



FINANCIAL STATEMENTS

**2016/2017
BUDGET**

EASTERN METROPOLITAN REGIONAL COUNCIL

2016/2017 ANNUAL BUDGET

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BUDGET CERTIFICATION

**2016/2017
BUDGET**

2016/2017 BUDGET CERTIFICATION

This is to certify that the Annual Budget of the Eastern Metropolitan Regional Council for the year ending 30 June 2017 was adopted at the Ordinary Meeting of Council held on Thursday 23rd June 2016.

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

Signed



D. Färdig
Eastern Metropolitan Regional Council - Chairman

Signed



P. B. Schneider
Chief Executive Officer

Signed



H. J. Liew
Director, Corporate Services

Dated this Twenty Third day of June 2016.

BUDGET REPORT

**2016/2017
BUDGET**

BUDGET REPORT - 2016/2017

EXECUTIVE OVERVIEW

The draft 2016/2017 Budget was adopted by Council at its meeting held on 23rd June 2016 and the following overview is provided for information:

Tonnages - (page 46 of 92)

Budgeted total tonnages for 2016/2017 of 223,954 tonnes is slightly above the 2015/2016 forecast of 220,293 tonnes and below the 2015/2016 budget of 248,653 tonnes.

Class IV tonnages which have been budgeted at 3,000 tonnes for 2016/2017 is higher than the 2015/2016 forecast of 2,110 tonnes and the same as the 2015/2016 budget of 3,000 tonnes. This budget provision represents the average historical base tonnages for Class IV waste in the absence of specific contracts being in place.

	Actual 2013/2014	Actual 2014/2015	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
Class II & III	270,300	233,773	230,533	208,540	211,118
Class IV & V	0	0	3,000	2,110	3,000
Greenwaste	15,545	13,310	15,120	9,643	9,836
Total	<u>285,875</u>	<u>247,083</u>	<u>248,653</u>	<u>220,293</u>	<u>223,954</u>

Disposal Fees and Charges - (pages 39-42 of 92)

The member Council disposal charge for Class III waste has increased from \$146.55 per tonne (ex GST) to \$157.05 (ex GST). This increase of \$10.50 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 levy (Council resolution 2 June 1999), and \$3.50 per tonne increase in the general disposal charge.

EMRC Consulting Fees - (pages 43 of 92)

The proposed 2016/2017 Regional Services consulting fees were accepted by Council at its meeting held on 18 February 2016 (Ref: D2016/00678) for use in developing the draft budget for 2016/2017.

No increase in the Regional Services consulting rates have been proposed for 2016/2017.

Statement of Comprehensive Income - (pages 10-12 of 92)

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 \$2,215,306 surplus for 2016/2017 compares with a budgeted surplus of \$1,770,330 for 2015/2016 and a forecast surplus of \$408,947 for 2015/2016. As outlined earlier in this report, the variance in budgeted normal operating result year on year is attributable to an increase in user charges resulting from increased fees and charges together with an increase in budgeted tonnages of 223,954 for 2016/2017 compared to the 2015/2016 tonnage forecast of 220,293, an increase in depreciation expenses resulting from the proposed capital expenditure during 2016/2017, an increase in salary expenses for which full budget provisions have been allowed for unfilled positions and an increase in miscellaneous expenses relating to the landfill levy which will increase from \$55 per tonne to \$60 per tonne from 1 July 2016.

BUDGET REPORT - 2016/2017 (Continued)

Statement of Comprehensive Income continued - (pages 10-12 of 92)

The "Net Result" includes Secondary Waste Disposal Charge Income and is also dependent on the volumes of Commercial Class III and Class IV Waste accepted at the Red Hill Waste Management Facility.

The budgeted "Net Result" is a surplus of \$6,940,334 for 2016/2017 compared with a budgeted surplus of \$7,922,660 for 2015/2016 and a forecast surplus of \$6,545,412 for 2015/2016.

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

Staffing Levels

As part of the budget development, the following two (2) new positions have been identified in the 2016/2017 budget:

- Occupational Safety and Health Officer - To provide assistance to the current OS&H Coordinator particularly due to the increase in EMRC projects at the Resource Recovery Park and the Red Hill Waste Management Facility.
- Waste Services Environmental Officer (Compliance) - To provide assistance to the Waste Services Environmental Operations team relating particularly to compliance requirements.

However, neither of these new positions identified will be automatically filled and will need to be supported by a business case at the appropriate time.

Capital Works - (pages 83-92 of 92)

The total proposed Capital Works expenditure for 2016/2017 is \$33,620,638 which includes carried forward capital expenditure of \$23,808,875. This compares with 2015/2016 budgeted expenditure of \$34,487,814.

Major capital expenditure items for 2016/2017 include:

- | | |
|---|-------------|
| • Construction of Class III Cell (Farm Stage 3) - Red Hill Waste Management Facility (\$1,919,252 carried forward from 2015/2016). | \$5,969,252 |
| • Resource Recovery Park - C & I Building and Plant (\$5,043,585 carried forward from 2015/2016). | \$5,043,585 |
| • Resource Recovery Park - Wood Waste to Energy Building, Infrastructure, Plant and Equipment (\$3,643,633 carried forward from 2015/2016). | \$4,143,633 |
| • Leachate Project - Red Hill Waste Management Facility (\$3,335,000 carried forward from 2015/2016). | \$3,385,000 |
| • Purchase/Replace Plant - Red Hill Waste Management Facility (\$1,890,000 carried forward from 2015/2016). | \$2,635,000 |
| • Construct and Commission Resource Recovery Park - Site Infrastructure (\$1,217,000 carried forward from 2015/2016). | \$2,560,000 |
| • Purchase/Replace Plant - Hazelmere (\$1,830,000 carried forward from 2015/2016). | \$1,830,000 |
| • Construction of Class III Cell (Stage 15B) - Red Hill Waste Management Facility (\$1,670,000 carried forward from 2015/2016). | \$1,670,000 |
| • Construct and Commission Resource Recovery Park - Community Reuse Store and Infrastructure. | \$750,000 |
| • Construct Class III Leachate Pond - Red Hill Waste Management Facility (\$600,000 carried forward from 2015/2016). | \$600,000 |
| • Purchase Information Technology and Communications Equipment - Ascot Place (\$226,000 carried forward from 2015/2016). | \$507,550 |

BUDGET REPORT - 2016/2017 (Continued)

Capital Works continued - (pages 83-92 of 92)

- **Construct Storage Bunkers for Wood Fines - Hazelmere** \$500,000
- Design and Construct Class IV Cell Stage 2 - Red Hill Waste Management Facility (\$500,000 carried forward from 2015/2016). \$500,000
- Construct Access Roads to Lots 8, 9, & 10 - Red Hill Waste Management Facility (\$475,000 carried forward from 2015/2016). \$475,000

Statement of Cash Flows - (page 14 of 92)

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 \$8,472,838. This represents an increase of \$285,536 when compared with the 2015/2016 budget and an increase of \$2,160,272 compared with the forecast position in 2015/2016.

Municipal Cash and Restricted Investments (Reserves) - (pages 15-18 of 92)

The cash and investments (Municipal and Restricted Investments) as at 30 June 2017 has been forecast to be \$51,097,706 compared with the forecast cash and investments for 2015/2016 of \$70,920,945.

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 2016/2017 financial year. Funds have been set aside in Reserve funds and will be utilised in accordance with the budgeted expenditure.

Approximately 73% of total cash and restricted investments budgeted for 30 June 2017 will be held in the Secondary Waste Reserve (\$37,448,572) to fund the development of a Resource Recovery Facility. 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, and a dollar value of \$20,000, whichever is the greater to be used during the 2015/2016 financial year when reporting variances. It is recommended that for the 2016/2017 financial year the materiality percentage of 10% and a dollar value of \$20,000, whichever is the greater, be retained and adopted for reporting variances in the statements of financial activity.

FINANCIAL STATEMENTS

2016/2017 BUDGET

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2017**

	NOTE	BUDGET 2015/2016 \$	FORECAST 2015/2016 \$	BUDGET 2016/2017 \$
REVENUE FROM ORDINARY ACTIVITIES				
User Charges	5	32,680,933	28,464,087	30,959,709
Special Charges	5	430,789	450,800	460,601
Contributions		683,725	661,770	529,323
Operating Grants		623,500	481,790	650,662
Interest Municipal Cash Investments	9	195,300	572,717	210,000
Reimbursements		720,384	783,589	701,203
Other		2,022,862	2,893,299	2,381,452
TOTAL REVENUE FROM ORDINARY ACTIVITIES		37,357,493	34,308,052	35,892,950
OPERATING EXPENSES FROM ORDINARY ACTIVITIES				
Salary Expenses		9,277,385	8,515,484	8,997,886
Contract Expenses		6,429,957	5,978,266	6,131,460
Material Expenses		962,379	944,158	921,694
Fuel Expenses		805,032	659,770	634,241
Utility Expenses		300,206	275,186	299,728
Insurance Expenses		353,824	267,720	280,005
Finance Fees and Interest Expenses		22,068	25,000	22,900
Provision Expenses		72,227	216,401	219,964
Miscellaneous Expenses		12,920,000	11,628,885	13,121,385
Depreciation Expenses		6,321,375	5,658,221	6,013,588
Costs Allocated		(1,877,290)	(269,986)	(2,965,207)
TOTAL OPERATING EXPENSES FROM ORDINARY ACTIVITIES		35,587,163	33,899,105	33,677,644
NORMAL OPERATING RESULT		1,770,330	408,947	2,215,306

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2017**

	NOTE	BUDGET 2015/2016 \$	FORECAST 2015/2016 \$	BUDGET 2016/2017 \$
REVENUE FROM OTHER ACTIVITIES				
User Charges	5	2,600,000	0	2,000,000
Secondary Waste Charge	5	4,822,149	4,897,900	5,248,491
Interest Restricted Cash Investments	9	1,477,403	2,043,970	1,391,758
Reimbursements		50	50	50
Other		1,327,500	0	1,756,572
Proceeds from Sale of Assets		306,500	301,341	280,707
TOTAL REVENUE FROM OTHER ACTIVITIES		10,533,602	7,243,261	10,677,578
OPERATING EXPENSES FROM OTHER ACTIVITIES				
Salary Expenses		638,435	259,259	879,747
Contract Expenses		1,013,900	470,207	1,115,345
Material Expenses		31,050	8,750	42,199
Fuel Expenses		80,000	0	139,002
Utility Expenses		42,500	2,500	61,936
Insurance Expenses		23,653	1,480	9,885
Miscellaneous Expenses		160,461	37,111	194,697
Depreciation Expenses		263,255	1,703	336,415
Costs Allocated		1,827,290	207,486	2,914,206
Carrying Amount of Assets Disposed Of		300,727	118,300	259,118
TOTAL OPERATING EXPENSES FROM OTHER ACTIVITIES		4,381,272	1,106,796	5,952,550
REALISED/ UNREALISED GAIN/(LOSS) FROM CHANGE IN FAIR VALUE OF INVESTMENTS				
Unrealised Gain/(Loss)		0	0	0
Realised Gain/(Loss)		0	0	0
TOTAL REALISED / UNREALISED GAIN/(LOSS)		0	0	0
NET RESULT		7,922,660	6,545,412	6,940,334

**STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE YEAR ENDING 30 JUNE 2017**

	NOTE	BUDGET 2015/2016 \$	FORECAST 2015/2016 \$	BUDGET 2016/2017 \$
REVENUE FROM ORDINARY ACTIVITIES				
General Purpose Funding		1,672,703	2,616,686	1,601,759
Governance		208,606	782,237	158,383
Community Amenities		45,813,161	36,792,589	45,827,020
Other Property and Services		1,388,424	1,255,959	1,343,742
TOTAL REVENUE FROM ORDINARY ACTIVITIES		49,082,894	41,447,471	48,930,904
EXPENSES FROM ORDINARY ACTIVITIES				
Governance		1,251,102	1,612,753	1,149,271
Community Amenities		35,749,857	29,508,408	36,537,008
Other Property and Services		4,165,048	3,963,939	4,325,880
TOTAL EXPENSES FROM ORDINARY ACTIVITIES		41,166,007	35,085,100	42,012,159
INCREASE / (DECREASE)		7,916,887	6,362,371	6,918,745
DISPOSAL OF ASSETS				
Proceeds from Sale of Assets		306,500	301,341	280,707
Less Carrying Amount of Assets Disposed Of		(300,727)	(118,300)	(259,118)
PROFIT / (LOSS) ON DISPOSALS	10	5,773	183,041	21,589
REALISED / UNREALISED GAIN / (LOSS) FROM CHANGE IN FAIR VALUE OF INVESTMENTS				
General Purpose Funding		0	0	0
TOTAL REALISED / UNREALISED GAIN / (LOSS)		0	0	0
NET RESULT		7,922,660	6,545,412	6,940,334

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2017**

	NOTE	BUDGET 2015/2016 \$	FORECAST 2015/2016 \$	BUDGET 2016/2017 \$
CURRENT ASSETS				
Cash and Cash Equivalents	4(i)	51,802,750	70,920,945	51,097,706
Investments		0	0	0
Trade and Other Receivables		2,974,194	2,765,944	2,765,944
Inventories		78,895	67,598	67,598
Other Assets		60,664	41,930	41,930
TOTAL CURRENT ASSETS		54,916,503	73,796,417	53,973,178
CURRENT LIABILITIES				
Trade and Other Payables		4,067,102	4,021,539	4,021,539
Provisions		1,359,389	1,376,155	1,404,136
TOTAL CURRENT LIABILITIES		5,426,491	5,397,694	5,425,675
NET CURRENT ASSETS		49,490,012	68,398,723	48,547,503
NON CURRENT ASSETS				
Land		48,327,000	48,512,462	48,512,462
Buildings		9,798,649	8,665,136	12,078,705
Structures		27,896,107	14,747,879	29,748,561
Plant		18,488,857	12,392,845	20,582,265
Equipment		1,335,090	1,073,040	1,413,919
Furniture and Fittings		204,363	192,070	224,037
Work in Progress		783,353	7,449,639	7,484,639
TOTAL NON CURRENT ASSETS		106,833,419	93,033,071	120,044,588
NON CURRENT LIABILITIES				
Provisions		6,942,660	7,270,050	7,490,014
TOTAL NON CURRENT LIABILITIES		6,942,660	7,270,050	7,490,014
NET ASSETS		149,380,771	154,161,744	161,102,077
EQUITY				
Accumulated Surplus		102,239,424	92,095,355	112,963,319
Reserves		47,141,347	62,066,389	48,138,758
TOTAL EQUITY		149,380,771	154,161,744	161,102,077

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 30 JUNE 2017**

	NOTE	BUDGET 2015/2016 \$	FORECAST 2015/2016 \$	BUDGET 2016/2017 \$
CASH FLOWS FROM NORMAL OPERATING				
Cash receipts in the course of normal operations		38,660,493	33,932,835	38,324,032
Cash payments in the course of normal operations		(30,668,491)	(28,192,986)	(30,061,194)
Interest receipts - Municipal Cash		195,300	572,717	210,000
Net Cash Provided by Normal Operating Activities	4(ii)	8,187,302	6,312,566	8,472,838
CASH FLOWS FROM OTHER OPERATING				
<u>Resource Recovery</u>				
Cash receipts from secondary waste charge		4,822,149	4,897,900	5,248,491
Cash receipts from resource recovery project		3,927,550	50	3,756,622
Cash payments for resource recovery project		(3,813,289)	(973,993)	(5,353,017)
Interest receipts - secondary waste restricted		1,152,955	1,567,693	1,030,989
<u>Other Activities</u>				
Interest receipts - other restricted investments		324,448	476,276	360,769
Net Cash Provided by Other Operating Activities	4(ii)	6,413,813	5,967,926	5,043,854
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash receipts from sale of property, plant and		306,500	301,341	280,707
Cash payments for property, plant and equipment		(34,487,815)	(17,305,912)	(33,620,638)
Net Cash Provided by Investing Activities		(34,181,315)	(17,004,571)	(33,339,931)
CASH FLOWS FROM FINANCE ACTIVITIES				
Cash receipts from sale of investments		0	0	0
Net Cash Used in Financing Activities		0	0	0
SUMMARY OF CASH FLOWS				
Cash at the beginning of the year		71,382,950	75,645,024	70,920,945
Net Increase (Decrease) in Cash Held		(19,580,200)	(4,724,079)	(19,823,239)
Cash at the end of the year	4(i)	51,802,750	70,920,945	51,097,706

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2017**

	NOTE	BUDGET 2015/2016 \$	FORECAST 2015/2016 \$	BUDGET 2016/2017 \$
Municipal Fund (Cash and Investment)				
Opening Balance		13,735,784	16,703,255	8,032,094
Transfer to Restricted Investments		(19,469,306)	(15,549,777)	(19,805,876)
Transfer from Restricted Investments		30,653,162	13,646,664	35,082,944
Transfer to/from Municipal Investments		0	0	0
Interest on Municipal Funds		195,300	572,717	210,000
Payments and Receipts		(21,252,903)	(7,340,765)	(21,424,997)
Movement in Accrued Interest		0	0	0
Closing Balance		3,862,037	8,032,094	2,094,165
Plant and Equipment Reserve				
Opening Balance		2,510,369	3,635,347	487,372
Transfer to Restricted Investments		5,319,958	4,147,148	4,386,814
Transfer from Restricted Investments		(7,085,000)	(7,421,909)	(4,625,000)
Interest on Restricted Investments		45,737	126,786	21,013
Closing Balance		791,064	487,372	270,199
Site Rehabilitation Reserve				
Opening Balance		1,772,264	1,930,073	2,131,253
Transfer to Restricted Investments		0	133,868	136,072
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		50,156	67,312	56,295
Closing Balance		1,822,420	2,131,253	2,323,620
Future Development Reserve				
Opening Balance		3,646,916	3,648,218	6,064,453
Transfer to Restricted Investments		2,289,000	2,289,000	0
Transfer from Restricted Investments		(3,650,000)	0	(6,100,000)
Interest on Restricted Investments		83,494	127,235	84,681
Closing Balance		2,369,410	6,064,453	49,134
Environmental Monitoring Reserve				
Opening Balance		586,328	680,965	787,247
Transfer to Restricted Investments		0	82,533	83,891
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		16,593	23,749	21,194
Closing Balance		602,921	787,247	892,332

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2017**

	NOTE	BUDGET 2015/2016 \$	FORECAST 2015/2016 \$	BUDGET 2016/2017 \$
Environmental Insurance Reserve				
Opening Balance		88,691	89,410	40,549
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		(51,980)	(51,980)	(40,000)
Interest on Restricted Investments		1,774	3,119	533
Closing Balance		38,485	40,549	1,082
Risk Management Reserve				
Opening Balance		13,437	13,507	13,977
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		380	470	359
Closing Balance		13,817	13,977	14,336
Class IV Cell Reserve				
Opening Balance		18,873	19,475	544,811
Transfer to Restricted Investments		535,057	524,657	35,057
Transfer from Restricted Investments		(500,000)	0	(500,000)
Interest on Restricted Investments		1,020	679	7,800
Closing Balance		54,950	544,811	87,668
Regional Development Reserve				
Opening Balance		99,570	99,650	359,139
Transfer to Restricted Investments		845,000	845,000	900,000
Transfer from Restricted Investments		(928,385)	(588,986)	(671,664)
Interest on Restricted Investments		1,629	3,475	11,315
Closing Balance		17,814	359,139	598,790
Secondary Waste Reserve				
Opening Balance		45,586,858	44,950,540	46,676,120
Transfer to Restricted Investments		4,822,149	4,880,500	5,248,491
Transfer from Restricted Investments		(14,477,797)	(4,722,613)	(15,507,028)
Interest on Restricted Investments		1,152,955	1,567,693	1,030,989
Closing Balance		37,084,165	46,676,120	37,448,572

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2017**

NOTE	BUDGET 2015/2016 \$	FORECAST 2015/2016 \$	BUDGET 2016/2017 \$
Class III Cells Reserve			
Opening Balance	2,705,432	2,710,350	4,555,998
Transfer to Restricted Investments	5,637,795	2,612,297	8,994,593
Transfer from Restricted Investments	(3,960,000)	(861,176)	(7,639,252)
Interest on Restricted Investments	100,025	94,527	134,405
Closing Balance	4,483,252	4,555,998	6,045,744
Long Service Leave - Restricted Asset			
Opening Balance	757,299	761,142	822,462
Transfer to Restricted Investments	20,347	34,774	20,958
Transfer from Restricted Investments	0	0	0
Interest on Restricted Investments	21,720	26,546	21,363
Closing Balance	799,366	822,462	864,783
Building Refurbishment Reserve			
Opening Balance	67,847	68,200	70,578
Transfer to Restricted Investments	0	0	0
Transfer from Restricted Investments	0	0	0
Interest on Restricted Investments	1,920	2,378	1,811
Closing Balance	69,767	70,578	72,389
Cash and Investments at the end of the Year	52,009,470	70,586,053	50,762,814
<u>Less</u> Unrealised losses from change in fair value of investments	(601,485)	0	0
<u>Add</u> Accrued Interest - Restricted Assets	394,765	334,892	334,892
Cash and Investments as per Statement of Financial Position	51,802,750	70,920,945	51,097,706

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2017**

	NOTE	BUDGET 2015/2016 \$	FORECAST 2015/2016 \$	BUDGET 2016/2017 \$
SUMMARY				
MUNICIPAL FUND (CASH AND INVESTMENTS)				
Opening Balance		13,735,784	16,703,255	8,032,094
Transfer to Restricted Investments		(19,469,306)	(15,549,777)	(19,805,876)
Transfer from Restricted Investments		30,653,162	13,646,664	35,082,944
Interest on Municipal Funds		195,300	572,717	210,000
Payments and Receipts		(21,252,903)	(7,340,765)	(21,424,997)
Movement in Accrued Interest		0	0	0
Closing Balance	4(i)	3,862,037	8,032,094	2,094,165
RESTRICTED INVESTMENTS				
Opening Balance		57,853,886	58,606,876	62,553,959
Transfer to Restricted Investments		19,469,306	15,549,777	19,805,876
Transfer from Restricted Investments		(30,653,162)	(13,646,664)	(35,082,944)
Interest on Restricted Investments		1,477,403	2,043,970	1,391,758
Closing Balance		48,147,433	62,553,959	48,668,649
Sub Total		52,009,470	70,586,053	50,762,814
<u>Less</u> Unrealised Losses from change in fair value of investments		(601,485)	0	0
<u>Add</u> Accrued Interest - Restricted Assets		394,765	334,892	334,892
Cash and Investments as per Statement of Financial Position		51,802,750	70,920,945	51,097,706

**NET CURRENT ASSETS CARRIED FORWARD
FOR THE YEAR ENDING 30 JUNE 2017**

	BUDGET 2015/2016 \$	FORECAST 2015/2016 \$	BUDGET 2016/2017 \$
NET CURRENT ASSETS REPRESENTED BY			
CURRENT ASSETS			
Cash at Bank - Unrestricted	3,862,037	8,032,094	2,094,165
Receivables	2,974,194	2,765,944	2,765,944
Inventory	78,895	67,598	67,598
Prepayments	60,664	41,930	41,930
	<u>6,975,790</u>	<u>10,907,566</u>	<u>4,969,637</u>
LESS: CURRENT LIABILITIES			
Creditors	4,067,102	4,021,538	4,021,538
Current Provisions	1,359,389	1,376,156	1,404,137
	<u>5,426,491</u>	<u>5,397,694</u>	<u>5,425,675</u>
(DEFICIT) SURPLUS - OTHER FUNDS	<u>1,549,299</u>	<u>5,509,872</u>	<u>(456,038)</u>
ADD BALANCE OF NET RESTRICTED INVESTMENTS *	47,940,713	62,888,851	49,003,541
ESTIMATED NET CURRENT ASSET POSITION	<u><u>49,490,012</u></u>	<u><u>68,398,723</u></u>	<u><u>48,547,503</u></u>

* Net of unrealised gains or losses from change in fair value of investments and accrued interest

BUDGET NOTES

2016/2017 BUDGET

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2017**

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

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.

(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.

The amendments allow for the phasing in of fair value in relation to fixed assets over three years as follows:

- (a) For the financial year ending on 30 June 2013, the fair value of all assets of the local government that are plant and equipment; and
- (b) For the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
 - (i) that are plant and equipment; and
 - (ii) that are –
 - (I) land and buildings; or-
 - (II) Infrastructure;

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Fixed Assets (continued)

and

(c) For the financial year ending on or after 30 June 2015, the fair value of all the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

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.

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.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Fixed Assets (continued)

Revaluation

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

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 2017**

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.

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

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

Fair Value Hierarchy

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

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 2017**

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 at least every 3 years.

(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 Eastern Metropolitan Regional Council 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 2017**

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) 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 2017**

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.

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.

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.

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 2017**

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) Wages, Salaries, Annual Leave and Long Service Leave (Short-term 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) Long Service Leave (Long-term Benefits)

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(iii) Superannuation Fund

The Council contributes to the WA Local Government Superannuation Plan (LGSP) and other choice funds for qualifying employees as per statutory requirements (9.50% for 2016/17). It also contributes to the LGSP and other choice funds for full scheme members (5% for 2016/17). Contributions to defined contribution plans are recognised as an expense as they become payable.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2017**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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 and operating 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 2017**

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 2017**

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 2017**

2. PROGRAMS

The activities relating to the Eastern Metropolitan Regional Council'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 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 2017**

3. RECONCILIATION OF RATES LEVIED

The Eastern Metropolitan Regional Council 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 Eastern Metropolitan Regional Council 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:

	BUDGET 2015/2016 \$	FORECAST 2015/2016 \$	BUDGET 2016/2017 \$
Cash - Unrestricted	3,862,037	8,032,094	2,094,165
Cash - Restricted	47,940,713	62,888,851	49,003,541
Total Cash	51,802,750	70,920,945	51,097,706

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

	BUDGET 2015/2016 \$	FORECAST 2015/2016 \$	BUDGET 2016/2017 \$
Net Change in assets from operations	7,922,660	6,545,412	6,940,334
Write back Depreciation	6,584,630	5,659,924	6,350,003
Write back Provisions	72,227	216,401	219,964
Write back Accruals - Staff Entitlements	27,371	41,796	27,980
Write back (Profit)/Loss on sale of assets	(5,773)	(183,041)	(21,589)
Write back Movement in Accrued Interest earnings	0	0	0
Net cash from operating activities	14,601,115	12,280,492	13,516,692

(iii) Depreciation of Assets

Details of depreciation expenditure budgets for each program are as follows

	BUDGET 2015/2016 \$	FORECAST 2015/2016 \$	BUDGET 2016/2017 \$
Administration	538,858	391,567	487,144
Community Amenities	4,016,850	3,254,322	3,774,417
Other Property and Services	2,028,922	2,014,034	2,088,442
Total Depreciation all Programs	6,584,630	5,659,923	6,350,003

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2017**

5. FEES AND CHARGES SUMMARY BY PROGRAM

	BUDGET 2015/2016 \$	FORECAST 2015/2016 \$	BUDGET 2016/2017 \$
Administration	5,280	5,280	0
Community Amenities	40,528,591	33,807,507	38,658,801
Other Property and Services	0	0	10,000
Total Statutory Fees and Charges	40,533,871	33,812,787	38,668,801

	BUDGET 2015/2016 \$	FORECAST 2015/2016 \$	BUDGET 2016/2017 \$
<u>User Charges</u>			
Ordinary activities	32,680,933	28,464,087	30,959,709
Other activities	2,600,000	0	2,000,000
<u>Special Charges</u>			
Ordinary activities	430,789	450,800	460,601
<u>Secondary Waste Charge</u>			
Other activities	4,822,149	4,897,900	5,248,491
Total Statutory Fees and Charges	40,533,871	33,812,787	38,668,801

6. FEES AND CHARGES - REDUCTION OF REVENUE

Cumulative Commercial & Contaminated Soils tonnages disposed in excess of 15,000, 20,000, 25,000, 30,000 and 35,000 tonnes are subject to discounts as outlined on page 4 of the 2016/2017 Waste Management Schedule of Fees and Charges.

It is estimated that the total value of applicable discounts during 2016/2017 will be \$337,700 (inclusive of GST).

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2017**

7. LOAN BORROWINGS

(a) Loan Repayments

No loans existed as at 30 June 2016 and no loans are anticipated during the 2016/2017 financial year.

(b) Unspent Loans

No unspent loan funds existed as at 30 June 2016 and no unspent loan funds are anticipated during the 2016/2017 financial year.

(c) New Borrowings

The Eastern Metropolitan Regional Council does not propose to undertake new borrowings during the 2016/2017 financial year.

(d) Overdraft

Council has not utilised an overdraft facility during the 2015/2016 financial year and it is not anticipated that any such facility will be utilised during the 2016/2017 financial year.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2017**

8. COUNCILLOR FEES AND ALLOWANCES

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

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

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

A provision of \$9,912 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 is as follows:

	BUDGET 2015/2016 \$	FORECAST 2015/2016 \$	BUDGET 2016/2017 \$
Councillor(s) meeting fees	110,000	113,300	115,005
Chairman's meeting fees	15,000	15,450	15,682
Chairman's Local Government fee	19,000	19,570	19,864
Deputy Chairman's Local Government fee	4,750	4,893	4,966
Deputy Councillors' meeting fees	9,800	5,337	9,912
Total Fees and Allowances	158,550	158,550	165,429

9. INVESTMENT INTEREST

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

	BUDGET 2015/2016 \$	FORECAST 2015/2016 \$	BUDGET 2016/2017 \$
Interest on Restricted Assets			
Interest on funds held in Reserve	1,455,683	2,017,424	1,370,395
Interest on other restricted investments (LSL)	21,720	26,546	21,363
Sub-Total Interest on Restricted Assets	1,477,403	2,043,970	1,391,758
Interest on Other Funds			
Interest on Municipal funds	195,300	572,717	210,000
Total Interest on Investments	1,672,703	2,616,687	1,601,758

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2017**

10. ASSET PROFIT OR LOSS ON DISPOSAL

	BUDGET 2015/2016 \$	FORECAST 2015/2016 \$	BUDGET 2016/2017 \$
Buildings			
Carrying Amount of Assets Disposed	0	0	0
(Profit) Loss on Disposal	0	0	0
Equipment			
Proceeds from Sale of Assets	0	0	0
Carrying Amount of Assets Disposed	0	(140)	0
(Profit) Loss on Disposal	0	(140)	0
Furniture and Fittings			
Carrying Amount of Assets Disposed	0	0	0
(Profit) Loss on Disposal	0	0	0
Land			
Proceeds from Sale of Assets	0	0	0
Carrying Amount of Assets Disposed	0	0	0
(Profit) Loss on Disposal	0	0	0
Plant			
Proceeds from Sale of Assets	306,500	301,341	280,707
Carrying Amount of Assets Disposed	(300,727)	(118,160)	(259,118)
(Profit) Loss on Disposal	5,773	183,181	21,589
Structures			
Carrying Amount of Assets Disposed	0	0	0
(Profit) Loss on Disposal	0	0	0
Net Profit / (Loss) on Disposal	5,773	183,041	21,589

11. 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 2016/17 to 2020/21, which was adopted by Council at its meeting held on 23 June 2016 together constitute EMRC's 'Plan For The Future' in accordance with *section 5.56 of the Local Government Act 1995*.

The 2016/2017 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 2017**

**EASTERN METROPOLITAN REGIONAL COUNCIL
PROPOSED 2016-2017 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Unit	2015/2016 Charges with no GST \$	Value of GST \$	2015/2016 Charges inc GST \$	2016/2017 Charges with no GST \$	Value of GST \$	2016/2017 Charges inc GST \$
Waste Management Charges							
Disposal Rates							
Member Councils							
Base Tipping Fee	1 tonne	56.05			59.55		
CWES Levy		3.50			3.50		
Secondary Waste Reserve		32.00			34.00		
Landfill Levy		55.00			60.00		
Total Member Council disposal rate		146.55	14.65	161.20	157.05	15.70	172.75
Councils - Other							
Domestic Refuse Tip Pass (Giddegannup @ 3bags/wk)	n/a	5.18	0.52	5.70	5.64	0.56	6.20
Council Refuse Tip Passes - Trailers (up to 500kg)	n/a	48.09	4.81	52.90	51.82	5.18	57.00
Council Greenwaste Tip Passes (up to 500 kg)	n/a	N/A	N/A	N/A	30.00	3.00	33.00
General Waste							
Cars / Station Wagons	n/a	29.09	2.91	32.00	30.00	3.00	33.00
Trailers (6 x 4)	n/a	51.36	5.14	56.50	52.73	5.27	58.00
Trailers (6 x 4) High Sides	n/a	64.09	6.41	70.50	66.37	6.64	73.00
Tandem/ Horse Floats (< 1 tonne)	n/a	95.00	9.50	104.50	97.73	9.77	107.50
Vans / Utes	n/a	49.55	4.95	54.50	51.37	5.13	56.50
Commercial (General)	1 tonne	145.45	14.55	160.00	150.45	15.05	165.50
Minimum Commercial Charges	0.50 tonnes	72.73	7.27	80.00	75.23	7.52	82.75
Greenwaste							
Greenwaste - Member Councils (uncontaminated - Red Hill & Hazelmere)	1 tonne	45.00	4.50	49.50	45.00	4.50	49.50
Greenwaste - MGB (Member Councils)	1 tonne	101.55	10.15	111.70	107.05	10.70	117.75
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)							

(Cumulative Commercial tonnages & Contaminated Soils tonnages disposed of at the Red Hill Waste Management Facility in excess of 5,000, 10,000, 15,000, 20,000, 25,000, 30,000 & 35,000 tonnes are subject to discounts as outlined on page 4 of this schedule)

Note:

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
PROPOSED 2016-2017 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES

Description	Unit	2015/2016 Charges		2015/2016 Charges		2016/2017 Charges		2016/2017 Charges	
		with no GST	Value of GST	inc GST	Value of GST	with no GST	Value of GST	inc GST	Value of GST
		\$	\$	\$	\$	\$	\$	\$	\$
Waste Management Charges continued...									
Disposal Rates continued...									
Special Wastes									
Asbestos (Wrapped)	1 tonne	160.00	16.00	176.00	163.18	16.32	179.50		
Asbestos (Wrapped) - Member Council residents only	1 tonne	85.00	8.50	93.50	86.82	8.68	95.50		
Asbestos (Wrapped) - Minimum Charge		27.27	2.73	30.00	27.73	2.77	30.50		
Car Bodies - Commercial	each	50.00	5.00	55.00	50.91	5.09	56.00		
Car Bodies - Member Council residents only	each	25.00	2.50	27.50	25.45	2.55	28.00		
Quarantine Waste	1 tonne	175.45	17.55	193.00	180.45	18.05	198.50		
Burial Fee (for immediate burial requirements)	n/a	145.45	14.55	160.00	145.45	14.55	160.00		
Handling Fee (for special handling requirements)	n/a	145.45	14.55	160.00	145.45	14.55	160.00		
Tyre Disposal (off rim) *	each	5.00	0.50	5.50	5.00	0.50	5.50		
Tyre Disposal (with rim) *	each	6.82	0.68	7.50	6.82	0.68	7.50		
Tyre Recovery Charges (for tyres at the landfill face)	each	23.64	2.36	26.00	23.64	2.36	26.00		
Mattress disposal fee (Member Council Residents)	each	16.36	1.64	18.00	15.00	1.50	16.50		
Mattress disposal fee (Charitable Organisations)	each	16.36	1.64	18.00	15.00	1.50	16.50		
Mattress disposal fee (Commercial)	each	24.55	2.45	27.00	24.55	2.45	27.00		
E-Waste (Price applicable after quota has been reached under infoactive agreement)	each	9.10	0.90	10.00	9.10	0.90	10.00		
Wash Facility Fee	n/a	36.36	3.64	40.00	36.36	3.64	40.00		
Class III Contaminated Waste	1 tonne	145.45	14.55	160.00	134.55	13.45	148.00		
Class III Contaminated Soil	1 tonne	143.64	14.36	158.00	134.55	13.45	148.00		
Class IV Contaminated Waste	1 tonne	207.27	20.73	228.00	212.27	21.23	233.50		
Class IV Contaminated Soil	1 tonne	177.82	17.78	195.60	182.73	18.27	201.00		
Class V Waste - Concrete encapsulated drums (L 900mm D 600mm)	each	600.00	60.00	660.00	618.18	61.82	680.00		
Class V Waste - Concrete encapsulated bulka bags (1.1m x 1.1m x 1.1m)	each	1418.18	141.82	1560.00	1460.00	146.00	1606.00		
Administration Charge - Class III (for waste acceptance approvals)	consignment	118.18	11.82	130.00	118.18	11.82	130.00		
Administration Charge - Class IV (for waste acceptance approvals)	consignment	145.45	14.55	160.00	145.45	14.55	160.00		
Administration Charge - Reprinting of Signed Weighbridge Dockets	per docket	20.00	2.00	22.00	20.00	2.00	22.00		
Administration Charge - Reprinting of Unsigned Weighbridge Dockets	per docket	4.55	0.45	5.00	4.55	0.45	5.00		

(Cumulative Commercial tonnages & Contaminated Soils tonnages disposed of at the Red Hill Waste Management Facility in excess of 5,000, 10,000, 15,000, 20,000, 25,000, 30,000 & 35,000 tonnes are subject to discounts as outlined on page 4 of this schedule)

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

EASTERN METROPOLITAN REGIONAL COUNCIL

PROPOSED 2016-2017 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES

Description	Unit	2015/2016 Charges		2015/2016 Charges		2016/2017 Charges		2016/2017 Charges	
		with no GST	Value of GST	inc GST	inc GST	with no GST	Value of GST	inc GST	inc GST
		\$	\$	\$	\$	\$	\$	\$	\$
<u>Waste Management Charges continued ...</u>									
<u>Hazelmere</u>									
Wood Waste (per cubic metre)									
- Grade 1	1 m ³	8.82	0.88	9.70	8.80	0.80	8.80	8.80	8.80
- Grade 2	1 m ³	9.90	1.00	10.90	9.00	0.90	9.00	9.00	9.00
- Contaminated	1 m ³	27.50	2.75	30.25	55.95	5.60	55.95	55.95	61.55
Wood Waste (per tonne)									
- Grade 1	1 tonne	88.18	8.82	97.00	52.00	5.20	52.00	52.00	57.20
- Grade 2	1 tonne	99.09	9.91	109.00	58.50	5.85	58.50	58.50	64.35
- Contaminated	1 tonne	275.00	27.50	302.50	363.64	36.36	363.64	363.64	400.00
<u>Sale of Materials (all ex stockpile, minimum 10 tonnes)</u>									
Mixed clay/fill (purchaser to load) **	1 tonne	4.55	0.45	5.00	4.55	0.45	4.55	4.55	5.00
Mixed clay/fill (loaded) **	1 tonne	7.27	0.73	8.00	7.27	0.73	7.27	7.27	8.00
Ferricrete/Laterite Filter Rock **	1 tonne	11.82	1.18	13.00	11.82	1.18	11.82	11.82	13.00
Ferricrete (20 - 40 mm) **	1 tonne	11.82	1.18	13.00	11.82	1.18	11.82	11.82	13.00
Ferricrete (40 - 80 mm) **	1 tonne	11.82	1.18	13.00	11.82	1.18	11.82	11.82	13.00
Ferricrete (Member Councils)	1 tonne	10.00	1.00	11.00	10.00	1.00	10.00	10.00	11.00
<u>Manufactured Products (per cubic metre)</u>									
Fine Mulch	1 m ³	21.91	2.19	24.10	N/A	N/A	N/A	N/A	N/A
Mixed Mulch	1 m ³	19.91	1.99	21.90	19.91	1.99	19.91	19.91	21.90
Coarse Mulch	1 m ³	22.91	2.29	25.20	N/A	N/A	N/A	N/A	N/A
Soil Improver	1 m ³	23.64	2.36	26.00	23.64	2.36	23.64	23.64	26.00
Premium Recycled Wood Chip (Coloured) - Hazelmere	1 m ³	54.55	5.45	60.00	54.55	5.45	54.55	54.55	60.00
Standard Recycled Wood Chip (Coloured) - Hazelmere	1 m ³	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Premium Recycled Wood Chip - Hazelmere	1 m ³	7.73	0.77	8.50	38.18	3.82	38.18	38.18	42.00
Standard Recycled Wood Chip - Hazelmere	1 m ³	5.91	0.59	6.50	7.73	0.77	7.73	7.73	10.00
Wood Chip (fines) - Hazelmere	1 m ³	13.18	1.32	14.50	13.73	1.37	13.73	13.73	15.10
<u>Manufactured Products (per tonne)</u>									
Fine Mulch **	1 tonne	36.36	3.64	40.00	N/A	N/A	N/A	N/A	N/A
Mixed Mulch **	1 tonne	34.87	3.48	38.35	34.87	3.48	34.87	34.87	38.35
Coarse Mulch **	1 tonne	36.36	3.64	40.00	N/A	N/A	N/A	N/A	N/A
Mulch (Member Council)	1 tonne	21.41	2.14	23.55	21.41	2.14	21.41	21.41	23.55
Soil Improver **	1 tonne	25.82	2.58	28.40	25.82	2.58	25.82	25.82	28.40
Soil Improver (Member Councils)	1 tonne	20.00	2.00	22.00	20.00	2.00	20.00	20.00	22.00
Premium Recycled Wood Chip (Coloured) - Hazelmere	1 tonne	272.73	27.27	300.00	272.73	27.27	272.73	272.73	300.00
Standard Recycled Wood Chip (Coloured) - Hazelmere	1 tonne	N/A	N/A	N/A	190.91	19.09	190.91	190.91	210.00
Premium Recycled Wood Chip - Hazelmere	1 tonne	38.19	3.81	42.00	44.55	4.45	44.55	44.55	49.00
Standard Recycled Wood Chip - Hazelmere	1 tonne	27.27	2.73	30.00	35.45	3.55	35.45	35.45	39.00
Wood Chip (fines) - Hazelmere	1 tonne	60.00	6.00	66.00	62.41	6.24	62.41	62.41	68.65
Shredded, Unprocessed Greenwaste	1 tonne	10.00	1.00	11.00	10.00	1.00	10.00	10.00	11.00
<u>Trailer Loaded Products (per scoop)</u>									
Soil Improver	1 scoop	13.64	1.36	15.00	14.09	1.41	14.09	14.09	15.50
Mixed Mulch	1 scoop	13.64	1.36	15.00	14.09	1.41	14.09	14.09	15.50
Ferricrete	1 scoop	9.09	0.91	10.00	N/A	N/A	N/A	N/A	N/A

** 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

PROPOSED 2016-2017 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES

Description	Unit	2015/2016 Charges with no GST \$	Value of GST \$	2015/2016 Charges inc GST \$	2016/2017 Charges with no GST \$	Value of GST \$	2016/2017 Charges inc GST \$
Waste Management Charges continued...							
Waste Services Environmental Consulting Fees							
Miscellaneous Plant Hire (per hour)	1 hour	136.36	13.64	150.00	N/A	N/A	N/A
Wet Hire of Water Tanker	1 hour	136.36	13.64	150.00	N/A	N/A	N/A
Wet Hire of Loader (Volvo L120 or equivalent)	1 hour	113.64	11.36	125.00	N/A	N/A	N/A
Wet Hire of Tip Truck (11 m3)	1 hour	204.55	20.45	225.00	N/A	N/A	N/A
Wet Hire of 17m ³ Articulated Dump Truck	1 hour	50.00	5.00	55.00	N/A	N/A	N/A
Labour Hire	1 hour						
Member Councils Consulting Fees							
Consultant Director	1 hour	114.00	11.40	125.40	117.30	11.73	129.03
Consultant Manager	1 hour	101.00	10.10	111.10	103.00	10.30	113.30
Senior Consultant	1 hour	87.00	8.70	95.70	89.00	8.90	97.90
Consultant	1 hour	78.00	7.80	85.80	80.00	8.00	88.00
Project Officer	1 hour	60.00	6.00	66.00	62.00	6.20	68.20
Commercial Consulting Fees							
Consultant Director	1 hour	195.00	19.50	214.50	199.00	19.90	218.90
Consultant Manager	1 hour	172.00	17.20	189.20	176.00	17.60	193.60
Senior Consultant	1 hour	156.00	15.60	171.60	159.00	15.90	174.90
Consultant	1 hour	131.00	13.10	144.10	134.00	13.40	147.40
Project Officer	1 hour	104.00	10.40	114.40	106.00	10.60	116.60

(Cumulative Commercial tonnages & Contaminated Soils tonnages disposed of at the Red Hill Waste Management Facility in excess of 5,000, 10,000, 15,000, 20,000, 25,000, 30,000 & 35,000 tonnes are subject to discounts as outlined on page 4 of this schedule)

Discount Applicable Once Threshold is reached

Threshold (per financial year	2015/2016 Discount per tonne (inc. GST)	2016/2017 Discount per tonne (inc. GST)	Discount Rate Applied To The Following Tonnages
15,000 tonnes	\$5.00	\$5.00	From 1 up to 15,000 tonnes
20,000 tonnes	\$20.00	\$20.00	From 15,001 up to 24,999 tonnes
25,000 tonnes	\$22.00	\$22.00	From 20,001 up to 29,999 tonnes
30,000 tonnes	\$24.00	\$24.00	From 25,001 up to 34,999 tonnes
35,000 tonnes	\$27.00	\$27.00	From 30,001 tonnes

NOTE: Contracts with attractive discounts available to major customers and Local Governments.

Draft 2016/2017 - Regional Services (Environmental Services & Regional Development) Consulting Rates

	Prior Year Actuals							Proposed	
	2011/2012 (exc. GST)	2012/2013 (exc. GST)	2013/2014 (exc. GST)	2014/2015 (exc. GST)	2015/2016 (exc. GST)	2016/2017 (exc. GST)	2016/2017 (inc. GST)		
Member Council Consulting Fees									
Consultant Director	\$99.00	\$102.00	\$105.00	\$108.00	\$111.00	\$111.00	\$111.00	\$122.10	
Consultant Manager	\$88.50	\$91.00	\$93.00	\$95.00	\$97.50	\$97.50	\$97.50	\$107.25	
Consultant Coordinator	\$76.00	\$78.00	\$80.00	\$82.00	\$84.00	\$84.00	\$84.00	\$92.40	
Consultant	\$68.00	\$70.00	\$72.00	\$74.00	\$76.00	\$76.00	\$76.00	\$83.60	
Project Officer	\$51.50	\$53.00	\$54.50	\$56.00	\$57.50	\$57.50	\$57.50	\$63.25	
Other Organisations Consulting Fees									
Consultant Director	\$187.50	\$187.50	\$187.50	\$187.50	\$187.50	\$187.50	\$187.50	\$206.25	
Consultant Manager	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$181.50	
Consultant Coordinator	\$165.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$165.00	
Consultant	\$149.50	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$137.50	
Project Officer	\$131.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$110.00	
Hire Charges for Steam Weed Machine									
- Hire without an EMRC operator									
Hourly Charge out rate (min 4 hrs applies)	N/A	\$20.76							
Daily rate	N/A	\$165.00							
- EMRC Hourly Operator Charge									
EMRC Operator (min 4 hrs applies)	N/A	\$57.50	\$63.25						

Draft 2016/2017 - Administration Fees and Charges

Photocopy Fees	\$ Per Page (Inclusive of GST)
Black & White A4 print	\$0.35
Black & White A3 print	\$0.50
Colour A4 print	\$0.45
Colour A3 print	\$0.60

WASTE DISPOSAL TONNAGES

**For the Year Ending
30 June 2017**

TONNAGE ANALYSIS

COUNCIL	ACTUAL 2013/14 TONNES	ACTUAL 2014/15 TONNES	BUDGET 2015/16 TONNES	FORECAST 2015/16 TONNES	PROJECTED 2016/17 TONNES
Bayswater - MSW	18,817	18,844	18,041	20,350	20,757
Belmont	12,950	12,926	13,139	13,510	13,780
Bassendean	6,474	6,440	6,875	7,130	7,273
Swan - MSW	45,666	47,665	44,320	47,740	48,919
Mundaring	14,586	13,628	14,515	14,480	14,770
Kalamunda	24,371	25,685	26,193	25,590	26,102
Sub-total - Member Councils (MSW)	122,863	125,188	123,083	128,800	131,600
Bayswater - Greenwaste	4,797	4,935	5,496	5,136	5,239
Swan - Greenwaste	1,732	936	1,489	7	7
Bassendean - Greenwaste	602	568	0	0	0
Belmont - Greenwaste	145	0	0	0	0
Kalamunda - Greenwaste	2,952	4,365	5,510	1,600	1,632
Mundaring - Greenwaste	367	480	510	900	918
Transfer Station - Greenwaste	1,031	955	924	860	877
Commercial/Other - Greenwaste	3,920	1,071	1,191	1,140	1,163
Sub-total - Greenwaste	15,545	13,310	15,120	9,643	9,836
Non-Member Local Governments	12,109	2,071	0	1,740	0
EMRC Transfer Stn (Trailers & Commercial etc)	8,722	7,279	8,138	6,570	6,701
Commercial/Other Class III	119,468	78,389	80,212	69,320	70,706
Contaminated Class III	7,168	20,499	19,100	2,110	2,110
Class IV Waste	0	348	3,000	2,110	3,000
Sub-total - Other Tonnages	147,467	108,585	110,450	81,850	82,518
TOTAL TONNAGES	285,875	247,083	248,653	220,293	223,954
Class III	270,330	233,774	230,533	208,540	211,118
Class IV & V	0	0	3,000	2,110	3,000
Greenwaste	15,545	13,310	15,120	9,643	9,836
TOTAL TONNAGES	285,875	247,083	248,653	220,293	223,954

BASE INCOME (INCLUDING LANDFILL LEVY) FROM TONNAGES ANALYSIS

BASE INCOME (INCLUDING LANDFILL LEVY) FROM TONNAGES ANALYSIS

COUNCIL	A/C#	IE	ACTUAL 2011/12 \$	ACTUAL 2012/13 \$	ACTUAL 2013/14 \$	ACTUAL 2014/15 \$	BUDGET 2015/16 \$	FORECAST 2015/16 \$	PROJECTED 2016/17 \$
Baywater	53310/00	BB	1,542,193	1,402,865	1,553,049	1,704,041	1,760,267	2,259,868	2,481,499
Belmont	53310/00	BC	872,127	1,028,565	1,196,098	1,232,785	1,315,822	1,500,286	1,647,423
Bassendean	53310/00	BA	425,731	487,188	675,202	603,766	648,541	791,787	869,439
Swan - MSW	53310/00	BD	2,983,130	3,518,167	3,843,782	4,562,354	4,583,476	5,301,527	5,848,288
Mundaring	53310/00	BF	1,067,925	1,162,308	1,260,578	1,290,054	1,344,621	1,608,004	1,765,706
Kalamunda	53310/00	BE	1,684,897	2,019,728	2,110,587	2,425,327	2,508,756	2,841,770	3,120,470
Sub-total - Member Councils			8,576,002	9,618,822	10,639,296	11,818,327	12,161,483	14,303,240	15,732,825
Baywater - Greenwaste	58864/00	BB	331,590	345,529	437,578	567,049	504,820	521,561	560,805
Swan - Greenwaste	58864/00	BD	179	70,101	70,865	173,041	66,001	315	323
Bassendean - Greenwaste	58864/00	BA	27,360	21,081	24,457	0	33,826	0	0
Belmont - Greenwaste	58864/00	BC	9,495	8,226	5,930	14,421	13,547	0	0
Kalamunda - Greenwaste	58864/00	BE	145,272	164,943	116,179	127,683	167,732	72,000	73,440
Mundaring - Greenwaste	58864/00	BF	8,642	0	13,959	35,952	0	40,500	41,310
Commercial/Other - Greenwaste	58864/00	BK	132,761	154,781	164,875	147,502	135,331	117,000	119,340
Sub-total - Greenwaste			655,297	764,660	833,844	1,065,648	921,258	751,376	795,218
W.M.R.C	53310/00	BG	476,079	0	0	0	0	0	0
W.M.R.C Commercial	53310/00	BH	0	0	0	0	0	0	0
Non-Member Local Governments	53310/00	BS	0	8,745,105	1,276,942	224,500	0	237,597	0
EMRC Transfer Stn (Trailers etc)	58857/00	BI	1,047,558	1,153,782	1,414,362	1,517,545	1,277,522	1,263,547	1,367,235
EMRC Transfer Stn (Commercial)	58857/00	BK	200,940	284,111	262,259	354,386	319,381	290,887	316,809
Contaminated Class III	53310/00	BJ	1,260,829	980,532	714,698	2,729,178	595,000	303,080	283,901
Class IV Waste	53330/00	BK	459,493	359,264	298	526,350	0	375,200	548,190
Class V - Concrete Encapsulation	53330/01	BK	35,993	0	0	0	0	0	0
Commercial/Other Class III	53310/00	BK	15,565,473	11,913,220	12,155,481	8,798,172	15,417,485	9,082,394	9,623,714
Sub-total - Other			19,046,365	23,436,014	15,824,040	14,150,131	17,609,388	11,552,705	12,139,848
TOTAL BASE			28,277,664	33,819,496	27,297,180	27,034,106	30,692,129	26,607,321	28,667,891
Class III			27,126,882	32,695,572	28,463,038	25,442,108	29,770,871	25,480,745	27,324,483
Class IV			495,485	359,264	298	526,350	0	375,200	548,190
Greenwaste			655,297	764,660	833,844	1,065,648	921,258	751,376	795,218
TOTAL BASE			28,277,664	33,819,496	27,297,180	27,034,106	30,692,129	26,607,321	28,667,891

ANNUAL BUDGET SUMMARY

**For the Year Ending
30 June 2017**

Annual Budget Summary 2016/2017

	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
Governance			
Operating Income	0	0	0
Less Operating Expenditure	865,494	717,937	837,597
Total for Governance - Net Income/(Expenditure)	<u>(865,494)</u>	<u>(717,937)</u>	<u>(837,597)</u>
Corporate Services			
Operating Income	124,506	704,578	129,818
Less Operating Expenditure	(145,501)	503,902	(135,502)
Add Other Income	181,750	121,659	133,565
Less Other Expenditure	183,320	103,607	118,307
Less Capital Expenditure	973,585	829,644	822,673
Total for Corporate Services - Net Income/(Expenditure)	<u>(705,148)</u>	<u>(610,916)</u>	<u>(542,095)</u>
Waste Management Services			
Operating Income	37,430,213	32,169,298	37,140,473
Less Operating Expenditure	32,021,500	29,296,058	31,665,094
Add Other Income	124,750	179,682	147,142
Less Other Expenditure	121,407	27,493	144,811
Less Capital Expenditure	18,937,229	10,399,424	18,966,747
Total for Waste Management Services - Net Income/(Expenditure)	<u>(13,525,173)</u>	<u>(7,373,995)</u>	<u>(13,489,037)</u>
Environmental Services			
Operating Income	769,058	724,092	806,117
Less Operating Expenditure	2,176,050	1,830,030	2,112,790
Less Capital Expenditure	2,000	10,844	0
Total for Environmental Services - Net Income/(Expenditure)	<u>(1,408,992)</u>	<u>(1,116,782)</u>	<u>(1,306,673)</u>
Regional Development			
Operating Income	434,366	378,867	352,625
Less Operating Expenditure	1,834,474	1,467,853	1,524,289
Less Capital Expenditure	2,000	0	0
Total for Regional Development - Net Income/(Expenditure)	<u>(1,402,108)</u>	<u>(1,088,986)</u>	<u>(1,171,664)</u>

Annual Budget Summary 2016/2017

	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
Risk Management Services			
Operating Income	0	0	0
Less Operating Expenditure	(11,273)	(2,959)	(10,700)
Less Capital Expenditure	1,000	0	0
Total for Risk Management Services - Net Income/(Expenditure)	10,273	2,959	10,700
Resource Recovery			
Other Income	8,749,699	4,897,950	9,005,113
<u>Less</u> Other Expenditure	4,076,544	975,696	5,689,432
<u>Less</u> Capital Expenditure	14,312,000	5,806,000	13,574,218
Total for Resource Recovery - Net Income/(Expenditure)	(9,638,845)	(1,883,746)	(10,258,537)
Ascot Place			
Operating Income	0	0	0
Less Operating Expenditure	344,718	283,784	325,159
Less Capital Expenditure	260,000	260,000	257,000
Total for Ascot Place - Net Income/(Expenditure)	(604,718)	(543,784)	(582,159)
Investment			
Operating Income	97,650	528,717	105,000
Add Other Income	1,477,403	2,043,969	1,391,758
Total for Investment - Net Income/(Expenditure)	1,575,053	2,572,686	1,496,758
Net Operating and Capital Expenditure	(26,565,154)	(10,760,501)	(26,680,304)

FINANCIAL PERFORMANCE BY ACCOUNT

**For the Year Ending
30 June 2017**

Financial Performance by Account 2016/2017

Governance and Corporate Services

Budget
2015/2016

Forecast
2015/2016

Budget
2016/2017

Manage Governance and Corporate Services

Operating Income

54440/00	Income Vehicles - Ascot Place	100	7,693	100
59981/00	Income Governance and Corporate Services Business Unit	0	62	0
		100	7,755	100

Operating Expenditure

61440/00	Internal Revenue Vehicles - Ascot Place	(203,531)	(190,924)	(175,900)
65420/06	Operate and Maintain Power Supply Equipment - Ascot Place	8,420	8,420	8,865
65420/07	Operate and Maintain Office Furniture and Miscellaneous Plant and	15,058	16,092	13,806
65440/00	Operate and Maintain Vehicles - Ascot Place	204,674	160,708	187,953
66510/01	Operate and Maintain Office Equipment - Corporate Services	5,847	4,211	9,339
66520/10	Operate and Maintain Fire Fighting Equipment - Ascot Place	250	260	250
67610/01	Operate and Maintain Office Furniture and Fittings - Corporate	1,588	1,213	1,241
73918/01	Recruit Staff - Corporate Services	20,000	10,000	15,000
73918/08	Recruit Senior Staff	19,600	14,600	20,100
73922/01	Provide Staff Long Service Leave - Governance and Corporate	0	14,427	0
73981/00	Manage Governance and Corporate Services Business Unit	756,600	674,982	814,478
73987/00	Provide Corporate Environmental Advice and Monitor Business Risk	62,000	62,000	62,000
		890,506	775,989	957,132

Net Income/(Expenditure)

(890,406) **(768,234)** **(957,032)**

Provide Governance

Operating Expenditure

73993/00	Governance - Council Members	722,810	604,187	708,749
73994/00	Conduct Committee Meetings	7,500	6,500	7,700
73995/00	Conduct Council Meetings	30,684	26,250	31,750
73995/01	Catering Kitchen - Provisions	12,800	8,300	8,818
		773,794	645,237	757,017

Net Income/(Expenditure)

(773,794) **(645,237)** **(757,017)**

Allocate Corporate Services Costs

Operating Expenditure

71981/00	Internal Revenue Governance and Corporate Services Business	(4,832,317)	(3,603,985)	(4,562,017)
		(4,832,317)	(3,603,985)	(4,562,017)

Net Income/(Expenditure)

4,832,317 **3,603,985** **4,562,017**

Facilitate Continuous Organisational Improvement Programmes

Operating Expenditure

73988/01	Implement Business Improvement Projects	1,500	1,000	0
73988/02	Facilitate Continuous Improvement Programme	2,000	1,500	2,500
73988/03	Implement the Rewards and Recognition Programme	5,000	3,000	2,500
		8,500	5,500	5,000

Net Income/(Expenditure)

(8,500) **(5,500)** **(5,000)**

Financial Performance by Account 2016/2017

Governance and Corporate Services

Budget
2015/2016

Forecast
2015/2016

Budget
2016/2017

Identify and Coordinate Networking Opportunities

Operating Income

58996/00	Income Conduct Other Functions	21,426	21,426	23,568
		21,426	21,426	23,568

Operating Expenditure

73904/01	Attend Corporate and Award Functions and Events - Governance	1,200	1,200	1,300
73965/00	Conduct Promotions/Public Relations Events - Marketing	9,050	4,525	6,000
73992/00	Hold Biennial Dinner/ Cocktail Function	50,000	40,000	40,000
73996/00	Conduct Other Functions	27,500	21,000	28,280
73996/02	EMRC Staff Kitchen - Provisions	13,000	10,500	11,000
		100,750	77,225	86,580

Net Income/(Expenditure)

(79,324) **(55,799)** **(63,012)**

Implement Employee Assistance Programme (EAP)

Operating Expenditure

73911/00	Provide Staff Health Welfare - EAP	5,100	5,050	5,000
73911/01	Promote Staff Health and Welfare - Corporate	7,300	7,300	9,000
73911/02	Provide Staff Health Welfare - 1st Aid	0	0	900
		12,400	12,350	14,900

Net Income/(Expenditure)

(12,400) **(12,350)** **(14,900)**

Implement EMRC's Strategic Information Plan

Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	632,250	588,250	507,550
		632,250	588,250	507,550

Net Income/(Expenditure)

(632,250) **(588,250)** **(507,550)**

Implement Governance and Corporate Services Staff Training and Development

Operating Expenditure

73919/00	Train and Develop Staff - Corporate General	15,500	15,500	12,000
73919/01	Train and Develop Staff - Governance and Corporate Services	60,700	63,873	45,200
		76,200	79,373	57,200

Net Income/(Expenditure)

(76,200) **(79,373)** **(57,200)**

Implement Governance and Corporate Services Study Assistance Programme

Operating Expenditure

73914/01	Implement Governance and Corporate Services Study Assistance	4,000	4,000	4,000
		4,000	4,000	4,000

Net Income/(Expenditure)

(4,000) **(4,000)** **(4,000)**

Financial Performance by Account 2016/2017

Governance and Corporate Services

Budget
2015/2016

Forecast
2015/2016

Budget
2016/2017

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

Operating Expenditure

73989/00	Undertake Strategic Planning Research and Special Projects	70,300	20,300	50,300
73999/00	Prepare Strategic Plan and Plan for the Future	22,500	15,500	24,500
73999/01	Facilitate Business Planning Workshops	1,000	1,000	500
73999/04	Implement Workforce Plan Initiatives	2,000	2,050	2,000
		95,800	38,850	77,300

Net Income/(Expenditure)

(95,800) **(38,850)** **(77,300)**

Manage Corporate Administration Facilities (Ascot Place)

Operating Expenditure

63240/01	Operate and Maintain Administration Building - Ascot Place	309,671	254,030	294,834
63240/02	Clean Administration Building - Ascot Place	33,975	28,975	29,253
66530/01	Operate and Maintain Security System - Ascot Place	1,072	778	1,072
66590/00	Operate and Maintain Miscellaneous Equipment - Corporate	2,237	2,464	2,237
		346,955	286,248	327,396

Capital Expenditure

25240/01	Capital Improvement Administration Building - Ascot Place	260,000	260,000	257,000
		260,000	260,000	257,000

Net Income/(Expenditure)

(606,955) **(546,248)** **(584,396)**

Manage Portfolio of Assets

Other Income

82440/00	Income Disposal of Vehicles - Ascot Place	181,750	121,659	133,565
		181,750	121,659	133,565

Other Expenditure

83440/00	Disposal of Vehicles - Ascot Place	183,320	103,607	118,307
		183,320	103,607	118,307

Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	279,435	179,494	226,473
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	28,250	28,250	55,000
24620/00	Purchase Art Works	30,000	30,000	30,000
25530/01	Upgrade Security Equipment - Ascot Place	3,650	3,650	3,650
		341,335	241,394	315,123

Net Income/(Expenditure)

(342,905) **(223,342)** **(299,865)**

Monitor Stakeholder Satisfaction with Type and Quality of Services Provided

Operating Expenditure

73961/01	Conduct Biennial Stakeholder Perception Survey	29,203	29,000	29,000
		29,203	29,000	29,000

Net Income/(Expenditure)

(29,203) **(29,000)** **(29,000)**

Financial Performance by Account 2016/2017

Governance and Corporate Services

Budget
2015/2016

Forecast
2015/2016

Budget
2016/2017

Provide Administration Services

Operating Income

59901/00	Income Administration Services	0	3,942	0
		0	3,942	0

Operating Expenditure

73901/00	Provide Administrative Service	530,180	492,063	319,922
		530,180	492,063	319,922

Net Income/(Expenditure)

(530,180) **(488,121)** **(319,922)**

Provide Financial Services

Operating Income

59943/00	Income Financial Services	0	622,175	1,100
59945/00	Income Municipal Cash Investments	97,650	528,717	105,000
59945/02	Income Municipal Cash at Bank	97,650	44,000	105,000
		195,300	1,194,892	211,100

Operating Expenditure

73943/00	Provide Financial Services	943,396	849,811	882,370
73943/01	Provide Financial Services - Non GST Fees and Charges	850	1,000	900
93999/01	Clearing Account - Salaries Paid	0	0	0
93999/02	Clearing Account - Salaries Allocated	0	0	0
		944,246	850,811	883,270

Other Income

59945/01	Income Restricted Cash Investments	1,477,403	2,043,969	1,391,758
		1,477,403	2,043,969	1,391,758

Net Income/(Expenditure)

728,457 **2,388,050** **719,588**

Provide Human Resource Management Services

Operating Income

58912/00	Income Human Resource Services	5,280	5,280	0
		5,280	5,280	0

Operating Expenditure

73912/00	Provide Human Resource Management Service	418,990	410,694	515,466
73912/01	Conduct Staff Recognition Presentations	4,100	3,100	3,500
93999/99	Clearing Account - Payroll	0	0	0
		423,090	413,794	518,966

Net Income/(Expenditure)

(417,810) **(408,514)** **(518,966)**

Financial Performance by Account 2016/2017

Governance and Corporate Services

Budget
2015/2016

Forecast
2015/2016

Budget
2016/2017

Provide Information and Technology Service

Operating Expenditure

66550/00	Operate and Maintain Information Technology & Communication	484,730	351,033	405,097
66560/00	Operate and Maintain Network Communications Equipment	500	1,320	1,385
66570/00	Operate and Maintain Information Technology Servers	500	1,320	1,385
73951/00	Manage Information Technology Services	398,855	337,457	477,004
73951/01	Provide Records Management Services	0	0	7,200
73952/00	Manage Application and Operating System Software	356,600	355,562	356,027
		1,241,185	1,046,692	1,248,098

Net Income/(Expenditure)

(1,241,185) **(1,046,692)** **(1,248,098)**

Provide Internal Audit and Compliance Services

Operating Expenditure

73906/00	Provide Compliance Services and Internal Audit	53,560	53,560	53,560
		53,560	53,560	53,560

Net Income/(Expenditure)

(53,560) **(53,560)** **(53,560)**

Provide Organisation Marketing and Communication Services

Operating Income

59961/00	Income Marketing and Communications	50	0	50
		50	0	50

Operating Expenditure

73961/00	Manage Marketing and Communications Services	204,366	170,366	113,950
73963/00	Prepare Annual Report	10,814	8,070	11,000
		215,180	178,436	124,950

Net Income/(Expenditure)

(215,130) **(178,436)** **(124,900)**

Update Maintain and Promote EMRC's Web Presence

Operating Expenditure

73953/00	Manage Web Based Communications	96,480	90,480	99,980
73953/01	Update Style and Content of EMRC Web Sites	55,000	30,000	25,000
		151,480	120,480	124,980

Net Income/(Expenditure)

(151,480) **(120,480)** **(124,980)**

Financial Performance by Account 2016/2017

Waste Management

Budget
2015/2016

Forecast
2015/2016

Budget
2016/2017

Manage Engineering and Waste Management Services

Operating Income

59982/00	Income Engineering / Waste Management Business Unit	150	150	150
		150	150	150

Operating Expenditure

66510/02	Operate and Maintain Office Equipment - Waste Management	147	101	202
66590/02	Operate and Maintain Miscellaneous Equipment -Waste	3,070	3,523	3,710
67610/02	Operate and Maintain Office Furniture and Fittings - Waste	1,550	1,399	800
67610/09	Operate and Maintain Office Furniture and Fittings - Hazelmere	626	404	476
71915/02	Internal Revenue Staff Leave Entitlements - Engineering and Waste	(144,882)	(268,683)	(247,800)
73917/02	Provide Staff Annual Leave - Engineering Waste Management	159,720	193,012	171,572
73918/02	Recruit Staff - Engineering / Waste Management	6,000	6,000	5,000
73921/02	Provide Staff Sick Leave - Engineering Waste Management	34,418	35,870	36,551
73922/02	Provide Staff Long Service Leave - Engineering Waste Management	4,371	4,371	4,502
73923/02	Provide Staff RDO and TIL Leave - Engineering Waste Management	0	2,689	0
73924/02	Provide Staff Public Holiday Leave - Engineering Waste	68,836	48,188	73,101
73925/02	Provide Staff Workers' Compensation - Engineering Waste	0	3,860	0
73982/00	Manage Engineering / Waste Management Business Unit	2,129,075	2,155,041	2,251,778
		2,262,931	2,185,775	2,299,892

Capital Expenditure

24510/02	Purchase / Replace Office Equipment - Engineering / Waste	550	550	550
24590/03	Purchase/Replace Other Equipment - Engineering and Waste	3,000	3,000	2,000
24610/03	Purchase Office Furniture and Fittings-Engineering and Waste	1,000	1,000	500
24610/10	Purchase Office Furniture and Fittings-Hazelmere	2,000	2,000	2,000
		6,550	6,550	5,050

Net Income/(Expenditure)

(2,269,331) **(2,192,175)** **(2,304,792)**

By-Products - Red Hill Waste Management Facility

Operating Income

58857/05	Income Tip Face Steel Recycling - Red Hill Waste Management	6,000	661	0
58861/00	Income Surplus Clay	10,000	0	1,000
58862/00	Income Laterite	406,000	538,873	417,365
58863/00	Income Methane	120,000	400,000	465,000
		542,000	939,534	883,365

Operating Expenditure

72857/04	Manage Tip Face Steel Recycling - Red Hill Waste Management	10,897	15,122	0
72860/00	Market Waste Facility Products	23,125	18,000	23,521
72861/00	Manage Surplus Clay Stock Pile	5,806	4,072	3,044
72862/00	Manage Laterite	43,543	154,481	94,451
72862/01	Market Laterite	247	73	0
72862/02	Crush and Screen Lateritic Caprock	857,500	607,500	770,000
72863/00	Manage Methane	15,487	9,084	13,470
		956,605	808,332	904,486

Net Income/(Expenditure)

(414,605) **131,202** **(21,121)**

Financial Performance by Account 2016/2017

Waste Management	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
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Collect Problematic Waste in the Region

Operating Expenditure

72866/00	Manage Household Hazardous Waste	8,946	8,111	13,451
72866/02	Dispose of Household Hazardous Waste	0	2,775	9,887
72866/03	Market Household Hazardous Waste Collections	3,500	3,500	2,000
		12,446	14,386	25,338

Net Income/(Expenditure)

(12,446)	(14,386)	(25,338)
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Coppin Road Transfer Station

Operating Income

58857/03	Income Coppin Road Transfer Station Operations	500,895	471,153	486,448
		500,895	471,153	486,448

Operating Expenditure

72857/03	Manage Coppin Road Transfer Station Operations	455,359	498,819	442,225
		455,359	498,819	442,225

Net Income/(Expenditure)

45,536	(27,666)	44,223
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Develop an Education Programme to Address Problematic Waste in the Region

Operating Expenditure

72866/01	Conduct School Battery Collection Programme	35,376	38,340	44,587
		35,376	38,340	44,587

Net Income/(Expenditure)

(35,376)	(38,340)	(44,587)
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Develop and implement an Education Programme for the Red Hill Education Centre

Operating Expenditure

72873/00	Conduct Waste Education Programmes	74,524	71,307	66,082
		74,524	71,307	66,082

Capital Expenditure

24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill Education	3,000	0	3,000
		3,000	0	3,000

Net Income/(Expenditure)

(77,524)	(71,307)	(69,082)
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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	51,500	31,532	36,500
		51,500	31,532	36,500

Net Income/(Expenditure)

(51,500)	(31,532)	(36,500)
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Financial Performance by Account 2016/2017

Waste Management	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
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Greenwaste Operations - Red Hill Waste Management Facility

Operating Income

58864/00	Income Greenwaste Operations - General	1,266,063	1,138,261	1,050,838
58884/01	Income Greenwaste Waste Stream Audits	25,000	25,000	0
		1,291,063	1,163,261	1,050,838

Operating Expenditure

64395/00	Operate and Maintain Greenwaste Processing Area (Unsealed)	35,991	50,255	36,603
72864/01	Manage Greenwaste Composting	121,004	134,633	199,058
72864/02	Manage Greenwaste Mulching	389,929	512,286	434,694
72884/03	Undertake Greenwaste Waste Stream Audits	50,000	50,000	0
		596,924	747,174	670,355

Capital Expenditure

24395/00	Construct Greenwaste Processing Area - Red Hill Landfill Facility	0	0	0
24395/04	Relocate Greenwaste Processing area - Red Hill Landfill Facility	200,000	0	0
		200,000	0	0

Net Income/(Expenditure)

494,139	416,087	380,483
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Identify and Coordinate Networking Opportunities

Operating Expenditure

73904/02	Attend Corporate and Award Functions and Events - Engineering	200	200	200
		200	200	200

Net Income/(Expenditure)

(200)	(200)	(200)
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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	0	600,000
24320/02	Leachate Project - Red Hill Landfill Facility	3,500,000	200,000	3,385,000
24350/00	Construct Siltation Ponds - Red Hill Landfill Facility	0	0	0
24350/01	Construct Stormwater and Siltation Ponds - Red Hill Landfill Facility	200,000	200,000	175,804
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	490,000	120,000	271,000
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	475,000	0	475,000
24393/01	Construct Water Storage Dams/Tanks - Hazelmere	0	0	0
24394/00	Construct Perimeter Fencing - Red Hill Landfill Facility	0	0	0
24394/05	Construct Litter Fence - Redhill Landfill Facility	50,000	50,000	0
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	34,000	34,000	60,000
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	150,000	70,000	0
24410/08	Purchase Plant for Leachate Project - Red Hill Landfill Facility	0	0	0
24420/06	Purchase Minor Plant for Leachate Project - Red Hill Landfill Facility	0	0	0
		5,499,000	674,000	4,966,804

Net Income/(Expenditure)

(5,499,000)	(674,000)	(4,966,804)
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Financial Performance by Account 2016/2017

Waste Management	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
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Implement Red Hill Master Plan Recommendations (Other)

Operating Expenditure

73939/02	Update Red Hill Development Plan	500	500	500
		500	500	500

Net Income/(Expenditure)

(500)	(500)	(500)
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Implement Regional Waste Education Plan

Operating Income

58873/01	Income Stakeholder Waste Education	432,289	449,100	460,601
		432,289	449,100	460,601

Operating Expenditure

72873/01	Provide Stakeholder Waste Education Service	98,155	63,188	67,091
72873/02	Conduct Waste Education Research / Surveys	20,000	10,000	20,000
72873/04	Produce Regional Waste Education Marketing Materials	100,000	57,000	80,000
72873/06	Conduct Earth Carers Volunteer Program	13,356	8,000	17,271
72873/08	Conduct Keep Australia Beautiful - Litter Control	0	0	0
		231,511	138,188	184,362

Net Income/(Expenditure)

200,778	310,912	276,239
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Implement Waste Management Services Study Assistance Programme

Operating Expenditure

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

Net Income/(Expenditure)

(2,250)	(2,000)	(2,250)
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Implement Waste Management Staff Training and Development

Operating Expenditure

73919/02	Train and Develop Staff - Engineering / Waste Management	45,339	40,067	47,072
73919/03	Train and Develop Staff - Red Hill Landfill Facility	19,933	17,379	21,016
73919/08	Train and Develop Staff - Waste Management Landfill Operations	25,618	7,466	10,729
73919/09	Train and Develop Staff - Hazelmere Operations Staff	8,708	9,259	10,079
		99,598	74,171	88,896

Net Income/(Expenditure)

(99,598)	(74,171)	(88,896)
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Financial Performance by Account 2016/2017

Waste Management

Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
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Manage Major & Minor Plant - Hazelmere

Operating Expenditure

65410/02	Operate and Maintain Plant - Hazelmere	669,571	438,173	526,542
65420/08	Operate and Maintain Miscellaneous Plant - Hazelmere	115,332	122,235	113,252
		784,903	560,408	639,794

Capital Expenditure

24410/01	Purchase / Replace Plant - Hazelmere	2,630,000	3,036,000	1,830,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	15,000	15,000	10,000
25410/01	Refurbish Plant - Hazelmere	70,000	25,000	40,000
		2,715,000	3,076,000	1,880,000

Net Income/(Expenditure)

(3,499,903)	(3,636,408)	(2,519,794)
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Manage Major and Minor Plant (Red Hill Waste Disposal Facility)

Operating Income

58410/00	Income Plant	185,000	153,000	185,000
		185,000	153,000	185,000

Operating Expenditure

61410/00	Internal Revenue Plant	(3,395,451)	(2,488,621)	(2,586,679)
61430/00	Internal Revenue Vehicles - Red Hill Landfill Facility	(127,602)	(100,000)	(120,000)
65410/00	Operate and Maintain Plant - Waste Management Facilities	2,941,815	2,901,456	2,972,452
65410/01	Operate and Maintain Plant - Arrange for servicing repairs and	23,198	28,229	59,144
65410/07	Operate and Maintain Major Plant - Red Hill Leachate Project	0	14,718	16,056
65420/01	Operate and Maintain Minor Plant - Water Pumps	151,657	105,325	134,932
65420/02	Operate and Maintain Minor Plant - Generators	30,794	30,236	30,476
65420/03	Operate and Maintain Minor Plant - Water Tanker	221	243	221
65420/04	Operate and Maintain Minor Plant-Trailers-Red Hill	10,802	11,819	10,802
65420/11	Operate and Maintain Minor Plant - Red Hill Leachate Project	0	321	393
65420/99	Operate and Maintain Minor Plant - Misc Attachments - Red Hill	22,237	25,091	21,181
65430/00	Operate and Maintain Vehicles - Red Hill Landfill Facility	103,723	102,556	103,458
		(238,606)	631,373	642,436

Other Income

82410/00	Income Disposal of Plant - Red Hill Landfill Facility	100,000	151,500	100,000
82430/00	Income Disposal of Vehicles - Red Hill Landfill Facility	24,750	28,182	47,142
		124,750	179,682	147,142

Other Expenditure

83410/00	Disposal of Plant - Red Hill Landfill Facility	101,000	9,000	101,000
83430/00	Disposal of Vehicles - Red Hill Landfill Facility	20,407	18,353	43,811
		121,407	27,353	144,811

Capital Expenditure

24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	4,220,000	4,220,000	2,635,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	39,179	39,179	70,141
25410/00	Refurbish Plant - Red Hill Landfill Facility	20,000	20,000	10,000
		4,279,179	4,279,179	2,715,141

Net Income/(Expenditure)

(3,852,230)	(4,605,223)	(3,170,246)
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Financial Performance by Account 2016/2017

Waste Management		Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
Mathieson Road Transfer Station				
Operating Income				
58857/02	Income Mathieson Road Transfer Station Operations	353,726	334,010	348,101
		353,726	334,010	348,101
Operating Expenditure				
72857/02	Manage Mathieson Road Transfer Station Operations	321,569	351,150	316,455
		321,569	351,150	316,455
	Net Income/(Expenditure)	32,157	(17,140)	31,646
Mattress Project - Red Hill Waste Management Facility				
Operating Income				
58888/04	Income Mattress Project - Red Hill	14,887	14,887	15,334
		14,887	14,887	15,334
	Net Income/(Expenditure)	14,887	14,887	15,334
Mattress Project - Resource Recovery Park Hazelmere				
Operating Income				
58888/02	Income Mattress Project - Hazelmere	389,075	210,659	328,648
		389,075	210,659	328,648
Operating Expenditure				
64250/01	Operate and Maintain structures Mattress Recycling Centre -	957	0	0
72888/02	Manage Mattress Project - Hazelmere	253,862	273,726	247,785
		254,819	273,726	247,785
	Net Income/(Expenditure)	134,256	(63,067)	80,863
Operate & Maintain Site - Hazelmere				
Operating Income				
53221/00	Income - Hazelmere Site General Income	36,100	46,100	36,100
		36,100	46,100	36,100
Operating Expenditure				
62120/00	Operate and Maintain Hazelmere Site	214,184	176,623	212,304
63221/00	Operate and Maintain Hazelmere Buildings	48,519	47,974	46,765
63259/02	Operate and Maintain Other Waste Management Buildings	4,135	3,344	6,390
64392/01	Operate and Maintain Weighbridge Structure - Hazelmere	11,583	3,730	7,475
64393/01	Operate and Maintain Water Storage Dams/Tanks - Hazelmere	55	84	76
64394/01	Operate and Maintain Perimeter Fencing - Hazelmere	1,927	4,877	3,205
64395/02	Operate and Maintain Hardstand & Road - Hazelmere	66,129	30,274	33,197
64396/03	Operate and Maintain Monitoring Bores - Hazelmere	720	226	205
66520/09	Operate and Maintain Fire Fighting Equipment - Hazelmere	72,588	76,616	73,270
66530/09	Operate and Maintain Security System - Hazelmere	32,980	33,689	36,927
66590/09	Operate and Maintain Other Equipment - Hazelmere	16,236	12,979	12,478
		469,056	390,417	432,292
	Net Income/(Expenditure)	(432,956)	(344,317)	(396,192)

Financial Performance by Account 2016/2017

Waste Management

Budget
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Forecast
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Budget
2016/2017

Other Facilities - Hazelmere

Capital Expenditure

24250/02	Construct Waste Management Facility Buildings - Hazelmere	0	1,263	0
24250/05	Construct Storage Shed for Mattresses - Hazelmere	63,000	63,000	63,000
24395/01	Construct Hardstand and Road - Hazelmere	124,000	124,000	114,000
24399/08	Plant Washdown Bay - Hazelmere	40,000	20,000	0
24530/10	Purchase / Replace Security System - Hazelmere	6,000	6,270	60,000
		233,000	214,533	237,000

Net Income/(Expenditure)

(233,000) **(214,533)** **(237,000)**

Promote Red Hill Landfill Facility Operations

Operating Income

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

Operating Expenditure

63252/00	Operate and Maintain Training Centre Buildings (House) - Red Hill	7,732	10,489	10,232
63253/00	Operate and Maintain Environ. Education Centre Blds - Red Hill	14,325	31,451	14,511
63253/03	Establish Battery Collection Facility - Hazelmere Facility	10,000	0	10,000
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	492	101	392
72851/03	Support EMRC Community Grants Program	15,766	8,059	15,775
72871/00	Provide Site Tours - Red Hill Landfill Facility	11,429	8,431	27,914
		60,244	59,031	79,324

Capital Expenditure

25253/00	Refurbish Environmental Education Centre - Redhill Landfill Facility	10,000	0	5,000
		10,000	0	5,000

Net Income/(Expenditure)

(60,244) **(59,031)** **(74,324)**

Provide Environmental Consulting Services to External Organisations

Operating Income

58712/03	Income Waste Mngmt Environ. Cons. - Other Clients	30,000	0	30,000
58712/04	Income Waste Management Environmental Consulting - Member	150,000	140,734	154,500
		180,000	140,734	184,500

Operating Expenditure

72712/03	Provide Waste Management Consulting Services - Contaminated	146,363	75,871	86,891
		146,363	75,871	86,891

Net Income/(Expenditure)

33,637 **64,863** **97,609**

Financial Performance by Account 2016/2017

Waste Management		Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
Provide Waste Disposal Service (Class IV) - Red Hill Waste Management				
Operating Income				
53330/00	Income Class IV Cells - Red Hill Landfill Facility	533,460	375,200	548,190
		533,460	375,200	548,190
Operating Expenditure				
64330/01	Operate and Maintain Class IV Cells - Receive and Compact Waste	4,233	2,469	2,180
64330/02	Operate and Maintain Class IV Cells - Suppress Dust	2,975	1,294	500
64330/03	Operate and Maintain Class IV Cells - Maintain Liner / Sand Filter	932	694	651
64330/04	Operate and Maintain Class IV Cells - Manage Traffic and Maintain	7,493	2,973	2,165
64330/05	Operate and Maintain Class IV Cells - Supply and Maintain	1,466	3,420	4,773
64330/06	Operate and Maintain Class IV Cells - Sample / Test Materials /	5,000	5,000	5,000
64330/07	Operate and Maintain Class IV Cell Drainage System - Red Hill	31,933	26,632	43,255
64330/08	Operate and Maintain Class IV Cells - Cell Usage (Airspace	187,785	84,773	203,739
64330/09	Operate and Maintain Class IV Cell - Encapsulate Material in	0	63	146
64330/10	Rehabilitate Class IV Cells - Red Hill Landfill Facility	80,238	14,436	39,040
64330/11	Operate and Maintain Class IV Cell - Leachate Removal - Red Hill	500,000	500,000	750,000
		822,055	641,754	1,051,449
Capital Expenditure				
24330/04	Design and Construct Class IV Cell Stage 2 - Red Hill Landfill	500,000	0	500,000
		500,000	0	500,000
Net Income/(Expenditure)		(788,595)	(266,554)	(1,003,259)

Financial Performance by Account 2016/2017

Waste Management

Budget
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Budget
2016/2017

Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

Operating Income

58581/01	Income Workers Compensation Reimbursement - Red Hill Landfill	0	12,000	0
58851/00	Income Red Hill Landfill Administration	500	6,459	2,000
58857/00	Income Waste Transfer Station Operations - Red Hill Landfill	1,952,452	1,575,434	1,735,043
		1,952,952	1,593,893	1,737,043

Operating Expenditure

62150/00	Operate and Maintain Waste Management Land - Redhill Landfill	115,765	75,589	84,087
62150/03	Operate and Maintain Waste Management Land - Lot 501 (Lot 81 Hills Spine Road Realignment)	4,500	2,500	2,500
62150/05	Operate and Maintain Waste Management Land - Lots 8 9 and 10	15,000	10,000	15,000
62150/06	Operate and Maintain Waste Management Land - Red Hill Farm	5,600	2,100	5,600
62151/00	Operate and Maintain Administration Buildings - Red Hill Landfill	32,315	17,675	13,581
63251/00	Operate and Maintain Other Waste Management Buildings Red Hill	55,032	42,100	41,500
63259/00	Operate and Maintain Class III Leachate Ponds - Red Hill Landfill	46,324	46,894	63,354
64320/01	Operate and Maintain Class IV Leachate Ponds - Red Hill Landfill	214,187	124,571	224,824
64340/01	Operate and Maintain Siltation Ponds - Red Hill Landfill Facility	38,234	13,874	12,791
64350/00	Operate and Maintain Nutrient Stripping Ponds - Red Hill Landfill	64,074	41,215	40,551
64360/00	Operate and Maintain Roads / Car Parks - Red Hill Landfill Facility	9,574	3,582	6,250
64370/00	Operate and Maintain Stormwater System - Red Hill Landfill Facility	154,430	125,055	78,727
64380/00	Operate and Maintain Waste Transfer Station Buildings - Red Hill	50,248	47,669	59,262
64391/00	Operate and Maintain Weighbridge Structure - Red Hill	5,994	3,452	3,563
64392/00	Operate and Maintain Water Storage Dams - Red Hill Landfill	28,152	21,130	28,129
64393/00	Operate and Maintain Perimeter Fencing - Red Hill Landfill Facility	2,902	2,324	1,600
64394/00	Operate and Maintain Perimeter Fencing - Lot 501 (81North)	33,337	30,054	41,162
64394/03	Operate and Maintain Perimeter Fencing - Red Hill Farm	1,583	958	916
64394/04	Operate and Maintain Perimeter Fencing - Lots 8 9 and 10 - Red	12,046	11,793	8,077
64394/05	Operate and Maintain Monitoring Bores - Red Hill Landfill Facility	1,000	1,000	1,000
64396/00	Operate and Maintain Monitoring Bores - Red Hill Farm	17,816	26,076	17,774
64396/01	Operate and Maintain Miscellaneous Waste Management Structures	850	0	1,500
64398/00	Operate and Maintain Office Equipment - Redhill Landfill Facility	51,024	33,459	36,695
66510/08	Operate and Maintain Fire Fighting Equipment - Red Hill Landfill	5,626	3,140	3,787
66520/08	Operate and Maintain Security System - Red Hill Waste	9,800	9,600	9,800
66530/08	Operate and Maintain Other Equipment - Red Hill Landfill Facility	75,718	69,965	71,981
66590/08	Operate and Maintain Office Furniture and Fittings - Red Hill Landfill	48,606	29,100	35,139
67610/08	Internal Revenue Staff Leave Entitlements - Red Hill Landfill	2,108	1,744	2,108
71915/03	Internal Revenue Red Hill Operations Staff On Costs	(103,319)	(86,844)	(91,443)
71916/00	Manage and Administer Red Hill Landfill Facility	(1,215,817)	(781,593)	(1,004,878)
72851/00	Market Waste Facilities	2,298,062	1,892,697	2,127,984
72851/01	Manage Red Hill Landfill Facility Safety Requirements	0	1,056	0
72851/02	Manage Waste Transfer Station Operations - Red Hill Landfill	3,600	3,600	3,100
72857/00	Manage Weighbridge Operations - Red Hill Landfill Facility	734,113	702,683	935,542
72858/00	Manage Red Hill Landfill Operations Staff On Costs	257,089	232,147	281,153
73916/00	Provide Staff Annual Leave - Red Hill Landfill Facility Administration	233,027	188,218	230,953
73917/03	Provide Staff Annual Leave - Waste Management Landfill	40,331	71,582	37,114
73917/08	Recruit Staff - Red Hill Landfill	123,628	130,679	123,026
73918/03	Provide Staff Sick Leave - Red Hill Landfill Facility Administration	7,500	7,500	4,000
73921/03	Provide Staff Sick Leave - Waste Management Landfill Operations	8,581	24,318	8,012
73921/08	Provide Staff Long Service Leave - Red Hill Landfill Facility	25,554	22,913	25,482
73922/03	Provide Staff Long Service Leave - Waste Management Landfill	0	16,576	0
73922/08	Provide Staff RDO and TIL Leave - Red Hill Landfill Facility	7,426	23,823	7,649
73923/03	Provide Staff RDO and TIL Leave - Waste Management Landfill	0	1,159	0
73923/08	Provide Staff Public Holiday Leave - Red Hill Landfill Facility	0	646	0
73924/03	Provide Staff Public Holiday Leave - Waste Management Landfill	17,162	11,503	16,024
73924/08	Provide Staff Workers' Compensation - Waste Management Landfill	51,109	32,440	50,965
73925/08	Manage Workshop Operations	0	7,776	0
73936/00	Undertake Geotechnical and Materials Investigations	10,300	10,416	11,450
73939/01		140,000	40,000	0
		3,740,190	3,349,913	3,677,391

Financial Performance by Account 2016/2017

Waste Management

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Budget
2016/2017

Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

Other Expenditure

83590/00	Disposal of Miscellaneous Equipment - Red Hill Landfill Facility	0	140	0
		0	140	0

Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	0	0	25,000
24259/11	Refurbish Workshops - Red Hill Landfill Facility	40,000	40,000	0
24360/00	Construct Nutrient Stripping Pond - Red Hill Landfill Facility	186,000	186,000	0
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red	500,000	500,000	0
24399/04	Washdown bay Upgrade - Red Hill Landfill Facility	70,000	70,000	0
24399/05	Truck Washdown Bay for Member Councils - Red Hill Landfill	30,000	30,000	30,000
24399/12	Construct Brick Structure around Diesel Tank area - Red Hill Landfill	0	5,886	0
24399/13	Workshop No 2 Washdown Bay - Red Hill Landfill Facility	0	0	40,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill	220,000	145,000	150,000
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	24,000	4,000	4,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	10,000	10,000	10,000
24520/08	Purchase / Replace Fire Fighting Equipment - Red Hill Landfill	1,000	1,000	1,000
24530/08	Purchase / Replace Security System - Red Hill Waste Management	159,000	29,000	37,500
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	146,000	120,000	69,000
24590/02	Purchase / Replace Miscellaneous Equipment - Hazelmere	2,500	4,100	6,000
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	3,000	3,000	3,000
25259/01	Refurbish Waste Transfer Station Building - Red Hill Landfill Facility	140,000	140,000	140,000
		1,531,500	1,287,986	515,500

Net Income/(Expenditure)

(3,318,738) **(3,044,146)** **(2,455,848)**

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

Operating Income

53310/00	Income Class III Cells - Red Hill Landfill Facility	28,488,977	24,017,811	28,172,051
53310/01	Income Tyre Recovery Charge Class III Cells - Red Hill Landfill	7,500	10,000	7,500
		28,496,477	24,027,811	28,179,551

Operating Expenditure

64310/01	Operate and Maintain Class III Cells - Receive and Compact Waste	1,633,133	1,375,536	1,469,962
64310/02	Operate and Maintain Class III Cells - Suppress Dust	116,195	125,610	106,201
64310/03	Operate and Maintain Class III Cells - Manage Litter	184,404	132,530	144,567
64310/04	Operate and Maintain Class III Cells - Manage Traffic and Maintain	239,994	147,424	184,500
64310/05	Operate and Maintain Class III Cells - Supply and Maintain	623,059	559,218	625,235
64310/06	Operate and Maintain Class III Cells - Sample/Test Materials/Waste	4,108	4,044	4,408
64310/07	Operate and Maintain Class III Cell Drainage System - Red Hill	120,401	91,165	122,852
64310/08	Operate and Maintain Class III Cells - Cell Usage (Airspace)	14,217,304	13,056,212	14,155,281
64310/09	Operate and Maintain Class III Cells - Maintain Liner	10,371	59,009	83,642
64310/10	Rehabilitate Class III Cells - Red Hill Landfill Facility	585,216	484,326	541,761
		17,734,185	16,035,074	17,438,409

Capital Expenditure

24310/11	Construct Class III Cell Farm Stage 2 - Red Hill Landfill Facility	0	1,176	0
24310/12	Construct Class III Cell Stage 14 - Red Hill Landfill Facility	160,000	0	0
24310/13	Construct Class III Landfill Cell Farm Stage 3 - Red Hill Landfill	2,000,000	760,000	5,969,252
24310/16	Construct Class III Cell Stage 15 - Red Hill Landfill Facility	1,800,000	100,000	0
24310/18	Construct Class III Cell Stage 15B - Red Hill Landfill Facility	0	0	1,670,000
		3,960,000	861,176	7,639,252

Net Income/(Expenditure)

6,802,292 **7,131,561** **3,101,890**

Financial Performance by Account 2016/2017

Waste Management	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
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Satisfy Red Hill Legislative Environmental Requirements

Operating Expenditure

72853/00	Monitor Environmental Impacts - Red Hill Water Monitoring	241,290	249,194	247,314
72854/00	Monitor Environmental Impacts - Red Hill Groundwater Remediation	133,010	133,010	133,666
72859/00	Monitor Environmental Impacts - Red Hill Landfill Other	81,755	111,755	82,083
72859/02	Monitor Environmental Impacts - Red Hill & Hazelmere	5,500	5,500	10,500
72859/06	Monitor Environmental Impacts - Red Hill Odour Monitoring	41,400	10,000	30,000
72859/07	Monitor Environmental Impacts - Hazelmere Occupational Dust	5,100	5,100	5,100
72859/08	Monitor Environmental Impacts - Hazelmere Water Monitoring	10,350	15,000	10,700
72859/09	Monitor Environmental Impacts - Hazelmere Ambient Dust	15,000	15,000	15,000
72859/11	Monitor Environmental Impacts - Environmental Offsets	100,000	82,205	100,000
		633,405	626,764	634,363

Net Income/(Expenditure)

(633,405)	(626,764)	(634,363)
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Undertake Waste Management Research and Development

Operating Expenditure

73918/10	Recruit Staff - Hazelmere	150	400	150
73932/00	Undertake Engineering / Waste Management Research and	20,000	20,000	10,000
73939/04	Support Forum of Regional Councils (FORC)	5,000	0	0
		25,150	20,400	10,150

Net Income/(Expenditure)

(25,150)	(20,400)	(10,150)
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Woodwaste Project - Resource Recovery Park Hazelmere

Operating Income

58888/01	Income Woodwaste Project	2,482,138	2,213,377	2,656,603
58888/05	Income Woodwaste Project (broiler growers guarantee fee) -	30,000	36,428	30,000
		2,512,138	2,249,805	2,686,603

Operating Expenditure

72888/01	Manage Woodwaste Project - Hazelmere	2,458,444	1,633,025	1,612,682
72888/05	Woodwaste Project - Hazelmere (broiler growers guarantee fee)	30,000	36,428	30,000
		2,488,444	1,669,453	1,642,682

Capital Expenditure

24399/09	Construct Storage Bunkers for Wood Fines (QA process) -	0	0	500,000
		0	0	500,000

Net Income/(Expenditure)

23,694	580,352	543,921
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Financial Performance by Account 2016/2017

Environmental Services

Budget
2015/2016

Forecast
2015/2016

Budget
2016/2017

20 Million Trees Program

Operating Income

58721/12	Income 20 Million Trees Program	0	0	41,950
		0	0	41,950

Operating Expenditure

72721/30	Implement 20 Million Trees Program (EMRC)	0	27,140	52,610
		0	27,140	52,610

Net Income/(Expenditure)

0	(27,140)	(10,660)
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Bush Skills for Youth

Operating Income

58721/14	Income Community Bushskills for Youth	0	0	28,155
		0	0	28,155

Operating Expenditure

73984/09	Environmental Services - Bushskills for our Youth	59,310	54,562	48,878
		59,310	54,562	48,878

Net Income/(Expenditure)

(59,310)	(54,562)	(20,723)
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Community Capability Project

Operating Income

58721/13	Income Community Capability Project	0	0	142,057
		0	0	142,057

Operating Expenditure

72721/34	Community Capability Project (EHCM)	0	0	126,955
		0	0	126,955

Net Income/(Expenditure)

0	0	15,102
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Healthy Wildlife Project

Operating Income

58721/11	Income Healthy Wildlife Project	0	0	107,500
		0	0	107,500

Operating Expenditure

72721/27	Implement Healthy Wildlife Project	118,575	74,999	157,264
		118,575	74,999	157,264

Net Income/(Expenditure)

(118,575)	(74,999)	(49,764)
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Financial Performance by Account 2016/2017

Environmental Services	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
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Implement Cities For Climate Protection (CCP) Programme

Operating Income

58725/00	Income Achieving Carbon Emissions Reduction (ACEr)	89,558	93,558	34,613
		89,558	93,558	34,613

Operating Expenditure

72725/00	Achieving Carbon Emissions Reduction (ACEr)	71,067	64,116	54,759
72725/01	EMRC - Achieving Carbon Emissions Reduction EMRC (ACEr)	49,010	49,010	3,000
72725/09	Implement Community Energy Efficiency Program (CEEP)	1,000	2,000	0
		121,077	115,126	57,759

Net Income/(Expenditure)

(31,519)	(21,568)	(23,146)
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Implement Eastern Hills Catchment Management Action Project

Operating Income

58721/00	Income Eastern Hills Catchment Management (EHCM)	337,990	365,640	107,990
		337,990	365,640	107,990

Operating Expenditure

72721/00	Implement Eastern Hills Catchment Management Project - EHCM	41,284	39,647	41,198
72721/06	Implement Eastern Hills Catchment Management Project - NRM	81,176	96,333	71,432
72721/10	Implement Eastern Hills Catchment Management Project - NRM	76,672	78,720	69,850
72721/28	Water Quality Monitoring - Lower Industrial Catchments lower	30,000	26,140	19,365
72721/31	Implement 20 Million Trees (City of Bayswater)	0	20,250	0
72721/32	Implement 20 Million Trees (Town of Victoria Park)	0	5,900	0
72721/33	Implement 20 Million Trees (City of South Perth)	0	5,000	0
		229,132	271,990	201,845

Net Income/(Expenditure)

108,858	93,650	(93,855)
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Implement Eastern Hills Catchment Management Project - NRM Coordinator

Operating Income

58721/10	Income Implement Eastern Hills Catchment Management Project -	0	0	105,000
		0	0	105,000

Operating Expenditure

72721/07	Implement Eastern Hills Catchment Management Project - NRM	102,457	102,652	101,601
		102,457	102,652	101,601

Net Income/(Expenditure)

(102,457)	(102,652)	3,399
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Implement Environmental Services Staff Training and Development

Operating Expenditure

73919/05	Train and Develop Staff - Environmental Services	31,400	16,906	27,496
		31,400	16,906	27,496

Net Income/(Expenditure)

(31,400)	(16,906)	(27,496)
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Financial Performance by Account 2016/2017

Environmental Services		Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
Implement Future Proofing Climate Change Adaptation Project				
Operating Income				
58725/02	Income Future Proofing Climate Change Adaptation Project	75,000	60,000	30,900
		75,000	60,000	30,900
Operating Expenditure				
72725/07	Implement Future Proofing Climate Change Adaptation Project	100,484	69,711	55,887
		100,484	69,711	55,887
	Net Income/(Expenditure)	(25,484)	(9,711)	(24,987)
Implement Steaming to Success				
Operating Income				
58721/09	Implement Steaming to Success	0	0	16,000
		0	0	16,000
Operating Expenditure				
72721/29	Implement Steaming to Success	0	12,060	21,155
		0	12,060	21,155
	Net Income/(Expenditure)	0	(12,060)	(5,155)
Implement Swan and Helena River Management Framework				
Operating Income				
58799/02	Income Natural Disaster Resilience Program	130,000	60,000	90,000
		130,000	60,000	90,000
Operating Expenditure				
72799/03	Implement Swan and Helena River Management Framework	283,545	175,283	253,764
		283,545	175,283	253,764
	Net Income/(Expenditure)	(153,545)	(115,283)	(163,764)
Implement Water Campaign Programme				
Operating Income				
58739/05	Income Regional Water Campaign	103,335	86,059	73,763
		103,335	86,059	73,763
Operating Expenditure				
72739/05	Undertake Regional Water Campaign	109,870	81,196	97,747
		109,870	81,196	97,747
	Net Income/(Expenditure)	(6,535)	4,863	(23,984)

Financial Performance by Account 2016/2017

Environmental Services	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
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Manage and Deliver Environmental Services

Operating Income

58984/00	Income Environmental Services Business Unit	0	0	0
58984/01	Income Environmental Services - Vehicle Costs Reimbursement	2,275	2,275	2,275
		2,275	2,275	2,275

Operating Expenditure

66510/05	Operate and Maintain Office Equipment - Environmental Services	339	264	239
66590/06	Operate and Maintain Miscellaneous Equipment - Environmental	890	3,539	3,426
67610/05	Operate and Maintain Office Furniture and Fittings - Environmental	650	0	550
71915/05	Internal Revenue Staff Leave Entitlements - Environmental Services	(122,969)	(109,497)	(101,043)
73917/05	Provide Staff Annual Leave - Environmental Services	76,469	48,234	58,425
73918/05	Recruit Staff - Environmental Services	2,000	1,200	1,000
73921/05	Provide Staff Sick Leave - Environmental Services	15,875	15,102	12,080
73922/05	Provide Staff Long Service Leave - Environmental Services	6,365	16,808	6,556
73923/05	Provide Staff RDO and TIL Leave - Environmental Services	0	3,202	0
73924/05	Provide Staff Public Holiday Leave - Environmental Services	31,749	17,508	24,160
73984/00	Manage Environmental Services Business Unit	861,639	727,556	825,632
73984/07	Environmental Services Research & Development - Marri Canker	800	334	0
73984/10	Environmental Services Research & Development	21,500	11,500	21,500
		895,307	735,750	852,525

Capital Expenditure

24510/05	Purchase Office Equipment - Environmental Services	1,000	1,000	0
24590/05	Purchase Other Equipment - Environmental Services	0	3,935	0
24610/05	Purchase Office Furniture and Fittings - Environmental Services	1,000	0	0
		2,000	4,935	0

Net Income/(Expenditure)

(895,032)	(738,410)	(850,250)
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Manage Portfolio of Assets

Capital Expenditure

24420/05	Purchase / Replace Minor Plant and Equipment - Environmental	0	5,909	0
		0	5,909	0

Net Income/(Expenditure)

0	(5,909)	0
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Participate in Environmental Issues and Projects that Affect the Region

Operating Expenditure

72739/00	Implement Other Environmental Projects	0	1,198	0
		0	1,198	0

Net Income/(Expenditure)

0	(1,198)	0
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Priority Tributary Restoration Project

Operating Expenditure

72721/26	Priority Tributary Restoration in Perth's Eastern Region	0	7,990	7,890
		0	7,990	7,890

Net Income/(Expenditure)

0	(7,990)	(7,890)
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Financial Performance by Account 2016/2017

Environmental Services	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
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Provide Environmental Consulting Service to member Councils

Operating Income

58711/01	Income Environmental Services Future Projects	30,900	56,560	25,914
		30,900	56,560	25,914

Operating Expenditure

72711/00	Provide Environmental Consulting Services	0	20,518	0
73984/01	Undertake Environmental Services Future Projects	124,893	62,949	49,414
		124,893	83,467	49,414

Net Income/(Expenditure)

(93,993)	(26,907)	(23,500)
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Financial Performance by Account 2016/2017

Regional Development

Budget
2015/2016

Forecast
2015/2016

Budget
2016/2017

Develop Advocacy and Lobbying Protocol

Operating Income

58966/00	Income Regional Advocacy Strategy	300	300	0
		300	300	0

Operating Expenditure

73966/02	Implement Regional Advocacy Strategy	184,307	157,209	184,290
		184,307	157,209	184,290

Net Income/(Expenditure)

(184,007) **(156,909)** **(184,290)**

Develop and Promote Perth's Eastern Region as a Tourism Destination

Operating Income

58983/01	Income Regional Events	40,767	40,768	24,796
		40,767	40,768	24,796

Operating Expenditure

72818/02	Manage Perth Tourism Website	8,449	12,519	5,000
		8,449	12,519	5,000

Net Income/(Expenditure)

32,318 **28,249** **19,796**

Facilitate Regional Youth Strategies

Operating Expenditure

72762/00	Develop Youth Education Projects	10,800	10,250	10,800
		10,800	10,250	10,800

Net Income/(Expenditure)

(10,800) **(10,250)** **(10,800)**

Implement Perth's Eastern Autumn Festival Regional Publicity Campaign

Operating Income

58802/01	Income Perth's Autumn Festival	30,000	26,000	26,000
		30,000	26,000	26,000

Operating Expenditure

72802/01	Perth's Autumn Festival	102,748	85,293	50,100
		102,748	85,293	50,100

Net Income/(Expenditure)

(72,748) **(59,293)** **(24,100)**

Implement Regional Development Services Study Assistance Programme

Operating Expenditure

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

Net Income/(Expenditure)

(1,000) **0** **(1,000)**

Financial Performance by Account 2016/2017

Regional Development	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
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Implement Regional Development Staff Training and Development

Operating Expenditure

73919/04	Train and Develop Staff - Regional Development	17,891	7,503	10,718
		17,891	7,503	10,718

Net Income/(Expenditure)

(17,891)	(7,503)	(10,718)
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Implement Regional Integrated Transport Strategy

Operating Income

58787/04	Income Regional Active Transport Plan	0	0	0
58787/05	Income Regional Integrated Transport Strategy	94,999	66,499	88,949
		94,999	66,499	88,949

Operating Expenditure

72787/01	Implement Regional Integrated Transport Strategy	160,550	157,781	167,204
72787/03	Co-ordinate Regional Recreation Cycling Guide	20,000	15,000	20,000
		180,550	172,781	187,204

Net Income/(Expenditure)

(85,551)	(106,282)	(98,255)
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Investigate and Develop Industry Capability and Clustering Project

Operating Income

58983/00	Income Regional Development Business Unit	102,800	82,800	47,380
		102,800	82,800	47,380

Operating Expenditure

72782/01	Implement Regional Economic Development Strategy	238,769	168,835	141,171
		238,769	168,835	141,171

Net Income/(Expenditure)

(135,969)	(86,035)	(93,791)
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Financial Performance by Account 2016/2017

Regional Development

Budget
2015/2016

Forecast
2015/2016

Budget
2016/2017

Manage and Deliver Regional Development Service

Operating Expenditure

66510/04	Operate and Maintain Office Equipment - Regional Development	100	0	0
67610/04	Operate and Maintain Furniture and Fittings - Regional	413	344	313
71915/04	Internal Revenue Staff Leave Entitlements - Regional Development	(70,217)	(59,249)	(45,005)
72799/02	Provide Regional Economic Profile Information	31,000	26,800	30,000
73917/04	Provide Staff Annual Leave - Regional Development	37,671	35,543	23,504
73918/04	Recruit Staff - Regional Development	2,000	500	2,000
73921/04	Provide Staff Sick Leave - Regional Development	8,404	7,621	5,384
73922/04	Provide Staff Long Service Leave - Regional Development	1,655	1,655	1,705
73923/04	Provide Staff RDO and TIL Leave - Regional Development	0	2	0
73924/04	Provide Staff Public Holiday Leave - Regional Development	16,807	9,343	10,769
73983/00	Manage Regional Development Business Unit	806,851	616,091	670,436
73983/03	Support Regional Development Grant/Sponsorship Opportunities	30,000	10,000	30,000
73983/05	Regional Development Research and Development -	30,000	0	30,000
		894,684	648,650	759,106

Capital Expenditure

24510/04	Purchase Office Equipment - Regional Development	1,000	0	0
24610/04	Purchase Office Furniture and Fittings - Regional Development	1,000	0	0
		2,000	0	0

Net Income/(Expenditure)

(896,684) **(648,650)** **(759,106)**

Support Avon Descent Community Days

Operating Income

58829/01	Income Avon Descent	165,500	162,500	165,500
		165,500	162,500	165,500

Operating Expenditure

72829/01	Support Avon Descent	195,276	204,813	174,900
		195,276	204,813	174,900

Net Income/(Expenditure)

(29,776) **(42,313)** **(9,400)**

Financial Performance by Account 2016/2017

Risk Management

Budget
2015/2016

Forecast
2015/2016

Budget
2016/2017

Manage and Deliver Regional Risk Management Service

Operating Expenditure

66510/06	Operate and Maintain Office Equipment - Risk Management	326	304	276
67610/06	Operate and Maintain Office Furniture and Fittings - Risk	50	0	0
71985/00	Internal Revenue Risk Management Service Business Unit	(76,050)	(68,950)	(76,050)
73917/06	Provide Staff Annual Leave - Risk Management	0	8,739	0
73923/06	Provide Staff RDO and TIL Leave - Risk Management Services	0	88	0
73985/00	Manage Risk Management Services Business Unit	64,401	56,860	65,074
		(11,273)	(2,959)	(10,700)

Capital Expenditure

24510/06	Purchase Office Equipment - Risk Management	500	0	0
24610/06	Purchase Office Furniture and Fittings - Risk Management	500	0	0
		1,000	0	0

Net Income/(Expenditure)

10,273 2,959 10,700

Financial Performance by Account 2016/2017

Resource Recovery	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
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C & I Project - Resource Recovery Park Hazelmere

Other Income

58986/05	Income Hazelmere C & I Project	3,927,500	0	3,205,000
		3,927,500	0	3,205,000

Other Expenditure

63259/05	Operate and Maintain C & I Building	28,800	0	30,306
65410/05	Operate and Maintain C & I Building - Plant and Equipment	65,000	0	85,625
72986/03	Manage C & I Plant	1,958,679	10,000	3,657,306
		2,052,479	10,000	3,773,237

Capital Expenditure

24259/04	Construct and Commission Resource Recovery Park - C & I	3,050,000	2,000,000	2,050,000
24410/04	Purchase Resource Recovery Park C & I Building - Plant &	3,425,000	440,000	2,993,585
		6,475,000	2,440,000	5,043,585

Net Income/(Expenditure)

(4,599,979)	(2,450,000)	(5,611,822)
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Develop Resource Recovery Products

Other Expenditure

72888/00	Market Resource Recovery Products	22,000	12,000	22,000
		22,000	12,000	22,000

Net Income/(Expenditure)

(22,000)	(12,000)	(22,000)
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Identify and Coordinate Networking Opportunities

Other Expenditure

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

Net Income/(Expenditure)

(250)	(250)	(250)
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Financial Performance by Account 2016/2017

Resource Recovery	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
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Implement Resource Recovery Project Plan

Other Expenditure

72882/03	Conduct Resource Recovery Community Consultation	17,000	17,000	47,000
72889/00	Develop Resource Recovery Park	40,000	20,000	0
72889/01	Prepare Project Management Plan and Schedule (Task 1)	15,000	15,000	18,300
72889/04	Undertake EMRC Participant Consultation (Task 4)	21,000	21,000	2,000
72889/07	Develop Financial Models (Task 7)	22,500	22,500	7,500
72889/08	Determine Project Staging (Task 8)	4,000	60,008	4,000
72889/09	Prepare Business Plan and Participating Members Agreement (Task 9)	15,000	15,000	15,000
72889/15	Seek Environmental Approvals (Task 15)	10,000	10,000	10,000
72889/17	Prepare Tender Documents (Task 17)	68,000	68,000	2,000
72889/18	Seek Tenders (Task 18)	89,000	0	104,000
72889/19	Evaluate Tenders (Task 19)	175,000	0	180,000
72889/20	Prepare and Negotiate Contract (Task 20)	84,000	2,377	89,000
72889/22	Prepare Project Progress Reports (Task 22)	2,500	2,500	8,000
72889/23	Conduct Project Advisory Group Meetings (Task 23)	3,500	3,500	16,300
		566,500	256,885	503,100
Net Income/(Expenditure)		(566,500)	(256,885)	(503,100)

Implement Resource Recovery Project Study Assistance Programme

Other Expenditure

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

Implement Resource Recovery Staff Training and Development

Other Expenditure

73919/07	Train and Develop Staff - Resource Recovery	20,000	12,896	17,725
		20,000	12,896	17,725
Net Income/(Expenditure)		(20,000)	(12,896)	(17,725)

Financial Performance by Account 2016/2017

Resource Recovery	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
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Manage Resource Recovery Project

Other Income

58986/00	Income Resource Recovery Project	4,822,199	4,897,950	5,248,541
		4,822,199	4,897,950	5,248,541

Other Expenditure

64399/00	Operate and Maintain Resource Recovery Park - Hazelmere	0	0	18,316
65420/09	Operate and Maintain Minor Plant/Equipment - Resource Recovery	1,160	1,277	1,160
66510/07	Operate and Maintain Office Equipment - Resource Recovery	100	0	200
66590/07	Operate and Maintain Miscellaneous Equipment - Resource	884	500	700
67610/07	Operate and Maintain Office Furniture and Fittings - Resource	686	426	386
71915/07	Internal Revenue Staff Leave Entitlements - Resource Recovery	(87,830)	(53,801)	(133,858)
72884/00	Evaluate Resource Recovery Park Options	154,500	100,000	54,000
72884/01	Undertake Waste Stream Audits	54,000	54,000	54,000
72986/00	Manage Resource Recovery Project	549,374	510,686	543,156
73917/07	Provide Staff Annual Leave - Resource Recovery	100,108	18,911	74,874
73918/07	Recruit Staff - Resource Recovery	20,000	20,000	20,000
73921/07	Provide Staff Sick Leave - Resource Recovery	21,193	4,683	15,878
73922/07	Provide Staff Long Service Leave - Resource Recovery	530	530	546
73923/07	Provide Staff RDO and TIL Leave - Resource Recovery	0	1,506	0
73924/07	Provide Staff Public Holiday Leave - Resource Recovery	42,386	8,097	31,756
		857,091	666,815	681,114

Capital Expenditure

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

Net Income/(Expenditure)

3,963,108	4,229,135	4,565,427
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MRF - Resource Recovery Park Hazelmere

Other Expenditure

63259/06	Operate and Maintain MRF Building	0	0	550
65410/06	Operate and Maintain MRF - Plant and Equipment	7,500	0	0
		7,500	0	550

Capital Expenditure

24259/09	Construct and Commission Resource Recovery Park - MRF	55,000	30,000	55,000
24410/06	Purchase Resource Recovery Park MRF - Plant & Equipment	300,000	0	0
		355,000	30,000	55,000

Net Income/(Expenditure)

(362,500)	(30,000)	(55,550)
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Financial Performance by Account 2016/2017

Resource Recovery	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
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Other Facilities - Resource Recovery Park Hazelmere

Other Expenditure

64398/01	Operate and Maintain Infrastructure - Resource Recovery Park	0	0	117,156
		0	0	117,156

Capital Expenditure

24150/05	Resource Recovery Park - Land	100,000	43,000	0
24259/07	Construct and Commission Resource Recovery Park -	0	0	165,000
24259/08	Construct and Commission Resource Recovery Park - Community	0	0	500,000
24259/12	Construct and Commission Resource Recovery Park - Weighbridge	0	0	70,000
24259/13	Construct and Commission Resource Recovery Park - Site	0	0	250,000
24392/02	Construct and Commission Resource Recovery Park -	150,000	0	225,000
24394/06	Resource Recovery Park - Fencing	100,000	20,000	10,000
24399/01	Construct and Commission Resource Recovery Park - Site	1,820,000	603,000	2,560,000
24399/07	Construct Resource Recovery Park - Reuse Store Infrastructure	0	0	250,000
24410/05	Purchase Resource Recovery Park Transfer Station - Plant &	0	0	300,000
		2,170,000	666,000	4,330,000

Net Income/(Expenditure)

(2,170,000)	(666,000)	(4,447,156)
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Promote Awareness of Resource Recovery Project

Other Expenditure

72882/01	Implement Resource Recovery Education Programme	2,200	2,200	0
		2,200	2,200	0

Net Income/(Expenditure)

(2,200)	(2,200)	0
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Resource Recovery Facility - Red Hill Waste Management Facility

Other Expenditure

63259/04	Operate and Maintain Resource Recovery Facility - Building	0	0	6,650
72884/02	Undertake Resource Recovery Project Study Tour	50,000	0	64,000
		50,000	0	70,650

Net Income/(Expenditure)

(50,000)	0	(70,650)
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Support Waste Management Community Reference Group (WMCRG)

Other Expenditure

72883/01	Support Waste Management Community Reference Group	7,600	4,650	7,600
		7,600	4,650	7,600

Net Income/(Expenditure)

(7,600)	(4,650)	(7,600)
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Financial Performance by Account 2016/2017

Resource Recovery

Budget
2015/2016

Forecast
2015/2016

Budget
2016/2017

Woodwaste to Energy Project - Resource Recovery Park Hazelmere

Other Income

58986/02	Income Hazelmere Wood Waste to Energy Project	0	0	551,572
		0	0	551,572

Other Expenditure

63259/03	Operate and Maintain Hazelmere Wood Waste to Energy - Building	6,250	0	6,241
65410/03	Operate and Maintain Hazelmere Wood Waste to Energy - Plant	153,375	0	69,625
72859/10	Monitor Environmental Impacts - Hazelmere Wood Waste to Energy	0	0	22,400
72986/01	Manage Hazelmere Wood Waste to Energy Project	330,799	10,000	397,284
		490,424	10,000	495,550

Capital Expenditure

24259/05	Construct and Commission Resource Recovery Park - Wood Waste	625,000	625,000	0
24399/11	Wood Waste to Energy Utilities/Infrastructure - Resource Recovery	1,900,000	900,000	1,400,000
24410/03	Purchase Resource Recovery Park - Wood Waste to Energy Plant &	2,785,000	1,143,000	2,743,633
		5,310,000	2,668,000	4,143,633

Net Income/(Expenditure)

(5,800,424) **(2,678,000)** **(4,087,611)**

Financial Performance by Account 2016/2017

	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
Net Operating and Capital Expenditure	(26,565,154)	(10,760,501)	(26,680,304)

CAPITAL WORKS SUMMARY

**For the Year Ending
30 June 2017**

Capital Works Summary 2016/2017

Governance and Corporate Services

Budget
2015/2016

Forecast
2015/2016

Budget
2016/2017

Implement EMRC's Strategic Information Plan

Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	632,250	588,250	507,550
Net Expenditure		632,250	588,250	507,550

Manage Corporate Administration Facilities (Ascot Place)

Capital Expenditure

25240/01	Capital Improvement Administration Building - Ascot Place	260,000	260,000	257,000
Net Expenditure		260,000	260,000	257,000

Manage Portfolio of Assets

Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	279,435	179,494	226,473
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	28,250	28,250	55,000
24620/00	Purchase Art Works	30,000	30,000	30,000
25530/01	Upgrade Security Equipment - Ascot Place	3,650	3,650	3,650
Net Expenditure		341,335	241,394	315,123

Capital Works Summary 2016/2017

Waste Management	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
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Manage Engineering and Waste Management Services

Capital Expenditure

24510/02	Purchase / Replace Office Equipment - Engineering / Waste	550	550	550
24590/03	Purchase/Replace Other Equipment - Engineering and Waste	3,000	3,000	2,000
24610/03	Purchase Office Furniture and Fittings-Engineering and Waste	1,000	1,000	500
24610/10	Purchase Office Furniture and Fittings-Hazelmere	2,000	2,000	2,000
Net Expenditure		6,550	6,550	5,050

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

Capital Expenditure

24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill Education	3,000	0	3,000
Net Expenditure		3,000	0	3,000

Greenwaste Operations - Red Hill Waste Management Facility

Capital Expenditure

24395/00	Construct Greenwaste Processing Area - Red Hill Landfill Facility	0	0	0
24395/04	Relocate Greenwaste Processing area - Red Hill Landfill Facility	200,000	0	0
Net Expenditure		200,000	0	0

Implement Red Hill Master Plan Planning Recommendations

Capital Expenditure

24320/01	Construct Class III Leachate Pond - Red Hill Landfill Facility	600,000	0	600,000
24320/02	Leachate Project - Red Hill Landfill Facility	3,500,000	200,000	3,385,000
24350/00	Construct Siltation Ponds - Red Hill Landfill Facility	0	0	0
24350/01	Construct Stormwater and Siltation Ponds - Red Hill Landfill Facility	200,000	200,000	175,804
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	490,000	120,000	271,000
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	475,000	0	475,000
24393/01	Construct Water Storage Dams/Tanks - Hazelmere	0	0	0
24394/00	Construct Perimeter Fencing - Red Hill Landfill Facility	0	0	0
24394/05	Construct Litter Fence - Redhill Landfill Facility	50,000	50,000	0
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	34,000	34,000	60,000
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	150,000	70,000	0
24410/08	Purchase Plant for Leachate Project - Red Hill Landfill Facility	0	0	0
24420/06	Purchase Minor Plant for Leachate Project - Red Hill Landfill Facility	0	0	0
Net Expenditure		5,499,000	674,000	4,966,804

Capital Works Summary 2016/2017

Waste Management	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
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Manage Major & Minor Plant - Hazelmere

Capital Expenditure

24410/01	Purchase / Replace Plant - Hazelmere	2,630,000	3,036,000	1,830,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	15,000	15,000	10,000
25410/01	Refurbish Plant - Hazelmere	70,000	25,000	40,000
Net Expenditure		2,715,000	3,076,000	1,880,000

Manage Major and Minor Plant (Red Hill Waste Disposal Facility)

Capital Expenditure

24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	4,220,000	4,220,000	2,635,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	39,179	39,179	70,141
25410/00	Refurbish Plant - Red Hill Landfill Facility	20,000	20,000	10,000
Net Expenditure		4,279,179	4,279,179	2,715,141

Other Facilities - Hazelmere

Capital Expenditure

24250/02	Construct Waste Management Facility Buildings - Hazelmere	0	1,263	0
24250/05	Construct Storage Shed for Mattresses - Hazelmere	63,000	63,000	63,000
24395/01	Construct Hardstand and Road - Hazelmere	124,000	124,000	114,000
24399/08	Plant Washdown Bay - Hazelmere	40,000	20,000	0
24530/10	Purchase / Replace Security System - Hazelmere	6,000	6,270	60,000
Net Expenditure		233,000	214,533	237,000

Promote Red Hill Landfill Facility Operations

Capital Expenditure

25253/00	Refurbish Environmental Education Centre - Redhill Landfill Facility	10,000	0	5,000
Net Expenditure		10,000	0	5,000

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
Net Expenditure		500,000	0	500,000

Capital Works Summary 2016/2017

Waste Management	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
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Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	0	0	25,000
24259/11	Refurbish Workshops - Red Hill Landfill Facility	40,000	40,000	0
24360/00	Construct Nutrient Stripping Pond - Red Hill Landfill Facility	186,000	186,000	0
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red Hill	500,000	500,000	0
24399/04	Washdown bay Upgrade - Red Hill Landfill Facility	70,000	70,000	0
24399/05	Truck Washdown Bay for Member Councils - Red Hill Landfill Facility	30,000	30,000	30,000
24399/12	Construct Brick Structure around Diesel Tank area - Red Hill Landfill	0	5,886	0
24399/13	Workshop No 2 Washdown Bay - Red Hill Landfill Facility	0	0	40,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility	220,000	145,000	150,000
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	24,000	4,000	4,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	10,000	10,000	10,000
24520/08	Purchase / Replace Fire Fighting Equipment - Red Hill Landfill Facility	1,000	1,000	1,000
24530/08	Purchase / Replace Security System - Red Hill Waste Management	159,000	29,000	37,500
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	146,000	120,000	69,000
24590/02	Purchase / Replace Miscellaneous Equipment - Hazelmere	2,500	4,100	6,000
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	3,000	3,000	3,000
25259/01	Refurbish Waste Transfer Station Building - Red Hill Landfill Facility	140,000	140,000	140,000
Net Expenditure		1,531,500	1,287,986	515,500

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

Capital Expenditure

24310/11	Construct Class III Cell Farm Stage 2 - Red Hill Landfill Facility	0	1,176	0
24310/12	Construct Class III Cell Stage 14 - Red Hill Landfill Facility	160,000	0	0
24310/13	Construct Class III Landfill Cell Farm Stage 3 - Red Hill Landfill Facility	2,000,000	760,000	5,969,252
24310/16	Construct Class III Cell Stage 15 - Red Hill Landfill Facility	1,800,000	100,000	0
24310/18	Construct Class III Cell Stage 15B - Red Hill Landfill Facility	0	0	1,670,000
Net Expenditure		3,960,000	861,176	7,639,252

Woodwaste Project - Resource Recovery Park Hazelmere

Capital Expenditure

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

Capital Works Summary 2016/2017

Environmental Services

Budget	Forecast	Budget
2015/2016	2015/2016	2016/2017

Manage and Deliver Environmental Services

Capital Expenditure

24510/05	Purchase Office Equipment - Environmental Services	1,000	1,000	0
24590/05	Purchase Other Equipment - Environmental Services	0	3,935	0
24610/05	Purchase Office Furniture and Fittings - Environmental Services	1,000	0	0
Net Expenditure		2,000	4,935	0

Manage Portfolio of Assets

Capital Expenditure

24420/05	Purchase / Replace Minor Plant and Equipment - Environmental	0	5,909	0
Net Expenditure		0	5,909	0

Capital Works Summary 2016/2017

Regional Development

Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
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Manage and Deliver Regional Development Service

Capital Expenditure

24510/04	Purchase Office Equipment - Regional Development	1,000	0	0
24610/04	Purchase Office Furniture and Fittings - Regional Development	1,000	0	0
Net Expenditure		2,000	0	0

Capital Works Summary 2016/2017

Risk Management

Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
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Manage and Deliver Regional Risk Management Service

Capital Expenditure

24510/06	Purchase Office Equipment - Risk Management	500	0	0
24610/06	Purchase Office Furniture and Fittings - Risk Management	500	0	0
Net Expenditure		1,000	0	0

Capital Works Summary 2016/2017

Resource Recovery	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
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C & I Project - Resource Recovery Park Hazelmere

Capital Expenditure

24259/04	Construct and Commission Resource Recovery Park - C & I Building	3,050,000	2,000,000	2,050,000
24410/04	Purchase Resource Recovery Park C & I Building - Plant & Equipment	3,425,000	440,000	2,993,585
Net Expenditure		6,475,000	2,440,000	5,043,585

Manage Resource Recovery Project

Capital Expenditure

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

MRF - Resource Recovery Park Hazelmere

Capital Expenditure

24259/09	Construct and Commission Resource Recovery Park - MRF Building -	55,000	30,000	55,000
24410/06	Purchase Resource Recovery Park MRF - Plant & Equipment	300,000	0	0
Net Expenditure		355,000	30,000	55,000

Other Facilities - Resource Recovery Park Hazelmere

Capital Expenditure

24150/05	Resource Recovery Park - Land	100,000	43,000	0
24259/07	Construct and Commission Resource Recovery Park -	0	0	165,000
24259/08	Construct and Commission Resource Recovery Park - Community	0	0	500,000
24259/12	Construct and Commission Resource Recovery Park - Weighbridge	0	0	70,000
24259/13	Construct and Commission Resource Recovery Park - Site Workshop	0	0	250,000
24392/02	Construct and Commission Resource Recovery Park - Weighbridges	150,000	0	225,000
24394/06	Resource Recovery Park - Fencing	100,000	20,000	10,000
24399/01	Construct and Commission Resource Recovery Park - Site Infrastructure	1,820,000	603,000	2,560,000
24399/07	Construct Resource Recovery Park - Reuse Store Infrastructure (Car	0	0	250,000
24410/05	Purchase Resource Recovery Park Transfer Station - Plant & Equipment	0	0	300,000
Net Expenditure		2,170,000	666,000	4,330,000

Woodwaste to Energy Project - Resource Recovery Park Hazelmere

Capital Expenditure

24259/05	Construct and Commission Resource Recovery Park - Wood Waste to	625,000	625,000	0
24399/11	Wood Waste to Energy Utilities/Infrastructure - Resource Recovery Park	1,900,000	900,000	1,400,000
24410/03	Purchase Resource Recovery Park - Wood Waste to Energy Plant &	2,785,000	1,143,000	2,743,633
Net Expenditure		5,310,000	2,668,000	4,143,633

Capital Works Summary 2016/2017

	Budget 2015/2016	Forecast 2015/2016	Budget 2016/2017
Total Capital Expenditure	34,487,814	17,305,912	33,620,638