



# **FINANCIAL STATEMENTS**

**2023/2024  
BUDGET**

## **EASTERN METROPOLITAN REGIONAL COUNCIL**

### **2023/2024 ANNUAL BUDGET**

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## **BUDGET CERTIFICATION**

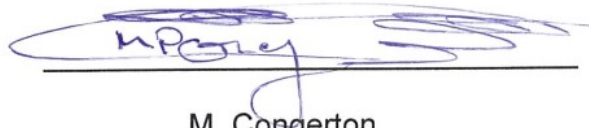
**2023/2024  
BUDGET**

## 2023/2024 BUDGET CERTIFICATION

This is to certify that the Annual Budget of the Eastern Metropolitan Regional Council for the year ending 30 June 2024 was adopted at the Ordinary Meeting of Council held on Thursday 22<sup>nd</sup> June 2023.

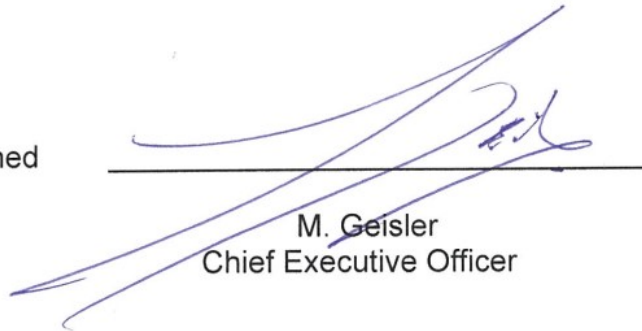
This is a copy of the budget and associated schedules adopted by Council.

Signed



M. Congerton  
Eastern Metropolitan Regional Council - Chairman

Signed



M. Geisler  
Chief Executive Officer

Signed



H. J. Liew  
Chief Financial Officer

Dated this Twenty Two day of June 2023.



## **BUDGET REPORT**

**2023/2024  
BUDGET**

## BUDGET REPORT – 2023/2024

### EXECUTIVE OVERVIEW

The draft 2023/2024 Budget was adopted by Council at its Ordinary Council Meeting held on 22 June 2023 and the following overview is provided for information:

#### Tonnages - (page 44 of 71)

Budgeted total tonnages to the RHWMF for 2023/2024 of 189,322 tonnes is below the 2022/2023 forecast of 229,352 tonnes and below the 2022/2023 budget of 158,572 tonnes.

46,463 tonnes have been budgeted to go to the HTS during 2023/2024 for transfer to the ERWtE facility. These tonnages are not reflected in the above tonnages.

Class IV tonnages have been budgeted at 19,250 tonnes for 2023/2024. This is above the 2022/2023 forecast of 6,626 tonnes and above the 2022/2023 budget of 12,900 tonnes.

FOGO tonnages have been budgeted at 15,045 for 2023/2024 and represents tonnages to be received from the Town of Bassendean and the City of Bayswater.

	Actual 2020/2021	Actual 2021/2022	Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
Class III	216,976	193,227	122,702 *	201,091	149,364 **
Class IV & V	4,441	2,671	12,900	6,626	19,250
Greenwaste	6,958	6,936	6,578	6,648	5,663
FOGO	5,722	14,956	16,392	14,987	15,045
<b>TOTAL</b>	<b>234,097</b>	<b>217,790</b>	<b>158,572</b>	<b>229,352</b>	<b>189,322</b>

\* Not inclusive of 57,640 tonnes budgeted to go to ERWtE. \*\* Not inclusive of 46,463 tonnes budgeted to go to ERWtE

#### Disposal Fees and Charges - (pages 38-41 of 71)

The member Council disposal charge for Class III waste for 2023/2024 has been increased from the 2022/2023 rate of \$193.00 per tonne (ex GST) to \$198.82 per tonne (ex GST).

#### EMRC Consulting Fees - (page 42 of 71)

An average increase of 5% in the consulting rates for member Councils and Other Organisations has been proposed for 2023/2024.

#### EMRC Administration Fees and Charges - (page 42 of 71)

An average increase of 8.5% has been applied to Photocopier charges for 2023/2024.

#### Statement of Comprehensive Income - (page 11 of 71)

The budgeted 2023/2024 "Net Result" is a surplus of \$2,455,481 compared with a budgeted surplus of \$2,577,370 and a forecast surplus of \$5,530,020 for 2022/2023.

Also provided is a Statement of Comprehensive Income by (Local Government) Program on page 12 of 71.

## BUDGET REPORT - 2023/2024 (Continued)

### Staffing Levels

As part of the budget development, listed below are ten (10) new positions that have been identified in the 2023/2024 budget. Positions previously approved and not filled have been carried forward into the 2023/2024 financial year:

- 7 x Full time positions and 1 x Part time position - Operators for the Regional Waste Collection Service expected to commence in July 2023.
  - 4 x Full time drivers;
  - 1 x Part time driver;
  - 1 Full time driver for public place and street bins collection;
  - 1 x Full time supervisor/team leader; and
  - 1 Full time General Administration/Accounts Officer.
- 2 x Full time positions - Provision is made for the staffing of the APRC expected to be commissioned during the 2023/2024 financial year.

These new positions identified will not be filled automatically and will need to be supported by a business case at the appropriate time.

### Staff Remuneration Structure

A 5% increase in staff remuneration has been budgeted in 2023/2024.

### Capital Works - (pages 65-71 of 71)

The total proposed Capital Works expenditure for 2023/2024 is \$25,690,906 which includes carried forward capital expenditure of \$10,244,923. This compares with the 2022/2023 budgeted expenditure of 16,333,004 and the 2022/2023 forecast expenditure of \$11,659,431. It should also be noted that additional capital funds were either approved by council during the financial year or unspent funds that were expected to be expended by 30 June 2021 and not carried forward into the 2022/2023 financial year were utilised during 2022/2023 and updated as part of the half year budget review.

Major capital expenditure items for 2023/2024 including carry forwards from 2022/2023 are:

• Design and Construct Class IV Cell Stage 3 - RHWMF (\$1,206,414 carried forward)	\$3,206,000
• Purchase/Replace Plant - HRRP (\$1,390,000 carried forward)	\$2,788,000
• WWtE Project - Building/Infrastructure/Plant (\$1,661,263 carried forward)	\$2,727,588
• Purchase/Replace Plant – RHWMF	\$2,725,000
• APCR Facility - RHWMF (\$2,528,034 carried forward)	\$2,528,034
• Leachate Pond Deepening – RHWMF	\$1,550,000
• Refurbish Plant - RHWMF (\$960,000 carried forward)	\$1,260,000
• APCR Facility Plant & Equipment - RHWMF (\$964,000 carried forward)	\$1,074,000
• Regional Waste Collection Project - Plant Purchases	\$1,000,000
• Construct Transfer Station - HRRP (\$849,858 carried forward)	\$ 849,858
• Purchase/Replace Vehicles - Ascot Place/RHWMF/HRRP)	\$ 780,000
• Construct Access Road to Lots 8, 9 & 10 - RHWMF (\$607,000 carried forward)	\$ 660,000
• Design & Construct Class IV Cell - Stage 2	\$ 600,000
• Purchase/Replace Minor Plant & Equipment – RHWMF	\$ 507,000
• FOGO Picking Station - RHWMF	\$ 500,000
• Purchase/Replace Minor Plant & Equipment - HRRP (\$62,259 carried forward)	\$ 466,259
• Construction of Class III Cell (Stage 17- part) - RHWMF (\$440,000 carried forward)	\$ 440,000
• Construct Drainage Works to Lots 8, 9 & 10 - RHWMF (\$128,000 carried forward)	\$ 440,000
• Construct Leachate and Stormwater Infrastructure and Siltation Ponds – RHWMF	\$ 375,000
• Construct Hardstand 2 (Old House Site) - HRRP (\$360,000 carried forward)	\$ 360,000
• Construct Monitoring Bores - RHWMF (\$150,000 carried forward)	\$ 300,000
• Extend Ascot PV & EV Charging	\$ 282,000

## **BUDGET REPORT - 2023/2024 (Continued)**

### **Statement of Cash Flows - (page 14 of 71)**

The budgeted net cash provided by operating activities is a reduction of \$13,282,372. This represents a decrease of \$23,100,079 when compared with the 2022/2023 budget and a decrease of \$20,837,571 compared with the forecast position in 2022/2023. The major factor relating to this reduction is the equity payment to be made to the City of Belmont of which has previously been provided for in the Balance Sheet.

### **Municipal Cash and Restricted Investments (Reserves) - (pages 15-18 of 71)**

The cash and investments (Municipal and Restricted Investments) as at 30 June 2024 has been forecast to be \$32,907,068 compared with the forecast cash and investments as at 30 June 2023 of \$74,177,069.

The overall decrease year on year in budgeted cash (Municipal and Restricted Investments) is attributable to the capital expenditure exceeding the net budgeted operational cash flow during the 2023/2024 financial year. Funds have been set aside in Reserves and will be utilised in accordance with the budgeted expenditure together with the equity payment to be made to the City of Belmont of which has previously been provided for in the Balance Sheet

Approximately 30.68% of total cash and restricted investments budgeted for 30 June 2024 will be held in the Secondary Waste Reserve (\$10,097,446) to fund the development of Resource Recovery Projects. Other restricted cash investments will be used to fund future capital works projects including:

- Major plant replacements at the RHWMF and HRRP;
- Post closure Site Rehabilitation and Environmental Monitoring at RHWMF; and
- Future Class III and Class IV cell construction.

### **Reporting Requirements**

It is a requirement of the Local Government (Financial Management) Regulations 1996 - Regulation 34(5) that a local government is to establish and adopt materiality levels either as a percentage and/or dollar value to be used in statements of financial activity for reporting variances.

The concept of materiality is defined in the accounting standard, AASB 108 as:

*“Omissions or misstatements of items are material if they could, individually or collectively, influence the economic decisions that users make on the basis of the financial statements. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances. The size or nature of the item, or a combination of both, could be the determining factor.”*

In determining whether the variance amount of an item is material, the variance is to be compared with the corresponding budgeted revenue and expense amount to the end of the month to which the statement of financial activity relates.

Since the 2015/2016 financial year Council has adopted 10% as the percentage, or a dollar value of \$20,000, whichever is the greater to be used when reporting variances. It is recommended that for the 2023/2024 financial year the materiality percentage of 10%, or a dollar value of \$20,000, whichever is the greater, be retained and adopted for reporting variances in the statements of financial activity.

### **Post Budget Preparation Event**

There have been no post budget preparation events that will have a significant effect on the 2023/2024 Annual Budget.

Following the budget preparation, an organisation restructure was implemented. As the activities continue, there will be no material changes to the 2023/2024 Annual Budget.



## **BUDGET REPORT - 2023/2024 (Continued)**

### **Key Budget Assumptions**

The following key assumptions have been used in the development of the Ten Year Financial Plan and the 2023/2024 Budget (all values are exclusive of GST):

- An increase of \$5.82 per tonne in the member Council base waste disposal charge;
- An increase of \$0.50 per tonne in the Comprehensive Waste Education Strategy (CWES) Levy to \$5.50 per tonne for 2023/2024;
- No increase be applied for the Secondary Waste charge since Council's resolution on 23 May 2019 (Ref: D2019/07296);
- An increase of \$7.72 per tonne in the Commercial Waste Disposal charge;
- The C & I rate has increased by \$8.27 per tonne to \$171.91 per tonne;
- The C & I Bulk Verge collection has increased by \$8.27 per tonne to \$171.91 per tonne.
- Class III Contaminated Waste charge has increased by \$7.82 per tonne for 2023/2024.
- The Food Organics and Garden Organics (FOGO) rate has increased \$5.54 per tonne to \$104.27 per tonne, which is also inclusive of the \$5.50 per tonne Waste Education Levy.
- Member Councils uncontaminated greenwaste disposed at the HRRP has increased by \$2.73 per tonne for 2023/2024;
- Member Councils uncontaminated greenwaste disposed at the RHWMF has increased by \$2.45 per tonne for 2023/2024;
- The rate for the sale of Premium Recycled Wood Chip has increased from \$68.09 per tonne to \$71.55 per tonne.
- The rate for the sale of Wood Chip (fines) has increased from \$76.27 per tonne to \$80.09 per tonne.
- The rate for Commercial uncontaminated greenwaste disposed at the HRRP has increased by \$3.55 per tonne to \$73.55 per tonne;
- Mattress disposal charges of \$27.50 per mattress for member council residents and the rate of \$28.18 per mattress for charitable organisations has remained the same for 2023/2024 while the commercial rate for mattress disposals has increase from \$28.18 to \$36.36 per mattress;
- The consulting rates for 2023/2024 for member Councils and Other Operations have increased by an average of 5% for 2023/2024;
- Increased insurance premiums of 10% have been applied in 2023/2024 for property, plant and equipment and liability insurance;
- The average interest rate for term deposit investments for the 2023/2024 financial year is budgeted at 3.75% per annum;
- A Fuel Purchase price increase of 10% has been applied in 2023/2024; and
- The funding for the Sustainability Team projects is based on the schedules used in the Sustainability Team Projects Proposal presented to Council at its meeting held on 24 November 2022 (Ref: D2022/20449).



## **FINANCIAL STATEMENT**

**2023/2024  
BUDGET**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDING 30 JUNE 2024**

	NOTE	BUDGET 2022/2023 \$	FORECAST 2022/2023 \$	BUDGET 2023/2024 \$
<b>REVENUE</b>				
User Charges	5	38,358,337	36,706,660	43,897,155
Special Charges	5	690,614	635,830	591,096
Secondary Waste Charge	5	2,435,450	4,262,802	1,746,632
Contributions		117,730	120,349	109,755
Operating Grants		163,000	149,950	690,000
Interest Investments Earnings	8	879,453	2,418,550	2,030,365
Reimbursements		1,611,291	2,008,420	1,939,340
Other		2,558,840	2,411,585	3,955,714
Proceeds from Sale of Assets		360,000	363,000	422,000
<b>TOTAL REVENUE</b>		<b>47,174,715</b>	<b>49,077,146</b>	<b>55,382,057</b>
<b>EXPENSES</b>				
Salary Expenses		11,862,596	10,690,873	14,057,260
Contract Expenses		9,117,051	8,658,871	10,391,841
Material Expenses		1,939,704	1,590,931	1,936,086
Fuel Expenses		1,016,373	1,282,399	1,538,583
Utility Expenses		364,023	358,501	377,077
Insurance Expenses		377,272	372,924	427,647
Provision Expenses		737,674	1,129,980	917,260
Miscellaneous Expenses		14,840,399	16,018,056	18,658,629
Depreciation Expenses		4,286,462	3,699,157	4,505,745
Costs Allocated		(188,696)	(49,580)	(117,614)
Carrying Amount of Assets Disposed		244,487	408,520	234,062
<b>TOTAL EXPENSES</b>		<b>44,597,345</b>	<b>44,160,632</b>	<b>52,926,576</b>
<b>NET RESULT BEFORE OTHER COMPREHENSIVE INCOME</b>		<b>2,577,370</b>	<b>4,916,514</b>	<b>2,455,481</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
Realised Gain on Restricted Investments		0	613,506	0
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>		<b>0</b>	<b>613,506</b>	<b>0</b>
<b>NET RESULT</b>		<b>2,577,370</b>	<b>5,530,020</b>	<b>2,455,481</b>

**STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM  
FOR THE YEAR ENDING 30 JUNE 2024**

	NOTE	BUDGET 2022/2023 \$	FORECAST 2022/2023 \$	BUDGET 2023/2024 \$
<b>REVENUE</b>				
General Purpose Funding		879,453	2,418,550	2,030,365
Governance		81,600	175,555	568,500
Community Amenities		45,378,632	45,693,240	51,916,436
Other Property and Services		475,030	426,801	444,755
<b>TOTAL REVENUE</b>		<b>46,814,715</b>	<b>48,714,146</b>	<b>54,960,056</b>
<b>EXPENSES</b>				
Governance		917,731	751,612	1,495,166
Community Amenities		41,410,345	40,527,631	49,311,212
Other Property and Services		2,024,782	2,472,869	1,886,135
<b>TOTAL EXPENSES</b>		<b>44,352,858</b>	<b>43,752,112</b>	<b>52,692,513</b>
<b>INCREASE / (DECREASE)</b>		<b>2,461,857</b>	<b>4,962,034</b>	<b>2,267,543</b>
<b>DISPOSAL OF ASSETS</b>				
Proceeds from Sale of Assets		360,000	363,000	422,000
<u>Less</u> Carrying Amount of Assets Disposed Of		(244,487)	(408,520)	(234,062)
<b>PROFIT / (LOSS) ON DISPOSALS</b>	9	<b>115,513</b>	<b>(45,520)</b>	<b>187,938</b>
<b>NET RESULT BEFORE OTHER COMPREHENSIVE INCOME</b>		<b>2,577,370</b>	<b>4,916,514</b>	<b>2,455,481</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
Realised Gain on Restricted Investments		0	613,506	0
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>		<b>0</b>	<b>613,506</b>	<b>0</b>
<b>NET RESULT</b>		<b>2,577,370</b>	<b>5,530,020</b>	<b>2,455,481</b>

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2024**

	NOTE	BUDGET 2022/2023 \$	FORECAST 2022/2023 \$	BUDGET 2023/2024 \$
<b>CURRENT ASSET</b>				
Cash and Cash Equivalents	4(i)	71,147,244	74,177,070	32,907,069
Investments		0	0	0
Trade and Other Receivables		2,987,058	2,988,058	2,988,058
Inventories		39,035	39,035	39,035
Other Assets		67,382	67,382	67,382
<b>TOTAL CURRENT ASSETS</b>		<b>74,240,719</b>	<b>77,271,545</b>	<b>36,001,544</b>
<b>CURRENT LIABILITIES</b>				
Trade and Other Payables		6,201,968	6,201,968	6,201,968
Provisions		1,920,181	1,920,181	1,947,778
<b>TOTAL CURRENT LIABILITIES</b>		<b>8,122,149</b>	<b>8,122,149</b>	<b>8,149,746</b>
<b>NET CURRENT ASSETS</b>		<b>66,118,570</b>	<b>69,149,396</b>	<b>27,851,798</b>
<b>NON CURRENT ASSETS</b>				
Land		47,850,257	47,850,257	47,850,257
Building		23,363,403	25,626,999	29,267,252
Structures		35,130,271	28,992,045	40,495,127
Plant		19,079,688	15,405,221	23,532,419
Equipment		1,689,881	1,702,169	2,126,573
Furniture and Fittings		230,507	190,087	164,972
Work in Progress		17,536,763	17,536,763	17,536,763
<b>TOTAL NON CURRENT ASSETS</b>		<b>144,880,770</b>	<b>137,303,541</b>	<b>160,973,363</b>
<b>NON CURRENT LIABILITIES</b>				
Provisions		31,838,528	32,230,834	12,147,577
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>31,838,528</b>	<b>32,230,834</b>	<b>12,147,577</b>
<b>NET ASSETS</b>		<b>179,160,812</b>	<b>174,222,103</b>	<b>176,677,584</b>
<b>EQUITY</b>				
Accumulated Surplus		133,770,540	128,058,480	146,294,307
Reserves		45,390,272	46,163,623	30,383,277
<b>TOTAL EQUITY</b>		<b>179,160,812</b>	<b>174,222,103</b>	<b>176,677,584</b>

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDING 30 JUNE 2024**

	NOTE	BUDGET 2022/2023 \$	FORECAST 2022/2023 \$	BUDGET 2023/2024 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash receipts in the course of operations		46,248,912	47,345,557	53,373,985
Cash payments in the course of operations		(39,573,166)	(39,332,894)	(68,686,722)
Interest receipts		879,453	2,418,550	2,030,365
<b>Net Cash Provided by Operating Activities</b>	4(ii)	<b>7,555,199</b>	<b>10,431,213</b>	<b>(13,282,372)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Cash receipts from sale of property, plant and equipment		360,000	363,000	422,000
Cash payments for property, plant and equipment		(25,690,906)	(17,690,405)	(28,409,629)
<b>Net Cash Provided by Investing Activities</b>		<b>(25,330,906)</b>	<b>(17,327,405)</b>	<b>(27,987,629)</b>
<b>CASH FLOWS FROM FINANCE ACTIVITIES</b>				
Cash receipts from sale of investments		0	0	0
<b>Net Cash Used in Financing Activities</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>SUMMARY OF CASH FLOWS</b>				
Cash at the beginning of the year		88,922,951	81,073,261	74,177,070
Net Increase (Decrease) in Cash Held		(17,775,707)	(6,896,192)	(41,270,001)
<b>Cash at the end of the year</b>	4(i)	<b>71,147,244</b>	<b>74,177,069</b>	<b>32,907,069</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2024**

	NOTE	BUDGET 2022/2023 \$	FORECAST 2022/2023 \$	BUDGET 2023/2024 \$
<b>Municipal Fund (Cash and Investment)</b>				
Opening Balance		26,771,889	24,090,479	26,911,390
Transfer to Restricted Investments		(6,566,505)	(18,916,195)	(10,684,303)
Transfer from Restricted Investments		23,050,134	30,579,897	28,220,137
Transfer to/from Municipal Investments		0	0	0
Interest on Municipal Funds		70,000	433,951	214,775
Payments and Receipts		(18,655,160)	(9,276,742)	(43,300,366)
Movement in Accrued Interest		0	0	0
<b>Closing Balance</b>		<b>24,670,358</b>	<b>26,911,390</b>	<b>1,361,633</b>
<b>Plant and Equipment Reserve</b>				
Opening Balance		2,247,152	2,207,861	1,337,416
Transfer to Restricted Investments		2,546,029	3,996,330	4,314,432
Transfer from Restricted Investments		(4,784,000)	(4,923,119)	(5,423,000)
Interest on Restricted Investments		1,500	56,344	27,720
<b>Closing Balance</b>		<b>10,681</b>	<b>1,337,416</b>	<b>256,568</b>
<b>Site Rehabilitation Reserve</b>				
Opening Balance		4,454,935	4,509,687	5,393,328
Transfer to Restricted Investments		453,997	768,553	623,872
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		55,997	115,088	187,005
<b>Closing Balance</b>		<b>4,964,929</b>	<b>5,393,328</b>	<b>6,204,205</b>
<b>Future Development Reserve</b>				
Opening Balance		25,459,842	20,460,811	18,621,067
Transfer to Restricted Investments		0	8,000,000	0
Transfer from Restricted Investments		(12,514,000)	(10,361,907)	(18,496,226)
Interest on Restricted Investments		188,990	522,163	759,780
<b>Closing Balance</b>		<b>13,134,832</b>	<b>18,621,067</b>	<b>884,621</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2024**

	NOTE	BUDGET 2022/2023 \$	FORECAST 2022/2023 \$	BUDGET 2023/2024 \$
<b>Environmental Monitoring Reserve</b>				
Opening Balance		2,059,936	2,107,483	2,522,694
Transfer to Restricted Investments		213,501	361,427	293,388
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		27,499	53,784	86,625
<b>Closing Balance</b>		<b>2,300,936</b>	<b>2,522,694</b>	<b>2,902,707</b>
<b>Class IV Cell Reserve</b>				
Opening Balance		741,806	742,057	36,863
Transfer to Restricted Investments		280,446	672,872	3,002,233
Transfer from Restricted Investments		(150,000)	(1,397,003)	(2,599,586)
Interest on Restricted Investments		7,100	18,937	27,655
<b>Closing Balance</b>		<b>879,352</b>	<b>36,863</b>	<b>467,165</b>
<b>EastLink Rehabilitation Reserve</b>				
Opening Balance		5,343,168	5,345,394	5,481,809
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		0	136,415	203,960
<b>Closing Balance</b>		<b>5,343,168</b>	<b>5,481,809</b>	<b>5,685,769</b>
<b>Secondary Waste Reserve</b>				
Opening Balance		17,914,815	17,764,498	9,674,779
Transfer to Restricted Investments		2,435,450	4,262,802	1,746,632
Transfer from Restricted Investments		(4,533,457)	(12,829,191)	(1,701,325)
Interest on Restricted Investments		469,976	476,670	377,360
<b>Closing Balance</b>		<b>16,286,784</b>	<b>9,674,779</b>	<b>10,097,446</b>



**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2024**

	NOTE	BUDGET 2022/2023 \$	FORECAST 2022/2023 \$	BUDGET 2023/2024 \$
<b>Class III Cells Reserve</b>				
Opening Balance		2,535,661	2,535,771	2,366,982
Transfer to Restricted Investments		618,105	835,175	684,649
Transfer from Restricted Investments		(1,068,677)	(1,068,677)	0
Interest on Restricted Investments		34,998	64,713	104,480
<b>Closing Balance</b>		<b>2,120,087</b>	<b>2,366,982</b>	<b>3,156,111</b>
<b>Long Service Leave - Restricted Asset</b>				
Opening Balance		1,055,638	1,056,069	1,102,056
Transfer to Restricted Investments		18,977	19,036	19,097
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		11,999	26,951	41,005
<b>Closing Balance</b>		<b>1,086,614</b>	<b>1,102,056</b>	<b>1,162,158</b>
<b>Cash and Investments at the end of the Year</b>		<b>70,797,741</b>	<b>73,448,384</b>	<b>32,178,383</b>
<u>Add</u> Accrued Interest - Restricted Assets		349,503	728,686	728,686
<b>Cash and Investments as per Statement of Financial Position</b>		<b>71,147,244</b>	<b>74,177,070</b>	<b>32,907,069</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
AS AT 30 JUNE 2024**

	NOTE	BUDGET 2022/2023 \$	FORECAST 2022/2023 \$	BUDGET 2023/2024 \$
<b>SUMMARY</b>				
<b>MUNICIPAL FUND (CASH AND INVESTMENTS)</b>				
Opening Balance		26,771,889	24,090,479	26,911,390
Transfer to Restricted Investments		(6,566,505)	(18,916,195)	(10,684,303)
Transfer from Restricted Investments		23,050,134	30,579,897	28,220,137
Interest on Municipal Funds		70,000	433,951	214,775
Payments and Receipts		(18,655,160)	(9,276,742)	(43,300,366)
Movement in Accrued Interest		0	0	0
<b>Closing Balance</b>	<b>4(i)</b>	<b>24,670,358</b>	<b>26,911,390</b>	<b>1,361,633</b>
<b>RESTRICTED INVESTMENTS</b>				
Opening Balance		61,812,953	56,729,631	46,536,994
Transfer to Restricted Investments		6,566,505	18,916,195	10,684,303
Transfer from Restricted Investments		(23,050,134)	(30,579,897)	(28,220,137)
Interest on Restricted Investments		798,059	1,471,065	1,815,590
<b>Closing Balance</b>		<b>46,127,383</b>	<b>46,536,994</b>	<b>30,816,750</b>
<b>Sub Total</b>		<b>70,797,741</b>	<b>73,448,384</b>	<b>32,178,383</b>
<u>Add</u> Accrued Interest - Restricted Assets		349,503	728,686	728,686
<b>Cash and Investments as per Statement of Financial Position</b>		<b>71,147,244</b>	<b>74,177,070</b>	<b>32,907,069</b>

**NET CURRENT ASSETS CARRIED FORWARD  
AS AT 30 JUNE 2024**

	NOTE	BUDGET 2022/2023 \$	FORECAST 2022/2023 \$	BUDGET 2023/2024 \$
<b>NET CURRENT ASSETS REPRESENTED BY</b>				
<b>CURRENT ASSETS</b>				
Cash at Bank - Unrestricted		24,670,358	26,911,390	1,361,633
Receivables		2,987,058	2,988,058	2,988,058
Inventory		39,035	39,035	39,035
Prepayments		67,382	67,382	67,382
		<u>27,763,833</u>	<u>30,005,865</u>	<u>4,456,108</u>
<b>LESS: CURRENT LIABILITIES</b>				
Creditors		6,201,968	6,201,968	6,201,968
Current Provisions		1,920,181	1,920,181	1,947,778
		<u>8,122,149</u>	<u>8,122,149</u>	<u>8,149,746</u>
<b>(DEFICIT) SURPLUS - OTHER FUNDS</b>		<b><u>19,641,684</u></b>	<b><u>21,883,716</u></b>	<b><u>(3,693,638)</u></b>
<b>ADD BALANCE OF NET RESTRICTED INVESTMENTS</b>		<b>46,476,886</b>	<b>47,265,680</b>	<b>31,545,436</b>
<b>ESTIMATED NET CURRENT ASSET POSITION</b>		<b><u>66,118,570</u></b>	<b><u>69,149,396</u></b>	<b><u>27,851,798</u></b>

**EASTERN METROPOLITAN REGIONAL COUNCIL  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2024 Budget \$	2023 Forecast \$	2023 Budget \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
Fees and charges		46,234,883	41,605,292	41,484,401
Grants, subsidies and contributions		2,739,095	2,278,719	1,892,021
Interest revenue		2,030,365	3,032,056	879,453
Other revenue		3,955,714	2,411,585	2,558,840
Profit on asset disposals		187,938	0	115,513
		55,147,995	49,327,652	46,930,228
<b>Expenditure from operating activities</b>				
Employee costs		(14,057,260)	(10,690,873)	(11,862,596)
Materials and contracts		(12,327,927)	(10,249,802)	(11,056,755)
Utility charges		(377,077)	(358,501)	(364,023)
Depreciation		(4,505,745)	(3,699,157)	(4,286,463)
Insurance		(427,647)	(372,924)	(377,272)
Other expenditure		(20,996,858)	(18,380,855)	(16,405,750)
Loss on asset disposals		0	(45,520)	0
		(52,692,514)	(43,797,632)	(44,352,859)
Non-cash amounts excluded from operating activities	11(a)	(15,765,450)	25,806,169	26,970,116
<b>Amount attributable to operating activities</b>		(13,309,969)	31,336,189	29,547,485
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Proceeds from disposal of assets		422,000	363,000	360,000
		422,000	363,000	360,000
<b>Outflows from investing activities</b>				
Purchase of property, plant and equipment		(15,742,871)	(13,858,346)	(15,680,885)
Purchase and construction of infrastructure		(12,666,758)	(3,832,059)	(10,010,021)
		(28,409,629)	(17,690,405)	(25,690,906)
<b>Amount attributable to investing activities</b>		(27,987,629)	(17,327,405)	(25,330,906)
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Transfers from reserve accounts		28,220,137	30,579,897	23,050,134
		28,220,137	30,579,897	23,050,134
<b>Outflows from financing activities</b>				
Transfers to reserve accounts		(12,499,893)	(20,387,260)	(7,364,564)
		(12,499,893)	(20,387,260)	(7,364,564)
<b>Amount attributable to financing activities</b>		15,720,244	10,192,637	15,685,570
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>		22,612,402	(1,589,019)	89,038
Amount attributable to operating activities		(13,309,969)	31,336,189	29,547,485
Amount attributable to investing activities		(27,987,629)	(17,327,405)	(25,330,906)
Amount attributable to financing activities		15,720,244	10,192,637	15,685,570
<b>Surplus or deficit after imposition of general rates</b>	11(b)	<b>(2,964,952)</b>	<b>22,612,402</b>	<b>19,991,187</b>

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



## **BUDGET NOTES**

**2023/2024  
BUDGET**

# **EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDING 30 JUNE 2024**

## **1. SIGNIFICANT ACCOUNTING POLICIES**

### **Basis of Preparation**

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

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

### **Amendments to *Local Government (Financial Management) Regulations 1996***

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Prior to 1 July 2019, Regulation (Reg) 16 arbitrarily prohibited a local government from recognising as assets Crown land that is a public thoroughfare, i.e. land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets pertaining to vested land, including land under roads acquired on or after 1 July 2008, were not recognised in previous financial reports of the Council. This was not in accordance with the requirements of AASB 1051 Land Under Roads paragraph 15 and AASB 116 Property, Plant and Equipment paragraph 7.

From 1 July 2019, the Council has applied AASB 16 Leases which requires leases to be included by lessees in the statement of financial position. Also, the *Local Government (Financial Management) Regulations 1996* have been amended to specify that vested land is a right of use asset to be measured at cost. All right of use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the Statement of Financial Position) rather than at fair value. The exception is 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 which would have required the Council to measure any vested improvements at zero cost.

As the Council does not currently hold any leases this has not had any impact on the Council's financial statements.

### **The Local Government Reporting Entity**

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

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

### **(a) Trust Funds**

Any monies held in the Trust Fund, which Council may hold in a custodian role, are excluded from the Financial Statements.

The EMRC currently holds trust fund monies on behalf of the Green Deal Alliance Project (GDA) as approved by Council at its meeting held on 25 November 2021.

# **EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDING 30 JUNE 2024**

## **1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **(b) Cash and Cash Equivalents**

Cash and cash equivalents in the Statement of Financial Position comprise cash at bank and in hand and short-term deposits with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts, where applicable, are included as short-term borrowings in current liabilities on the Statement of Financial Position.

The EMRC does not have any bank overdrafts.

### **(c) Fixed Assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

#### **Mandatory Requirements to Revalue Non-Current Assets**

In accordance with the amended *Local Government (Financial Management) Regulations 1996*, the Council is required to revalue land, buildings, infrastructure and investment properties of the local government whenever the Council is of the opinion that the fair value of the asset is likely to be materially different from its carrying amount and, in any event, within a period of no more than 5 years after the day on which the asset was last valued or revalued. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the EMRC. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with the amended *Local Government (Financial Management) Regulations 1996* which requires the land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

The EMRC has elected to undertake asset revaluations on its land, buildings and infrastructure assets on a 4 year rotational cycle, or in the year when the Council is of the opinion that the fair value of the asset is likely to be materially different from its carrying amount.

The revaluation of the land, buildings and infrastructure classes of assets was undertaken during the 2020/2021 financial year. It is proposed to undertake the next revaluation in the 2024/2025 financial year.

#### **Initial Recognition and Measurement between Mandatory Revaluation Dates**

All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000. All assets are subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

# **EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDING 30 JUNE 2024**

## **1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **(c) Fixed Assets (continued)**

#### **Revaluation**

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

#### **Depreciation**

The depreciable amount of all fixed assets including buildings but excluding freehold land, artworks and work in progress which are not depreciated, 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.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

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

• Buildings	1.00 - 13.33% (based on components)
• Structures	
General	0.95 - 6.67%
Class III and IV Waste Cells	% of actual usage
• Plant	4.17 - 33.33%
• Furniture and fittings	4.00 - 33.33%
• Equipment	4.00 - 33.33%

The asset 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.

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

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

#### **Capitalisation Threshold**

Expenditure on items of equipment under \$5,000 are not capitalised. Rather, they are recorded on an asset inventory listing.



# **EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDING 30 JUNE 2024**

## **1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

### **(d) Fair Value of Assets and Liabilities**

When performing a revaluation, the Council uses a combination of both independent and management valuations using the following as a guide:

Fair value is the price that Council would receive to sell the asset or would have to pay to transfer the liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

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

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

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

### **Fair Value Hierarchy**

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

#### **Level 1**

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

#### **Level 2**

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

#### **Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

### **Valuation Techniques**

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

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2024**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(d) Fair Value of Assets and Liabilities (continued)**

***Market Approach***

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

***Income Approach***

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

***Cost Approach***

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

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

As detailed above, the mandatory measurement framework imposed by *the Local Government (Financial Management) Regulations 1996* requires, as a minimum, all assets carried at a revalued amount to be revalued in accordance with the regulatory framework.

**(e) Grants, Donations and Other Contributions**

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions will be disclosed in the Annual Financial Report. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

**(f) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the Local Government 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 usually paid within 30 days of recognition.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2024**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Impairment**

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

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. *AASB 116 Property, Plant and Equipment*) whereby an impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

**(h) Inventories**

**General**

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

**(i) Goods and Services Tax**

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

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

**(j) Provisions**

Provisions are recognised when: The Council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated.

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

**(k) Provision for Site Rehabilitation**

A provision for the future costs associated with closing and restoring the landfill is recognised as liabilities within the financial accounts. The nature of work planned by Council includes cell capping, landform reconstruction, dismantling of site operating facilities and implementation of a revegetation plan to suit the final land use. The provision is based on the future value of the estimated current costs, determined on a discounted basis.

Increments in the provision are calculated annually based on the change in the net present value of the future cash outflows of costs for site rehabilitation (unwinding of the discount rate).

As per the independent engineers report from June 2020, the current value for the rehabilitation of the site has been calculated to be \$7,089,399 and has been deemed sufficient for post closure management purposes. This value will be reviewed on a five yearly cycle.

The costs are measured using the best estimate of the amounts required and is reassessed internally on an annual basis with an independent review being undertaken on a five yearly cycle.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2024**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) Provision for Environmental Monitoring**

A provision for the future costs associated with closing and restoring the landfill is recognised as liabilities within the financial accounts. The nature of work planned by Council includes monitoring of groundwater, surface water, leachate and landfill gas generation. The provision is based on the future value of the estimated current costs, determined on a discounted basis.

Increments in the provision are calculated annually based on the change in the net present value of the future cash outflows of costs for environmental monitoring (unwinding of the discount rate).

As per the independent engineers report from June 2020, the current value for the environmental monitoring of the site has been calculated to be \$3,403,950 and has been deemed sufficient for post closure management purposes. This value will be reviewed on a five yearly cycle.

The costs are measured using the best estimate of the amounts required and is reassessed internally on an annual basis with an independent review being undertaken on a five yearly cycle.

**(m) Critical Accounting Estimates**

The preparation of a financial report 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 this experience and other factors combine to form the basis of making judgements about carrying values of assets and liabilities not readily apparent from other sources. Actual results may differ from these estimates.

**(n) Trade and Other Receivables**

Trade and other receivables include amounts due from member Councils and non-members for unpaid fees and charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

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

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

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

Collectability of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

Impairment and risk exposure information about the impairment of trade receivables and their exposure to credit risk and interest rate risk will be disclosed in the Annual Financial Report.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2024**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(o) Employee Entitlements**

The provisions for employee benefits relate to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

**(i) Short-term Employee Benefits**

Provision is made for the Council'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 Council'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.

**(ii) Other long-term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits 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. The Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council 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. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**(iii) Superannuation Fund**

The Council contributes to Aware Super and other choice funds for qualifying employees as per statutory requirements (11% for 2023/2024). It also contributes to Aware Super and other choice funds for full scheme members (5% for 2023/2024). Contributions to defined contribution plans are recognised as an expense as they become payable.

**(p) Rounding Off Amounts**

All amounts shown in this annual financial report are rounded to the nearest dollar. As a result of rounding, some minor reconciliation discrepancies may be present in the disclosures to the financial report.

**(q) Comparative Figures**

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

**(r) Budget Comparative Figures**

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

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2024**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(s) Leases**

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

Right of use assets are subsequently measured under the cost model.

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

All contracts that are classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Leases for right of use assets are secured over the asset being leased.

The EMRC does not currently have any leases.

**(t) Other Financial Assets**

**(i) Other Financial Assets at Amortised Cost**

The Council 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.

**(ii) Financial Assets at Fair Value through Profit and Loss**

The Council classifies the following financial assets at fair value through profit and loss:

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

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2024**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(u) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council 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 even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Council's intentions to release for sale.

**(v) Landfill Cells**

There are three general components of cell construction:

- Cell excavation and development costs;
- Cell liner costs; and
- Cell capping costs.

All cell excavation and development costs and cell liner costs are capitalised and depreciated over the useful life of the cell based on the volumetric usage of the landfill cell air space during the year.

Cell capping costs are expensed as they occur as part of ongoing site rehabilitation.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2024**

**2. PROGRAMS**

The activities relating to the EMRC's programs reported on in the Operating Statement are as follows:

**Governance**

Records income and expenditure relating to the administration and operation of facilities and services to members of Council together with other administrative governance costs.

**General Purpose Funding**

Records interest revenue as well as other general purpose revenue.

**Community Amenities**

Records income and expenditure associated with the Class III cell, Class IV cell, weighbridge, and transfer station at the Red Hill Waste Management Facility, the Hazelmere Resource Recovery Park and the Baywaste, Coppin Road and Mathieson Road transfer stations.

**Other Property and Services**

Records income and expenditure for public works overheads, plant operation, materials, salaries and wages. It also records income and expenditure for the Sustainability Team (incorporating various projects) and the operations of the Ascot Place activity.



**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2024**

**3. RECONCILIATION OF RATES LEVIED**

The EMRC does not levy rates therefore a Rate Setting Statement [Local Government (Financial Management) Regulations 1996: 22(1)(d) and 30(1)(c)] has not been prepared.

**4. NOTES TO THE STATEMENT OF CASH FLOWS**

**(i) Reconciliation of Cash**

For the purpose of the statement of cash flows, The EMRC considers cash to include cash on hand, cash at bank and bank term deposits. Cash at the end of the reporting period as shown in the statement of cash flows is as follows:

	<b>BUDGET</b>	<b>FORECAST</b>	<b>BUDGET</b>
	<b>2022/2023</b>	<b>2022/2023</b>	<b>2023/2024</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash - Unrestricted	24,670,358	26,911,390	1,361,633
Cash - Restricted	46,476,886	47,265,680	31,545,436
<b>Total Cash</b>	<b>71,147,244</b>	<b>74,177,070</b>	<b>32,907,069</b>

**(ii) Reconciliation of net cash used in operating activities to change in net assets arising from operations**

	<b>BUDGET</b>	<b>FORECAST</b>	<b>BUDGET</b>
	<b>2022/2023</b>	<b>2022/2023</b>	<b>2023/2024</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Net Change in assets from operations	2,577,370	5,530,020	2,455,481
Write back Depreciation	4,286,462	3,699,157	4,505,745
Write back Provisions	737,674	1,129,980	917,260
Write back Accruals - Staff Entitlements	69,206	27,536	27,597
Write back (Profit)/Loss on sale of assets	(115,513)	45,520	(187,938)
Write back Debtor Movements	0	(1,000)	0
Write back Provisions - Belmont	0	0	(21,000,518)
<b>Net cash from operating activities</b>	<b>7,555,199</b>	<b>10,431,213</b>	<b>(13,282,373)</b>

**(iii) Depreciation of Assets**

Details of depreciation expenditure budgets for each program are as follows

	<b>BUDGET</b>	<b>FORECAST</b>	<b>BUDGET</b>
	<b>2022/2023</b>	<b>2022/2023</b>	<b>2023/2024</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Administration	445,377	381,500	393,439
Community Amenities	2,150,052	1,677,657	2,513,422
Other Property and Services	1,691,033	1,640,000	1,598,884
<b>Total Depreciation all Programs</b>	<b>4,286,462</b>	<b>3,699,157</b>	<b>4,505,745</b>

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2024**

**5. FEES AND CHARGES SUMMARY BY PROGRAM**

	<b>BUDGET</b>	<b>FORECAST</b>	<b>BUDGET</b>
	<b>2022/2023</b>	<b>2022/2023</b>	<b>2023/2024</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Administration	0	0	0
Community Amenities	41,484,401	41,605,292	46,234,883
Other Property and Services	0	0	0
<b>Total Statutory Fees and Charges</b>	<b>41,484,401</b>	<b>41,605,292</b>	<b>46,234,883</b>

	<b>BUDGET</b>	<b>FORECAST</b>	<b>BUDGET</b>
	<b>2022/2023</b>	<b>2022/2023</b>	<b>2023/2024</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
User Charges	38,358,337	36,706,660	43,897,155
Special Charges	690,614	635,830	591,096
Secondary Waste Charge	2,435,450	4,262,802	1,746,632
<b>Total Statutory Fees and Charges</b>	<b>41,484,401</b>	<b>41,605,292</b>	<b>46,234,883</b>

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2024**

**6. LOAN BORROWINGS**

**(a) Loan Repayments**

No Loans existed as at 30 June 2023 and no loans are anticipated during the 2023/2024 financial year.

**(b) Unspent Loan**

No unspent loan funds existed as at 30 June 2023 and no unspent loan funds are anticipated during the 2023/2024 financial year.

**(c) New Borrowings**

The EMRC does not propose to undertake new borrowings during the 2023/2024 financial year.

**(d) Overdraft**

Council has not utilised an overdraft facility during the 2022/2023 financial year and it is not anticipated that any such facility will be utilised during the 2023/2024 financial year.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2024**

**7. COUNCILLOR FEES AND ALLOWANCES**

From July 2023 each Councillor, other than the Chairman, will be entitled to an annual meeting fee of \$10,990.

From July 2023 the Chairman will be entitled to an annual meeting fee of \$16,480 as well as an annual Local Government fee of \$20,875.

From July 2023 the Deputy Chairman will be entitled to an annual Local Government fee of \$5,219.

A provision of \$10,496 for meeting fees has been provided for deputy Councillors when deputising for a Councillor at a meeting. All fees paid to Councillors and the Chairman are paid quarterly in arrears.

All fees are in accordance with the 2023 Salaries and Allowances (SAT) Tribunal determination.

	<b>BUDGET</b>	<b>FORECAST</b>	<b>BUDGET</b>
	<b>2022/2023</b>	<b>2022/2023</b>	<b>2023/2024</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Councillor(s) meeting fees	97,416	97,416	76,930
Chairman's meeting fees	16,235	16,235	16,480
Chairman's Local Government fee	20,565	20,565	20,875
Deputy Chairman's Local Government fee	5,141	5,141	5,219
Deputy Councillors' meeting fees	12,343	12,343	10,496
<b>Total Fees and Allowances</b>	<b>151,700</b>	<b>151,700</b>	<b>130,000</b>

**8. INVESTMENT INTEREST**

The total estimated earnings from interest on investments is made up as follows:

	<b>BUDGET</b>	<b>FORECAST</b>	<b>BUDGET</b>
	<b>2022/2023</b>	<b>2022/2023</b>	<b>2023/2024</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Interest on Restricted Assets</b>			
Interest on funds held in Reserve	797,454	1,919,648	1,774,585
Interest on other restricted investments (LSL)	11,999	26,951	41,005
<b>Sub-Total Interest on Restricted Assets</b>	<b>809,453</b>	<b>1,946,599</b>	<b>1,815,590</b>
<b>Interest on Other Funds</b>			
Interest on Municipal funds	70,000	471,951	214,775
<b>Total Interest on Investments</b>	<b>879,453</b>	<b>2,418,550</b>	<b>2,030,365</b>

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2024**

**9. ASSET PROFIT OR LOSS ON DISPOSAL**

	BUDGET 2022/2023 \$	FORECAST 2022/2023 \$	BUDGET 2023/2024 \$
<b>Building</b>	0	0	0
Carried Amount of Assets Disposed	0	(94,130)	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>(94,130)</b>	<b>0</b>
 <b>Equipment</b>			
Proceeds from Sale of Assets	0	0	0
Carried Amount of Assets Disposed	0	0	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
 <b>Furniture and Fittings</b>			
Proceeds from Sale of Assets	0	0	0
Carried Amount of Assets Disposed	0	0	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
 <b>Land</b>			
Proceeds from Sale of Assets	0	0	0
Carried Amount of Assets Disposed	0	0	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
 <b>Plant</b>			
Proceeds from Sale of Assets	360,000	363,000	422,000
Carried Amount of Assets Disposed	(244,487)	(314,390)	(234,062)
<b>(Profit) Loss on Disposal</b>	<b>115,513</b>	<b>48,610</b>	<b>187,938</b>
 <b>Structures</b>			
Carried Amount of Assets Disposed	0	0	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
 <b>Net Profit/ (Loss) on Disposal</b>	<b>115,513</b>	<b>(45,520)</b>	<b>187,938</b>

**10. PLAN FOR THE FUTURE**

EMRC's Strategic Community Plan titled *The EMRC's Revised 10 Year Strategic Plan 2017 - 2027*, endorsed by Council at its meeting held on 24 November 2022 and the Corporate Business Plan 2023/2024 to 2027/2028, which was adopted by Council at its meeting held on 22 June 2023 together constitute EMRC's 'Plan For The Future' in accordance with *section 5.56 of the Local Government Act 1995*.

The 2023/2024 Annual Budget draws from the priorities as identified in the EMRC's 'Plan For The Future'.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024**

**11. DETERMINATION OF SURPLUS OR DEFICIT**

	<b>2023/24 Budget 30 June 2024</b>	<b>2022/23 Forecast 30 June 2023</b>	<b>2022/23 Budget 30 June 2023</b>
<b>Note</b>	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>(a) Non-cash amounts excluded from operating activities</b>			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> .			
<b>Adjustments to operating activities</b>			
Less: Profit on asset disposals	(187,938)	0	(115,513)
Add: Loss on disposal of assets	0	45,520	0
Add: Depreciation	4,505,745	3,699,157	4,286,463
Non-cash movements in non-current assets and liabilities:			
Provisions	(20,083,257)	22,061,492	22,799,166
<b>Non-cash amounts excluded from operating activities</b>	<b>(15,765,450)</b>	<b>25,806,169</b>	<b>26,970,116</b>
<b>(b) Surplus or deficit after imposition of general rates</b>			
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
<b>Adjustments to net current assets</b>			
Less: Reserve accounts	(30,816,750)	(46,536,994)	(46,127,383)
<b>Total adjustments to net current assets</b>	<b>(30,816,750)</b>	<b>(46,536,994)</b>	<b>(46,127,383)</b>
<b>Net current assets used in the Statement of Financial Activity</b>			
Total current assets	36,001,544	77,271,545	74,240,719
Less: Total current liabilities	(8,149,746)	(8,122,149)	(8,122,149)
Less: Total adjustments to net current assets	(30,816,750)	(46,536,994)	(46,127,383)
<b>Surplus or deficit after imposition of general rates</b>	<b>(2,964,952)</b>	<b>22,612,402</b>	<b>19,991,187</b>



## **FEES AND CHARGES**

**For the Year Ending  
30 June 2024**

**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2023-2024 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES**

Description	Unit	2022/2023 Charges with no GST	Value of GST	2022/2023 Charges inc GST	2023/2024 Charges with no GST	Value of GST	2023/2024 Charges inc GST
<b>Waste Management Charges</b>							
<b>Disposal Rates</b>							
<b>Member Councils</b>							
Base Tipping Fee	1 tonne	80.00			85.32		
CWES Levy		5.00			5.50		
Secondary Waste Reserve		38.00			38.00		
Landfill Levy		70.00			70.00		
<b>Total Member Council disposal rate</b>		<b>193.00</b>	<b>19.30</b>	<b>212.30</b>	<b>198.82</b>	<b>19.88</b>	<b>218.70</b>
<b>Councils - Other</b>							
Domestic Refuse Tip Pass (Giddegannup @ 3bags/wk)	N/A	6.91	0.69	7.60	7.27	0.73	8.00
Council Refuse Tip Passes - Trailers (up to 500kg)	N/A	63.91	6.39	70.30	67.18	6.72	73.90
Council Greenwaste Tip Passes (up to 500 kg)	N/A	31.36	3.14	34.50	33.00	3.30	36.30
<b>General Waste</b>							
Cars / Station Wagons	N/A	33.64	3.36	37.00	35.36	3.54	38.90
Trailers (6 x 4)	N/A	57.73	5.77	63.50	60.64	6.06	66.70
Vans / Utes	N/A	57.73	5.77	63.50	60.64	6.06	66.70
Trailers (6 x 4) High Sides	N/A	72.73	7.27	80.00	76.45	7.65	84.10
Tandem/ Horse Floats (< 1 tonne)	N/A	108.18	10.82	119.00	113.64	11.36	125.00
240 Litre Mobile Garbage Bin	N/A	10.45	1.05	11.50	11.00	1.10	12.10
Commercial (General)	1 tonne	153.64	15.36	169.00	161.36	16.14	177.50
Minimum Commercial Charges	0.50 tonnes	76.82	7.68	84.50	80.73	8.07	88.80
<b>Greenwaste</b>							
Greenwaste - Member Councils (uncontaminated - Red Hill)	1 tonne	47.82	4.78	52.60	50.27	5.03	55.30
Greenwaste - Member Councils (uncontaminated - Hazelmere)	1 tonne	54.36	5.44	59.80	57.09	5.71	62.80
Greenwaste - Commercial (uncontaminated - Red Hill)	1 tonne	62.73	6.27	69.00	65.91	6.59	72.50
Greenwaste - Commercial (uncontaminated - Hazelmere)	1 tonne	70.00	7.00	77.00	73.55	7.35	80.90
Greenwaste - Shredded to EMRC specification (to Red Hill)	1 tonne	10.55	1.05	11.60	11.09	1.11	12.20
Greenwaste - Shredded to EMRC specification (to Hazelmere)	1 tonne	10.55	1.05	11.60	11.09	1.11	12.20
(Minimum charge for greenwaste 0.5 tonne)							
<b>FOGO Waste</b>							
FOGO waste - MGB (Member Councils)	1 tonne	98.73	9.87	108.60	104.27	10.43	114.70

**Note 1:** Attractive discounts available to major customers and Local Governments.

**Note 2:** In the event that the weighbridges at Red Hill Waste Management Facility are not operational, vehicles will be charged according to their carrying capacity (in tonnes) multiplied by the appropriate rate from the schedule of fees and charges according to the type of waste being disposed.



**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2023-2024 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES**

Description	Unit	2022/2023 Charges with no GST	Value of GST	2022/2023 Charges inc GST	2023/2024 Charges with no GST	Value of GST	2023/2024 Charges inc GST
		\$	\$	\$	\$	\$	\$
<b>Waste Management Charges continued ..</b>							
<b>Disposal Rates continued..</b>							
<b>Special Wastes</b>							
Asbestos (Wrapped)	1 tonne	179.09	17.91	197.00	188.09	18.81	206.90
Asbestos (Wrapped) - Member Council residents only	1 tonne	95.45	9.55	105.00	100.27	10.03	110.30
Asbestos (Wrapped) - Minimum Charge		30.86	3.09	33.95	32.45	3.25	35.70
Car Bodies - Commercial	each	52.27	5.23	57.50	54.91	5.49	60.40
Car Bodies - Member Council residents only	each	25.45	2.55	28.00	26.73	2.67	29.40
Biosecurity Waste	1 tonne	206.00	20.60	226.60	216.36	21.64	238.00
Burial Fee (for immediate burial requirements)	n/a	149.09	14.91	164.00	149.09	14.91	164.00
Handling Fee (for special handling requirements)	n/a	149.09	14.91	164.00	149.09	14.91	164.00
Tyre Disposal (off rim) *	each	6.36	0.64	7.00	8.18	0.82	9.00
Tyre Disposal (with rim) *	each	12.73	1.27	14.00	15.45	1.55	17.00
Tyre Recovery Charges (for tyres at the landfill face)	each	25.00	2.50	27.50	26.36	2.64	29.00
Mattress disposal fee (Member Council Residents)	each	27.50	2.75	30.25	27.50	2.75	30.25
Mattress disposal fee (Charitable Organisations)	each	28.18	2.82	31.00	28.18	2.82	31.00
Mattress disposal fee (Commercial)	each	28.18	2.82	31.00	36.36	3.64	40.00
E-Waste (Price applicable after quota has been reached under Infoactive agreement )	each	9.37	0.93	10.30	9.91	0.99	10.90
Wash Facility Fee	n/a	37.27	3.73	41.00	39.18	3.92	43.10
Class III Contaminated Waste **	1 tonne	155.27	15.53	170.80	163.09	16.31	179.40
Class III Contaminated Soil **	1 tonne	155.27	15.53	170.80	163.09	16.31	179.40
Class IV Contaminated Waste **	1 tonne	234.55	23.45	258.00	246.36	24.64	271.00
Class IV Contaminated Soil **	1 tonne	205.64	20.56	226.20	216.00	21.60	237.60
<b>** Minimum Contaminated Waste Charges</b>							
Class V Waste - Concrete encapsulated drums (L 900mm D 600mm )	each	On Quotation Basis Only			On Quotation Basis Only		
Class V Waste - Concrete encapsulated bulka bags (1.1m x 1.1m x 1.1m)	each	On Quotation Basis Only			On Quotation Basis Only		
Administration Charge - For Waste Acceptance Approvals	consignment	153.55	15.35	168.90	161.27	16.13	177.40
Administration Charge - Reprinting of Unsigned Weighbridge Dockets	per docket	4.64	0.46	5.10	4.91	0.49	5.40

**Note 1:** Attractive discounts available to major customers and Local Governments.

\* Only car and 4 wheel drive vehicle tyres accepted. Member Council residents only maximum 4 per person.

**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2023-2024 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES**

Description	Unit	2022/2023 Charges with no GST	Value of GST	2022/2023 Charges inc GST	2023/2024 Charges with no GST	Value of GST	2023/2024 Charges inc GST
		\$	\$	\$	\$	\$	\$
<b>Waste Management Charges continued ..</b>							
<b>Hazelmere</b>							
Wood Waste (per tonne)							
- Grade 1	1 tonne	55.64	5.56	61.20	58.45	5.85	64.30
- Grade 2	1 tonne	61.82	6.18	68.00	65.00	6.50	71.50
- Contaminated	1 tonne	239.73	23.97	263.70	251.73	25.17	276.90
<b>Hazelmere - Commercial &amp; Industrial Waste Sorting Facility</b>							
Dry Commercial and Industrial Waste	1 tonne	163.64	16.36	180.00	171.91	17.19	189.10
Bulk verge Collections	1 tonne	193.00	19.30	212.30	198.82	19.88	218.70
Minimum Charge (Member Councils)	0.50 tonnes	81.82	8.18	90.00	86.00	8.60	94.60
Minimum Charges (Commercial)	0.50 tonnes	81.82	8.18	90.00	86.00	8.60	94.60
<b>Additional Charges for Recovered Items</b>							
Tyre - Passenger car (off rim)	each	5.36	0.54	5.90	5.64	0.56	6.20
Tyre - Passenger car (with rim)	each	7.18	0.72	7.90	7.55	0.75	8.30
Tyre - Light truck, Light Industrial (off rim)	each	10.55	1.05	11.60	11.09	1.11	12.20
Tyre - Light truck, Light Industrial (with rim)	each	21.19	2.11	23.30	22.27	2.23	24.50
Fridges & Freezers / White Goods / Air Conditioning Units	each	31.73	3.17	34.90	33.36	3.34	36.70
Car Batteries	each	10.59	1.06	11.65	11.18	1.12	12.30
Handling Fee (for special handling requirements)	per load	153.55	15.35	168.90	161.27	16.13	177.40
<b>Note 1 : If a C&amp;I waste load is contaminated by more than 50% (by visual inspection) , a surcharge of 50% of the disposal charge per tonne will apply plus a handling fee will be applied to the consignment.</b>							
<b>Note 2 : Tyres other than mentioned above will be required to be removed from site by the customer.</b>							
<b>Note 3 : Contracts with attractive discounts available to major customers and local governments.</b>							
<b>Note 4 : In the event that the weighbridge at Hazelmere Resource Recovery Park is not operational, vehicles will be charged according to the estimated waste volumes in cubic metres converted to tonnes.</b>							



**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2023-2024 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES**

Description	Unit	2022/2023 Charges with no GST		Value of GST		2022/2023 Charges inc GST		2023/2024 Charges with no GST		Value of GST		2023/2024 Charges inc GST	
		\$		\$		\$		\$		\$		\$	
Waste Management Charges continued ..													
Sale of Materials (all ex stockpile, minimum 10 tonnes)													
Bulk Fresh Water for construction/maintenance purposes	kL (1,000 litres)	1.10		0.10		1.20		1.18		0.12		1.30	
Ferricrete 25 mm **	1 tonne	13.32		1.33		14.65		14.00		1.40		15.40	
Ferricrete 12 mm **	1 tonne	13.32		1.33		14.65		14.00		1.40		15.40	
Filter Rock 20-50 mm **	1 tonne	13.32		1.33		14.65		14.00		1.40		15.40	
Filter Rock >50-80 mm **	1 tonne	13.32		1.33		14.65		14.00		1.40		15.40	
Rock Spalls (Unsorted) **	1 tonne	24.00		2.40		26.40		25.27		2.53		27.80	
Ferricrete (Member Councils)	1 tonne	11.00		1.10		12.10		11.64		1.16		12.80	
Premium Recycled Wood Chip (Coloured) - Hazelmere	1 m <sup>3</sup>	68.91		6.89		75.80		72.36		7.24		79.60	
Standard Recycled Wood Chip (Coloured) - Hazelmere	1 m <sup>3</sup>	47.86		4.79		52.65		50.27		5.03		55.30	
Manufactured Products (per tonne)													
Mixed Mulch **	1 tonne	36.82		3.68		40.50		38.73		3.87		42.60	
Mulch (Member Councils)	1 tonne	22.09		2.21		24.30		23.27		2.33		25.60	
Soil Improver **	1 tonne	27.27		2.73		30.00		28.64		2.86		31.50	
Soil Improver (Member Councils)	1 tonne	20.64		2.06		22.70		21.73		2.17		23.90	
Premium Recycled Wood Chip (Coloured) - Hazelmere	1 tonne	344.55		34.45		379.00		361.82		36.18		398.00	
Standard Recycled Wood Chip (Coloured) - Hazelmere	1 tonne	239.18		23.92		263.10		251.18		25.12		276.30	
Premium Recycled Wood Chip - Hazelmere	1 tonne	68.09		6.81		74.90		71.55		7.15		78.70	
Standard Recycled Wood Chip - Hazelmere	1 tonne	37.45		3.75		41.20		39.36		3.94		43.30	
Recycled Wood Chip Grade 3 - Hazelmere (when available)	1 tonne	N/A		N/A		N/A		37.41		3.74		41.15	
Fines - Hazelmere (when available)	1 tonne	76.27		7.63		83.90		80.09		8.01		88.10	
Shredded, Unprocessed Greenwaste	1 tonne	10.55		1.05		11.60		11.09		1.11		12.20	
FOGO derived dig-in compost	1 tonne	31.82		3.18		35.00		33.45		3.35		36.80	
Trailer Loaded Products (per scoop)													
Soil Improver	1 scoop	15.01		1.49		16.50		15.82		1.58		17.40	
Mixed Mulch	1 scoop	15.01		1.49		16.50		15.82		1.58		17.40	
FOGO derived dig-in compost	1 scoop	15.91		1.59		17.50		16.73		1.67		18.40	
Note 1 : Quotes can be provided for delivery of material/products.													
Note 2 : Upon the commissioning of new weighbridges at the Hazelmere Resource Recovery Park, all inward and outward material will be charged on a per tonne rate and not on a cubic metre (m <sup>3</sup> ) rate.													
** Material purchases in excess of 400 tonnes and 2,000 tonnes over the financial year are subject to a discount of 15% and 20% respectively.													

**Note: Attractive discounts available to major customers and Local Governments.**

**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2023-2024 - DRAFT SCHEDULE OF OTHER FEES AND CHARGES**

Description	Unit	2022/2023 Charges with no GST	Value of GST	2022/2023 Charges inc GST	2023/2024 Charges with no GST	Value of GST	2023/2024 Charges inc GST
		\$	\$	\$	\$	\$	\$
<b><u>Consulting Fees</u></b>							
<b><u>Member Councils</u></b>							
Senior Executive	1 hour	126.36	12.64	139.00	132.73	13.27	146.00
Manager	1 hour	111.45	11.15	122.60	117.09	11.71	128.80
Co-ordinator	1 hour	96.45	9.65	106.10	101.27	10.13	111.40
Officer	1 hour	68.36	6.84	75.20	71.82	7.18	79.00
<b><u>Other Organisations</u></b>							
Senior Executive	1 hour	380.00	38.00	418.00	399.00	39.90	438.90
Manager	1 hour	280.00	28.00	308.00	294.00	29.40	323.40
Co-ordinator	1 hour	220.00	22.00	242.00	231.00	23.10	254.10
Officer	1 hour	180.00	18.00	198.00	189.00	18.90	207.90
<b><u>Miscellaneous Charges</u></b>							
<b><u>Vehicle Charges</u></b>							
Commercial Vehicle	1 hour	25.00	2.50	27.50	26.27	2.63	28.90
<b><u>Photocopier Charges</u></b>							
Black & White A4 print	per page	0.41	0.04	0.45	0.46	0.05	0.50
Black & White A3 print	per page	0.55	0.05	0.60	0.59	0.06	0.65
Colour A4 print	per page	0.50	0.05	0.55	0.54	0.05	0.60
Colour A3 print	per page	0.64	0.06	0.70	0.68	0.07	0.75



## **WASTE DISPOSAL TONNAGES**

**For the Year Ending  
30 June 2024**

TONNAGE ANALYSIS

COUNCIL	ACTUAL 2020/2021 TONNES	ACTUAL 2021/2022 TONNES	BUDGET 2022/2023 TONNES	FORECAST 2022/2023 TONNES	BUDGET 2023/2024 TONNES
Bassendean	2,920	2,682	3,149	2,243	2,473
Bayswater/Baywaste	25,481	18,541	22,179	18,859	20,259
Belmont	16,376	0	0	0	0
Kalamunda	21,800	21,314	7,315	21,404	0
Mundaring	12,467	12,873	6,920	13,609	4,436
Swan	52,166	56,161	24,528	56,064	18,796
Sub-total - Member Councils (MSW)	131,210	111,571	64,091	112,179	45,964
Bassendean - Greenwaste	348	309	0	58	184
Bayswater/Baywaste - Greenwaste	1,565	474	399	1,280	1,117
Belmont - Greenwaste	685	0	0	0	0
Kalamunda - Greenwaste	2,228	2,288	2,177	2,260	0
Mundaring - Greenwaste	0	576	0	734	917
Swan - Greenwaste	463	504	557	523	516
Transfer Station - Greenwaste	1,039	1,083	905	939	1,346
Commercial/Other - Greenwaste	631	1,702	2,540	854	1,583
Sub-total - Greenwaste	6,959	6,936	6,578	6,648	5,663
Hazelmere - C & I, WWTE, Wood & Mattress Waste	1,571	1,740	2,091	1,341	1,356
Non-Member Local Governments	39,912	0	0	0	18,500
EMRC Transfer Stn (Trailers & Commercial etc)	5,039	4,982	5,040	4,568	4,614
Asbestos (Wrapped)	2,632	2,408	2,480	2,054	2,075
Commercial/Other Class III (exc. Asbestos)	18,180	63,845	39,000	69,667	65,000
FOGO (trial) - Town of Bassendean	2,970	3,437	3,837	3,504	3,488
FOGO (trial) - Town of Bayswater	2,753	11,518	12,555	11,483	11,557
Contaminated Class III - General & PFAS	18,430	8,681	10,000	11,282	11,855
Class IV Waste	4,441	2,671	12,900	6,626	19,250
Waste Agreement Residual	0	0	6,000	0	5,000
Sub-total - Other Tonnages	95,928	99,283	93,903	110,525	142,695
TOTAL TONNAGES TO REDHILL WASTE DISPOSAL FACILITY	234,097	217,790	164,572	229,352	194,322
Class III	216,974	193,227	122,702	201,091	149,364
Class IV & V	4,441	2,671	12,900	6,626	19,250
Greenwaste	6,959	6,936	6,578	6,648	5,663
FOGO	5,723	14,955	16,392	14,987	15,045
SUMMARY TOTAL TONNAGES TO REDHILL WASTE DISPOSAL FACILITY	234,097	217,790	158,572	229,352	189,322
TOTAL APCR TONNES	0	0	6,000	0	5,000
Hazelmere Transfer Station					
Kalamunda	0	0	15,040	0	0
Mundaring	0	0	8,384	0	8,872
Swan	0	0	34,216	0	37,591
TOTAL TONNAGES TO HAZELMERE TRANSFER STATION	0	0	57,640	0	46,463



## **FINANCIAL PERFORMANCE BY ACCOUNT**

**For the Year Ending  
30 June 2024**

# Financial Performance by Account 2023/2024

CEO's Team		Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
CEO and Support				
Operating Income				
59993/00	Income - Governance / Council Members	0	45,455	0
		<b>0</b>	<b>45,455</b>	<b>0</b>
Operating Expenditure				
72851/06	IT Support - Councillors	94,956	69,956	80,569
73904/01	Attend Corporate and Award Functions and Events - Governance	1,400	9,127	1,400
73906/00	Provide Compliance Services and Internal Audit	61,844	61,844	63,700
73917/09	Provide Staff Annual Leave - CEO's Department	1,000	1,000	1,000
73918/08	Recruit Senior Staff	25,600	25,600	25,600
73918/11	Recruit Staff - CEO's Department	10,000	10,000	10,000
73919/10	Train and Develop Staff - CEO's Department	17,330	18,435	17,667
73922/09	Provide Staff Long Service Leave - CEO's Department	1,000	1,000	1,000
73966/00	Undertake Regional Advocacy - CEO/Councillors	4,000	4,000	4,000
73981/01	Manage CEO's Department	531,296	462,038	501,852
73989/00	Undertake Strategic Planning Research and Special Projects	50,000	50,000	50,000
73992/01	Hold Stakeholder Events/Functions	25,000	25,000	25,000
73993/00	Governance - Council Members	234,489	269,091	231,462
73994/00	Conduct Committee Meetings	3,000	1,000	3,075
73995/00	Conduct Council Meetings	22,100	11,500	22,718
73995/01	Catering Kitchen - Provisions	10,500	10,500	10,215
73996/00	Conduct Other Functions	28,660	44,330	27,340
73996/02	EMRC Staff Kitchen - Provisions	10,250	10,250	10,488
73999/00	Prepare Strategic Plan and Plan for the Future	11,530	1,193	11,546
		<b>1,143,955</b>	<b>1,085,864</b>	<b>1,098,632</b>
Capital Expenditure				
24550/01	Purchase Information Technology & Communication Equipment -	35,000	0	70,000
24620/00	Purchase Art Works	10,000	0	0
		<b>45,000</b>	<b>0</b>	<b>70,000</b>
Net Income/(Expenditure)		<b>(1,188,955)</b>	<b>(1,040,409)</b>	<b>(1,168,632)</b>
Communications Team				
Operating Expenditure				
73953/01	Support and Maintenance of EMRC Web Sites	20,600	26,200	20,600
73961/00	Manage Marketing and Communications Services	116,318	151,201	239,136
73961/01	Conduct Biennial Stakeholder Perception Survey	10,000	10,000	0
73963/00	Prepare Annual Report	8,200	5,073	8,405
73965/00	Conduct Promotions/Public Relations Events - Marketing	2,000	2,000	2,700
		<b>157,118</b>	<b>194,474</b>	<b>270,841</b>
Net Income/(Expenditure)		<b>(157,118)</b>	<b>(194,474)</b>	<b>(270,841)</b>
GDA Project				
Other Expenditure				
72864/20	Green Deal Alliance Project	0	273,413	0
72864/21	Green Deal Alliance Project - Recoup of Expenditure / Income	0	(273,413)	0
72864/24	Mineral Resources (SWA Product Stewardship Scheme)	0	46,149	0
72864/25	Mineral Resources (SWA Product Stewardship Scheme) - Recoup of	0	(46,149)	0
72864/26	Covalent Lithium (SWA Product Stewardship Scheme)	0	44,140	0
72864/27	Covalent Lithium (SWA Product Stewardship Scheme) - Recoup of	0	(44,140)	0



# Financial Performance by Account 2023/2024

CEO's Team		Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
<b>GDA Project</b>				
		0	0	0
<b>Net Income/(Expenditure)</b>		0	0	0
<b>Human Resources</b>				
<b>Operating Expenditure</b>				
72752/00	Reconciliation Action Plan (RAP)	10,768	5,972	10,000
72851/08	IT Support - Human Resources	0	0	52,866
72859/02	Monitor WHS Impacts - Red Hill & Hazelmere Occupational	13,345	5,515	26,530
72859/07	Monitor WHS Impacts - Hazelmere Occupational Dust Monitoring	17,704	1,359	0
73911/00	Provide Staff Health Welfare - EAP	4,100	4,100	4,203
73911/01	Implement Health Promotion Activities	14,350	14,350	31,000
73911/02	Provide Staff Health Welfare - 1st Aid	42,060	25,030	43,111
73912/00	Provide Human Resource Management Service	635,707	629,111	871,260
73912/01	Conduct Employee Service Recognition Presentations	3,030	3,030	3,106
73919/00	Train and Develop Staff - Corporate General	22,550	22,550	23,114
73988/02	Facilitate Continuous Improvement Programme	2,725	0	2,793
73988/03	Implement the Rewards and Recognition Programme	5,125	5,125	5,253
73999/03	Implement Disability Access & Inclusion Plan	1,025	0	2,051
73999/04	Implement Workforce Plan Initiatives	2,100	2,100	5,000
		<b>774,589</b>	<b>718,242</b>	<b>1,080,287</b>
<b>Net Income/(Expenditure)</b>		<b>(774,589)</b>	<b>(718,242)</b>	<b>(1,080,287)</b>
<b>Net Operating and Capital Expenditure for CEO's Team</b>		<b>2,120,662</b>	<b>1,953,125</b>	<b>2,519,759</b>

# Financial Performance by Account 2023/2024

Business Support		Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
Business Support - General				
Operating Expenditure				
66590/00	Operate and Maintain Miscellaneous Equipment - Corporate	0	0	3,000
73914/01	Implement Governance and Corporate Services Study Assistance	3,000	0	3,000
73918/01	Recruit Staff - Business Support	10,000	17,500	20,000
73919/01	Train and Develop Staff - Business Support	40,750	40,750	41,663
73981/00	Manage Governance and Corporate Services Business Unit	515,506	498,450	551,522
		<b>569,256</b>	<b>556,700</b>	<b>619,185</b>
Capital Expenditure				
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	10,000	5,500	10,000
		<b>10,000</b>	<b>5,500</b>	<b>10,000</b>
Net Income/(Expenditure)		<b>(579,256)</b>	<b>(562,200)</b>	<b>(629,185)</b>

# Financial Performance by Account 2023/2024

Business Support		Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
<b>Finance Team</b>				
<b>Operating Income</b>				
59943/00	Income Financial Services	9,500	12,000	14,400
59945/00	Income Municipal Cash Investments	68,000	431,951	152,775
59945/02	Income Municipal Cash at Bank	2,000	40,000	62,000
		<b>79,500</b>	<b>483,951</b>	<b>229,175</b>
<b>Operating Expenditure</b>				
71981/00	Internal Revenue Governance and Corporate Services Business	(5,253,780)	(5,253,780)	(5,358,704)
73913/00	Provide Payroll Service	0	0	600
73943/00	Provide Financial Services	752,773	803,517	889,727
73943/01	Provide Financial Services - Non GST Fees and Charges	1,600	1,250	1,320
73981/99	Councillors - Corporate Services Allocation	521,643	521,643	532,076
73982/99	Waste Management Services Business Unit - Corporate Services	2,890,958	2,890,958	2,948,777
73983/99	Sustainability Team - Corporate Services Allocation	702,994	1,405,988	717,054
73984/99	Environmental Services Business Unit - Corporate Services	702,994	0	717,054
		<b>319,182</b>	<b>369,576</b>	<b>447,904</b>
<b>Other Income</b>				
59945/01	Income Restricted Cash Investments	809,453	1,946,599	1,815,590
59945/03	Unrealised loss/gain on Restricted Investments	0	613,506	0
		<b>809,453</b>	<b>2,560,105</b>	<b>1,815,590</b>
<b>Other Expenditure</b>				
73986/99	Resource Recovery Business Unit - Corporate Services Allocation	427,591	427,591	436,143
83420/01	Disposal of Minor Plant - Ascot Place	0	3,124	0
		<b>427,591</b>	<b>430,715</b>	<b>436,143</b>
<b>Net Income/(Expenditure)</b>		<b>142,180</b>	<b>2,243,765</b>	<b>1,160,718</b>
<b>Information Team</b>				
<b>Operating Expenditure</b>				
65420/06	Operate and Maintain Power Supply Equipment - Ascot Place	10,045	10,100	9,902
66550/00	Operate and Maintain Information Technology & Communication	409,505	332,059	356,498
66560/00	Operate and Maintain Network Communications Equipment	1,045	1,045	1,150
66570/00	Operate and Maintain Information Technology Servers	1,045	1,045	1,150
71951/00	Internal Revenue Information Technology Services	(110,339)	(107,982)	(112,425)
73951/00	Manage Information Technology Services	507,593	487,847	565,570
73951/01	Provide Records Management Services	11,900	12,776	11,910
73952/00	Manage Application and Operating System Software	489,965	390,773	479,311
73953/00	Manage Telecommunications	135,120	135,120	134,853
		<b>1,455,879</b>	<b>1,262,783</b>	<b>1,447,920</b>
<b>Capital Expenditure</b>				
24550/00	Purchase Information Technology & Communication Equipment	105,000	40,000	73,000
		<b>105,000</b>	<b>40,000</b>	<b>73,000</b>
<b>Net Income/(Expenditure)</b>		<b>(1,560,879)</b>	<b>(1,302,783)</b>	<b>(1,520,920)</b>

# Financial Performance by Account 2023/2024

Business Support		Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
<b>Procurement and Governance</b>				
<b>Operating Income</b>				
54440/00	Income Vehicles - Ascot Place	100	100	100
58739/09	Income Implement Electric Vehicle Initiative	0	0	349,000
		<b>100</b>	<b>100</b>	<b>349,100</b>
<b>Operating Expenditure</b>				
61440/00	Internal Revenue Vehicles - Ascot Place	(141,159)	(141,654)	(170,040)
63240/01	Operate and Maintain Administration Building - Ascot Place	314,804	304,838	328,855
63240/02	Clean Administration Building - Ascot Place	50,065	58,000	51,317
65420/07	Operate and Maintain Office Furniture and Miscellaneous Plant and	5,594	6,050	6,017
65440/00	Operate and Maintain Vehicles - Ascot Place	152,968	139,243	136,528
66510/01	Operate and Maintain Office Equipment - Corporate Services	4,280	2,176	2,370
66520/10	Operate and Maintain Fire Fighting Equipment - Ascot Place	500	2,000	500
66530/01	Operate and Maintain Security System - Ascot Place	625	0	625
67610/01	Operate and Maintain Office Furniture and Fittings - Corporate	5,116	5,555	6,160
73901/00	Provide Administrative Service	459,307	455,007	507,037
		<b>852,100</b>	<b>831,215</b>	<b>869,369</b>
<b>Other Income</b>				
82440/00	Income Disposal of Vehicles - Ascot Place	72,000	118,000	205,000
		<b>72,000</b>	<b>118,000</b>	<b>205,000</b>
<b>Other Expenditure</b>				
83440/00	Disposal of Vehicles - Ascot Place	49,200	84,536	146,030
		<b>49,200</b>	<b>84,536</b>	<b>146,030</b>
<b>Capital Expenditure</b>				
24399/28	Extend Ascot PV & EV Charging	0	0	282,000
24440/00	Purchase Vehicles - Ascot Place	186,000	211,000	68,750
24440/01	Purchase Vehicles - Ascot Place (Electric Vehicles)	0	0	418,000
25240/01	Capital Improvement Administration Building - Ascot Place	458,000	0	95,000
25530/01	Upgrade Security Equipment - Ascot Place	5,000	0	5,000
		<b>649,000</b>	<b>211,000</b>	<b>868,750</b>
<b>Net Income/(Expenditure)</b>		<b>(1,478,200)</b>	<b>(1,008,651)</b>	<b>(1,330,049)</b>
<b>Net Operating and Capital Expenditure for Business Support</b>		<b>3,476,155</b>	<b>629,869</b>	<b>2,319,435</b>

# Financial Performance by Account 2023/2024

Sustainability Team		Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
<b>Advocacy</b>				
<b>Operating Expenditure</b>				
73917/11	Provide Staff Annual Leave - Advocacy	1,000	1,000	1,000
73966/02	Implement Regional Advocacy Strategy	237,729	235,072	273,091
73983/03	Support Sustainability Team Grant/Sponsorship Opportunities	10,000	4,000	10,000
		<b>248,729</b>	<b>240,072</b>	<b>284,091</b>
<b>Other Expenditure</b>				
72883/01	Support Waste Management Community Reference Group	5,100	1,964	4,000
		<b>5,100</b>	<b>1,964</b>	<b>4,000</b>
<b>Net Income/(Expenditure)</b>		<b>(253,829)</b>	<b>(242,036)</b>	<b>(288,091)</b>

# Financial Performance by Account 2023/2024

Sustainability Team		Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
Urban Environmental Team				
Operating Income				
58739/07	Income Urban Environment Sustainability Programs	95,840	95,283	87,565
58829/01	Income Avon Descent	185,190	157,693	163,190
		<b>281,030</b>	<b>252,976</b>	<b>250,755</b>
Operating Expenditure				
71915/04	Internal Revenue Staff Leave Entitlements - Urban Environment	(52,066)	(34,562)	(37,436)
72739/08	Implement Urban Environment Sustainability Programs	216,357	197,760	294,034
72739/10	Implement Miscellaneous Sustainability Projects	0	4,000	0
72787/01	Implement Sustainable Transport Strategy including Net Zero	64,847	23,716	0
72799/02	Provide Regional Economic Profile Information	29,000	29,000	29,000
72799/03	Implement Flood Risk Project	0	313	0
72829/01	Support Avon Descent	201,777	257,730	213,348
72829/02	Support Other Regional Events and Forums	0	1,000	1,000
73914/04	Implement Sustainability Staff Study Assistance Programme	1,000	0	1,000
73917/04	Provide Staff Annual Leave - Urban Environment	38,207	47,107	25,988
73918/04	Recruit Staff - Urban Environment	500	990	500
73919/04	Train and Develop Staff - Urban Environment Team	15,729	10,789	13,129
73921/04	Provide Staff Sick Leave - Urban Environment	16,259	9,578	11,059
73922/04	Provide Staff Long Service Leave - Urban Environment	2,036	2,036	2,097
73923/04	Provide Staff RDO and TIL Leave - Urban Environment	0	2,788	0
73924/04	Provide Staff Public Holiday Leave - Urban Environment	16,259	7,118	11,059
73983/00	Coordinate Urban Environment Business Unit	124,129	55,759	0
73983/04	Urban Environment Research and Development Related Studies	30,000	0	0
73983/06	IT Support - Urban Environmental	4,307	4,307	14,093
73983/07	Undertake EMRC and Other Agency Initiatives - Urban Environment	18,135	36,734	40,236
		<b>726,476</b>	<b>656,163</b>	<b>619,107</b>
Net Income/(Expenditure)		<b>(445,446)</b>	<b>(403,187)</b>	<b>(368,352)</b>
Waste Education - FOGO				
Other Income				
58864/03	Income FOGO - Waste Education	96,960	95,045	92,748
58864/04	Income - Recoup of Procurement Cost for FOGO Caddys and Liners	0	250,000	0
		<b>96,960</b>	<b>345,045</b>	<b>92,748</b>
Other Expenditure				
72864/08	Conduct FOGO - Waste Education	337,551	228,097	243,193
72864/11	Procurement of Caddys and Liners - External Clients	0	250,000	0
		<b>337,551</b>	<b>478,097</b>	<b>243,193</b>
Net Income/(Expenditure)		<b>(240,591)</b>	<b>(133,052)</b>	<b>(150,445)</b>

# Financial Performance by Account 2023/2024

Sustainability Team		Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
<b>Waste Education – General</b>				
<b>Operating Income</b>				
58873/01	Income Stakeholder Waste Education	613,654	568,774	514,349
58873/04	Income Regional Waste Education Marketing Materials	0	8,836	0
58873/05	Income Tackling the Troublesome Two Project	0	1,260	0
58873/07	Income Circular Economy in the Community	0	14,447	0
		<b>613,654</b>	<b>593,317</b>	<b>514,349</b>
<b>Operating Expenditure</b>				
63253/00	Operate and Maintain Environ. Education Centre Blds - Red Hill	26,986	31,954	29,235
68690/02	Operate and maintain miscellaneous Furniture and fittings - Edu	1,739	1,950	2,127
71915/10	Internal Revenue Staff Leave Entitlements - Waste Education	(90,795)	(61,406)	(79,747)
72866/01	Conduct Battery Collection Programme	45,172	34,885	33,819
72871/00	Provide Site Tours - Red Hill Landfill Facility	0	200	0
72873/00	Conduct Waste Education Programmes	332,697	244,504	326,429
72873/02	Conduct Waste Education Research / Surveys	10,000	5,000	5,000
72873/04	Produce Regional Waste Education Marketing Materials	55,000	45,000	45,000
72873/11	Coordinate Waste Education	184,636	143,102	170,398
72873/12	Implement Circular Economy in the Community	0	14,282	0
72873/13	Undertake EMRC and Other Agency Initiatives - Waste Education	26,012	18,304	15,500
73917/13	Provide Staff Annual Leave - Waste Education	46,762	33,483	39,861
73919/13	Train and Develop Staff - Waste Education Staff	20,737	18,726	19,268
73921/13	Provide Staff Sick Leave - Waste Education	19,473	10,578	16,537
73922/13	Provide Staff Long Service Leave - Waste Education	1,000	1,000	1,000
73923/13	Provide Staff RDO and TIL Leave - Waste Education	0	1,096	0
73924/13	Provide Staff Public Holiday Leave - Waste Education	19,473	9,385	16,537
		<b>698,892</b>	<b>552,043</b>	<b>640,965</b>
<b>Net Income/(Expenditure)</b>		<b>(85,238)</b>	<b>41,274</b>	<b>(126,616)</b>
<b>Net Operating and Capital Expenditure for Sustainability Team</b>		<b>1,025,104</b>	<b>737,001</b>	<b>933,504</b>

# Financial Performance by Account 2023/2024

Operations Team		Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
<b>Hazelmere Operations</b>				
<b>Operating Income</b>				
53221/00	Income - Hazelmere Site General Income	39,100	30,100	39,100
58857/09	Income Power Poles Steel Recycling - Hazelmere Facility	386,880	130,172	0
58888/01	Income Woodwaste Project	2,004,370	1,779,700	1,902,173
58888/02	Income Mattress Project - Hazelmere	564,799	655,311	575,132
58888/05	Income Woodwaste Project (broiler growers guarantee fee) -	30,000	30,000	30,000
58888/08	Income Western Power pole handling fee	5,460	5,460	5,460
58888/09	Income Firewood Processing Project - Hazelmere	176,036	32,200	0
58888/10	Income Transport of CLIV Poles to Red Hill - Hazelmere RRP	0	37,060	0
58888/11	Income Admin Surcharge for Poles to Red Hill (subject to GST) -	0	1,000	0
58888/12	Income CWTF's for Poles to Red Hill (not subject to GST) -	0	5,500	0
		<b>3,206,645</b>	<b>2,706,503</b>	<b>2,551,865</b>
<b>Operating Expenditure</b>				
62120/00	Operate and Maintain Hazelmere Site	234,384	257,314	260,402
63221/00	Operate and Maintain Hazelmere Buildings	51,141	54,556	77,096
63221/01	Demolition of Hazelmere House	0	30,000	0
63259/02	Operate and Maintain Other Waste Management Buildings	61,601	68,000	75,377
64392/01	Operate and Maintain Weighbridge Structure - Hazelmere	16,905	37,400	37,999
64393/01	Operate and Maintain Water Storage Dams/Tanks - Hazelmere	1,894	2,000	2,094
64394/01	Operate and Maintain Perimeter Fencing - Hazelmere	18,891	10,000	11,238
64394/06	Operate and Maintain Noise Control Fencing - Hazelmere	5,550	2,000	5,550
64395/02	Operate and Maintain Hardstand & Road - Hazelmere	58,036	208,750	69,606
64396/03	Operate and Maintain Monitoring Bores - Hazelmere	565	620	691
65410/02	Operate and Maintain Plant - Hazelmere	165,811	64,131	17,820
65420/08	Operate and Maintain Miscellaneous Plant - Hazelmere	68,752	67,174	75,070
66520/09	Operate and Maintain Fire Fighting Equipment - Hazelmere	27,567	46,645	48,801
66530/09	Operate and Maintain Security System - Hazelmere	48,620	40,500	37,797
66590/09	Operate and Maintain Other Equipment - Hazelmere	31,302	33,000	34,607
67610/09	Operate and Maintain Office Furniture and Fittings - Hazelmere	31,466	21,500	20,006
71915/09	Internal Revenue Staff Leave Entitlements - Hazelmere Operations	(223,907)	(172,401)	(353,727)
72851/05	IT Support - Hazelmere Operations	49,154	53,349	53,411
72888/01	Manage Woodwaste Project - Hazelmere	2,275,105	2,844,237	3,308,867
72888/02	Manage Mattress Project - Hazelmere	613,177	489,644	533,324
72888/05	Woodwaste Project - Hazelmere (broiler growers guarantee fee)	30,000	30,000	30,000
72888/08	Manage Woodwaste Project (Weighbridge Software) - Hazelmere	13,140	39,890	52,640
72888/09	Manage Firewood Processing Project - Hazelmere	105,601	15,979	0
72888/10	Processing Western Power Pole - Hazelmere	0	5,000	0
73917/12	Provide Staff Annual Leave - Hazelmere Operations	110,732	68,663	183,501
73918/10	Recruit Staff - Hazelmere	2,000	3,000	2,000
73919/09	Train and Develop Staff - Hazelmere Operations Staff	27,797	22,095	47,130
73921/12	Provide Staff Sick Leave - Hazelmere Operations	46,694	34,350	77,660
73922/12	Provide Staff Long Service Leave - Hazelmere Operations	1,000	1,000	1,000
73923/12	Provide Staff RDO and TIL Leave - Hazelmere Operations	0	(1,747)	0
73924/12	Provide Staff Public Holiday Leave - Hazelmere Operations	46,694	26,622	77,660
		<b>3,919,672</b>	<b>4,403,271</b>	<b>4,787,620</b>
<b>Other Income</b>				
58889/00	Regional Waste Collection Systems	0	0	1,455,010
58986/04	Income Resource Recovery Commercial Transfer Station	10,836,320	0	8,982,227
58986/05	Income Hazelmere C & I Project	316,960	36,552	457,329
		<b>11,153,280</b>	<b>36,552</b>	<b>10,894,566</b>
<b>Other Expenditure</b>				
63259/04	Operate and Maintain Commercial Transfer Station - Hazelmere	251,371	0	251,371



# Financial Performance by Account 2023/2024

Operations Team		Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
<b>Hazelmere Operations</b>				
<b>Other Expenditure</b>				
63259/05	Operate and Maintain C & I Building - Hazelmere	56,153	60,034	66,714
64399/00	Operate and Maintain Resource Recovery Park - Hazelmere	12,503	0	12,503
65410/05	Operate and Maintain C & I Building Hazelmere - Plant and	76,825	83,384	92,829
65420/09	Operate and Maintain Minor Plant/Equipment - Hazlemere	114	7,500	8,669
66590/07	Operate and Maintain Miscellaneous Equipment - Hazelmere	684	710	725
72884/01	Undertake Waste Stream Audits - Hazelmere Commercial Transfer	50,000	50,000	15,000
72889/10	Regional Waste Collection Systems	0	42,200	1,455,010
72986/00	Manage Resource Recovery Project	0	0	2,000
72986/03	Manage C & I Plant - Hazelmere	127,200	138,454	208,469
72986/04	Manage Materials Recovery Facility (MRF) - Hazelmere	28,137	0	0
72986/06	Commercial Transfer Station - Hazelmere	7,516,301	0	8,596,768
73918/07	Recruit Staff - Resource Recovery	500	0	0
73919/07	Train and Develop Staff - Resource Recovery	0	0	5,000
83259/01	Disposal of Other Waste Management Buildings - Hazelmere	0	94,130	0
		<b>8,119,788</b>	<b>476,412</b>	<b>10,715,057</b>
<b>Capital Expenditure</b>				
24395/09	Construct Hardstand 1 (Old House Site) - Hazelmere	0	160,000	0
24395/10	Construct Hardstand 2 (Old House Site) - Hazelmere	0	0	360,000
24410/01	Purchase / Replace Plant - Hazelmere	2,445,000	985,000	2,788,000
24410/14	Regional Waste Collection Project - Plant Purchases	25,000	0	1,000,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	299,000	221,741	466,259
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	10,000	20,000	0
24530/10	Purchase / Replace Security System - Hazelmere	0	0	10,000
24550/03	Purchase Information Technology & Communication Equipment -	30,000	40,000	87,166
24610/10	Purchase Office Furniture and Fittings - Hazelmere Office	20,000	10,000	20,000
24610/11	Purchase Furniture and Fittings - Hazelmere Workshop	55,000	32,000	27,000
		<b>2,884,000</b>	<b>1,468,741</b>	<b>4,758,425</b>
<b>Net Income/(Expenditure)</b>		<b>(563,535)</b>	<b>(3,605,369)</b>	<b>(6,814,672)</b>
<b>Operations Other</b>				
<b>Operating Expenditure</b>				
72860/00	Market Waste Facility Products	52,400	74,000	166,500
73917/10	Provide Staff Annual Leave - Operations General	1,000	1,000	1,000
73918/12	Recruit Staff - Operations General	5,000	5,000	13,500
73919/11	Train and Develop Staff - Operations General	10,500	3,000	15,000
73922/10	Provide Staff Long Service Leave - Operations General	1,000	1,000	1,000
73982/01	Manage Waste Management Operations	475,758	493,457	915,834
		<b>545,658</b>	<b>577,457</b>	<b>1,112,834</b>
<b>Other Expenditure</b>				
72864/10	Market FOGO Products	4,000	4,000	25,000
72888/00	Market Resource Recovery Products	12,000	10,000	0
		<b>16,000</b>	<b>14,000</b>	<b>25,000</b>
<b>Net Income/(Expenditure)</b>		<b>(561,658)</b>	<b>(591,457)</b>	<b>(1,137,834)</b>

# Financial Performance by Account 2023/2024

Operations Team		Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
Red Hill Operations				
Operating Income				
53310/00	Income Class III Cells - Red Hill Landfill Facility	14,750,971	22,312,231	15,730,713
53310/01	Income Tyre Recovery Charge Class III Cells - Red Hill Landfill	7,500	7,500	7,500
53310/04	Income Class III Cells - Cleanaway Commercial (via Baywaste) -	2,977,702	7,548,179	7,392,150
53330/00	Income Class IV Cells - Red Hill Landfill Facility	2,657,756	1,367,571	3,434,000
53335/00	Income APCR Facility - Red Hill Landfill Facility	998,328	0	1,523,096
58851/00	Income Red Hill Landfill Administration	500	500	500
58857/00	Income Waste Transfer Station Operations - Red Hill Landfill Facility	1,834,213	1,646,025	1,741,603
58862/00	Income Laterite	317,060	465,000	240,778
58863/00	Income Methane	287,500	287,500	944,470
58863/01	Income Woodside Project	0	245,763	0
58864/00	Income Greenwaste Operations - General	516,926	498,380	496,805
58888/04	Income Mattress Project - Red Hill	0	(2,447)	(8,130)
		<b>24,348,456</b>	<b>34,376,202</b>	<b>31,503,485</b>
Operating Expenditure				
61430/00	Internal Revenue Vehicles - Red Hill Landfill Facility	(125,000)	(125,000)	(128,125)
62150/00	Operate and Maintain Waste Management Land - Redhill Landfill	51,538	41,483	43,993
62150/03	Operate and Maintain Waste Management Land - Lot 501 (Lot 81	2,500	2,500	2,500
62150/06	Operate and Maintain Waste Management Land - Lots 8 9 and 10	3,500	3,500	3,500
62151/00	Operate and Maintain Waste Management Land - Red Hill Farm	17,639	17,639	17,949
63251/00	Operate and Maintain Administration Buildings - Red Hill Landfill	72,131	81,135	75,210
63252/00	Operate and Maintain Training Centre Buildings (House) - Red Hill	11,162	11,357	11,861
63259/00	Operate and Maintain Other Waste Management Buildings Red Hill	210,495	77,287	54,176
64310/01	Operate and Maintain Class III Cells - Receive and Compact Waste	1,724,930	1,793,807	1,829,443
64310/02	Operate and Maintain Class III Cells - Suppress Dust	131,240	127,784	137,932
64310/03	Operate and Maintain Class III Cells - Manage Litter	148,974	169,669	170,748
64310/04	Operate and Maintain Class III Cells - Manage Traffic and Maintain	147,813	162,769	127,836
64310/05	Operate and Maintain Class III Cells - Supply and Maintain	483,166	511,214	565,482
64310/07	Operate and Maintain Class III Cell Drainage System - Red Hill	59,835	55,584	55,644
64310/08	Operate and Maintain Class III Cells - Cell Usage (Airspace	7,795,812	13,118,979	9,632,919
64310/09	Operate and Maintain Class III Cells - Maintain Liner	63,529	47,543	38,960
64310/10	Rehabilitate Class III Cells - Red Hill Landfill Facility	384,436	380,599	404,254
64310/16	Operation and Maintain Class III Cells - Cleanaway Commercial (via	285,250	1,069,800	1,009,891
64320/01	Operate and Maintain Class III Leachate Ponds - Red Hill Landfill	166,291	166,161	188,245
64330/01	Operate and Maintain Class IV Cells - Receive and Compact Waste	79,541	136,301	119,946
64330/02	Operate and Maintain Class IV Cells - Suppress Dust	5,755	5,479	8,775
64330/03	Operate and Maintain Class IV Cells - Maintain Liner / Sand Filter	50,000	50,000	50,000
64330/04	Operate and Maintain Class IV Cells - Manage Traffic and Maintain	569	1,724	1,496
64330/05	Operate and Maintain Class IV Cells - Supply and Maintain	53,619	55,678	59,197
64330/07	Operate and Maintain Class IV Cell Drainage System - Red Hill	10,015	8,729	9,596
64330/08	Operate and Maintain Class IV Cells - Cell Usage (Airspace	1,111,206	599,586	1,645,333
64335/00	Operate and Maintain APCR Facility - Received and Process Waste	1,287,996	0	923,096
64340/01	Operate and Maintain Class IV Leachate Ponds - Red Hill Landfill	41,809	30,583	39,502
64350/00	Operate and Maintain Siltation Ponds - Red Hill Landfill Facility	29,483	17,506	19,486
64370/00	Operate and Maintain Roads / Car Parks - Red Hill Landfill Facility	101,964	75,604	73,032
64380/00	Operate and Maintain Stormwater System - Red Hill Landfill Facility	66,634	43,070	58,137
64391/00	Operate and Maintain Waste Transfer Station Buildings - Red Hill	4,328	6,328	4,623
64392/00	Operate and Maintain Weighbridge Structure - Red Hill	24,466	24,723	40,655
64394/00	Operate and Maintain Fencing - Red Hill Landfill Facility	50,799	57,176	71,485
64395/00	Operate and Maintain Greenwaste Processing Area (Unsealed	2,166	2,400	2,538
64398/00	Operate and Maintain Miscellaneous Waste Management Structures	132,718	42,784	38,339
65410/01	Operate and Maintain Plant - Arrange for servicing repairs and	14,885	11,284	14,967
65410/07	Operate and Maintain Major Plant - Red Hill Leachate Project	28,950	32,000	35,412
65420/01	Operate and Maintain Minor Plant - Water Pumps/Wheel Wash	73,477	89,823	99,494
65420/02	Operate and Maintain Minor Plant - Other	281,711	265,481	293,917
65420/03	Operate and Maintain Minor Plant - Water Tanker	117	130	143

# Financial Performance by Account 2023/2024

Operations Team		Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
Red Hill Operations				
Operating Expenditure				
65420/04	Operate and Maintain Minor Plant-Trailers-Red Hill	7,975	6,709	6,669
65420/11	Operate and Maintain Minor Plant - Red Hill Leachate Project	4,467	4,900	5,464
65420/99	Operate and Maintain Minor Plant - Misc Attachments - Red Hill	145,923	135,479	152,659
65430/00	Operate and Maintain Vehicles - Red Hill Landfill Facility	144,089	150,183	173,109
66510/08	Operate and Maintain Office Equipment - Redhill Landfill Facility	8,131	8,300	8,495
66520/08	Operate and Maintain Fire Fighting Equipment - Red Hill Landfill	7,600	12,600	7,600
66530/08	Operate and Maintain Security System - Red Hill Waste	62,174	81,500	76,807
66530/10	Operate and Maintain Security System Education / Training Centre	500	500	500
66590/08	Operate and Maintain Other Equipment - Red Hill Landfill Facility	60,790	57,140	59,727
67610/08	Operate and Maintain Office Furniture and Fittings - Red Hill Landfill	3,000	3,000	3,000
71915/03	Internal Revenue Staff Leave Entitlements - Red Hill Landfill	(103,655)	(132,141)	(106,037)
71916/00	Internal Revenue Red Hill Operations Staff On Costs	(714,730)	(576,968)	(764,475)
72851/00	Manage and Administer Red Hill Landfill Facility	949,268	896,322	943,215
72851/02	Manage Red Hill Landfill Facility Safety Requirements	7,600	7,600	7,600
72851/03	Support EMRC Community Grants Program	15,828	3,771	15,838
72851/04	IT Support - Administer Red Hill Landfill Facility	61,916	48,276	54,543
72857/00	Manage Waste Transfer Station Operations - Red Hill Landfill	955,866	880,305	980,392
72858/00	Manage Weighbridge Operations - Red Hill Landfill Facility	314,891	284,946	386,352
72858/01	Manage Weighbridge Operations (Software) - Red Hill Landfill	21,430	22,840	46,529
72861/00	Manage Surplus Clay Stock Pile	7,815	31,555	24,441
72862/00	Manage Laterite	73,188	99,178	118,021
72862/02	Crush and Screen Lateritic Caprock	500,000	601,457	100,848
72863/00	Manage Methane	73,463	71,263	8,876
72863/01	Manage Woodside Project	0	78,127	6,235
72864/01	Manage Greenwaste Composting	7,470	24,247	31,270
72864/02	Manage Greenwaste Mulching	383,087	408,799	441,552
72866/00	Manage Household Hazardous Waste	15,077	12,969	14,101
72866/02	Dispose of Household Hazardous Waste	244	244	239
72866/03	Market Household Hazardous Waste Collections	1,000	1,000	1,000
73916/00	Manage Red Hill Landfill Operations Staff On Costs	198,701	179,844	255,319
73917/03	Provide Staff Annual Leave - Red Hill Landfill Facility Administration	39,707	22,148	33,458
73917/08	Provide Staff Annual Leave - Waste Management Landfill	140,965	137,482	154,381
73918/03	Recruit Staff - Red Hill Landfill	4,000	4,000	4,000
73919/03	Train and Develop Staff - Red Hill Administration Staff	16,883	12,957	15,759
73919/08	Train and Develop Staff - Red Hill Operations Staff	45,248	38,250	48,602
73921/03	Provide Staff Sick Leave - Red Hill Landfill Facility Administration	16,896	24,149	14,237
73921/08	Provide Staff Sick Leave - Waste Management Landfill Operations	58,496	60,072	64,205
73922/08	Provide Staff Long Service Leave - Waste Management Landfill	8,000	13,097	8,000
73923/03	Provide Staff RDO and TIL Leave - Red Hill Landfill Facility	0	1,806	0
73923/08	Provide Staff RDO and TIL Leave - Waste Management Landfill	0	4,271	0
73924/03	Provide Staff Public Holiday Leave - Red Hill Landfill Facility	16,896	10,701	14,237
73924/08	Provide Staff Public Holiday Leave - Waste Management Landfill	58,496	36,954	64,205
73936/00	Manage Workshop Operations	25,400	39,400	20,900
		<b>18,731,544</b>	<b>23,079,431</b>	<b>21,353,459</b>
Other Income				
58864/02	Income FOGO Trial Project	1,339,718	1,404,732	1,693,517
82410/00	Income Disposal of Plant - Red Hill Landfill Facility	100,000	100,000	100,000
82430/00	Income Disposal of Vehicles - Red Hill Landfill Facility	188,000	145,000	117,000
		<b>1,627,718</b>	<b>1,649,732</b>	<b>1,910,517</b>
Other Expenditure				
65410/08	Operate and Maintain FOGO - Plant and Equipment	113,239	117,000	141,399
72864/06	Implement FOGO Trial Project	688,356	835,018	881,712
72864/07	Undertake FOGO Waste Stream Audits	50,000	50,000	50,000

# Financial Performance by Account 2023/2024

Operations Team		Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
<b>Red Hill Operations</b>				
<b>Other Expenditure</b>				
83410/00	Disposal of Plant - Red Hill Landfill Facility	142,938	142,938	41,900
83420/00	Disposal of Minor Plant - Red Hill Landfill Facility	0	3,826	0
83430/00	Disposal of Vehicles - Red Hill Landfill Facility	64,249	91,866	61,032
		<b>1,058,782</b>	<b>1,240,648</b>	<b>1,176,043</b>
<b>Capital Expenditure</b>				
24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	68,700	50,000	250,000
24350/01	Construct Leachate and Stormwaste Infrastructure and Siltation	70,222	75,000	375,000
24350/02	Leachate Pond Deepening - Red Hill Landfill Facility	0	100,000	1,550,000
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red	75,000	50,000	75,000
24394/05	Construct Litter Fence - Redhill Landfill Facility	50,000	262	30,000
24394/07	Supply and Install Electronic Gates - Redhill Landfill Facility	0	0	200,000
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	50,000	25,000	50,000
24399/20	Gas Extraction System Wells - Red Hill Landfill Facility	50,000	50,000	100,000
24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	950,000	950,000	2,725,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill	495,000	495,000	507,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	307,000	307,000	293,250
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	0	0	20,000
24530/08	Purchase / Replace Security System - Red Hill Waste Management	60,000	260,000	60,000
24550/05	Purchase Information Technology & Communication Equipment -	22,000	10,000	12,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	120,000	70,000	275,000
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	0	0	20,000
25410/00	Refurbish Plant - Red Hill Landfill Facility	1,200,000	638,119	1,260,000
		<b>3,517,922</b>	<b>3,080,381</b>	<b>7,802,250</b>
<b>Net Income/(Expenditure)</b>		<b>2,667,926</b>	<b>8,625,473</b>	<b>3,082,250</b>
<b>Transfer Stations</b>				
<b>Operating Income</b>				
58857/02	Income Mathieson Road Transfer Station Operations	390,371	352,325	404,517
58857/03	Income Coppin Road Transfer Station Operations	499,578	467,572	561,670
58857/07	Income Baywaste Transfer Station Operations	911,417	1,072,353	921,399
58857/11	Income Mundaring CDS Operations (at Coppin Road Transfer	595,906	380,450	686,367
		<b>2,397,272</b>	<b>2,272,700</b>	<b>2,573,953</b>
<b>Operating Expenditure</b>				
72857/02	Manage Mathieson Road Transfer Station Operations	354,883	320,295	367,742
72857/03	Manage Coppin Road Transfer Station Operations	454,162	425,065	510,609
72857/09	Manage Baywaste Transfer Station Operations	828,561	974,866	831,455
72857/12	Manage Mundaring CDS Operations (at Coppin Road Transfer	541,733	345,864	623,970
72857/13	Baywaste Transfer Station - IT Software Subscriptions	6,000	6,000	6,180
		<b>2,185,339</b>	<b>2,072,090</b>	<b>2,339,956</b>
<b>Capital Expenditure</b>				
24550/04	Purchase Information Technology & Communication Equipment -	22,000	31,825	0
		<b>22,000</b>	<b>31,825</b>	<b>0</b>
<b>Net Income/(Expenditure)</b>		<b>189,933</b>	<b>168,785</b>	<b>233,997</b>
<b>Net Operating and Capital Expenditure for Operations Team</b>		<b>(1,732,666)</b>	<b>(4,597,432)</b>	<b>4,636,259</b>

# Financial Performance by Account 2023/2024

Projects Team		Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
<b>Hazelmere Projects</b>				
<b>Other Income</b>				
58986/02	Income Hazelmere Wood Waste to Energy Project	0	0	934,116
		<b>0</b>	<b>0</b>	<b>934,116</b>
<b>Other Expenditure</b>				
63259/03	Operate and Maintain Hazelmere Wood Waste to Energy - Building	0	0	200,000
72884/02	Undertake Resource Recovery Project Study Tour	0	0	14,000
72986/01	Manage Hazelmere Wood Waste to Energy Project	0	0	616,683
72986/07	Receivables Impairment Write-Off - Wood Waste to Energy Project	0	(1,000)	0
		<b>0</b>	<b>(1,000)</b>	<b>830,683</b>
<b>Capital Expenditure</b>				
24259/05	Construct Wood Waste to Energy Building - HRRP	459,459	2,952,972	2,727,588
24259/06	Construct Community Recycling Centre (CRC) - HRRP	129,906	0	0
24259/10	Construct Commercial Transfer Station - HRRP	2,668,372	4,361,150	849,858
24259/18	Construct Wood Waste to Energy Building (Commissioning) - HRRP	1,680,869	565,869	0
24259/19	Construct Wood Waste to Energy Dry Char Storage Facility - HRRP	91,000	91,000	0
24259/20	Construct Wood Waste to Energy Bucket Extension - HRRP	0	39,150	0
24259/21	Construct Wood Waste to Energy Project (EMRC WWtE Step-In) -	0	296,340	0
24259/22	Wood Waste to Energy Plant - Fire Protection - HRRP	200,000	0	200,000
24394/06	Resource Recovery Park - Noise Control Fencing	198,842	198,842	0
24399/11	Wood Waste to Energy Utilities/Infrastructure - HRRP	335,327	66,533	200,000
24399/23	Extension of Sewer Line from WWtE to Sewer Sump & existing ATU	180,000	0	180,000
24399/24	Sewer Line from Lakes Rd to Mary St - HRRP	294,405	0	0
24399/26	Noise Barrier for Hammer Mill - HRRP	99,900	0	99,900
24399/27	Digital Sign (DWER Requirement) - HRRP	50,000	0	0
24399/29	Hydrant Upgrade - HRRP	0	375,000	175,000
24399/30	Sewer Line connection to Talloman - HRRP	0	196,236	53,764
24410/03	Purchase Wood Waste to Energy Plant & Equipment - HRRP	24,020	0	0
24530/11	Commercial Transfer Station - CCTV and Network - HRRP	250,000	200,000	50,000
24530/12	Commercial Transfer Station - Thermal Cameras - HRRP	150,000	125,000	25,000
		<b>6,812,100</b>	<b>9,468,092</b>	<b>4,561,110</b>
<b>Net Income/(Expenditure)</b>		<b>(6,812,100)</b>	<b>(9,467,092)</b>	<b>(4,457,677)</b>

# Financial Performance by Account 2023/2024

Projects Team		Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
<b>Projects – General</b>				
<b>Operating Income</b>				
58857/10	Income Shire of Coolgardie Project - Projects Team	80,000	80,000	0
58857/12	Income Shire of Ashburton Project - Projects Team	0	50,000	0
58857/13	Income Waste Services in Remote Communities Project - Projects	0	4,560	0
59982/00	Income Projects Team - General	20,500	51,732	10,500
		<b>100,500</b>	<b>186,292</b>	<b>10,500</b>
<b>Operating Expenditure</b>				
66510/02	Operate and Maintain Office Equipment - Waste Management	1,000	0	0
66590/02	Operate and Maintain Miscellaneous Equipment -Waste	12,670	2,000	820
67610/02	Operate and Maintain Office Furniture and Fittings - Waste	500	500	500
71915/02	Internal Revenue Staff Leave Entitlements - Engineering and Waste	(224,919)	(125,269)	(78,852)
71982/00	Internal Revenue Engineering / Waste Management Business Unit	(944,372)	(1,083,246)	(671,155)
72851/07	IT Support - Projects General	20,054	19,929	23,850
72857/10	Manage Shire of Coolgardie Project - Projects Team	76,338	12,890	0
72857/14	Manage Shire of Ashburton Project - Projects Team	0	9,432	0
73904/02	Attend Corporate and Award Functions and Events - Engineering	200	200	200
73914/02	Implement Engineering/Waste Management Services Study	1,000	0	1,000
73917/02	Provide Staff Annual Leave - Engineering Waste Management	138,999	111,696	135,117
73918/02	Recruit Staff - Engineering / Waste Management	5,000	3,000	5,000
73919/02	Train and Develop Staff - Engineering / Waste Management	59,708	53,993	49,289
73921/02	Provide Staff Sick Leave - Engineering Waste Management	60,415	44,665	58,778
73922/02	Provide Staff Long Service Leave - Engineering Waste Management	5,000	438,333	5,000
73923/02	Provide Staff RDO and TIL Leave - Engineering Waste Management	0	(3,899)	0
73924/02	Provide Staff Public Holiday Leave - Engineering Waste	60,415	37,977	58,778
73932/00	Undertake Engineering / Waste Management Research and	13,807	0	13,250
73982/00	Manage Engineering / Waste Management Business Unit	1,296,411	1,550,493	1,019,935
		<b>582,226</b>	<b>1,072,694</b>	<b>621,510</b>
<b>Capital Expenditure</b>				
24550/02	Purchase Information Technology & Communication Equipment -	25,000	25,000	6,000
		<b>25,000</b>	<b>25,000</b>	<b>6,000</b>
<b>Net Income/(Expenditure)</b>		<b>(506,726)</b>	<b>(911,402)</b>	<b>(617,010)</b>

# Financial Performance by Account 2023/2024

Projects Team		Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
<b>Red Hill Projects</b>				
<b>Operating Expenditure</b>				
73939/01	Undertake Geotechnical and Materials Investigations	5,548	5,000	5,000
73939/02	Update Red Hill Development Plan	11,095	10,191	10,000
73939/13	Eastlink Infrastructure Relocation Plan	110,950	0	0
73939/14	Install New Firebreak - Red Hill	0	0	200,000
		<b>127,593</b>	<b>15,191</b>	<b>215,000</b>
<b>Capital Expenditure</b>				
24250/08	Construct Workshop No 3 - Red Hill Landfill Facility	617,257	314,417	0
24259/15	Upgrade Power Supply to Workshop No 2 - Red Hill Landfill Facility	249,976	399,976	0
24259/16	Install Power Supply to Lots 8 9 & 10 - Red Hill Landfill Facility	538,326	46,326	250,000
24310/21	Construct Class III Cell Stage 17 - Red Hill Landfill Facility	1,068,677	628,677	440,000
24330/04	Design and Construct Class IV Cell Stage 2 - Red Hill Landfill	0	100,000	600,000
24330/05	Design and Construct Class IV Cell Stage 3 - Red Hill Landfill	1,297,003	90,589	3,206,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	248,319	248,319	127,060
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	682,751	75,751	660,000
24380/01	Construct Drainage Works to Lots 8 9 10 - Red Hill Landfill Facility	0	0	440,000
24395/05	Construct FOGO Processing Area - Red Hill Landfill Facility	90,000	160,209	0
24395/06	Undertake FOGO Reference Site Tours	37,500	0	35,000
24395/07	Implementation of the FOGO Recovery Strategy	356,144	96,144	100,000
24395/11	FOGO Picking Station - Red Hill Landfill Facility	0	0	500,000
24399/16	Liquid Waste Project - Red Hill Landfill Facility	1,775,931	124	0
24399/21	Air Pollution Control Residue Facility (APCR) - Red Hill Landfill	2,850,000	1,135,373	2,528,034
24410/10	Purchase FOGO Processing Plant - Red Hill Landfill Facility	25,000	9,961	0
24410/11	Liquid Waste Project Plant - Red Hill Landfill Facility	550,000	0	0
24410/15	Air Pollution Control Residue Facility (APCR) Plant & Equipment -	964,000	0	1,074,000
		<b>11,350,884</b>	<b>3,305,866</b>	<b>9,960,094</b>
<b>Net Income/(Expenditure)</b>		<b>(11,478,477)</b>	<b>(3,321,057)</b>	<b>(10,175,094)</b>



# Financial Performance by Account 2023/2024

Projects Team		Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
Waste Environmental Team				
Operating Income				
58712/03	Income Waste Mngmt Environ. Cons. - Other Clients	50,000	51,500	50,000
58712/04	Income Waste Management Environmental Consulting - Member	22,348	13,051	0
		<b>72,348</b>	<b>64,551</b>	<b>50,000</b>
Operating Expenditure				
64310/06	Operate and Maintain Class III Cells - Sample/Test Materials/Waste	6,380	46,263	2,750
64310/13	Rehabilitate Class III Cells Waste Environmental - Red Hill Landfill	177,520	165,000	120,000
64330/06	Operate and Maintain Class IV Cells - Sample / Test Materials /	38,833	36,312	35,000
64330/10	Rehabilitate Class IV Cells - Red Hill Landfill Facility	11,095	10,249	10,000
64396/00	Operate and Maintain Monitoring Bores - Red Hill Landfill Facility	42,835	20,048	35,552
72712/03	Provide Waste Management Consulting Services - Member	29,956	62,287	33,090
72853/00	Monitor Environmental Impacts - Red Hill Water Monitoring	306,199	201,295	173,520
72856/00	Develop Environmental Management System - Red Hill Landfill	22,335	11,494	12,000
72856/01	Develop Environmental Management System - Hazelmere Resource	5,000	0	5,000
72859/00	Monitor Environmental Impacts - Red Hill Landfill Other	235,918	304,861	395,730
72859/06	Monitor Environmental Impacts - Red Hill Odour Monitoring	23,833	5,800	10,000
72859/08	Monitor Environmental Impacts - Hazelmere Water Monitoring	3,000	3,508	3,000
72859/09	Monitor Environmental Impacts - Hazelmere Ambient Dust	21,368	12,116	15,000
72859/11	Monitor Environmental Impacts - Environmental Offsets	108,428	78,892	90,000
72859/12	Monitor Environmental Impacts - Hazelmere Fines Sampling	25,731	15,290	4,000
72859/15	NGERS / NPI Reporting	17,625	9,700	0
		<b>1,076,056</b>	<b>983,115</b>	<b>944,642</b>
Other Expenditure				
72859/10	Monitor Environmental Impacts - Hazelmere Wood Waste to Energy	45,046	35,860	84,800
		<b>45,046</b>	<b>35,860</b>	<b>84,800</b>
Capital Expenditure				
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	150,000	0	300,000
24590/09	Purchase Wood Fines Sampling Equipment - Waste Environment	60,000	0	0
24590/10	Purchase of Fume Hood at HRRP - Waste Environment	30,000	30,000	0
24590/11	Purchase of Equipment for Testing of Basic Parameters - Waste	30,000	24,000	0
		<b>270,000</b>	<b>54,000</b>	<b>300,000</b>
Net Income/(Expenditure)		<b>(1,318,754)</b>	<b>(1,008,424)</b>	<b>(1,279,442)</b>
Net Operating and Capital Expenditure for Projects Team		<b>20,116,057</b>	<b>14,707,975</b>	<b>16,529,223</b>



# Financial Performance by Account 2023/2024

Miscellaneous		Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
<b>Contributions/Distributions to Member Councils</b>				
<b>Other Expenditure</b>				
86887/01	FOGO Contribution to Member Councils - Town of Bassendean	0	69,800	0
86887/02	FOGO Contribution to Member Councils - City of Bayswater	0	346,700	0
86887/04	FOGO Contribution to Member Councils - City of Kalamunda	0	137,800	0
86887/05	FOGO Contribution to Member Councils - Shire of Mundaring	0	39,300	0
86887/06	FOGO Contribution to Member Councils - City of Swan	0	981,600	0
		<b>0</b>	<b>1,575,200</b>	<b>0</b>
<b>Net Income/(Expenditure)</b>		<b>0</b>	<b>(1,575,200)</b>	<b>0</b>
<b>Payroll Control Accounts</b>				
<b>Operating Expenditure</b>				
93999/01	Clearing Account - Salaries Paid	10,900,000	10,900,000	11,300,000
93999/02	Clearing Account - Salaries Allocated	(10,900,000)	(10,900,000)	(11,300,000)
		<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Income/(Expenditure)</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Plant Control Accounts</b>				
<b>Operating Income</b>				
58410/00	Income Plant	194,000	173,825	194,000
		<b>194,000</b>	<b>173,825</b>	<b>194,000</b>
<b>Operating Expenditure</b>				
61410/00	Internal Revenue Plant	(3,274,547)	(3,369,251)	(4,071,412)
65410/00	Operate and Maintain Plant - Waste Management Facilities	3,274,547	3,830,545	4,110,750
		<b>0</b>	<b>461,294</b>	<b>39,338</b>
<b>Net Income/(Expenditure)</b>		<b>194,000</b>	<b>(287,469)</b>	<b>154,662</b>
<b>Post Closure Provisions</b>				
<b>Operating Expenditure</b>				
64310/15	Operate and Maintain Class III Cells - Post Closure Provisions	667,498	1,093,935	812,540
64330/15	Operate and Maintain Class IV Cells - Post Closure Provisions	70,176	36,045	104,720
		<b>737,674</b>	<b>1,129,980</b>	<b>917,260</b>
<b>Net Income/(Expenditure)</b>		<b>(737,674)</b>	<b>(1,129,980)</b>	<b>(917,260)</b>
<b>Secondary Waste Income</b>				
<b>Other Income</b>				
58986/00	Income Resource Recovery Project	2,435,450	4,262,802	1,746,632
		<b>2,435,450</b>	<b>4,262,802</b>	<b>1,746,632</b>
<b>Net Income/(Expenditure)</b>		<b>2,435,450</b>	<b>4,262,802</b>	<b>1,746,632</b>
<b>Net Operating and Capital Expenditure for Miscellaneous</b>		<b>(1,891,776)</b>	<b>(1,270,153)</b>	<b>(984,034)</b>

## Financial Performance by Account 2023/2024

Total Organisation	Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
Net Operating and Capital Expenditure	(23,113,536)	(12,160,385)	(25,954,148)



## **CAPITAL WORKS SUMMARY**

**For the Year Ending  
30 June 2024**

## Capital Works Summary 2023/2024

CEO's Team	Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
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### CEO and Support

#### Capital Expenditure

24550/01	Purchase Information Technology & Communication Equipment -	35,000	0	70,000
24620/00	Purchase Art Works	10,000	0	0
<b>Net Expenditure</b>		<b>45,000</b>	<b>0</b>	<b>70,000</b>

# Capital Works Summary 2023/2024

Business Support	Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
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## Business Support - General

### Capital Expenditure

24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	10,000	5,500	10,000
<b>Net Expenditure</b>		<b>10,000</b>	<b>5,500</b>	<b>10,000</b>

## Information Team

### Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	105,000	40,000	73,000
<b>Net Expenditure</b>		<b>105,000</b>	<b>40,000</b>	<b>73,000</b>

## Procurement and Governance

### Capital Expenditure

24399/28	Extend Ascot PV & EV Charging	0	0	282,000
24440/00	Purchase Vehicles - Ascot Place	186,000	211,000	68,750
24440/01	Purchase Vehicles - Ascot Place (Electric Vehicles)	0	0	418,000
25240/01	Capital Improvement Administration Building - Ascot Place	458,000	0	95,000
25530/01	Upgrade Security Equipment - Ascot Place	5,000	0	5,000
<b>Net Expenditure</b>		<b>649,000</b>	<b>211,000</b>	<b>868,750</b>

# Capital Works Summary 2023/2024

Operations Team	Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
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## Hazelmere Operations

### Capital Expenditure

24395/10	Construct Hardstand 2 (Old House Site) - Hazelmere	0	0	360,000
24410/01	Purchase / Replace Plant - Hazelmere	2,445,000	985,000	2,788,000
24410/14	Regional Waste Collection Project - Plant Purchases	25,000	0	1,000,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	299,000	221,741	466,259
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	10,000	20,000	0
24530/10	Purchase / Replace Security System - Hazelmere	0	0	10,000
24550/03	Purchase Information Technology & Communication Equipment -	30,000	40,000	87,166
24610/10	Purchase Office Furniture and Fittings - Hazelmere Office	20,000	10,000	20,000
24610/11	Purchase Furniture and Fittings - Hazelmere Workshop	55,000	32,000	27,000

### Net Expenditure

<b>2,884,000</b>	<b>1,468,741</b>	<b>4,758,425</b>
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## Red Hill Operations

### Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	68,700	50,000	250,000
24350/01	Construct Leachate and Stormwaste Infrastructure and Siltation Ponds -	70,222	75,000	375,000
24350/02	Leachate Pond Deepening - Red Hill Landfill Facility	0	100,000	1,550,000
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red Hill	75,000	50,000	75,000
24394/05	Construct Litter Fence - Redhill Landfill Facility	50,000	262	30,000
24394/07	Supply and Install Electronic Gates - Redhill Landfill Facility	0	0	200,000
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	50,000	25,000	50,000
24399/20	Gas Extraction System Wells - Red Hill Landfill Facility	50,000	50,000	100,000
24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	950,000	950,000	2,725,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility	495,000	495,000	507,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	307,000	307,000	293,250
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	0	0	20,000
24530/08	Purchase / Replace Security System - Red Hill Waste Management	60,000	260,000	60,000
24550/05	Purchase Information Technology & Communication Equipment - Red	22,000	10,000	12,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	120,000	70,000	275,000
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	0	0	20,000
25410/00	Refurbish Plant - Red Hill Landfill Facility	1,200,000	638,119	1,260,000

### Net Expenditure

<b>3,517,922</b>	<b>3,080,381</b>	<b>7,802,250</b>
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## Transfer Stations

### Capital Expenditure

24450/04	Purchase Information Technology & Communication Equipment -	22,000	31,825	0
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### Net Expenditure

<b>22,000</b>	<b>31,825</b>	<b>0</b>
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# Capital Works Summary 2023/2024

Projects Team	Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
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## Hazelmere Projects

### Capital Expenditure

24259/05	Construct Wood Waste to Energy Building - HRRP	459,459	2,952,972	2,727,588
24259/06	Construct Community Recycling Centre (CRC) - HRRP	129,906	0	0
24259/10	Construct Commercial Transfer Station - HRRP	2,668,372	4,361,150	849,858
24259/18	Construct Wood Waste to Energy Building (Commissioning) - HRRP	1,680,869	565,869	0
24259/19	Construct Wood Waste to Energy Dry Char Storage Facility - HRRP	91,000	91,000	0
24259/20	Construct Wood Waste to Energy Bucket Extension - HRRP	0	39,150	0
24259/21	Construct Wood Waste to Energy Project (EMRC WWtE Step-In) -	0	296,340	0
24259/22	Wood Waste to Energy Plant - Fire Protection - HRRP	200,000	0	200,000
24394/06	Resource Recovery Park - Noise Control Fencing	198,842	198,842	0
24399/11	Wood Waste to Energy Utilities/Infrastructure - HRRP	335,327	66,533	200,000
24399/23	Extension of Sewer Line from WWtE to Sewer Sump & existing ATU -	180,000	0	180,000
24399/24	Sewer Line from Lakes Rd to Mary St - HRRP	294,405	0	0
24399/26	Noise Barrier for Hammer Mill - HRRP	99,900	0	99,900
24399/27	Digital Sign (DWER Requirement) - HRRP	50,000	0	0
24399/29	Hydrant Upgrade - HRRP	0	375,000	175,000
24399/30	Sewer Line connection to Talloman - HRRP	0	196,236	53,764
24410/03	Purchase Wood Waste to Energy Plant & Equipment - HRRP	24,020	0	0
24530/11	Commercial Transfer Station - CCTV and Network - HRRP	250,000	200,000	50,000
24530/12	Commercial Transfer Station - Thermal Cameras - HRRP	150,000	125,000	25,000

### Net Expenditure

**6,812,100      9,468,092      4,561,110**

## Projects – General

### Capital Expenditure

24550/02	Purchase Information Technology & Communication Equipment -	25,000	25,000	6,000
<b>Net Expenditure</b>		<b>25,000</b>	<b>25,000</b>	<b>6,000</b>

# Capital Works Summary 2023/2024

Projects Team	Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
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## Red Hill Projects

### Capital Expenditure

24250/08	Construct Workshop No 3 - Red Hill Landfill Facility	617,257	314,417	0
24259/15	Upgrade Power Supply to Workshop No 2 - Red Hill Landfill Facility	249,976	399,976	0
24259/16	Install Power Supply to Lots 8 9 & 10 - Red Hill Landfill Facility	538,326	46,326	250,000
24310/21	Construct Class III Cell Stage 17 - Red Hill Landfill Facility	1,068,677	628,677	440,000
24330/04	Design and Construct Class IV Cell Stage 2 - Red Hill Landfill Facility	0	100,000	600,000
24330/05	Design and Construct Class IV Cell Stage 3 - Red Hill Landfill Facility	1,297,003	90,589	3,206,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	248,319	248,319	127,060
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	682,751	75,751	660,000
24380/01	Construct Drainage Works to Lots 8 9 10 - Red Hill Landfill Facility	0	0	440,000
24395/05	Construct FOGO Processing Area - Red Hill Landfill Facility	90,000	160,209	0
24395/06	Undertake FOGO Reference Site Tours	37,500	0	35,000
24395/07	Implementation of the FOGO Recovery Strategy	356,144	96,144	100,000
24395/11	FOGO Picking Station - Red Hill Landfill Facility	0	0	500,000
24399/16	Liquid Waste Project - Red Hill Landfill Facility	1,775,931	124	0
24399/21	Air Pollution Control Residue Facility (APCR) - Red Hill Landfill Facility	2,850,000	1,135,373	2,528,034
24410/10	Purchase FOGO Processing Plant - Red Hill Landfill Facility	25,000	9,961	0
24410/11	Liquid Waste Project Plant - Red Hill Landfill Facility	550,000	0	0
24410/15	Air Pollution Control Residue Facility (APCR) Plant & Equipment - Red	964,000	0	1,074,000

### Net Expenditure

**11,350,884      3,305,866      9,960,094**

## Waste Environmental Team

### Capital Expenditure

24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	150,000	0	300,000
24590/09	Purchase Wood Fines Sampling Equipment - Waste Environment	60,000	0	0
24590/10	Purchase of Fume Hood at HRRP - Waste Environment	30,000	30,000	0
24590/11	Purchase of Equipment for Testing of Basic Parameters - Waste	30,000	24,000	0

### Net Expenditure

**270,000      54,000      300,000**



## Capital Works Summary 2023/2024

Total Organisation	Budget 2022/2023	Forecast 2022/2023	Budget 2023/2024
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Total Capital Expenditure	25,690,906	17,690,405	28,409,629
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