MRC's northernmost member council with an approximate 78,000 households within its borders. The city was created from a bifurcation of the Shire of Wanneroo in 1998, but household waste from the area now encompassed by the City of Wanneroo has been managed by MRC since 1991. The city has two representatives on the MRC Council.



Our Councillors



Cr Stephanie Proud JP (Chair) - City of Stirling

Councillor Stephanie Proud JP is the Chair of Mindarie Regional Council since being appointed in July 2024. She served on MRC previously 2013 - 2021. Cr Proud has represented the City of Stirling's Doubleview Ward since 2007. As Chair of the Planning Development Committee at Stirling, she supports sustainable, moderate residential infill to promote thriving and resilient communities. A passionate advocate for the preservation and protection of the natural environment, Cr Proud is keenly focused on the long-term care and environmental rehabilitation of the Tamala Park site.



Cr Karen Vernon (Deputy Chair) - Town of Victoria Park

Councillor Karen Vernon was elected as a councillor for the Town of Victoria Park in 2017. She was elected Mayor in 2019 and re-elected in 2023. A lawyer with more than 28 years' experience, including as a law firm partner, Commonwealth prosecutor and barrister, Cr Vernon also has 20 years' corporate governance experience as a company director and board member in the corporate and not for profit sectors, and is a Graduate of the Australian Institute of Company Directors. She has been a councillor of MRC since 2017, and Chairperson from 2021 - 2023.



Cr Andrea Creado - City of Stirling

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

**Cr Joe Ferrante - City of Stirling**

Councillor Joe Ferrante has lived in the City of Stirling for over 50 years, growing up in Tuart Hill and its surrounding suburbs. He works in a commercial role within a government department. He has particular interests in community safety, heritage protection and preservation of green open spaces. With residents at the front of his mind, he wants to see residential development which is both practical and sustainable. He feels that while fiscal responsibility and lower rates are important, delivering quality local government services are equally so.

**Cr Russ Fishwick JP - City of Joondalup**

Councillor Russ Fishwick was elected as councillor for the City of Joondalup in 2006, elected Deputy Mayor in 2007/8, 2016/17 and 2019/21. He was Deputy Chair of Mindarie Regional Council for two years and Chair for nine years. He was appointed to the Western Australian Local Government Advisory Board by the Minister for Local Government in 2016. He has over 40 years' experience in five local governments at a senior level. More recently held the position of Executive Manager Governance at the Town of Victoria Park and acted in the position of Chief Executive Officer, before his retirement. He holds university post graduate qualifications in business and management. He has a long history as a volunteer in surf lifesaving and is a Senior Assessor for Surf Life Saving WA.

**Cr Liam Gobbert JP - City of Perth**

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

**Cr Chris Hatton**

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

**Cr Gary Mack - Town of Cambridge**

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

**Cr Christopher May JP - City of Joondalup**

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

**Cr Paul Miles - City of Wanneroo**

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

**Cr Jordan Wright - City of Wanneroo**

A Graduate of the Australian Institute of Company Directors (GAICD) and a member of the Governance Institute of Australia, Cr Wright is passionate about responsible management and oversight. This commitment is highlighted by his Bachelor of Commerce from ECU and current studies towards a Graduate Certificate in Applied Corporate Governance and Risk Management. As a next-generation leader, he applies this expertise at Mindarie Regional Council to champion ethical governance and ensure sustainable waste management for the community.

**Cr Alison Xamon - City of Vincent**

Cr Alison Xamon is the Mayor of the City of Vincent, a lawyer and a former Member of State Parliament. Over the past 35 years she has been an active community campaigner on many environmental and social justice issues. She is passionate about ensuring inclusive and accessible communities, active transport, environmental sustainability and tackling climate change. Cr Xamon recognises there is a need for local government to act local whilst always thinking globally.

Executive management



Scott Cairns
Chief Executive
Officer



Adnana Arapovic
Executive Manager
Corporate Services



Matthew Allen
Executive Manager
Operations

Organisational structure

MRC Council

Chief Executive Officer

Office of the CEO	Corporate Services	Operations
Governance	Administration	Waste Management
Human Resources	Financial Services	Landfill Management
Communications	Information Technology	Environmental Management
Work Health and Safety	Procurement Services	Building Maintenance
Strategic Planning	Customer Service	Plant & Equipment Hire
Records Management	Asset Management	



Mindarie Regional Council (MRC)

Annual Budget 2025/26

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

Collaborating for a regional circular economy



MINDARIE REGIONAL COUNCIL

ANNUAL BUDGET 2025/26

ANNUAL BUDGET INTRODUCTION

The 2025/26 Annual Budget has been prepared in accordance with the requirements of the Local Government Act 1995 and Financial Management Regulations 1996. The Annual budget is guided by the Strategic Community Plan (SCP). The revised SCP 2022 – 2032 was adopted by MRC's Council in April 2023. The Plan has been instrumental in guiding the activities of the MRC both at the strategic and operational levels.

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

The MRC is one of the State's largest waste management authorities, delivering high quality waste management services to its members; the Cities of Joondalup, Perth, Stirling, Vincent and Wanneroo, and the Towns of Cambridge and Victoria Park; a combined population of nearly 800,000 West Australians.

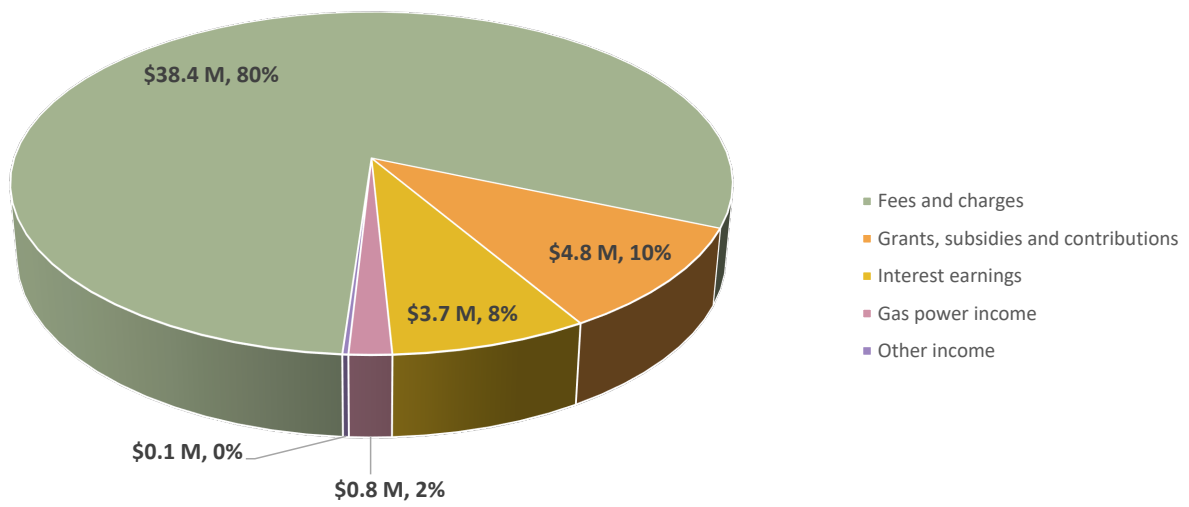
OPERATING BUDGETS

The development of the 2025/26 Annual Budget plays an important role in positioning our finances for a sustainable future. The MRC has carefully considered the resource and funding requirements necessary to deliver ongoing services, statutory and governance activities and assets renewal program.

The Operating Budgets are presented in two different formats: by nature in the Statutory section of this document (page 6) and by program as a Note 11(b). Overall, in terms of the Statement of Comprehensive Income, the Annual Budget 2025/26 includes Operating Revenue of \$47.7m and Operating Expenses \$46.4m. Following the inclusion of net loss on sale of assets of \$12k, the Net trading result is projected to be \$1.3m.

REVENUE

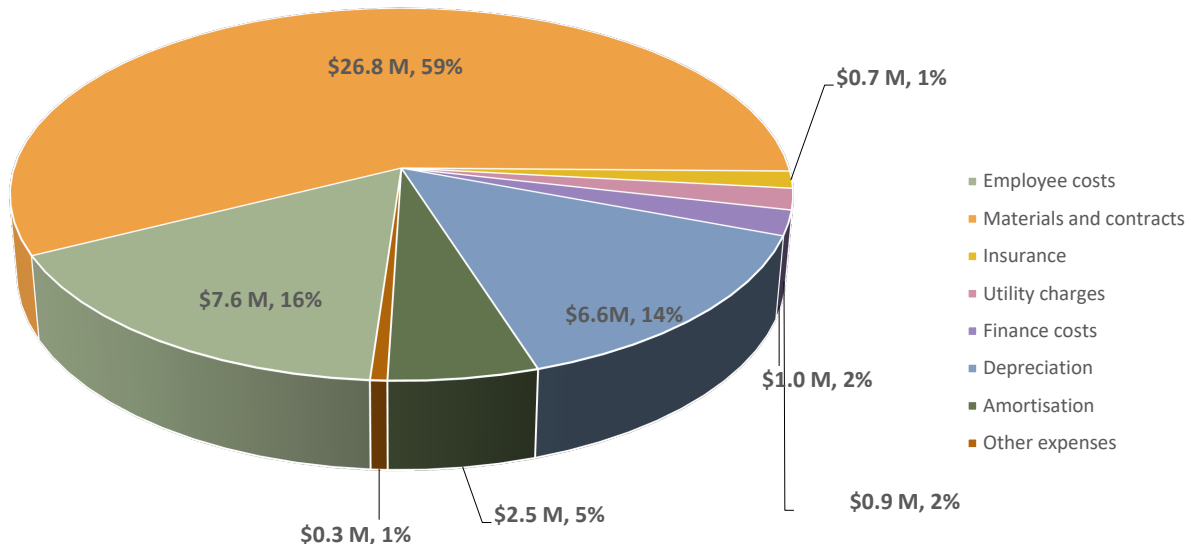
Of the \$47.7m total operating revenue 88% comes from fees and charges and interest, 2% from gas power income/other revenue and 10% from Member contribution to cover administration and governance costs.



EXPENSES

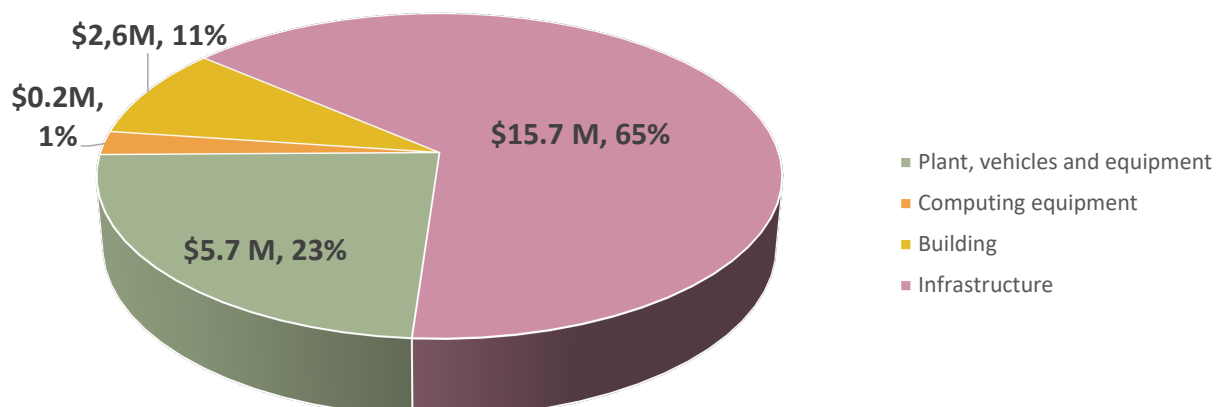
The MRC's ordinary budgeted expenditure for 2025/26 is \$46.4m (2024/25 \$47.2m), of which \$26.8m relates to materials and contracts, \$6.6m represents depreciation on assets and \$7.6m employee costs. Expenditure by nature is detailed in the statement of comprehensive income (page 6).

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



CAPITAL OUTLAYS

The Capital Works Summary Statement (Pages 18-21) gives an overview of the Capital and Infrastructure program planned for the year. The total Capital Works program for 2025/26 is \$24.2m. The program includes building works of \$2.6m, plant and equipment purchases / replacements of \$5.7m, computing \$0.2m and infrastructure including landfill \$15.7m. Included in the amounts is carry forward of \$7.1m.



Reserve Accounts

The term 'Restricted Funds' generally applies to cash amounts received by Council on the basis that they are for specific purposes for which the Reserves have been established. The Annual Budget 2025/26 reserves balance budget is estimated at \$26.8m with \$24.2m transfer from Capital reserve to fund capital works. Site Rehabilitation Reserve, in addition to the planned transfers will also receive \$538k from the Carbon Abatement reserve. Details of the reserve accounts are contained in Note 9 (page 26).

Statutory Financial Statements

The 2025/26 Annual Budget has been prepared in accordance with the requirements of the Australian Accounting Standards, *the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996*.

Statement of Comprehensive Income (page 6)

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

Statement of Financial Activity (page 7)

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

Statement of Cash Flows (page 8)

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

Budget Notes

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

STATEMENT OF COMPREHENSIVE INCOME
BY NATURE

	Note	2026 Budget	2025 Estimate	2025 Budget
		\$	\$	\$
REVENUE				
Fees and charges	13	38,355,990	37,162,205	39,982,586
Grants, subsidies and contributions	15	4,780,131	4,364,356	4,364,356
Interest earnings	12	3,693,500	3,567,000	2,984,150
Gas power income	13	800,000	800,000	800,000
Other income	12	110,500	281,556	281,556
Total revenue		47,740,121	46,175,117	48,412,648
EXPENSES				
Employee costs		(7,636,713)	(6,499,991)	(6,779,990)
Materials and contracts		(26,763,905)	(24,268,291)	(28,294,000)
Insurance		(687,122)	(665,100)	(665,100)
Utility charges		(853,250)	(818,250)	(818,250)
Finance costs	12	(1,003,187)	(1,040,175)	(1,040,175)
Depreciation	5	(6,640,980)	(7,323,946)	(7,062,320)
Amortisation	5	(2,519,236)	(2,119,200)	(2,119,200)
Other expenses		(286,540)	(371,090)	(371,090)
Total expense		(46,390,933)	(43,106,043)	(47,150,125)
Ordinary activities		1,349,188	3,069,074	1,262,523
Profit on asset disposals	4(c)	18,326	59,600	527,550
Loss on asset disposals	4(c)	(30,318)	(79,148)	(17,070)
		(11,992)	(19,548)	510,480
NET RESULT				
		1,337,196	3,049,525	1,773,003
OTHER COMPREHENSIVE INCOME				
Items that will not be reclassified subsequently to profit or loss				
Changes in asset revaluation		-	-	-
TOTAL OTHER COMPREHENSIVE INCOME		-	-	-
TOTAL COMPREHENSIVE INCOME		1,337,196	3,049,525	1,773,003

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

STATEMENT OF FINANCIAL ACTIVITY
For the year ended 30 June 2026

Revenue from operating activities

	Note	2026 Budget \$	2025 Estimate \$	2025 Budget \$
Contributions and reimbursements	15	4,780,131	4,364,356	4,364,356
Fees and charges	13	39,155,990	37,962,205	40,782,586
Interest revenue	12	3,693,500	3,567,000	2,984,150
Other revenue	12	110,500	281,556	281,556
Profit on asset disposals	4(c)	18,326	59,600	527,550
		47,758,448	46,234,717	48,940,198

Expenditure from operating activities

Employee costs		(7,636,713)	(6,499,991)	(6,779,990)
Materials and contracts		(26,763,905)	(24,268,291)	(28,294,000)
Utility charges		(853,250)	(818,250)	(818,250)
Depreciation & amortisation	5	(9,160,216)	(9,443,146)	(9,181,520)
Finance costs	12	(1,003,187)	(1,040,175)	(1,040,175)
Insurance		(687,122)	(665,100)	(665,100)
Other expenditure		(286,540)	(371,090)	(371,090)
Loss on asset disposals	4(c)	(30,318)	(79,148)	(17,070)
		(46,421,251)	43,185,191	(47,167,195)

Add/less: Non - cash items

Profit on asset disposals		(18,326)	(59,600)	(527,550)
Loss on disposal of assets		30,318	79,148	17,070
Depreciation & amortisation		9,160,216	9,443,146	9,181,520
Employee benefit provisions		379,521	433,791	678,558
Rehabilitation - unwinding of interest		738,287	738,287	738,287
Other Provisions		264,900	219,284	696,004
		10,554,916	10,854,056	10,783,888

Amount attributable to operating activities

	11,892,113	100,273,964	12,556,891
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Inflows from investing activities

Proceeds from disposal of assets	4(c)	865,500	221,358	1,370,000
		865,500	221,358	1,370,000

Outflows from investing activities

Purchase of plant and equipment	4(b)	(5,730,920)	(2,215,580)	(3,638,500)
Purchase of land and buildings	4(b)	(2,595,000)	(280,000)	(280,000)
Purchase of computer equipment	4(b)	(180,000)	(288,866)	(244,866)
Purchase and construction of infrastructure	4(b)	(15,689,809)	(6,519,721)	(11,542,030)
		(24,195,729)	(9,304,167)	(15,705,396)
		(23,330,229)	(9,082,809)	(14,335,396)

Amount attributable to investing activities

Inflows from financing activity

Transfers from reserve accounts		24,734,478	8,475,866	7,808,366
	9	24,734,478	8,475,866	7,808,366

Outflows from financing activities

Payments for principal portion of lease liabilities	7	(731,736)	(695,581)	(665,840)
Transfers to reserve accounts	9	(20,495,836)	(14,084,146)	(8,054,124)
		(21,227,572)	(14,779,727)	(8,719,964)

Amount attributable to financing activities

	3,506,906	(6,303,861)	(911,598)
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Operating Net Current Assets at the start of the financial year

Amount attributable to operating activities		11,892,113	100,273,964	12,556,891
Amount attributable to investing activities		(23,330,229)	(9,082,809)	(14,335,396)
Amount attributable to financing activities		3,506,906	(6,303,861)	(911,598)

Closing Net Current Assets

	40,083,665	48,014,875	46,562,366
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STATEMENT OF CASH FLOWS

For the year ended 30 June 2026

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2026 Budget	2025 Estimate	2025 Budget
	\$	\$	\$
Fees and charges	38,320,990	37,008,871	41,317,586
Grants, subsidies and contributions	4,780,131	4,364,356	4,364,356
Interest earnings	3,693,500	3,249,650	2,984,150
Gas power income	800,000	800,000	800,000
Other income	110,500	281,556	281,556
	47,705,121	45,704,433	49,747,648

Payments

Employee costs	(6,980,299)	(6,933,781)	(6,217,432)
Materials and contracts	(26,775,897)	(24,634,974)	(27,783,520)
Insurance	(687,122)	(665,100)	(665,100)
Utility charges	(853,250)	(818,250)	(818,250)
Other expenses	(551,440)	(672,978)	(371,090)
	(35,848,008)	(33,725,083)	(35,855,392)

Net cash provided by operating activities

3	11,857,113	11,979,350	13,892,256
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CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	4(b)	(8,505,920)	(2,784,446)	(4,228,366)
Payments for construction of infrastructure	4(b)	(15,689,809)	(6,519,721)	(11,477,030)
Investment in term deposits		6,306,500	(5,480,159)	(4,354,150)
Proceeds from sale of property, plant & equipment	4(c)	865,500	221,358	1,370,000
Net cash (used in) investment activities		(17,023,729)	(14,562,968)	(18,689,546)

CASH FLOWS FROM FINANCING ACTIVITIES

Payments for principal portion of lease liabilities	7	(731,736)	(695,581)	(559,266)
Net cash (used in) financing activities		(731,736)	(695,581)	(559,266)

Increase (decrease) in cash held

		(5,898,352)	(3,279,199)	(5,356,556)
Cash and cash equivalents at beginning of the year		18,402,224	21,681,423	25,503,246
Cash and cash equivalents at the end of the year	3	12,503,872	18,402,224	20,146,690

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

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

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1 (a) BASIS OF PREPARATION

The annual budget of the MRC which is a class 3 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

The local government reporting entity

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

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

2025/26 actual balances

Balances shown in this budget as 2025/26 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- *AASB 2020-1 Amendments to Australian Accounting Standards*
 - *Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards*
 - *Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards*
 - *Non-current Liabilities with Covenants*
- *AASB 2023-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements*

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

• *AASB 2022-10 Amendments to Australian Accounting Standards*

- *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to AASB 13 Fair Value Measurement impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by *regulation 17A of Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards*
 - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards*
 - *Effective Date of Amendments to AASB 10 and AASB 128*
[deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- *AASB 2022-9 Amendments to Australian Accounting Standards*
 - *Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards*
 - *Lack of Exchangeability*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
 - *Appendix (D) (for for-profit-entities)*
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
 - *Appendix (D) (for not-for-profit and superannuation entities)*
- *AASB 2024-2 Amendments to Australian Accounting Standards*
 - *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*
 - *Standards - Annual Improvements Volume 11*

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

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

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 behaviour, advances in technology and intervention by the State Government through mechanisms such as landfill levy.

The estimates and associated assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties made in relation to lease accounting
- estimated useful life of non-current assets
- measurement of provisions
- measurement of employee benefits

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

1 (b) KEY TERMS AND DEFINITIONS - NATURE

REVENUES

FEES AND CHARGES

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

SERVICE CHARGES

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

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

PROFIT ON ASSET DISPOSAL

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

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

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

EXPENSES

Employee Costs

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

Material and Contracts

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

Utilities (Gas, Electricity, Water etc)

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

Insurance

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

Loss on Asset Disposal

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

Depreciation on Non-Current Assets

Depreciation and amortisation expense raised on all classes of assets.

Interest Expenses

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

Landfill Levy

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

Other Expenditure

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

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

1 (c) KEY TERMS AND DEFINITIONS cont.

Current and Non-Current Classifications

An asset or liability is classified as current if it is expected to be settled within the next 12 months, being the MRC's operational cycle. In the case of liabilities where the MRC does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the MRC's intentions to release for sale.

Trade and Other Payables

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

Inventories

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

Superannuation

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

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

Landfill Cell

There are three general components of landfill cell construction

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

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

Future Capping Expenditure

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

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

1 (d) KEY TERMS AND DEFINITIONS cont.

Trade and Other Receivables

Trade and other receivables include amounts due from Member Councils for waste processing and gate fees and other amounts due from third parties for goods sold and services performed in the ordinary course of business. Other receivables are amounts receivable from contractual arrangements with third parties other than contracts with customers.

Trade and other receivables are recognised initially at the amount of the transaction price, unless they contain a significant financing component, and are to be recognised at fair value.

Receivables which are generally due for settlement within 30 days are classified as current assets.

Trade and other receivables are held with the objective to collect contractual cashflows and therefore the Council measures them subsequently at amortised costs using the effective interest rate method.

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

Provisions

Provisions are recognised when the MRC has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

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

Provisions for restoration, rehabilitation, and site monitoring costs

Charges are made to expenses based on the estimated costs of restoring, rehabilitating and monitoring the Tamala Park Waste Disposal Facility. The nature of work planned by Council includes monitoring of groundwater, surface water, leachate, landfill gas generation and revegetation. The rate charge is reviewed annually and is based on an estimated cost per tonne. The cost per tonne is arrived at after taking into account a standard engineering cost per cubic metre of landfill, the density of the waste and the most recent aerial surveys. Engineering rates differ according to the nature of the obligation to provide the service.

Land Held for Resale

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

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

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

1 (e) KEY TERMS AND DEFINITIONS cont.

Good and Services Tax (GST)

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

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

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

Employee Benefits

Short-term employee benefits

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

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

Long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any re-measurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The MRC's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the MRC does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

2 NET CURRENT ASSETS

(a) Net current assets - unrestricted

Current assets

Cash and cash equivalents	12,503,872	18,402,224	20,146,690
Trade and other receivables	3,757,575	3,757,575	3,668,003
Inventories	14,196	14,196	23,762
Term deposits	53,778,459	60,084,959	50,841,764
Other assets	6,055	-	2,089

	70,060,157	82,258,954	74,682,308
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LESS: Restricted cash backed reserves

	(26,774,415)	(31,013,057)	(23,610,129)
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Total Current Assets

	43,285,742	51,245,897	51,072,179
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LESS: Current liabilities

Trade and other payables	(2,835,800)	(2,864,745)	(4,509,813)
Provisions	(13,698,836)	(12,433,285)	(1,494,034)
Other liabilities	(366,277)	(366,277)	-
Lease Liabilities	(736,737)	(736,737)	(665,840)

	(17,637,650)	(16,401,044)	(6,669,686)
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Net Current Assets

	25,648,092	34,844,853	44,402,493
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Add Back: Restricted Liabilities

Lease liabilities	736,737	736,737	665,840
Provisions	13,698,836	12,433,285	1,494,034

NET CURRENT ASSETS - UNRESTRICTED

	40,083,665	48,014,875	46,562,366
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(b) Net current assets - restricted

When calculating the budget deficiency for the purpose of 'Section 6.2 (2)(c) of the Local Government Act 1995 the following amounts have been excluded as provided by 'Local Government (Financial Management) Regulation 32 which will not fund the budgeted expenditure.

Cash and cash equivalents - restricted	26,774,415	31,013,057	23,610,129
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NET CURRENT ASSETS - RESTRICTED

	26,774,415	31,013,057	23,610,129
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NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

3 CASH AND CASH EQUIVALENTS

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

	Note	2026 Budget \$	2025 Estimate \$	2025 Budget \$
Cash at bank	2(a)	12,500,372	18,398,724	20,143,690
Cash on hand		3,500	3,500	3,000
Term deposits	2(b)	53,778,459	60,084,959	50,841,764
Total cash and cash equivalents		66,282,331	78,487,183	70,988,454
Held as				
- Unrestricted cash and cash equivalents	2(a)	39,507,917	47,474,126	47,378,325
- Restricted cash and cash equivalents	2(b)	26,774,415	31,013,057	23,610,129
		66,282,331	78,487,183	70,988,454
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
Financially backed reserves:	9			
Reserves - Site Rehabilitation	9(a)	22,421,966	20,247,530	19,453,141
Reserves - Capital Expenditure	9(b)	4,352,449	10,226,778	3,628,273
Reserves - Carbon Abatement	9(c)	-	538,749	528,715
		26,774,415	31,013,057	23,610,129
Reconciliation of net cash provided by operating activities to net result				
Net result		1,337,196	3,049,525	1,773,003
		-		
Depreciation	5	6,640,980	7,323,946	7,062,320
Amortisation	5	2,519,236	2,119,200	2,119,200
(Profit)/loss on sale of asset	4(c)	11,992	19,548	(510,480)
(Increase)/decrease in receivables		-	(723,788)	301,888
Increase/(decrease) in other provision		738,287	738,287	738,287
(Increase)/decrease in other current assets		-	(114,429)	510,480
(Increase)/decrease in inventories		-	(7,970)	-
Increase/(decrease) in employee provisions		656,414	225,042	562,558
Increase/(decrease) in payables		(46,992)	(650,012)	1,335,000
Net cash from operating activities		11,857,113	11,979,350	13,892,256

SIGNIFICANT ACCOUNTING POLICIES

CASH AND CASH EQUIVALENTS

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

4(a) FIXED ASSETS

CAPITAL WORKS SUMMARY

	2026 Budget	2025 Estimate	2025 Budget
	\$	\$	\$
New Capital Expenditure			
Plant, vehicles and equipment	3,937,000	2,203,580	3,626,500
Computing equipment	75,000	261,000	217,000
Building	2,100,000	280,000	280,000
Infrastructure	10,955,000	3,129,295	3,558,000
	17,067,000	5,873,875	7,681,500
Carry forward			
Plant, vehicles and equipment	1,793,920	12,000	12,000
Building	495,000	-	-
Computing equipment	105,000	27,866	27,866
Infrastructure	4,734,809	3,390,426	7,984,030
	7,128,729	3,430,292	8,023,896
Total Capital Expenditure	24,195,729	9,304,167	15,705,396

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

4(b) FIXED ASSETS (CONTINUED)

ASSET ACQUISITIONS

LANDFILL INFRASTRUCTURE

	2026 Budget	2025 Estimate	2025 Budget
	\$	\$	\$
Stage 2 - Phase 2 capping work	300,000	5,245,426	5,395,426
Leachate Processing Infrastructure	3,092,894	140,475	1,683,369
Piggy Back Liner	5,556,183	875,052	3,631,235
Quarry	1,200,000	-	-
Evaporation Ponds	3,500,000	-	-
Landfill Rehabilitation Works	70,000	-	-
Horizontal Gas Wells	450,000	-	-
Buffer Screen Works	250,000	-	-
Landfill Gas Flow Meter	400,000	-	-

INFRASTRUCTURE TAMALA PARK

	14,819,077	6,260,953	10,710,030
Facility Signage Upgrade	15,000	14,000	14,000
Transfer Station Line Marking	-	-	18,000
Monitoring bores - Marmion Avenue x4	80,000	-	55,000
Footpath - Admin Buildings	-	5,000	10,000
Footpath renewal at Transfer Station	-	5,000	-
Recycling Asphalt Hardstand extension works	35,000	-	35,000
Leachate Extraction Well Stage2 Phase 2	130,732	19,268	150,000
Waste Water Treatment Replacement (Washdown Bay)	65,000	-	65,000
Leachate Holding Tanks and Pump Station	-	190,000	190,000
Infrastructure Design Planning	200,000	-	200,000
Transfer Station Fixed Lighting Towers	-	10,000	30,000
Weather Station Replacement	-	15,500	-
Wheel and Body Wash Drive Through Station	125,000	-	-
Side Fencing	70,000	-	-
Tarpping Landfill	150,000	-	-

BUILDING

	870,732	258,768	767,000
Admin Building Renewal	230,000	130,000	105,000
Master Distribution Board Upgrade	150,000	-	150,000
Recycling Facility	115,000	-	15,000
Recycling E-Waste Shed	30,000	-	-
Workshop Renewal	335,000	-	10,000
Transfer station	1,115,000	-	65,000
RRF Power Generator	-	150,000	-
Weighbridge Renewal	370,000	-	-
Old Admin Renewal	250,000	-	-

COMPUTING

	2,595,000	280,000	345,000
CCTV install for Tip Face, Quarry and Transfer	20,000	22,000	10,000
Replacement IT Equipment	35,000	27,000	27,000
Wi-Fi Access Point Replacements	-	27,866	27,866
Weighbridge Software Upgrade	30,000	120,000	150,000
DCS Replacements	20,000	92,000	30,000
Audio Equipment-Council Meeting	75,000	-	-

180,000

288,866

244,866

FIXED ASSETS (CONTINUED)

	2026 Budget	2025 Estimate	2025 Budget
	\$	\$	\$
EQUIPMENT			
2 way radios	15,000	-	6,500
Gas and Odour Monitors	150,000	80,000	80,000
High Flow Leachate/ Water Transfer Pump (Diesel)	-	60,000	60,000
Cardboard Compactors	380,000	-	-
Workshop Equipments	40,000	-	-
Fuel Bowser	35,000	-	-
Pallet Scale	10,000	-	-
	630,000	140,000	146,500
PLANT AND VEHICLES			
Double Axle trailer	-	-	15,000
Skid Steer Bucket Replacements x 3	51,420	8,580	60,000
Replacement of Skid Steer Loader	-	204,000	12,000
TAKEUCHI Skid Steer Loader	-	228,000	245,000
CAT 2.5L Forklift	85,000	-	85,000
Komatsu Excavator	385,000	-	385,000
Compactor for alternative waste compaction treatment	-	1,635,000	1,500,000
Hino Bin Truck	390,000	-	390,000
Slow Speed Shredder/Crusher	1,200,000	-	800,000
Backup Compactor	500,000	-	-
Toyota - Forklift	75,000	-	-
ISUZU Fire truck (1GCY662)	345,000	-	-
Ford Ranger (Enviro Ute)	60,000	-	-
EPS compactor	60,000	-	-
Komatsu Dump Truck	650,000	-	-
Komatsu Loader 8 Wheel WA470	550,000	-	-
Komatsu Loader 8 Wheel WA470	550,000	-	-
Caterpillar 2.5T Forklift	80,000	-	-
Hook lift bins	37,000	-	-
Vehicle Replacement	82,500	-	-
	5,100,920	2,075,580	3,492,000
	24,195,729	9,304,167	15,705,396

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

NOTES TO AND FORMING PART OF THE BUDGET*For the year ended 30 June 2026***4(c) FIXED ASSETS (CONTINUED)****Disposals of assets**

	2026 Budget	2026 Budget	2026 Budget	2026 Budget
	Net Book Value	Sale Proceeds	Profit	Loss
	\$	\$	\$	\$
PROPERTY, PLANT AND EQUIPMENT				
Komatsu Excavator 2018-C22211	123,358	120,000	-	(3,358)
CAT 2.5L Forklift	9,546	9,500	-	(46)
ISUZU Fire truck (1GCY662)	59,062	59,000	-	(62)
Ranger (Enviro Ute) 1GDD017	2,598	15,000	12,402	-
EPS Baler	5,215	3,000	-	(2,215)
Komatsu Dump Truck HM300-5 - 2018	206,915	200,000	-	(6,915)
P.133 Komatsu Loader 8 Wheel WA470	219,077	225,000	5,923	-
P.134 Komatsu Loader 8 Wheel WA470	231,258	219,000	-	(12,258)
P.137 Caterpillar 2.5T Forklift	20,465	15,000	-	(5,465)
	877,492	865,500	18,326	(30,318)

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

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

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

5 DEPRECIATION

By Class

Depreciation

Plant and equipment
Buildings
Infrastructure
Right of use asset

Amortisation

Cell Development
Site Rehabilitation

2026 Budget	2025 Estimate	2025 Budget
		\$
295,388	390,836	326,836
1,641,498	1,785,183	1,850,184
3,974,388	4,333,620	4,120,994
729,706	814,306	764,306
6,640,980	7,323,946	7,062,320
1,719,400	1,591,500	1,591,500
799,837	527,700	527,700
2,519,236	2,119,200	2,119,200
9,160,216	9,443,146	9,181,520

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Asset Class

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

AMORTISATION

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

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

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

Useful life

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

NOTES TO AND FORMING PART OF THE BUDGET
For the year ended 30 June 2026

6 INFORMATION ON BORROWINGS

(a) The MRC has not budgeted to have any borrowings for the year 2025/26.

	2026 Budget	2025 Estimate	2025 Budget
(b) Credit Facilities	\$	\$	\$
Undrawn borrowing facilities			
Credit standby arrangements			
Credit card limit	100,000	100,000	100,000
Amount of credit unused	100,000	50,000	100,000

SIGNIFICANT ACCOUNTING POLICIES

BORROWING COSTS

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

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

7 LEASE LIABILITIES

	2026 Budget	2025 Estimate	2025 Budget
	\$	\$	\$
Lease principal at 1 July	6,383,024	6,708,619	6,708,619
Lease principal repayments	(731,736)	(695,581)	(665,840)
Lease interest repayments	(264,900)	(301,888)	(301,888)
	(996,636)	(997,469)	(967,728)

Leased items	Start date	End date
Tamala Park Landfill Site (1,517,641 square meters)	01/07/1990	30/06/2032
Photocopiers x 3	6/11/2024	30/06/2032

SIGNIFICANT ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

8 RESTORATION AND POST CLOSURE PROVISION

	2026 Budget	2025 Estimate	2025 Budget
	\$	\$	\$
Capping Provision			
Opening balance at 1 July	5,926,490	5,926,490	5,926,490
Additions	-	-	-
Closing balance at 30 June	5,926,490	5,926,490	5,926,490
Post Closure Provision			
Opening balance at 1 July	24,860,784	24,122,497	14,895,039
Additions	738,287	738,287	738,287
Closing balance at 30 June	25,599,071	24,860,784	15,633,326
TOTAL	31,525,561	30,787,274	21,559,816

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

9 CASH BACKED RESERVES

	2026 Budget	2025 Estimate	2025 Budget
	\$	\$	\$
Restricted by council			
(a) Reserves - Site Rehabilitation			
Opening balance at 1 July	20,247,530	18,679,243	18,102,528
Interest earnings	897,400	830,000	612,326
Transfer to reserves	1,277,036	738,287	738,287
Transfer from reserves	-	-	-
Closing balance at 30 June	22,421,966	20,247,530	19,453,141
(b) Reserves - Capital Expenditure			
Opening balance at 1 July	10,226,778	6,209,785	4,749,771
Interest earnings	388,900	604,000	316,868
Transfer to reserves	17,932,500	11,888,858	6,370,000
Transfer from reserves	(24,195,729)	(8,475,866)	(7,808,366)
Closing balance at 30 June	4,352,449	10,226,778	3,628,273
(c) Reserves - Carbon Abatement			
Opening balance at 1 July	538,749	515,749	512,072
Interest earnings	-	23,000	16,643
Transfer to reserves	-	-	-
Transfer from reserves	(538,749)	-	-
Closing balance at 30 June	-	538,749	528,715
TOTAL RESERVES			
Opening balance at 1 July	31,013,057	25,404,777	23,364,371
Interest earnings	1,286,300	1,457,000	945,837
Transfer to reserves	19,209,536	12,627,145	7,108,287
Transfer from reserves	(24,734,478)	(8,475,866)	(7,808,366)
CLOSING BALANCE AT 30 JUNE	26,774,414	31,013,057	23,610,129

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

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

Reserves - Site Rehabilitation

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

Reserves - Capital Expenditure

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

Reserves - Carbon Abatement

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

NOTES TO AND FORMING PART OF THE BUDGET*For the year ended 30 June 2026***10 REVENUE RECOGNITION**

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms
Waste management entry fees	Waste disposal, treatment, and recycling services	Single point in time	Payment in advance at gate or on normal trading terms if credit provided
Gas Power Generation Income	Landfill Gas (LFG) from the decomposition of organic material in landfills	Single point in time	Not applicable
Member contributions	Reimbursement of MRC's administration and governance expenses by members	No obligation	Monthly in advance
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year
Fees and charges for other goods and services	Private works	Single point in time	Payment in full in advance

Revenue Category	Returns/ Refunds/ Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Waste management entry fees	None	Adopted by Council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Gas Power Generation Income	None	Adopted by Council annually	Applied fully based on timing of provision	Not applicable	On sale of renewable energy certificates (output method)
Member contributions	None	Adopted by Council annually	Applied fully based on timing of service delivery	Based on share capital contribution	Upon issue of invoice
Service charges	Refund in event monies are unspent	Adopted by Council annually	When taxable event occurs	Not applicable	When rates notice is issued
Fees and charges for other goods and services	None	Adopted by Council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

11(a) KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

OBJECTIVE

Community amenities

To deliver sustainable waste management options for Member Councils

ACTIVITIES

The orderly and efficient treatment and/or disposal of waste delivered to a building or place provided, managed or controlled for those purposes by the Mindarie Regional Council.

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

Recycling of various items occurs at the recycling centre where a small handling fee is charged for the goods that the public wishes to purchase.

The MRC's services include:

Landfill operations at Tamala Park;

Resource Recovery Facility at Neerabup;

Transfer station;

Refuse and Recycling; and

Household hazardous waste disposal

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

Governance

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

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

General Purpose Funding

To collect revenue to allow for the provision of services.

Interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework for environmental and community health.

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

Education and Welfare

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

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

Housing

To provide and maintain elderly residents housing.

Provision and maintenance of staff and elderly residents housing.

Recreation and culture

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

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

Transport

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

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

Other property and services

To monitor and control operating accounts.

Private works operation, plant repair and costs.

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

11(b) PROGRAM INFORMATION

	2026 Budget	2025 Estimate	2025 Budget
	\$	\$	\$
Revenue from Ordinary Activities			
Community Amenities	39,266,490	38,243,761	41,064,142
General Purpose Funding	3,693,500	3,567,000	2,984,150
Governance	4,780,131	4,364,356	4,364,356
	47,740,121	46,175,117	48,412,648
Expenses from Ordinary Activities			
Governance	(8,079,657)	(7,371,183)	(7,274,182)
Community amenities	(38,046,377)	(35,432,973)	(39,574,055)
	(46,126,034)	(42,804,156)	(46,848,237)
Profit on Sale of Assets			
Community Amenities	18,326	59,600	527,550
	18,326	59,600	527,550
Loss on Sale of Assets			
Governance	-	(28,245)	-
Community Amenities	(30,318)	(50,904)	(17,070)
	(30,318)	(79,148)	(17,070)
Finance Costs - ROUA			
Governance	(264,900)	(301,888)	(301,888)
	(264,900)	(301,888)	(301,888)
Net result for the period	1,337,196	3,049,525	1,773,003

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

12 OTHER INFORMATION

	2026 Budget	2025 Estimate	2025 Budget
	\$	\$	\$
(a) Interest earnings			
Muni funds	2,407,200	2,110,000	2,038,312
Reserve funds	1,286,300	1,457,000	945,837
	3,693,500	3,567,000	2,984,150
(b) Other Income			
Fuel and Other Rebates	110,500	111,556	111,556
Waste Audit Recovery	-	170,000	170,000
	110,500	281,556	281,556
(c) Auditors remuneration			
Audit services OAG	160,000	146,781	125,000
Audit Services Other	95,000	30,000	30,000
	255,000	176,781	155,000
(d) Interest expenses (finance costs)			
Interest Charge Leases	264,900	301,888	301,888
	-	-	-
Post Closure Accretion Expense	738,287	738,287	738,287
	1,003,187	1,040,175	1,040,175

(e) Discounts, Incentives and Concessions

A discount on casual tipping fees may be granted to charitable or not for profit organisations up to \$500 per organisation in any one financial year. The budgeted expenditure for discount on casual tipping fees for 2025/26 is \$5,000.

(f) Financial Reporting and Materiality

In accordance with *Regulation 34(5) of the Local Government (Financial Management) Regulations 1996*, for the purpose of the materiality used in the financial statements in 2025/26, the level to be used for reporting variances shall be equal to or higher than \$50,000.

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

13 FEES AND CHARGES

	2026 Budget	2025 Estimate	2025 Budget
By Program:	\$	\$	\$
Community amenities:			
Member fees and charges	33,199,090	32,065,955	33,112,569
Casual fees and charges	3,744,000	3,871,250	5,870,017
Mattress fees	1,060,000	1,225,000	1,000,000
Other	352,900	-	-
Total fees and charges	38,355,990	37,162,205	39,982,586
 Gas Charges	 800,000	 800,000	 800,000
	39,155,990	37,962,205	40,782,586

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

14 TONNAGES

	2026 Budget	2025 Estimate	2025 Budget
MEMBER COUNCIL TONNES			
Landfill			
City of Perth	6,668	13,100	3,629
City of Wanneroo	59,029	58,632	55,000
City of Joondalup	33,600	33,600	33,600
City of Stirling	25,000	49,447	15,476
Town of Cambridge	2,150	3,900	1,063
City of Vincent	2,800	5,500	1,430
Town of Victoria Park	4,434	11,045	2,711
	133,681	175,224	112,909
Waste to Energy			
City of Perth	6,668	-	11,129
City of Wanneroo	-	-	-
City of Joondalup	-	-	-
City of Stirling	25,000	-	41,689
Town of Cambridge	2,150	-	3,237
City of Vincent	2,800	-	4,070
Town of Victoria Park	4,433	-	7,909
	41,051	-	68,034
Total Member Council Tonnes	174,732	175,224	180,943
NON - MEMBER COUNCIL TONNES			
Casuals	14,400	15,485	31,400
	14,400	15,485	31,400
TOTAL TONNES	189,132	190,709	212,343

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

15 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Recoup of Administration and Governance Costs

Governance and Administration costs are apportioned using equity share.

	2026 Equity Share	2026 Budget	2025 Budget
Member Council		\$	\$
City of Wanneroo	16.67%	796,689	727,393
City of Joondalup	16.67%	796,689	727,393
City of Stirling	33.34%	1,593,377	1,454,786
City of Perth	8.33%	398,344	363,696
Town of Cambridge	8.33%	398,344	363,696
City of Vincent	8.33%	398,344	363,696
Town of Victoria Park	8.33%	398,344	363,696
	100%	4,780,131	4,364,356

NOTES TO AND FORMING PART OF THE BUDGET

For the year ended 30 June 2026

16 ELECTED MEMBERS REMUNERATION

	2026 Budget	2025 Estimate	2025 Budget
Cr Paul Miles			
Chairperson's Meeting Fees	-	783	17,139
Chairperson's Allowance	-	992	21,710
Meeting Fees	11,830	10,908	-
Allowances (ICT)	1,167	3,072	3,500
Travel Expenses	208	208	208
Conference Expenses	6,583	6,517	6,517
Other Expenses	-	-	564
	19,788	22,480	49,638
Cr Stephanie Proud JP			
Chairperson's Meeting Fees	17,740	16,356	11,430
Chairperson's Allowance	22,470	20,718	5,428
Deputy Chairperson's Meeting Fees	-	522	-
Deputy Chairperson's Allowance	-	248	-
Allowances (ICT)	1,167	3,072	3,500
Travel Expenses	208	208	208
Conference Expenses	6,583	6,517	6,517
Other Expenses	-	-	564
	48,168	47,641	27,647
Cr Gary Mack			
Meeting Fees	11,830	11,430	11,430
Allowances (ICT)	1,167	3,072	3,500
Travel Expenses	208	208	208
Conference Expenses	6,583	6,517	6,517
Other Expenses	-	-	564
	19,788	21,227	22,219
Cr Christoper May JP			
Meeting Fees	11,830	11,430	11,430
Allowances (ICT)	1,167	3,072	3,500
Travel Expenses	208	208	208
Conference Expenses	6,583	6,517	6,517
Other Expenses	-	-	564
	19,788	21,227	22,219
Cr Andrea Creado			
Meeting Fees	11,830	11,430	11,430
Allowances (ICT)	1,167	3,072	3,500
Travel Expenses	208	208	208
Conference Expenses	6,583	6,517	6,517
Other Expenses	-	-	564
	19,788	21,227	22,219

Cr Joe Ferrante			
Meeting Fees	11,830	11,430	11,430
Allowances (ICT)	1,167	3,072	3,500
Travel Expenses	208	208	208
Conference Expenses	6,583	6,517	6,517
Other Expenses	-	-	564
	19,788	21,227	22,219
Cr Chris Hatton			
Meeting Fees	11,830	11,430	11,430
Allowances (ICT)	1,167	3,072	3,500
Travel Expenses	208	208	208
Conference Expenses	6,583	6,517	6,517
Other Expenses	-	-	564
	19,788	21,227	22,219
Cr Liam Gobbert JP			
Meeting Fees	11,830	11,430	11,430
Allowances (ICT)	1,167	3,072	3,500
Travel Expenses	208	208	208
Conference Expenses	6,583	6,517	6,517
Other Expenses	-	-	564
	19,788	21,227	22,219
Cr Jordan Wright			
Meeting Fees	11,830	11,430	11,430
Allowances (ICT)	1,167	3,072	3,500
Travel Expenses	208	208	208
Conference Expenses	6,583	6,517	6,517
Other Expenses	-	-	564
	19,788	21,227	22,219
Cr Karen Vernon			
Deputy Chairperson's Meeting Fees	11,830	11,430	-
Deputy Chairperson's Allowance	5,617	5,179	-
Allowances (ICT)	1,167	3,072	3,500
Travel Expenses	208	208	208
Conference Expenses	6,583	6,517	6,517
Other Expenses	-	-	564
	25,405	26,407	22,219
Cr Russ Fishwick JP			
Meeting Fees	11,830	7,651	-
Allowances (ICT)	1,167	1,915	-
Travel Expenses	208	139	-
Conference Expenses	6,583	4,345	-
	19,788	14,049	-

Cr Alison Xamon			
Meeting Fees	11,830	5,254	-
Allowances (ICT)	1,167	1,181	-
Travel Expenses	208	104	-
Conference Expenses	6,583	3,259	-
	19,788	9,798	-
Cr Albert Jacob			
Meeting Fees	-	3,533	11,430
Allowances (ICT)	-	1,082	3,500
Travel Expenses	-	69	208
Conference Expenses	-	2,172	6,517
Other Expenses	-	-	564
	-	6,857	22,219
Cr Alex Castle			
Meeting Fees	-	5,715	11,430
Allowances (ICT)	-	1,750	3,500
Travel Expenses	-	104	208
Conference Expenses	-	3,259	6,517
Other Expenses	-	-	564
	-	10,828	22,219
Superannuation - <i>Subject to Council Endorsement</i>	22,795	-	-
Total Elected Member Remuneration	294,252	286,651	299,475
Chairperson's Meeting Fees	17,740	17,139	28,569
Meeting Fees	118,300	113,071	102,870
Chairperson's Allowance	22,470	21,710	27,138
Deputy Chairperson's Allowance	5,617	5,428	-
Deputy Chairperson's Meeting Fees	11,830	11,952	-
Allowances (ICT)	14,000	36,650	42,000
Travel Expenses	2,500	2,496	2,496
Conference Expenses	79,000	78,205	78,204
Other Expenses	-	-	6,768
Superannuation	22,795	-	-
	294,252	286,651	299,475

MANAGEMENT OPERATING BUDGETS 2025/26

OFFICE OF THE CEO

EXPENSES

	2026 Budget	2025 Estimate	2025 Budget
	\$	\$	\$
Employee costs	(1,232,278)	(1,423,372)	(1,277,787)
Materials and contracts	(596,840)	(1,267,800)	(1,267,800)
Insurance	(118,750)	(119,030)	(119,030)
Depreciation	(105,900)	(109,368)	(109,368)
Other expenses	(256,540)	(334,335)	(306,090)
TOTAL EXPENDITURE	(2,310,308)	(3,253,905)	(3,080,075)

CORPORATE SERVICES

EXPENSES

Employee costs	(2,345,855)	(1,631,879)	(1,857,463)
Materials and contracts	(2,367,910)	(1,268,390)	(1,188,390)
Insurance	(73,792)	(69,650)	(69,650)
Utility charges	(178,250)	(178,250)	(178,250)
Finance costs	(264,900)	(301,888)	(301,888)
Depreciation	(773,542)	(967,354)	(870,354)
Other expenses	(30,000)	(30,000)	(30,000)
TOTAL EXPENDITURE	(6,034,249)	(4,447,411)	(4,495,995)

NET

(6,034,249) (4,447,411) (4,495,995)

OPERATIONS

REVENUE

Profit on Sale of Asset	18,326	59,600	527,550
	18,326	59,600	527,550

EXPENSES

Employee costs	(4,058,580)	(3,444,740)	(3,644,740)
Materials and contracts	(17,641,505)	(21,732,102)	(16,361,048)
Insurance	(494,580)	(476,420)	(476,420)
Utility charges	(675,000)	(640,000)	(640,000)
Finance costs	(738,287)	(738,287)	(738,287)
Depreciation	(5,761,538)	(6,247,224)	(6,082,598)
Amortisation	(2,519,237)	(2,119,200)	(2,119,200)
Other expenses	(30,318)	(85,904)	(52,070)
TOTAL EXPENDITURE	(31,919,045)	(35,483,876)	(30,114,363)

NET

(31,900,719) (35,424,276) (29,586,813)

GENERAL FUNDS

REVENUE

Fees and charges	39,155,990	37,962,205	39,982,586
Grants, subsidies and contributions	4,780,131	4,364,356	4,364,356
Interest earnings	3,693,500	3,567,000	2,984,150
Other income	110,500	281,556	1,081,556
	47,740,121	46,175,118	48,412,648

EXPENSES

Materials and contracts	(6,157,650)	-	(9,476,762)
	(6,157,650)	-	(9,476,762)

NET

41,582,471 46,175,118 38,935,886

FEES AND CHARGES

Member Council Charges

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

Landfill	2026 Budget	2026 Budget	2026 Budget	2025 Estimate	2025 Budget
	Tonnes	Rate \$/t	Revenue \$	Revenue \$	Revenue \$
City of Perth	6,668	190.00	1,266,920	2,397,300	664,144
City of Wanneroo	59,029	190.00	11,215,510	10,729,656	10,065,000
City of Joondalup	33,600	190.00	6,384,000	6,148,800	6,148,800
City of Stirling	25,000	190.00	4,750,000	9,048,804	2,832,060
Town of Cambridge	2,150	190.00	408,500	713,700	194,504
City of Vincent	2,800	190.00	532,000	1,006,500	261,654
Town of Victoria Park	4,434	190.00	842,460	2,021,235	496,149
Landfill Member Fees & Charges	133,681	190.00	25,399,390	32,065,955	20,662,312

Waste to Energy	2026 Budget	2026 Budget	2026 Budget	2025 Estimate	2026 Budget
	Tonnes	Rate \$/t	Revenue \$	Revenue \$	Revenue \$
City of Perth	6,668	190.00	1,266,920	-	2,036,570
City of Wanneroo	-	190.00	-	-	-
City of Joondalup	-	190.00	-	-	-
City of Stirling	25,000	190.00	4,750,000	-	7,629,135
Town of Cambridge	2,150	190.00	408,500	-	592,396
City of Vincent	2,800	190.00	532,000	-	744,846
Town of Victoria Park	4,433	190.00	842,270	-	1,447,311
Waste to Energy Member Fees & Charges	41,051	190.00	7,799,690	-	12,450,257

Member Fees & Charges	174,732	190.00	33,199,080	32,065,955	33,112,569
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FEES AND CHARGES SCHEDULE

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

NON - MEMBER COUNCIL FEES & CHARGES

GENERAL ENTRY

1. Minimum entry to site (up to 100 kgs)
2. General waste – price per tonne

OTHER FEES & CHARGES

3. Asbestos – (Up to 100 kgs)
4. Asbestos – per tonne
5. Tyres – per tyre
6. Mattresses – per item (MRC site)
7. Small animals – per animal
8. Large animals – per animal
9. Controlled waste – per tonne
10. Lightweight bulk material – per cubic metre
11. Special burials – per 5 cubic metres
12. Odorous loads – per tonne
13. Car gas cylinders/industrial gas cylinders – per item
14. Fluorescent tubes – commercial loads – per item
15. Clean green waste – (Up to 100 kgs)
16. Clean green waste – per tonne
17. Wooden Pallet Disposal (Each / Per Item)
18. BULK Cleanfill Disposal Charge (Mixed Sand/Soil blends (Rocks & stones <150mm)
19. Rock, Stone, Asphalt, Pavers, Concrete (Construction & Demolition Mat - min (up to 100 kgs)
20. Rock, Stone, Asphalt, Pavers, Concrete (Construction & Demolition Materials (>150mm) per tonne
21. Replacement of Driver Control Station cards
22. Replacement of gate access remotes
23. Tipping with no payment (drive-aways)
24. Clean up charge (per half hour) plus any 3rd party costs
25. Waste Relocation Charge
26. Uncompacted waste – per axle
27. Compacted waste – per axle
28. Weighbridge Docket Reprint
29. Weigh Only Service (Certificated)
30. Contractor Diesel Supply Charge (API + 10%)
31. Truck Wash Down Bay Service Charge
32. Scrap Steel
33. Freedom of Information - Application Fee
34. Radiation Assessment - Alarm Trigger

MEMBER - OTHER CHARGES

1. Mattresses – per item (MRC site)
2. Mattresses - per item (Off MRC site)
3. Greens – per item (MRC site)
4. Greens - per item (Off MRC site)
5. Other Recyclables - per item (Off MRC Site)

	2026 Budget		2025 Budget	GST Inc.
1. Minimum entry to site (up to 100 kgs)	\$ 28.60	\$	27.50	Y
2. General waste – price per tonne	\$ 286.00	\$	275.00	Y
3. Asbestos – (Up to 100 kgs)	\$ 31.25	\$	30.25	Y
4. Asbestos – per tonne	\$ 312.35	\$	302.50	Y
5. Tyres – per tyre	\$ 29.00	\$	27.50	Y
6. Mattresses – per item (MRC site)	\$ 39.50	\$	36.30	Y
7. Small animals – per animal	\$ 21.60	\$	20.90	Y
8. Large animals – per animal	\$ 43.20	\$	41.80	Y
9. Controlled waste – per tonne	\$ 272.60	\$	264.00	Y
10. Lightweight bulk material – per cubic metre	\$ 112.00	\$	96.00	Y
11. Special burials – per 5 cubic metres	\$ 301.00	\$	291.50	Y
12. Odorous loads – per tonne	\$ 424.00	\$	344.50	Y
13. Car gas cylinders/industrial gas cylinders – per item	\$ 73.85	\$	71.50	Y
14. Fluorescent tubes – commercial loads – per item	\$ 0.70	\$	0.63	Y
15. Clean green waste – (Up to 100 kgs)	\$ 28.60	\$	27.50	Y
16. Clean green waste – per tonne	\$ 142.50	\$	138.00	Y
17. Wooden Pallet Disposal (Each / Per Item)	\$ 5.50	\$	5.00	Y
18. BULK Cleanfill Disposal Charge (Mixed Sand/Soil blends (Rocks & stones <150mm)	Price on Application (POA)		Price on Application (POA)	Y
19. Rock, Stone, Asphalt, Pavers, Concrete (Construction & Demolition Mat - min (up to 100 kgs)	\$ -	* \$	27.50	Y
20. Rock, Stone, Asphalt, Pavers, Concrete (Construction & Demolition Materials (>150mm) per tonne	\$ -	* \$	110.00	Y
21. Replacement of Driver Control Station cards	\$ 84.00	\$	72.00	Y
22. Replacement of gate access remotes	\$ 245.00	\$	240.00	Y
23. Tipping with no payment (drive-aways)	\$ 300.00	\$	120.00	Y
24. Clean up charge (per half hour) plus any 3rd party costs	\$ 185.85	\$	180.00	Y
25. Waste Relocation Charge	\$ 258.15	\$	250.00	Y
26. Uncompacted waste – per axle	\$ 87.50	\$	84.50	Y
27. Compacted waste – per axle	\$ 147.65	\$	143.00	Y
28. Weighbridge Docket Reprint	\$ 10.35	\$	10.00	Y
29. Weigh Only Service (Certificated)	\$ 36.20	\$	35.00	Y
30. Contractor Diesel Supply Charge (API + 10%)	Price on Application (POA)		Price on Application (POA)	Y
31. Truck Wash Down Bay Service Charge	\$ 41.30	\$	40.00	Y
32. Scrap Steel	Commodity Price per tonne		-	Y
33. Freedom of Information - Application Fee	\$ 30.00		-	N
34. Radiation Assessment - Alarm Trigger	\$ 75.00		-	Y
1. Mattresses – per item (MRC site)	\$ 36.30	\$	36.30	Y
2. Mattresses - per item (Off MRC site)	Contract Price + 5% Admin Fee		-	Y
3. Greens – per item (MRC site)	\$ 28.60		-	Y
4. Greens - per item (Off MRC site)	Contract Price + 5% Admin Fee		-	Y
5. Other Recyclables - per item (Off MRC Site)	Contract Price + 5% Admin Fee		-	Y

*Charges included in General Waste - items 1 & 2

SCHEDULE 1: MODIFIED PENALTIES

SCHEDULE 1 – MODIFIED PENALTIES including GST	
ITEM 1 – Clause 7(4)(a)(b) - Enter the site or any part of the site that is closed or drive a vehicle on a road, track or path that is closed.	\$100.00
ITEM 2 – Clause 8 – Enter the site other than through an entrance without permission.	\$100.00
ITEM 3 – Clause 11(1)(a) – Park a vehicle, or cause to permit it to be parked on the site without permission in a place, other than a parking area, that is off a carriageway.	\$100.00
ITEM 4 – Clause 11(1)(b) – Park a vehicle, or cause or permit it to be parked on the site without permission on part of a carriageway, if the parking of vehicles on that part of the carriageway is prohibited by a traffic sign.	\$100.00
ITEM 5 – Clause 11(1)(c) - Park a vehicle, or cause or permit it to be parked, on the site without permission during a period when the person is not the site, whether or not the vehicle is parked in a parking area.	\$100.00
ITEM 6 – Clause 11(1)(d) - Park a vehicle, or cause or permit it to be parked, on the site without permission in a place that is marked with parking bays, unless it is entirely within the confines of a parking bay.	\$100.00
ITEM 7 – Clause 11(1)(e) - Park a vehicle or vehicles in an area designated for a person or persons with a disability, unless the person or persons with the disability is the driver of, or a passenger in, the vehicle and an disability permit is displayed in a prominent position on the vehicle.	\$100.00
ITEM 8 – Clause 13(2) - Damage, destroy or take away flora with permission.	\$100.00
ITEM 9 – Clause 14(2) – Injure, take or interfere with any fauna without permission.	\$100.00
ITEM 10 – Clause 15(d) - Damage, destroy or take cultural sensitive items.	\$100.00
ITEM 11 – Clause 16(1) - Deposit litter other than in a litter receptacle.	\$100.00
ITEM 12 – Clause 16(d) - Environmental Contamination, discharge liquids/rubbish to the environment that cause, or are known to cause contamination to the soil, water and/or air.	\$100.00
ITEM 13 – Clause 20(a) - Place any notice, advertisement or document on any structure, object or natural surface on the site without permission.	\$100.00
ITEM 14 – Clause 20(b) - Paint, mark or deface any structure, object or natural surface on the site without permission.	\$100.00
ITEM 15 – Clause 21 – Light a fire (minor impact, managed on site) or use a gas barbecue or other cooker without permission.	\$100.00
ITEM 16 – Clause 21 – Light a fire – (significant impact e.g. call of DFES).	\$100.00
ITEM 17 – Clause 24(1) – Disturb or remove property from the site without permission.	\$100.00
ITEM 18 – Clause 27(1)(2) – Fail to comply with a sign and direction.	\$100.00
ITEM 19 – Clause 27(1)(2) – Disposing waste without payment of fee or charge.	\$100.00





1700K Marmion Avenue, Tamala Park WA 6030
Phone: (08) 9306 6303
Website: www.mrc.wa.gov.au