



MINDARIE
REGIONAL
COUNCIL

Annual Budget

2026/27

mrc.wa.gov.au



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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Mindarie Regional Council (MRC) delivers its services and operations on behalf of its seven member councils, from across the Perth Metropolitan Area.

Our vision

Collaborating for a regional circular economy

Our mission

To deliver sustainable waste management options for members



Site signage at the entrance to Reuse and Recycling, Tamala Park Waste Management Facility

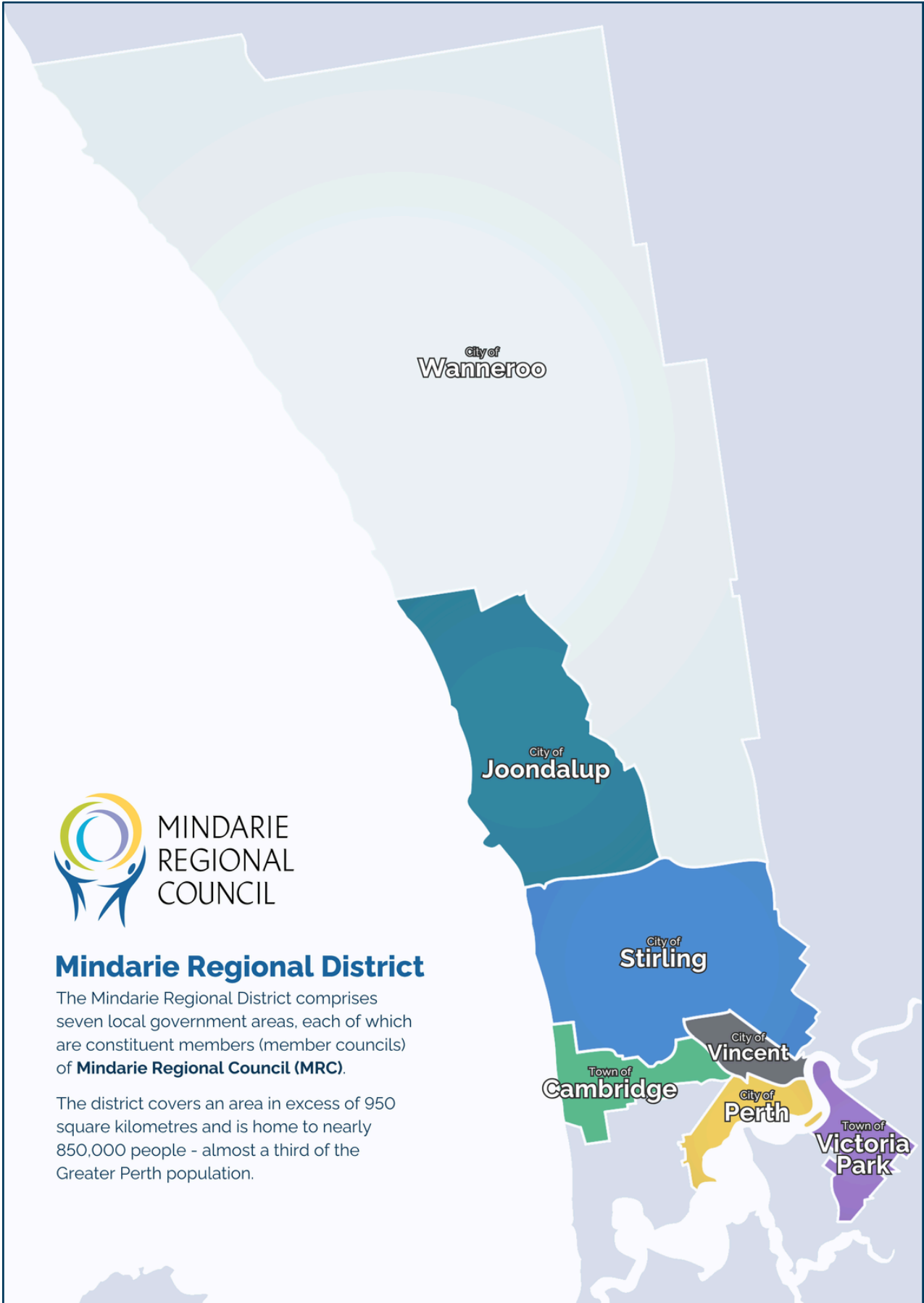
About Mindarie Regional Council

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, and 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, through a partnership with Workpower. 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, also known as Energy Developments Pty Ltd).



Mindarie Regional District

The Mindarie Regional District comprises seven local government areas, each of which are constituent members (member councils) of **Mindarie Regional Council (MRC)**.

The district covers an area in excess of 950 square kilometres and is home to nearly 850,000 people - almost a third of the Greater Perth population.

MRC 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 sends their household waste to Tamala Park, and each with at least one representative 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, originally forming 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.



Tamala Park Waste Management Facility viewed from west of Marmion Avenue

MRC 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 Phil Bedworth - City of Wanneroo

Cr Bedworth has lived in the City of Wanneroo since emigrating from the United Kingdom in 2008. He currently lives in Quinns Rocks with his family and has previously lived in Mindarie, Alkimos and Butler. Cr Bedworth's priorities are financial sustainability, sound governance and preserving the environment and coastline for future generations. He enjoys the arts and advocates for rich creative initiatives for people of all ages and abilities.



Cr Michael Dudek - City of Stirling

Councillor Dudek is a finance professional in a local family business who has lived in the City of Stirling for over 20 years. He has volunteered as a mathematics tutor for first-generation Australians, and at Balga Senior High School through the Swan Nyungar Sports Education Program. Cr Dudek is a strong advocate for making the community a safer place to raise a family. He also supports continued and increased services for seniors.

**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 to the City of Perth in 2020 where he has also served as Deputy Lord Mayor. He has represented the city on MRC since 2021, as well as sitting on the DAP, WALGA Zone and WAPC Board. He previously served as a councillor for the City of Joondalup for eight years, including as Deputy Mayor. He holds a Bachelor of Arts in Urban Planning and Diplomas in Project Management and Music.

**Cr Chris Hatton - City of Stirling**

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



Cr Adrian Hill - City of Joondalup

Councillor Adrian Hill was elected as a City of Joondalup Councillor in 2021 and served as Deputy Mayor from 2023-2025. Cr. Hill has substantial experience as a Chartered Civil Engineer, performing both engineering and commercial management roles in the international offshore energy industry. Cr. Hill has a strong focus on advocating for orderly completion and closure of operations at the MRC Tamala Park landfill site as soon as practical, and for mitigation of the ongoing odour issues that affect residents of nearby suburbs.



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 Jordan Wright JP - City of Wanneroo

A Graduate of the Australian Institute of Company Directors (GAICD) and member of the Governance Institute of Australia, Cr Wright is passionate about responsible management and oversight. He brings this commitment to MRC, where he champions ethical governance and sustainable waste management for the community. He holds a Bachelor of Commerce from ECU and is currently studying towards a Graduate Certificate in Applied Corporate Governance and Risk Management, reinforcing his focus on accountability and long-term value as a next-generation leader.



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.



*Signage above the Tamala Park Reuse Shop.
Tamala Park Waste Management Facility*

Executive management



Adnana Arapovic
Chief Executive Officer



Ron Back
Acting Executive Manager
Corporate Services

Organisational structure and services

Office of the CEO

- Governance
- Human Resources
- Communications
- Work Health & Safety
- Strategic Planning
- Records Management

Corporate Services

- Administration
- Financial Services
- Information Technology
- Contracts & Procurement
- Customer Service
- Asset Management

Operations

- Waste Management
- Landfill Management
- Environmental Management
- Building Maintenance
- Plant & Equipment Management

Native banksias in the bushland which surrounds the Tamala Park Landfill - Tamala Park Waste Management Facility





Mindarie Regional Council

Annual Budget 2026/27

Introduction

The 2026/27 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) and the Corporate Business Plan (CBP). 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, 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 has been reflected in 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 close to 850,000 Western Australians.

Operating Budgets

The development of the 2026/27 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.

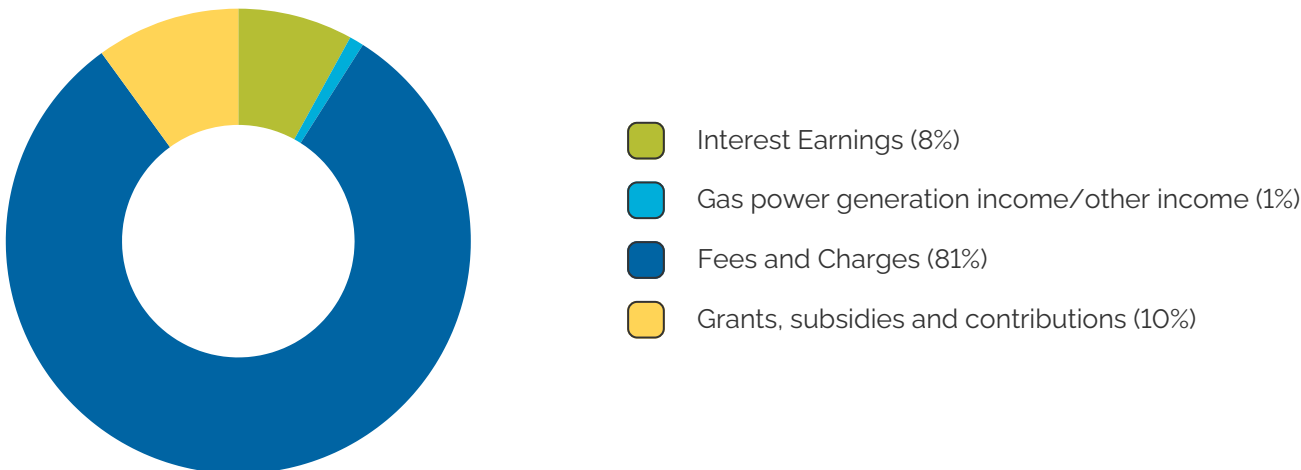
The Operating Budgets are presented in two different formats: by Nature in the Statutory section of this document (page 15) and by Program as a Note 11(b).

Overall, in terms of the Statement of Comprehensive Income, the Annual Budget 2026/27 includes Operating Revenue of \$54.1m and Operating Expenses \$52.5m.

Following the inclusion of net loss on sale of assets of \$0.05m, the Net trading result is projected to be \$1.55m.

Revenue

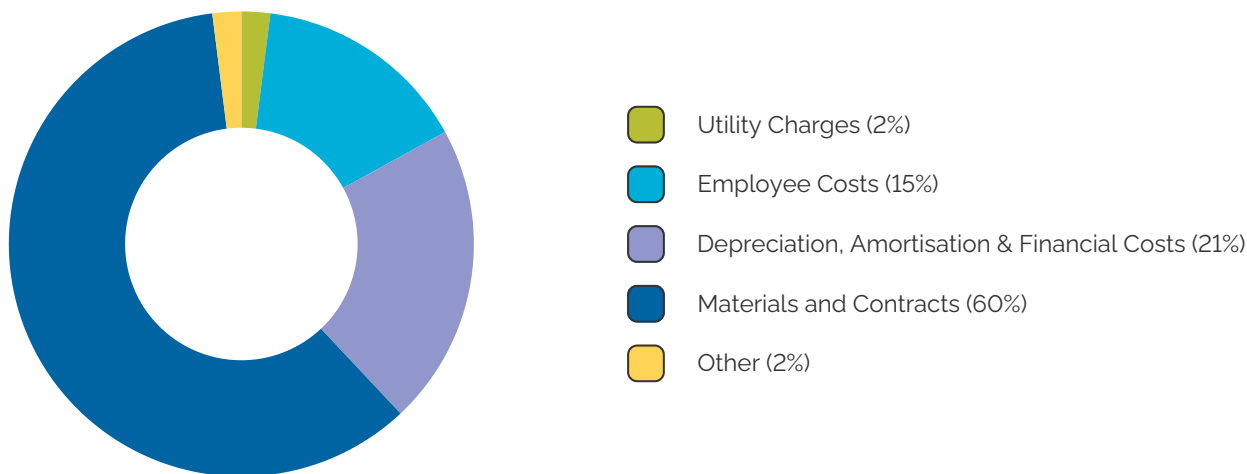
Of the \$54.1m total operating revenue 89% comes from Fees and Charges and Interest, 1% from Gas Power Generation Income/Other Income and 10% from Member Contribution to cover Administration and Governance costs.



Expenses

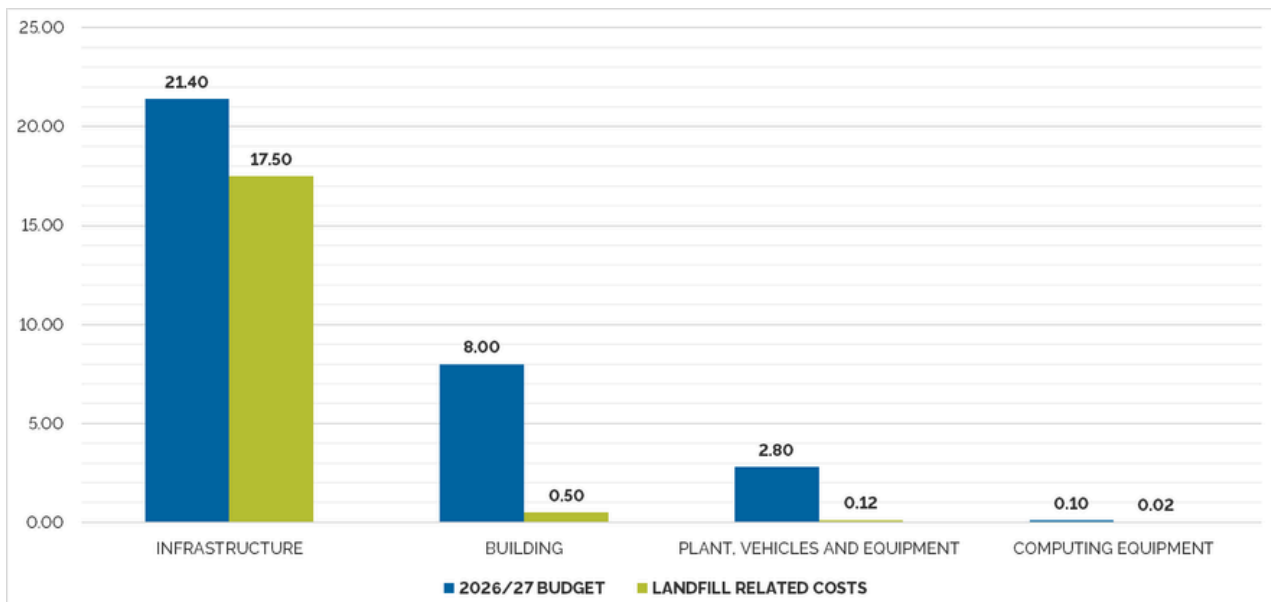
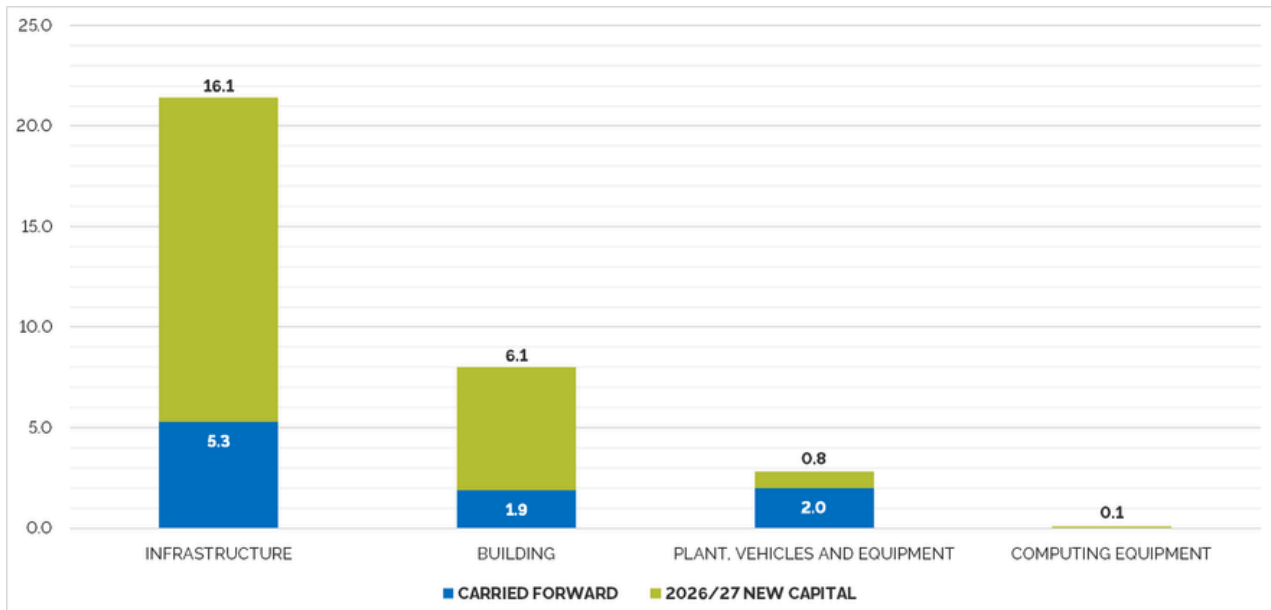
The MRC's ordinary budgeted expenditure for 2026/27 is \$52.5m, of which \$31.8m relates to Materials and Contracts, \$7.2m represents Depreciation on assets and \$8.0m Employee costs. Expenditure by Nature is detailed in the Statement of Comprehensive Income (page 15).

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 28-31) gives an overview of the Capital and Infrastructure program planned for the year. The total Capital Works program for 2026/27 is \$32.3m. The program includes Infrastructure (including landfill) of \$21.4m, Building works of \$8m, Plant, Vehicles and Equipment purchases/replacements of \$2.8m and Computing Equipment of \$0.1m. Included in the amounts is a carry forward of \$9.2m.



Statutory Financial Statements

The 2026/27 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 15)

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, amortisation, financing costs, profit/loss on disposal of assets and any capital grants.

Statement of Financial Activity (Page 16)

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 17)

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.

Reserve Accounts

The term "Restricted Funds" generally applies to cash amounts received by the Council on the basis that they are for specific purposes for which the Reserves have been established. The Annual Budget 2026/27 Reserves balance is estimated at \$33.1m with \$32.3m transfer from Capital Reserve to fund capital works. The Site Rehabilitation Reserve name has been reviewed and is proposed to be renamed the Landfill Post Closure Reserve. The purposes of this reserve is to fund all aftercare of the Tamala Park landfill, and associated infrastructure post closure. Details of the Reserve Accounts are contained in Note 9 (page 36).

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

For the year ended 30 June 2027

	Note	2027 Budget	2026 Estimate	2026 Budget
		\$	\$	\$
REVENUE				
Fees and charges	13	43,621,580	40,144,981	38,355,990
Grants, subsidies and contributions	15	5,671,950	4,780,131	4,780,131
Interest earnings	12	4,128,000	3,667,895	3,693,500
Gas Power Generation Income	13	500,000	714,579	800,000
Other income	12	143,500	199,142	110,500
Total revenue		54,065,030	49,506,728	47,740,121
EXPENSES				
Employee costs		(8,042,490)	(6,704,910)	(7,636,713)
Materials and contracts		(31,753,860)	(22,680,419)	(26,763,905)
Insurance		(692,900)	(386,466)	(687,122)
Utility charges		(871,250)	(687,550)	(853,250)
Finance costs	12	(499,710)	(1,145,870)	(1,003,187)
Depreciation	5	(7,228,910)	(7,323,058)	(6,640,980)
Amortisation	5	(3,044,740)	(3,044,740)	(2,519,236)
Other expenses		(335,270)	(273,380)	(286,540)
Total expense		(52,469,130)	(42,246,393)	(46,390,933)
Ordinary activities		1,595,900	7,260,335	1,349,188
Profit on asset disposals	4(c)	1,000	133,017	18,326
Loss on asset disposals	4(c)	(49,370)	(397,299)	(30,318)
		(48,370)	(264,282)	(11,992)
NET RESULT		1,547,530	6,996,053	1,337,196
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		1,547,530	6,996,053	1,337,196

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

Statement of Financial Activity

For the year ended 30 June 2027

	Note	2027 Budget	2026 Estimate	2026 Budget
		\$	\$	\$
Revenue from operating activities				
Contributions and reimbursements	15	5,671,950	4,780,131	4,780,131
Fees and charges	13	44,121,580	40,859,560	39,155,990
Interest revenue	12	4,128,000	3,667,895	3,693,500
Other revenue	12	143,500	199,142	110,500
Profit on asset disposals	4(c)	1,000	133,017	18,326
		54,066,030	49,639,745	47,758,447
Expenditure from operating activities				
Employee costs		(8,042,490)	(6,704,910)	(7,636,713)
Materials and contracts		(31,753,860)	(22,680,418)	(26,763,905)
Utility charges		(871,250)	(687,550)	(853,250)
Depreciation & amortisation	5	(10,273,650)	(10,367,798)	(9,160,216)
Finance costs	12	(499,710)	(1,145,870)	(1,003,187)
Insurance		(692,900)	(386,466)	(687,122)
Other expenditure		(335,270)	(273,380)	(286,540)
Loss on asset disposals	4(c)	(49,370)	(397,299)	(30,318)
		(52,518,500)	(42,643,691)	(46,421,251)
Add/less: Non - cash items				
Profit on asset disposals		(1,000)	(133,017)	(18,326)
Loss on disposal of assets		49,370	397,299	30,318
Depreciation & amortisation		10,273,650	10,367,798	9,160,216
Employee benefit provisions		716,290	144,742	379,522
Rehabilitation - unwinding of interest		224,380	870,110	738,287
Other Provisions		-	-	264,900
		11,262,690	11,646,932	10,554,917
Amount attributable to operating activities		12,810,220	18,642,986	11,892,113
Inflows from investing activities				
Proceeds from disposal of assets	4(c)	180,000	474,252	865,500
		180,000	474,252	865,500
Outflows from investing activities				
Purchase of plant and equipment	4(b)	(2,785,000)	(2,937,452)	(5,730,920)
Purchase of land and buildings	4(b)	(8,001,380)	(617,574)	(2,595,000)
Purchase of computer equipment	4(b)	(90,000)	(205,000)	(180,000)
Purchase and construction of infrastructure	4(b)	(21,388,120)	(8,979,989)	(15,689,809)
		(32,264,500)	(12,740,015)	(24,195,729)
Amount attributable to investing activities		(32,084,500)	(12,265,763)	(23,330,229)
Inflows from financing activity				
Transfers from reserve accounts	9	32,264,500	15,781,750	24,734,478
		32,264,500	15,781,750	24,734,478
Outflows from financing activities				
Payments for principal portion of lease liabilities	7	(731,740)	(731,740)	(731,736)
Transfers to reserve accounts	9	(24,328,830)	(22,447,226)	(20,495,836)
		(25,060,570)	(23,178,966)	(21,227,572)
Amount attributable to financing activities		7,203,930	(7,397,216)	3,506,906
Operating Net Current Assets at the start of the financial year		47,898,576	48,918,569	48,014,875
Amount attributable to operating activities		12,810,220	18,642,986	11,892,113
Amount attributable to investing activities		(32,084,500)	(12,265,763)	(23,330,229)
Amount attributable to financing activities		7,203,930	(7,397,216)	3,506,906
Closing Net Current Assets		35,828,226	47,898,576	40,083,665

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

Statement of Cash Flows

For the year ended 30 June 2027

	Note	2027 Budget	2026 Estimate	2026 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Fees and charges		43,621,580	40,144,981	38,320,990
Grants, subsidies and contributions		5,671,950	4,780,131	4,780,131
Interest earnings		4,128,000	3,667,895	3,693,500
Gas Power Generation Income		500,000	714,579	800,000
Other income		143,500	199,142	110,500
		54,065,030	49,506,728	47,705,121
Payments				
Employee costs		(7,326,200)	(6,523,641)	(6,980,299)
Materials and contracts		(30,153,860)	(25,180,418)	(26,775,897)
Insurance		(692,900)	(386,466)	(687,122)
Utility charges		(871,250)	(687,550)	(853,250)
Finance Costs		(275,330)	(275,760)	(301,888)
Other expenses		(335,270)	(273,380)	(249,552)
		(39,654,810)	(33,327,215)	(35,848,008)
Net cash provided by operating activities	3	14,410,220	16,179,513	11,857,113
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(b)	(10,876,380)	(3,760,026)	(8,505,920)
Payments for construction of infrastructure	4(b)	(21,388,120)	(8,979,989)	(15,689,809)
Investment in term deposits		12,872,000	(2,293,401)	6,306,500
Proceeds from sale of property, plant & equipment	4(c)	180,000	474,252	865,500
Net cash (used in) investment activities		(19,212,500)	(14,559,164)	(17,023,729)
CASH FLOWS FROM FINANCING ACTIVITIES				
Payments for principal portion of lease liabilities	7	(731,740)	(731,740)	(731,736)
Net cash (used in) financing activities		(731,740)	(731,740)	(731,736)
Increase (decrease) in cash held		(5,534,020)	888,609	(5,898,352)
Cash and cash equivalents at beginning of the year		13,245,535	12,356,926	18,402,224
Cash and cash equivalents at the end of the year	3	7,711,515	13,245,535	12,503,872

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

Notes to and forming part of the Budget

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NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2027**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.

2025/26 Estimates balances

Balances shown in this budget as 2025/26 Estimates are forecasts 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.

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2027

1(a) Basis of Preparation (Continued)**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 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements

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

AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity

It is not expected these standards will have an impact on the Annual 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]

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

AASB 18 Presentation and Disclosure in Financial Statements

AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements- (Appendix D) [for not-for-profit and superannuation entities]

The accounting standards will materially change the presentation of the Annual Financial Report and 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 following are estimates and 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:

- Fair value measurement of assets carried at reportable value including:
- Property, plant and equipment and Infrastructure
- Impairment of financial assets
- Estimation uncertainties made in relation to lease accounting
- Estimated useful life of non-current assets
- Measurement of employee benefits
- Measurement of provisions

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2027

1(b) Key Terms and Definitions - Nature**REVENUE****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 neighbourhood 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, subsidiaries, 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 cannot be classified under the above headings, includes rebates.

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2027

1(b) Key Terms and Definitions - Nature (Continued)

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. Note: AASB 119 Employee Benefits provides a definition of employee benefits which should be considered.

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 lease liabilities.

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 2027

1(c) Key Terms and Definitions (Continued)**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 2027

1(d) Key Terms and Definitions (Continued)

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.

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2027

1(e) Key Terms and Conditions (Continued)**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.

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 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 2027

2 Net Current Assets

	2027 Budget	2026 Estimate	2026 Budget
	\$	\$	\$
(a) Net current assets - unrestricted			
Current assets			
Cash and cash equivalents	7,711,515	13,245,535	12,503,872
Trade and other receivables	5,265,690	5,072,050	3,757,575
Inventories	24,150	1,624,153	14,196
Term deposits	61,730,970	74,602,967	53,778,459
Other assets	27,980	193,644	6,056
	74,760,305	94,738,349	70,060,158
LESS: Restricted cash backed reserves	(33,106,630)	(41,042,301)	(26,774,415)
Total Current Assets	41,653,675	53,696,048	43,285,743
LESS: Current liabilities			
Trade and other payables	(5,825,449)	(5,797,472)	(3,202,078)
Provisions	(21,340,090)	(20,761,054)	(13,698,836)
Lease Liabilities	(738,120)	(738,124)	(736,737)
	(27,903,659)	(27,296,650)	(17,637,651)
Net Current Assets	13,750,016	26,399,398	25,648,092
Add Back: Restricted Liabilities			
Lease liabilities	738,120	738,124	736,737
Provisions	21,340,090	20,761,054	13,698,836
NET CURRENT ASSETS - UNRESTRICTED	35,828,226	47,898,576	40,083,665
(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	33,106,630	41,042,301	26,774,415
NET CURRENT ASSETS - RESTRICTED	33,106,630	41,042,301	26,774,415

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2027

3 Cash and Cash Equivalents

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

	Note	2027 Budget	2026 Estimate	2026 Budget
		\$	\$	\$
Cash at bank	2(a)	7,708,015	13,242,035	12,500,872
Cash on hand		3,500	3,500	3,000
Term deposits	2(b)	61,730,970	74,602,967	53,778,459
Total cash and cash equivalents		69,442,485	87,848,502	66,282,331
Held as				
- Unrestricted cash and cash equivalents		36,335,855	46,806,201	39,507,916
- Restricted cash and cash equivalents	2(b)	33,106,630	41,042,301	26,774,415
		69,442,485	87,848,502	66,282,331
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:				
Reserves – Landfill Post Closure	9(a)	24,941,982	23,650,503	22,421,966
Reserves - Capital Expenditure	9(b)	8,164,648	17,391,798	4,352,449
		33,106,630	41,042,301	26,774,415
Reconciliation of net cash provided by operating activities to net result				
Net result		1,547,530	6,996,053	1,337,196
Depreciation	5	7,228,910	7,323,058	6,640,980
Amortisation	5	3,044,740	3,044,740	2,519,236
Rehabilitation - unwinding of interest	12(d)	224,380	870,110	738,287
(Profit)/loss on sale of asset	4(c)	48,370	264,283	11,992
(Increase)/decrease in inventories		1,600,000	(2,500,000)	-
Increase/(decrease) in employee provisions		716,290	144,744	656,414
Increase/(decrease) in payables		-	36,525	(46,992)
Net cash from operating activities		14,410,220	16,179,513	11,857,113

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 2027

4(a) Fixed Assets**CAPITAL WORKS SUMMARY**

	2027	2026	2026
	Budget	Estimate	Budget
	\$	\$	\$
New Capital Expenditure			
Plant, vehicles and equipment	823,000	2,169,329	3,937,000
Computing equipment	90,000	100,000	75,000
Building	6,074,350	557,574	2,100,000
Infrastructure	16,050,000	5,316,396	10,955,000
	23,037,350	8,143,299	17,067,000
Carry forward			
Plant, vehicles and equipment	1,962,000	768,123	1,793,920
Computing equipment	-	105,000	105,000
Building	1,927,030	60,000	495,000
Infrastructure	5,338,120	3,663,593	4,734,809
	9,227,150	4,596,716	7,128,729
Total Capital Expenditure	32,264,500	12,740,015	24,195,729

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2027

4(b) Fixed Assets (Continued)

ASSET ACQUISITIONS	2027 Budget	2026 Estimate	2026 Budget
	\$	\$	\$
LANDFILL INFRASTRUCTURE			
Stage 2 - Phase 2 capping work	7,700,000	300,000	300,000
Leachate Processing Infrastructure	8,000,000	2,992,894	3,092,894
Piggy Back Liner	3,600,000	1,956,183	5,556,183
Quarry	-	1,000,000	1,200,000
Evaporation Ponds	1,156,470	2,343,530	3,500,000
Landfill Rehabilitation Works	36,000	34,000	70,000
Horizontal Gas Wells	40,000	10,000	450,000
Buffer Screen Works	-	14,560	250,000
Landfill Gas Flow Meter	100,000	-	400,000
	20,632,470	8,651,167	14,819,077
INFRASTRUCTURE TAMALA PARK			
Facility Signage Upgrade	15,000	-	15,000
Monitoring bores - Marmion Avenue x4	80,000	-	80,000
Recycling Asphalt Hardstand extension works	-	153,000	35,000
Leachate Extraction Well Stage2 Phase 2	72,690	58,045	130,732
Waste Water Treatment Replacement (Washdown Bay)	-	60,000	65,000
Infrastructure Design Planning	183,460	16,540	200,000
Wheel and Body Wash Drive Through Station	-	-	125,000
Side Fencing	54,500	15,502	70,000
Tarping Landfill	-	25,735	150,000
Wells - Conservation Site	350,000	-	-
	755,650	328,822	870,732
BUILDING			
Admin Building Renewal	82,500	115,104	230,000
Master Distribution Board Upgrade	148,530	1,470	150,000
Recycling Facility	-	127,000	145,000
Transfer station	2,900,000	-	1,115,000
Weighbridge Renewal	-	370,000	370,000
Old Admin Renewal	246,000	4,000	250,000
Circular Economy	4,289,350	-	-
Workshop Renewal	335,000	-	335,000
	8,001,380	617,574	2,595,000
COMPUTING			
Replacement of CCTV Cameras	20,000	40,000	20,000
Replacement IT Equipment	25,000	35,000	35,000
Wi-Fi Access Point Replacements	25,000	-	-
Weighbridge Software Upgrade	20,000	30,000	30,000
DCS Replacements	-	20,000	20,000
Audio Equipment-Council Meeting	-	50,000	75,000
Reception Sign-in solution	-	10,000	-
Vehicle and Customer Tracking Solution	-	20,000	-
	90,000	205,000	180,000

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2027

4(b) Fixed Assets (Continued)**FIXED ASSETS (CONTINUED)**

	2027 Budget	2026 Estimate	2026 Budget
EQUIPMENT			
2 way radios	-	-	15,000
Gas and Odour Monitors	-	106,005	150,000
Cardboard Compactors	380,000	-	380,000
Workshop Equipments	-	44,741	40,000
Fuel Bowser	-	24,040	35,000
Pallet Scale	-	5,908	10,000
	380,000	180,694	630,000
PLANT AND VEHICLES			
Skid Steer Bucket Replacements x 3	60,000	52,500	51,420
CAT 2.5L Forklift	-	85,000	85,000
Komatsu Excavator	-	376,980	385,000
Hino Bin Truck	-	339,543	390,000
Slow Speed Shredder/Crusher	1,200,000	-	1,200,000
Backup Compactor	-	241,834	500,000
Toyota - Forklift	-	-	75,000
ISUZU Fire truck (1GCY662)	345,000	-	345,000
Ford Ranger (Enviro Ute)	-	45,521	60,000
Ford Ranger (Enviro Ute) 1HNE641	60,000	-	-
Ford Ranger (FIRE-UTE)	60,000	-	-
Ford Ranger (Workshop Ute)	60,000	-	-
Ford Ranger (Groundsman)	60,000	-	-
ISUZU Bin Truck	350,000	-	-
EPS compactor	-	53,150	60,000
Komatsu Dump Truck	-	565,500	650,000
Komatsu Loader 8 Wheel WA470	-	498,365	550,000
Komatsu Loader 8 Wheel WA470	-	498,365	550,000
Caterpillar 2.5T Forklift	-	-	80,000
Hook lift bins	37,000	-	37,000
Vehicle Replacement	173,000	-	82,500
	2,405,000	2,756,758	5,100,920
	32,264,500	12,740,015	24,195,729

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 capitalise.

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2027

4(c) Fixed Assets (Continued)**Disposals of Assets**

	2027 Budget	2027 Budget	2027 Budget	2027 Budget
	Net Book Value	Sale Proceeds	Profit	Loss
	\$	\$	\$	\$
PROPERTY, PLANT AND EQUIPMENT				
Isuzu Fire Truck (1GYC662)	59,000	60,000	1,000	-
Isuzu Bin Truck (1GJE586)	65,270	60,000	-	(5,270)
Ford Ranger (1HNE625)	28,320	15,000	-	(13,320)
Ford Ranger (1HNE639)	25,400	15,000	-	(10,400)
Ford Ranger (1HNE641)	25,080	15,000	-	(10,080)
Ford Ranger (1HNE640)	25,300	15,000	-	(10,300)
	228,370	180,000	1,000	(49,370)

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

Gains and Losses on Disposals of Assets 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 2027

5 Depreciation

By Class	2027 Budget	2026 Estimate	2026 Budget
	\$	\$	\$
Depreciation			
Plant and equipment	673,580	739,522	295,388
Buildings	1,803,790	1,795,966	1,641,498
Infrastructure	3,991,540	4,037,931	3,974,388
Right of use asset	760,000	749,639	729,706
	7,228,910	7,323,058	6,640,980
Amortisation			
Cell Development	1,824,750	1,824,750	1,719,400
Site Rehabilitation	1,219,990	1,219,990	799,836
	3,044,740	3,044,740	2,519,236
	10,273,650	10,367,798	9,160,216

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

Neerabup Facility
Buildings - non specialised
Buildings – Neerabup 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 2027

6 Information on Borrowings

(a) The MRC has not budgeted to have any borrowings for the year 2026/27.

	2027 Budget	2026 Estimate	2026 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	90,000	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 2027

7 Lease Liabilities

	2027 Budget	2026 Estimate	2026 Budget
	\$	\$	\$
Lease principal at 30 June 2027	4,650,349	5,382,092	5,141,170
Current	738,120	738,124	736,737
Non-Current	3,912,229	4,643,968	4,404,433
Lease principal repayments	(731,740)	(731,740)	(731,736)
Lease interest repayments	(275,330)	(275,760)	(264,900)
	(1,007,070)	(1,007,500)	(996,636)

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	5/11/2027

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 2027

8 Rehabilitation Provisions

	2027	2026	2026
	Budget	Estimate	Budget
	\$	\$	\$
Opening balance at 1 July	47,229,641	46,359,531	30,787,274
Additions - Unwinding of discount	224,380	870,110	738,287
Closing balance at 30 June	47,454,021	47,229,641	31,525,561
Current	19,923,150	19,923,153	12,020,783
Non-Current	27,530,871	27,306,488	19,504,778
	47,454,021	47,229,641	31,525,561

Provisions for restoration, rehabilitation, and site monitoring costs

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.

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 cost. 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 2027

9 Cash Backed Reserves

	2027 Budget	2026 Estimate	2026 Budget
	\$	\$	\$
Restricted by Council			
(a) Reserves - Landfill Post Closure			
Opening balance at 1 July	23,650,503	21,008,680	20,247,530
Interest earnings	1,067,100	829,979	897,400
Transfer to reserves	224,379	1,811,844	1,277,036
Transfer from reserves	-	-	-
Closing balance at 30 June	24,941,982	23,650,503	22,421,966
(b) Reserves - Capital Expenditure			
Opening balance at 1 July	17,391,798	12,826,411	10,226,778
Interest earnings	971,600	713,510	388,900
Transfer to reserves	22,065,750	19,091,893	17,932,500
Transfer from reserves	(32,264,500)	(15,240,016)	(24,195,729)
Closing balance at 30 June	8,164,648	17,391,798	4,352,449
(c) Reserves - Carbon Abatement			
Opening balance at 1 July	-	541,734	538,749
Interest earnings	-	-	-
Transfer to reserves	-	-	-
Transfer from reserves	-	(541,734)	(538,749)
Closing balance at 30 June	-	-	-
TOTAL RESERVES			
Opening balance at 1 July	41,042,301	34,376,825	31,013,057
Interest earnings	2,038,700	1,543,489	1,286,300
Transfer to reserves	22,290,129	20,903,737	19,209,536
Transfer from reserves	(32,264,500)	(15,781,750)	(24,734,478)
CLOSING BALANCE AT 30 JUNE	33,106,630	41,042,301	26,774,415

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 - Landfill Post Closure

The purpose of this reserve is to be used to fund all aftercare of the Tamala Park landfill, and associated infrastructure, post-closure

Reserves - Capital Expenditure

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

Reserves - Carbon Abatement

This Reserve is no longer in use.

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2027

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	Revenue Category	Returns/ Refunds/ Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
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	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	Landfill Gas (LFG) from the decomposition of organic material in landfills	Single point in time	Not applicable	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	Reimbursement of MRC's administration and governance expenses by Members	No obligation	Monthly in advance	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	Charge for specific service	Over time	Payment dates adopted by Council during the year	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	Private works	Single point in time	Payment in full in advance	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 2027

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.

Waste disposal services.

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 2027

11(b) Program Information

	2027 Budget	2026 Estimate	2026 Budget
	\$	\$	\$
Revenue from Ordinary Activities			
Community Amenities	44,265,080	3,667,895	39,266,490
General Purpose Funding	4,128,000	4,780,131	3,693,500
Governance	5,671,950	41,058,702	4,780,131
	<u>54,065,030</u>	<u>49,506,728</u>	<u>47,740,121</u>
Expenses from Ordinary Activities			
Governance	(8,032,954)	(6,504,197)	(8,079,656)
Community amenities	(44,160,846)	(35,466,436)	(38,046,377)
	<u>(52,193,800)</u>	<u>(41,970,633)</u>	<u>(46,126,033)</u>
Profit on Sale of Assets			
Community Amenities	1,000	133,017	18,326
	<u>1,000</u>	<u>133,017</u>	<u>18,326</u>
Loss on Sale of Assets			
Community Amenities	(49,370)	(397,299)	(30,318)
	<u>(49,370)</u>	<u>(397,299)</u>	<u>(30,318)</u>
Finance Costs - ROUA			
Governance	(275,330)	(275,760)	(264,900)
	<u>(275,330)</u>	<u>(275,760)</u>	<u>(264,900)</u>
Net result for the period	<u>1,547,530</u>	<u>6,996,053</u>	<u>1,337,196</u>

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2027

12 Other Information

	2027 Budget	2026 Estimate	2026 Budget
	\$	\$	\$
(a) Interest earnings			
Muni funds	2,089,300	2,124,406	2,407,200
Reserve funds	2,038,700	1,543,489	1,286,300
	4,128,000	3,667,895	3,693,500
(b) Other Income			
Fuel and Other Rebates	143,500	199,142	110,500
	143,500	199,142	110,500
(c) Auditors remuneration			
Audit services OAG	165,000	160,000	160,000
Audit Services Other	95,000	49,350	95,000
	260,000	209,350	255,000
(d) Interest expenses (finance costs)			
Interest Charge Leases	275,330	275,760	264,900
Unwinding of discount	224,380	870,110	738,287
	499,710	1,145,870	1,003,187

(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 2026/27 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 2026/27, 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 2027

13 Fees and Charges

	2027 Budget	2026 Estimate	2026 Budget
By Program:	\$	\$	\$
Community amenities:			
Member fees and charges	38,987,040	34,163,107	33,199,090
Casual fees and charges	3,834,290	4,377,079	3,744,000
Mattress fees	233,880	1,069,122	1,060,000
Other	566,370	535,673	352,900
Total fees and charges	43,621,580	40,144,981	38,355,990
Gas Power Generation Income	500,000	714,579	800,000
	44,121,580	40,859,560	39,155,990

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2027

14 Tonnages

	2027 Budget	2026 Estimate	2026 Budget
MEMBER COUNCIL TONNES			
Landfill			
City of Perth	-	13,921	6,668
City of Wanneroo	60,923	60,736	59,029
City of Joondalup	33,600	34,327	33,600
City of Stirling	-	51,292	25,000
Town of Cambridge	-	3,750	2,150
City of Vincent	-	6,205	2,800
Town of Victoria Park	-	9,574	4,434
	94,523	179,805	133,681
Waste to Energy			
City of Perth	14,600	-	6,668
City of Wanneroo	-	-	-
City of Joondalup	-	-	-
City of Stirling	50,000	-	25,000
Town of Cambridge	4,000	-	2,150
City of Vincent	6,000	-	2,800
Town of Victoria Park	8,900	-	4,433
	83,500	-	41,051
Total Member Council Tonnes	178,023	179,805	174,732
NON - MEMBER COUNCIL TONNES			
Casuals	14,469	16,517	14,400
	14,469	16,517	14,400
TOTAL TONNES	192,492	196,322	189,132

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2027

15 Grants, Subsidies and Contributions

Recoup of Administration and Governance Costs

	2027 Equity Share	2027 Budget	2026 Budget
Member Council		\$	\$
City of Wanneroo	16.67%	945,325	796,689
City of Joondalup	16.67%	945,325	796,689
City of Stirling	33.34%	1,890,652	1,593,377
City of Perth	8.33%	472,662	398,344
Town of Cambridge	8.33%	472,662	398,344
City of Vincent	8.33%	472,662	398,344
Town of Victoria Park	8.33%	472,662	398,344
	100%	5,671,950	4,780,131

Governance and Administration costs are apportioned using equity share.

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2027

16 Elected Members Remuneration

	2027 Budget	2026 Estimate	2026 Budget
	\$	\$	\$
Cr Paul Miles			
Meeting Fees	-	3,565	11,830
Allowances (ICT)	-	352	1,167
Travel Expenses	-	28	208
Conference Expenses	-	-	6,583
Superannuation	-	470	1,560
	-	4,415	21,348
Cr Stephanie Proud JP			
Chairperson's Meeting Fees	18,361	17,740	17,740
Chairperson's Allowance	23,257	22,470	22,470
Allowances (ICT)	1,167	1,026	1,167
Travel Expenses	214	85	208
Conference Expenses	8,333	-	6,583
Superannuation	5,134	4,948	4,965
	56,466	46,269	53,133
Cr Gary Mack			
Meeting Fees	12,245	11,830	11,830
Allowances (ICT)	1,167	1,167	1,167
Travel Expenses	214	85	208
Conference Expenses	8,333	591	6,583
Superannuation	1,609	1,560	1,560
	23,568	15,233	21,348
Cr Christopher May JP			
Meeting Fees	-	3,565	11,830
Allowances (ICT)	-	352	1,167
Travel Expenses	-	28	208
Conference Expenses	-	-	6,583
Superannuation	-	470	1,560
	-	4,415	21,348
Cr Andrea Creado			
Meeting Fees	-	3,565	11,830
Allowances (ICT)	-	352	1,167
Travel Expenses	-	28	208
Conference Expenses	-	-	6,583
Superannuation	-	470	1,560
	-	4,415	21,348

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2027

16 Elected Members Remuneration (Continued)

	2027 Budget	2026 Estimate	2026 Budget
	\$	\$	\$
Cr Joe Ferrante			
Meeting Fees	12,245	11,830	11,830
Allowances (ICT)	1,167	1,167	1,167
Travel Expenses	214	85	208
Conference Expenses	8,333	-	6,583
Superannuation	1,609	1,560	1,560
	23,568	14,642	21,348
Cr Chris Hatton			
Meeting Fees	12,245	11,830	11,830
Allowances (ICT)	1,167	1,167	1,167
Travel Expenses	214	85	208
Conference Expenses	8,333	-	6,583
Superannuation	1,609	1,560	1,560
	23,568	14,642	21,348
Cr Liam Gobbert JP			
Meeting Fees	12,245	11,830	11,830
Allowances (ICT)	1,167	1,167	1,167
Travel Expenses	214	85	208
Conference Expenses	8,333	-	6,583
Superannuation	1,609	1,560	1,560
	23,568	14,642	21,348
Cr Jordan Wright JP			
Meeting Fees	12,245	11,830	11,830
Allowances (ICT)	1,167	1,167	1,167
Travel Expenses	214	85	208
Conference Expenses	8,333	-	6,583
Superannuation	1,609	1,560	1,560
	23,568	14,642	21,348
Cr Karen Vernon			
Deputy Chairperson's Meeting Fees	12,245	11,830	11,830
Deputy Chairperson's Allowance	5,814	5,264	5,617
Allowances (ICT)	1,167	1,167	1,167
Travel Expenses	214	85	208
Conference Expenses	8,333	-	6,583
Superannuation	2,307	2,191	2,234
	30,080	20,537	27,639

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2027

16 Elected Members Remuneration (Continued)

	2027 Budget	2026 Estimate	2026 Budget
	\$	\$	\$
Cr Russ Fishwick JP			
Meeting Fees	12,245	11,830	11,830
Allowances (ICT)	1,167	1,167	1,167
Travel Expenses	214	85	208
Conference Expenses	8,333	-	6,583
Superannuation	1,609	1,560	1,560
	23,568	14,642	21,348
Cr Alison Xamon			
Meeting Fees	12,245	11,830	11,830
Allowances (ICT)	1,167	1,167	1,167
Travel Expenses	214	85	208
Conference Expenses	8,333	1,224	6,583
Superannuation	1,609	1,560	1,560
	23,568	15,866	21,348
Cr Michael Dudek			
Meeting Fees	12,245	7,941	-
Allowances (ICT)	1,167	783	-
Travel Expenses	214	56	-
Conference Expenses	8,333	-	-
Superannuation	1,609	1,047	-
	23,568	9,827	-
Cr Adrian Hill			
Meeting Fees	12,245	7,779	-
Allowances (ICT)	1,167	767	-
Travel Expenses	214	56	-
Conference Expenses	8,333	-	-
Superannuation	1,609	1,025	-
	23,568	9,627	-
Cr Phil Bedworth			
Meeting Fees	12,245	7,973	-
Allowances (ICT)	1,167	786	-
Travel Expenses	214	56	-
Conference Expenses	8,333	1,224	-
Superannuation	1,609	1,051	-
	23,568	11,090	-
Total Elected Member Remuneration	322,226	214,904	294,252

NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2027

16 Elected Members Remuneration (Continued)

	2027 Budget	2026 Estimate	2026 Budget
	\$	\$	\$
Chairperson's Meeting Fees	18,361	17,740	17,740
Meeting Fees	122,450	117,198	118,300
Chairperson's Allowance	23,257	22,470	22,470
Deputy Chairperson's Allowance	5,814	5,264	5,617
Deputy Chairperson's Meeting Fees	12,245	11,830	11,830
Allowances (ICT)	14,004	13,754	14,004
Travel Expenses	2,568	1,017	2,496
Conference Expenses	99,996	3,039	78,996
Superannuation	23,531	22,592	22,799
Total Elected Member Remuneration	322,226	214,904	294,252

Management Operating Budgets 2026/27

	2027 Budget	2026 Estimate	2026 Budget
OFFICE OF THE CEO	\$	\$	\$
EXPENSES			
Employee costs	(1,270,300)	(1,091,409)	(1,232,278)
Materials and contracts	(642,200)	(479,213)	(596,840)
Insurance	(129,150)	(104,260)	(118,750)
Depreciation	(111,300)	(113,304)	(105,900)
Other expenses	(304,270)	(242,036)	(256,540)
TOTAL EXPENDITURE	(2,457,220)	(2,030,222)	(2,310,308)
CORPORATE SERVICES			
EXPENSES			
Employee costs	(2,488,760)	(2,164,834)	(2,345,855)
Materials and contracts	(1,971,510)	(1,209,513)	(2,367,909)
Insurance	(78,020)	(67,246)	(73,792)
Utility charges	(191,250)	(183,678)	(178,250)
Finance costs	(275,330)	(275,760)	(264,900)
Depreciation	(815,200)	(817,359)	(773,542)
Other expenses	(31,000)	(31,345)	(30,000)
TOTAL EXPENDITURE	(5,851,070)	(4,749,735)	(6,034,248)
OPERATIONS			
REVENUE			
Profit on Sale of Asset	1,000	133,017	18,326
	1,000	133,017	18,326
EXPENSES			
Employee costs	(4,283,430)	(3,448,667)	(4,058,580)
Materials and contracts	(16,197,650)	(20,991,694)	(17,641,505)
Insurance	(485,730)	(214,959)	(494,580)
Utility charges	(680,000)	(503,872)	(675,000)
Finance costs	(224,380)	(870,110)	(738,287)
Depreciation	(6,302,410)	(6,392,394)	(5,761,538)
Amortisation	(3,044,740)	(3,044,740)	(2,519,237)
Other expenses	(49,370)	(397,299)	(30,318)
TOTAL EXPENDITURE	(31,267,710)	(35,863,735)	(31,919,045)
NET	(31,266,710)	(35,730,718)	(31,900,719)
GENERAL FUNDS			
REVENUE			
Fees and charges	44,121,580	40,859,560	39,155,990
Grants, subsidies and contributions	5,671,950	4,780,131	4,780,131
Interest earnings	4,128,000	3,667,895	3,693,500
Other income	143,500	199,142	110,500
	54,065,030	49,506,728	47,740,121
EXPENSES			
Materials and contracts	(12,942,500)	-	(6,157,650)
	(12,942,500)	-	(6,157,650)
NET	41,122,530	49,506,728	41,582,471

Fees and Charges

Member Council Charges

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

Landfill	2027	2027	2027	2026	2026
	Budget	Budget	Budget	Estimate	Budget
	Tonnes T	Rate \$/T	Revenue \$	Revenue \$	Revenue \$
City of Perth	-	219.00	-	2,644,980	1,266,920
City of Wanneroo	60,923	219.00	13,342,140	11,539,820	11,215,510
City of Joondalup	33,600	219.00	7,358,400	6,522,189	6,384,000
City of Stirling	-	219.00	-	9,745,548	4,750,000
Town of Cambridge	-	219.00	-	712,573	408,500
City of Vincent	-	219.00	-	1,178,967	532,000
Town of Victoria Park	-	219.00	-	1,819,030	842,460
Landfill Member Fees & Charges	94,523	219.00	20,700,540	34,163,107	25,399,390

Waste to Energy	2027	2027	2027	2026	2026
	Budget	Budget	Budget	Estimate	Budget
	Tonnes T	Rate \$/T	Revenue \$	Revenue \$	Revenue \$
City of Perth	14,600	219.00	3,197,400	-	1,266,900
City of Wanneroo	-	219.00	-	-	-
City of Joondalup	-	219.00	-	-	-
City of Stirling	50,000	219.00	10,950,000	-	4,750,000
Town of Cambridge	4,000	219.00	876,000	-	408,500
City of Vincent	6,000	219.00	1,314,000	-	532,000
Town of Victoria Park	8,900	219.00	1,949,100	-	842,300
Waste to Energy Member Fees & Charges	83,500	219.00	18,286,500	-	7,799,700

Member Fees & Charges	178,023	219.00	38,987,040	34,163,107	33,199,090
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Fees and Charges Schedule

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

	2027 Budget \$	2026 Budget \$
NON - MEMBER COUNCIL FEES & CHARGES		
GENERAL ENTRY		
1. Minimum entry to site (up to 100 kgs)	29.15	28.60
2. General waste – price per tonne	291.50	286.00
OTHER FEES & CHARGES		
3. Asbestos – (Up to 100 kgs)	45.00	31.25
4. Asbestos – per tonne	450.00	312.35
5. Tyres (Car, 4wd, motorbike only, no truck tyres) – per tyre	30.50	29.00
6. Mattresses – per item (MRC site)	43.50	39.50
7. Small animals – per animal	45.00	21.60
8. Large animals – per animal	90.00	43.20
9. Controlled waste – per tonne	400.00	272.60
10. Special burials – per tonne	400.00	301.00
11. Odorous loads – per tonne	445.00	424.00
12. Car gas cylinders – per item	77.50	73.85
13. Fluorescent tubes – commercial loads – per item	0.75	0.70
14. Green waste – (Up to 100 kgs)	29.15	28.60
15. Green waste – per tonne	291.50	142.50
16. Wooden Pallet Disposal (Each / Per Item)	6.00	5.50
17. Bulk Cleanfill Disposal Charge Mixed Sand/Soil blends (Rocks & stones <150mm)	Price on Application	Price on Application
18. Replacement of Driver Control Station cards	84.00	84.00
19. Replacement of gate access remotes	250.00	245.00
20. Tipping with no payment (drive-aways)	330.00	300.00
21. Clean up charge (per half hour) plus any 3rd party costs	195.00	185.85
22. Waste Relocation Charge	265.00	258.15
23. Uncompacted waste – per axle	91.00	87.50
24. Compacted waste – per axle	151.00	147.65
25. Weigh Only Service (Certificated)	38.00	36.20
26. Scrap Steel	Commodity Price per ton	Commodity Price per ton
27. Freedom of Information - Application Fee	35.00	30.00
MEMBER - OTHER CHARGES		
28. Mattresses – per item (MRC site)	43.50	36.30
29. Mattresses – per item (Off MRC site)	Contract Price + 5% Admin Fee	Contract Price + 5% Admin Fee
30. Greens – per tonne (MRC site)	29.15	28.60
31. Greens – per tonne (Off MRC site)	Contract Price + 5% Admin Fee	Contract Price + 5% Admin Fee
32. Other Recyclables - per item (Off MRC Site)	Contract Price + 5% Admin Fee	Contract Price + 5% Admin Fee

Schedule 1 - Modified Penalties

SCHEDULE 1 – MODIFIED PENALTIES including GST MINDARIE REGIONAL COUNCIL WASTE FACILITY SITE AMENDMENT LOCAL LAW 2022	
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, which 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 a 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 culturally sensitive items.	\$100.00
ITEM 11 – Clause 16(1) - Deposit litter other than in a litter receptacle.	\$100.00
ITEM 12 – Clause 16(d) - Environmental Contamination, discharge liquids/rubbish to the environmental that cause, or are known to cause contamination to the soil, water and/or air.	\$100.00
ITEM 13 – Clause 20(a) - Place any notice, advertisement or document on any structure, object or natural surface on the site without permission.	\$100.00
ITEM 14 – Clause 20(b) - Paint, mark or deface any structure, object or natural surface on the site without permission.	\$100.00
ITEM 15 – Clause 21 – Light a fire (minor impact, managed on site) or use a gas barbecue or other cooker without permission.	\$100.00
ITEM 16 – Clause 21 – Light a fire – (significant impact e.g. call of DFES).	\$100.00
ITEM 17 – Clause 24(1) – Disturb or remove property from the site without permission.	\$100.00
ITEM 18 – Clause 27(1)(2) – Fail to comply with a sign and direction.	\$100.00
ITEM 19 – Clause 27(1)(2) – Disposing waste without payment of fee or charge.	\$100.00



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