



FINANCIAL STATEMENTS

**2015/2016
BUDGET**

EASTERN METROPOLITAN REGIONAL COUNCIL

2015/2016 ANNUAL BUDGET

TABLE OF CONTENTS

Details	Page No.
Budget Certification	4
Budget Report	6 - 9
Financial Statements	
Statement of Comprehensive Income by Nature and Type	11 - 12
Statement of Comprehensive Income by Program	13
Statement of Financial Position	14
Statement of Cash Flows	15
Statement of Cash Movements	16 - 19
Statement of Net Current Assets Carried Forward	20
Notes to and forming part of the Budgeted Financial Statements	22 - 38
2015/2016 Schedules of Fees and Charges	
Waste Management	40 - 43
Regional Services	44
Administration Fees and Charges	45
Waste Disposal Tonnages	
Tonnage Analysis	47
Base Income from Tonnages Analysis	48
Annual Budget Summary	50 - 51
Financial Performance by Account	
Governance and Corporate Services	53 - 58
Engineering and Waste Management	59 - 67
Environmental Services	68 - 70
Regional Development	71 - 73
Risk Management	74
Resource Recovery	75 - 78
Capital Works Summary	
Governance and Corporate Services	81
Engineering and Waste Management	82 - 83
Environmental Services	84
Regional Development	85
Risk Management	86
Resource Recovery	87



BUDGET CERTIFICATION

**2015/2016
BUDGET**

2015/2016 BUDGET CERTIFICATION

This is to certify that the Annual Budget of the Eastern Metropolitan Regional Council for the year ending 30 June 2016 was adopted at the Ordinary Meeting of Council held on Thursday 18th June 2015.

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

Signed



A. Pilgrim
Eastern Metropolitan Regional Council - Chairman

Signed



P. B. Schneider
Chief Executive Officer

Signed



H. J. Liew
Director, Corporate Services

Dated this Eighteenth day of June 2015.

BUDGET REPORT

**2015/2016
BUDGET**

BUDGET REPORT - 2015/2016

EXECUTIVE OVERVIEW

The draft 2015/2016 Budget was adopted by Council at its meeting held on 18th June 2015 and the following overview is provided for information:

Tonnages - (page 47 of 88)

Budgeted total tonnages for 2015/2016 of 248,653 tonnes is slightly above the 2014/2015 end of year forecast of 243,464 tonnes.

Class IV tonnages have been budgeted at 3,000 tonnes for 2015/2016 compared with a 2014/2015 budget of 5,000 tonnes. This budget provision represents the average historical base tonnages for Class IV waste in the absence of specific contracts being in place.

	Actual 2011/2012	Actual 2012/2013	Actual 2013/2014	Forecast 2014/2015	Budget 2015/2016
Class II & III	345,979	360,231	270,330	228,322	230,533
Class IV & V	3,630	2,583	0	300	3,000
Greenwaste	13,225	13,690	15,545	14,842	15,120
Total	<u>362,834</u>	<u>376,504</u>	<u>285,875</u>	<u>243,464</u>	<u>248,653</u>

Disposal Fees and Charges - (pages 40-43 of 88)

The member Council disposal charge for Class III waste has increased from \$141.05 per tonne (ex. GST) to \$146.55 (ex. GST). This increase of \$5.50 per tonne (ex. GST) is attributable to a \$2.00 per tonne increase in the Secondary Waste levy and \$3.50 per tonne increase in the general disposal charge.

Secondary Waste Charge

The member Council contribution to the Secondary Waste Reserve has increased to \$32.00 per tonne (ex. GST), a \$2.00 per tonne (ex. GST) increase over the 2014/2015 contribution. This was previously resolved by Council at its 2 June 1999 meeting.

A summary of income generated from the secondary waste charge is provided in the following table:

	Actual 2011/2012	Actual 2012/2013	Actual 2013/2014	Forecast 2014/2015	Budget 2015/2016
Secondary Waste Charge	\$5,178,928	\$5,428,813	\$4,597,417	\$4,504,300	\$4,822,149

EMRC Consulting Fees - (pages 44 of 88)

The Draft 2015/2016 Regional Services (Regional Development and Environmental Services) consulting fees were accepted by Council at its meeting held on 3 February 2015 (Ref: D2015/00104) for use in developing the draft budget for 2015/2016.

An increase of 2.44% - 2.78% for the Environmental Services and Regional Development member Council consulting rates have been proposed for 2015/2016.

BUDGET REPORT - 2015/2016 (Continued)

Statement of Comprehensive Income - (pages 11-13 of 88)

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 \$1,770,330 surplus for 2015/2016 compares with a budgeted surplus of \$2,301,133 for 2014/2015 and a forecast surplus of \$3,194,792 for 2014/2015. 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 248,653 for 2015/2016 compared to the 2014/2015 tonnage forecast of 243,464, an increase in depreciation expenses resulting from the proposed capital expenditure during 2015/2016, 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 increased from \$28 per tonne to \$55 per tonne in January 2015 being budgeted for a full year.

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 \$7,922,660 for 2015/2016 compared with a budgeted surplus of \$6,993,473 for 2014/2015 and a forecast surplus of \$8,395,361 for 2014/2015.

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

Staffing Levels

As part of the budget development, no new positions have been identified for 2015/2016.

Capital Works - (pages 81-88 of 88)

The total proposed Capital Works expenditure for 2015/2016 is \$34,487,814 which includes carried forward capital expenditure of \$18,264,973. This compares with 2014/2015 budgeted expenditure of \$30,410,929 and 2014/2015 forecast expenditure of \$10,853,066.

Major capital expenditure items for 2015/2016 include:

- Resource Recovery Park - C & I Building and Plant (\$3,250,000 carried forward from 2014/2015) \$6,475,000
- Resource Recovery Park - Wood Waste to Energy Building, Infrastructure, Plant and Equipment (\$5,170,000 carried forward from 2014/2015). \$5,310,000
- Purchase/Replace Plant - Red Hill Waste Management Facility (\$1,830,000 carried forward from 2014/2015). \$4,220,000
- Leachate Project - Red Hill Waste Management Facility (\$350,000 carried forward from 2014/2015). \$3,500,000
- Purchase/Replace Plant - Hazelmere (\$1,870,000 carried forward from 2014/2015). \$2,630,000
- Construction of Class III Cell (Farm Stage 3) - Red Hill Waste Management Facility (Construction commenced 2014/2015 - \$820,000 carried forward from 2014/2015) \$2,000,000

BUDGET REPORT - 2014/2015 (Continued)

Capital Works - (pages 81-88 of 88)

- | | |
|--|-------------|
| • Construct and Commission Resource Recovery Park - Site Infrastructure (\$990,000 carried forward from 2014/2015). | \$1,820,000 |
| • Construction of Class III Cells (Stage 15) - Red Hill Waste Management facility (\$1,200,000 carried forward from 2014/2015). | \$1,800,000 |
| • Purchase Information Technology and Communications Equipment - Ascot Place (\$440,000 carried forward from 2014/2015). | \$632,250 |
| • Construct Class III Leachate Pond - Red Hill Waste Management Facility. | \$600,000 |
| • Design and Construct Class IV Cell Stage 2 (Improvements) - Red Hill Waste Management Facility (\$200,000 carried forward from 2014/2015). | \$500,000 |
| • Construct Drainage Diversion and Earthworks Infrastructures - Red Hill Waste Management Facility. | \$500,000 |
| • Construct Roads/Carparks - Red Hill Waste Management Facility (\$300,000 carried forward from 2013/2014). | \$490,000 |
| • Construct Access Roads to Lots 8, 9, & 10 - Red Hill Waste Management Facility. | \$475,000 |

Statement of Cash Flows - (page 15 of 88)

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 \$8,187,302. This represents a decrease of \$1,194,300 when compared with the 2014/2015 budget and an increase of \$752,007 compared with the forecast position in 2014/2015.

Municipal Cash and Restricted Investments (Reserves) - (pages 16-19 of 88)

The cash and investments (Municipal and Restricted Investments) as at 30 June 2016 has been forecast to be \$51,802,750 compared with the forecast cash and investments for 2014/2015 of \$71,382,950.

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 2015/2016 financial year.

Approximately 72% of total cash and restricted investments budgeted for 30 June 2016 will be held in the Secondary Waste Reserve (\$37,084,165) 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.

BUDGET REPORT - 2015/2016 (Continued)

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 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 \$10,000, whichever is the greater to be used during the 2014/2015 financial year when reporting variances.

Council, at its meeting held on Thursday 18th June 2015, 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 in the statements of financial activity.

The materiality figure has never been indexed and this proposed increase will eliminate the need to report on insignificant amounts.

FINANCIAL STATEMENTS

2015/2016 BUDGET

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2016**

	NOTE	BUDGET 2014/2015 \$	FORECAST 2014/2015 \$	BUDGET 2015/2016 \$
REVENUE FROM ORDINARY ACTIVITIES				
User Charges	5	36,459,390	27,780,168	32,680,933
Special Charges	5	441,136	422,114	430,789
Contributions		660,876	642,579	683,725
Operating Grants		1,031,920	1,026,020	623,500
Interest Municipal Cash Investments	9	171,300	410,196	195,300
Reimbursements		789,589	1,397,461	720,384
Other		1,951,500	2,474,168	2,022,862
TOTAL REVENUE FROM ORDINARY ACTIVITIES		41,505,711	34,152,706	37,357,493
OPERATING EXPENSES FROM ORDINARY ACTIVITIES				
Salary Expenses		9,471,355	8,544,531	9,277,385
Contract Expenses		6,217,698	5,522,273	6,429,957
Material Expenses		1,115,211	935,135	962,379
Fuel Expenses		883,840	863,740	805,032
Utility Expenses		313,801	229,011	300,206
Insurance Expenses		340,079	1,207,828	353,824
Finance Fees and Interest Expenses		21,317	21,400	22,068
Provision Expenses		86,804	70,708	72,227
Miscellaneous Expenses		14,052,170	9,689,572	12,920,000
Depreciation Expenses		6,974,147	4,148,741	6,321,375
Costs Allocated		(271,844)	(275,025)	(1,877,290)
TOTAL OPERATING EXPENSES FROM ORDINARY ACTIVITIES		39,204,578	30,957,914	35,587,163
NORMAL OPERATING RESULT		2,301,133	3,194,792	1,770,330

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2016**

	NOTE	BUDGET 2014/2015 \$	FORECAST 2014/2015 \$	BUDGET 2015/2016 \$
REVENUE FROM OTHER ACTIVITIES				
User Charges	5	0	0	2,600,000
Secondary Waste Charge	5	5,147,437	4,504,300	4,822,149
Interest Restricted Cash Investments	9	1,450,386	1,758,832	1,477,403
Reimbursements		2,169	50	50
Other		0	0	1,327,500
Proceeds from Sale of Assets		344,450	383,195	306,500
TOTAL REVENUE FROM OTHER ACTIVITIES		6,944,442	6,646,377	10,533,602
OPERATING EXPENSES FROM OTHER ACTIVITIES				
Salary Expenses		461,501	241,245	638,435
Contract Expenses		1,022,311	557,775	1,013,900
Material Expenses		13,150	7,950	31,050
Fuel Expenses		0	0	80,000
Utility Expenses		7,500	2,500	42,500
Insurance Expenses		7,559	7,482	23,653
Miscellaneous Expenses		121,374	48,383	160,461
Depreciation Expenses		39,954	2,112	263,255
Costs Allocated		271,844	275,025	1,827,290
Carrying Amount of Assets Disposed Of		306,908	303,336	300,727
TOTAL OPERATING EXPENSES FROM OTHER ACTIVITIES		2,252,102	1,445,808	4,381,272
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		6,993,473	8,395,361	7,922,660

**STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE YEAR ENDING 30 JUNE 2016**

	NOTE	BUDGET 2014/2015 \$	FORECAST 2014/2015 \$	BUDGET 2015/2016 \$
REVENUE FROM ORDINARY ACTIVITIES				
General Purpose Funding		1,621,686	2,169,028	1,672,703
Governance		181,976	207,548	208,606
Community Amenities		44,828,844	36,631,697	45,813,161
Other Property and Services		1,473,197	1,472,615	1,388,424
TOTAL REVENUE FROM ORDINARY ACTIVITIES		48,105,703	40,480,888	49,082,894
EXPENSES FROM ORDINARY ACTIVITIES				
Governance		1,128,246	172,028	1,251,102
Community Amenities		33,564,579	27,971,770	35,749,857
Other Property and Services		6,456,947	4,021,588	4,165,048
TOTAL EXPENSES FROM ORDINARY ACTIVITIES		41,149,772	32,165,386	41,166,007
INCREASE / (DECREASE)		6,955,931	8,315,502	7,916,887
DISPOSAL OF ASSETS				
Proceeds from Sale of Assets		344,450	383,195	306,500
Less Carrying Amount of Assets Disposed Of		(306,908)	(303,336)	(300,727)
PROFIT / (LOSS) ON DISPOSALS	10	37,542	79,859	5,773
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		6,993,473	8,395,361	7,922,660

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2016**

	NOTE	BUDGET 2014/2015 \$	FORECAST 2014/2015 \$	BUDGET 2015/2016 \$
CURRENT ASSETS				
Cash and Cash Equivalents	4(i)	42,901,978	71,382,950	51,802,750
Investments		0	0	0
Trade and Other Receivables		3,552,486	2,974,194	2,974,194
Inventories		86,077	78,895	78,895
Other Assets		65,007	60,664	60,664
TOTAL CURRENT ASSETS		46,605,548	74,496,703	54,916,503
CURRENT LIABILITIES				
Trade and Other Payables		5,409,053	4,067,102	4,067,102
Provisions		1,257,708	1,332,019	1,359,389
TOTAL CURRENT LIABILITIES		6,666,761	5,399,121	5,426,491
NET CURRENT ASSETS		39,938,787	69,097,582	49,490,012
NON CURRENT ASSETS				
Land		17,391,456	48,227,000	48,327,000
Buildings		7,200,846	5,906,045	9,798,649
Structures		24,464,983	16,198,021	27,896,107
Plant		21,554,280	7,348,440	18,488,857
Equipment		1,786,300	787,673	1,335,090
Furniture and Fittings		220,904	170,430	204,363
Work in Progress		799,250	593,353	783,353
TOTAL NON CURRENT ASSETS		73,418,019	79,230,962	106,833,419
NON CURRENT LIABILITIES				
Provisions		5,012,198	6,870,433	6,942,660
TOTAL NON CURRENT LIABILITIES		5,012,198	6,870,433	6,942,660
NET ASSETS		108,344,608	141,458,111	149,380,771
EQUITY				
Accumulated Surplus		69,235,995	84,568,244	102,239,424
Reserves		39,108,613	56,889,867	47,141,347
TOTAL EQUITY		108,344,608	141,458,111	149,380,771

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 30 JUNE 2016**

	NOTE	BUDGET 2014/2015 \$	FORECAST 2014/2015 \$	BUDGET 2015/2016 \$
CASH FLOWS FROM NORMAL OPERATING				
Cash receipts in the course of normal operations		41,334,411	33,681,255	38,660,493
Cash payments in the course of normal operations		(32,124,109)	(26,782,411)	(30,668,491)
Interest receipts - Municipal Cash		171,300	536,451	195,300
Net Cash Provided by Normal Operating Activities	4(ii)	9,381,602	7,435,295	8,187,302
CASH FLOWS FROM OTHER OPERATING				
<u>Resource Recovery</u>				
Cash receipts from secondary waste charge		5,147,437	4,504,300	4,822,149
Cash receipts from resource recovery project		2,169	50	3,927,550
Cash payments for resource recovery project		(1,897,978)	(1,134,635)	(3,813,289)
Interest receipts - secondary waste restricted		1,188,032	1,355,559	1,152,955
<u>Other Activities</u>				
Interest receipts - other restricted investments		262,354	240,272	324,448
Net Cash Provided by Other Operating Activities	4(ii)	4,702,014	4,965,546	6,413,813
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash receipts from sale of property, plant and		344,450	383,195	306,500
Cash payments for property, plant and equipment		(30,410,929)	(10,853,066)	(34,487,815)
Net Cash Provided by Investing Activities		(30,066,479)	(10,469,871)	(34,181,315)
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		58,884,841	69,451,980	71,382,950
Net Increase (Decrease) in Cash Held		(15,982,863)	1,930,970	(19,580,200)
Cash at the end of the year	4(i)	42,901,978	71,382,950	51,802,750

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2016**

	NOTE	BUDGET 2014/2015 \$	FORECAST 2014/2015 \$	BUDGET 2015/2016 \$
Municipal Fund (Cash and Investment)				
Opening Balance		10,897,905	18,519,402	13,735,784
Transfer to Restricted Investments		(17,536,204)	(15,429,138)	(19,469,306)
Transfer from Restricted Investments		27,703,544	10,310,380	30,653,162
Transfer to/from Municipal Investments		0	0	0
Interest on Municipal Funds		171,300	536,451	195,300
Payments and Receipts		(17,604,549)	(75,056)	(21,252,903)
Movement in Accrued Interest		0	(126,255)	0
Closing Balance		3,631,996	13,735,784	3,862,037
Plant and Equipment Reserve				
Opening Balance		3,105,203	3,061,316	2,510,369
Transfer to Restricted Investments		1,988,288	657,727	5,319,958
Transfer from Restricted Investments		(4,857,000)	(1,306,000)	(7,085,000)
Interest on Restricted Investments		55,986	97,326	45,737
Closing Balance		292,477	2,510,369	791,064
Site Rehabilitation Reserve				
Opening Balance		1,798,686	1,717,656	1,772,264
Transfer to Restricted Investments		61,484	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		61,014	54,608	50,156
Closing Balance		1,921,184	1,772,264	1,822,420
Future Development Reserve				
Opening Balance		243,591	242,215	3,646,916
Transfer to Restricted Investments		3,400,000	3,397,000	2,289,000
Transfer from Restricted Investments		0	0	(3,650,000)
Interest on Restricted Investments		63,883	7,701	83,494
Closing Balance		3,707,474	3,646,916	2,369,410
Environmental Monitoring Reserve				
Opening Balance		592,298	568,262	586,328
Transfer to Restricted Investments		20,170	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		20,089	18,066	16,593
Closing Balance		632,557	586,328	602,921

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2016**

	NOTE	BUDGET 2014/2015 \$	FORECAST 2014/2015 \$	BUDGET 2015/2016 \$
Environmental Insurance Reserve				
Opening Balance		133,711	133,486	88,691
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		(49,038)	(49,038)	(51,980)
Interest on Restricted Investments		3,641	4,243	1,774
Closing Balance		88,314	88,691	38,485
Risk Management Reserve				
Opening Balance		13,097	13,023	13,437
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		437	414	380
Closing Balance		13,534	13,437	13,817
Class IV Cell Reserve				
Opening Balance		515,495	111,812	18,873
Transfer to Restricted Investments		35,057	103,506	535,057
Transfer from Restricted Investments		(400,000)	(200,000)	(500,000)
Interest on Restricted Investments		11,206	3,555	1,020
Closing Balance		161,758	18,873	54,950
Regional Development Reserve				
Opening Balance		259,297	14,747	99,570
Transfer to Restricted Investments		720,000	895,000	845,000
Transfer from Restricted Investments		(978,743)	(810,645)	(928,385)
Interest on Restricted Investments		4,338	468	1,629
Closing Balance		4,892	99,570	17,814
Secondary Waste Reserve				
Opening Balance		40,230,462	43,581,696	45,586,858
Transfer to Restricted Investments		5,147,437	4,504,300	4,822,149
Transfer from Restricted Investments		(14,348,763)	(3,854,697)	(14,477,797)
Interest on Restricted Investments		1,188,032	1,355,559	1,152,955
Closing Balance		32,217,168	45,586,858	37,084,165

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2016**

NOTE	BUDGET 2014/2015 \$	FORECAST 2014/2015 \$	BUDGET 2015/2016 \$
Class III Cells Reserve			
Opening Balance	911,654	914,509	2,705,432
Transfer to Restricted Investments	6,144,012	5,851,849	5,637,795
Transfer from Restricted Investments	(7,070,000)	(4,090,000)	(3,960,000)
Interest on Restricted Investments	15,255	29,074	100,025
Closing Balance	921	2,705,432	4,483,252
Long Service Leave - Restricted Asset			
Opening Balance	718,798	714,817	757,299
Transfer to Restricted Investments	19,756	19,756	20,347
Transfer from Restricted Investments	0	0	0
Interest on Restricted Investments	24,300	22,726	21,720
Closing Balance	762,854	757,299	799,366
Building Refurbishment Reserve			
Opening Balance	66,129	65,756	67,847
Transfer to Restricted Investments	0	0	0
Transfer from Restricted Investments	0	0	0
Interest on Restricted Investments	2,205	2,091	1,920
Closing Balance	68,334	67,847	69,767
Cash and Investments at the end of the Year	43,503,463	71,589,670	52,009,470
<u>Less</u> Unrealised losses from change in fair value of investments	(601,485)	(601,485)	(601,485)
<u>Add</u> Accrued Interest - Restricted Assets	0	394,765	394,765
Cash and Investments as per Statement of Financial Position	42,901,978	71,382,950	51,802,750

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2016**

	NOTE	BUDGET 2014/2015 \$	FORECAST 2014/2015 \$	BUDGET 2015/2016 \$
SUMMARY				
MUNICIPAL FUND (CASH AND INVESTMENTS)				
Opening Balance		10,897,905	18,519,402	13,735,784
Transfer to Restricted Investments		(17,536,204)	(15,429,138)	(19,469,306)
Transfer from Restricted Investments		27,703,544	10,310,380	30,653,162
Interest on Municipal Funds		171,300	536,451	195,300
Payments and Receipts		(17,604,549)	(75,056)	(21,252,903)
Movement in Accrued Interest		0	(126,255)	0
Closing Balance	4(i)	3,631,996	13,735,784	3,862,037
RESTRICTED INVESTMENTS				
Opening Balance		48,588,421	51,139,297	57,853,886
Transfer to Restricted Investments		17,536,204	15,429,138	19,469,306
Transfer from Restricted Investments		(27,703,544)	(10,310,380)	(30,653,162)
Interest on Restricted Investments		1,450,386	1,595,831	1,477,403
Closing Balance		39,871,467	57,853,886	48,147,433
Sub Total		43,503,463	71,589,670	52,009,470
<u>Less</u> Unrealised Losses from change in fair value of investments		(601,485)	(601,485)	(601,485)
<u>Add</u> Accrued Interest - Restricted Assets		0	394,765	394,765
Cash and Investments as per Statement of Financial Position		42,901,978	71,382,950	51,802,750

**NET CURRENT ASSETS CARRIED FORWARD
FOR THE YEAR ENDING 30 JUNE 2016**

	BUDGET 2014/2015 \$	FORECAST 2014/2015 \$	BUDGET 2015/2016 \$
NET CURRENT ASSETS REPRESENTED BY			
CURRENT ASSETS			
Cash at Bank - Unrestricted	3,631,996	13,735,787	3,862,037
Receivables	3,552,486	2,974,194	2,974,194
Inventory	86,077	78,895	78,895
Prepayments	65,007	60,664	60,664
	7,335,566	16,849,540	6,975,790
LESS: CURRENT LIABILITIES			
Creditors	5,409,053	4,067,102	4,067,102
Current Provisions	1,257,708	1,332,019	1,359,389
	6,666,761	5,399,121	5,426,491
(DEFICIT) SURPLUS - OTHER FUNDS	668,805	11,450,419	1,549,299
ADD BALANCE OF NET RESTRICTED INVESTMENTS *	39,269,982	57,647,163	47,940,713
ESTIMATED NET CURRENT ASSET POSITION	39,938,787	69,097,582	49,490,012

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

BUDGET NOTES

2015/2016 BUDGET

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2016**

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 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 2016**

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) Regulation 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) Regulation 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) Regulation 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 FM Reg 4 (2) Government (Financial Management) Regulation 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 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Fixed Assets (continued)

Revaluation

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

Transitional Arrangement

During the time it takes to transition the carrying value of non-current assets from the cost approach to the fair value approach, the Council will still be utilising both methods across differing asset classes.

Those assets carried at cost will be carried in accordance with the policy detailed in the Initial Recognition section as detailed above.

Those assets carried at fair value will be carried in accordance with the Revaluation Methodology section as detailed above.

Early Adoption of AASB 13 - Fair Value Measurement

Whilst the new accounting standard in relation to Fair Value, AASB 13 - Fair Value Measurement only become applicable for the year ended 30 June 2014 (in relation to Council), given the legislative need to commence using Fair Value methodology effective from the reporting period year ended 30 June 2013 the Council chose to early adopt AASB 13.

As a consequence, the principles embodied in AASB 13 - Fair Value Measurement have been applied to the reporting period effective from the year ended 30 June 2013.

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	2-10%
• Structures	
General	2-10%
Class III and IV Waste Cells	% of actual usage
• Plant	15-40%
• Furniture and fittings	10-40%
• Equipment	10-40%

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.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Fixed Assets (continued)

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 plant, equipment, furniture and fittings 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.

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.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

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 1976 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 have been recognised as revenues when received. 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.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

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

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 2016**

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.

Previously Council has consistently recognised this provision by way of an incremental charge based on the volumetric usage of the landfill air space. From June 2011, the present value for the rehabilitation of the site has been calculated to be \$1,500,000 and has been deemed sufficient for post closure management purposes. To ensure that the principles of the present value are maintained, the annual increase in cumulative interest income relating to the \$1,500,000 is reflected as a provision expense each year.

The provision is measured using the best estimate of the amounts required and is reassessed periodically.

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.

Previously Council has consistently recognised this provision by way of an incremental charge based on the volumetric usage of the landfill air space. From June 2011, the present value for the environmental monitoring of the site has been calculated to be \$500,000 and has been deemed sufficient for post closure management purposes. To ensure that the principles of the present value are maintained, the annual increase in cumulative interest income relating to the \$500,000 is reflected as a provision expense each year.

The provision is measured using the best estimate of the amounts required and is reassessed periodically.

(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.

(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.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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 2015/16). It also contributes to the LGSP and other choice funds for full scheme members (5% for 2015/16). Contributions to defined contribution plans are recognised as an expense as they become payable.

(t) Rounding Of Amounts

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

(u) Comparative Figures

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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.

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.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(x) Financial Instruments (continued)

(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).

(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.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2016**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(x) Financial Instruments (continued)

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.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2016**

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 2016**

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 2014/2015 \$	FORECAST 2014/2015 \$	BUDGET 2015/2016 \$
Cash - Unrestricted	3,631,996	13,735,784	3,862,037
Cash - Restricted	39,269,982	57,647,166	47,940,713
Total Cash	42,901,978	71,382,950	51,802,750

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

	BUDGET 2014/2015 \$	FORECAST 2014/2015 \$	BUDGET 2015/2016 \$
Net Change in assets from operations	6,993,473	8,395,361	7,922,660
Write back Depreciation	7,014,101	4,150,853	6,584,630
Write back Provisions	86,804	70,708	72,227
Write back Accruals - Staff Entitlements	26,779	26,779	27,371
Write back (Profit)/Loss on sale of assets	(37,542)	(79,859)	(5,773)
Write back Movement in Accrued Interest earnings	0	(163,001)	0
Net cash from operating activities	14,083,616	12,400,841	14,601,115

(iii) Depreciation of Assets

Details of depreciation expenditure budgets for each program are as follows

	BUDGET 2014/2015 \$	FORECAST 2014/2015 \$	BUDGET 2015/2016 \$
Administration	548,319	319,605	538,858
Community Amenities	2,689,689	2,086,265	4,016,850
Other Property and Services	3,776,093	1,744,983	2,028,922
Total Depreciation all Programs	7,014,101	4,150,853	6,584,630

**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 2014/2015 \$	BUDGET 2015/2016 \$
Administration	600	600	5,280
Community Amenities	42,027,363	32,685,982	40,528,591
Other Property and Services	20,000	20,000	0
Total Statutory Fees and Charges	42,047,963	32,706,582	40,533,871

	BUDGET 2015/2016 \$	FORECAST 2014/2015 \$	BUDGET 2015/2016 \$
<u>User Charges</u>			
Ordinary activities	36,459,390	27,780,168	32,680,933
Other activities	0	0	2,600,000
<u>Special Charges</u>			
Ordinary activities	441,136	422,114	430,789
<u>Secondary Waste Charge</u>			
Other activities	5,147,437	4,504,300	4,822,149
Total Statutory Fees and Charges	42,047,963	32,706,582	40,533,871

6. FEES AND CHARGES - REDUCTION OF REVENUE

Cumulative Commercial & Contaminated Soils tonnages disposed in excess of 20,000, 25,000, 30,000 and 35,000 tonnes are subject to discounts as outlined on page 4 of the 2015/2016 Waste Management Schedule of Fees and Charges.

It is estimated that the total value of applicable discounts during 2015/2016 will be \$180,000 (inclusive of GST).

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2016**

7. LOAN BORROWINGS

(a) Loan Repayments

No loans existed as at 30 June 2015 and no loans are anticipated during the 2015/2016 financial year.

(b) Unspent Loans

No unspent loan funds existed as at 30 June 2015 and no unspent loan funds are anticipated during the 2015/2016 financial year.

(c) New Borrowings

The Eastern Metropolitan Regional Council does not propose to undertake new borrowings during the 2015/2016 financial year.

(d) Overdraft

Council has not utilised an overdraft facility during the 2014/2015 financial year and it is not anticipated that any such facility will be utilised during the 2015/2016 financial year.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2016**

8. COUNCILLOR FEES AND ALLOWANCES

Each Councillor, other than the Chairman, is entitled to an annual meeting fee of \$10,000.

The Chairman is entitled to an annual meeting fee of \$15,000 as well as an annual Local Government fee of \$19,000.

The Deputy Chairman is entitled to an annual Local Government fee of \$4,750.

A provision of \$9,800 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 2014/2015 \$	FORECAST 2014/2015 \$	BUDGET 2015/2016 \$
Councillor(s) meeting fees	110,000	110,000	110,000
Chairman's meeting fees	15,000	15,000	15,000
Chairman's Local Government fee	19,000	19,000	19,000
Deputy Chairman's Local Government fee	4,750	4,750	4,750
Deputy Councillors' meeting fees	2,250	7,250	9,800
Total Fees and Allowances	151,000	156,000	158,550

9. INVESTMENT INTEREST

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

	BUDGET 2014/2015 \$	FORECAST 2014/2015 \$	BUDGET 2015/2016 \$
Interest on Restricted Assets			
Interest on funds held in Reserve	1,426,086	1,736,106	1,455,683
Interest on other restricted investments (LSL)	24,300	22,726	21,720
Sub-Total Interest on Restricted Assets	1,450,386	1,758,832	1,477,403
Interest on Other Funds			
Interest on Municipal funds	171,300	410,196	195,300
Total Interest on Investments	1,621,686	2,169,028	1,672,703

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2016**

10. ASSET PROFIT OR LOSS ON DISPOSAL

	BUDGET 2014/2015 \$	FORECAST 2014/2015 \$	BUDGET 2015/2016 \$
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	0	0
(Profit) Loss on Disposal	0	0	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	47,000	0
Carrying Amount of Assets Disposed	0	0	0
(Profit) Loss on Disposal	0	47,000	0
Plant			
Proceeds from Sale of Assets	344,450	336,195	306,500
Carrying Amount of Assets Disposed	(306,908)	(295,922)	(300,727)
(Profit) Loss on Disposal	37,542	40,273	5,773
Structures			
Carrying Amount of Assets Disposed	0	(7,414)	0
(Profit) Loss on Disposal	0	(7,414)	0
Net Profit / (Loss) on Disposal	37,542	79,859	5,773

11. STRATEGIC 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 2015/16 to 2019/20, which was adopted by Council at its meeting held on 18 June 2015 together constitute EMRC's 'Plan For The Future' in accordance with *section 5.56 of the Local Government Act 1995*.

The 2015/2016 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 2016**

EASTERN METROPOLITAN REGIONAL COUNCIL
2015-2016 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES

Description	Unit	2014/2015 Charges with no GST \$	Value of GST \$	2014/2015 Charges inc GST \$	2015/2016 Charges with no GST \$	Value of GST \$	2015/2016 Charges inc GST \$	% Inc GST
Waste Management Charges								
Disposal Rates								
Member Councils	1 tonne							
Base Tipping Fee		52.55			56.05			6.66%
CWES Levy		3.50			3.50			0.00%
Secondary Waste Reserve		30.00			32.00			6.67%
Landfill Levy		55.00			55.00			0.00%
Total Member Council disposal rate		141.05	14.10	155.15	146.55	14.65	161.20	3.90%
Councils - Other								
Non-Member Local Government - Commercial	1 tonne							
Domestic Refuse Tip Pass (Gidgannup @ 3bags/wk)	n/a	141.05	14.10	155.15	146.55	14.65	161.20	3.90%
Council Refuse Tip Passes - Trailers (up to 500kg)	n/a	4.95	0.50	5.45	5.18	0.52	5.70	4.80%
		46.36	4.64	51.00	48.09	4.81	52.90	3.74%
General Waste								
Cars / Station Wagons	n/a	28.64	2.86	31.50	29.09	2.91	32.00	1.58%
Trailers (6 x 4)	n/a	50.01	4.99	55.00	51.36	5.14	56.50	2.70%
Trailers (6 x 4) High Sides	n/a	63.19	6.31	69.50	64.09	6.41	70.50	1.42%
Tandem/ Horse Floats (< 1 tonne)	n/a	93.64	9.36	103.00	95.00	9.50	104.50	1.46%
Vans / Utes	n/a	48.64	4.86	53.50	49.55	4.95	54.50	1.88%
Commercial (General)	1 tonne	143.64	14.36	158.00	145.45	14.55	160.00	1.26%
Minimum Commercial Charges	0.50 tonnes	71.82	7.18	79.00	72.73	7.27	80.00	1.26%
Greenwaste								
Greenwaste - Member Councils (uncontaminated - Red Hill & Hazelmere)	1 tonne	42.18	4.22	46.40	45.00	4.50	49.50	6.69%
Greenwaste - MGB (Member Councils)	1 tonne	96.05	9.60	105.65	101.55	10.15	111.70	5.73%
Greenwaste - Commercial (uncontaminated - Red Hill)	1 tonne	56.36	5.64	62.00	60.00	6.00	66.00	6.46%
Greenwaste - uncontaminated (to Hazelmere)	1 tonne	65.91	6.59	72.50		NOT APPLICABLE		
Greenwaste - shredded to EMRC specification (to Red Hill)	1 tonne	10.46	1.04	11.50	50.00	5.00	55.00	378.01%
(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 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
2015-2016 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Unit	2014/2015 Charges		2014/2015 Charges		2015/2016 Charges		2015/2016 Charges		% Inc. Exc. GST
		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	150.00	15.00	165.00	160.00	16.00	176.00	6.67%		
Asbestos (Wrapped) - Member Council residents only	1 tonne	77.27	7.73	85.00	85.00	8.50	93.50	10.00%		
Asbestos (Wrapped) - Minimum Charge		23.64	2.36	26.00	27.27	2.73	30.00	15.36%		
Car Bodies - Commercial	each	22.73	2.27	25.00	50.00	5.00	55.00	120.02%		
Car Bodies - Member Council residents only	each	13.64	1.36	15.00	25.00	2.50	27.50	83.28%		
Quarantine Waste	1 tonne	172.73	17.27	190.00	175.45	17.55	193.00	1.57%		
Burial Fee (for immediate burial requirements)	n/a	145.45	14.55	160.00	145.45	14.55	160.00	0.00%		
Handling Fee (for special handling requirements)	n/a	145.45	14.55	160.00	145.45	14.55	160.00	0.00%		
Tyre Disposal (off rim) *	each	5.00	0.50	5.50	5.00	0.50	5.50	0.00%		
Tyre Disposal (with rim) *	each	6.82	0.68	7.50	6.82	0.68	7.50	0.00%		
Tyre Recovery Charges (for tyres at the landfill face)	each	23.64	2.36	26.00	23.64	2.36	26.00	0.00%		
Mattress disposal fee (Member Council Residents)	each	16.36	1.64	18.00	16.36	1.64	18.00	0.00%		
Mattress disposal fee (Charitable Organisations)	each	16.36	1.64	18.00	16.36	1.64	18.00	0.00%		
Mattress disposal fee (Commercial)	each	24.55	2.45	27.00	24.55	2.45	27.00	0.00%		
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	0.00%		
Wash Facility Fee	n/a	36.36	3.64	40.00	36.36	3.64	40.00	0.00%		
Class III Contaminated Waste	1 tonne	143.64	14.36	158.00	145.45	14.55	160.00	1.26%		
Class III Contaminated Soil	1 tonne	141.55	14.15	155.70	143.64	14.36	158.00	1.48%		
Class IV Contaminated Waste	1 tonne	202.45	20.25	222.70	207.27	20.73	228.00	2.38%		
Class IV Contaminated Soil	1 tonne	174.27	17.43	191.70	177.82	17.78	195.60	2.04%		
Class V Waste - Concrete encapsulated drums (L 900mm D 600mm)	each	588.82	58.88	647.70	600.00	60.00	660.00	1.90%		
Class V Waste - Concrete encapsulated bulka bags (1.1m x 1.1m x 1.1m)	each	1390.64	139.06	1529.70	1418.18	141.82	1560.00	1.98%		
Administration Charge - Class III (for waste acceptance approvals)	consignment	117.27	11.73	129.00	118.18	11.82	130.00	0.78%		
Administration Charge - Class IV (for waste acceptance approvals)	consignment	145.45	14.55	160.00	145.45	14.55	160.00	0.00%		
Administration Charge - Reprinting of Signed Weighbridge Dockets	per docket	20.00	2.00	22.00	20.00	2.00	22.00	0.00%		
Administration Charge - Reprinting of Unsigned Weighbridge Dockets	per docket	4.55	0.45	5.00	4.55	0.45	5.00	0.00%		

(Cumulative Commercial tonnages & Contaminated Soils tonnages disposed of at the Red Hill Waste Management Facility in excess of 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
2015-2016 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Unit	2014/2015 Charges		2014/2015 Charges		2015/2016 Charges		2015/2016 Charges		% Inc. Exc. GST
		with no GST	Value of GST	inc GST	Value of GST	with no GST	Value of GST	inc GST	inc GST	
		\$	\$	\$	\$	\$	\$	\$	\$	
Waste Management Charges continued..										
Hazelmere										
Wood Waste (per cubic metre)										
- Grade 1	1 m ³	8.00	0.80	8.80	8.82	0.88	9.70	10.25%		
- Grade 2	1 m ³	9.00	0.90	9.90	9.90	1.00	10.90	10.00%		
- Contaminated	1 m ³	25.00	2.50	27.50	27.50	2.75	30.25	10.00%		
Wood Waste (per tonne)										
- Grade 1	1 tonne	80.00	8.00	88.00	88.18	8.82	97.00	10.23%		
- Grade 2	1 tonne	90.00	9.00	99.00	99.09	9.91	109.00	10.10%		
- Contaminated	1 tonne	250.00	25.00	275.00	275.00	27.50	302.50	10.00%		
Sale of Materials (all ex stockpile, minimum 10 tonnes)										
Mixed clay/fill (purchaser to load) **	1 tonne	4.55	0.45	5.00	4.55	0.45	5.00	0.00%		
Mixed clay/fill (loaded) **	1 tonne	7.27	0.73	8.00	7.27	0.73	8.00	0.00%		
Ferricrete/Laterite Filter Rock **	1 tonne	10.00	1.00	11.00	11.82	1.18	13.00	18.20%		
Ferricrete (20 - 40 mm) **	1 tonne	10.00	1.00	11.00	11.82	1.18	13.00	18.20%		
Ferricrete (40 - 80 mm) **	1 tonne	10.00	1.00	11.00	11.82	1.18	13.00	18.20%		
Ferricrete (Member Councils)	1 tonne	8.36	0.84	9.20	10.00	1.00	11.00	19.62%		
Manufactured Products (per cubic metre)										
Fine Mulch	1 m ³	20.00	2.00	22.00	21.91	2.19	24.10	9.55%		
Mixed Mulch	1 m ³	18.18	1.82	20.00	19.91	1.99	21.90	9.52%		
Coarse Mulch	1 m ³	20.91	2.09	23.00	22.91	2.29	25.20	9.56%		
Soil Improver	1 m ³	20.00	2.00	22.00	23.64	2.36	26.00	18.20%		
Coloured Chip	1 m ³	50.00	5.00	55.00	54.55	5.45	60.00	9.10%		
Grade 1 Wood Chip - Hazelmere	1 m ³	7.73	0.77	8.50	7.73	0.77	8.50	0.00%		
Grade 2 Wood Chip - Hazelmere	1 m ³	5.91	0.59	6.50	5.91	0.59	6.50	0.00%		
Wood Chip (fines) - Hazelmere	1 m ³	11.82	1.18	13.00	13.18	1.32	14.50	11.51%		
Manufactured Products (per tonne)										
Fine Mulch **	1 tonne	33.18	3.32	36.50	36.36	3.64	40.00	9.58%		
Mixed Mulch **	1 tonne	31.82	3.18	35.00	34.87	3.48	38.35	9.59%		
Coarse Mulch **	1 tonne	33.18	3.32	36.50	36.36	3.64	40.00	9.58%		
Mulch (Member Council)	1 tonne	20.91	2.09	23.00	21.41	2.14	23.55	2.39%		
Soil Improver **	1 tonne	21.82	2.18	24.00	25.82	2.58	28.40	18.33%		
Soil Improver (Member Councils)	1 tonne	19.09	1.91	21.00	21.00	2.00	22.00	4.77%		
Coloured Chip	1 tonne	250.00	25.00	275.00	272.73	27.27	300.00	9.09%		
Grade 1 Wood Chip - Hazelmere	1 tonne	38.19	3.81	42.00	38.19	3.81	42.00	0.00%		
Grade 2 Wood Chip - Hazelmere	1 tonne	27.27	2.73	30.00	27.27	2.73	30.00	0.00%		
Wood Chip (fines) - Hazelmere	1 tonne	53.64	5.36	59.00	60.00	6.00	66.00	11.86%		
Shredded, Unprocessed Greenwaste	1 tonne	10.00	1.00	11.00	10.00	1.00	11.00	0.00%		
Trailer Loaded Products (per scoop)										
Soil Improver	1 scoop	13.64	1.36	15.00	13.64	1.36	15.00	0.00%		
Mixed Mulch	1 scoop	13.64	1.36	15.00	13.64	1.36	15.00	0.00%		
Ferricrete	1 scoop	9.09	0.91	10.00	9.09	0.91	10.00	0.00%		

** 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
2015-2016 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Unit	2014/2015 Charges		2014/2015 Charges		2015/2016 Charges		2015/2016 Charges		% Inc Exc. GST
		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 ..										
Waste Services Environmental Consulting Fees										
<u>Miscellaneous Plant Hire (per hour)</u>										
Wet Hire of Water Tanker	1 hour	136.36	13.64	150.00	13.64	136.36	13.64	150.00	13.64	0.00%
Wet Hire of Loader (Volvo L120 or equivalent)	1 hour	136.36	13.64	150.00	13.64	136.36	13.64	150.00	13.64	0.00%
Wet Hire of Tip Truck (11 m3)	1 hour	113.64	11.36	125.00	11.36	113.64	11.36	125.00	11.36	0.00%
Wet Hire of 17m ³ Articulated Dump Truck	1 hour	204.55	20.45	225.00	20.45	204.55	20.45	225.00	20.45	0.00%
Labour Hire	1 hour	50.00	5.00	55.00	5.00	50.00	5.00	55.00	5.00	0.00%
<u>Member Councils Consulting Fees</u>										
Consultant Director	1 hour	110.70	11.07	121.77	11.07	114.00	11.40	125.40	11.40	2.98%
Consultant Manager	1 hour	99.00	9.90	108.90	9.90	101.00	10.10	111.10	10.10	2.02%
Senior Consultant	1 hour	85.00	8.50	93.50	8.50	87.00	8.70	95.70	8.70	2.35%
Consultant	1 hour	76.00	7.60	83.60	7.60	78.00	7.80	85.80	7.80	2.63%
Project Officer	1 hour	58.00	5.80	63.80	5.80	60.00	6.00	66.00	6.00	3.45%
<u>Commercial Consulting Fees</u>										
Consultant Director	1 hour	191.00	19.10	210.10	19.10	195.00	19.50	214.50	19.50	2.09%
Consultant Manager	1 hour	168.00	16.80	184.80	16.80	172.00	17.20	189.20	17.20	2.38%
Senior Consultant	1 hour	153.00	15.30	168.30	15.30	156.00	15.60	171.60	15.60	1.96%
Consultant	1 hour	128.00	12.80	140.80	12.80	131.00	13.10	144.10	13.10	2.34%
Project Officer	1 hour	102.00	10.20	112.20	10.20	104.00	10.40	114.40	10.40	1.96%

(Cumulative Commercial tonnages & Contaminated Soils tonnages disposed of at the Red Hill Waste Management Facility in excess of 20,000, 25,000, 30,000 & 35,000 tonnes are subject to discounts as outlined below).

Discount Applicable Once Threshold is reached

Threshold (per financial year	Discount (per tonnes incl GST)	Discount Rate Applied To The Following Tonnages
20,000 tonnes	\$9.00	From 1 up to 24,999 tonnes
25,000 tonnes	\$11.00	From 20,001 up to 29,999 tonnes
30,000 tonnes	\$13.00	From 25,001 up to 34,999 tonnes
35,000 tonnes	\$16.00	From 30,001 up to 34,999 tonnes

2015/2016 - Regional Services (Environmental Services & Regional Development) Consulting Rates

	Prior Year Actuals							Proposed		
	2010/2011 (exc. GST)	2011/2012 (exc. GST)	2012/2013 (exc. GST)	2013/2014 (exc. GST)	2014/2015 (exc. GST)	2015/2016 (exc. GST)	2015/2016 (inc. GST)	% Change		
Member Council Consulting Fees										
Consultant Director	\$96.00	\$99.00	\$102.00	\$105.00	\$108.00	\$111.00	\$122.10	2.78%		
Consultant Manager	\$86.00	\$88.50	\$91.00	\$93.00	\$95.00	\$97.50	\$107.25	2.63%		
Consultant Coordinator	\$74.00	\$76.00	\$78.00	\$80.00	\$82.00	\$84.00	\$92.40	2.44%		
Consultant	\$66.00	\$68.00	\$70.00	\$72.00	\$74.00	\$76.00	\$83.60	2.70%		
Project Officer	\$50.00	\$51.50	\$53.00	\$54.50	\$56.00	\$57.50	\$63.25	2.68%		
Other Organisations Consulting Fees										
Consultant Director	\$182.00	\$187.50	\$187.50	\$187.50	\$187.50	\$187.50	\$206.25	0.00%		
Consultant Manager	\$160.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$181.50	0.00%		
Consultant Coordinator	\$160.00	\$165.00	\$150.00	\$150.00	\$150.00	\$150.00	\$165.00	0.00%		
Consultant	\$145.00	\$149.50	\$125.00	\$125.00	\$125.00	\$125.00	\$137.50	0.00%		
Project Officer	\$127.00	\$131.00	\$100.00	\$100.00	\$100.00	\$100.00	\$110.00	0.00%		

* Note : All hourly rates are exclusive of GST

2015/2016 - 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 2016**

TONNAGE ANALYSIS

COUNCIL	ACTUAL 2011/2012 TONNES	ACTUAL 2012/13 TONNES	ACTUAL 2013/14 TONNES	FORECAST 2014/15 TONNES	PROJECTED 2015/16 TONNES
Bayswater - MSW	23,050	18,490	18,817	17,687	18,041
Belmont	12,820	12,821	12,950	12,881	13,139
Bassendean	6,235	6,214	6,474	6,740	6,875
Swan - MSW	42,217	43,917	45,666	43,452	44,321
Mundaring	15,255	13,891	14,586	14,165	14,515
Kalamunda	24,062	25,217	24,371	25,679	26,193
Sub-total - Member Councils (MSW)	123,638	120,550	122,863	120,604	123,083
Bayswater - Greenwaste	4,863	4,714	4,797	5,388	5,496
Swan - Greenwaste	5	1,489	1,732	1,460	1,489
Bassendean - Greenwaste	813	692	602	0	0
Belmont - Greenwaste	282	241	145	0	0
Kalamunda - Greenwaste	4,332	4,145	2,952	5,402	5,510
Mundaring - Greenwaste	260	0	367	500	510
Transfer Station - Greenwaste	1,230	1,211	1,031	924	924
Commercial/Other - Greenwaste	1,439	1,197	3,920	1,168	1,191
Sub-total - Greenwaste	13,225	13,690	15,545	14,842	15,120
W.M.I.R.C	6,734	0	0	0	0
W.M.R.C Commercial	0	0	0	0	0
Non-Member Local Governments	95,040	96,120	12,109	2,000	0
RRF Residual	0	0	0	0	0
EMRC Transfer Stn (Trailers & Commercial etc)	6,541	7,664	8,722	7,978	8,138
Commercial/Other Class III	103,420	125,666	119,468	78,640	80,213
Contaminated Class III	10,606	10,231	7,168	19,100	19,100
Class IV Waste	3,630	2,583	0	300	3,000
Class V - Concrete Encapsulation	0	0	0	0	0
Sub-total - Other Tonnages	225,971	242,263	147,467	108,018	110,450
TOTAL TONNAGES	362,834	376,504	285,875	243,464	248,653
Class III	345,979	360,231	270,330	228,322	230,533
Class IV & V	3,630	2,583	0	300	3,000
Greenwaste	13,225	13,690	15,545	14,842	15,120
TOTAL TONNAGES	362,834	376,504	285,875	243,464	248,653

BASE INCOME (INCLUDING LANDFILL LEVY) FROM TONNAGES ANALYSIS

BASE INCOME (INCLUDING LANDFILL LEVY) FROM TONNAGES ANALYSIS

COUNCIL	A/C#	IE	ACTUAL 2009/10 \$	ACTUAL 2010/11 \$	ACTUAL 2011/12 \$	ACTUAL 2012/13 \$	ACTUAL 2013/14 \$	FORECAST 2014/15 \$	PROJECTED 2015/16 \$
Sub-total - Member Councils									
Bayswater	53310/00	BB	1,318,859	1,554,797	1,542,193	1,402,865	1,553,049	1,663,462	2,003,424
Belmont	53310/00	BC	757,162	977,139	872,127	1,028,565	1,196,098	1,211,458	1,459,044
Bassendean	53310/00	BA	290,092	387,456	425,731	487,188	675,202	633,897	763,447
Swan - MSW	53310/00	BD	2,124,301	2,685,079	2,983,130	3,518,167	3,843,782	4,086,661	4,921,851
Mundaring	53310/00	BF	753,350	984,904	1,067,925	1,162,308	1,260,578	1,332,218	1,611,877
Kalamunda	53310/00	BE	1,135,984	1,440,517	1,684,897	2,019,728	2,110,587	2,415,110	2,908,686
Sub-total - Member Councils			6,379,749	8,029,892	8,576,002	9,618,822	10,639,296	11,342,806	13,663,329
Sub-total - Greenwaste									
Bayswater - Greenwaste	58864/00	BB	263,720	292,203	331,590	345,529	437,578	517,517	558,094
Swan - Greenwaste	58864/00	BD	47,794	36,714	179	70,101	70,865	61,583	67,014
Bassendean - Greenwaste	58864/00	BA	21,469	20,083	27,360	21,081	24,457	0	0
Belmont - Greenwaste	58864/00	BC	6,570	6,967	9,495	8,226	5,930	0	0
Kalamunda - Greenwaste	58864/00	BE	118,523	179,588	145,272	164,943	116,179	227,856	247,952
Mundaring - Greenwaste	58864/00	BF	7,785	26,731	8,642	0	13,959	21,090	22,950
Commercial/Other - Greenwaste	58864/00	BK	94,393	113,210	132,761	154,781	164,875	114,713	123,749
Sub-total - Greenwaste			560,254	675,495	655,297	764,660	833,844	942,759	1,019,759
Sub-total - Other									
W.M.R.C	53310/00	BG	886,342	870,145	476,079	0	0	0	0
W.M.R.C Commercial	53310/00	BH	850,552	301,361	0	0	0	0	0
Non-Member Local Governments	53310/00	BS	0	0	0	8,745,105	1,276,942	235,100	0
EMRC Transfer Stn (Trailers etc)	58857/00	BI	717,878	960,507	1,047,558	1,153,782	1,414,362	1,349,355	1,541,162
EMRC Transfer Stn (Commercial)	58857/00	BK	219,752	205,460	200,940	284,111	262,259	312,339	360,290
Contaminated Class III	53310/00	BJ	220,357	354,299	1,260,829	980,532	714,698	2,445,755	2,743,524
Class IV Waste	53330/00	BK	970,834	619,980	459,493	359,264	298	52,635	533,460
Class V - Concrete Encapsulation	53330/01	BK	0	0	35,993	0	0	0	0
Commercial/Other Class III	53310/00	BK	7,617,436	10,113,802	15,565,473	11,913,220	12,155,481	9,425,790	10,684,824
Sub-total - Other			11,483,150	13,425,554	19,046,365	23,436,014	15,824,040	13,820,974	15,863,260
TOTAL BASE									
TOTAL BASE			18,423,153	22,130,941	28,277,664	33,819,496	27,297,180	26,106,539	30,551,348
Class III									
Class III			16,892,065	20,835,466	27,126,882	32,695,572	26,463,038	25,111,145	28,998,129
Class IV									
Class IV			970,834	619,980	495,485	359,264	298	52,635	533,460
Greenwaste									
Greenwaste			560,254	675,495	655,297	764,660	833,844	942,759	1,019,759
TOTAL BASE									
TOTAL BASE			18,423,153	22,130,941	28,277,664	33,819,496	27,297,180	26,106,539	30,551,348

ANNUAL BUDGET SUMMARY

**For the Year Ending
30 June 2016**

Annual Budget Summary 2015/2016

	Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
Governance			
Operating Income	0	0	0
Less Operating Expenditure	871,510	811,146	865,494
Total for Governance - Net Income/(Expenditure)	(871,510)	(811,146)	(865,494)

Corporate Services			
Operating Income	105,276	153,741	124,506
Less Operating Expenditure	(392,702)	(1,068,324)	(145,501)
Add Other Income	161,750	115,150	181,750
Less Other Expenditure	148,014	105,614	183,320
Less Capital Expenditure	1,031,028	503,055	973,585
Total for Corporate Services - Net Income/(Expenditure)	(519,314)	728,546	(705,148)

Waste Management Services			
Operating Income	40,005,988	32,408,012	37,430,213
Less Operating Expenditure	33,985,748	27,135,490	32,021,500
Add Other Income	182,700	268,045	124,750
Less Other Expenditure	166,155	203,447	121,407
Less Capital Expenditure	16,701,201	7,558,611	18,937,229
Total for Waste Management Services - Net Income/(Expenditure)	(10,664,416)	(2,221,491)	(13,525,173)

Environmental Services			
Operating Income	718,274	757,677	769,058
Less Operating Expenditure	2,112,858	1,963,117	2,176,050
Less Capital Expenditure	2,700	1,800	2,000
Total for Environmental Services - Net Income/(Expenditure)	(1,397,284)	(1,207,240)	(1,408,992)

Regional Development			
Operating Income	589,923	549,423	434,366
Less Operating Expenditure	2,066,666	1,858,468	1,834,474
Less Capital Expenditure	2,000	1,600	2,000
Total for Regional Development - Net Income/(Expenditure)	(1,478,743)	(1,310,645)	(1,402,108)

Annual Budget Summary 2015/2016

	Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
Risk Management Services			
Operating Income	0	0	0
Less Operating Expenditure	60,397	(5,151)	(11,273)
Less Capital Expenditure	1,000	0	1,000
Total for Risk Management Services - Net Income/(Expenditure)	(61,397)	5,151	10,273
Resource Recovery			
Other Income	5,149,606	4,504,350	8,749,699
Less Other Expenditure	1,937,932	1,136,747	4,076,544
Less Capital Expenditure	12,413,000	2,718,000	14,312,000
Total for Resource Recovery - Net Income/(Expenditure)	(9,201,326)	649,603	(9,638,845)
Ascot Place			
Operating Income	600	600	0
Less Operating Expenditure	500,101	328,168	344,718
Less Capital Expenditure	260,000	70,000	260,000
Total for Ascot Place - Net Income/(Expenditure)	(759,501)	(397,568)	(604,718)
Investment			
Operating Income	85,650	348,253	97,650
Add Other Income	1,450,386	1,758,832	1,477,403
Total for Investment - Net Income/(Expenditure)	1,536,036	2,107,085	1,575,053
Net Operating and Capital Expenditure	(23,417,456)	(2,457,705)	(26,565,154)

FINANCIAL PERFORMANCE BY ACCOUNT

**For the Year Ending
30 June 2016**

Financial Performance by Account 2015/2016

Governance and Corporate Services

Budget
2014/2015

Forecast
2014/2015

Budget
2015/2016

Manage Governance and Corporate Services

Operating Income

54440/00	Income Vehicles - Ascot Place	100	100	100
58925/01	Income Workers Compensation Governance and Corporate	0	0	0
59981/00	Income Governance and Corporate Services Business Unit	0	450	0
		100	550	100

Operating Expenditure

61440/00	Internal Revenue Vehicles - Ascot Place	(231,547)	(195,928)	(203,531)
65420/05	Operate and Maintain Minor Plant - Ascot Place	855	0	0
65420/06	Operate and Maintain Power Supply Equipment - Ascot Place	7,520	7,520	8,420
65420/07	Operate and Maintain Office Furniture and Miscellaneous Plant and	21,097	14,450	15,058
65440/00	Operate and Maintain Vehicles - Ascot Place	246,558	171,507	204,674
66510/01	Operate and Maintain Office Equipment - Corporate Services	6,437	2,875	5,847
66520/10	Operate and Maintain Fire Fighting Equipment - Ascot Place	250	250	250
67610/01	Operate and Maintain Office Furniture and Fittings - Corporate	1,317	1,321	1,588
73918/01	Recruit Staff - Corporate Services	20,000	14,000	20,000
73918/08	Recruit Senior Staff	29,600	14,600	19,600
73981/00	Manage Governance and Corporate Services Business Unit	774,897	739,661	756,600
73987/00	Provide Corporate Environmental Advice and Monitor Business Risk	62,000	62,000	62,000
		938,984	832,256	890,506

Net Income/(Expenditure)

(938,884) **(831,706)** **(890,406)**

Provide Governance

Operating Expenditure

73993/00	Governance - Council Members	716,312	697,790	722,810
73994/00	Conduct Committee Meetings	13,057	5,000	7,500
73995/00	Conduct Council Meetings	29,806	29,806	30,684
73995/01	Catering Kitchen - Provisions	15,500	7,800	12,800
		774,675	740,396	773,794

Net Income/(Expenditure)

(774,675) **(740,396)** **(773,794)**

Allocate Corporate Services Costs

Operating Expenditure

71981/00	Internal Revenue Governance and Corporate Services Business	(4,728,158)	(4,728,158)	(4,832,317)
		(4,728,158)	(4,728,158)	(4,832,317)

Net Income/(Expenditure)

4,728,158 **4,728,158** **4,832,317**

Facilitate Continuous Organisational Improvement Programmes

Operating Expenditure

73988/01	Implement Business Improvement Projects	3,000	0	1,500
73988/02	Facilitate Continuous Improvement Programme	3,100	0	2,000
73988/03	Implement the Rewards and Recognition Programme	5,000	5,000	5,000
		11,100	5,000	8,500

Net Income/(Expenditure)

(11,100) **(5,000)** **(8,500)**

Financial Performance by Account 2015/2016

Governance and Corporate Services

Budget
2014/2015

Forecast
2014/2015

Budget
2015/2016

Identify and Coordinate Networking Opportunities

Operating Income

58996/00	Income Conduct Other Functions	19,476	20,198	21,426
		19,476	20,198	21,426

Operating Expenditure

73904/01	Attend Corporate and Award Functions and Events - Governance	1,200	1,200	1,200
73965/00	Conduct Promotions/Public Relations Events - Marketing	8,050	8,050	9,050
73992/00	Hold Biennial Dinner/ Cocktail Function	42,000	30,000	50,000
73996/00	Conduct Other Functions	41,085	27,500	27,500
73996/02	EMRC Staff Kitchen - Provisions	12,550	12,050	13,000
		104,885	78,800	100,750

Net Income/(Expenditure)

(85,409) **(58,602)** **(79,324)**

Implement Employee Assistance Programme (EAP)

Operating Expenditure

73911/00	Provide Staff Health Welfare - 1st Aid & EAP	4,150	4,150	5,100
73911/01	Promote Staff Health and Welfare - Corporate	7,300	7,300	7,300
		11,450	11,450	12,400

Net Income/(Expenditure)

(11,450) **(11,450)** **(12,400)**

Implement EMRC's Strategic Information Plan

Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	719,650	279,650	632,250
		719,650	279,650	632,250

Net Income/(Expenditure)

(719,650) **(279,650)** **(632,250)**

Implement Governance and Corporate Services Staff Training and Development

Operating Expenditure

73919/00	Train and Develop Staff - Corporate General	38,000	28,000	15,500
73919/01	Train and Develop Staff - Governance and Corporate Services	78,100	73,668	60,700
		116,100	101,668	76,200

Net Income/(Expenditure)

(116,100) **(101,668)** **(76,200)**

Implement Governance and Corporate Services Study Assistance Programme

Operating Expenditure

73914/01	Implement Governance and Corporate Services Study Assistance	5,000	2,250	4,000
		5,000	2,250	4,000

Net Income/(Expenditure)

(5,000) **(2,250)** **(4,000)**

Financial Performance by Account 2015/2016

Governance and Corporate Services

Budget
2014/2015

Forecast
2014/2015

Budget
2015/2016

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

Operating Expenditure

73989/00	Undertake Strategic Planning Research and Special Projects	75,300	30,300	70,300
73999/00	Prepare Strategic Plan and Plan for the Future	35,015	850	22,500
73999/01	Facilitate Business Planning Workshops	1,500	1,000	1,000
73999/04	Implement Workforce Plan Initiatives	2,000	2,000	2,000
		113,815	34,150	95,800
Net Income/(Expenditure)		(113,815)	(34,150)	(95,800)

Manage Corporate Administration Facilities (Ascot Place)

Operating Income

52240/01	Income Administration Building - Ascot Place	600	600	0
		600	600	0

Operating Expenditure

63240/01	Operate and Maintain Administration Building - Ascot Place	454,021	281,675	309,671
63240/02	Clean Administration Building - Ascot Place	45,715	45,715	33,975
66530/01	Operate and Maintain Security System - Ascot Place	365	778	1,072
66590/00	Operate and Maintain Miscellaneous Equipment - Corporate	1,002	2,464	2,237
		501,103	330,632	346,955

Capital Expenditure

25240/01	Capital Improvement Administration Building - Ascot Place	260,000	70,000	260,000
		260,000	70,000	260,000

Net Income/(Expenditure)

(760,503) **(400,032)** **(606,955)**

Manage Portfolio of Assets

Other Income

82440/00	Income Disposal of Vehicles - Ascot Place	161,750	115,150	181,750
		161,750	115,150	181,750

Other Expenditure

83394/00	Disposal of Perimeter Fencing - Ascot Place	0	7,414	0
83440/00	Disposal of Vehicles - Ascot Place	148,014	98,200	183,320
		148,014	105,614	183,320

Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	233,978	166,005	279,435
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	33,750	33,750	28,250
24620/00	Purchase Art Works	40,000	20,000	30,000
25530/01	Upgrade Security Equipment - Ascot Place	3,650	3,650	3,650
		311,378	223,405	341,335

Net Income/(Expenditure)

(297,642) **(213,869)** **(342,905)**

Financial Performance by Account 2015/2016

Governance and Corporate Services

Budget
2014/2015

Forecast
2014/2015

Budget
2015/2016

Monitor Stakeholder Satisfaction with Type and Quality of Services Provided

Operating Expenditure

73961/01	Conduct Biennial Stakeholder Perception Survey	18,200	4,400	29,203
		18,200	4,400	29,203

Net Income/(Expenditure)

(18,200) **(4,400)** **(29,203)**

Provide Administration Services

Operating Income

59901/00	Income Administration Services	0	0	0
		0	0	0

Operating Expenditure

73901/00	Provide Administrative Service	480,072	477,645	530,180
		480,072	477,645	530,180

Net Income/(Expenditure)

(480,072) **(477,645)** **(530,180)**

Provide Financial Services

Operating Income

59943/00	Income Financial Services	0	71,000	0
59945/00	Income Municipal Cash Investments	85,650	348,253	97,650
59945/02	Income Municipal Cash at Bank	85,650	61,943	97,650
		171,300	481,196	195,300

Operating Expenditure

73943/00	Provide Financial Services	716,381	680,398	943,396
73943/01	Provide Financial Services - Non GST Fees and Charges	717	800	850
93999/01	Clearing Account - Salaries Paid	0	4,251,723	0
93999/02	Clearing Account - Salaries Allocated	0	(4,251,723)	0
		717,098	681,198	944,246

Other Income

59945/01	Income Restricted Cash Investments	1,450,386	1,758,832	1,477,403
		1,450,386	1,758,832	1,477,403

Net Income/(Expenditure)

904,588 **1,558,830** **728,457**

Financial Performance by Account 2015/2016

Governance and Corporate Services

Budget
2014/2015

Forecast
2014/2015

Budget
2015/2016

Provide Human Resource Management Services

Operating Income

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

Operating Expenditure

73912/00	Provide Human Resource Management Service	314,079	398,436	418,990
73912/01	Conduct Staff Recognition Presentations	3,100	3,100	4,100
93999/99	Clearing Account - Payroll	0	0	0
		317,179	401,536	423,090

Net Income/(Expenditure)

(317,179) **(401,536)** **(417,810)**

Provide Information and Technology Service

Operating Expenditure

66550/00	Operate and Maintain Information Technology & Communication	299,949	199,013	484,730
66560/00	Operate and Maintain Network Communications Equipment	1,744	1,744	500
66570/00	Operate and Maintain Information Technology Servers	1,744	1,744	500
73951/00	Manage Information Technology Services	399,867	315,162	398,855
73952/00	Manage Application and Operating System Software	494,205	229,133	356,600
		1,197,509	746,796	1,241,185

Net Income/(Expenditure)

(1,197,509) **(746,796)** **(1,241,185)**

Provide Internal Audit and Compliance Services

Operating Expenditure

73906/00	Provide Compliance Services and Internal Audit	52,300	46,100	53,560
		52,300	46,100	53,560

Net Income/(Expenditure)

(52,300) **(46,100)** **(53,560)**

Provide Organisation Marketing and Communication Services

Operating Income

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

Operating Expenditure

73961/00	Manage Marketing and Communications Services	185,718	200,356	204,366
73963/00	Prepare Annual Report	10,500	9,135	10,814
		196,218	209,491	215,180

Net Income/(Expenditure)

(196,168) **(209,441)** **(215,130)**

Financial Performance by Account 2015/2016

Waste Management	Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
------------------	---------------------	-----------------------	---------------------

Manage Engineering and Waste Management Services

Operating Income

59982/00	Income Engineering / Waste Management Business Unit	1,150	1,150	150
59982/01	Income Engineering / Waste Management Business Unit - Vehicle	2,400	0	0
		3,550	1,150	150

Operating Expenditure

66510/02	Operate and Maintain Office Equipment - Waste Management	331	110	147
66590/02	Operate and Maintain Miscellaneous Equipment -Waste	1,323	2,837	3,070
67610/02	Operate and Maintain Office Furniture and Fittings - Waste	1,396	1,416	1,550
67610/09	Operate and Maintain Office Furniture and Fittings - Hazelmere	641	396	626
71915/02	Internal Revenue Staff Leave Entitlements - Engineering and Waste	(153,794)	(156,186)	(144,882)
73917/02	Provide Staff Annual Leave - Engineering Waste Management	154,918	82,469	159,720
73918/02	Recruit Staff - Engineering / Waste Management	10,000	4,000	6,000
73921/02	Provide Staff Sick Leave - Engineering Waste Management	32,961	9,389	34,418
73922/02	Provide Staff Long Service Leave - Engineering Waste Management	4,244	4,244	4,371
73923/02	Provide Staff RDO and TIL Leave - Engineering Waste Management	0	4,746	0
73924/02	Provide Staff Public Holiday Leave - Engineering Waste	63,716	25,529	68,836
73925/02	Provide Staff Workers' Compensation - Engineering Waste	0	38,916	0
73982/00	Manage Engineering / Waste Management Business Unit	2,330,253	2,231,114	2,129,075
		2,445,989	2,248,980	2,262,931

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	3,000
24610/03	Purchase Office Furniture and Fittings-Engineering and Waste	1,000	1,000	1,000
24610/10	Purchase Office Furniture and Fittings-Hazelmere	1,500	1,500	2,000
		6,050	6,050	6,550

Net Income/(Expenditure)

(2,448,489)	(2,253,880)	(2,269,331)
--------------------	--------------------	--------------------

Collect Problematic Waste in the Region

Operating Expenditure

72866/00	Manage Household Hazardous Waste	6,705	8,953	8,946
72866/02	Dispose of Household Hazardous Waste	23,367	9,155	0
72866/03	Market Household Hazardous Waste Collections	3,500	3,500	3,500
		33,572	21,608	12,446

Net Income/(Expenditure)

(33,572)	(21,608)	(12,446)
-----------------	-----------------	-----------------

Develop an Education Programme to Address Problematic Waste in the Region

Operating Expenditure

72866/01	Conduct School Battery Collection Programme	29,329	27,647	35,376
		29,329	27,647	35,376

Net Income/(Expenditure)

(29,329)	(27,647)	(35,376)
-----------------	-----------------	-----------------

Financial Performance by Account 2015/2016

Waste Management

Budget
2014/2015

Forecast
2014/2015

Budget
2015/2016

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

Operating Expenditure

72873/00	Conduct Waste Education Programmes	126,463	102,346	74,524
		126,463	102,346	74,524

Capital Expenditure

24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill Education	1,000	0	3,000
		1,000	0	3,000

Net Income/(Expenditure)

(127,463) **(102,346)** **(77,524)**

Develop Environmental Management System for Red Hill Waste Management Facility

Operating Expenditure

72856/00	Develop Environmental Management System - Red Hill Landfill	98,261	91,500	51,500
		98,261	91,500	51,500

Net Income/(Expenditure)

(98,261) **(91,500)** **(51,500)**

Identify and Coordinate Networking Opportunities

Operating Expenditure

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

Net Income/(Expenditure)

0 **0** **(200)**

Implement Red Hill Master Plan Planning Recommendations

Capital Expenditure

24310/12	Construct Class III Cell Stage 14 - Red Hill Landfill Facility	960,000	0	160,000
24310/13	Construct Class III Landfill Cell Farm Stage 3 - Red Hill Landfill	1,100,000	280,000	2,000,000
24310/16	Construct Class III Cell Stage 15 - Red Hill Landfill Facility	5,010,000	3,810,000	1,800,000
24320/01	Construct Class III Leachate Pond - Red Hill Landfill Facility	0	0	600,000
24320/02	Leachate Project - Red Hill Landfill Facility	1,000,000	650,000	3,500,000
24330/04	Design and Construct Class IV Cell Stage 2 - Red Hill Landfill	400,000	200,000	500,000
24350/00	Construct Siltation Ponds - Red Hill Landfill Facility	200,000	100,000	0
24350/01	Construct Stormwater and Siltation Ponds - Red Hill Landfill Facility	100,000	100,000	200,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	500,000	200,000	490,000
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	0	0	475,000
24394/00	Construct Perimeter Fencing - Red Hill Landfill Facility	100,000	100,000	0
24394/05	Construct Litter Fence - Redhill Landfill Facility	0	0	50,000
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	32,782	154,782	34,000
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	0	0	150,000
		9,402,782	5,594,782	9,959,000

Net Income/(Expenditure)

(9,402,782) **(5,594,782)** **(9,959,000)**

Financial Performance by Account 2015/2016

Waste Management	Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
------------------	---------------------	-----------------------	---------------------

Implement Red Hill Master Plan Recommendations (Other)

Operating Expenditure

73939/02	Update Red Hill Development Plan	500	0	500
		500	0	500

Net Income/(Expenditure)

(500)	0	(500)
--------------	----------	--------------

Implement Regional Waste Education Plan

Operating Income

58873/01	Income Stakeholder Waste Education	442,634	423,614	432,289
		442,634	423,614	432,289

Operating Expenditure

72873/01	Provide Stakeholder Waste Education Service	80,707	73,336	98,155
72873/02	Conduct Waste Education Research / Surveys	10,000	0	20,000
72873/04	Produce Regional Waste Education Marketing Materials	120,000	120,000	100,000
72873/06	Conduct Earth Carers Volunteer Program	13,170	10,246	13,356
		223,877	203,582	231,511

Net Income/(Expenditure)

218,757	220,032	200,778
----------------	----------------	----------------

Implement Waste Management Services Study Assistance Programme

Operating Expenditure

73914/02	Implement Engineering/Waste Management Services Study	2,000	2,000	1,000
73914/03	Implement Red Hill Landfill Facility Administration Staff Study	1,500	500	750
73914/08	Implement Red Hill Landfill Facility Operations Staff Study	500	500	500
		4,000	3,000	2,250

Net Income/(Expenditure)

(4,000)	(3,000)	(2,250)
----------------	----------------	----------------

Implement Waste Management Staff Training and Development

Operating Expenditure

73919/02	Train and Develop Staff - Engineering / Waste Management	52,698	28,649	45,339
73919/03	Train and Develop Staff - Red Hill Landfill Facility	24,881	15,865	19,933
73919/08	Train and Develop Staff - Waste Management Landfill Operations	9,006	0	25,618
73919/09	Train and Develop Staff - Hazelmere Operations Staff	7,953	5,837	8,708
		94,538	50,351	99,598

Net Income/(Expenditure)

(94,538)	(50,351)	(99,598)
-----------------	-----------------	-----------------

Financial Performance by Account 2015/2016

Waste Management

Budget
2014/2015

Forecast
2014/2015

Budget
2015/2016

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

Operating Income

58410/00	Income Plant	165,000	165,515	185,000
		165,000	165,515	185,000

Operating Expenditure

61410/00	Internal Revenue Plant	(2,833,479)	(2,844,824)	(3,395,451)
61430/00	Internal Revenue Vehicles - Red Hill Landfill Facility	(121,526)	(121,526)	(127,602)
65410/00	Operate and Maintain Plant - Waste Management Facilities	4,917,222	2,748,145	2,941,815
65410/01	Operate and Maintain Plant - Arrange for servicing repairs and	23,642	26,720	23,198
65410/02	Operate and Maintain Plant - Hazelmere	374,117	447,707	669,571
65420/01	Operate and Maintain Minor Plant - Water Pumps	124,576	100,278	151,657
65420/02	Operate and Maintain Minor Plant - Generators	50,661	38,740	30,794
65420/03	Operate and Maintain Minor Plant - Water Tanker	741	243	221
65420/04	Operate and Maintain Minor Plant-Trailers-Red Hill	13,134	12,619	10,802
65420/08	Operate and Maintain Miscellaneous Plant - Hazelmere	30,457	76,298	115,332
65420/99	Operate and Maintain Minor Plant - Misc Attachments - Red Hill	96,003	28,732	22,237
		2,675,548	513,132	442,573

Other Income

82410/00	Income Disposal of Plant - Red Hill Landfill Facility	100,000	100,000	100,000
82430/00	Income Disposal of Vehicles - Red Hill Landfill Facility	82,700	121,045	24,750
		182,700	221,045	124,750

Other Expenditure

83394/01	Disposal of Perimeter Fencing - Red Hill Landfill Facility	0	0	0
83410/00	Disposal of Plant - Red Hill Landfill Facility	101,000	101,000	101,000
83420/00	Disposal of Minor Plant - Red Hill Landfill Facility	0	17,540	0
83430/00	Disposal of Vehicles - Red Hill Landfill Facility	65,155	84,907	20,407
		166,155	203,447	121,407

Capital Expenditure

24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	2,103,000	273,000	4,220,000
24410/01	Purchase / Replace Plant - Hazelmere	2,850,000	980,000	2,630,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	12,000	12,000	15,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	117,869	104,279	39,179
25410/00	Refurbish Plant - Red Hill Landfill Facility	20,000	20,000	20,000
25410/01	Refurbish Plant - Hazelmere	0	0	70,000
		5,102,869	1,389,279	6,994,179

Net Income/(Expenditure)

(7,596,872) **(1,719,298)** **(7,248,409)**

Manage Portfolio of Assets

Other Income

82120/01	Income Disposal of Commercial Land-Hazelmere	0	47,000	0
		0	47,000	0

Other Expenditure

83120/03	Disposal of Commercial Land - Hazelmere	0	0	0
		0	0	0

Net Income/(Expenditure)

0 **47,000** **0**

Financial Performance by Account 2015/2016

Waste Management

Budget
2014/2015

Forecast
2014/2015

Budget
2015/2016

Market Red Hill Waste Management Facility By-Products

Operating Income

58861/00	Income Surplus Clay	7,000	7,200	10,000
58862/00	Income Laterite	362,500	565,000	406,000
58863/00	Income Methane	120,000	118,000	120,000
58864/00	Income Greenwaste Operations - General	1,545,648	1,527,759	1,266,063
58884/01	Income Greenwaste Waste Stream Audits	0	0	25,000
		2,035,148	2,217,959	1,827,063

Operating Expenditure

64395/00	Operate and Maintain Greenwaste Processing Area (Unsealed)	41,550	13,821	35,991
64395/01	Operate and Maintain Contaminated Soil Remediation Area	0	0	0
64395/02	Operate and Maintain Hardstand & Road - Hazelmere	95,256	67,724	66,129
72860/00	Market Waste Facility Products	32,194	5,000	23,125
72861/00	Manage Surplus Clay Stock Pile	5,503	5,488	5,806
72862/00	Manage Laterite	41,898	59,827	43,543
72862/01	Market Laterite	237	118	247
72862/02	Remove Crush and Screen Lateritic Caprock	500,000	600,000	857,500
72863/00	Manage Methane	16,988	15,081	15,487
72864/01	Manage Greenwaste Composting	210,792	103,812	121,004
72864/02	Manage Greenwaste Mulching	691,801	591,148	389,929
72884/03	Undertake Greenwaste Waste Stream Audits	0	0	50,000
		1,636,219	1,462,020	1,608,761

Capital Expenditure

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

Net Income/(Expenditure)

398,929 **755,940** **218,302**

Promote Red Hill Landfill Facility Operations

Operating Income

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

Operating Expenditure

63252/00	Operate and Maintain Training Centre Buildings (House) - Red Hill	8,537	9,489	7,732
63253/00	Operate and Maintain Environ. Education Centre Bldgs - Red Hill	16,146	11,329	14,325
63253/03	Establish Battery Collection Facility - Hazelmere Facility	6,000	0	10,000
66530/10	Operate and Maintain Security System Education / Training Centre	900	900	500
68690/01	Operate and Maintain Misc Furn and Fittings - Educ / Trng Centre	1,582	101	492
72851/03	Support EMRC Community Grants Program	15,758	8,649	15,766
72871/00	Provide Site Tours - Red Hill Landfill Facility	20,760	16,053	11,429
72872/00	Conduct Open day - Red Hill Landfill	12,500	8,199	0
		82,183	54,720	60,244

Capital Expenditure

25253/00	Refurbish Environmental Education Centre - Redhill Landfill Facility	4,000	4,000	10,000
		4,000	4,000	10,000

Net Income/(Expenditure)

(86,183) **(58,720)** **(60,244)**

Financial Performance by Account 2015/2016

Waste Management	Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
------------------	---------------------	-----------------------	---------------------

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	167,000	291,988	150,000
		197,000	291,988	180,000

Operating Expenditure

72712/03	Provide Waste Management Consulting Services - Contaminated	25,000	109,744	146,363
		25,000	109,744	146,363

Net Income/(Expenditure)

		172,000	182,244	33,637
--	--	----------------	----------------	---------------

Financial Performance by Account 2015/2016

Waste Management

Budget
2014/2015

Forecast
2014/2015

Budget
2015/2016

Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

Operating Income

53221/00	Income - Hazelmere Site General Income	24,100	24,100	36,100
53310/00	Income Class III Cells - Red Hill Landfill Facility	30,364,517	23,284,452	28,488,977
53310/01	Income Tyre Recovery Charge Class III Cells - Red Hill Landfill	7,500	7,500	7,500
53310/03	Income Clean Fill/Inert Waste - Red Hill Waste Management Facility	0	0	0
53330/00	Income Class IV Cells - Red Hill Landfill Facility	526,350	52,635	533,460
58581/01	Income Workers Compensation Reimbursement - Red Hill Landfill	0	50,000	0
58851/00	Income Red Hill Landfill Administration	500	10,757	500
58857/00	Income Waste Transfer Station Operations - Red Hill Landfill Facility	1,922,931	1,712,694	1,952,452
58857/02	Income Mathieson Road Transfer Station Operations	346,020	314,216	353,726
58857/03	Income Coppin Road Transfer Station Operations	465,592	473,833	500,895
58857/05	Income Tip Face Steel Recycling - Red Hill Waste Management	0	6,800	6,000
		33,657,510	25,936,986	31,879,610

Operating Expenditure

62120/00	Operate and Maintain Hazelmere Site	224,485	169,634	214,184
62150/00	Operate and Maintain Waste Management Land - Redhill Landfill	112,241	89,840	115,765
62150/03	Operate and Maintain Waste Management Land - Lot 501 (Lot 81 Hills Spine Road Realignment)	2,500	2,100	4,500
62150/05	Hills Spine Road Realignment	15,000	0	15,000
62150/06	Operate and Maintain Waste Management Land - Lots 8 9 and 10	0	0	5,600
62151/00	Operate and Maintain Waste Management Land - Red Hill Farm	33,090	22,995	32,315
63221/00	Operate and Maintain Hazelmere Buildings	45,766	50,518	48,519
63251/00	Operate and Maintain Administration Buildings - Red Hill Landfill	61,475	54,964	55,032
63259/00	Operate and Maintain Other Waste Management Buildings Red Hill	75,093	52,450	46,324
63259/02	Operate and Maintain Other Waste Management Buildings	4,743	4,153	4,135
64250/01	Operate and Maintain structures Mattress Recycling Centre -	3,113	1,054	957
64310/01	Operate and Maintain Class III Cells - Receive and Compact Waste	1,593,495	1,478,779	1,633,133
64310/02	Operate and Maintain Class III Cells - Suppress Dust	107,419	102,522	116,195
64310/03	Operate and Maintain Class III Cells - Manage Litter	223,368	174,714	184,404
64310/04	Operate and Maintain Class III Cells - Manage Traffic and Maintain	228,568	192,360	239,994
64310/05	Operate and Maintain Class III Cells - Supply and Maintain	659,467	559,223	623,059
64310/06	Operate and Maintain Class III Cells - Sample/Test Materials/Waste	4,082	3,829	4,108
64310/07	Operate and Maintain Class III Cell Drainage System - Red Hill	143,890	121,759	120,401
64310/08	Operate and Maintain Class III Cells - Cell Usage (Airspace)	13,861,283	9,840,198	14,217,304
64310/09	Operate and Maintain Class III Cells - Maintain Liner	5,356	30,177	10,371
64310/10	Rehabilitate Class III Cells - Red Hill Landfill Facility	569,968	390,638	585,216
64320/01	Operate and Maintain Class III Leachate Ponds - Red Hill Landfill	208,105	211,718	214,187
64330/01	Operate and Maintain Class IV Cells - Receive and Compact Waste	7,304	5,302	4,233
64330/02	Operate and Maintain Class IV Cells - Suppress Dust	8,291	6,878	2,975
64330/03	Operate and Maintain Class IV Cells - Maintain Liner / Sand Filter	914	12,206	932
64330/04	Operate and Maintain Class IV Cells - Manage Traffic and Maintain	9,538	6,683	7,493
64330/05	Operate and Maintain Class IV Cells - Supply and Maintain	4,631	4,271	1,466
64330/06	Operate and Maintain Class IV Cells - Sample / Test Materials /	3,000	3,000	5,000
64330/07	Operate and Maintain Class IV Cell Drainage System - Red Hill	30,538	30,370	31,933
64330/08	Operate and Maintain Class IV Cells - Cell Usage (Airspace)	171,225	15,053	187,785
64330/10	Rehabilitate Class IV Cells - Red Hill Landfill Facility	100,228	15,318	80,238
64330/11	Operate and Maintain Class IV Cell - Leachate Removal - Red Hill	0	500,000	500,000
64340/01	Operate and Maintain Class IV Leachate Ponds - Red Hill Landfill	41,209	41,659	38,234
64350/00	Operate and Maintain Siltation Ponds - Red Hill Landfill Facility	55,326	57,331	64,074
64360/00	Operate and Maintain Nutrient Stripping Ponds - Red Hill Landfill	8,032	1,549	9,574
64370/00	Operate and Maintain Roads / Car Parks - Red Hill Landfill Facility	139,996	105,206	154,430
64380/00	Operate and Maintain Stormwater System - Red Hill Landfill Facility	63,922	27,947	50,248
64391/00	Operate and Maintain Waste Transfer Station Buildings - Red Hill	6,223	5,723	5,994
64392/00	Operate and Maintain Weighbridge Structure - Red Hill	24,711	30,253	28,152
64392/01	Operate and Maintain Weighbridge Structure - Hazelmere	10,642	9,949	11,583
64393/00	Operate and Maintain Water Storage Dams - Red Hill Landfill Facility	7,341	3,944	2,902
64393/01	Operate and Maintain Water Storage Dams/Tanks - Hazelmere	429	60	55
64394/00	Operate and Maintain Perimeter Fencing - Red Hill Landfill Facility	32,125	29,581	33,337
64394/01	Operate and Maintain Perimeter Fencing - Hazelmere	3,510	1,521	1,927
64394/03	Operate and Maintain Perimeter Fencing - Lot 501 (81North)	2,263	1,693	1,583

Financial Performance by Account 2015/2016

Waste Management		Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
Provide Waste Disposal Service (Red Hill Waste Disposal Facility)				
Operating Expenditure				
64394/04	Operate and Maintain Perimeter Fencing - Red Hill Farm	18,232	18,330	12,046
64394/05	Operate and Maintain Perimeter Fencing - Lots 8 9 and 10 - Red Hill	0	0	1,000
64396/00	Operate and Maintain Monitoring Bores - Red Hill Landfill Facility	30,031	18,440	17,816
64396/01	Operate and Maintain Monitoring Bores - Red Hill Farm	0	0	850
64396/03	Operate and Maintain Monitoring Bores - Hazelmere	386	793	720
64397/00	Construct and Maintain Perimeter Bunds - Red Hill Landfill Facility	0	127	0
64398/00	Operate and Maintain Miscellaneous Waste Management Structures	53,488	36,238	51,024
65430/00	Operate and Maintain Vehicles - Red Hill Landfill Facility	130,711	115,013	103,723
66510/08	Operate and Maintain Office Equipment - Redhill Landfill Facility	6,080	2,539	5,626
66520/08	Operate and Maintain Fire Fighting Equipment - Red Hill Landfill	11,700	9,617	9,800
66520/09	Operate and Maintain Fire Fighting Equipment - Hazelmere	73,505	75,068	72,588
66530/08	Operate and Maintain Security System - Red Hill Waste	68,086	65,935	75,718
66530/09	Operate and Maintain Security System - Hazelmere	31,211	26,871	32,980
66590/08	Operate and Maintain Other Equipment - Red Hill Landfill Facility	51,904	23,134	48,606
66590/09	Operate and Maintain Other Equipment - Hazelmere	19,464	14,425	16,236
67610/08	Operate and Maintain Office Furniture and Fittings - Red Hill Landfill	2,012	1,778	2,108
71915/03	Internal Revenue Staff Leave Entitlements - Red Hill Landfill	(103,248)	(157,011)	(103,319)
71916/00	Internal Revenue Red Hill Operations Staff On Costs	(1,296,759)	(872,277)	(1,215,817)
72851/00	Manage and Administer Red Hill Landfill Facility	2,290,522	2,338,041	2,298,062
72851/01	Market Waste Facilities	0	1,836	0
72851/02	Manage Red Hill Landfill Facility Safety Requirements	3,600	3,600	3,600
72857/00	Manage Waste Transfer Station Operations - Red Hill Landfill Facility	733,830	597,870	734,113
72857/02	Manage Mathieson Road Transfer Station Operations	314,551	323,422	321,569
72857/03	Manage Coppin Road Transfer Station Operations	423,257	456,870	455,359
72857/04	Manage Tip Face Steel Recycling - Red Hill Waste Management	10,444	9,693	10,897
72858/00	Manage Weighbridge Operations - Red Hill Landfill Facility	272,033	286,867	257,089
73916/00	Manage Red Hill Landfill Operations Staff On Costs	245,609	220,828	233,027
73917/03	Provide Staff Annual Leave - Red Hill Landfill Facility Administration	41,611	34,103	40,331
73917/08	Provide Staff Annual Leave - Waste Management Landfill	153,295	64,619	123,628
73918/03	Recruit Staff - Red Hill Landfill	15,000	8,000	7,500
73921/03	Provide Staff Sick Leave - Red Hill Landfill Facility Administration	8,853	11,069	8,581
73921/08	Provide Staff Sick Leave - Waste Management Landfill Operations	31,866	16,364	25,554
73922/03	Provide Staff Long Service Leave - Red Hill Landfill Facility	0	5,437	0
73922/08	Provide Staff Long Service Leave - Waste Management Landfill	7,210	15,099	7,426
73923/03	Provide Staff RDO and TIL Leave - Red Hill Landfill Facility	0	1,093	0
73923/08	Provide Staff RDO and TIL Leave - Waste Management Landfill	0	(919)	0
73924/03	Provide Staff Public Holiday Leave - Red Hill Landfill Facility	17,707	7,247	17,162
73924/08	Provide Staff Public Holiday Leave - Waste Management Landfill	63,733	19,461	51,109
73925/03	Provide Staff Workers' Compensation - Red Hill Landfill Facility	0	1,654	0
73925/08	Provide Staff Workers' Compensation - Waste Management Landfill	0	1,167	0
73929/08	Provide Staff Other Leave - Waste Management Landfill Operations	0	430	0
73936/00	Manage Workshop Operations	11,700	19,800	10,300
73939/01	Undertake Geotechnical and Materials Investigations	100,000	10,000	140,000
		22,755,529	18,301,793	23,591,862

Capital Expenditure

24250/05	Construct Storage Shed for Mattresses - Hazelmere	63,000	0	63,000
24259/11	Refurbish Workshops - Red Hill Landfill Facility	0	0	40,000
24360/00	Construct Nutrient Stripping Pond - Red Hill Landfill Facility	286,000	100,000	186,000
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red	0	0	500,000
24395/01	Construct Hardstand and Road - Hazelmere	224,000	100,000	124,000
24395/04	Relocate Greenwaste Processing area - Red Hill Landfill Facility	820,000	220,000	200,000
24399/04	Washdown bay Upgrade - Red Hill Landfill Facility	70,000	0	70,000
24399/05	Truck Washdown Bay for Member Councils - Red Hill Landfill Facility	30,000	0	30,000
24399/08	Plant Washdown Bay - Hazelmere	80,000	40,000	40,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill	165,000	41,000	220,000
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	24,000	0	24,000
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

Financial Performance by Account 2015/2016

Waste Management	Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
------------------	---------------------	-----------------------	---------------------

Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

Capital Expenditure

24530/08	Purchase / Replace Security System - Red Hill Waste Management	54,000	9,000	159,000
24530/10	Purchase / Replace Security System - Hazelmere	6,000	6,000	6,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	266,000	32,000	146,000
24590/02	Purchase / Replace Miscellaneous Equipment - Hazelmere	2,500	2,500	2,500
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	3,000	3,000	3,000
25259/01	Refurbish Waste Transfer Station Building - Red Hill Landfill Facility	80,000	0	140,000
		2,184,500	564,500	1,964,500

Net Income/(Expenditure)

8,717,481	7,070,694	6,323,248
------------------	------------------	------------------

Satisfy Red Hill Legislative Environmental Requirements

Operating Expenditure

72853/00	Monitor Environmental Impacts - Red Hill Water Monitoring	235,250	235,108	241,290
72854/00	Monitor Environmental Impacts - Red Hill Groundwater Remediation	132,355	132,355	133,010
72859/00	Monitor Environmental Impacts - Red Hill Landfill Other	81,427	81,427	81,755
72859/01	Monitor Environmental Impacts - Red Hill National Pollutant	5,000	5,000	0
72859/02	Monitor Environmental Impacts - Red Hill & Hazelmere Occupational	20,500	10,500	5,500
72859/06	Monitor Environmental Impacts - Red Hill Odour Monitoring	40,000	20,000	41,400
72859/07	Monitor Environmental Impacts - Hazelmere Ambient Dust	20,100	20,100	5,100
72859/08	Monitor Environmental Impacts - Hazelmere Water Monitoring	10,000	10,000	10,350
72859/09	Monitor Environmental Impacts - Hazelmere Occupational Dust	15,000	1,000	15,000
72859/11	Monitor Environmental Impacts - Environmental Offsets	0	0	100,000
		559,632	515,490	633,405

Net Income/(Expenditure)

(559,632)	(515,490)	(633,405)
------------------	------------------	------------------

Undertake Waste Management Research and Development

Operating Income

58888/01	Income Woodwaste Project	2,574,500	1,800,000	2,482,138
58888/02	Income Mattress Project - Hazelmere	396,300	210,000	389,075
58888/04	Income Mattress Project - Red Hill	4,863	23,000	14,887
58888/05	Income Woodwaste Project (broiler growers guarantee fee) -	30,000	30,000	30,000
58888/06	Income Hazelmere Woodwaste Grinder Repairs - Insurance Claim	0	893,000	0
58939/00	Income Forum of Regional Councils (FORC)	111,485	26,800	0
58939/01	Income Engineering / Waste Management Special Projects	388,000	388,000	0
58939/12	Income Engineering / Waste Management - Cardboard Recycling	0	0	0
		3,505,148	3,370,800	2,916,100

Operating Expenditure

72888/01	Manage Woodwaste Project - Hazelmere	2,407,574	2,065,085	2,458,444
72888/02	Manage Mattress Project - Hazelmere	570,685	372,815	253,862
72888/04	Manage Carpet Recycling Project - Hazelmere	500	0	0
72888/05	Woodwaste Project - Hazelmere (broiler growers guarantee fee)	30,000	30,000	30,000
72888/07	Hazelmere Woodwaste Grinder repairs - Insurance Claim	0	894,000	0
73918/10	Recruit Staff - Hazelmere	150	150	150
73932/00	Undertake Engineering / Waste Management Research and	44,000	34,000	20,000
73939/04	Support Forum of Regional Councils (FORC)	142,200	33,528	5,000
		3,195,109	3,429,578	2,767,456

Net Income/(Expenditure)

310,039	(58,778)	148,644
----------------	-----------------	----------------

Financial Performance by Account 2015/2016

Environmental Services		Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
Implement Cities For Climate Protection (CCP) Programme				
Operating Income				
58725/00	Income Achieving Carbon Emissions Reduction (ACEr)	46,235	49,074	89,558
58725/03	Income Community Energy Efficiency Program (CEEP)	184,398	226,682	0
		230,633	275,756	89,558
Operating Expenditure				
72725/00	Achieving Carbon Emissions Reduction (ACEr)	67,814	64,012	71,067
72725/01	EMRC - Achieving Carbon Emissions Reduction EMRC (ACEr)	6,650	6,650	49,010
72725/09	Implement Community Energy Efficiency Program (CEEP)	45,874	39,914	1,000
72725/11	Implement CEEP Demonstration Project - Mundaring	227,134	215,960	0
72725/12	Implement CEEP Demonstration Project - Bayswater	2,836	1,520	0
72725/13	Implement CEEP Demonstration Project - Bassendean	2,800	3,500	0
		353,108	331,556	121,077
Net Income/(Expenditure)		(122,475)	(55,800)	(31,519)

Implement Eastern Hills Catchment Management Action Project				
Operating Income				
58721/00	Income Eastern Hills Catchment Management (EHCM)	240,077	240,077	337,990
58721/08	Priority Tributary Restoration in Perth's Eastern Region	0	0	0
		240,077	240,077	337,990
Operating Expenditure				
72721/00	Implement Eastern Hills Catchment Management Project - EHCM	40,721	36,828	41,284
72721/06	Implement Eastern Hills Catchment Management Project - NRM	85,069	79,683	81,176
72721/07	Implement Eastern Hills Catchment Management Project - NRM	97,226	102,390	102,457
72721/10	Implement Eastern Hills Catchment Management Project - NRM	78,594	81,497	76,672
72721/23	Implement Helping the Helena Project	800	1,532	0
72721/26	Priority Tributary Restoration in Perth's Eastern Region	0	0	0
72721/27	Implement Healthy Wildlife Project	0	0	118,575
72721/28	Water Quality Monitoring - Lower Industrial Catchments lower	0	0	30,000
		302,410	301,930	450,164
Net Income/(Expenditure)		(62,333)	(61,853)	(112,174)

Implement Environmental Services Staff Training and Development				
Operating Expenditure				
73919/05	Train and Develop Staff - Environmental Services	28,510	21,533	31,400
		28,510	21,533	31,400
Net Income/(Expenditure)		(28,510)	(21,533)	(31,400)

Implement Environmental Services Study Assistance Programme				
Operating Expenditure				
73914/05	Implement Environmental Services Staff Study Assistance	2,000	0	0
		2,000	0	0
Net Income/(Expenditure)		(2,000)	0	0

Financial Performance by Account 2015/2016

Environmental Services		Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
Implement Future Proofing Climate Change Adaptation Project				
Operating Income				
58725/02	Income Future Proofing Climate Change Adaptation Project	75,000	75,000	75,000
		75,000	75,000	75,000
Operating Expenditure				
72725/07	Implement Future Proofing Climate Change Adaptation Project	92,605	87,169	100,484
		92,605	87,169	100,484
	Net Income/(Expenditure)	(17,605)	(12,169)	(25,484)
Implement Swan and Helena River Management Framework				
Operating Income				
58799/02	Income Natural Disaster Resilience Program	0	0	130,000
		0	0	130,000
Operating Expenditure				
72799/03	Implement Swan and Helena River Management Framework	109,461	77,133	283,545
		109,461	77,133	283,545
	Net Income/(Expenditure)	(109,461)	(77,133)	(153,545)
Implement Water Campaign Programme				
Operating Income				
58739/05	Income Regional Water Campaign	103,889	90,517	103,335
		103,889	90,517	103,335
Operating Expenditure				
72739/05	Undertake Regional Water Campaign	119,810	130,731	109,870
		119,810	130,731	109,870
	Net Income/(Expenditure)	(15,921)	(40,214)	(6,535)

Financial Performance by Account 2015/2016

Environmental Services		Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
Manage and Deliver Environmental Services				
Operating Income				
58925/05	Income Workers Compensation Environmental Services	0	1,069	0
58984/00	Income Environmental Services Business Unit	500	22,533	0
58984/01	Income Environmental Services - Vehicle Costs Reimbursement	2,275	2,275	2,275
		2,775	25,877	2,275
Operating Expenditure				
66510/05	Operate and Maintain Office Equipment - Environmental Services	670	264	339
66590/06	Operate and Maintain Miscellaneous Equipment - Environmental	984	980	890
67610/05	Operate and Maintain Office Furniture and Fittings - Environmental	700	0	650
71915/05	Internal Revenue Staff Leave Entitlements - Environmental Services	(121,999)	(126,100)	(122,969)
73917/05	Provide Staff Annual Leave - Environmental Services	57,112	35,118	76,469
73918/05	Recruit Staff - Environmental Services	2,000	2,000	2,000
73921/05	Provide Staff Sick Leave - Environmental Services	11,790	11,895	15,875
73922/05	Provide Staff Long Service Leave - Environmental Services	6,180	6,180	6,365
73923/05	Provide Staff RDO and TIL Leave - Environmental Services	0	1,075	0
73924/05	Provide Staff Public Holiday Leave - Environmental Services	23,579	12,806	31,749
73925/05	Provide Staff Workers' Compensation - Environmental Services	0	1,487	0
73984/00	Manage Environmental Services Business Unit	882,447	879,503	861,639
73984/01	Undertake Environmental Services Future Projects	86,808	78,469	124,893
73984/06	Environmental Services Research & Development - Alternative	27,248	19,448	0
73984/07	Environmental Services Research & Development - Marri Canker	800	296	800
73984/09	Environmental Services - Bushskills for our Youth	101,546	41,861	59,310
73984/10	Environmental Services Research & Development - Urban Heat	21,500	21,500	21,500
		1,101,365	986,781	1,079,510
Capital Expenditure				
24510/05	Purchase Office Equipment - Environmental Services	1,200	800	1,000
24610/05	Purchase Office Furniture and Fittings - Environmental Services	1,500	1,000	1,000
		2,700	1,800	2,000
Net Income/(Expenditure)		(1,101,290)	(962,704)	(1,079,235)
Participate in Environmental Issues and Projects that Affect the Region				
Operating Expenditure				
72739/00	Implement Other Environmental Projects	0	647	0
		0	647	0
Net Income/(Expenditure)		0	(647)	0
Provide Environmental Consulting Service to member Councils				
Operating Income				
58711/00	Income Environmental Consulting Services	35,000	20,000	0
58711/01	Income Environmental Services Future Projects	30,900	30,450	30,900
		65,900	50,450	30,900
Operating Expenditure				
72711/00	Provide Environmental Consulting Services	3,589	25,637	0
		3,589	25,637	0
Net Income/(Expenditure)		62,311	24,813	30,900

Financial Performance by Account 2015/2016

Regional Development		Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
Develop Advocacy and Lobbying Protocol				
Operating Income				
58966/00	Income Regional Advocacy Strategy	0	0	300
		0	0	300
Operating Expenditure				
73966/02	Implement Regional Advocacy Strategy	179,295	182,301	184,307
		179,295	182,301	184,307
	Net Income/(Expenditure)	(179,295)	(182,301)	(184,007)
Develop and Promote Perth's Eastern Region as a Tourism Destination				
Operating Income				
58983/01	Income Regional Events	0	0	40,767
		0	0	40,767
Operating Expenditure				
72818/02	Manage Perth Tourism Website	8,349	11,550	8,449
		8,349	11,550	8,449
	Net Income/(Expenditure)	(8,349)	(11,550)	32,318
Facilitate Regional Youth Strategies				
Operating Expenditure				
72762/00	Develop Youth Education Projects	10,800	20,800	10,800
		10,800	20,800	10,800
	Net Income/(Expenditure)	(10,800)	(20,800)	(10,800)
Implement Perth's Eastern Autumn Festival Regional Publicity Campaign				
Operating Income				
58802/01	Income Perth's Autumn Festival	27,000	35,000	30,000
		27,000	35,000	30,000
Operating Expenditure				
72802/01	Perth's Autumn Festival	131,245	100,592	102,748
		131,245	100,592	102,748
	Net Income/(Expenditure)	(104,245)	(65,592)	(72,748)
Implement Regional Development Services Study Assistance Programme				
Operating Expenditure				
73914/04	Implement Regional Development Staff Study Assistance	1,000	1,000	1,000
		1,000	1,000	1,000
	Net Income/(Expenditure)	(1,000)	(1,000)	(1,000)

Financial Performance by Account 2015/2016

Regional Development

Budget
2014/2015

Forecast
2014/2015

Budget
2015/2016

Implement Regional Development Staff Training and Development

Operating Expenditure

73919/04	Train and Develop Staff - Regional Development	18,717	11,443	17,891
		18,717	11,443	17,891

Net Income/(Expenditure)

(18,717) **(11,443)** **(17,891)**

Implement Regional Integrated Transport Strategy

Operating Income

58787/04	Income Regional Active Transport Plan	60,000	61,500	0
58787/05	Income Regional Integrated Transport Strategy	104,888	54,888	94,999
		164,888	116,388	94,999

Operating Expenditure

72787/01	Implement Regional Integrated Transport Strategy	180,565	132,081	160,550
72787/03	Co-ordinate Regional Recreation Cycling Guide	5,000	0	20,000
72787/04	Regional Active Transport Plan	83,849	80,100	0
		269,414	212,181	180,550

Net Income/(Expenditure)

(104,526) **(95,793)** **(85,551)**

Investigate and Develop Industry Capability and Clustering Project

Operating Income

58983/00	Income Regional Development Business Unit	137,535	137,535	102,800
		137,535	137,535	102,800

Operating Expenditure

72782/01	Implement Regional Economic Development Strategy	194,844	124,196	238,769
		194,844	124,196	238,769

Net Income/(Expenditure)

(57,309) **13,339** **(135,969)**

Financial Performance by Account 2015/2016

Regional Development

Budget
2014/2015

Forecast
2014/2015

Budget
2015/2016

Manage and Deliver Regional Development Service

Operating Expenditure

66510/04	Operate and Maintain Office Equipment - Regional Development	100	0	100
67610/04	Operate and Maintain Furniture and Fittings - Regional Development	892	362	413
71915/04	Internal Revenue Staff Leave Entitlements - Regional Development	(78,273)	(72,810)	(70,217)
72799/02	Provide Regional Economic Profile Information	30,000	30,000	31,000
73917/04	Provide Staff Annual Leave - Regional Development	42,285	27,046	37,671
73918/04	Recruit Staff - Regional Development	2,000	2,000	2,000
73921/04	Provide Staff Sick Leave - Regional Development	9,374	5,807	8,404
73922/04	Provide Staff Long Service Leave - Regional Development	1,607	1,607	1,655
73923/04	Provide Staff RDO and TIL Leave - Regional Development	0	(64)	0
73924/04	Provide Staff Public Holiday Leave - Regional Development	18,748	7,810	16,807
73983/00	Manage Regional Development Business Unit	830,438	837,175	806,851
73983/03	Support Regional Development Grant/Sponsorship Opportunities	30,000	0	30,000
73983/04	Regional Development Research and Development - Transport	39,500	29,500	0
73983/05	Regional Development Research and Development -	30,000	30,000	30,000
		956,671	898,433	894,684

Capital Expenditure

24510/04	Purchase Office Equipment - Regional Development	1,000	800	1,000
24610/04	Purchase Office Furniture and Fittings - Regional Development	1,000	800	1,000
		2,000	1,600	2,000

Net Income/(Expenditure)

(958,671) **(900,033)** **(896,684)**

Support Avon Descent Community Days

Operating Income

58829/01	Income Avon Descent	260,500	260,500	165,500
		260,500	260,500	165,500

Operating Expenditure

72829/01	Support Avon Descent	296,331	295,972	195,276
		296,331	295,972	195,276

Net Income/(Expenditure)

(35,831) **(35,472)** **(29,776)**

Financial Performance by Account 2015/2016

Risk Management	Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
-----------------	---------------------	-----------------------	---------------------

Manage and Deliver Regional Risk Management Service

Operating Expenditure

66510/06	Operate and Maintain Office Equipment - Risk Management	492	304	326
67610/06	Operate and Maintain Office Furniture and Fittings - Risk	0	0	50
71915/06	Internal Revenue Staff Leave Entitlements - Risk Management	0	0	0
71985/00	Internal Revenue Risk Management Service Business Unit	(76,050)	(76,050)	(76,050)
73917/06	Provide Staff Annual Leave - Risk Management	0	1,622	0
73921/06	Provide Staff Sick Leave - Risk Management Services	0	0	0
73922/06	Provide Staff Long Service Leave - Risk Management Services	0	8,139	0
73923/06	Provide Staff RDO and TIL Leave - Risk Management Services	0	704	0
73924/06	Provide Staff Public Holiday Leave - Risk Management	0	920	0
73985/00	Manage Risk Management Services Business Unit	135,955	59,210	64,401
		60,397	(5,151)	(11,273)

Capital Expenditure

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

Net Income/(Expenditure)

(61,397)	5,151	10,273
-----------------	--------------	---------------

Financial Performance by Account 2015/2016

Resource Recovery	Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
--------------------------	-----------------------------	-------------------------------	-----------------------------

Develop a Clearer Understanding of Available Resource Recovery Technologies

Other Expenditure

72884/02 Undertake Resource Recovery Project Study Tour	70,000	20,000	50,000
	70,000	20,000	50,000

Net Income/(Expenditure)

	(70,000)	(20,000)	(50,000)
--	-----------------	-----------------	-----------------

Develop Resource Recovery Products

Other Expenditure

72888/00 Market Resource Recovery Products	10,000	10,000	22,000
	10,000	10,000	22,000

Net Income/(Expenditure)

	(10,000)	(10,000)	(22,000)
--	-----------------	-----------------	-----------------

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)
--	--------------	--------------	--------------

Financial Performance by Account 2015/2016

Resource Recovery	Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
-------------------	---------------------	-----------------------	---------------------

Implement Resource Recovery Project Plan

Other Income

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

Other Expenditure

63259/03	Operate and Maintain Hazelmere Wood Waste to Energy - Building	0	0	6,250
63259/05	Operate and Maintain C & I Building	0	0	28,800
64398/01	Operate and Maintain Infrastructure - Resource Recovery Park	29,750	0	0
65410/03	Operate and Maintain Hazelmere Wood Waste to Energy - Plant and	0	0	153,375
65410/05	Operate and Maintain C & I Building - Plant and Equipment	0	0	65,000
65410/06	Operate and Maintain MRF - Plant and Equipment	0	0	7,500
72882/03	Conduct Resource Recovery Community Consultation	17,000	17,000	17,000
72889/00	Develop Resource Recovery Park	30,000	0	40,000
72889/01	Prepare Project Management Plan and Schedule (Task 1)	10,000	5,000	15,000
72889/04	Undertake EMRC Participant Consultation (Task 4)	11,000	0	21,000
72889/07	Develop Financial Models (Task 7)	17,000	2,000	22,500
72889/08	Determine Project Staging (Task 8)	3,650	3,650	4,000
72889/09	Prepare Business Plan and Participating Members Agreement (Task	30,000	30,000	15,000
72889/10	Review Waste Collection Systems (Task 10)	10,000	10,000	0
72889/15	Seek Environmental Approvals (Task 15)	10,000	10,000	10,000
72889/16	Seek Town Planning Approvals (Task 16)	11,500	1,000	0
72889/17	Prepare Tender Documents (Task 17)	39,000	0	68,000
72889/18	Seek Tenders (Task 18)	89,000	0	89,000
72889/19	Evaluate Tenders (Task 19)	175,000	0	175,000
72889/20	Prepare and Negotiate Contract (Task 20)	0	0	84,000
72889/22	Prepare Project Progress Reports (Task 22)	2,500	2,500	2,500
72889/23	Conduct Project Advisory Group Meetings (Task 23)	3,500	3,500	3,500
		488,900	84,650	827,425

Capital Expenditure

24150/05	Resource Recovery Park - Land	1,000,000	900,000	100,000
24259/04	Construct and Commission Resource Recovery Park - C & I Building	1,550,000	0	3,050,000
24259/05	Construct and Commission Resource Recovery Park - Wood Waste	625,000	0	625,000
24259/06	Construct and Commission Resource Recovery Park - Community	10,000	0	0
24259/09	Construct and Commission Resource Recovery Park - MRF Building	50,000	25,000	55,000
24392/02	Construct and Commission Resource Recovery Park - Weighbridges	150,000	0	150,000
24394/06	Resource Recovery Park - Fencing	0	0	100,000
24399/01	Construct and Commission Resource Recovery Park - Site	1,190,000	200,000	1,820,000
24399/11	Wood Waste to Energy Utilities/Infrastructure - Resource Recovery	0	0	1,900,000
24410/03	Purchase Resource Recovery Park - Wood Waste to Energy Plant &	6,135,000	1,590,000	2,785,000
24410/04	Purchase Resource Recovery Park C & I Building - Plant &	1,700,000	0	3,425,000
24410/06	Purchase Resource Recovery Park MRF - Plant & Equipment	0	0	300,000
		12,410,000	2,715,000	14,310,000

Net Income/(Expenditure)

(12,898,900)	(2,799,650)	(11,209,925)
---------------------	--------------------	---------------------

Implement Resource Recovery Project Study Assistance Programme

Other Expenditure

73914/07	Implement Resource Recovery Staff Study Assistance Programme	500	500	500
		500	500	500

Net Income/(Expenditure)

(500)	(500)	(500)
--------------	--------------	--------------

Financial Performance by Account 2015/2016

Resource Recovery		Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
Implement Resource Recovery Staff Training and Development				
Other Expenditure				
73919/07	Train and Develop Staff - Resource Recovery	23,417	12,243	20,000
		23,417	12,243	20,000
Net Income/(Expenditure)		(23,417)	(12,243)	(20,000)
Manage Resource Recovery Project				
Other Income				
58986/00	Income Resource Recovery Project	5,147,487	4,504,350	4,822,199
58986/03	Income Resource Recovery - Vehicle Costs Reimbursement	2,119	0	0
		5,149,606	4,504,350	4,822,199
Other Expenditure				
65420/09	Operate and Maintain Minor Plant/Equipment - Resource Recovery	3,665	1,277	1,160
66510/07	Operate and Maintain Office Equipment - Resource Recovery	100	67	100
66590/07	Operate and Maintain Miscellaneous Equipment - Resource	6,189	770	884
67610/07	Operate and Maintain Office Furniture and Fittings - Resource	750	498	686
71915/07	Internal Revenue Staff Leave Entitlements - Resource Recovery	(64,893)	(54,853)	(87,830)
72884/00	Evaluate Resource Recovery Park Options	450,000	342,500	154,500
72884/01	Undertake Waste Stream Audits	54,000	0	54,000
72986/00	Manage Resource Recovery Project	580,020	588,594	549,374
72986/01	Manage Hazelmere Wood Waste to Energy Project	106,188	81,807	330,799
72986/03	Manage C & I Plant	0	0	1,958,679
73917/07	Provide Staff Annual Leave - Resource Recovery	101,538	16,501	100,108
73918/07	Recruit Staff - Resource Recovery	2,000	2,000	20,000
73921/07	Provide Staff Sick Leave - Resource Recovery	21,498	1,888	21,193
73922/07	Provide Staff Long Service Leave - Resource Recovery	515	515	530
73923/07	Provide Staff RDO and TIL Leave - Resource Recovery	0	(2,386)	0
73924/07	Provide Staff Public Holiday Leave - Resource Recovery	42,995	4,817	42,386
		1,304,565	983,995	3,146,569
Capital Expenditure				
24510/07	Purchase Office Equipment - Resource Recovery	1,000	1,000	0
24590/07	Purchase Other Equipment - Resource Recovery	1,000	1,000	2,000
24610/07	Purchase Office Furniture and Fittings - Resource Recovery	1,000	1,000	0
		3,000	3,000	2,000
Net Income/(Expenditure)		3,842,041	3,517,355	1,673,630
Promote Awareness of Resource Recovery Project				
Other Expenditure				
72882/01	Implement Resource Recovery Education Programme	2,200	0	2,200
72882/02	Market Resource Recovery Education Programme	9,500	0	0
		11,700	0	2,200
Net Income/(Expenditure)		(11,700)	0	(2,200)

Financial Performance by Account 2015/2016

Resource Recovery	Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
-------------------	---------------------	-----------------------	---------------------

Satisfy Red Hill Legislative Environmental Requirements

Other Expenditure

72859/10	Monitor Environmental Impacts - Hazelmere Wood Waste to Energy	21,000	21,000	0
		21,000	21,000	0
Net Income/(Expenditure)		(21,000)	(21,000)	0

Support Waste Management Community Reference Group (WMCRG)

Other Expenditure

72883/01	Support Waste Management Community Reference Group	7,600	4,109	7,600
		7,600	4,109	7,600
Net Income/(Expenditure)		(7,600)	(4,109)	(7,600)

Financial Performance by Account 2015/2016

	Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
Net Operating and Capital Expenditure	(23,417,455)	(2,457,705)	(26,565,154)

CAPITAL WORKS SUMMARY

**For the Year Ending
30 June 2016**

Capital Works Summary 2015/2016

Governance and Corporate Services

Budget
2014/2015

Forecast
2014/2015

Budget
2015/2016

Implement EMRC's Strategic Information Plan

Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	719,650	279,650	632,250
Net Expenditure		719,650	279,650	632,250

Manage Corporate Administration Facilities (Ascot Place)

Capital Expenditure

25240/01	Capital Improvement Administration Building - Ascot Place	260,000	70,000	260,000
Net Expenditure		260,000	70,000	260,000

Manage Portfolio of Assets

Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	233,978	166,005	279,435
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	33,750	33,750	28,250
24620/00	Purchase Art Works	40,000	20,000	30,000
25530/01	Upgrade Security Equipment - Ascot Place	3,650	3,650	3,650
Net Expenditure		311,378	223,405	341,335

Capital Works Summary 2015/2016

Waste Management	Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
------------------	---------------------	-----------------------	---------------------

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	3,000
24610/03	Purchase Office Furniture and Fittings-Engineering and Waste	1,000	1,000	1,000
24610/10	Purchase Office Furniture and Fittings-Hazelmere	1,500	1,500	2,000
Net Expenditure		6,050	6,050	6,550

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

Capital Expenditure

24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill Education	1,000	0	3,000
Net Expenditure		1,000	0	3,000

Implement Red Hill Master Plan Planning Recommendations

Capital Expenditure

24310/12	Construct Class III Cell Stage 14 - Red Hill Landfill Facility	960,000	0	160,000
24310/13	Construct Class III Landfill Cell Farm Stage 3 - Red Hill Landfill Facility	1,100,000	280,000	2,000,000
24310/16	Construct Class III Cell Stage 15 - Red Hill Landfill Facility	5,010,000	3,810,000	1,800,000
24320/01	Construct Class III Leachate Pond - Red Hill Landfill Facility	0	0	600,000
24320/02	Leachate Project - Red Hill Landfill Facility	1,000,000	650,000	3,500,000
24330/04	Design and Construct Class IV Cell Stage 2 - Red Hill Landfill Facility	400,000	200,000	500,000
24350/00	Construct Siltation Ponds - Red Hill Landfill Facility	200,000	100,000	0
24350/01	Construct Stormwater and Siltation Ponds - Red Hill Landfill Facility	100,000	100,000	200,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	500,000	200,000	490,000
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	0	0	475,000
24394/00	Construct Perimeter Fencing - Red Hill Landfill Facility	100,000	100,000	0
24394/05	Construct Litter Fence - Redhill Landfill Facility	0	0	50,000
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	32,782	154,782	34,000
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	0	0	150,000
Net Expenditure		9,402,782	5,594,782	9,959,000

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

Capital Expenditure

24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	2,103,000	273,000	4,220,000
24410/01	Purchase / Replace Plant - Hazelmere	2,850,000	980,000	2,630,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	12,000	12,000	15,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	117,869	104,279	39,179
25410/00	Refurbish Plant - Red Hill Landfill Facility	20,000	20,000	20,000
25410/01	Refurbish Plant - Hazelmere	0	0	70,000
Net Expenditure		5,102,869	1,389,279	6,994,179

Capital Works Summary 2015/2016

Waste Management	Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
------------------	---------------------	-----------------------	---------------------

Market Red Hill Waste Management Facility By-Products

Capital Expenditure

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

Promote Red Hill Landfill Facility Operations

Capital Expenditure

25253/00	Refurbish Environmental Education Centre - Redhill Landfill Facility	4,000	4,000	10,000
Net Expenditure		4,000	4,000	10,000

Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

Capital Expenditure

24250/05	Construct Storage Shed for Mattresses - Hazelmere	63,000	0	63,000
24259/11	Refurbish Workshops - Red Hill Landfill Facility	0	0	40,000
24360/00	Construct Nutrient Stripping Pond - Red Hill Landfill Facility	286,000	100,000	186,000
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red Hill	0	0	500,000
24395/01	Construct Hardstand and Road - Hazelmere	224,000	100,000	124,000
24395/04	Relocate Greenwaste Processing area - Red Hill Landfill Facility	820,000	220,000	200,000
24399/04	Washdown bay Upgrade - Red Hill Landfill Facility	70,000	0	70,000
24399/05	Truck Washdown Bay for Member Councils - Red Hill Landfill Facility	30,000	0	30,000
24399/08	Plant Washdown Bay - Hazelmere	80,000	40,000	40,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility	165,000	41,000	220,000
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	24,000	0	24,000
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	54,000	9,000	159,000
24530/10	Purchase / Replace Security System - Hazelmere	6,000	6,000	6,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	266,000	32,000	146,000
24590/02	Purchase / Replace Miscellaneous Equipment - Hazelmere	2,500	2,500	2,500
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	3,000	3,000	3,000
25259/01	Refurbish Waste Transfer Station Building - Red Hill Landfill Facility	80,000	0	140,000
Net Expenditure		2,184,500	564,500	1,964,500

Capital Works Summary 2015/2016

Environmental Services

Budget
2014/2015

Forecast
2014/2015

Budget
2015/2016

Manage and Deliver Environmental Services

Capital Expenditure

24510/05	Purchase Office Equipment - Environmental Services	1,200	800	1,000
24610/05	Purchase Office Furniture and Fittings - Environmental Services	1,500	1,000	1,000
	Net Expenditure	2,700	1,800	2,000

Capital Works Summary 2015/2016

Regional Development

Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
---------------------	-----------------------	---------------------

Manage and Deliver Regional Development Service

Capital Expenditure

24510/04	Purchase Office Equipment - Regional Development	1,000	800	1,000
24610/04	Purchase Office Furniture and Fittings - Regional Development	1,000	800	1,000
Net Expenditure		2,000	1,600	2,000

Capital Works Summary 2015/2016

Risk Management

Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
---------------------	-----------------------	---------------------

Manage and Deliver Regional Risk Management Service

Capital Expenditure

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

Capital Works Summary 2015/2016

Resource Recovery

Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
---------------------	-----------------------	---------------------

Implement Resource Recovery Project Plan

Capital Expenditure

24150/05	Resource Recovery Park - Land	1,000,000	900,000	100,000
24259/04	Construct and Commission Resource Recovery Park - C & I Building	1,550,000	0	3,050,000
24259/05	Construct and Commission Resource Recovery Park - Wood Waste to	625,000	0	625,000
24259/06	Construct and Commission Resource Recovery Park - Community	10,000	0	0
24259/09	Construct and Commission Resource Recovery Park - MRF Building -	50,000	25,000	55,000
24392/02	Construct and Commission Resource Recovery Park - Weighbridges (x2)	150,000	0	150,000
24394/06	Resource Recovery Park - Fencing	0	0	100,000
24399/01	Construct and Commission Resource Recovery Park - Site Infrastructure	1,190,000	200,000	1,820,000
24399/11	Wood Waste to Energy Utilities/Infrastructure - Resource Recovery Park	0	0	1,900,000
24410/03	Purchase Resource Recovery Park - Wood Waste to Energy Plant &	6,135,000	1,590,000	2,785,000
24410/04	Purchase Resource Recovery Park C & I Building - Plant & Equipment	1,700,000	0	3,425,000
24410/06	Purchase Resource Recovery Park MRF - Plant & Equipment	0	0	300,000

Net Expenditure

12,410,000	2,715,000	14,310,000
-------------------	------------------	-------------------

Manage Resource Recovery Project

Capital Expenditure

24510/07	Purchase Office Equipment - Resource Recovery	1,000	1,000	0
24590/07	Purchase Other Equipment - Resource Recovery	1,000	1,000	2,000
24610/07	Purchase Office Furniture and Fittings - Resource Recovery	1,000	1,000	0

Net Expenditure

3,000	3,000	2,000
--------------	--------------	--------------

Capital Works Summary 2015/2016

	Budget 2014/2015	Forecast 2014/2015	Budget 2015/2016
Total Capital Expenditure	30,410,929	10,853,066	34,487,814