



# **FINANCIAL STATEMENTS**

**2018/2019  
BUDGET**

# EASTERN METROPOLITAN REGIONAL COUNCIL

## 2018/2019 ANNUAL BUDGET

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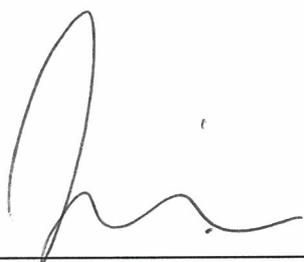
# **BUDGET CERTIFICATION**

**2018/2019  
BUDGET**

## 2018/2019 BUDGET CERTIFICATION

This is to certify that the Annual Budget of the Eastern Metropolitan Regional Council for the year ending 30 June 2019 was adopted at the Ordinary Meeting of Council held on Thursday 21st June 2018.

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

Signed 

D. McDonnell  
Eastern Metropolitan Regional Council - Chairman

Signed 

P. B. Schneider  
Chief Executive Officer

Signed 

H. J. Liew  
Director, Corporate Services

Dated this Twenty First day of June 2018.

# **BUDGET REPORT**

**2018/2019  
BUDGET**

## BUDGET REPORT - 2018/2019

### EXECUTIVE OVERVIEW

The draft 2018/2019 Budget was adopted by Council at its meeting held on 21<sup>st</sup> June 2018 and the following overview is provided for information:

#### Tonnages - (page 47 of 91)

Budgeted total tonnages for 2018/2019 of 208,730 tonnes is above the 2017/2018 forecast of 173,551 tonnes and below the 2017/2018 budget of 224,137 tonnes.

Class IV tonnages which have been budgeted at 3,800 tonnes for 2018/2019 is above the 2017/2018 forecast of 1,000 tonnes and above the 2017/2018 budget of 275 tonnes.

	Actual 2015/2016	Actual 2016/2017	Budget 2017/2018	Forecast 2017/2018	Budget 2018/2019
Class II & III	209,971	182,255	211,425	162,030	192,156
Class IV & V	1,316	167	275	1,000	5,840
Greenwaste	9,481	11,264	12,437	10,521	10,734
<b>Total</b>	<b>220,768</b>	<b>193,686</b>	<b>224,137</b>	<b>173,551</b>	<b>208,730</b>

#### Disposal Fees and Charges - (pages 39-43 of 91)

The member Council disposal charge for Class III waste has increased from \$166.00 per tonne (ex GST) to \$178.50 (ex GST). This increase of \$12.50 per tonne (ex GST) is attributable to a \$5.00 per tonne increase in the State Government's Landfill Levy, a \$2.00 per tonne increase in the Secondary Waste charge (Council resolution 2 June 1999), and \$5.50 per tonne increase in the general disposal charge.

#### EMRC Consulting Fees - (pages 44 of 91)

The proposed 2018/2019 Regional Services consulting fees were accepted by Council at its meeting held on 15 February 2018 (Ref: D2018/02019) for use in developing the draft budget for 2018/2019.

No increase in the Regional Services consulting rates has been proposed for 2018/2019.

#### Statement of Comprehensive Income - (pages 10-12 of 91)

The Statement of Comprehensive Income provides a "normal operating result" before "other revenues and expenses".

The "Normal Operating Result" has been calculated by removing the impact of the Secondary Waste levy, Resource Recovery expenditure and capital revenues and expenses and thus provides a better indication of underlying operating performance.

The proposed "Normal Operating Result" of \$2,190,161 surplus for 2018/2019 is above the budgeted surplus of \$934,309 for 2017/2018 and below the forecast surplus of \$2,231,484 for 2017/2018.

As outlined earlier in this report, the variance in budgeted normal operating result year on year is attributable to an increase in:

- Depreciation expenses resulting from the proposed capital expenditure during 2018/2019;
- An increase in salary expenses for which full budget provisions have been allowed for unfilled positions;
- An increase in miscellaneous expenses relating to the landfill levy which will increase from \$65 per tonne to \$70 per tonne from 1 July 2018 offset by an increase in user charges resulting from increased fees and charges together with an increase in budgeted tonnages of 208,730 for 2018/2019 compared to the 2017/2018 tonnage forecast of 173,551.

## BUDGET REPORT - 2018/2019 (Continued)

### Statement of Comprehensive Income continued - (pages 10-12 of 91)

The "Net Result" includes Secondary Waste Disposal Charge Income which is dependent on the volume of member Councils tonnages accepted at the Red Hill Waste Management Facility.

The budgeted "Net Result" is a surplus of \$7,084,278 for 2018/2019 compared with a budgeted surplus of \$5,975,220 for 2017/2018 and a forecast surplus of \$11,854,636 for 2017/2018.

Also provided is a Statement of Comprehensive Income by (Local Government) Program.

### Staffing Levels

As part of the budget development, the following nine (9) new positions have been identified in the 2018/2019 budget:

- 2 Plant Operators, 1 Labourer and 1 Technician - Provision made to staffing level for proposed new waste project at the Red Hill Waste Management Facility proposed to commence during the 2018/2019 financial year.
- 1 Plant Operator and 4 Labourers/Pickers - Provision made to current staffing level for the Hazelmere C&I Facility based on a forecast increase in tonnages.

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

### Capital Works - (pages 84-91 of 91)

The total proposed Capital Works expenditure for 2018/2019 is \$19,951,903 which includes carried forward capital expenditure of \$16,147,432. This compares with the 2017/2018 budgeted expenditure of \$25,956,194 and 2017/2018 forecast expenditure of \$4,785,885.

Major capital expenditure items for 2018/2019 including carry forwards are:

- |   |             |
|---|-------------|
| • Purchase/Replace Plant - Red Hill Waste Management Facility (\$3,539,497 carried forward from 2017/2018).                                 | \$3,910,000 |
| • Construct and Commission Resource Recovery Park - Site Infrastructure (\$2,650,000 carried forward from 2017/2019).                       | \$2,650,000 |
| • Resource Recovery Park - Wood Waste to Energy Building, Infrastructure, Plant and Equipment (\$1,888,040 carried forward from 2017/2018). | \$2,263,407 |
| • Purchase/Replace Plant - Hazelmere (\$1,866,276 carried forward from 2017/2018).  | \$2,001,276 |
| • Construction of Class III Cell (Stage 15B) - Red Hill Waste Management Facility (\$1,511,222 carried forward from 2017/2018).             | \$1,511,222 |
| • New Waste Project Structure - Red Hill Waste Management Facility  | \$850,000   |
| • Construction of Class III Cell (Farm Stage 3) - Red Hill Waste Management Facility (\$750,000 carried forward from 2017/2019).            | \$750,000   |
| • Purchase Plant & Minor Plant for Leachate Project - Red Hill Waste Management Facility (\$548,800 carried forward from 2017/2018).        | \$548,800   |
| • Construction of Class III Leachate Pond - Red Hill Waste Management Facility (\$450,000 carried forward from 2017/2018).                  | \$530,000   |
| • Design and Construct Class IV Cell Stage 2 - Red Hill Waste Management Facility (\$500,000 carried forward from 2017/2018).               | \$500,000   |
| • Construction of Storage Bunkers for Wood Fines - Hazelmere Resource Recovery Park   | \$500,000   |
| • Resource Recovery Park - C & I Building, Plant and Equipment.   | \$500,000   |

**BUDGET REPORT - 2018/2019 (Continued)**

**Statement of Cash Flows - (page 14 of 91)**

The format of the Statement of Cash Flows separates “Normal Operating Activities” from Resource Recovery activities.

The budgeted net cash provided by normal operating activities is \$7,037,071. This represents an increase of \$1,576,296 when compared with the 2017/2018 budget and an increase of \$5,393,544 compared with the forecast position in 2017/2018.

**Municipal Cash and Restricted Investments (Reserves) - (pages 15-18 of 91)**

The cash and investments (Municipal and Restricted Investments) as at 30 June 2019 has been forecast to be \$91,723,171 compared with the forecast cash and investments as at 30 June 2018 of \$99,088,104.

The overall decrease in budgeted cash (Municipal and Restricted Investments) year on year is attributable to the capital expenditure exceeding the net budgeted cash flow from normal and other operating activities during the 2018/2019 financial year. Funds have been set aside in Reserve funds and will be utilised in accordance with the budgeted expenditure.

Approximately 59.5% of total cash and restricted investments budgeted for 30 June 2019 will be held in the Secondary Waste Reserve (\$54,618,921) to fund the development of a Resource Recovery Projects. Other restricted cash investments will be used to fund future capital works projects including:

- Major plant replacements at the Red Hill and Hazelmere Waste Management Facilities;
- Site rehabilitation at Red Hill Waste Management Facility; and
- Future Class III 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.

Council adopted 10% as the percentage, or a dollar value of \$20,000, whichever is the greater to be used during the 2017/2018 financial year when reporting variances. It is recommended that for the 2018/2019 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.

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# **FINANCIAL STATEMENTS**

**2018/2019  
BUDGET**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDING 30 JUNE 2019**

	NOTE	BUDGET 2017/2018 \$	FORECAST 2017/2018 \$	BUDGET 2018/2019 \$
<b>REVENUE FROM ORDINARY ACTIVITIES</b>				
User Charges	5	29,714,288	23,291,308	30,773,308
Special Charges	5	467,651	435,537	445,165
Contributions		589,972	538,943	488,557
Operating Grants		560,175	550,000	382,426
Interest Municipal Cash Investments	9	400,000	693,000	400,000
Reimbursements		749,688	939,427	776,185
Other		2,484,662	2,826,544	3,041,744
<b>TOTAL REVENUE FROM ORDINARY ACTIVITIES</b>		<b>34,966,436</b>	<b>29,274,759</b>	<b>36,307,385</b>
<b>OPERATING EXPENSES FROM ORDINARY ACTIVITIES</b>				
Salary Expenses		8,911,576	7,706,752	8,519,311
Contract Expenses		6,129,201	3,979,077	5,482,741
Material Expenses		1,036,679	940,859	1,787,559
Fuel Expenses		615,656	606,145	643,908
Utility Expenses		310,517	297,486	302,318
Insurance Expenses		260,979	253,305	237,806
Provision Expenses		204,047	167,481	202,373
Miscellaneous Expenses		13,513,783	10,490,110	13,499,714
Depreciation Expenses		4,312,811	3,473,099	4,634,193
Costs Allocated		(1,263,122)	(871,039)	(1,192,699)
<b>TOTAL OPERATING EXPENSES FROM ORDINARY ACTIVITIES</b>		<b>34,032,127</b>	<b>27,043,275</b>	<b>34,117,224</b>
<b>NORMAL OPERATING RESULT</b>		<b>934,309</b>	<b>2,231,484</b>	<b>2,190,161</b>

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDING 30 JUNE 2019**

	NOTE	BUDGET 2017/2018 \$	FORECAST 2017/2018 \$	BUDGET 2018/2019 \$
<b>REVENUE FROM OTHER ACTIVITIES</b>				
User Charges	5	1,350,000	486,000	1,012,500
Secondary Waste Charge	5	4,810,120	4,479,804	4,833,222
Interest Restricted Cash Investments	9	1,759,626	2,108,000	2,371,599
Reimbursements		50	40,050	50
Other		1,216,891	155,000	1,010,112
Proceeds from Sale of Assets		605,924	672,500	274,418
<b>TOTAL REVENUE FROM OTHER ACTIVITIES</b>		<b>9,742,611</b>	<b>7,941,354</b>	<b>9,501,901</b>
<b>OPERATING EXPENSES FROM OTHER ACTIVITIES</b>				
Salary Expenses		578,888	573,778	855,131
Contract Expenses		1,280,297	366,448	1,510,454
Material Expenses		122,368	21,451	126,850
Fuel Expenses		10,000	0	1,000
Utility Expenses		92,584	18,624	42,800
Insurance Expenses		57,167	19,334	71,894
Miscellaneous Expenses		483,627	19,454	193,175
Depreciation Expenses		315,322	82,602	432,660
Costs Allocated		1,190,122	803,853	1,169,699
Carrying Amount of Assets Disposed Of		571,325	648,303	204,121
<b>TOTAL OPERATING EXPENSES FROM OTHER ACTIVITIES</b>		<b>4,701,700</b>	<b>2,553,847</b>	<b>4,607,784</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
Other		0	4,235,645	0
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>		<b>0</b>	<b>4,235,645</b>	<b>0</b>
<b>NET RESULT</b>		<b>5,975,220</b>	<b>11,854,636</b>	<b>7,084,278</b>

**STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM  
FOR THE YEAR ENDING 30 JUNE 2019**

	NOTE	BUDGET 2017/2018 \$	FORECAST 2017/2018 \$	BUDGET 2018/2019 \$
<b>REVENUE FROM ORDINARY ACTIVITIES</b>				
General Purpose Funding		2,159,626	2,801,000	2,771,599
Governance		135,105	196,278	179,532
Community Amenities		40,548,121	32,312,206	41,595,222
Other Property and Services		1,260,271	1,234,129	988,515
<b>TOTAL REVENUE FROM ORDINARY ACTIVITIES</b>		<b>44,103,123</b>	<b>36,543,613</b>	<b>45,534,868</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
Governance		1,100,954	996,458	1,046,798
Community Amenities		32,413,238	24,180,326	33,877,381
Other Property and Services		4,648,310	3,772,035	3,596,708
<b>TOTAL EXPENSES FROM ORDINARY ACTIVITIES</b>		<b>38,162,502</b>	<b>28,948,819</b>	<b>38,520,887</b>
<b>INCREASE / (DECREASE)</b>		<b>5,940,621</b>	<b>7,594,794</b>	<b>7,013,981</b>
<b>DISPOSAL OF ASSETS</b>				
Proceeds from Sale of Assets		605,924	672,500	274,418
Less Carrying Amount of Assets Disposed Of		(571,325)	(648,303)	(204,121)
<b>PROFIT / (LOSS) ON DISPOSALS</b>	10	<b>34,599</b>	<b>24,197</b>	<b>70,297</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
Other		0	4,235,645	0
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>		<b>0</b>	<b>4,235,645</b>	<b>0</b>
<b>NET RESULT</b>		<b>5,975,220</b>	<b>11,854,636</b>	<b>7,084,278</b>

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2019**

	NOTE	BUDGET 2017/2018 \$	FORECAST 2017/2018 \$	BUDGET 2018/2019 \$
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	4(i)	77,736,317	99,088,104	91,723,171
Investments		0	0	0
Trade and Other Receivables		3,267,011	2,578,375	2,578,375
Inventories		27,842	28,834	28,834
Other Assets		85,059	115,197	115,197
<b>TOTAL CURRENT ASSETS</b>		<b>81,116,229</b>	<b>101,810,510</b>	<b>94,445,577</b>
<b>CURRENT LIABILITIES</b>				
Trade and Other Payables		5,889,919	3,846,227	3,846,227
Provisions		1,427,968	1,467,299	1,496,643
<b>TOTAL CURRENT LIABILITIES</b>		<b>7,317,887</b>	<b>5,313,526</b>	<b>5,342,870</b>
<b>NET CURRENT ASSETS</b>		<b>73,798,342</b>	<b>96,496,984</b>	<b>89,102,707</b>
<b>NON CURRENT ASSETS</b>				
Land		48,504,912	50,570,000	50,570,000
Buildings		7,224,987	7,404,525	7,785,986
Structures		30,616,054	17,901,166	24,919,226
Plant		17,390,630	9,704,238	16,624,030
Equipment		1,808,238	734,342	1,064,458
Furniture and Fittings		197,871	162,264	193,763
Work in Progress		7,860,423	7,402,372	7,402,372
<b>TOTAL NON CURRENT ASSETS</b>		<b>113,603,115</b>	<b>93,878,907</b>	<b>108,559,835</b>
<b>NON CURRENT LIABILITIES</b>				
Provisions		7,812,460	3,511,483	3,713,856
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>7,812,460</b>	<b>3,511,483</b>	<b>3,713,856</b>
<b>NET ASSETS</b>		<b>179,588,997</b>	<b>186,864,408</b>	<b>193,948,686</b>
<b>EQUITY</b>				
Accumulated Surplus		107,046,422	100,289,015	107,270,376
Reserves		72,542,575	86,575,393	86,678,310
<b>TOTAL EQUITY</b>		<b>179,588,997</b>	<b>186,864,408</b>	<b>193,948,686</b>

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDING 30 JUNE 2019**

	NOTE	BUDGET 2017/2018 \$	FORECAST 2017/2018 \$	BUDGET 2018/2019 \$
<b>CASH FLOWS FROM NORMAL OPERATING</b>				
Cash receipts in the course of normal operations		35,400,985	29,123,758	36,693,080
Cash payments in the course of normal operations		(30,340,210)	(28,173,231)	(30,056,009)
Interest receipts - Municipal Cash		400,000	693,000	400,000
<b>Net Cash Provided by Normal Operating Activities</b>	4(ii)	<b>5,460,775</b>	<b>1,643,527</b>	<b>7,037,071</b>
<b>CASH FLOWS FROM OTHER OPERATING</b>				
<u>Resource Recovery</u>				
Cash receipts from secondary waste charge		4,810,120	4,479,804	4,833,222
Cash receipts from resource recovery project		2,566,941	4,916,695	2,022,662
Cash payments for resource recovery project		(3,796,054)	(1,801,442)	(3,952,003)
Interest receipts - secondary waste restricted		1,195,844	1,559,200	1,429,157
<u>Other Activities</u>				
Interest receipts - other restricted investments		563,782	548,800	942,442
<b>Net Cash Provided by Other Operating Activities</b>	4(ii)	<b>5,340,633</b>	<b>9,703,057</b>	<b>5,275,480</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Cash receipts from sale of property, plant and		605,924	672,500	274,418
Cash payments for property, plant and equipment		(25,956,194)	(4,785,885)	(19,951,902)
<b>Net Cash Provided by Investing Activities</b>		<b>(25,350,270)</b>	<b>(4,113,385)</b>	<b>(19,677,484)</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		92,285,179	91,854,905	99,088,104
Net Increase (Decrease) in Cash Held		(14,548,862)	7,233,199	(7,364,933)
<b>Cash at the end of the year</b>	4(i)	<b>77,736,317</b>	<b>99,088,104</b>	<b>91,723,171</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2019**

	NOTE	BUDGET 2017/2018 \$	FORECAST 2017/2018 \$	BUDGET 2018/2019 \$
<b>Municipal Fund (Cash and Investment)</b>				
Opening Balance		26,017,980	26,253,403	11,596,211
Transfer to Restricted Investments		(26,922,808)	(20,715,513)	(16,540,220)
Transfer from Restricted Investments		21,491,410	933,121	18,762,273
Transfer to/from Municipal Investments		0	0	0
Interest on Municipal Funds		400,000	693,000	400,000
Payments and Receipts		(16,708,487)	4,432,200	(10,136,533)
Movement in Accrued Interest		0	0	0
<b>Closing Balance</b>		<b>4,278,095</b>	<b>11,596,211</b>	<b>4,081,731</b>
<b>Plant and Equipment Reserve</b>				
Opening Balance		1,526,891	1,372,015	3,312,798
Transfer to Restricted Investments		5,551,377	2,134,690	3,884,207
Transfer from Restricted Investments		(6,299,497)	(238,907)	(6,861,076)
Interest on Restricted Investments		29,543	45,000	47,177
<b>Closing Balance</b>		<b>808,314</b>	<b>3,312,798</b>	<b>383,106</b>
<b>Site Rehabilitation Reserve</b>				
Opening Balance		2,330,654	2,314,792	2,491,398
Transfer to Restricted Investments		126,226	103,606	125,190
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		61,136	73,000	66,954
<b>Closing Balance</b>		<b>2,518,016</b>	<b>2,491,398</b>	<b>2,683,542</b>
<b>Future Development Reserve</b>				
Opening Balance		6,272,601	6,238,460	16,138,460
Transfer to Restricted Investments		13,945,000	9,695,000	3,595,000
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		346,626	205,000	594,382
<b>Closing Balance</b>		<b>20,564,227</b>	<b>16,138,460</b>	<b>20,327,842</b>
<b>Environmental Monitoring Reserve</b>				
Opening Balance		892,253	885,502	977,377
Transfer to Restricted Investments		77,821	63,875	77,183
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		23,800	28,000	26,650
<b>Closing Balance</b>		<b>993,874</b>	<b>977,377</b>	<b>1,081,210</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2019**

	NOTE	BUDGET 2017/2018 \$	FORECAST 2017/2018 \$	BUDGET 2018/2019 \$
<b>Environmental Insurance Reserve</b>				
Opening Balance		13,734	13,506	11,906
Transfer to Restricted Investments		40,000	40,000	45,000
Transfer from Restricted Investments		(42,000)	(42,000)	(44,100)
Interest on Restricted Investments		305	400	323
<b>Closing Balance</b>		<b>12,039</b>	<b>11,906</b>	<b>13,129</b>
<b>Risk Management Reserve</b>				
Opening Balance		14,456	14,378	14,778
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		369	400	388
<b>Closing Balance</b>		<b>14,825</b>	<b>14,778</b>	<b>15,166</b>
<b>Class IV Cell Reserve</b>				
Opening Balance		566,846	563,778	593,464
Transfer to Restricted Investments		3,214	11,686	68,245
Transfer from Restricted Investments		(500,000)	0	(500,000)
Interest on Restricted Investments		7,908	18,000	9,583
<b>Closing Balance</b>		<b>77,968</b>	<b>593,464</b>	<b>171,292</b>
<b>Regional Development Reserve</b>				
Opening Balance		197,255	195,232	329,222
Transfer to Restricted Investments		580,000	580,000	660,000
Transfer from Restricted Investments		(637,738)	(452,010)	(598,252)
Interest on Restricted Investments		4,292	6,000	9,372
<b>Closing Balance</b>		<b>143,809</b>	<b>329,222</b>	<b>400,342</b>
<b>Secondary Waste Reserve</b>				
Opening Balance		48,985,881	48,550,081	56,498,092
Transfer to Restricted Investments		4,810,120	6,388,811	5,189,295
Transfer from Restricted Investments		(8,635,749)	0	(8,497,623)
Interest on Restricted Investments		1,195,844	1,559,200	1,429,157
<b>Closing Balance</b>		<b>46,356,096</b>	<b>56,498,092</b>	<b>54,618,921</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2019**

NOTE	BUDGET 2017/2018 \$	FORECAST 2017/2018 \$	BUDGET 2018/2019 \$
<b>Class III Cells Reserve</b>			
Opening Balance	4,370,133	4,344,485	5,963,540
Transfer to Restricted Investments	1,767,464	1,676,259	2,873,756
Transfer from Restricted Investments	(5,376,426)	(200,204)	(2,261,222)
Interest on Restricted Investments	65,423	143,000	161,367
<b>Closing Balance</b>	<b>826,594</b>	<b>5,963,540</b>	<b>6,737,441</b>
<b>Long Service Leave - Restricted Asset</b>			
Opening Balance	871,543	866,914	916,500
Transfer to Restricted Investments	21,586	21,586	22,344
Transfer from Restricted Investments	0	0	0
Interest on Restricted Investments	22,518	28,000	24,285
<b>Closing Balance</b>	<b>915,647</b>	<b>916,500</b>	<b>963,129</b>
<b>Building Refurbishment Reserve</b>			
Opening Balance	72,990	72,594	74,594
Transfer to Restricted Investments	0	0	0
Transfer from Restricted Investments	0	0	0
Interest on Restricted Investments	1,862	2,000	1,961
<b>Closing Balance</b>	<b>74,852</b>	<b>74,594</b>	<b>76,555</b>
<b>Cash and Investments at the end of the Year</b>	<b>77,584,356</b>	<b>98,918,339</b>	<b>91,553,406</b>
<u>Add</u> Accrued Interest - Restricted Assets	151,961	169,765	169,765
<b>Cash and Investments as per Statement of Financial Position</b>	<b>77,736,317</b>	<b>99,088,104</b>	<b>91,723,171</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2019**

	NOTE	BUDGET 2017/2018 \$	FORECAST 2017/2018 \$	BUDGET 2018/2019 \$
<b>SUMMARY</b>				
<b>MUNICIPAL FUND (CASH AND INVESTMENTS)</b>				
Opening Balance		26,017,980	26,253,403	11,596,211
Transfer to Restricted Investments		(26,922,808)	(20,715,513)	(16,540,220)
Transfer from Restricted Investments		21,491,410	933,121	18,762,273
Interest on Municipal Funds		400,000	693,000	400,000
Payments and Receipts		(16,708,487)	4,432,200	(10,136,533)
Movement in Accrued Interest		0	0	0
<b>Closing Balance</b>	4(i)	<b>4,278,095</b>	<b>11,596,211</b>	<b>4,081,731</b>
<b>RESTRICTED INVESTMENTS</b>				
Opening Balance		66,115,237	65,431,737	87,322,129
Transfer to Restricted Investments		26,922,808	20,715,513	16,540,220
Transfer from Restricted Investments		(21,491,410)	(933,121)	(18,762,273)
Interest on Restricted Investments		1,759,626	2,108,000	2,371,599
<b>Closing Balance</b>		<b>73,306,261</b>	<b>87,322,129</b>	<b>87,471,675</b>
<b>Sub Total</b>		<b>77,584,356</b>	<b>98,918,339</b>	<b>91,553,406</b>
<u>Less</u> Unrealised Losses from change in fair value of investments		0	0	0
<u>Add</u> Accrued Interest - Restricted Assets		151,961	169,765	169,765
<b>Cash and Investments as per Statement of Financial Position</b>		<b>77,736,317</b>	<b>99,088,104</b>	<b>91,723,171</b>

**NET CURRENT ASSETS CARRIED FORWARD  
FOR THE YEAR ENDING 30 JUNE 2019**

	<b>BUDGET 2017/2018 \$</b>	<b>FORECAST 2017/2018 \$</b>	<b>BUDGET 2018/2019 \$</b>
<b>NET CURRENT ASSETS REPRESENTED BY</b>			
<b>CURRENT ASSETS</b>			
Cash at Bank - Unrestricted	4,278,095	11,596,211	4,081,731
Receivables	3,267,011	2,578,375	2,578,375
Inventory	27,842	28,834	28,834
Prepayments	85,059	115,197	115,197
	7,658,007	14,318,617	6,804,137
<b>LESS: CURRENT LIABILITIES</b>			
Creditors	5,889,919	3,846,227	3,846,227
Current Provisions	1,427,968	1,467,299	1,496,643
	7,317,887	5,313,526	5,342,870
<b>(DEFICIT) SURPLUS - OTHER FUNDS</b>	<b>340,120</b>	<b>9,005,091</b>	<b>1,461,267</b>
<b>ADD BALANCE OF NET RESTRICTED INVESTMENTS</b>	73,458,222	87,491,893	87,641,440
<b>ESTIMATED NET CURRENT ASSET POSITION</b>	<b>73,798,342</b>	<b>96,496,984</b>	<b>89,102,707</b>

# **BUDGET NOTES**

## **2018/2019 BUDGET**

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2019**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this financial report are presented below and have been consistently applied unless stated otherwise:

**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.

**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 holds in a custodian role, are excluded from the Financial Report.

The EMRC currently does not hold any trust fund monies.

**(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 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 currently does not hold 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**

Effective from 1 July 2012, the *Local Government (Financial Management) Regulations 1996* were amended and the measurement of non-current assets at Fair Value became mandatory.

During the year ended 30 June 2013, the EMRC commenced the process of adopting Fair Value in accordance with the Regulations. Whilst the amendments initially allowed for a phasing in of fair value in relation to fixed assets over three years, as at 30 June 2015 all non-current assets were carried at Fair Value in accordance with the requirements.

Thereafter, each asset class must be revalued in accordance with the regulatory framework established and the EMRC revalues its asset classes in accordance with this mandatory timetable. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2019**

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

**Land Under Control**

In accordance with *Local Government (Financial Management) Regulations 1996 r.16(a)*, the Council is required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

The Council does not have any crown land which comes under this regulation.

**Land Under Roads**

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 *Land Under Roads* and the fact *Local Government (Financial Management) Regulations 1996 r.16 (a)(i)* prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, *Local Government (Financial Management) Regulations 1996 r.16(a)(i)* prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, *Local Government (Financial Management) Regulations 1996 r.4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

The EMRC does not hold any land under roads.

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

All assets are initially recognised at cost and 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 no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost on 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 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.

**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 the Statement of Comprehensive Income.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2019**

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

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

**Depreciation**

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

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	0.48 - 6.67% (based on components)
• Structures	
General	1.10 - 18.10% (based on components)
Class III and IV Waste Cells	% of actual usage
• Plant	15.00 - 40.00%
• Furniture and fittings	10.00 - 40.00%
• Equipment	10.00 - 40.00%

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 major equipment under \$5,000 and minor equipment under \$1,000 are not capitalised. Rather, they are recorded on an asset inventory listing.

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

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

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

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2019**

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

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

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 taking into account transaction costs and transport costs).

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

**Fair Value Hierarchy**

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

**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:

**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.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2019**

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

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

***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) Intangible Assets**

**Easements**

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

**(f) Rates**

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

**(g) 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.

Conditional grants and contributions income is recognised subject to conditions applicable to the use of such income. Expenditure of those monies has been made in the manner specified under the conditions upon which the EMRC received those monies.

**(h) 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 and are usually paid within 30 days of recognition.

**(i) 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 made.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2019**

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

**(i) Impairment (continued)**

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.

**(j) Revenue Recognition**

**Waste Services**

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

**Generation of Gas Services**

Revenue from the generation of gas services is recognised on an accrual basis. Proceeds from the sale of Renewable Energy Certificates are only recognised when the certificates are sold.

**Interest Income**

Interest income is recognised on an accrual basis.

**Sale of Goods and Disposal of Assets**

Revenue from the sale of goods and disposal of other assets is recognised when the Council has passed control of the goods or other assets to the buyer.

**Rendering of Services**

Revenue from the provision of services is recognised on an accrual basis.

**Royalties**

Royalty revenue is recognised on an accrual basis.

**(k) 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.

**Land Held for Resale**

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

**(l) 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.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2019**

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

**(m) 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.

**(n) 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 cost is based on estimated current costs, determined on a non-discounted basis.

The obligation for the EMRC to recognise the provision for site rehabilitation arises at the time the landfill cell is first put into use. Increments in the provision are calculated on the basis of the volumetric usage of the landfill cell air space during the year, present value of the costs for site rehabilitation and remaining capacity of the landfill site.

As per the independent engineers report from June 2015, the present value for the rehabilitation of the site has been calculated to be \$6,920,000 and has been deemed sufficient for post closure management purposes. This value will be reviewed on a five yearly cycle.

The provision is 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 three year cycle in line with the revaluation of infrastructure assets.

In addition, Council has also adopted an incremental charge based on volumetric usage of landfill airspace for ongoing site rehabilitation during the in-use operations of the landfill.

**(o) 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 cost is based on estimated current costs, determined on a non-discounted basis.

The obligation for the EMRC to recognise the provision for environmental monitoring arises at the time the landfill cell is first put into use. Increments in the provision are calculated on the basis of the volumetric usage of the landfill cell air space during the year, present value of the costs for environmental monitoring and remaining capacity of the landfill site.

As per the independent engineers report from June 2015, the present value for the environmental monitoring of the site has been calculated to be \$3,760,000 and has been deemed sufficient for post closure management purposes.

The provision is 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 three year cycle in line with the revaluation of infrastructure assets.

**(p) Borrowing Costs**

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2019**

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

**(q) 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.

**(r) 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.

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.

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.

**(s) 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. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions 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.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2019**

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

**(s) Employee Entitlements (continued)**

**(iii) Superannuation Fund**

The Council contributes to the WA Local Government Superannuation Plan (LGSP) and other nominated funds for qualifying employees as per statutory requirements (9.50% for 2017/18). It also co-contributes to the LGSP and other nominated funds for full scheme members (5% for 2017/18). Contributions to defined contribution plans are recognised as an expense as they become payable.

**(t) Rounding Of Amounts**

All amounts shown in this annual financial report, other than the Schedule of Fees and Charges, 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.

**(u) Comparative Figures**

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

**(v) Budget Comparative Figures**

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

**(w) Leases**

Leases of property, plant and equipment, where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Council, are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual value. Leased assets are amortised over their estimated useful lives. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

The EMRC does not currently have any finance leases.

**(x) Financial Instruments**

**Initial recognition and measurement**

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted). Financial instruments are initially measured at fair value plus transactions costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**Classification and subsequent measurement**

Financial assets are subsequently measured at either fair value, amortised cost using the effective interest rate method or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- (i) the amount at which the financial asset or financial liability is measured at initial recognition;
- (ii) less principal repayments;
- (iii) plus or minus the cumulative amortisation of the differences, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and
- (iv) less any reduction for impairment.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2019**

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

**(x) Financial Instruments (continued)**

The effective interest method is used to allocate interest income or interest expense over the related period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

The Council does not designate any interest in subsidiaries, associates or joint venture entities as being subject to the requirements of accounting standards specifically applicable to financial instruments.

*(i) Financial assets at fair value through profit or loss*

Financial assets are classified at 'fair value through profit or loss' when they are either held for trading for the purpose of short term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying value being included in profit or loss.

*(ii) Loans and Receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market are subsequently measured at amortised cost.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period. (All other loans and receivables are classified as non-current assets.)

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Council's intention to hold these investments to maturity. They are subsequently measured at amortised cost.

Held-to-maturity investments are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period. (All other investments are classified as current assets.)

If during the period the Council sold or reclassified more than a significant amount of the held-to-maturity investments before maturity, the entire held-to-maturity investments category would be tainted and reclassified as available-for-sale.

*(iv) Available for sale financial assets*

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Available-for-sale financial assets are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period. (All other financial assets are classified as current assets.)

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2019**

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

**(x) Financial Instruments (continued)**

*(v) Financial Liabilities*

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

*(vi) Fair Value*

Fair value is determined based on current bid prices of all quoted investments. Valuation techniques are applied to determine the fair value of all unlisted securities, including arm's length transactions, reference to similar instruments and option pricing models.

**Impairment**

At each reporting date, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

**Derecognition**

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expired. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed is recognised in profit or loss.

**(y) 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.

**(z) 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 2019**

**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 Site and the 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 Environmental Service departments (incorporating various Environmental Projects), the operations of the Ascot Place activity, Risk Management services, and income and expenditure relating to the Regional Development activity incorporating various projects.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2019**

**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 2017/2018 \$</b>	<b>FORECAST 2017/2018 \$</b>	<b>BUDGET 2018/2019 \$</b>
Cash - Unrestricted	4,278,095	11,596,211	4,081,732
Cash - Restricted	73,458,222	87,491,893	87,641,439
<b>Total Cash</b>	<b>77,736,317</b>	<b>99,088,104</b>	<b>91,723,171</b>

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

	<b>BUDGET 2017/2018 \$</b>	<b>FORECAST 2017/2018 \$</b>	<b>BUDGET 2018/2019 \$</b>
Net Change in assets from operations	5,975,220	11,854,636	7,084,278
Write back Depreciation	4,628,133	3,555,701	5,066,853
Write back Provisions	204,047	167,481	202,373
Write back Accruals - Staff Entitlements	28,607	28,608	29,344
Write back (Profit)/Loss on sale of assets	(34,599)	(24,197)	(70,297)
Write back Movement in Accrued Interest earnings	0	0	0
<b>Net cash from operating activities</b>	<b>10,801,408</b>	<b>15,582,229</b>	<b>12,312,551</b>

**(iii) Depreciation of Assets**

Details of depreciation expenditure budgets for each program are as follows

	<b>BUDGET 2017/2018 \$</b>	<b>FORECAST 2017/2018 \$</b>	<b>BUDGET 2018/2019 \$</b>
Administration	485,478	345,920	367,434
Community Amenities	1,969,154	1,424,775	2,724,116
Other Property and Services	2,173,501	1,785,006	1,975,303
<b>Total Depreciation all Programs</b>	<b>4,628,133</b>	<b>3,555,701</b>	<b>5,066,853</b>

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2019**

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

	<b>BUDGET 2017/2018 \$</b>	<b>FORECAST 2017/2018 \$</b>	<b>BUDGET 2018/2019 \$</b>
Administration	0	0	0
Community Amenities	36,336,059	28,686,649	37,058,195
Other Property and Services	6,000	6,000	6,000
<b>Total Statutory Fees and Charges</b>	<b>36,342,059</b>	<b>28,692,649</b>	<b>37,064,195</b>

	<b>BUDGET 2017/2018 \$</b>	<b>FORECAST 2017/2018 \$</b>	<b>BUDGET 2018/2019 \$</b>
<u>User Charges</u>			
Ordinary activities	29,714,288	23,291,308	30,773,308
Other activities	1,350,000	486,000	1,012,500
<u>Special Charges</u>			
Ordinary activities	467,651	435,537	445,165
<u>Secondary Waste Charge</u>			
Other activities	4,810,120	4,479,804	4,833,222
<b>Total Statutory Fees and Charges</b>	<b>36,342,059</b>	<b>28,692,649</b>	<b>37,064,195</b>

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2019**

**6. LOAN BORROWINGS**

**(a) Loan Repayments**

No loans existed as at 30 June 2018 and no loans are anticipated during the 2018/2019 financial year.

**(b) Unspent Loans**

No unspent loan funds existed as at 30 June 2018 and no unspent loan funds are anticipated during the 2018/2019 financial year.

**(c) New Borrowings**

The EMRC does not propose to undertake new borrowings during the 2018/2019 financial year.

**(d) Overdraft**

Council has not utilised an overdraft facility during the 2017/2018 financial year and it is not anticipated that any such facility will be utilised during the 2018/2019 financial year.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2019**

**7. COUNCILLOR FEES AND ALLOWANCES**

Each Councillor, other than the Chairman, is currently entitled to an annual meeting fee of \$10,455.

The Chairman is currently entitled to an annual meeting fee of \$15,682 as well as an annual Local Government fee of \$19,864.

The Deputy Chairman is currently entitled to an annual Local Government fee of \$4,966.

A provision of \$12,580 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.

The budget provided for Councilor(s) fee, allowances and expenses incorporating a 1.5%\* increase from the 2017/2018 provisions is as follows:

\* Subject to 2018 Salaries and Allowances (SAT) Tribunal determination.

	<b>BUDGET 2017/2018 \$</b>	<b>FORECAST 2017/2018 \$</b>	<b>BUDGET 2018/2019 \$</b>
Councillor(s) meeting fees	115,005	115,005	116,730
Chairman's meeting fees	15,682	15,682	15,917
Chairman's Local Government fee	19,864	19,864	20,162
Deputy Chairman's Local Government fee	4,966	4,966	5,040
Deputy Councillors' meeting fees	12,393	4,483	12,580
<b>Total Fees and Allowances</b>	<b>167,910</b>	<b>160,000</b>	<b>170,429</b>

**8. INVESTMENT INTEREST**

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

	<b>BUDGET 2017/2018 \$</b>	<b>FORECAST 2017/2018 \$</b>	<b>BUDGET 2018/2019 \$</b>
<b>Interest on Restricted Assets</b>			
Interest on funds held in Reserve	1,737,108	2,080,000	2,347,314
Interest on other restricted investments (LSL)	22,518	28,000	24,285
<b>Sub-Total Interest on Restricted Assets</b>	<b>1,759,626</b>	<b>2,108,000</b>	<b>2,371,599</b>
<b>Interest on Other Funds</b>			
Interest on Municipal funds	400,000	693,000	400,000
<b>Total Interest on Investments</b>	<b>2,159,626</b>	<b>2,801,000</b>	<b>2,771,599</b>

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2019**

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

	<b>BUDGET 2017/2018 \$</b>	<b>FORECAST 2017/2018 \$</b>	<b>BUDGET 2018/2019 \$</b>
<b>Buildings</b>			
Carrying Amount of Assets Disposed	0	0	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equipment</b>			
Proceeds from Sale of Assets	0	0	0
Carrying 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>			
Carrying 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
Carrying 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	605,924	672,500	274,418
Carrying Amount of Assets Disposed	(571,325)	(648,303)	(204,121)
<b>(Profit) Loss on Disposal</b>	<b>34,599</b>	<b>24,197</b>	<b>70,297</b>
<b>Structures</b>			
Carrying 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>34,599</b>	<b>24,197</b>	<b>70,297</b>

**10. PLAN FOR THE FUTURE**

EMRC's Strategic Community Plan titled *EMRC 2022 - 10 Year Strategic Plan*, adopted by Council at its meeting held on 6 December 2012 and the Corporate Business Plan 2018/19 to 2022/ 23, which was adopted by Council at its meeting held on 21 June 2018 together constitute EMRC's 'Plan For The Future' in accordance with *section 5.56 of the Local Government Act 1995*.

The 2018/2019 Annual Budget draws from the priorities as identified in the EMRC's 'Plan For The Future'.

# **FEES AND CHARGES**

**For the Year Ending  
30 June 2019**

**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2018-2019 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Unit	2017/2018 Charges		2017/2018 Charges		2018/2019 Charges		2018/2019 Charges inc	
		with no GST	Value of GST	inc GST	Value of GST	with no GST	Value of GST	GST	
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Waste Management Charges</b>									
<b>Disposal Rates</b>									
<b>Member Councils</b>	1 tonne								
Base Tipping Fee		61.50				67.00			
CWES Levy		3.50				3.50			
Secondary Waste Reserve		36.00				38.00			
Landfill Levy		65.00				70.00			
<b>Total Member Council disposal rate</b>		<b>166.00</b>	<b>16.59</b>	<b>182.59</b>	<b>178.50</b>	<b>17.85</b>	<b>196.35</b>		
<b>Councils - Other</b>									
Domestic Refuse Tip Pass (Giddegannup @ 3bags/wk)	N/A	5.91	0.59	6.50	6.36	0.64	7.00		
Council Refuse Tip Passes - Trailers (up to 500kg)	N/A	54.55	5.45	60.00	59.10	5.90	65.00		
Council Greenwaste Tip Passes (up to 500 kg)	N/A	30.00	3.00	33.00	30.00	3.00	33.00		
<b>General Waste</b>									
Cars / Station Wagons	N/A	30.00	3.00	33.00	31.82	3.18	35.00		
Trailers (6 x 4)	N/A	52.73	5.27	58.00	54.55	5.45	60.00		
Trailers (6 x 4) High Sides	N/A	66.37	6.64	73.00	69.09	6.91	76.00		
Tandem/ Horse Floats (< 1 tonne)	N/A	98.19	9.81	108.00	102.73	10.26	113.00		
Vans / Utes	N/A	51.82	5.18	57.00	53.63	5.36	59.00		
240 Litre Mobile Garbage Bin	N/A	N/A	N/A	N/A	10.00	1.00	11.00		
Commercial (General)	1 tonne	150.45	15.05	165.50	145.45	14.55	160.00		
Minimum Commercial Charges	0.50 tonnes	75.23	7.52	82.75	72.73	7.27	80.00		
<b>Greenwaste</b>									
Greenwaste - Member Councils (uncontaminated - Red Hill & Hazelmere)	1 tonne	46.36	4.64	51.00	46.36	4.64	51.00		
Greenwaste - MGB (Member Councils)	1 tonne	111.00	11.09	122.09	118.50	11.85	130.35		
Greenwaste - Commercial (uncontaminated - Red Hill)	1 tonne	60.00	6.00	66.00	60.00	6.00	66.00		
Greenwaste - shredded to EMRC specification (to Red Hill)	1 tonne	50.00	5.00	55.00	50.00	5.00	55.00		
(Minimum charge for greenwaste 0.5 tonne)									

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**  
**2018-2019 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Unit	2017/2018 Charges		2017/2018 Charges inc GST		2018/2019 Charges		2018/2019 Charges inc GST	
		with no GST	Value of GST	with no GST	Value of GST	with no GST	Value of GST	with no GST	Value of GST
		\$	\$	\$	\$	\$	\$	\$	\$
<u>Waste Management Charges continued...</u>									
<u>Disposal Rates continued...</u>									
<b>Special Wastes</b>									
Asbestos (Wrapped)	1 tonne	170.00	17.00	187.00	17.00	170.00	17.00	187.00	17.00
Asbestos (Wrapped) - Member Council residents only	1 tonne	92.73	9.27	102.00	9.27	92.73	9.27	102.00	9.27
Asbestos (Wrapped) - Minimum Charge		29.09	2.91	32.00	2.91	29.09	2.91	32.00	2.91
Car Bodies - Commercial	each	50.91	5.09	56.00	5.09	50.91	5.09	56.00	5.09
Car Bodies - Member Council residents only	each	25.45	2.55	28.00	2.55	25.45	2.55	28.00	2.55
Biosecurity Waste	1 tonne	184.55	18.46	203.01	18.46	189.55	18.95	208.50	18.95
Burial Fee (for immediate burial requirements)	n/a	145.45	14.55	160.00	14.55	145.45	14.55	160.00	14.55
Handling Fee (for special handling requirements)	n/a	145.45	14.55	160.00	14.55	145.45	14.55	160.00	14.55
Tyre Disposal (off rim) *	each	5.00	0.50	5.50	0.50	5.00	0.50	5.50	0.50
Tyre Disposal (with rim) *	each	6.82	0.68	7.50	0.68	6.82	0.68	7.50	0.68
Tyre Recovery Charges (for tyres at the landfill face)	each	23.64	2.36	26.00	2.36	23.64	2.36	26.00	2.36
Mattress disposal fee (Member Council Residents)	each	15.00	1.50	16.50	1.50	15.45	1.55	17.00	1.55
Mattress disposal fee (Charitable Organisations)	each	15.00	1.50	16.50	1.50	15.45	1.55	17.00	1.55
Mattress disposal fee (Commercial)	each	24.55	2.45	27.00	2.45	25.46	2.54	28.00	2.54
E-Waste (Price applicable after quota has been reached under Infoactive agreement )	each	9.10	0.90	10.00	0.90	9.10	0.90	10.00	0.90
Wash Facility Fee	n/a	36.36	3.64	40.00	3.64	36.36	3.64	40.00	3.64
Class III Contaminated Waste	1 tonne	140.00	13.99	153.99	13.99	145.00	14.50	159.50	14.50
Class III Contaminated Soil	1 tonne	140.00	13.99	153.99	13.99	145.00	14.50	159.50	14.50
Class III Controlled Waste (Categories 1 - 5)	1 tonne	N/A	N/A	N/A	N/A	205.00	20.50	225.50	20.50
Class IV Contaminated Waste	1 tonne	217.27	21.73	239.00	21.73	222.27	22.23	244.50	22.23
Class IV Contaminated Soil	1 tonne	189.73	18.97	208.70	18.97	194.73	19.47	214.20	19.47
Class V Waste - Concrete encapsulated drums (L 900mm D 600mm )	each	623.18	62.32	685.50	62.32	893.00	89.30	982.30	89.30
Class V Waste - Concrete encapsulated bulka bags (1.1m x 1.1m x 1.1m)	each	1465.00	146.50	1611.50	146.50	1470.00	147.00	1617.00	147.00
Administration Charge - Class III (for waste acceptance approvals)	consignment	118.18	11.82	130.00	11.82	118.18	11.82	130.00	11.82
Administration Charge - Class IV (for waste acceptance approvals)	consignment	145.45	14.55	160.00	14.55	145.45	14.55	160.00	14.55
Administration Charge - Reprinting of Signed Weighbridge Dockets	per docket	20.00	2.00	22.00	2.00	20.00	2.00	22.00	2.00
Administration Charge - Reprinting of Unsigned Weighbridge Dockets	per docket	4.55	0.45	5.00	0.45	4.55	0.45	5.00	0.45

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**  
**2018-2019 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Unit	2017/2018 Charges		2017/2018 Charges inc GST		2018/2019 Charges		2018/2019 Charges inc GST	
		with no GST	Value of GST	with no GST	Value of GST	with no GST	Value of GST	with no GST	Value of GST
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Waste Management Charges continued ..</b>									
<b>Hazelmere</b>									
Wood Waste (per cubic metre)									
- Grade 1	1 m <sup>3</sup>	8.00	0.80	8.80		8.00	0.80	8.80	
- Grade 2	1 m <sup>3</sup>	9.00	0.90	9.90		9.00	0.90	9.90	
- Contaminated	1 m <sup>3</sup>	55.95	5.60	61.55		35.00	3.50	38.50	
Wood Waste (per tonne)									
- Grade 1	1 tonne	52.00	5.20	57.20		52.00	5.20	57.20	
- Grade 2	1 tonne	58.50	5.85	64.35		58.50	5.85	64.35	
- Contaminated	1 tonne	363.64	36.36	400.00		227.27	22.73	250.00	
<b>Hazelmere - Commercial &amp; Industrial Waste Sorting Facility</b>									
Dry Commercial and Industrial Waste (including Member Councils)	1 tonne	135.00	13.50	148.50		135.00	13.50	148.50	
Bulk verge Collections	1 tonne	135.00	13.50	148.50		150.00	15.00	165.00	
Minimum Charge (Member Councils)	0.50 tonnes	67.50	6.75	74.25		75.00	7.50	82.50	
Minimum Charges (Commercial)									
Skip Bins	0.50 tonnes	67.50	6.75	74.25		67.50	6.75	74.25	
Flat Bed Trucks	0.50 tonnes	67.50	6.75	74.25		67.50	6.75	74.25	
< 15m <sup>3</sup> Roll on Roll off (RORO / Hook Lift)	1.50 tonnes	202.50	20.25	222.75		202.50	20.25	222.75	
≥ 15m <sup>3</sup> Roll on Roll off (RORO / Hook Lift)	2.00 tonnes	270.00	27.00	297.00		270.00	27.00	297.00	
<b>Additional Charges for Recovered Items</b>									
Tyre - Passenger car (off rim)	each	5.00	0.50	5.50		5.00	0.50	5.50	
Tyre - Passenger car (with rim)	each	6.82	0.68	7.50		6.82	0.68	7.50	
Tyre - Light truck, Light Industrial (off rim)	each	10.00	1.00	11.00		10.00	1.00	11.00	
Tyre - Light truck, Light Industrial (with rim)	each	20.00	2.00	22.00		20.00	2.00	22.00	
Fridges & Freezers / White Goods / Air Conditioning Units	each	30.00	3.00	33.00		30.00	3.00	33.00	
Car Batteries	each	10.00	1.00	11.00		10.00	1.00	11.00	
Handling Fee (for special handling requirements)	per load	145.45	14.55	160.00		145.45	14.55	160.00	

**Note 1 :** If a C&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.

**Note 2 :** Tyres other than mentioned above will be required to be removed from site by the customer.

**Note 3 :** Contracts with attractive discounts available to major customers and local governments.

**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.

**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2018-2019 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Unit	2017/2018 Charges		2017/2018 Charges inc GST		2018/2019 Charges with no GST		2018/2019 Charges inc GST	
		\$	Value of GST \$	\$	Value of GST \$	\$	Value of GST \$	\$	Value of GST \$
<b>Waste Management Charges continued ..</b>									
<b>Sale of Materials (all ex stockpile, minimum 10 tonnes)</b>									
Bulk Fresh Water for construction/maintenance purposes	kL (1,000 litres)	N/A	N/A	N/A	N/A	1.00	0.10	1.10	0.10
Mixed clay/fill (purchaser to load) **	1 tonne	4.55	0.45	5.00	0.45	4.55	0.45	5.00	0.45
Mixed clay/fill (loaded) **	1 tonne	7.27	0.73	8.00	0.73	7.27	0.73	8.00	0.73
Ferricrete/Laterite Filter Rock **	1 tonne	11.82	1.18	13.00	1.18	11.82	1.18	13.00	1.18
Ferricrete sub-base) **	1 tonne	N/A	N/A	N/A	N/A	11.82	1.18	13.00	1.18
Filter Rock (20 - 40 mm) **	1 tonne	11.82	1.18	13.00	1.18	11.82	1.18	13.00	1.18
Filter Rock (40 - 80 mm) **	1 tonne	11.82	1.18	13.00	1.18	11.82	1.18	13.00	1.18
Rock Spalls (150 - 300 mm) **	1 tonne	N/A	N/A	N/A	N/A	22.73	2.27	25.00	2.27
Ferricrete (Member Councils)	1 tonne	10.00	1.00	11.00	1.00	10.00	1.00	11.00	1.00
<b>Manufactured Products (per cubic metre)</b>									
Mixed Mulch	1 m <sup>3</sup>	19.91	1.99	21.90	1.99	19.91	1.99	21.90	1.99
Soil Improver	1 m <sup>3</sup>	23.64	2.36	26.00	2.36	23.64	2.36	26.00	2.36
Premium Recycled Wood Chip (Coloured) - Hazelmere	1 m <sup>3</sup>	54.55	5.45	60.00	6.00	63.64	6.36	70.00	7.00
Standard Recycled Wood Chip (Coloured) - Hazelmere	1 m <sup>3</sup>	38.18	3.82	42.00	4.20	43.64	4.36	48.00	4.80
Premium Recycled Wood Chip - Hazelmere	1 m <sup>3</sup>	9.09	0.91	10.00	1.00	9.09	0.91	10.00	1.00
Standard Recycled Wood Chip - Hazelmere	1 m <sup>3</sup>	7.73	0.77	8.50	0.77	7.73	0.77	8.50	0.77
Grade 3 Recycled Woodchip	1 m <sup>3</sup>	5.00	0.50	5.50	0.50	5.00	0.50	5.50	0.50
Wood Chip (fines) - Hazelmere	1 m <sup>3</sup>	13.73	1.37	15.10	1.37	13.73	1.37	15.10	1.37
<b>Manufactured Products (per tonne)</b>									
Mixed Mulch **	1 tonne	34.87	3.48	38.35	3.48	34.87	3.48	38.35	3.48
Mulch (Member Councils)	1 tonne	21.41	2.14	23.55	2.14	21.41	2.14	23.55	2.14
Soil Improver **	1 tonne	25.82	2.58	28.40	2.58	25.82	2.58	28.40	2.58
Soil Improver (Member Councils)	1 tonne	20.00	2.00	22.00	2.00	20.00	2.00	22.00	2.00
Premium Recycled Wood Chip (Coloured) - Hazelmere	1 tonne	272.73	27.27	300.00	30.00	318.18	31.82	350.00	35.00
Standard Recycled Wood Chip (Coloured) - Hazelmere	1 tonne	190.91	19.09	210.00	21.00	218.18	21.82	240.00	24.00
Premium Recycled Wood Chip (Coloured) - Hazelmere	1 tonne	44.55	4.45	49.00	4.45	44.55	4.45	49.00	4.45
Standard Recycled Wood Chip - Hazelmere	1 tonne	35.45	3.55	39.00	3.55	35.45	3.55	39.00	3.55
Wood Chip (fines) - Hazelmere	1 tonne	62.41	6.24	68.65	6.24	62.41	6.24	68.65	6.24
Shredded, Unprocessed Greenwaste	1 tonne	10.00	1.00	11.00	1.00	10.00	1.00	11.00	1.00
<b>Trailer Loaded Products (per scoop)</b>									
Soil Improver	1 scoop	14.09	1.41	15.50	1.41	14.09	1.41	15.50	1.41
Mixed Mulch	1 scoop	14.09	1.41	15.50	1.41	14.09	1.41	15.50	1.41

Note 1 : Quotes can be provided for delivery of material/products.

\*\* Material purchases in excess of 200 tonnes and 1,000 tonnes over the financial year are subject to a discount of 15% and 20% respectively.

**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2018-2019 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Unit	2017/2018 Charges		2017/2018 Charges		2018/2019 Charges		2018/2019 Charges inc	
		with no GST	Value of GST	inc GST	Value of GST	with no GST	Value of GST	Charges inc	GST
		\$	\$	\$	\$	\$	\$	\$	\$
<b>Waste Management Charges continued...</b>									
<b>Member Councils Consulting Fees</b>									
Consultant Director	1 hour	120.00	12.00	132.00	12.24	122.41	12.24	134.65	
Consultant Manager	1 hour	105.50	10.55	116.05	10.76	107.59	10.76	118.35	
Senior Consultant	1 hour	90.91	9.09	100.00	9.27	92.73	9.27	102.00	
Consultant	1 hour	81.82	8.18	90.00	8.35	83.45	8.35	91.80	
Project Officer	1 hour	63.64	6.36	70.00	6.49	64.91	6.49	71.40	
<b>Other Organisations Consulting Fees</b>									
Consultant Director	1 hour	204.55	20.46	225.01	20.86	208.64	20.86	229.50	
Consultant Manager	1 hour	180.91	18.09	199.00	18.46	184.54	18.46	203.00	
Senior Consultant	1 hour	163.64	16.36	180.00	16.69	166.91	16.69	183.60	
Consultant	1 hour	137.27	13.73	151.00	14.00	140.00	14.00	154.00	
Project Officer	1 hour	109.09	10.91	120.00	11.13	111.27	11.13	122.40	

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

**EASTERN METROPOLITAN REGIONAL COUNCIL  
2018/2019 - REGIONAL SERVICES (ENVIRONMENTAL SERVICES & REGIONAL DEVELOPMENT) CONSULTING RATES**

	Prior Year Rates					2018/2019 Rates	
	2013/2014 (exc. GST) \$	2014/2015 (exc. GST) \$	2015/2016 (exc. GST) \$	2016/2017 (exc. GST) \$	2017/2018 (exc. GST) \$	2018/2019 (exc. GST) \$	2018/2019 Rates % Change (inc. GST) \$
<u>Member Council Consulting Fees</u>							
Consultant Director	\$105.00	\$108.00	\$111.00	\$111.00	\$111.00	\$111.00	0.00%
Consultant Manager	\$93.00	\$95.00	\$97.50	\$97.50	\$97.50	\$97.50	0.00%
Consultant Coordinator	\$80.00	\$82.00	\$84.00	\$84.00	\$84.00	\$84.00	0.00%
Consultant	\$72.00	\$74.00	\$76.00	\$76.00	\$76.00	\$76.00	0.00%
Project Officer	\$54.50	\$56.00	\$57.50	\$57.50	\$57.50	\$57.50	0.00%
<u>Other Organisations Consulting Fees</u>							
Consultant Director	\$187.50	\$187.50	\$187.50	\$187.50	\$187.50	\$187.50	0.00%
Consultant Manager	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	0.00%
Consultant Coordinator	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	0.00%
Consultant	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	0.00%
Project Officer	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	0.00%
<u>Hire Charges for Steam Weed Machine</u>							
- <u>Hire without an EMRC operator</u>							
Hourly Charge out rate (min 4 hrs applies)	N/A	N/A	N/A	\$18.87	\$18.87	\$18.87	N/A
Daily rate	N/A	N/A	N/A	\$150.00	\$150.00	\$150.00	N/A
- <u>EMRC Hourly Operator Charge</u>							
EMRC Operator (min 4 hrs applies)	N/A	N/A	N/A	\$57.50	\$57.50	\$57.50	N/A

**EASTERN METROPOLITAN REGIONAL COUNCIL  
2018/2019 - ADMINISTRATION FEES & CHARGES**

Details	\$ (Inclusive of GST)
<u>Photocopier Charges</u>	
Black & White A4 print	\$0.35 per page
Black & White A3 print	\$0.50 per page
Colour A4 print	\$0.45 per page
Colour A3 print	\$0.60 per page
<u>Other Charges</u>	
Contractor Online Induction Fee	\$38.50 per course

# **WASTE DISPOSAL TONNAGES**

**For the Year Ending  
30 June 2019**

**TONNAGES ANALYSIS**

COUNCIL	ACTUAL 2015/16 TONNES	ACTUAL 2016/17 TONNES	BUDGET 2017/18 TONNES	FORECAST 2017/18 TONNES	PROJECTED 2018/2019 TONNES
Bayswater	20,284	19,689	20,879	19,006	19,386
Belmont	13,348	13,396	14,096	13,288	13,554
Bassendean	6,345	6,260	7,171	6,440	6,599
Swan	50,589	50,307	51,051	49,361	50,580
Mundaring	13,469	13,358	15,147	11,810	12,046
Kalamunda	25,429	23,308	25,271	24,534	25,025
<b>Sub-total - Member Councils (MSW)</b>	<b>129,465</b>	<b>126,317</b>	<b>133,614</b>	<b>124,439</b>	<b>127,190</b>
Bayswater - Greenwaste	4,941	5,446	6,140	5,444	5,553
Swan - Greenwaste	4	442	471	600	615
Bassendean - Greenwaste	570	560	0	44	45
Belmont - Greenwaste	0	168	102	30	31
Kalamunda - Greenwaste	1,537	2,111	2,500	1,760	1,795
Mundaring - Greenwaste	453	646	1,316	957	976
Transfer Station - Greenwaste	937	903	877	834	851
Commercial/Other - Greenwaste	1,040	988	1,030	852	869
<b>Sub-total - Greenwaste</b>	<b>9,481</b>	<b>11,264</b>	<b>12,437</b>	<b>10,521</b>	<b>10,734</b>
Hazlemere - C & I, WWTE, Wood & Mattress Waste	0	3,446	10,000	4,200	5,735
Non-Member Local Governments	1,605	0	0	0	0
EMRC Transfer Stn (Trailers & Commercial etc)	6,690	5,984	6,385	5,634	5,747
Asbestos (Wrapped)	0	2,906	3,075	2,827	2,884
Commercial/Other Class III (exc. Asbestos)	66,924	40,660	56,500	23,400	45,350
Controlled Waste - Category 1 - 5	0	0	0	0	1,000
New Waste Project	0	0	0	0	1,250
Contaminated Class III	5,286	2,942	1,850	1,530	3,000
Class IV Waste	1,316	167	275	1,000	3,800
Class V - Concrete Encapsulation	0	0	0	0	2,040
<b>Sub-total - Other Tonnages</b>	<b>81,822</b>	<b>56,104</b>	<b>78,086</b>	<b>38,591</b>	<b>70,805</b>
<b>TOTAL TONNAGES</b>	<b>220,768</b>	<b>193,686</b>	<b>224,137</b>	<b>173,551</b>	<b>208,730</b>
Class III	209,971	182,254	211,425	162,030	192,155
Class IV & V	1,316	167	275	1,000	5,840
Greenwaste	9,481	11,264	12,437	10,521	10,734
<b>TOTAL TONNAGES</b>	<b>220,768</b>	<b>193,686</b>	<b>224,137</b>	<b>173,551</b>	<b>208,730</b>

**BASE INCOME (INCLUDING LANDFILL LEVY) FROM TONNAGES ANALYSIS**

COUNCIL	A/C#	IE	ACTUAL 2013/14 \$	ACTUAL 2014/15 \$	ACTUAL 2015/16 \$	ACTUAL 2016/17 \$	BUDGET 2017/18 \$	FORECAST 2017/18 \$	PROJECTED 2018/19 \$
Bayswater	53310/00	BB	1,553,049	1,704,041	2,060,027	2,173,640	2,641,244	2,404,260	2,655,898
Belmont	53310/00	BC	1,196,098	1,232,785	1,482,206	1,606,025	1,783,195	1,680,933	1,856,865
Bassendean	53310/00	BA	675,202	603,766	704,331	748,292	907,081	814,660	904,072
Swan	53310/00	BD	3,843,782	4,562,354	5,617,734	6,060,080	6,457,895	6,244,167	6,929,490
Mundaring	53310/00	BF	1,260,578	1,290,054	1,495,598	1,597,265	1,916,096	1,493,965	1,650,329
Kalamunda	53310/00	BE	2,110,587	2,425,327	2,823,831	2,740,924	3,196,718	3,103,551	3,428,381
<b>Sub-total - Member Councils (MSW)</b>			<b>10,639,296</b>	<b>11,818,327</b>	<b>14,183,726</b>	<b>14,926,226</b>	<b>16,902,229</b>	<b>15,741,536</b>	<b>17,425,036</b>
Bayswater - Greenwaste	58864/00	BB	437,578	567,049	501,687	569,642	681,584	604,284	658,016
Swan - Greenwaste	58864/00	BD	70,865	173,041	158	43,830	21,852	27,816	28,503
Bassendean - Greenwaste	58864/00	BA	24,457	0	25,645	25,217	0	2,040	2,081
Belmont - Greenwaste	58864/00	BC	5,930	14,421	0	7,539	4,729	1,391	1,419
Kalamunda - Greenwaste	58864/00	BE	116,179	127,683	69,184	94,458	115,900	81,594	83,225
Mundaring - Greenwaste	58864/00	BF	13,959	35,952	20,377	29,052	61,000	44,367	45,254
Commercial/Other - Greenwaste	58864/00	BK	164,875	147,502	153,109	147,752	114,955	101,612	103,644
<b>Sub-total - Greenwaste</b>			<b>833,844</b>	<b>1,065,648</b>	<b>770,158</b>	<b>917,490</b>	<b>1,000,021</b>	<b>863,103</b>	<b>922,142</b>
<b>Non-Member Local Governments</b>									
Hazelmere - C & I, WWTE, Wood & Mattress Waste	53310/00	BS	1,276,942	224,500	219,194	0	0	0	0
EMRC Transfer Stn (Trailers etc) + Asbestos	53310/00	SN	0	0	0	411,965	1,265,000	531,300	785,695
EMRC Transfer Stn (Commercial)	58857/00	BI	1,414,362	1,517,545	1,285,011	1,181,632	1,656,423	1,484,097	1,589,308
New Waste Project	58857/00	BK	262,259	354,386	297,542	320,163	316,067	278,883	307,447
Contaminated Class III	53330/02	BK	0	0	0	0	0	0	562,500
Class IV Waste	53310/00	BK	714,698	2,729,178	757,575	384,277	259,000	214,200	435,000
Class V - Concrete Encapsulation	53330/00	BK	298	526,350	191,666	18,293	52,176	189,730	739,974
Commercial/Other Class III	53330/01	BK	0	0	0	0	0	0	1,281,487
<b>Sub-total - Other</b>			<b>15,824,040</b>	<b>14,150,131</b>	<b>10,817,762</b>	<b>7,921,990</b>	<b>11,742,091</b>	<b>6,218,740</b>	<b>12,195,569</b>
<b>TOTAL BASE</b>			<b>27,297,180</b>	<b>27,034,106</b>	<b>25,771,647</b>	<b>23,765,706</b>	<b>29,644,341</b>	<b>22,823,378</b>	<b>30,542,747</b>
Class III			26,463,038	25,442,108	24,809,822	22,829,922	28,592,144	21,770,546	27,599,144
Class IV			298	526,350	191,666	18,293	52,176	189,730	2,021,461
Greenwaste			833,844	1,065,648	770,158	917,490	1,000,021	863,103	922,142
<b>TOTAL BASE</b>			<b>27,297,180</b>	<b>27,034,106</b>	<b>25,771,647</b>	<b>23,765,706</b>	<b>29,644,341</b>	<b>22,823,378</b>	<b>30,542,747</b>

# **ANNUAL BUDGET SUMMARY**

**For the Year Ending  
30 June 2019**

# Annual Budget Summary 2018/2019

	Budget 2017/2018	Forecast 2017/2018	Budget 2018/2019
<b>Governance</b>			
Operating Income	0	0	0
Less Operating Expenditure	851,495	710,666	740,924
<b>Total for Governance - Net Income/(Expenditure)</b>	<b>(851,495)</b>	<b>(710,666)</b>	<b>(740,924)</b>
<b>Corporate Services</b>			
Operating Income	152,176	52,778	54,168
Less Operating Expenditure	(177,949)	(146,658)	(119,984)
Add Other Income	107,929	161,500	150,364
Less Other Expenditure	88,402	137,997	97,836
Less Capital Expenditure	926,256	306,006	573,493
<b>Total for Corporate Services - Net Income/(Expenditure)</b>	<b>(576,604)</b>	<b>(83,067)</b>	<b>(346,813)</b>
<b>Waste Management Services</b>			
Operating Income	34,278,538	28,019,851	35,840,398
Less Operating Expenditure	30,505,059	23,904,316	31,148,343
Add Other Income	497,995	511,000	124,054
Less Other Expenditure	501,923	531,806	125,285
Less Capital Expenditure	17,809,305	3,186,759	13,401,003
<b>Total for Waste Management Services - Net Income/(Expenditure)</b>	<b>(14,039,754)</b>	<b>907,970</b>	<b>(8,710,179)</b>
<b>Environmental Services</b>			
Operating Income	726,486	700,344	490,434
Less Operating Expenditure	1,855,510	1,608,242	1,489,236
Less Capital Expenditure	0	770	0
<b>Total for Environmental Services - Net Income/(Expenditure)</b>	<b>(1,129,024)</b>	<b>(908,668)</b>	<b>(998,802)</b>
<b>Regional Development</b>			
Operating Income	368,785	368,785	333,081
Less Operating Expenditure	1,506,523	1,214,714	1,319,885
Less Capital Expenditure	0	0	0
<b>Total for Regional Development - Net Income/(Expenditure)</b>	<b>(1,137,738)</b>	<b>(845,929)</b>	<b>(986,804)</b>

# Annual Budget Summary 2018/2019

	Budget 2017/2018	Forecast 2017/2018	Budget 2018/2019
<b>Risk Management Services</b>			
Operating Income	0	0	0
Less Operating Expenditure	(11,085)	868	90
Less Capital Expenditure	0	0	0
<b>Total for Risk Management Services - Net Income/(Expenditure)</b>	<b>11,085</b>	<b>(868)</b>	<b>(90)</b>

<b>Resource Recovery</b>			
Other Income	7,377,061	9,396,499	6,855,884
Less Other Expenditure	4,111,376	1,884,044	4,384,663
Less Capital Expenditure	6,963,633	1,292,350	5,720,407
<b>Total for Resource Recovery - Net Income/(Expenditure)</b>	<b>(3,697,948)</b>	<b>6,220,105</b>	<b>(3,249,186)</b>

<b>Ascot Place</b>			
Operating Income	0	0	0
Less Operating Expenditure	337,123	293,127	324,425
Less Capital Expenditure	257,000	0	257,000
<b>Total for Ascot Place - Net Income/(Expenditure)</b>	<b>(594,123)</b>	<b>(293,127)</b>	<b>(581,425)</b>

<b>Investment</b>			
Operating Income	275,000	675,000	375,000
Add Other Income	1,759,627	2,108,000	2,371,599
<b>Total for Investment - Net Income/(Expenditure)</b>	<b>2,034,627</b>	<b>2,783,000</b>	<b>2,746,599</b>

<b>Net Operating and Capital Expenditure</b>	<b>(19,980,974)</b>	<b>7,068,750</b>	<b>(12,867,624)</b>
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# **FINANCIAL PERFORMANCE BY ACCOUNT**

**For the Year Ending  
30 June 2019**

# Financial Performance by Account 2018/2019

## Governance and Corporate Services

Budget  
2017/2018

Forecast  
2017/2018

Budget  
2018/2019

### Manage Governance and Corporate Services

#### Operating Income

54440/00	Income Vehicles - Ascot Place	100	100	100
59981/00	Income Governance and Corporate Services Business Unit	0	12	0
		<b>100</b>	<b>112</b>	<b>100</b>

#### Operating Expenditure

61440/00	Internal Revenue Vehicles - Ascot Place	(154,861)	(117,274)	(104,963)
65420/06	Operate and Maintain Power Supply Equipment - Ascot Place	13,136	8,818	15,503
65420/07	Operate and Maintain Office Furniture and Miscellaneous Plant and	15,605	51,972	9,440
65440/00	Operate and Maintain Vehicles - Ascot Place	203,135	140,510	111,805
66510/01	Operate and Maintain Office Equipment - Corporate Services	5,541	1,815	6,605
66520/10	Operate and Maintain Fire Fighting Equipment - Ascot Place	250	250	500
67610/01	Operate and Maintain Office Furniture and Fittings - Corporate	1,216	1,179	667
73918/01	Recruit Staff - Corporate Services	10,000	11,500	10,000
73918/08	Recruit Senior Staff	20,100	2,600	25,100
73981/00	Manage Governance and Corporate Services Business Unit	795,135	735,443	821,505
73987/00	Provide Corporate Environmental Advice and Monitor Business Risk	62,000	39,150	0
		<b>971,257</b>	<b>875,963</b>	<b>896,162</b>

#### Net Income/(Expenditure)

**(971,157)**      **(875,851)**      **(896,062)**

### Provide Governance

#### Operating Expenditure

73993/00	Governance - Council Members	719,414	607,931	643,524
73994/00	Conduct Committee Meetings	7,931	3,000	3,090
73995/00	Conduct Council Meetings	32,650	26,000	26,850
73995/01	Catering Kitchen - Provisions	5,700	5,700	5,865
		<b>765,695</b>	<b>642,631</b>	<b>679,329</b>

#### Net Income/(Expenditure)

**(765,695)**      **(642,631)**      **(679,329)**

### Allocate Corporate Services Costs

#### Operating Expenditure

71981/00	Internal Revenue Governance and Corporate Services Business	(4,585,828)	(3,802,608)	(3,831,695)
		<b>(4,585,828)</b>	<b>(3,802,608)</b>	<b>(3,831,695)</b>

#### Net Income/(Expenditure)

**4,585,828**      **3,802,608**      **3,831,695**

### Facilitate Continuous Organisational Improvement Programmes

#### Operating Expenditure

73988/02	Facilitate Continuous Improvement Programme	2,500	500	2,500
73988/03	Implement the Rewards and Recognition Programme	2,500	2,500	2,500
		<b>5,000</b>	<b>3,000</b>	<b>5,000</b>

#### Net Income/(Expenditure)

**(5,000)**      **(3,000)**      **(5,000)**

# Financial Performance by Account 2018/2019

## Governance and Corporate Services

Budget  
2017/2018

Forecast  
2017/2018

Budget  
2018/2019

### Identify and Coordinate Networking Opportunities

#### Operating Income

58996/00	Income Conduct Other Functions	25,926	26,146	28,518
		<b>25,926</b>	<b>26,146</b>	<b>28,518</b>

#### Operating Expenditure

73904/01	Attend Corporate and Award Functions and Events - Governance	1,300	0	1,300
73965/00	Conduct Promotions/Public Relations Events - Marketing	6,000	0	2,000
73992/00	Hold Biennial Dinner/ Cocktail Function	50,000	40,000	30,000
73996/00	Conduct Other Functions	23,500	19,035	20,540
73996/02	EMRC Staff Kitchen - Provisions	11,000	9,000	9,755
		<b>91,800</b>	<b>68,035</b>	<b>63,595</b>

#### Net Income/(Expenditure)

**(65,874)**      **(41,889)**      **(35,077)**

### Implement Employee Assistance Programme (EAP)

#### Operating Expenditure

73911/00	Provide Staff Health Welfare - EAP	3,000	3,000	3,000
73911/01	Implement Health Promotion Activities	5,500	5,500	7,000
73911/02	Provide Staff Health Welfare - 1st Aid	500	500	1,000
		<b>9,000</b>	<b>9,000</b>	<b>11,000</b>

#### Net Income/(Expenditure)

**(9,000)**      **(9,000)**      **(11,000)**

### Implement EMRC's Strategic Information Plan

#### Other Expenditure

83550/00	Disposal of Information Technology PC's and Printers	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>

#### Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	681,050	185,300	282,000
		<b>681,050</b>	<b>185,300</b>	<b>282,000</b>

#### Net Income/(Expenditure)

**(681,050)**      **(185,300)**      **(282,000)**

### Implement Governance and Corporate Services Staff Training and Development

#### Operating Expenditure

73919/00	Train and Develop Staff - Corporate General	5,200	4,000	6,000
73919/01	Train and Develop Staff - Governance and Corporate Services	38,600	36,435	38,400
		<b>43,800</b>	<b>40,435</b>	<b>44,400</b>

#### Net Income/(Expenditure)

**(43,800)**      **(40,435)**      **(44,400)**

# Financial Performance by Account 2018/2019

## Governance and Corporate Services

Budget  
2017/2018

Forecast  
2017/2018

Budget  
2018/2019

### Implement Governance and Corporate Services Study Assistance Programme

#### Operating Expenditure

73914/01	Implement Governance and Corporate Services Study Assistance	3,000	0	3,000
		<b>3,000</b>	<b>0</b>	<b>3,000</b>

#### Net Income/(Expenditure)

**(3,000)**      **0**      **(3,000)**

### Integrate EMRC's Strategic Future Business Unit Plans and Budget Process

#### Operating Expenditure

73989/00	Undertake Strategic Planning Research and Special Projects	50,300	50,300	50,300
73999/00	Prepare Strategic Plan and Plan for the Future	12,500	201	12,500
73999/03	Implement Disability Access & Inclusion Plan	1,000	500	1,500
73999/04	Implement Workforce Plan Initiatives	5,000	2,000	2,000
		<b>68,800</b>	<b>53,001</b>	<b>66,300</b>

#### Net Income/(Expenditure)

**(68,800)**      **(53,001)**      **(66,300)**

### Manage Corporate Administration Facilities (Ascot Place)

#### Operating Expenditure

63240/01	Operate and Maintain Administration Building - Ascot Place	306,266	261,827	286,612
63240/02	Clean Administration Building - Ascot Place	29,500	29,500	35,635
64394/02	Operate and Maintain Perimeter Fencing & Gates - Ascot Place	0	1,363	1,332
66530/01	Operate and Maintain Security System - Ascot Place	1,357	437	846
66590/00	Operate and Maintain Miscellaneous Equipment - Corporate	439	435	425
		<b>337,562</b>	<b>293,562</b>	<b>324,850</b>

#### Capital Expenditure

25240/01	Capital Improvement Administration Building - Ascot Place	257,000	0	257,000
		<b>257,000</b>	<b>0</b>	<b>257,000</b>

#### Net Income/(Expenditure)

**(594,562)**      **(293,562)**      **(581,850)**

### Manage Portfolio of Assets

#### Other Income

82440/00	Income Disposal of Vehicles - Ascot Place	107,929	161,500	150,364
		<b>107,929</b>	<b>161,500</b>	<b>150,364</b>

#### Other Expenditure

83440/00	Disposal of Vehicles - Ascot Place	88,402	137,997	97,836
		<b>88,402</b>	<b>137,997</b>	<b>97,836</b>

#### Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	173,706	120,706	208,493
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	31,500	0	48,000
24620/00	Purchase Art Works	30,000	0	30,000
25530/01	Upgrade Security Equipment - Ascot Place	10,000	0	5,000
		<b>245,206</b>	<b>120,706</b>	<b>291,493</b>

#### Net Income/(Expenditure)

**(225,679)**      **(97,203)**      **(238,965)**

# Financial Performance by Account 2018/2019

## Governance and Corporate Services

Budget  
2017/2018

Forecast  
2017/2018

Budget  
2018/2019

### Monitor Stakeholder Satisfaction with Type and Quality of Services Provided

#### Operating Expenditure

73961/01	Conduct Biennial Stakeholder Perception Survey	0	0	25,000
		<b>0</b>	<b>0</b>	<b>25,000</b>

#### Net Income/(Expenditure)

**0**      **0**      **(25,000)**

### Provide Administration Services

#### Operating Income

59901/00	Income Administration Services	0	8,370	0
		<b>0</b>	<b>8,370</b>	<b>0</b>

#### Operating Expenditure

73901/00	Provide Administrative Service	323,362	310,673	279,181
		<b>323,362</b>	<b>310,673</b>	<b>279,181</b>

#### Net Income/(Expenditure)

**(323,362)**      **(302,303)**      **(279,181)**

### Provide Financial Services

#### Operating Income

59943/00	Income Financial Services	1,100	100	500
59945/00	Income Municipal Cash Investments	275,000	675,000	375,000
59945/02	Income Municipal Cash at Bank	125,000	18,000	25,000
		<b>401,100</b>	<b>693,100</b>	<b>400,500</b>

#### Operating Expenditure

73943/00	Provide Financial Services	811,262	579,027	562,648
73943/01	Provide Financial Services - Non GST Fees and Charges	930	1,250	1,440
93999/01	Clearing Account - Salaries Paid	0	6,750,000	0
93999/02	Clearing Account - Salaries Allocated	0	(6,750,000)	0
		<b>812,192</b>	<b>580,277</b>	<b>564,088</b>

#### Other Income

59945/01	Income Restricted Cash Investments	1,759,626	2,108,000	2,371,599
		<b>1,759,626</b>	<b>2,108,000</b>	<b>2,371,599</b>

#### Net Income/(Expenditure)

**1,348,534**      **2,220,823**      **2,208,011**

### Provide Human Resource Management Services

#### Operating Expenditure

73912/00	Provide Human Resource Management Service	507,884	440,740	467,561
73912/01	Conduct Staff Recognition Presentations	3,500	3,500	2,100
93999/99	Clearing Account - Payroll	0	0	0
		<b>511,384</b>	<b>444,240</b>	<b>469,661</b>

#### Net Income/(Expenditure)

**(511,384)**      **(444,240)**      **(469,661)**

# Financial Performance by Account 2018/2019

## Governance and Corporate Services

Budget  
2017/2018

Forecast  
2017/2018

Budget  
2018/2019

### Provide Information and Technology Service

#### Operating Expenditure

66550/00	Operate and Maintain Information Technology & Communication	376,520	182,357	277,859
66560/00	Operate and Maintain Network Communications Equipment	1,454	692	1,527
66570/00	Operate and Maintain Information Technology Servers	1,454	692	1,527
73951/00	Manage Information Technology Services	478,947	416,701	365,213
73951/01	Provide Records Management Services	11,600	11,600	28,650
73952/00	Manage Application and Operating System Software	425,570	356,220	338,135
		<b>1,295,545</b>	<b>968,262</b>	<b>1,012,911</b>

#### Net Income/(Expenditure)

**(1,295,545)**      **(968,262)**      **(1,012,911)**

### Provide Internal Audit and Compliance Services

#### Operating Expenditure

73906/00	Provide Compliance Services and Internal Audit	55,980	55,980	53,560
		<b>55,980</b>	<b>55,980</b>	<b>53,560</b>

#### Net Income/(Expenditure)

**(55,980)**      **(55,980)**      **(53,560)**

### Provide Organisation Marketing and Communication Services

#### Operating Income

59961/00	Income Marketing and Communications	50	50	50
		<b>50</b>	<b>50</b>	<b>50</b>

#### Operating Expenditure

73961/00	Manage Marketing and Communications Services	119,808	105,193	127,153
73963/00	Prepare Annual Report	9,500	6,679	8,000
		<b>129,308</b>	<b>111,872</b>	<b>135,153</b>

#### Net Income/(Expenditure)

**(129,258)**      **(111,822)**      **(135,103)**

### Update Maintain and Promote EMRC's Web Presence

#### Operating Expenditure

73953/00	Manage Telecommunications	117,812	110,812	118,870
73953/01	Support and Maintenance of EMRC Web Sites	55,000	92,000	25,000
		<b>172,812</b>	<b>202,812</b>	<b>143,870</b>

#### Net Income/(Expenditure)

**(172,812)**      **(202,812)**      **(143,870)**

# Financial Performance by Account 2018/2019

## Waste Management

Budget  
2017/2018

Forecast  
2017/2018

Budget  
2018/2019

### Manage Engineering and Waste Management Services

#### Operating Income

59982/00	Income Engineering / Waste Management Business Unit	150	3,762	150
		<b>150</b>	<b>3,762</b>	<b>150</b>

#### Operating Expenditure

66510/02	Operate and Maintain Office Equipment - Waste Management	5	5	5
66590/02	Operate and Maintain Miscellaneous Equipment -Waste	1,883	1,326	3,595
67610/02	Operate and Maintain Office Furniture and Fittings - Waste	578	577	575
67610/09	Operate and Maintain Office Furniture and Fittings - Hazelmere	483	149	281
71915/02	Internal Revenue Staff Leave Entitlements - Engineering and Waste	(251,910)	(128,627)	(249,823)
73917/02	Provide Staff Annual Leave - Engineering Waste Management	160,251	135,958	158,786
73918/02	Recruit Staff - Engineering / Waste Management	5,000	13,700	5,000
73921/02	Provide Staff Sick Leave - Engineering Waste Management	34,661	28,003	34,355
73922/02	Provide Staff Long Service Leave - Engineering Waste Management	4,637	16,532	5,000
73923/02	Provide Staff RDO and TIL Leave - Engineering Waste Management	0	(1,455)	0
73924/02	Provide Staff Public Holiday Leave - Engineering Waste	69,322	43,959	68,710
73982/00	Manage Engineering / Waste Management Business Unit	2,146,360	1,807,225	1,918,550
		<b>2,171,270</b>	<b>1,917,352</b>	<b>1,945,034</b>

#### Capital Expenditure

24590/03	Purchase/Replace Other Equipment - Engineering and Waste	2,000	6,550	2,000
24610/10	Purchase Office Furniture and Fittings-Hazelmere	4,000	4,000	2,000
		<b>6,000</b>	<b>10,550</b>	<b>4,000</b>

#### Net Income/(Expenditure)

**(2,177,120) (1,924,140) (1,948,884)**

### By-Products - Red Hill Waste Management Facility

#### Operating Income

58857/05	Income Tip Face Steel Recycling - Red Hill Waste Management	500	7,500	500
58861/00	Income Surplus Clay	1,000	75	87
58862/00	Income Laterite	316,496	1,176,254	750,019
58863/00	Income Methane	700,000	600,000	700,000
		<b>1,017,996</b>	<b>1,783,829</b>	<b>1,450,606</b>

#### Operating Expenditure

72857/04	Manage Tip Face Steel Recycling - Red Hill Waste Management	2,828	2,305	7,500
72860/00	Market Waste Facility Products	23,927	28,394	26,730
72861/00	Manage Surplus Clay Stock Pile	13,737	7,716	5,992
72862/00	Manage Laterite	117,034	79,287	77,279
72862/02	Crush and Screen Lateritic Caprock	400,000	400,000	299,795
72863/00	Manage Methane	10,161	3,993	9,323
		<b>567,687</b>	<b>521,695</b>	<b>426,619</b>

#### Net Income/(Expenditure)

**450,309 1,262,134 1,023,987**

# Financial Performance by Account 2018/2019

Waste Management	Budget 2017/2018	Forecast 2017/2018	Budget 2018/2019
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## Collect Problematic Waste in the Region

### Operating Expenditure

72866/00	Manage Household Hazardous Waste	21,488	15,064	18,289
72866/02	Dispose of Household Hazardous Waste	9,415	7,041	7,412
72866/03	Market Household Hazardous Waste Collections	2,000	1,000	2,000
		<b>32,903</b>	<b>23,105</b>	<b>27,701</b>

### Net Income/(Expenditure)

<b>(32,903)</b>	<b>(23,105)</b>	<b>(27,701)</b>
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## Coppin Road Transfer Station

### Operating Income

58857/03	Income Coppin Road Transfer Station Operations	505,954	507,044	506,101
		<b>505,954</b>	<b>507,044</b>	<b>506,101</b>

### Operating Expenditure

72857/03	Manage Coppin Road Transfer Station Operations	459,958	460,949	460,092
		<b>459,958</b>	<b>460,949</b>	<b>460,092</b>

### Net Income/(Expenditure)

<b>45,996</b>	<b>46,095</b>	<b>46,009</b>
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## Develop an Education Programme to Address Problematic Waste in the Region

### Operating Expenditure

72866/01	Conduct School Battery Collection Programme	49,907	40,968	58,003
		<b>49,907</b>	<b>40,968</b>	<b>58,003</b>

### Net Income/(Expenditure)

<b>(49,907)</b>	<b>(40,968)</b>	<b>(58,003)</b>
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## Develop and implement an Education Programme for the Red Hill Education Centre

### Operating Expenditure

68690/02	Operate and maintain miscellaneous Furniture and fittings - Edu	1,130	1,186	1,093
72873/00	Conduct Waste Education Programmes	63,150	55,211	53,404
		<b>64,280</b>	<b>56,397</b>	<b>54,497</b>

### Capital Expenditure

24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill Education	1,000	1,000	1,000
		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

### Net Income/(Expenditure)

<b>(65,280)</b>	<b>(57,397)</b>	<b>(55,497)</b>
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## Develop Environmental Management System for Red Hill Waste Management Facility

### Operating Expenditure

72856/00	Develop Environmental Management System - Red Hill Landfill	21,500	20,500	21,500
		<b>21,500</b>	<b>20,500</b>	<b>21,500</b>

### Net Income/(Expenditure)

<b>(21,500)</b>	<b>(20,500)</b>	<b>(21,500)</b>
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# Financial Performance by Account 2018/2019

Waste Management	Budget 2017/2018	Forecast 2017/2018	Budget 2018/2019
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## Greenwaste Operations - Red Hill Waste Management Facility

### Operating Income

58864/00	Income Greenwaste Operations - General	1,265,421	1,010,004	1,196,801
58884/01	Income Greenwaste Waste Stream Audits	25,000	0	25,000
		<b>1,290,421</b>	<b>1,010,004</b>	<b>1,221,801</b>

### Operating Expenditure

64395/00	Operate and Maintain Greenwaste Processing Area (Unsealed)	54,526	54,028	52,783
72864/01	Manage Greenwaste Composting	155,723	181,859	248,126
72864/02	Manage Greenwaste Mulching	412,530	313,872	372,905
72884/03	Undertake Greenwaste Waste Stream Audits	50,000	0	50,000
		<b>672,779</b>	<b>549,759</b>	<b>723,814</b>

### Capital Expenditure

24395/00	Construct Greenwaste Processing Area - Red Hill Landfill Facility	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>

### Net Income/(Expenditure)

<b>617,642</b>	<b>460,245</b>	<b>497,987</b>
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## Identify and Coordinate Networking Opportunities

### Operating Expenditure

73904/02	Attend Corporate and Award Functions and Events - Engineering	200	0	200
		<b>200</b>	<b>0</b>	<b>200</b>

### Net Income/(Expenditure)

<b>(200)</b>	<b>0</b>	<b>(200)</b>
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## Implement Red Hill Master Plan Planning Recommendations

### Capital Expenditure

24320/01	Construct Class III Leachate Pond - Red Hill Landfill Facility	600,000	150,000	530,000
24320/02	Leachate Project - Red Hill Landfill Facility	2,423,169	1,884,766	471,192
24350/01	Construct Stormwater and Siltation Ponds - Red Hill Landfill Facility	200,000	200,000	200,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	329,201	20,000	123,000
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	475,000	0	15,000
24393/00	Construct Water Storage Dams - Red Hill Landfill Facility	150,000	0	150,000
24394/00	Construct Perimeter Fencing - Red Hill Landfill Facility	0	0	4,600
24394/04	Construct Litter Fence - Red Hill Farm	0	0	13,000
24394/05	Construct Litter Fence - Redhill Landfill Facility	50,000	20,526	29,474
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	60,000	40,000	40,000
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	50,000	50,000	50,000
24410/08	Purchase Plant for Leachate Project - Red Hill Landfill Facility	530,000	80,000	450,000
24420/06	Purchase Minor Plant for Leachate Project - Red Hill Landfill Facility	100,000	1,200	98,800
		<b>4,967,370</b>	<b>2,446,492</b>	<b>2,175,066</b>

### Net Income/(Expenditure)

<b>(4,967,370)</b>	<b>(2,446,492)</b>	<b>(2,175,066)</b>
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# Financial Performance by Account 2018/2019

## Waste Management

Budget  
2017/2018

Forecast  
2017/2018

Budget  
2018/2019

### Implement Red Hill Master Plan Recommendations (Other)

#### Operating Expenditure

73939/02	Update Red Hill Development Plan	500	500	80,500
		<b>500</b>	<b>500</b>	<b>80,500</b>

#### Net Income/(Expenditure)

**(500)**      **(500)**      **(80,500)**

### Implement Regional Waste Education Plan

#### Operating Income

58873/01	Income Stakeholder Waste Education	467,652	435,537	445,165
		<b>467,652</b>	<b>435,537</b>	<b>445,165</b>

#### Operating Expenditure

72873/01	Provide Stakeholder Waste Education Service	67,126	60,883	65,490
72873/02	Conduct Waste Education Research / Surveys	20,000	5,000	5,000
72873/04	Produce Regional Waste Education Marketing Materials	87,500	70,000	70,000
72873/06	Conduct Earth Carers Volunteer Program	15,157	14,348	14,783
		<b>189,783</b>	<b>150,231</b>	<b>155,273</b>

#### Net Income/(Expenditure)

**277,869**      **285,306**      **289,892**

### Implement Waste Management Services Study Assistance Programme

#### Operating Expenditure

73914/02	Implement Engineering/Waste Management Services Study	1,000	0	1,000
73914/03	Implement Red Hill Landfill Facility Administration Staff Study	750	0	0
73914/08	Implement Red Hill Landfill Facility Operations Staff Study	500	0	0
		<b>2,250</b>	<b>0</b>	<b>1,000</b>

#### Net Income/(Expenditure)

**(2,250)**      **0**      **(1,000)**

### Implement Waste Management Staff Training and Development

#### Operating Expenditure

73919/02	Train and Develop Staff - Engineering / Waste Management	46,623	33,482	44,302
73919/03	Train and Develop Staff - Red Hill Landfill Facility	18,094	10,980	17,814
73919/08	Train and Develop Staff - Waste Management Landfill Operations	10,542	20,161	12,051
73919/09	Train and Develop Staff - Hazelmere Operations Staff	8,090	9,103	9,923
		<b>83,349</b>	<b>73,726</b>	<b>84,090</b>

#### Net Income/(Expenditure)

**(83,349)**      **(73,726)**      **(84,090)**

# Financial Performance by Account 2018/2019

<b>Waste Management</b>		<b>Budget 2017/2018</b>	<b>Forecast 2017/2018</b>	<b>Budget 2018/2019</b>
<b>Manage Major &amp; Minor Plant - Hazelmere</b>				
<b>Operating Expenditure</b>				
65410/02	Operate and Maintain Plant - Hazelmere	375,328	287,389	367,962
65420/08	Operate and Maintain Miscellaneous Plant - Hazelmere	42,797	38,631	40,547
		<b>418,125</b>	<b>326,020</b>	<b>408,509</b>
<b>Capital Expenditure</b>				
24410/01	Purchase / Replace Plant - Hazelmere	1,880,000	13,724	2,001,276
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	10,000	25,519	19,000
25410/01	Refurbish Plant - Hazelmere	70,000	10,000	35,000
		<b>1,960,000</b>	<b>49,243</b>	<b>2,055,276</b>
<b>Net Income/(Expenditure)</b>		<b>(2,378,125)</b>	<b>(375,263)</b>	<b>(2,463,785)</b>

<b>Manage Major and Minor Plant (Red Hill Waste Disposal Facility)</b>				
<b>Operating Income</b>				
58410/00	Income Plant	165,000	165,000	165,000
		<b>165,000</b>	<b>165,000</b>	<b>165,000</b>
<b>Operating Expenditure</b>				
61410/00	Internal Revenue Plant	(2,209,219)	(2,040,613)	(2,256,207)
61430/00	Internal Revenue Vehicles - Red Hill Landfill Facility	(103,000)	(80,000)	(106,090)
65410/00	Operate and Maintain Plant - Waste Management Facilities	3,323,929	2,835,747	3,038,803
65410/01	Operate and Maintain Plant - Arrange for servicing repairs and	32,170	22,201	17,899
65410/07	Operate and Maintain Major Plant - Red Hill Leachate Project	13,341	37,051	20,910
65420/01	Operate and Maintain Minor Plant - Water Pumps	160,029	90,932	130,958
65420/02	Operate and Maintain Minor Plant - Generators	45,235	42,797	53,879
65420/03	Operate and Maintain Minor Plant - Water Tanker	3,454	3,395	3,155
65420/04	Operate and Maintain Minor Plant-Trailers-Red Hill	6,154	5,145	5,092
65420/11	Operate and Maintain Minor Plant - Red Hill Leachate Project	34,844	60,393	55,574
65420/99	Operate and Maintain Minor Plant - Misc Attachments - Red Hill	64,873	91,734	76,754
65430/00	Operate and Maintain Vehicles - Red Hill Landfill Facility	113,660	85,913	95,043
		<b>1,485,470</b>	<b>1,154,695</b>	<b>1,135,770</b>
<b>Other Income</b>				
82410/00	Income Disposal of Plant - Red Hill Landfill Facility	456,000	456,000	100,000
82430/00	Income Disposal of Vehicles - Red Hill Landfill Facility	41,995	55,000	24,054
		<b>497,995</b>	<b>511,000</b>	<b>124,054</b>
<b>Other Expenditure</b>				
83410/00	Disposal of Plant - Red Hill Landfill Facility	472,000	472,000	116,000
83420/00	Disposal of Minor Plant - Red Hill Landfill Facility	0	16,806	0
83430/00	Disposal of Vehicles - Red Hill Landfill Facility	29,923	43,000	9,285
		<b>501,923</b>	<b>531,806</b>	<b>125,285</b>
<b>Capital Expenditure</b>				
24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	3,589,497	50,000	3,910,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	69,276	72,965	40,044
25410/00	Refurbish Plant - Red Hill Landfill Facility	20,000	0	20,000
		<b>3,678,773</b>	<b>122,965</b>	<b>3,970,044</b>
<b>Net Income/(Expenditure)</b>		<b>(5,003,171)</b>	<b>(1,133,466)</b>	<b>(4,942,045)</b>

# Financial Performance by Account 2018/2019

## Waste Management

Budget  
2017/2018

Forecast  
2017/2018

Budget  
2018/2019

### Mathieson Road Transfer Station

#### Operating Income

58857/02	Income Mathieson Road Transfer Station Operations	383,546	387,100	382,026
		<b>383,546</b>	<b>387,100</b>	<b>382,026</b>

#### Operating Expenditure

72857/02	Manage Mathieson Road Transfer Station Operations	348,678	351,909	347,296
		<b>348,678</b>	<b>351,909</b>	<b>347,296</b>

#### Net Income/(Expenditure)

**34,868**      **35,191**      **34,730**

### Mattress Project - Red Hill Waste Management Facility

#### Operating Income

58888/04	Income Mattress Project - Red Hill	794	0	0
		<b>794</b>	<b>0</b>	<b>0</b>

#### Net Income/(Expenditure)

**794**      **0**      **0**

### Mattress Project - Resource Recovery Park Hazelmere

#### Operating Income

58888/02	Income Mattress Project - Hazelmere	128,556	201,813	235,875
		<b>128,556</b>	<b>201,813</b>	<b>235,875</b>

#### Operating Expenditure

72888/02	Manage Mattress Project - Hazelmere	125,691	202,912	165,165
		<b>125,691</b>	<b>202,912</b>	<b>165,165</b>

#### Net Income/(Expenditure)

**2,865**      **(1,099)**      **70,710**

### Operate & Maintain Site - Hazelmere

#### Operating Income

53221/00	Income - Hazelmere Site General Income	36,100	47,250	36,100
		<b>36,100</b>	<b>47,250</b>	<b>36,100</b>

#### Operating Expenditure

62120/00	Operate and Maintain Hazelmere Site	226,517	182,931	202,031
63221/00	Operate and Maintain Hazelmere Buildings	54,564	37,335	33,963
63259/02	Operate and Maintain Other Waste Management Buildings	4,991	2,027	3,310
64392/01	Operate and Maintain Weighbridge Structure - Hazelmere	7,913	5,640	7,834
64393/01	Operate and Maintain Water Storage Dams/Tanks - Hazelmere	2,839	2,822	2,780
64394/01	Operate and Maintain Perimeter Fencing - Hazelmere	4,014	3,676	3,614
64395/02	Operate and Maintain Hardstand & Road - Hazelmere	50,709	46,385	51,982
64396/03	Operate and Maintain Monitoring Bores - Hazelmere	649	643	628
66520/09	Operate and Maintain Fire Fighting Equipment - Hazelmere	20,212	19,217	22,978
66530/09	Operate and Maintain Security System - Hazelmere	39,558	33,489	40,317
66590/09	Operate and Maintain Other Equipment - Hazelmere	10,840	9,546	10,686
		<b>422,806</b>	<b>343,711</b>	<b>380,123</b>

#### Net Income/(Expenditure)

**(386,706)**      **(296,461)**      **(344,023)**

# Financial Performance by Account 2018/2019

## Waste Management

Budget  
2017/2018

Forecast  
2017/2018

Budget  
2018/2019

### Other Facilities - Hazelmere

#### Capital Expenditure

24250/05	Construct Storage Shed - Hazelmere	0	0	63,000
24395/01	Construct Hardstand and Road - Hazelmere	53,706	1,861	51,845
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	13,400	5,700	17,700
24530/10	Purchase / Replace Security System - Hazelmere	49,130	2,650	51,480
		<b>116,236</b>	<b>10,211</b>	<b>184,025</b>
<b>Net Income/(Expenditure)</b>		<b>(116,236)</b>	<b>(10,211)</b>	<b>(184,025)</b>

### Promote Red Hill Landfill Facility Operations

#### Operating Income

58253/00	Income Battery Collection - Hazelmere Facility	10,000	0	0
		<b>10,000</b>	<b>0</b>	<b>0</b>

#### Operating Expenditure

63252/00	Operate and Maintain Training Centre Buildings (House) - Red Hill	10,714	7,262	10,315
63253/00	Operate and Maintain Environ. Education Centre Blds - Red Hill	24,370	18,468	23,857
63253/01	Education Centre Displays - Hazelmere Facility	8,500	0	0
66530/10	Operate and Maintain Security System Education / Training Centre	500	500	500
68690/01	Operate and Maintain Misc Furn and Fittings - Educ / Trng Centre	107	40	107
72851/03	Support EMRC Community Grants Program	15,783	1,923	15,791
72871/00	Provide Site Tours - Red Hill Landfill Facility	15,964	11,483	12,474
		<b>75,938</b>	<b>39,676</b>	<b>63,044</b>

#### Capital Expenditure

25253/00	Refurbish Environmental Education Centre - Redhill Landfill Facility	2,000	1,000	2,000
		<b>2,000</b>	<b>1,000</b>	<b>2,000</b>

#### Net Income/(Expenditure)

**(67,938)**      **(40,676)**      **(65,044)**

### Provide Environmental Consulting Services to External Organisations

#### Operating Income

58712/03	Income Waste Mngmt Environ. Cons. - Other Clients	5,000	5,000	5,000
58712/04	Income Waste Management Environmental Consulting - Member	20,000	2,976	20,000
		<b>25,000</b>	<b>7,976</b>	<b>25,000</b>

#### Operating Expenditure

72712/03	Provide Waste Management Consulting Services - Contaminated	143,218	11,994	11,359
		<b>143,218</b>	<b>11,994</b>	<b>11,359</b>

#### Net Income/(Expenditure)

**(118,218)**      **(4,018)**      **13,641**

# Financial Performance by Account 2018/2019

<b>Waste Management</b>		<b>Budget 2017/2018</b>	<b>Forecast 2017/2018</b>	<b>Budget 2018/2019</b>
<b>Provide Waste Disposal Service (Class IV) - Red Hill Waste Management</b>				
<b>Operating Income</b>				
53330/00	Income Class IV Cells - Red Hill Landfill Facility	52,176	189,730	739,974
		<b>52,176</b>	<b>189,730</b>	<b>739,974</b>
<b>Operating Expenditure</b>				
64330/01	Operate and Maintain Class IV Cells - Receive and Compact Waste	775	1,180	1,736
64330/02	Operate and Maintain Class IV Cells - Suppress Dust	1,518	1,856	1,614
64330/03	Operate and Maintain Class IV Cells - Maintain Liner / Sand Filter	500	500	100,000
64330/04	Operate and Maintain Class IV Cells - Manage Traffic and Maintain	1,393	934	418
64330/05	Operate and Maintain Class IV Cells - Supply and Maintain	1,351	716	766
64330/06	Operate and Maintain Class IV Cells - Sample / Test Materials /	20,000	0	20,000
64330/07	Operate and Maintain Class IV Cell Drainage System - Red Hill	61,159	47,236	50,703
64330/08	Operate and Maintain Class IV Cells - Cell Usage (Airspace)	19,942	72,514	450,340
64330/10	Rehabilitate Class IV Cells - Red Hill Landfill Facility	20,300	1,000	20,000
64330/11	Operate and Maintain Class IV Cell - Leachate Removal - Red Hill	750,000	0	400,000
		<b>876,938</b>	<b>125,936</b>	<b>1,045,577</b>
<b>Capital Expenditure</b>				
24330/04	Design and Construct Class IV Cell Stage 2 - Red Hill Landfill	500,000	0	500,000
		<b>500,000</b>	<b>0</b>	<b>500,000</b>
<b>Net Income/(Expenditure)</b>		<b>(1,324,762)</b>	<b>63,794</b>	<b>(805,603)</b>

# Financial Performance by Account 2018/2019

## Waste Management

Budget  
2017/2018

Forecast  
2017/2018

Budget  
2018/2019

### Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

#### Operating Income

58581/01	Income Workers Compensation Reimbursement - Red Hill Landfill	0	2,500	0
58851/00	Income Red Hill Landfill Administration	4,500	2,561	3,000
58857/00	Income Waste Transfer Station Operations - Red Hill Landfill	2,023,490	1,808,980	1,947,756
		<b>2,027,990</b>	<b>1,814,041</b>	<b>1,950,756</b>

#### Operating Expenditure

62150/00	Operate and Maintain Waste Management Land - Redhill Landfill	44,057	58,372	65,119
62150/03	Operate and Maintain Waste Management Land - Lot 501 (Lot 81 Hills Spine Road Realignment)	2,500	2,430	2,500
62150/05		15,000	0	5,000
62150/06	Operate and Maintain Waste Management Land - Lots 8 9 and 10	5,600	2,000	3,500
62151/00	Operate and Maintain Waste Management Land - Red Hill Farm	18,347	17,786	18,506
63251/00	Operate and Maintain Administration Buildings - Red Hill Landfill	43,214	44,972	45,354
63259/00	Operate and Maintain Other Waste Management Buildings Red Hill	42,562	39,100	60,740
64320/01	Operate and Maintain Class III Leachate Ponds - Red Hill Landfill	174,162	104,009	125,609
64320/02	Operate and Maintain Leachate Project - Red Hill Landfill Facility	307,323	69,257	572,266
64340/01	Operate and Maintain Class IV Leachate Ponds - Red Hill Landfill	10,950	10,873	11,720
64350/00	Operate and Maintain Siltation Ponds - Red Hill Landfill Facility	110,327	90,063	113,048
64360/00	Operate and Maintain Nutrient Stripping Ponds - Red Hill Landfill	10,900	1,933	10,918
64370/00	Operate and Maintain Roads / Car Parks - Red Hill Landfill Facility	110,138	85,397	90,283
64380/00	Operate and Maintain Stormwater System - Red Hill Landfill Facility	80,642	55,202	91,026
64391/00	Operate and Maintain Waste Transfer Station Buildings - Red Hill	3,675	4,014	3,797
64392/00	Operate and Maintain Weighbridge Structure - Red Hill	30,817	28,801	27,777
64393/00	Operate and Maintain Water Storage Dams - Red Hill Landfill	3,100	1,600	1,500
64394/00	Operate and Maintain Perimeter Fencing - Red Hill Landfill Facility	45,992	33,259	35,121
64394/03	Operate and Maintain Perimeter Fencing - Lot 501 (81North)	1,273	1,266	1,248
64394/04	Operate and Maintain Perimeter Fencing - Red Hill Farm	8,835	9,279	8,586
64394/05	Operate and Maintain Perimeter Fencing - Lots 8 9 and 10 - Red	1,500	750	1,000
64396/00	Operate and Maintain Monitoring Bores - Red Hill Landfill Facility	21,002	22,128	76,644
64396/01	Operate and Maintain Monitoring Bores - Red Hill Farm	3,500	0	1,000
64398/00	Operate and Maintain Miscellaneous Waste Management Structures	47,049	42,499	72,627
66510/08	Operate and Maintain Office Equipment - Redhill Landfill Facility	3,374	1,423	2,472
66520/08	Operate and Maintain Fire Fighting Equipment - Red Hill Landfill	10,100	7,300	8,300
66530/08	Operate and Maintain Security System - Red Hill Waste	72,682	69,660	77,894
66590/08	Operate and Maintain Other Equipment - Red Hill Landfill Facility	62,276	15,858	25,175
67610/08	Operate and Maintain Office Furniture and Fittings - Red Hill Landfill	1,555	1,259	1,157
71915/03	Internal Revenue Staff Leave Entitlements - Red Hill Landfill	(82,040)	0	(73,414)
71916/00	Internal Revenue Red Hill Operations Staff On Costs	(789,992)	(802,398)	(826,416)
72851/00	Manage and Administer Red Hill Landfill Facility	2,074,586	1,812,713	1,784,377
72851/01	Market Waste Facilities	1,659	0	0
72851/02	Manage Red Hill Landfill Facility Safety Requirements	3,100	2,600	3,100
72857/00	Manage Waste Transfer Station Operations - Red Hill Landfill	998,015	845,320	939,681
72858/00	Manage Weighbridge Operations - Red Hill Landfill Facility	283,177	188,884	264,040
73916/00	Manage Red Hill Landfill Operations Staff On Costs	199,953	181,928	209,343
73917/03	Provide Staff Annual Leave - Red Hill Landfill Facility Administration	29,453	21,521	29,747
73917/08	Provide Staff Annual Leave - Waste Management Landfill	121,200	131,274	138,016
73918/03	Recruit Staff - Red Hill Landfill	4,000	2,500	4,000
73921/03	Provide Staff Sick Leave - Red Hill Landfill Facility Administration	6,267	5,681	6,329
73921/08	Provide Staff Sick Leave - Waste Management Landfill Operations	25,038	28,797	28,620
73922/08	Provide Staff Long Service Leave - Waste Management Landfill	7,878	25,335	8,000
73923/03	Provide Staff RDO and TIL Leave - Red Hill Landfill Facility	0	355	0
73923/08	Provide Staff RDO and TIL Leave - Waste Management Landfill	0	3,403	0
73924/03	Provide Staff Public Holiday Leave - Red Hill Landfill Facility	12,533	8,499	12,658
73924/08	Provide Staff Public Holiday Leave - Waste Management Landfill	50,075	35,379	57,241
73925/08	Provide Staff Workers' Compensation - Waste Management Landfill	0	1,981	0
73936/00	Manage Workshop Operations	11,605	11,305	11,764
73939/01	Undertake Geotechnical and Materials Investigations	2,000	2,000	2,000
		<b>4,250,959</b>	<b>3,327,567</b>	<b>4,158,973</b>

# Financial Performance by Account 2018/2019

## Waste Management

Budget  
2017/2018

Forecast  
2017/2018

Budget  
2018/2019

### Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

#### Other Expenditure

83390/00	Disposal of Infrastructure - Red Hill Landfill Facility	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>

#### Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	25,000	25,000	30,000
24259/14	Upgrade Power Supply to Transfer Station - Red Hill Landfill Facility	0	0	40,000
24259/15	Upgrade Power Supply to Workshop No 2 - Red Hill Landfill Facility	0	0	40,000
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red	420,000	200,000	200,000
24399/04	Washdown bay Upgrade - Red Hill Landfill Facility	20,000	20,000	0
24399/05	Truck Washdown Bay for Member Councils - Red Hill Landfill	30,000	0	0
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill	190,000	68,464	382,000
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	4,000	0	4,000
24530/08	Purchase / Replace Security System - Red Hill Waste Management	83,000	13,000	103,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	424,000	16,130	93,870
24590/02	Purchase / Replace Miscellaneous Equipment - Hazelmere	2,500	2,500	2,500
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	3,000	0	3,000
		<b>1,201,500</b>	<b>345,094</b>	<b>898,370</b>

#### Net Income/(Expenditure)

**(3,424,469)**      **(1,858,620)**      **(3,106,588)**

### Provide Waste Disposal Services (Class III) - Red Hill Waste Management

#### Operating Income

53310/00	Income Class III Cells - Red Hill Landfill Facility	26,190,704	20,018,512	25,141,389
53310/01	Income Tyre Recovery Charge Class III Cells - Red Hill Landfill	7,500	7,500	7,500
		<b>26,198,204</b>	<b>20,026,012</b>	<b>25,148,889</b>

#### Operating Expenditure

64310/01	Operate and Maintain Class III Cells - Receive and Compact Waste	1,021,306	917,380	979,472
64310/02	Operate and Maintain Class III Cells - Suppress Dust	125,415	101,525	103,315
64310/03	Operate and Maintain Class III Cells - Manage Litter	143,784	128,212	168,420
64310/04	Operate and Maintain Class III Cells - Manage Traffic and Maintain	82,459	90,317	185,789
64310/05	Operate and Maintain Class III Cells - Supply and Maintain	638,945	562,950	562,877
64310/06	Operate and Maintain Class III Cells - Sample/Test Materials/Waste	790	4,000	2,182
64310/07	Operate and Maintain Class III Cell Drainage System - Red Hill	123,737	92,794	95,516
64310/08	Operate and Maintain Class III Cells - Cell Usage (Airspace)	13,058,702	10,039,138	13,318,643
64310/09	Operate and Maintain Class III Cells - Maintain Liner	80,942	50,775	44,052
64310/10	Rehabilitate Class III Cells - Red Hill Landfill Facility	471,800	308,584	315,423
		<b>15,747,880</b>	<b>12,295,675</b>	<b>15,775,689</b>

#### Capital Expenditure

24310/13	Construct Class III Landfill Cell Farm Stage 3 - Red Hill Landfill	3,765,204	100,204	750,000
24310/18	Construct Class III Cell Stage 15B - Red Hill Landfill Facility	1,611,222	100,000	1,511,222
		<b>5,376,426</b>	<b>200,204</b>	<b>2,261,222</b>

#### Net Income/(Expenditure)

**5,073,898**      **7,530,132**      **7,111,978**

# Financial Performance by Account 2018/2019

Waste Management	Budget 2017/2018	Forecast 2017/2018	Budget 2018/2019
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## Provide Waste Disposal Services (Class V) - Red Hill Waste Management

### Operating Income

53330/01	Income Encapsulate Class V Material in Concrete - Red Hill Landfill	0	0	1,281,487
		<b>0</b>	<b>0</b>	<b>1,281,487</b>

### Operating Expenditure

64330/20	Encapsulate Class V Material in Concrete - Red Hill Landfill Facility	0	0	1,011,840
		<b>0</b>	<b>0</b>	<b>1,011,840</b>

### Net Income/(Expenditure)

<b>0</b>	<b>0</b>	<b>269,647</b>
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## Provide Waste Disposal Services - New Waste Project - Red Hill Waste Management

### Operating Income

53330/02	Income New Waste Project - Red Hill Landfill Facility	0	0	562,500
		<b>0</b>	<b>0</b>	<b>562,500</b>

### Operating Expenditure

64330/30	Operate and Maintain New Waste Project - Red Hill Waste	0	0	376,265
		<b>0</b>	<b>0</b>	<b>376,265</b>

### Capital Expenditure

24399/16	New Waste Project - Red Hill Landfill Facility	0	0	850,000
		<b>0</b>	<b>0</b>	<b>850,000</b>

### Net Income/(Expenditure)

<b>0</b>	<b>0</b>	<b>(663,765)</b>
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## Satisfy Red Hill Legislative Environmental Requirements

### Operating Expenditure

72853/00	Monitor Environmental Impacts - Red Hill Water Monitoring	237,797	139,800	258,500
72854/00	Monitor Environmental Impacts - Red Hill Groundwater Remediation	134,321	11,165	0
72859/00	Monitor Environmental Impacts - Red Hill Landfill Other	82,518	110,500	65,500
72859/02	Monitor Environmental Impacts - Red Hill & Hazelmere	5,500	5,000	15,500
72859/06	Monitor Environmental Impacts - Red Hill Odour Monitoring	20,000	2,000	2,000
72859/07	Monitor Environmental Impacts - Hazelmere Occupational Dust	5,000	5,000	5,000
72859/08	Monitor Environmental Impacts - Hazelmere Water Monitoring	11,050	20,060	19,500
72859/09	Monitor Environmental Impacts - Hazelmere Ambient Dust	10,000	10,000	10,000
72859/11	Monitor Environmental Impacts - Environmental Offsets	10,000	61,237	30,000
72859/12	Monitor Environmental Impacts - Hazelmere Fines Sampling	0	13,000	12,000
		<b>516,186</b>	<b>377,762</b>	<b>418,000</b>

### Net Income/(Expenditure)

<b>(516,186)</b>	<b>(377,762)</b>	<b>(418,000)</b>
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## Undertake Waste Management Research and Development

### Operating Expenditure

73918/10	Recruit Staff - Hazelmere	150	200	500
73932/00	Undertake Engineering / Waste Management Research and	10,000	10,000	10,000
		<b>10,150</b>	<b>10,200</b>	<b>10,500</b>

### Net Income/(Expenditure)

<b>(10,150)</b>	<b>(10,200)</b>	<b>(10,500)</b>
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# Financial Performance by Account 2018/2019

<b>Waste Management</b>		<b>Budget 2017/2018</b>	<b>Forecast 2017/2018</b>	<b>Budget 2018/2019</b>
<b>Woodwaste Project - Resource Recovery Park Hazelmere</b>				
<b>Operating Income</b>				
58888/01	Income Woodwaste Project	1,939,000	1,404,987	1,673,968
58888/05	Income Woodwaste Project (broiler growers guarantee fee) -	30,000	35,768	15,000
		<b>1,969,000</b>	<b>1,440,755</b>	<b>1,688,968</b>
<b>Operating Expenditure</b>				
72888/01	Manage Woodwaste Project - Hazelmere	1,736,654	1,485,309	1,786,910
72888/05	Woodwaste Project - Hazelmere (broiler growers guarantee fee)	30,000	35,768	15,000
		<b>1,766,654</b>	<b>1,521,077</b>	<b>1,801,910</b>
<b>Capital Expenditure</b>				
24399/09	Construct Storage Bunkers for Wood Fines (QA process) -	0	0	500,000
		<b>0</b>	<b>0</b>	<b>500,000</b>
<b>Net Income/(Expenditure)</b>		<b>202,346</b>	<b>(80,322)</b>	<b>(612,942)</b>

# Financial Performance by Account 2018/2019

## Environmental Services

Budget  
2017/2018

Forecast  
2017/2018

Budget  
2018/2019

### 20 Million Trees Program

#### Operating Income

58721/12	Income 20 Million Trees Program	5,300	5,300	0
		<b>5,300</b>	<b>5,300</b>	<b>0</b>

#### Operating Expenditure

72721/30	Implement 20 Million Trees Program (EMRC)	22,240	29,698	0
		<b>22,240</b>	<b>29,698</b>	<b>0</b>

#### Net Income/(Expenditure)

**(16,940)**      **(24,398)**      **0**

### Bush Skills for Youth

#### Operating Income

58721/14	Income Community Bushskills for Youth	0	3,155	21,000
		<b>0</b>	<b>3,155</b>	<b>21,000</b>

#### Operating Expenditure

73984/09	Environmental Services - Bushskills for our Youth	0	2,579	21,031
		<b>0</b>	<b>2,579</b>	<b>21,031</b>

#### Net Income/(Expenditure)

**0**      **576**      **(31)**

### Community Capability Project

#### Operating Income

58721/13	Income Community Capability Project	100,000	100,000	59,000
		<b>100,000</b>	<b>100,000</b>	<b>59,000</b>

#### Operating Expenditure

72721/34	Community Capability Project (EHCM)	94,530	92,516	46,440
		<b>94,530</b>	<b>92,516</b>	<b>46,440</b>

#### Net Income/(Expenditure)

**5,470**      **7,484**      **12,560**

### Enhancing Biodiversity and Protecting Water Quality in Perth's Eastern Reg.

#### Operating Income

58721/15	Income Enhancing Biodiversity SALP Project	0	3,039	0
58721/16	Income Farm Dams Project	0	50,000	42,926
		<b>0</b>	<b>53,039</b>	<b>42,926</b>

#### Operating Expenditure

72721/35	Implement Enhancing Biodiversity SALP Project	0	1,225	2,909
72721/36	Farm Dams Project	0	42,000	50,926
		<b>0</b>	<b>43,225</b>	<b>53,835</b>

#### Net Income/(Expenditure)

**0**      **9,814**      **(10,909)**

# Financial Performance by Account 2018/2019

Environmental Services		Budget 2017/2018	Forecast 2017/2018	Budget 2018/2019
<b>Healthy Wildlife Project</b>				
<b>Operating Income</b>				
58721/11	Income Healthy Wildlife Project	101,875	38,006	0
		<b>101,875</b>	<b>38,006</b>	<b>0</b>
<b>Operating Expenditure</b>				
72721/27	Implement Healthy Wildlife Project	106,976	64,755	0
		<b>106,976</b>	<b>64,755</b>	<b>0</b>
<b>Net Income/(Expenditure)</b>		<b>(5,101)</b>	<b>(26,749)</b>	<b>0</b>
<b>Implement Cities For Climate Protection (CCP) Programme</b>				
<b>Operating Income</b>				
58725/00	Income Achieving Carbon Emissions Reduction (ACER)	35,651	49,811	40,238
		<b>35,651</b>	<b>49,811</b>	<b>40,238</b>
<b>Operating Expenditure</b>				
72725/00	Achieving Carbon Emissions Reduction (ACER)	56,393	44,746	139,250
72725/01	EMRC - Achieving Carbon Emissions Reduction EMRC (ACER)	2,500	13,245	2,500
		<b>58,893</b>	<b>57,991</b>	<b>141,750</b>
<b>Net Income/(Expenditure)</b>		<b>(23,242)</b>	<b>(8,180)</b>	<b>(101,512)</b>
<b>Implement Eastern Hills Catchment Management Action Project</b>				
<b>Operating Income</b>				
58721/00	Income Eastern Hills Catchment Management (EHCM)	106,080	106,080	109,263
		<b>106,080</b>	<b>106,080</b>	<b>109,263</b>
<b>Operating Expenditure</b>				
72721/00	Implement Eastern Hills Catchment Management Project - EHCM	41,338	41,143	44,267
72721/06	Implement Eastern Hills Catchment Management Project - NRM	68,777	65,277	70,760
72721/10	Implement Eastern Hills Catchment Management Project - NRM	61,716	58,089	62,257
72721/28	Water Quality Monitoring - Lower Industrial Catchments lower	0	647	0
		<b>171,831</b>	<b>165,156</b>	<b>177,284</b>
<b>Net Income/(Expenditure)</b>		<b>(65,751)</b>	<b>(59,076)</b>	<b>(68,021)</b>
<b>Implement Eastern Hills Catchment Management Project - NRM Coordinator</b>				
<b>Operating Income</b>				
58721/10	Income Implement Eastern Region Catchment Management Project	105,000	105,000	105,000
		<b>105,000</b>	<b>105,000</b>	<b>105,000</b>
<b>Operating Expenditure</b>				
72721/07	Implement Eastern Region Catchment Management Project - NRM	98,368	101,299	87,330
		<b>98,368</b>	<b>101,299</b>	<b>87,330</b>
<b>Net Income/(Expenditure)</b>		<b>6,632</b>	<b>3,701</b>	<b>17,670</b>

# Financial Performance by Account 2018/2019

Environmental Services		Budget 2017/2018	Forecast 2017/2018	Budget 2018/2019
<b>Implement Environmental Services Staff Training and Development</b>				
<b>Operating Expenditure</b>				
73919/05	Train and Develop Staff - Environmental Services	26,204	18,121	23,240
		<b>26,204</b>	<b>18,121</b>	<b>23,240</b>
<b>Net Income/(Expenditure)</b>		<b>(26,204)</b>	<b>(18,121)</b>	<b>(23,240)</b>
<b>Implement Environmental Services Study Assistance Programme</b>				
<b>Operating Expenditure</b>				
73914/05	Implement Environmental Services Staff Study Assistance	0	0	1,000
		<b>0</b>	<b>0</b>	<b>1,000</b>
<b>Net Income/(Expenditure)</b>		<b>0</b>	<b>0</b>	<b>(1,000)</b>
<b>Implement Future Proofing Climate Change Adaptation Project</b>				
<b>Operating Income</b>				
58725/02	Income Future Proofing Climate Change Adaptation Project	31,828	27,914	28,751
		<b>31,828</b>	<b>27,914</b>	<b>28,751</b>
<b>Operating Expenditure</b>				
72725/07	Implement Future Proofing Climate Change Adaptation Project	38,815	28,398	27,835
		<b>38,815</b>	<b>28,398</b>	<b>27,835</b>
<b>Net Income/(Expenditure)</b>		<b>(6,987)</b>	<b>(484)</b>	<b>916</b>
<b>Implement Steaming to Success</b>				
<b>Operating Income</b>				
58721/09	Implement Steaming to Success	6,000	6,000	6,000
		<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Operating Expenditure</b>				
72721/29	Implement Steaming to Success	9,404	15,675	18,912
		<b>9,404</b>	<b>15,675</b>	<b>18,912</b>
<b>Net Income/(Expenditure)</b>		<b>(3,404)</b>	<b>(9,675)</b>	<b>(12,912)</b>
<b>Implement Swan and Helena River Management Framework</b>				
<b>Operating Income</b>				
58799/02	Income Flood Risk Project	130,000	130,000	0
		<b>130,000</b>	<b>130,000</b>	<b>0</b>
<b>Operating Expenditure</b>				
72799/03	Implement Swan and Helena River Management Framework	258,687	241,327	116,414
		<b>258,687</b>	<b>241,327</b>	<b>116,414</b>
<b>Net Income/(Expenditure)</b>		<b>(128,687)</b>	<b>(111,327)</b>	<b>(116,414)</b>

# Financial Performance by Account 2018/2019

<b>Environmental Services</b>		<b>Budget 2017/2018</b>	<b>Forecast 2017/2018</b>	<b>Budget 2018/2019</b>
<b>Implement Water Campaign Programme</b>				
<b>Operating Income</b>				
58739/05	Income Regional Water Quality & Conservation Program	75,977	75,977	78,256
		<b>75,977</b>	<b>75,977</b>	<b>78,256</b>
<b>Operating Expenditure</b>				
72739/05	Undertake Regional Water Quality & Conservation Program	97,553	58,248	71,865
		<b>97,553</b>	<b>58,248</b>	<b>71,865</b>
<b>Net Income/(Expenditure)</b>		<b>(21,576)</b>	<b>17,729</b>	<b>6,391</b>

<b>Manage and Deliver Environmental Services</b>				
<b>Operating Income</b>				
58984/00	Income Environmental Services Business Unit	0	62	0
		<b>0</b>	<b>62</b>	<b>0</b>
<b>Operating Expenditure</b>				
66510/05	Operate and Maintain Office Equipment - Environmental Services	47	46	45
66590/06	Operate and Maintain Miscellaneous Equipment - Environmental	1,484	1,470	1,436
67610/05	Operate and Maintain Office Furniture and Fittings - Environmental	600	300	300
71915/05	Internal Revenue Staff Leave Entitlements - Environmental Services	(98,610)	(72,844)	0
73917/05	Provide Staff Annual Leave - Environmental Services	61,165	47,138	51,726
73918/05	Recruit Staff - Environmental Services	1,000	1,000	1,000
73921/05	Provide Staff Sick Leave - Environmental Services	12,663	10,194	10,412
73922/05	Provide Staff Long Service Leave - Environmental Services	6,753	6,753	6,956
73923/05	Provide Staff RDO and TIL Leave - Environmental Services	0	(530)	0
73924/05	Provide Staff Public Holiday Leave - Environmental Services	25,325	11,982	20,824
73984/00	Manage Environmental Services Business Unit	799,235	642,274	562,336
73984/10	Environmental Services Research & Development	21,500	21,500	21,500
		<b>831,162</b>	<b>669,283</b>	<b>676,535</b>
<b>Capital Expenditure</b>				
24590/05	Purchase Other Equipment - Environmental Services	0	770	0
		<b>0</b>	<b>770</b>	<b>0</b>
<b>Net Income/(Expenditure)</b>		<b>(831,162)</b>	<b>(669,991)</b>	<b>(676,535)</b>

<b>Provide Environmental Consulting Service to member Councils</b>				
<b>Operating Income</b>				
58711/01	Income Environmental Services Future Projects	28,775	0	0
		<b>28,775</b>	<b>0</b>	<b>0</b>
<b>Operating Expenditure</b>				
73984/01	Undertake Environmental Services Future Projects	40,847	19,971	25,765
		<b>40,847</b>	<b>19,971</b>	<b>25,765</b>
<b>Net Income/(Expenditure)</b>		<b>(12,072)</b>	<b>(19,971)</b>	<b>(25,765)</b>

# Financial Performance by Account 2018/2019

Regional Development	Budget 2017/2018	Forecast 2017/2018	Budget 2018/2019
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## Develop Advocacy and Lobbying Protocol

### Operating Expenditure

73966/02	Implement Regional Advocacy Strategy	180,350	168,641	179,115
		<b>180,350</b>	<b>168,641</b>	<b>179,115</b>

### Net Income/(Expenditure)

<b>(180,350)</b>	<b>(168,641)</b>	<b>(179,115)</b>
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## Facilitate Regional Youth Strategies

### Operating Expenditure

72762/00	Develop Youth Education Projects	10,800	8,800	8,800
		<b>10,800</b>	<b>8,800</b>	<b>8,800</b>

### Net Income/(Expenditure)

<b>(10,800)</b>	<b>(8,800)</b>	<b>(8,800)</b>
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## Implement Perth's Eastern Autumn Festival Regional Publicity Campaign

### Operating Income

58802/01	Income Perth's Autumn Festival	25,000	20,000	20,000
		<b>25,000</b>	<b>20,000</b>	<b>20,000</b>

### Operating Expenditure

72802/01	Perth's Autumn Festival	51,953	36,634	56,988
		<b>51,953</b>	<b>36,634</b>	<b>56,988</b>

### Net Income/(Expenditure)

<b>(26,953)</b>	<b>(16,634)</b>	<b>(36,988)</b>
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## Implement Regional Development Services Study Assistance Programme

### Operating Expenditure

73914/04	Implement Regional Development Staff Study Assistance	1,000	0	1,000
		<b>1,000</b>	<b>0</b>	<b>1,000</b>

### Net Income/(Expenditure)

<b>(1,000)</b>	<b>0</b>	<b>(1,000)</b>
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## Implement Regional Development Staff Training and Development

### Operating Expenditure

73919/04	Train and Develop Staff - Regional Development	10,219	5,544	9,680
		<b>10,219</b>	<b>5,544</b>	<b>9,680</b>

### Net Income/(Expenditure)

<b>(10,219)</b>	<b>(5,544)</b>	<b>(9,680)</b>
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# Financial Performance by Account 2018/2019

Regional Development	Budget 2017/2018	Forecast 2017/2018	Budget 2018/2019
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## Implement Regional Integrated Transport Strategy

### Operating Income

58787/05	Income Regional Integrated Transport Strategy	68,958	68,958	71,026
		<b>68,958</b>	<b>68,958</b>	<b>71,026</b>

### Operating Expenditure

72787/01	Implement Regional Integrated Transport Strategy	142,093	62,440	150,439
72787/03	Co-ordinate Regional Recreation Cycling	10,000	10,000	5,000
		<b>152,093</b>	<b>72,440</b>	<b>155,439</b>

### Net Income/(Expenditure)

<b>(83,135)</b>	<b>(3,482)</b>	<b>(84,413)</b>
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## Investigate and Develop Industry Capability and Clustering Project

### Operating Income

58983/00	Income Regional Development Business Unit	48,801	48,801	50,265
58983/02	Income Smart Cities Program	35,000	40,000	0
		<b>83,801</b>	<b>88,801</b>	<b>50,265</b>

### Operating Expenditure

72782/01	Implement Regional Economic Development Projects	127,400	90,080	90,713
72782/02	Implement Smart Cities Program	40,000	40,000	0
		<b>167,400</b>	<b>130,080</b>	<b>90,713</b>

### Net Income/(Expenditure)

<b>(83,599)</b>	<b>(41,279)</b>	<b>(40,448)</b>
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## Manage and Deliver Regional Development Service

### Operating Expenditure

67610/04	Operate and Maintain Furniture and Fittings - Regional	83	83	81
71915/04	Internal Revenue Staff Leave Entitlements - Regional Development	(41,458)	(34,309)	(39,935)
72799/02	Provide Regional Economic Profile Information	30,000	30,000	32,000
73917/04	Provide Staff Annual Leave - Regional Development	23,508	29,693	22,559
73918/04	Recruit Staff - Regional Development	1,000	500	500
73921/04	Provide Staff Sick Leave - Regional Development	5,385	3,447	5,187
73922/04	Provide Staff Long Service Leave - Regional Development	1,756	1,756	1,809
73924/04	Provide Staff Public Holiday Leave - Regional Development	10,770	5,772	10,374
73983/00	Manage Regional Development Business Unit	660,205	556,059	549,005
73983/03	Support Regional Development Grant/Sponsorship Opportunities	20,000	15,000	15,000
73983/04	Regional Development Research and Development - Transport	0	0	30,000
73983/05	Regional Development Research and Development -	32,500	2,500	0
		<b>743,749</b>	<b>610,501</b>	<b>626,580</b>

### Net Income/(Expenditure)

<b>(743,749)</b>	<b>(610,501)</b>	<b>(626,580)</b>
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# Financial Performance by Account 2018/2019

## Regional Development

Budget  
2017/2018

Forecast  
2017/2018

Budget  
2018/2019

### Support Avon Descent Community Days

#### Operating Income

58829/01	Income Avon Descent	165,500	165,500	165,500
		<b>165,500</b>	<b>165,500</b>	<b>165,500</b>

#### Operating Expenditure

72829/01	Support Avon Descent	183,959	179,074	188,570
		<b>183,959</b>	<b>179,074</b>	<b>188,570</b>

#### Net Income/(Expenditure)

**(18,459)**      **(13,574)**      **(23,070)**

### Tourism Events

#### Operating Income

58983/01	Income Regional Events	25,526	25,526	26,290
		<b>25,526</b>	<b>25,526</b>	<b>26,290</b>

#### Operating Expenditure

72818/02	Manage Perth Tourism Website	5,000	3,000	3,000
		<b>5,000</b>	<b>3,000</b>	<b>3,000</b>

#### Net Income/(Expenditure)

**20,526**      **22,526**      **23,290**

# Financial Performance by Account 2018/2019

Risk Management	Budget 2017/2018	Forecast 2017/2018	Budget 2018/2019
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## Manage and Deliver Regional Risk Management Service

### Operating Expenditure

66510/06	Operate and Maintain Office Equipment - Risk Management	93	92	90
71985/00	Internal Revenue Risk Management Service Business Unit	(76,050)	(40,600)	0
73917/06	Provide Staff Annual Leave - Risk Management	0	0	0
73922/06	Provide Staff Long Service Leave - Risk Management Services	0	0	0
73985/00	Manage Risk Management Services Business Unit	64,872	41,376	0
		<b>(11,085)</b>	<b>868</b>	<b>90</b>
<b>Net Income/(Expenditure)</b>		<b>11,085</b>	<b>(868)</b>	<b>(90)</b>

# Financial Performance by Account 2018/2019

<b>Resource Recovery</b>	<b>Budget 2017/2018</b>	<b>Forecast 2017/2018</b>	<b>Budget 2018/2019</b>
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## C & I Project - Resource Recovery Park Hazelmere

### Other Income

58986/05	Income Hazelmere C & I Project	1,692,414	606,000	1,246,920
		<b>1,692,414</b>	<b>606,000</b>	<b>1,246,920</b>

### Other Expenditure

63259/05	Operate and Maintain C & I Building	44,611	17,821	18,289
65410/05	Operate and Maintain C & I Building - Plant and Equipment	88,339	81,526	88,438
72986/03	Manage C & I Plant	1,532,595	1,072,256	1,784,737
		<b>1,665,545</b>	<b>1,171,603</b>	<b>1,891,464</b>

### Capital Expenditure

24410/04	Purchase Resource Recovery Park C & I Building - Plant &	0	0	500,000
		<b>0</b>	<b>0</b>	<b>500,000</b>

### Net Income/(Expenditure)

<b>26,869</b>	<b>(565,603)</b>	<b>(1,144,544)</b>
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## Develop Resource Recovery Products

### Other Expenditure

72888/00	Market Resource Recovery Products	15,000	6,900	15,000
		<b>15,000</b>	<b>6,900</b>	<b>15,000</b>

### Net Income/(Expenditure)

<b>(15,000)</b>	<b>(6,900)</b>	<b>(15,000)</b>
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## Hazelmere Resource Recovery Park - Community Waste Transfer Station

### Capital Expenditure

24259/06	Construct and Commission Resource Recovery Park - Community	110,000	0	0
		<b>110,000</b>	<b>0</b>	<b>0</b>

### Net Income/(Expenditure)

<b>(110,000)</b>	<b>0</b>	<b>0</b>
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## Identify and Coordinate Networking Opportunities

### Other Expenditure

73904/07	Attend Corporate and Award Functions and Events - Resource	250	250	250
		<b>250</b>	<b>250</b>	<b>250</b>

### Net Income/(Expenditure)

<b>(250)</b>	<b>(250)</b>	<b>(250)</b>
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# Financial Performance by Account 2018/2019

Resource Recovery	Budget 2017/2018	Forecast 2017/2018	Budget 2018/2019
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## Implement Resource Recovery Project Plan

### Other Expenditure

72882/03	Conduct Resource Recovery Community Consultation	26,000	20,000	26,000
72889/01	Prepare Project Management Plan and Schedule (Task 1)	5,000	0	0
72889/04	Undertake EMRC Participant Consultation (Task 4)	2,000	0	0
72889/07	Develop Financial Models (Task 7)	7,500	0	0
72889/09	Prepare Business Plan and Participating Members Agreement (Task 10)	27,500	0	0
72889/10	Review Waste Collection Systems (Task 10)	5,000	0	5,000
72889/15	Seek Environmental Approvals (Task 15)	10,000	4,000	10,000
72889/17	Prepare Tender Documents (Task 17)	0	71,842	0
72889/18	Seek Tenders (Task 18)	0	4,070	0
72889/19	Evaluate Tenders (Task 19)	35,000	7,325	0
72889/20	Prepare and Negotiate Contract (Task 20)	89,000	82,200	12,000
72889/22	Prepare Project Progress Reports (Task 22)	2,500	0	2,500
72889/23	Conduct Project Advisory Group Meetings (Task 23)	3,500	3,500	3,500
		<b>213,000</b>	<b>192,937</b>	<b>59,000</b>
<b>Net Income/(Expenditure)</b>		<b>(213,000)</b>	<b>(192,937)</b>	<b>(59,000)</b>

## Implement Resource Recovery Project Study Assistance Programme

### Other Expenditure

73914/07	Implement Resource Recovery Staff Study Assistance Programme	500	0	0
		<b>500</b>	<b>0</b>	<b>0</b>
<b>Net Income/(Expenditure)</b>		<b>(500)</b>	<b>0</b>	<b>0</b>

## Implement Resource Recovery Staff Training and Development

### Other Expenditure

73919/07	Train and Develop Staff - Resource Recovery	13,773	11,273	15,812
		<b>13,773</b>	<b>11,273</b>	<b>15,812</b>
<b>Net Income/(Expenditure)</b>		<b>(13,773)</b>	<b>(11,273)</b>	<b>(15,812)</b>

# Financial Performance by Account 2018/2019

Resource Recovery	Budget 2017/2018	Forecast 2017/2018	Budget 2018/2019
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## Manage Resource Recovery Project

### Other Income

58986/00	Income Resource Recovery Project	4,810,170	8,790,499	4,833,272
		<b>4,810,170</b>	<b>8,790,499</b>	<b>4,833,272</b>

### Other Expenditure

64399/00	Operate and Maintain Resource Recovery Park - Hazelmere	0	0	51,742
65420/09	Operate and Maintain Minor Plant/Equipment - Resource Recovery	22	22	21
66510/07	Operate and Maintain Office Equipment - Resource Recovery	600	0	600
66590/07	Operate and Maintain Miscellaneous Equipment - Resource	1,086	1,363	1,408
67610/07	Operate and Maintain Office Furniture and Fittings - Resource	143	209	139
71915/07	Internal Revenue Staff Leave Entitlements - Resource Recovery	(77,911)	(78,511)	(110,629)
72884/00	Evaluate Resource Recovery Park Options	24,000	6,000	24,000
72884/01	Undertake Waste Stream Audits	24,000	0	55,000
72986/00	Manage Resource Recovery Project	521,401	482,384	473,286
73917/07	Provide Staff Annual Leave - Resource Recovery	34,010	34,010	63,114
73918/07	Recruit Staff - Resource Recovery	2,000	1,000	2,000
73921/07	Provide Staff Sick Leave - Resource Recovery	7,104	7,104	13,347
73922/07	Provide Staff Long Service Leave - Resource Recovery	562	562	579
73923/07	Provide Staff RDO and TIL Leave - Resource Recovery	0	0	0
73924/07	Provide Staff Public Holiday Leave - Resource Recovery	14,208	14,208	26,695
		<b>551,225</b>	<b>468,351</b>	<b>601,302</b>

### Capital Expenditure

24590/07	Purchase Other Equipment - Resource Recovery	2,000	2,000	2,000
		<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

### Net Income/(Expenditure)

<b>4,256,945</b>	<b>8,320,148</b>	<b>4,229,970</b>
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## MRF - Resource Recovery Park Hazelmere

### Other Expenditure

63259/06	Operate and Maintain MRF Building	750	0	300
		<b>750</b>	<b>0</b>	<b>300</b>

### Capital Expenditure

24259/09	Construct and Commission Resource Recovery Park - MRF	35,000	5,000	10,000
		<b>35,000</b>	<b>5,000</b>	<b>10,000</b>

### Net Income/(Expenditure)

<b>(35,750)</b>	<b>(5,000)</b>	<b>(10,300)</b>
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# Financial Performance by Account 2018/2019

Resource Recovery	Budget 2017/2018	Forecast 2017/2018	Budget 2018/2019
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## Other Facilities - Resource Recovery Park Hazelmere

### Other Expenditure

64398/01	Operate and Maintain Infrastructure - Resource Recovery Park	137,592	0	121,929
		<b>137,592</b>	<b>0</b>	<b>121,929</b>

### Capital Expenditure

24259/07	Construct and Commission Resource Recovery Park -	330,000	0	0
24259/08	Construct and Commission Resource Recovery Park - Community	500,000	0	0
24259/12	Construct and Commission Resource Recovery Park - Weighbridge	70,000	0	70,000
24259/13	Construct and Commission Resource Recovery Park - Site	250,000	0	0
24392/02	Construct and Commission Resource Recovery Park -	225,000	0	225,000
24399/01	Construct and Commission Resource Recovery Park - Site	3,000,000	350,000	2,650,000
24399/07	Construct Resource Recovery Park - Reuse Store Infrastructure	250,000	0	0
		<b>4,625,000</b>	<b>350,000</b>	<b>2,945,000</b>

### Net Income/(Expenditure)

<b>(4,762,592)</b>	<b>(350,000)</b>	<b>(3,066,929)</b>
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## Promote Awareness of Resource Recovery Project

### Other Expenditure

72882/01	Implement Resource Recovery Education Programme	2,200	0	0
72882/02	Market Resource Recovery Education Programme	9,500	0	0
		<b>11,700</b>	<b>0</b>	<b>0</b>

### Net Income/(Expenditure)

<b>(11,700)</b>	<b>0</b>	<b>0</b>
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## Resource Recovery Facility - Red Hill Waste Management Facility

### Other Expenditure

63259/04	Operate and Maintain Resource Recovery Facility - Building	8,300	0	0
72884/02	Undertake Resource Recovery Project Study Tour	14,000	459	14,000
		<b>22,300</b>	<b>459</b>	<b>14,000</b>

### Net Income/(Expenditure)

<b>(22,300)</b>	<b>(459)</b>	<b>(14,000)</b>
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## Support Waste Management Community Reference Group (WMCRG)

### Other Expenditure

72883/01	Support Waste Management Community Reference Group	7,600	3,225	7,600
		<b>7,600</b>	<b>3,225</b>	<b>7,600</b>

### Net Income/(Expenditure)

<b>(7,600)</b>	<b>(3,225)</b>	<b>(7,600)</b>
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# Financial Performance by Account 2018/2019

<b>Resource Recovery</b>		<b>Budget 2017/2018</b>	<b>Forecast 2017/2018</b>	<b>Budget 2018/2019</b>
<b>Woodwaste to Energy Project - Resource Recovery Park Hazelmere</b>				
<b>Other Income</b>				
58986/02	Income Hazelmere Wood Waste to Energy Project	874,477	0	775,692
		<b>874,477</b>	<b>0</b>	<b>775,692</b>
<b>Other Expenditure</b>				
63259/03	Operate and Maintain Hazelmere Wood Waste to Energy - Building	0	0	14,207
65410/03	Operate and Maintain Hazelmere Wood Waste to Energy - Plant	46,889	0	154,570
72859/10	Monitor Environmental Impacts - Hazelmere Wood Waste to Energy	23,100	0	75,858
72986/01	Manage Hazelmere Wood Waste to Energy Project	1,402,152	29,046	1,413,371
		<b>1,472,141</b>	<b>29,046</b>	<b>1,658,006</b>
<b>Capital Expenditure</b>				
24399/11	Wood Waste to Energy Utilities/Infrastructure - Resource Recovery	200,000	831,757	225,000
24410/03	Purchase Resource Recovery Park - Wood Waste to Energy Plant &	1,991,633	103,593	2,038,407
		<b>2,191,633</b>	<b>935,350</b>	<b>2,263,407</b>
<b>Net Income/(Expenditure)</b>		<b>(2,789,297)</b>	<b>(964,396)</b>	<b>(3,145,721)</b>

## Financial Performance by Account 2018/2019

	Budget 2017/2018	Forecast 2017/2018	Budget 2018/2019
Net Operating and Capital Expenditure	(19,980,974)	7,068,750	(12,867,624)

# **CAPITAL WORKS SUMMARY**

**For the Year Ending  
30 June 2019**

# Capital Works Summary 2018/2019

## Governance and Corporate Services

Budget  
2017/2018

Forecast  
2017/2018

Budget  
2018/2019

### Implement EMRC's Strategic Information Plan

#### Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	681,050	185,300	282,000
<b>Net Expenditure</b>		<b>681,050</b>	<b>185,300</b>	<b>282,000</b>

### Manage Corporate Administration Facilities (Ascot Place)

#### Capital Expenditure

25240/01	Capital Improvement Administration Building - Ascot Place	257,000	0	257,000
<b>Net Expenditure</b>		<b>257,000</b>	<b>0</b>	<b>257,000</b>

### Manage Portfolio of Assets

#### Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	173,706	120,706	208,493
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	31,500	0	48,000
24620/00	Purchase Art Works	30,000	0	30,000
25530/01	Upgrade Security Equipment - Ascot Place	10,000	0	5,000
<b>Net Expenditure</b>		<b>245,206</b>	<b>120,706</b>	<b>291,493</b>

# Capital Works Summary 2018/2019

Waste Management	Budget 2017/2018	Forecast 2017/2018	Budget 2018/2019
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## Manage Engineering and Waste Management Services

### Capital Expenditure

24590/03	Purchase/Replace Other Equipment - Engineering and Waste	2,000	6,550	2,000
24610/10	Purchase Office Furniture and Fittings-Hazelmere	4,000	4,000	2,000
<b>Net Expenditure</b>		<b>6,000</b>	<b>10,550</b>	<b>4,000</b>

## Develop and implement an Education Programme for the Red Hill Education Centre

### Capital Expenditure

24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill Education	1,000	1,000	1,000
<b>Net Expenditure</b>		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

## Greenwaste Operations - Red Hill Waste Management Facility

### Capital Expenditure

24395/00	Construct Greenwaste Processing Area - Red Hill Landfill Facility	0	0	0
<b>Net Expenditure</b>		<b>0</b>	<b>0</b>	<b>0</b>

## Implement Red Hill Master Plan Planning Recommendations

### Capital Expenditure

24320/01	Construct Class III Leachate Pond - Red Hill Landfill Facility	600,000	150,000	530,000
24320/02	Leachate Project - Red Hill Landfill Facility	2,423,169	1,884,766	471,192
24350/01	Construct Stormwater and Siltation Ponds - Red Hill Landfill Facility	200,000	200,000	200,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	329,201	20,000	123,000
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	475,000	0	15,000
24393/00	Construct Water Storage Dams - Red Hill Landfill Facility	150,000	0	150,000
24394/00	Construct Perimeter Fencing - Red Hill Landfill Facility	0	0	4,600
24394/04	Construct Litter Fence - Red Hill Farm	0	0	13,000
24394/05	Construct Litter Fence - Redhill Landfill Facility	50,000	20,526	29,474
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	60,000	40,000	40,000
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	50,000	50,000	50,000
24410/08	Purchase Plant for Leachate Project - Red Hill Landfill Facility	530,000	80,000	450,000
24420/06	Purchase Minor Plant for Leachate Project - Red Hill Landfill Facility	100,000	1,200	98,800
<b>Net Expenditure</b>		<b>4,967,370</b>	<b>2,446,492</b>	<b>2,175,066</b>

## Manage Major & Minor Plant - Hazelmere

### Capital Expenditure

24410/01	Purchase / Replace Plant - Hazelmere	1,880,000	13,724	2,001,276
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	10,000	25,519	19,000
25410/01	Refurbish Plant - Hazelmere	70,000	10,000	35,000
<b>Net Expenditure</b>		<b>1,960,000</b>	<b>49,243</b>	<b>2,055,276</b>

# Capital Works Summary 2018/2019

Waste Management	Budget 2017/2018	Forecast 2017/2018	Budget 2018/2019
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## Manage Major and Minor Plant (Red Hill Waste Disposal Facility)

### Capital Expenditure

24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	3,589,497	50,000	3,910,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	69,276	72,965	40,044
25410/00	Refurbish Plant - Red Hill Landfill Facility	20,000	0	20,000
<b>Net Expenditure</b>		<b>3,678,773</b>	<b>122,965</b>	<b>3,970,044</b>

## Other Facilities - Hazelmere

### Capital Expenditure

24250/05	Construct Storage Shed - Hazelmere	0	0	63,000
24395/01	Construct Hardstand and Road - Hazelmere	53,706	1,861	51,845
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	13,400	5,700	17,700
24530/10	Purchase / Replace Security System - Hazelmere	49,130	2,650	51,480
<b>Net Expenditure</b>		<b>116,236</b>	<b>10,211</b>	<b>184,025</b>

## Promote Red Hill Landfill Facility Operations

### Capital Expenditure

25253/00	Refurbish Environmental Education Centre - Redhill Landfill Facility	2,000	1,000	2,000
<b>Net Expenditure</b>		<b>2,000</b>	<b>1,000</b>	<b>2,000</b>

## Provide Waste Disposal Service (Class IV) - Red Hill Waste Management

### Capital Expenditure

24330/04	Design and Construct Class IV Cell Stage 2 - Red Hill Landfill Facility	500,000	0	500,000
<b>Net Expenditure</b>		<b>500,000</b>	<b>0</b>	<b>500,000</b>

## Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

### Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	25,000	25,000	30,000
24259/14	Upgrade Power Supply to Transfer Station - Red Hill Landfill Facility	0	0	40,000
24259/15	Upgrade Power Supply to Workshop No 2 - Red Hill Landfill Facility	0	0	40,000
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red Hill	420,000	200,000	200,000
24399/04	Washdown bay Upgrade - Red Hill Landfill Facility	20,000	20,000	0
24399/05	Truck Washdown Bay for Member Councils - Red Hill Landfill Facility	30,000	0	0
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility	190,000	68,464	382,000
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	4,000	0	4,000
24530/08	Purchase / Replace Security System - Red Hill Waste Management	83,000	13,000	103,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	424,000	16,130	93,870
24590/02	Purchase / Replace Miscellaneous Equipment - Hazelmere	2,500	2,500	2,500
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	3,000	0	3,000
<b>Net Expenditure</b>		<b>1,201,500</b>	<b>345,094</b>	<b>898,370</b>

# Capital Works Summary 2018/2019

## Waste Management

Budget	Forecast	Budget
2017/2018	2017/2018	2018/2019

### Provide Waste Disposal Services (Class III) - Red Hill Waste Management

#### Capital Expenditure

24310/13	Construct Class III Landfill Cell Farm Stage 3 - Red Hill Landfill Facility	3,765,204	100,204	750,000
24310/18	Construct Class III Cell Stage 15B - Red Hill Landfill Facility	1,611,222	100,000	1,511,222
<b>Net Expenditure</b>		<b>5,376,426</b>	<b>200,204</b>	<b>2,261,222</b>

### Provide Waste Disposal Services - New Waste Project - Red Hill Waste Management

#### Capital Expenditure

24399/16	New Waste Project - Red Hill Landfill Facility	0	0	850,000
<b>Net Expenditure</b>		<b>0</b>	<b>0</b>	<b>850,000</b>

### Woodwaste Project - Resource Recovery Park Hazelmere

#### Capital Expenditure

24399/09	Construct Storage Bunkers for Wood Fines (QA process) - Hazelmere	0	0	500,000
<b>Net Expenditure</b>		<b>0</b>	<b>0</b>	<b>500,000</b>

# Capital Works Summary 2018/2019

## Environmental Services

Budget  
2017/2018

Forecast  
2017/2018

Budget  
2018/2019

### Manage and Deliver Environmental Services

#### Capital Expenditure

24590/05 Purchase Other Equipment - Environmental Services

0

770

0

#### Net Expenditure

**0**

**770**

**0**

# Capital Works Summary 2018/2019

Resource Recovery	Budget 2017/2018	Forecast 2017/2018	Budget 2018/2019
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## C & I Project - Resource Recovery Park Hazelmere

### Capital Expenditure

24410/04	Purchase Resource Recovery Park C & I Building - Plant & Equipment	0	0	500,000
<b>Net Expenditure</b>		<b>0</b>	<b>0</b>	<b>500,000</b>

## Hazelmere Resource Recovery Park - Community Waste Transfer Station

### Capital Expenditure

24259/06	Construct and Commission Resource Recovery Park - Community	110,000	0	0
<b>Net Expenditure</b>		<b>110,000</b>	<b>0</b>	<b>0</b>

## Manage Resource Recovery Project

### Capital Expenditure

24590/07	Purchase Other Equipment - Resource Recovery	2,000	2,000	2,000
<b>Net Expenditure</b>		<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

## MRF - Resource Recovery Park Hazelmere

### Capital Expenditure

24259/09	Construct and Commission Resource Recovery Park - MRF Building -	35,000	5,000	10,000
<b>Net Expenditure</b>		<b>35,000</b>	<b>5,000</b>	<b>10,000</b>

## Other Facilities - Resource Recovery Park Hazelmere

### Capital Expenditure

24259/07	Construct and Commission Resource Recovery Park -	330,000	0	0
24259/08	Construct and Commission Resource Recovery Park - Community	500,000	0	0
24259/12	Construct and Commission Resource Recovery Park - Weighbridge	70,000	0	70,000
24259/13	Construct and Commission Resource Recovery Park - Site Workshop	250,000	0	0
24392/02	Construct and Commission Resource Recovery Park - Weighbridges	225,000	0	225,000
24399/01	Construct and Commission Resource Recovery Park - Site Infrastructure	3,000,000	350,000	2,650,000
24399/07	Construct Resource Recovery Park - Reuse Store Infrastructure (Car	250,000	0	0
<b>Net Expenditure</b>		<b>4,625,000</b>	<b>350,000</b>	<b>2,945,000</b>

## Woodwaste to Energy Project - Resource Recovery Park Hazelmere

### Capital Expenditure

24399/11	Wood Waste to Energy Utilities/Infrastructure - Resource Recovery Park	200,000	831,757	225,000
24410/03	Purchase Resource Recovery Park - Wood Waste to Energy Plant &	1,991,633	103,593	2,038,407
<b>Net Expenditure</b>		<b>2,191,633</b>	<b>935,350</b>	<b>2,263,407</b>

# Capital Works Summary 2018/2019

	Budget 2017/2018	Forecast 2017/2018	Budget 2018/2019
Total Capital Expenditure	25,956,194	4,785,885	19,951,903