



**FINANCIAL  
STATEMENTS**

**2011/2012  
BUDGET**

# EASTERN METROPOLITAN REGIONAL COUNCIL

## 2011/2012 ANNUAL BUDGET

### TABLE OF CONTENTS

<b>Details</b>	<b>Page No.</b>
<b>Budget Certification</b>	4
<b>Budget Report</b>	6 - 9
<b>Financial Statements</b>	
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
<b>Notes to and forming part of the Budgeted Financial Statements</b>	22 - 34
<b>2011/2012 Schedules of Fees and Charges</b>	
Waste Management	36 - 38
Environmental Services	39
Regional Development	40
<b>Waste Disposal Tonnages</b>	
Tonnage Analysis	42
Base Income from Tonnages Analysis	43
<b>Annual Budget Summary</b>	45 - 46
<b>Financial Performance by Account</b>	
Governance and Corporate Services	48 - 53
Engineering and Waste Management	54 - 62
Environmental Services	63 - 66
Regional Development	67 - 70
Risk Management	71 - 73
Resource Recovery	74 - 76
<b>Capital Works Summary</b>	
Governance and Corporate Services	79
Engineering and Waste Management	80 - 81
Environmental Services	82
Regional Development	83
Risk Management	84
Resource Recovery	85



# **BUDGET CERTIFICATION**

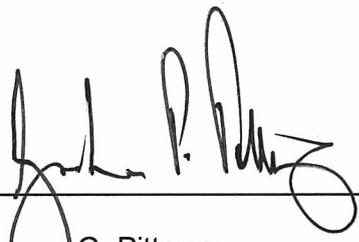
**2011/2012  
BUDGET**

## 2011/2012 BUDGET CERTIFICATION

This is to certify that the Annual Budget of the Eastern Metropolitan Regional Council for the year ending 30 June 2012 was adopted at the Ordinary Meeting of Council held on Thursday 21 July 2011.

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

Signed



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G. Pittaway  
Eastern Metropolitan Regional Council - Chairman

Signed



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P. B. Schneider  
Chief Executive Officer

Signed



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H. J. Liew  
Director, Corporate Services

Dated this Twenty First day of July 2011.



# **BUDGET REPORT**

**2011/2012  
BUDGET**

## BUDGET REPORT – 2011/2012

### EXECUTIVE OVERVIEW

The draft 2011/2012 Budget was adopted by Council at its meeting held on 21 July 2011 and the following overview is provided for information.

#### Investments

Investments are accounted for in the scope of *AASB139 Financial Investments: Recognition and Measurement* and are classified as financial assets at fair value through profit and loss. Investments are recognised at their fair value on a marked to market basis. As their market value is only determinable on the day of valuation, it is not possible to provide for the movement in values within the context of the budget.

It is important to note that until such time as an investment is physically disposed of, any movement in valuation represents an unrealised or “paper” gain or loss only. The true gain or loss will only be realised on disposal.

#### Tonnages - (page 42 of 86)

There has been a 19.16% increase in the budgeted tonnages for 2011/2012 compared with the half year budget projection of 293,425 tonnes for 2010/2011.

Class IV and Class V tonnages have been budgeted at 5,000 tonnes for 2011/2012 compared with a 2010/2011 projection of 4,500 tonnes. This budget provision represents the average historical base tonnages for Class IV waste in the absence of specific contracts being in place.

	<b>Actual 2007/2008</b>	<b>Actual 2008/2009</b>	<b>Actual 2009/2010</b>	<b>Forecast 2010/2011</b>	<b>Budget 2011/2012</b>
Class III	373,070	331,642	283,437	276,152	331,213
Class IV	4,636	6,576	11,825	4,500	5,005
Greenwaste	10,726	18,316	14,025	12,776	13,430
<b>Total</b>	<b><u>388,432</u></b>	<b><u>356,534</u></b>	<b><u>309,287</u></b>	<b><u>293,428</u></b>	<b><u>349,648</u></b>

Note: The 2010/2011 forecast is based on the half year budget review estimates. It is likely however, that actual tonnes for 2010/2011 will be in the order of 298,000 tonnes.

The increase in tonnages for 2011/2012 is attributable to increased tonnages from potential commercial, non-member Councils and State Government Projects customers.

#### Disposal Fees and Charges - (pages 36-38 of 86)

The member Council disposal charge for Class III waste has increased from \$92.00 (exc. GST) to \$97.00 (exc. GST). This increase of \$5.00 per tonne comprises a \$2.00 increase in the Secondary Waste Reserve, a \$1.00 increase in the Waste Education Disposal Charge and a \$2.00 increase in the general disposal charge.

## BUDGET REPORT – 2011/2012 (Continued)

### Secondary Waste Levy

The member Council contribution to the Secondary Waste Reserve, for allocation to the Secondary Waste Reserve, has increased to \$24.00 per tonne (exc. GST), a \$2.00 per tonne (ex GST) increase over the 2010/2011 contribution.

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

	<b>Actual 2007/2008</b>	<b>Actual 2008/2009</b>	<b>Actual 2009/2010</b>	<b>Forecast 2010/2011</b>	<b>Budget 2011/2012</b>
Class III	\$4,569,241	\$4,424,697	\$4,250,236	\$4,324,832	\$5,086,092
Class IV	NA	NA	N/A	NA	NA
<b>Total</b>	<b><u>\$4,569,241</u></b>	<b><u>\$4,424,697</u></b>	<b><u>\$4,250,236</u></b>	<b><u>\$4,324,832</u></b>	<b><u>\$5,086,092</u></b>

### Consulting Fees - (pages 39-40 of 86)

2011/2012 Regional Development and Environmental consulting fees were adopted by Council at its meeting held on 21 April 2011.

An increase of 2.70% - 3.13% for the Environmental Service member Council consulting rates was adopted for 2011/2012.

Regional Development consulting rates have been introduced for 2011/2012.

### Statement of Comprehensive Income - (pages 11-13 of 86)

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 income, Resource Recovery expenditure and capital revenues and expenses and thus provides a better indication of underlying operating performance.

The proposed “normal operating result” of \$2,976,628 surplus for 2011/2012 compares with a budgeted surplus of \$429,388 for 2010/2011 and an estimated actual surplus of \$1,977,777 for 2010/2011.

The “Net Result” includes Secondary Waste Disposal Charge Income and related expenditure and is highly dependant 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 \$9,145,166 compared with an actual surplus of \$6,819,149 for 2009/2010 and an estimated actual surplus for 2010/2011 of \$7,473,263.

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

## BUDGET REPORT – 2011/2012 (Continued)

### Capital Works - (pages 78-86 of 86)

The total proposed Capital Works expenditure for 2011/2012 is \$8,872,357 compared to budgeted expenditure of \$6,331,284 for 2010/2011 and an estimated actual expenditure of \$5,438,653.

Major capital expenditure items for 2011/2012 include:

• Administration Building Capital Works - Ascot Place (\$151,651 carried forward from 2010/2011)	\$305,000
• Purchase Information Technology and Communications Equipment -- Ascot Place (\$132,000 carried forward from 2010/2011)	\$425,000
• Replacement of Vehicles - Ascot Place	\$275,238
• Provision for the Purchase of Waste Management land adjacent to Red Hill (\$110,000 carried forward from 2010/2011)	\$570,000
• Construction of Waste Management Facility Buildings - Red Hill Waste Management facility (\$266,000 carried forward from 2010/2011)	\$334,000
• Construction of Siltation Pond - Red Hill Waste Management facility (\$20,000 carried forward from 2010/2011)	\$120,000
• Construction of Roads/Carparks - Red Hill Waste Management facility (\$20,000 carried forward from 2010/2011)	\$140,000
• Construction of Water Storage Dam - Red Hill Waste Management facility (\$60,000 carried forward from 2010/2011)	\$960,000
• Construction of Perimeter Bunds - Red Hill Waste Management facility	\$120,000
• Purchase/Replace Plant - Red Hill Waste Management facility (\$49,000 carried forward from 2010/2011)	\$3,071,000
• Replacement of Vehicles - Red Hill Red Hill Waste Management facility	\$132,369
• Purchase/Replace Plant - Hazelmere (\$100,000 carried forward from 2010/2011)	\$539,000
• Purchase/Replace Minor Plant and Equipment - Red Hill Red Hill Waste Management facility (\$148,000 carried forward from 2010/2011)	\$388,000
• Purchase/Replace Security System - Red Hill Red Hill Waste Management facility (\$25,000 carried forward from 2010/2011)	\$155,000
• Purchase/Replace Other Equipment - Red Hill Red Hill Waste Management facility (\$22,700 carried forward from 2010/2011)	\$129,150
• Purchase Fire Fighting System/Equipment - Hazelmere (Carried forward from 2010/2011)	\$200,600
• Resource Recovery Park Preliminaries - Hazelmere (\$50,000 carried forward from 2010/2011)	\$215,500

**BUDGET REPORT – 2011/2012 (Continued)**

**Statement of Cash Flows - (page 15 of 86)**

The format of the Statement of Cash Flows separates “normal operating activities” from Resource Recovery activities.

The budgeted net cash provided by normal operating activities is \$7,840,866. This represents an increase of \$3,663,932 when compared with the 2010/2011 budget and an increase of \$2,437,926 compared with the forecast cash position in 2010/2011.

**Municipal Cash and Restricted Investments (Reserves) - (pages 16-19 of 86)**

The total forecast cash (Municipal and Restricted Investments) for 2011/2012 is \$45,700,296 (excluding unrealised losses from changes in the fair value of investment) compared with estimated actual cash for 2010/2011 of \$40,044,236 (excluding unrealised losses from changes in the fair value of investment).

Council will have an estimated \$3,046,881 in the Municipal fund (Cash and Investments) at the end of 2011/2012 compared with an estimated actual balance of \$8,787,403 in 2010/2011 due to funds being transferred into Reserve accounts.

Approximately 74.61% of total cash and restricted investments (\$34,095,648) budgeted for 30 June 2012 will be held in the Secondary Waste Reserve 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;
- Future Class III and Class IV cell construction; and
- Ascot Place administration building refurbishment.

**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.

Accounting Standard AAS 5 defines materiality in relation to information to mean that information which if omitted, misstated or not disclosed has the potential to adversely affect decisions or the discharge of accountability by management or the governing body of the entity.

The Standard also provides that an amount, which is equal to or greater than 10% of the appropriate base, may be presumed to be material, whilst an amount equal to or less than 5% of the appropriate base may be presumed not to be material unless there is evidence to the contrary.

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 2010/2011 financial year when reporting variances.

It is recommended that for the 2011/2012 financial year the materiality percentage of 10% and dollar value of \$10,000, whichever is the greater, be retained and adopted for reporting variances in the statements of financial activity.

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# **FINANCIAL STATEMENTS**

**2011/2012  
BUDGET**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDING 30 JUNE 2012**

	<b>BUDGET 2010/2011</b>	<b>EST. ACTUAL 2010/2011</b>	<b>BUDGET 2011/2012</b>
<b>REVENUE FROM ORDINARY ACTIVITIES</b>			
User Charges	23,105,971	22,904,273	28,754,116
Special Charges	311,455	267,222	390,849
Contributions	516,826	558,894	527,121
Operating Grants	1,797,977	1,800,955	698,695
Interest Municipal Cash Investments	149,250	640,406	391,786
Reimbursements	691,746	890,628	676,194
Other	1,000,943	1,093,981	1,248,565
<b>TOTAL REVENUE FROM ORDINARY ACTIVITIES</b>	<b>27,574,168</b>	<b>28,156,359</b>	<b>32,687,326</b>
<b>OPERATING EXPENSES FROM ORDINARY ACTIVITIES</b>			
Salary Expenses	7,129,055	6,893,347	7,731,804
Contract Expenses	5,891,006	5,958,616	5,219,223
Material Expenses	1,109,227	946,445	1,257,363
Fuel Expenses	690,630	654,530	718,520
Utility Expenses	158,436	154,732	187,359
Insurance Expenses	194,530	211,908	216,782
Finance Fees and Interest Expenses	12,900	17,300	14,800
Provision Expenses	140,383	95,480	114,384
Miscellaneous Expenses	8,459,575	8,168,666	9,747,671
Depreciation Expenses	3,579,279	3,307,600	4,720,972
Costs Allocated	(220,241)	(230,042)	(218,180)
<b>TOTAL OPERATING EXPENSES FROM ORDINARY ACTIVITIES</b>	<b>27,144,779</b>	<b>26,178,582</b>	<b>29,710,698</b>
<b>NORMAL OPERATING RESULT</b>	<b>429,389</b>	<b>1,977,777</b>	<b>2,976,628</b>

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDING 30 JUNE 2012**

	<b>BUDGET 2010/2011</b>	<b>EST. ACTUAL 2010/2011</b>	<b>BUDGET 2011/2012</b>
<b>REVENUE FROM OTHER ACTIVITIES</b>			
Secondary Waste Charge	4,687,716	4,324,832	5,086,092
Interest Restricted Cash Investments	1,714,079	1,362,311	1,911,190
Reimbursements	1,550	650	1,550
Proceeds from Sale of Assets	445,362	292,345	912,773
<b>TOTAL REVENUE FROM OTHER ACTIVITIES</b>	<b>6,848,707</b>	<b>5,980,138</b>	<b>7,911,605</b>
<b>OPERATING EXPENSES FROM OTHER ACTIVITIES</b>			
Salary Expenses	328,928	216,128	292,815
Contract Expenses	520,600	610,638	600,100
Material Expenses	31,550	14,600	26,050
Utility Expenses	3,200	3,200	3,200
Insurance Expenses	2,355	2,055	2,261
Miscellaneous Expenses	113,800	83,385	87,150
Depreciation Expenses	6,556	6,335	11,745
Carrying Amount of Assets Disposed Of	219,741	229,542	218,180
Costs Allocated	426,241	272,613	501,566
<b>TOTAL OPERATING EXPENSES FROM OTHER ACTIVITIES</b>	<b>1,652,971</b>	<b>1,438,496</b>	<b>1,743,067</b>
<b>REALISED/ UNREALISED GAIN/(LOSS) FROM CHANGE IN FAIR VALUE OF INVESTMENTS</b>			
Unrealised Gain/(Loss)	0	62,034	0
Realised Gain/(Loss)	0	891,810	0
<b>TOTAL REALISED / UNREALISED GAIN/(LOSS)</b>	<b>0</b>	<b>953,844</b>	<b>0</b>
<b>NET RESULT</b>	<b>5,625,124</b>	<b>7,473,263</b>	<b>9,145,166</b>

**STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM  
FOR THE YEAR ENDING 30 JUNE 2012**

	BUDGET 2010/2011 \$	EST. ACTUAL 2010/2011 \$	BUDGET 2011/2012 \$
<b>REVENUE FROM ORDINARY ACTIVITIES</b>			
Governance	301,796	196,078	334,598
General Purpose Funding	1,863,329	2,002,717	2,302,976
Community Amenities	29,621,364	29,483,278	35,740,715
Other Property and Services	2,191,025	2,162,079	1,307,869
<b>TOTAL REVENUE FROM ORDINARY ACTIVITIES</b>	<b>33,977,513</b>	<b>33,844,152</b>	<b>39,686,159</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>			
Governance	1,093,251	660,010	1,572,021
Community Amenities	22,112,479	21,983,278	24,986,286
Other Property and Services	5,165,779	4,701,177	4,393,893
<b>TOTAL EXPENSES FROM ORDINARY ACTIVITIES</b>	<b>28,371,509</b>	<b>27,344,465</b>	<b>30,952,200</b>
<b>INCREASE / (DECREASE)</b>	<b>5,606,004</b>	<b>6,499,687</b>	<b>8,733,959</b>
<b>DISPOSAL OF ASSETS</b>			
Proceeds from Sale of Assets	445,362	292,345	912,773
Less Carrying Amount of Assets Disposed Of	(426,241)	(272,613)	(501,566)
<b>PROFIT / (LOSS) ON DISPOSALS</b>	<b>19,121</b>	<b>19,732</b>	<b>411,207</b>
<b>REALISED / UNREALISED GAIN / (LOSS) FROM CHANGE IN FAIR VALUE OF INVESTMENTS</b>			
General Purpose Funding	0	953,844	0
<b>TOTAL REALISED / UNREALISED GAIN / (LOSS)</b>	<b>0</b>	<b>953,844</b>	<b>0</b>
<b>NET RESULT</b>	<b>5,625,124</b>	<b>7,473,263</b>	<b>9,145,166</b>

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2012**

	NOTE	BUDGET 2010/2011 \$	EST. ACTUAL 2010/2011 \$	BUDGET 2011/2012 \$
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	4(i)	22,387,116	31,608,547	39,788,074
Investments		5,475,870	2,580,315	56,848
Trade and Other Receivables		2,255,656	2,484,281	2,484,281
Inventories		30,680	23,408	23,408
Other Assets		50,881	73,514	73,514
<b>TOTAL CURRENT ASSETS</b>		<b>30,200,203</b>	<b>36,770,065</b>	<b>42,426,125</b>
<b>CURRENT LIABILITIES</b>				
Trade and Other Payables		1,762,406	4,830,408	4,830,408
Provisions		969,586	1,102,555	1,137,138
<b>TOTAL CURRENT LIABILITIES</b>		<b>2,731,992</b>	<b>5,932,963</b>	<b>5,967,546</b>
<b>NET CURRENT ASSETS</b>		<b>27,468,211</b>	<b>30,837,102</b>	<b>36,458,579</b>
<b>NON CURRENT ASSETS</b>				
Property Plant and Equipment		8,143,117	7,749,917	8,319,917
Buildings		4,966,519	3,163,800	3,806,812
Structures		10,985,763	10,227,291	10,049,391
Plant		6,511,229	6,839,585	8,679,791
Equipment		594,295	704,973	1,421,656
Furniture and Fittings		133,743	122,255	168,828
Work in Progress		33,924	2,213,284	2,212,784
<b>TOTAL NON CURRENT ASSETS</b>		<b>31,368,590</b>	<b>31,021,105</b>	<b>34,659,179</b>
<b>NON CURRENT LIABILITIES</b>				
Provisions		1,593,464	1,515,467	1,629,851
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>1,593,464</b>	<b>1,515,467</b>	<b>1,629,851</b>
<b>NET ASSETS</b>		<b>57,243,337</b>	<b>60,342,740</b>	<b>69,487,907</b>
<b>EQUITY</b>				
Accumulated Surplus		26,217,381	21,791,092	27,511,929
Reserves		31,025,956	38,551,648	41,975,978
<b>TOTAL EQUITY</b>		<b>57,243,337</b>	<b>60,342,740</b>	<b>69,487,907</b>

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDING 30 JUNE 2012**

	NOTE	BUDGET 2010/2011	EST. ACTUAL 2010/2011 Inflows (Outflows)	BUDGET 2011/2012
<b>CASH FLOWS FROM NORMAL OPERATING</b>				
Cash receipts in the course of normal operations		27,366,418	27,621,900	32,297,040
Cash payments in the course of normal operations		(23,398,734)	(22,753,919)	(24,847,960)
Interest receipts - Municipal Cash		209,250	534,959	391,786
<b>Net Cash Provided by Normal Operating Activities</b>	4(ii)	<b>4,176,934</b>	<b>5,402,940</b>	<b>7,840,866</b>
<b>CASH FLOWS FROM OTHER OPERATING</b>				
<u>Resource Recovery</u>				
Cash receipts from secondary waste charge		4,687,716	4,324,832	5,086,092
Cash receipts from resource recovery project		50	150	50
Cash payments for resource recovery project		(1,212,474)	(1,153,548)	(1,222,556)
Interest receipts - secondary waste restricted		1,295,803	1,029,079	1,432,890
<u>Other Activities</u>				
Interest receipts - other restricted investments		418,276	1,287,076	478,300
<b>Net Cash Provided by Other Operating Activities</b>	4(ii)	<b>5,189,371</b>	<b>5,487,589</b>	<b>5,774,776</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Cash receipts from sale of property, plant and		445,362	292,435	912,773
Cash payments for property, plant and equipment		(6,331,284)	(5,438,653)	(8,872,357)
<b>Net Cash Provided by Investing Activities</b>		<b>(5,885,922)</b>	<b>(5,146,218)</b>	<b>(7,959,584)</b>
<b>CASH FLOWS FROM FINANCE ACTIVITIES</b>				
Cash receipts from sale of investments		1,500,000	4,673,742	2,523,469
<b>Net Cash Used in Financing Activities</b>		<b>1,500,000</b>	<b>4,673,742</b>	<b>2,523,469</b>
<b>SUMMARY OF CASH FLOWS</b>				
Cash at the beginning of the year		17,406,733	21,190,494	31,608,547
Net Increase (Decrease) in Cash Held		4,980,383	10,418,053	8,179,527
<b>Cash at the end of the year</b>	4(i)	<b>22,387,116</b>	<b>31,608,547</b>	<b>39,788,074</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2012**

	NOTE	BUDGET 2010/2011	EST. ACTUAL 2010/2011	BUDGET 2011/2012
<b>Municipal Fund (Cash and Investment)</b>				
Opening Balance		6,042,770	10,062,210	8,787,403
Transfer to Restricted Investments		(10,246,517)	(10,115,420)	(16,953,296)
Transfer from Restricted Investments		5,435,980	5,764,315	7,467,905
Transfer to/from Municipal Investments		0	0	0
Interest on Municipal Funds		209,250	478,407	391,786
Payments and Receipts		1,617,054	2,492,444	3,353,083
Movement in Accrued Interest		(60,000)	105,447	0
<b>Closing Balance</b>		<b>2,998,537</b>	<b>8,787,403</b>	<b>3,046,881</b>
<b>Plant and Equipment Reserve</b>				
Opening Balance		385,564	387,395	20,888
Transfer to Restricted Investments		2,642,288	2,656,984	3,808,998
Transfer from Restricted Investments		(2,938,265)	(3,049,800)	(3,751,000)
Interest on Restricted Investments		26,309	26,309	1,277
<b>Closing Balance</b>		<b>115,896</b>	<b>20,888</b>	<b>80,163</b>
<b>Site Rehabilitation Reserve</b>				
Opening Balance		2,647,972	2,660,225	2,626,312
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		(214,595)	(214,595)	0
Interest on Restricted Investments		180,682	180,682	160,585
<b>Closing Balance</b>		<b>2,614,059</b>	<b>2,626,312</b>	<b>2,786,897</b>
<b>Future Development Reserve</b>				
Opening Balance		503,039	510,222	1,744,546
Transfer to Restricted Investments		1,700,000	1,700,000	350,000
Transfer from Restricted Investments		(500,000)	(500,000)	(1,770,000)
Interest on Restricted Investments		34,324	34,324	106,670
<b>Closing Balance</b>		<b>1,737,363</b>	<b>1,744,546</b>	<b>431,216</b>
<b>Environmental Monitoring Reserve</b>				
Opening Balance		291,655	292,292	312,193
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		19,901	19,901	19,089
<b>Closing Balance</b>		<b>311,556</b>	<b>312,193</b>	<b>331,282</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2012**

	NOTE	BUDGET 2010/2011	EST. ACTUAL 2010/2011	BUDGET 2011/2012
<b>Environmental Insurance Reserve</b>				
Opening Balance		223,673	224,245	215,457
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		(24,050)	(24,050)	(26,455)
Interest on Restricted Investments		15,262	15,262	13,174
<b>Closing Balance</b>		<b>214,885</b>	<b>215,457</b>	<b>202,176</b>
<b>Risk Management Reserve</b>				
Opening Balance		10,902	10,929	11,673
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		744	744	714
<b>Closing Balance</b>		<b>11,646</b>	<b>11,673</b>	<b>12,387</b>
<b>Class IV Cell Reserve</b>				
Opening Balance		225,310	225,485	293,445
Transfer to Restricted Investments		46,801	52,586	58,487
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		15,374	15,374	17,943
<b>Closing Balance</b>		<b>287,485</b>	<b>293,445</b>	<b>369,875</b>
<b>Regional Development Reserve</b>				
Opening Balance		293,473	294,281	9,222
Transfer to Restricted Investments		200,000	450,000	450,000
Transfer from Restricted Investments		(482,090)	(755,084)	(442,699)
Interest on Restricted Investments		20,025	20,025	564
<b>Closing Balance</b>		<b>31,408</b>	<b>9,222</b>	<b>17,087</b>
<b>Secondary Waste Reserve</b>				
Opening Balance		18,990,498	19,029,568	23,434,417
Transfer to Restricted Investments		4,687,716	4,324,832	10,686,092
Transfer from Restricted Investments		(1,271,980)	(1,215,786)	(1,457,751)
Interest on Restricted Investments		1,295,803	1,295,803	1,432,890
<b>Closing Balance</b>		<b>23,702,037</b>	<b>23,434,417</b>	<b>34,095,648</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2012**

	NOTE	BUDGET 2010/2011	EST. ACTUAL 2010/2011	BUDGET 2011/2012
<b>Class III Cells Reserve</b>				
Opening Balance		937,656	944,959	1,915,897
Transfer to Restricted Investments		944,152	911,958	1,573,659
Transfer from Restricted Investments		(5,000)	(5,000)	(20,000)
Interest on Restricted Investments		63,980	63,980	117,147
<b>Closing Balance</b>		<b>1,940,788</b>	<b>1,915,897</b>	<b>3,586,703</b>
<b>Long Service Leave - Restricted Asset</b>				
Opening Balance		555,691	556,867	613,844
Transfer to Restricted Investments		25,560	19,060	26,060
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		37,917	37,917	37,533
<b>Closing Balance</b>		<b>619,168</b>	<b>613,844</b>	<b>677,437</b>
<b>Building Refurbishment Reserve</b>				
Opening Balance		55,075	55,180	58,938
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		3,758	3,758	3,604
<b>Closing Balance</b>		<b>58,833</b>	<b>58,938</b>	<b>62,542</b>
<b>Cash and Investments at the end of the Year</b>		<b>34,643,661</b>	<b>40,044,236</b>	<b>45,700,296</b>
<u>Less</u> Unrealised losses from change in fair value of investments		(6,780,675)	(5,855,374)	(5,855,374)
<b>Cash and Investments as per Balance Sheet</b>		<b>27,862,986</b>	<b>34,188,862</b>	<b>39,844,922</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2012**

	NOTE	BUDGET 2010/2011	EST. ACTUAL 2010/2011	BUDGET 2011/2012
<b>SUMMARY</b>				
<b>MUNICIPAL FUND (CASH and INVESTMENTS)</b>				
Opening Balance		6,042,770	10,062,210	8,787,403
Transfer to Restricted Investments		(10,246,517)	(10,115,420)	(16,953,296)
Transfer from Restricted Investments		5,435,980	5,764,315	7,467,905
Interest on Municipal Funds		209,250	478,407	391,786
Payments and Receipts		1,617,054	2,492,444	3,353,083
Movement in Accrued Interest		(60,000)	105,447	0
<b>Closing Balance</b>	4(i)	<b>2,998,537</b>	<b>8,787,403</b>	<b>3,046,881</b>
<b>RESTRICTED INVESTMENTS</b>				
Opening Balance		25,120,508	25,191,651	31,256,834
Transfer to Restricted Investments		10,246,517	10,115,420	16,953,296
Transfer from Restricted Investments		(5,435,980)	(5,764,315)	(7,467,905)
Interest on Restricted Investments		1,714,079	1,714,077	1,911,190
<b>Closing Balance</b>		<b>31,645,124</b>	<b>31,256,833</b>	<b>42,653,415</b>
<b>Sub Total</b>		<b>34,643,661</b>	<b>40,044,236</b>	<b>45,700,296</b>
<u>Less</u> Unrealised Losses from change in fair value of investments		(6,780,675)	(5,855,374)	(5,855,374)
<b>Cash and Investments as per Statement of Financial Position</b>		<b>27,862,986</b>	<b>34,188,862</b>	<b>39,844,922</b>

**NET CURRENT ASSETS CARRIED FORWARD  
FOR THE YEAR ENDING 30 JUNE 2012**

	BUDGET 2010/2011	EST. ACTUAL 2010/2011	BUDGET 2011/2012
<b>NET CURRENT ASSETS REPRESENTED BY</b>			
<b>CURRENT ASSETS</b>			
Cash at Bank - Unrestricted	2,998,537	8,787,403	3,046,881
Receivables	2,255,656	2,484,281	2,484,281
Inventory	30,680	23,408	23,408
Prepayments	50,881	73,514	73,514
	5,335,754	11,368,606	5,628,084
<b>LESS: CURRENT LIABILITIES</b>			
Creditors	1,762,406	4,830,408	4,830,408
Current Provisions	969,586	1,102,555	1,137,138
	2,731,992	5,932,963	5,967,546
<b>(DEFICIT) SURPLUS - OTHER FUNDS</b>	<b>2,603,762</b>	<b>5,435,643</b>	<b>(339,462)</b>
<b>ADD BALANCE OF NET RESTRICTED INVESTMENTS *</b>	24,864,449	25,401,459	36,798,041
<b>ESTIMATED NET CURRENT ASSET POSITION</b>	<b>27,468,211</b>	<b>30,837,102</b>	<b>36,458,579</b>

\* Net of unrealised gains or losses from change in fair value of investments



## **BUDGET NOTES**

### **2011/2012 BUDGET**

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2012**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this financial report are:

**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 non-for-profit entities), other mandatory professional reporting requirements and the Local Government Act 1995 and accompanying regulations. The report has also been prepared on the accrual basis under the convention of historical cost accounting 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) Cash and Cash Equivalents**

Cash and cash equivalents in the balance sheet 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 balance sheet.

**(b) Fixed Assets**

**Initial Recognition**

All assets are initially recognised at cost. 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 of non-current assets constructed includes the cost of all materials, direct labour and variable and fixed overheads.

**Revaluation**

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits. Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ significantly from that determined using fair value at reporting date.

**Land Under Roads**

The roads on the land owned by the EMRC are private roads. The land under these private roads has already been recognised as part of the land cost shown in the Statement of Financial Position.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2012**

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

**(c) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period, as follows:

· 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%

**(d) Rates**

The Eastern Metropolitan Regional Council does not levy rates. Accordingly rating information as required under the Local Government (Financial Management) Regulations 1996 has not been presented in these financial reports.

**(e) 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.

**(f) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They 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.

**(g) Impairment**

In accordance with Australian Accounting Standards the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with AASB 136 *'Impairment of Assets'* and appropriate adjustments 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 in the Statement of Comprehensive Income.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2012**

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

**(h) 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.

**(i) 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.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

**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.

**(j) 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 Balance Sheet are stated inclusive of applicable GST.

Cash flows are included in the cash flow statement 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.

**(k) Trade and Other Receivables**

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectibility 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.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2012**

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

**(l) 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 not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

**(m) Provision for Site Rehabilitation**

The estimated closure and post-closure site rehabilitation cost is charged to the income statement on a volumetric basis over the life of the landfill site.

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.

**(n) Provision for Environmental Monitoring**

The estimated closure and post-closure environmental monitoring cost is charged to the income statement on a volumetric basis over the life of the landfill site.

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.

**(o) Interest-bearing Loans and Borrowings**

All loans and borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs.

After initial recognition, interest-bearing loans and borrowings are subsequently measured at amortised cost using the effective interest method. Fees paid on the establishment of loan facilities that are yield related are included as part of the carrying amount of the loans and borrowings.

Borrowings are classified as current liabilities unless the Council has an unconditional right to defer settlement of the liability for at least 12 months after the balance sheet date.

The EMRC does not currently have any outstanding loans.

**Borrowing Costs**

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

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2012**

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

**(p) 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.

**(q) 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):*

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

*(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% for 2011/12). It also contributes to the LGSP and other choice funds for full scheme members (5% for 2011/12).

Contributions to defined contribution plans are recognised as an expense as they become payable.

**(r) 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 statement.

**(s) 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 2012**

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

**(t) Leases**

Leases of fixed assets, 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.

**(u) Investments and Other Financial Assets**

**Classification**

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

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

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

*(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. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the balance sheet.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

*(iv) Available-for-sale financial assets*

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

**Recognition and Derecognition**

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the income statement. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the income statement as gains and losses from investment securities.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2012**

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

**(u) Investments and Other Financial Assets (Continued)**

**Subsequent measurement**

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains or losses arising from changes in the fair value of the financial assets at fair value through profit or loss category are presented in the income statement within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the income statement as part of revenue from continuing operations when Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

**Impairment**

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss- measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss – is removed from equity and recognised in the income statement.

**(v) Estimation of Fair Value**

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2012**

**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 Lawnbrook, 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 Risk Management and Environmental Service departments (incorporating various Environmental Projects), the operations of the Ascot Place activity, 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 2012**

**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:

	<b>BUDGET 2010/2011</b>	<b>EST. ACTUAL 2010/2011</b>	<b>BUDGET 2011/2012</b>
Cash - Unrestricted	2,998,537	8,787,403	3,046,881
Cash - Restricted	19,388,579	22,821,144	36,741,193
<b>Total Cash</b>	<b>22,387,116</b>	<b>31,608,547</b>	<b>39,788,074</b>

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

	<b>BUDGET 2010/2011</b>	<b>EST. ACTUAL 2010/2011</b>	<b>BUDGET 2011/2012</b>
Net Change in assets from operations	5,625,125	7,473,263	9,145,166
Write back Depreciation	3,585,835	3,313,935	4,732,717
Write back Provisions	140,383	95,480	114,384
Write back Accruals - Loan Interest	0	0	0
Write back Accruals - Staff Entitlements	34,083	27,583	34,582
Write back Accruals - Creditors	0	0	0
Write back (Profit) Loss on sale of assets	(19,121)	(19,732)	(411,207)
Write back loss or destruction of assets	0	0	0
Write back Debtor Movements	0	0	0
<b>Net cash from operating activities</b>	<b>9,366,305</b>	<b>10,890,529</b>	<b>13,615,642</b>

**(iii) Depreciation of Assets**

Details of depreciation expenditure budgets for each program are as follows

	<b>BUDGET 2010/2011</b>	<b>EST. ACTUAL 2010/2011</b>	<b>BUDGET 2011/2012</b>
Administration	588,040	402,590	581,610
Community Amenities	1,660,893	1,617,655	2,440,785
Other Property and Services	1,336,902	1,293,690	1,710,322
<b>Total Depreciation all Programs</b>	<b>3,585,835</b>	<b>3,313,935</b>	<b>4,732,717</b>

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2012**

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

	<b>BUDGET 2010/2011</b>	<b>EST. ACTUAL 2010/2011</b>	<b>BUDGET 2011/2012</b>
Administration	0	85	0
Community Amenities	27,982,143	27,438,331	34,210,994
Governance	2,000	0	2,000
Other Property and Services	121,000	57,911	18,063
<b>Total Statutory Fees and Charges</b>	<b>28,105,143</b>	<b>27,496,327</b>	<b>34,231,057</b>

**6. FEES AND CHARGES – REDUCTION OF REVENUE**

Annual cumulative Commercial tonnages disposed in excess of 15,000 tonnes and 25,000 tonnes are subject to a reduction of \$5.00/tonne (inclusive of GST) and \$10.00/tonne (inclusive of GST) respectively.

It is estimated that the total value of applicable discounts during 2011/2012 will be \$605,000 (inclusive of GST).

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2012**

**7. LOAN BORROWINGS**

**(a) Loan Repayments**

No loans existed as at 30 June 2011.

**(b) Unspent Loans**

No unspent loan funds existed as at 30 June 2011.

**(c) New Borrowings**

The Eastern Metropolitan Regional Council does not propose to undertake new borrowings during the 2011/2012 financial year.

**(d) Overdraft**

Council has not utilised an overdraft facility during the 2010/2011 financial year and it is not anticipated that this facility will be utilised during the 2011/2012 financial year.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2012**

**8. COUNCILLOR FEES AND ALLOWANCES**

Each Councillor, other than the Chairman, is entitled to an annual meeting fee of \$7,000.

The Chairman is entitled to an annual meeting fee of \$14,000 as well as an annual Local Government fee of \$6,000

The Deputy Chairman is entitled to an annual Local Government fee of \$1,500.

A provision of \$3,500 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:

	<b>BUDGET 2010/2011</b>	<b>EST. ACTUAL 2010/2011</b>	<b>BUDGET 2011/2012</b>
Councillor(s) meeting fees	77,000	77,000	77,000
Chairman's meeting fees	14,000	14,000	14,000
Chairman's Local Government fee	6,000	6,000	6,000
Deputy Chairman's Local Government fee	1,500	1,500	1,500
Deputy Councillors' meeting fees	3,360	3,500	3,500
<b>Total Fees and Allowances</b>	<b>102,000</b>	<b>102,000</b>	<b>102,000</b>

**9. INVESTMENT INTEREST**

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

	<b>BUDGET 2010/2011</b>	<b>ACTUAL 2010/2011</b>	<b>BUDGET 2011/2012</b>
Interest on Funds held in Reserve	1,676,162	1,332,197	1,873,657
Interest on other restricted investments (LSL)	37,917	30,114	37,533
Interest on other funds	149,250	640,406	391,786
<b>Total Interest on Investments</b>	<b>1,863,329</b>	<b>1,409,700</b>	<b>2,302,976</b>

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2012**

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

	BUDGET 2010/2011	EST. ACTUAL 2010/2011	BUDGET 2011/2012
<b>Land</b>			
Proceeds from Sale of Assets	0	0	0
Carrying Amount of Assets Disposed	0	0	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Buildings</b>			
Carrying Amount of Assets Disposed	0	0	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plant</b>			
Proceeds from Sale of Assets	(445,362)	(292,300)	(912,773)
Carrying Amount of Assets Disposed	426,241	272,400	501,566
<b>(Profit) Loss on Disposal</b>	<b>(19,121)</b>	<b>(19,900)</b>	<b>(411,207)</b>
<b>Equipment</b>			
Proceeds from Sale of Assets	0	(45)	0
Carrying Amount of Assets Disposed	0	213	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>168</b>	<b>0</b>
<b>Furniture and Fittings</b>			
Carrying Amount of Assets Disposed	0	0	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net (Profit) Loss on Disposal</b>	<b>(19,121)</b>	<b>(19,732)</b>	<b>(411,207)</b>

**11. STRATEGIC PLAN FOR THE FUTURE**

The *Five Year Strategic Plan for the Future 2010/2011 - 2014/2015*, being the legislated plan for the future pursuant to Section 5.56 of the *Local Government Act 1995*, was adopted by Council at its meeting held 22 July 2010 for a two year period with the next review due prior to 30 June 2012, and the contents were taken into account in the preparation of the 2011/2012 Budget.



# **FEES AND CHARGES**

**For the Year Ending  
30 June 2012**

**EASTERN METROPOLITAN REGIONAL COUNCIL  
2011/2012 WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Unit	2010/2011		2011/2012		% Inc Exc. GST
		Charges with no GST \$	Value of GST \$	Charges inc GST \$	Value of GST \$	
<b>Waste Management Charges</b>						
<b>Disposal Rates</b>						
<b>Member Councils</b>						
Base Tipping Fee	1 tonne	40.00	4.00	44.00	4.20	5.00%
CWES Levy		2.00	0.20	2.20	0.30	50.00%
Secondary Waste Reserve		22.00	2.20	24.20	2.40	9.09%
Landfill Levy		28.00	2.80	30.80	2.80	0.00%
<b>Total Member Council disposal rate - (*)</b>		<b>92.00</b>	<b>9.20</b>	<b>101.20</b>	<b>9.70</b>	<b>5.43%</b>
<b>Councils - Other</b>						
<b>Non-Member Local Government - Commercial</b>						
WMRC - Domestic (*)	1 tonne	92.00	9.20	101.20	9.56	3.90%
WMRC - Commercial	1 tonne	92.00	9.20	101.20	9.70	5.43%
Domestic Refuse Tip Pass (Gidgannup @ 3bags/wk)	n/a	93.18	9.32	102.50	NOT APPLICABLE	N/A
Council Refuse Tip Passes - Cars (up to 200kg)	n/a	3.64	0.36	4.00	0.36	0.00%
Council Refuse Tip Passes - Trailers (up to 500kg)	n/a	16.36	1.64	18.00	1.91	16.66%
		30.91	3.09	34.00	3.41	10.29%
<b>General Waste</b>						
Cars / Station Wagons	n/a	15.45	1.55	17.00	1.95	26.54%
Trailers (6 x 4)	n/a	30.91	3.09	34.00	3.91	26.46%
Trailers (6 x 4) High Sides	n/a	35.45	3.55	39.00	4.91	38.48%
Tandem/ Horse Floats (< 1 tonne)	n/a	65.45	6.55	72.00	7.27	11.12%
Vans / Utes	n/a	28.18	2.82	31.00	3.14	11.28%
Commercial (General)	1 tonne	93.18	9.32	102.50	9.64	3.41%
Minimum Commercial Charges	0.50 tonnes	45.45	4.55	50.00	4.82	6.01%
<b>Greenwaste</b>						
Greenwaste - Member Councils (uncontaminated)	1 tonne	32.00	3.20	35.20	3.36	5.13%
Greenwaste - Member Councils (stumps/logs/palms)	1 tonne	N/A	N/A	N/A	4.73	N/A
Greenwaste - MGB (Member Councils)	1 tonne	64.00	6.40	70.40	6.90	7.81%
Greenwaste - Commercial (uncontaminated)	1 tonne	32.00	3.20	35.20	3.64	13.63%
Greenwaste - Commercial (stumps/logs/palms)	1 tonne	N/A	N/A	N/A	5.09	N/A
Minimum uncontaminated greenwaste charge	1 tonne	15.00	1.50	16.50	2.00	33.33%
Greenwaste - uncontaminated (to Hazelmere)	1 tonne	46.55	4.66	51.21	5.27	13.28%
Greenwaste - shredded to EMRC specification (to Red Hill)	1 tonne	3.64	0.36	4.00	0.50	37.36%

(Cumulative Commercial & Contaminated Soils tonnages disposed in excess of 15,000 tonnes and 25,000 tonnes over financial year are subject to a reduction of \$5.00/tonne and \$10.00/tonne respectively.)

(\*) 2011/2012 - Inclusive of \$24.00 Secondary Waste Reserve and \$3.00 CWES Levy.

**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 tonne) multiplied by the appropriate rate from the schedule of fees and charges according to the type of waste being disposed.

**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2011/2012 WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Unit	2010/2011		2010/2011		2011/2012		% Inc Exc. GST
		Charges with no GST \$	Value of GST \$	Charges inc GST \$	Value of GST \$	Charges with no GST \$	Charges inc GST \$	
<b>Waste Management Charges continued..</b>								
<b>Disposal Rates continued..</b>								
<b>Special Wastes</b>								
Asbestos	1 tonne	136.36	13.64	150.00	15.82	158.18	174.00	16.00%
Asbestos - Member Council residents only	1 tonne	90.91	9.09	100.00	9.55	95.45	105.00	4.99%
Asbestos - Minimum Charge		18.18	1.82	20.00	1.91	19.09	21.00	5.01%
Car Bodies - Commercial	each	18.18	1.82	20.00	2.27	22.73	25.00	25.00%
Car Bodies - Member Council residents only	each	9.09	0.91	10.00	0.91	9.09	10.00	0.00%
Quarantine Waste	1 tonne	110.00	11.00	121.00	11.82	118.18	130.00	7.44%
Burial Fee (for immediate burial requirements)	n/a	122.73	12.27	135.00	13.64	136.36	150.00	11.11%
Handling Fee (for special handling requirements)	n/a	122.73	12.27	135.00	13.64	136.36	150.00	11.11%
Tyre Disposal (off rim)	each	3.18	0.32	3.50	0.50	5.00	5.50	57.23%
Tyre Disposal (with rim)	each	5.91	0.59	6.50	0.68	6.82	7.50	15.40%
Tyre Recovery Charges (for tyres at the landfill face)	each	22.00	2.20	24.20	2.27	22.73	25.00	3.32%
Mattress disposal fee (Member Council Residents)	each	5.00	0.50	5.50	0.50	5.00	5.50	0.00%
Mattress disposal fee (Charitable Organisations)	each	10.00	1.00	11.00	1.00	10.00	11.00	0.00%
Mattress disposal fee (Commercial)	each	13.64	1.36	15.00	1.36	13.64	15.00	0.00%
Computers, Computer Monitors or Televisions	each	9.10	0.90	10.00	0.90	9.10	10.00	0.00%
Wash Facility Fee	n/a	31.82	3.18	35.00	3.64	36.36	40.00	14.27%
Class III Waste	1 tonne	93.18	9.32	102.50	9.64	96.36	106.00	3.41%
Class III Contaminated Soil	1 tonne	78.09	7.81	85.90	8.91	89.09	98.00	14.09%
Class IV Waste	1 tonne	116.58	11.66	128.24	13.45	134.55	148.00	15.41%
Class IV Contaminated Soil	1 tonne	102.44	10.24	112.68	12.55	125.45	138.00	22.46%
Class V Waste - Concrete encapsulated drums (1000mm x 600mm dia)	each	520.00	52.00	572.00	54.55	545.45	600.00	4.89%
Class V Waste - Concrete encapsulated bulka bags (1.1m x 1.1m x 1.1m)	each	900.00	90.00	990.00	90.91	909.09	1000.00	1.01%
Administration Charge - Class III (for waste acceptance approvals)	consignment	63.64	6.36	70.00	9.09	90.91	100.00	42.85%
Administration Charge - Class IV (for waste acceptance approvals)	consignment	86.36	8.64	95.00	10.91	109.09	120.00	26.32%
<b>Hazelmere</b>								
Wood Waste (per cubic metre)								
- Grade 1	1 m3	5.00	0.50	5.50	0.50	5.00	5.50	0.00%
- Grade 2	1 m3	6.36	0.64	7.00	0.64	6.36	7.00	0.00%
- Contaminated	1 m3	13.64	1.36	15.00	1.36	13.64	15.00	0.00%
Wood Waste (per tonne)								
- Grade 1	1 tonne	50.00	5.00	55.00	5.00	50.00	55.00	0.00%
- Grade 2	1 tonne	63.64	6.36	70.00	6.36	63.64	70.00	0.00%
- Contaminated	1 tonne	136.36	13.64	150.00	13.64	136.36	150.00	0.00%

(Cumulative Commercial & Contaminated Soils tonnages disposed in excess of 15,000 tonnes and 25,000 tonnes over financial year are subject to a reduction of \$5.00/tonne and \$10.00/tonne respectively.)

**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2011/2012 WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Unit	2010/2011		2011/2012		% Inc Exc. GST
		Charges with no GST \$	Value of GST Charges inc GST \$	Charges with no GST \$	Value of GST Charges inc GST \$	
<b>Waste Management Charges continued ..</b>						
<b>Sale of Materials (all ex stockpile, minimum 10 tonnes)</b>						
Mixed clay/fill (purchaser to load)	1 tonne	0.50	0.05	0.50	0.05	0.00%
Ferricrete	1 tonne	11.00	1.10	11.00	1.10	0.00%
<b>Manufactured Products (per cubic metre)</b>						
Mulch Compost	1 m3	13.91	1.39	13.91	1.39	0.00%
Soil Compost	1 m3	16.36	1.64	16.36	1.64	0.00%
Coloured Chip	1 m3	30.00	3.00	30.00	3.00	0.00%
Wood Chip (unscreened secondary ground) - Hazelmere	1 m3	5.50	0.55	5.50	0.55	0.00%
EcoChip Mulch - Hazelmere	1 m3	10.91	1.09	10.91	1.09	0.00%
Wood Chip (fines) - Hazelmere	1 m3	10.91	1.09	10.91	1.09	0.00%
<b>Manufactured Products (per tonne)</b>						
Mulch Compost	1 tonne	23.18	2.32	23.18	2.32	0.00%
Mulch Compost (Member Council)	1 tonne	19.00	1.90	19.00	1.90	0.00%
Soil Compost	1 tonne	18.18	1.82	18.18	1.82	0.00%
Soil Compost (Member Councils)	1 tonne	15.00	1.50	15.00	1.50	0.00%
Coloured Chip	1 tonne	150.00	15.00	150.00	15.00	0.00%
Wood Chip (unscreened secondary ground) - Hazelmere	1 tonne	27.27	2.73	27.27	2.73	0.00%
EcoChip Mulch - Hazelmere	1 tonne	54.55	5.45	54.55	5.45	0.00%
Wood Chip (fines) - Hazelmere	1 tonne	40.91	4.09	40.91	4.09	0.00%
<b>Trailer Loaded Products (per scoop)</b>						
Soil Compost	1 scoop	9.09	0.91	9.09	0.91	0.00%
Mulch Compost	1 scoop	9.09	0.91	9.09	0.91	0.00%
EcoChip Mulch	1 scoop	9.09	0.91	9.09	0.91	0.00%
Colour Chip	1 scoop	13.64	1.36	13.64	1.36	0.00%
Ferricrete	1 scoop	9.09	0.91	9.09	0.91	0.00%
<b>Miscellaneous Plant Hire (per hour)</b>						
Hire of Water Tanker	1 hour	N/A	N/A	136.36	13.64	N/A
Hire of Loader (Volvo L120 or equivalent)	1 hour	N/A	N/A	136.36	13.64	N/A
Hire of Tip Truck (11 m3)	1 hour	N/A	N/A	100.00	10.00	N/A
Labour Hire	1 hour	N/A	N/A	45.45	4.55	N/A

(Material purchases in excess of 200 tonnes and 1,000 over financial year are subject to a reduction of 15% and 20% respectively.)

## Environmental Consulting Rates 2011/2012

	Prior Year Actuals							Proposed	
	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	% Change		
<b>Member Council Consulting Fees</b>									
Consultant Director	\$80.00	\$85.00	\$88.00	\$92.00	\$96.00	\$99.00	3.13%		
Consultant Manager	\$70.00	\$75.00	\$78.00	\$82.00	\$86.00	\$88.50	2.91%		
Senior Consultant	N/A	\$65.00	\$68.00	\$71.00	\$74.00	\$76.00	2.70%		
Consultant	\$58.00	\$58.00	\$60.00	\$63.00	\$66.00	\$68.00	3.03%		
Project Officer	\$42.00	\$44.00	\$46.00	\$48.00	\$50.00	\$51.50	3.00%		
<b>Other Organisations Consulting Fees</b>									
Consultant Director	\$115.00	\$150.00	\$165.00	\$174.00	\$182.00	\$187.50	3.02%		
Consultant Manager	\$100.00	\$130.00	\$145.00	\$153.00	\$160.00	\$165.00	3.13%		
Senior Consultant	N/A	\$130.00	\$145.00	\$153.00	\$160.00	\$165.00	3.13%		
Consultant	\$90.00	\$120.00	\$132.00	\$139.00	\$145.00	\$149.50	3.10%		
Project Officer	\$80.00	\$105.00	\$115.00	\$121.00	\$127.00	\$131.00	3.15%		

**\* Note : All Rates are exclusive of GST**

## Regional Development Consulting Rates 2011/2012

	Prior Year Actuals						Proposed	
	2006/2007	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	% Change	
<b>Member Council Consulting Fees</b>								
Consultant Director	N/A	N/A	N/A	N/A	N/A	\$99.00	N/A	
Consultant Manager	N/A	N/A	N/A	N/A	N/A	\$88.50	N/A	
Senior Consultant	N/A	N/A	N/A	N/A	N/A	\$76.00	N/A	
Consultant	N/A	N/A	N/A	N/A	N/A	\$68.00	N/A	
Project Officer	N/A	N/A	N/A	N/A	N/A	\$51.50	N/A	
<b>Other Organisations Consulting Fees</b>								
Consultant Director	N/A	N/A	N/A	N/A	N/A	\$187.50	N/A	
Consultant Manager	N/A	N/A	N/A	N/A	N/A	\$165.00	N/A	
Senior Consultant	N/A	N/A	N/A	N/A	N/A	\$165.00	N/A	
Consultant	N/A	N/A	N/A	N/A	N/A	\$149.50	N/A	
Project Officer	N/A	N/A	N/A	N/A	N/A	\$131.00	N/A	

\* Note : All Rates are exclusive of GST



# **WASTE DISPOSAL TONNAGES**

**For the Year Ending  
30 June 2012**

## TONNAGES ANALYSIS

COUNCIL	ACTUAL 2007/08 TONNES	ACTUAL 2008/09 TONNES	ACTUAL 2009/10 TONNES	PROJECTION 2010/11 TONNES	PROJECTED 2011/12 TONNES
<b>Bayswater - MSW</b>		25,930	27,214	25,880	25,449
Belmont	17,828	20,191	15,678	15,537	14,919
Bassendean	5,867	5,886	5,813	5,996	5,821
Swan - MSW	42,421	40,923	41,628	39,354	40,197
Mundaring	15,586	15,871	14,948	15,113	14,931
Kalamunda	18,492	22,064	22,304	21,204	22,223
<b>Sub-total Member Councils - MSW</b>	<b>126,619</b>	<b>130,865</b>	<b>127,584</b>	<b>123,084</b>	<b>123,540</b>
<b>Bayswater - Greenwaste</b>		4,578	4,783	4,695	4,537
Swan - Greenwaste	3,485	2,187	1,648	1,719	1,375
Bassendean - Greenwaste	776	762	743	100	0
Belmont - Greenwaste	4	168	263	245	228
Kalamunda - Greenwaste	399	4,411	4,128	2,742	3,958
Mundaring - Greenwaste	245	4,246	268	840	456
Transfer Station - Greenwaste	478	701	993	1,151	1,342
Commercial/Other - Greenwaste	754	1,264	1,198	1,284	1,534
<b>Sub-total Member Councils - Greenwaste</b>	<b>10,726</b>	<b>18,316</b>	<b>14,025</b>	<b>12,776</b>	<b>13,430</b>
<b>W.M.R.C</b>		17,089	17,284	10,529	6,743
W.M.R.C Commercial	11,182	13,458	12,302	3,623	0
EMRC Transfer Stn (Trailers & Commercial etc)	7,187	6,989	7,433	6,867	6,522
Commercial/Other Class III	205,664	155,706	115,552	128,049	189,408
Contaminated Class III	3,480	7,536	3,282	4,000	5,000
Class IV Waste	4,636	6,576	11,826	4,500	5,000
Class V - Concrete Encapsulation	0	0	0	0	5
<b>Sub-total Other Tonnages</b>	<b>251,086</b>	<b>207,354</b>	<b>167,678</b>	<b>157,568</b>	<b>212,678</b>
<b>TOTAL TONNAGES</b>	<b>388,431</b>	<b>356,534</b>	<b>309,287</b>	<b>293,428</b>	<b>349,648</b>
<b>Class III</b>		331,643	283,437	276,152	331,213
<b>Class IV &amp; V</b>		6,576	11,826	4,500	5,005
<b>Greenwaste</b>		18,316	14,025	12,776	13,430
<b>TOTAL TONNAGES</b>	<b>388,431</b>	<b>356,534</b>	<b>309,287</b>	<b>293,428</b>	<b>349,648</b>

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

COUNCIL	A/C#	IE	ACTUAL 2006/07	ACTUAL 2007/08	ACTUAL 2008/09	ACTUAL 2009/10	PROJECTION 2010/11	PROJECTED 2011/12
			\$	\$	\$	\$	\$	\$
<b>Bayswater - MSW</b>	53310/00	BB	-739,712	-936,987	-949,106	-1,318,859	-1,759,806	-1,781,430
<b>Belmont</b>	53310/00	BC	-662,340	-632,932	-766,521	-757,162	-1,056,516	-1,044,330
<b>Bassendean</b>	53310/00	BA	-181,019	-208,788	-224,328	-290,092	-407,470	-407,470
<b>Swan - MSW</b>	53310/00	BD	-1,330,826	-1,516,984	-1,582,642	-2,124,301	-2,676,072	-2,813,790
<b>Mundaring</b>	53310/00	BF	-559,573	-553,333	-605,770	-753,350	-1,027,650	-1,045,170
<b>Kalamunda</b>	53310/00	BE	-698,551	-637,266	-827,666	-1,135,984	-1,441,872	-1,555,610
<b>Sub-total Member Councils - MSW</b>			<b>-4,172,022</b>	<b>-4,486,291</b>	<b>-4,956,032</b>	<b>-6,379,749</b>	<b>-8,369,610</b>	<b>-8,647,800</b>
<b>Bayswater - Greenwaste</b>	58864/00	BB	-246,358	-209,786	-231,515	-263,720	-300,480	-313,053
<b>Swan - Greenwaste</b>	58864/00	BD	-68,773	-80,356	-50,993	-47,794	-55,008	-46,255
<b>Bassendean - Greenwaste</b>	58864/00	BA	-16,180	-20,174	-20,195	-21,469	-3,200	0
<b>Belmont - Greenwaste</b>	58864/00	BC	0	-104	-5,834	-6,570	-7,824	-7,670
<b>Kalamunda - Greenwaste</b>	58864/00	BE	-4,949	-10,598	-107,340	-118,523	-87,744	-133,147
<b>Mundaring - Greenwaste</b>	58864/00	BF	-2,335	-6,463	-2,333	-7,785	-26,880	-15,340
<b>Transfer Station - Greenwaste</b>	58864/00	BI	0	0	0	0	0	0
<b>Commercial/Other - Greenwaste</b>	58864/00	BK	-42,211	-58,137	-72,157	-94,393	-101,275	-125,773
<b>Sub-total Member Councils - Greenwaste</b>			<b>-380,805</b>	<b>-385,617</b>	<b>-490,366</b>	<b>-560,254</b>	<b>-582,411</b>	<b>-641,238</b>
<b>W.M.R.C</b>	53310/00	BG	-571,522	-709,420	-609,380	-886,342	-715,938	-472,010
<b>W.M.R.C Commercial</b>	53310/00	BH	-600,583	-609,514	-746,302	-850,552	-301,361	0
<b>EMRC Transfer Stn (Trailers etc)</b>	58857/00	BI	-413,141	-585,958	-543,227	-717,878	-810,306	-795,684
<b>EMRC Transfer Stn (Commercial)</b>	58857/00	BK	-110,638	-148,748	-209,661	-219,752	-202,577	-198,921
<b>Contaminated Class III</b>	53310/00	BJ	-2,088,679	-169,653	-399,540	-220,357	-312,360	-445,450
<b>Class IV Waste</b>	53330/00	BK	-730,314	-309,801	-528,087	-970,834	-524,610	-672,750
<b>Class V - Concrete Encapsulation</b>	53330/01	BK	-709,069	0	0	0	0	-2,727
<b>Commercial/Other Class III</b>	53310/00	BK	-9,194,357	-9,194,357	-8,015,614	-7,617,436	-10,101,116	-15,807,275
<b>Sub-total Other</b>			<b>-8,613,581</b>	<b>-11,727,451</b>	<b>-11,051,811</b>	<b>-11,483,150</b>	<b>-12,968,267</b>	<b>-18,394,817</b>
<b>TOTAL BASE</b>			<b>-13,166,409</b>	<b>-16,599,359</b>	<b>-16,498,209</b>	<b>-18,423,153</b>	<b>-21,920,289</b>	<b>-27,683,855</b>
<b>Class III</b>			-11,346,221	-15,903,941	-15,479,756	-16,892,065	-20,813,267	-26,367,140
<b>Class IV</b>			-1,439,383	-309,801	-528,087	-970,834	-524,610	-675,477
<b>Greenwaste</b>			-380,805	-385,617	-490,366	-560,254	-582,411	-641,238
<b>TOTAL BASE</b>			<b>-13,166,409</b>	<b>-16,599,359</b>	<b>-16,498,209</b>	<b>-18,423,153</b>	<b>-21,920,289</b>	<b>-27,683,855</b>



# **ANNUAL BUDGET SUMMARY**

**For the Year Ending  
30 June 2012**

# Annual Budget Summary 2011/2012

	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
<b>Governance</b>			
Operating Income	0	0	0
Operating Expenditure	607,629	617,489	704,201
<b>Total for Governance</b>	<b>607,629</b>	<b>617,489</b>	<b>704,201</b>
<b>Corporate Services</b>			
Operating Income	(123,478)	(183,648)	(267,480)
Operating Expenditure	(181,322)	(476,164)	117,395
Other Income	(277,766)	(168,345)	(294,318)
Other Expenditure	272,545	156,613	323,481
Capital Expenditure	843,705	384,773	808,678
<b>Total for Corporate Services</b>	<b>533,684</b>	<b>(286,771)</b>	<b>687,756</b>
<b>Waste Management Services</b>			
Operating Income	(25,303,363)	(25,420,696)	(31,040,891)
Operating Expenditure	21,578,085	21,185,362	24,786,811
Other Income	(169,096)	(124,500)	(619,955)
Other Expenditure	161,396	122,000	185,285
Capital Expenditure	5,212,579	4,762,427	7,528,179
<b>Total for Waste Management Services</b>	<b>1,479,601</b>	<b>524,594</b>	<b>839,428</b>
<b>Environmental Services</b>			
Operating Income	(1,537,601)	(1,546,966)	(828,406)
Operating Expenditure	2,480,316	2,463,493	1,753,542
Capital Expenditure	3,500	6,900	3,500
<b>Total for Environmental Services</b>	<b>946,215</b>	<b>923,427</b>	<b>928,636</b>
<b>Regional Development</b>			
Operating Income	(461,024)	(484,437)	(378,763)
Operating Expenditure	1,871,125	1,737,021	1,763,907
Capital Expenditure	2,500	2,500	2,500
<b>Total for Regional Development</b>	<b>1,412,601</b>	<b>1,255,084</b>	<b>1,387,644</b>

# Annual Budget Summary 2011/2012

	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
<b>Risk Management Services</b>			
Operating Income	(98,900)	(36,121)	(7,200)
Operating Expenditure	394,548	289,308	157,899
Capital Expenditure	1,000	1,000	1,000
<b>Total for Risk Management Services</b>	<b>296,648</b>	<b>254,187</b>	<b>151,699</b>
<b>Resource Recovery</b>			
Other Income	(4,687,767)	(4,324,982)	(5,086,142)
Other Expenditure	1,219,030	1,159,883	1,234,301
Capital Expenditure	53,000	56,053	223,500
<b>Total for Resource Recovery</b>	<b>(3,415,737)</b>	<b>(3,109,046)</b>	<b>(3,628,341)</b>
<b>Ascot Place</b>			
Operating Income	(1,000)	(1,085)	(1,000)
Operating Expenditure	394,399	362,072	426,944
Capital Expenditure	215,000	225,000	305,000
<b>Total for Ascot Place</b>	<b>608,399</b>	<b>585,987</b>	<b>730,944</b>
<b>Investment</b>			
Operating Income	(48,802)	(483,406)	(163,586)
Other Income	(1,714,079)	(2,316,155)	(1,911,190)
<b>Total for Investment</b>	<b>(1,762,881)</b>	<b>(2,799,561)</b>	<b>(2,074,776)</b>
<b>Net Operating and Capital Expenditure</b>	<b>706,159</b>	<b>(2,034,610)</b>	<b>(272,809)</b>



# **FINANCIAL PERFORMANCE BY ACCOUNT**

**For the Year Ending  
30 June 2012**

# Financial Performance by Account 2011/2012

Governance and Corporate Services		Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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## Manage Governance and Corporate Services

### Operating Income

54440/00	Income Vehicles - Ascot Place	(1,100)	(7,532)	(1,100)
58925/01	Income Workers Compensation Governance and Corporate	0	0	0
59981/00	Income Governance and Corporate Services Business Unit	0	(100)	0
		<b>(1,100)</b>	<b>(7,632)</b>	<b>(1,100)</b>

### Operating Expenditure

61440/00	Internal Revenue Vehicles - Ascot Place	(263,399)	(289,647)	(255,800)
65420/05	Operate and Maintain Minor Plant - Ascot Place	0	758	0
65420/06	Operate and Maintain Power Supply Equipment - Ascot Place	7,600	7,617	8,824
65420/07	Operate and Maintain Office Furniture and Miscellaneous Plant and	43,645	31,568	29,111
65440/00	Operate and Maintain Vehicles - Ascot Place	317,394	272,118	284,728
66510/01	Operate and Maintain Office Equipment - Corporate Services	0	3,083	15,478
66520/10	Operate and Maintain Fire Fighting Equipment - Ascot Place	0	0	0
67610/01	Operate and Maintain Office Furniture and Fittings - Corporate	0	950	2,957
68690/00	Operate and Maintain Miscellaneous Furniture and Fittings - Ascot	0	60	59
73917/01	Provide Staff Annual Leave - Governance and Corporate Services	0	124,819	0
73918/01	Recruit Staff - Corporate Services	20,000	30,150	25,200
73918/08	Recruit Senior Staff	29,600	4,500	29,600
73921/01	Provide Staff Sick Leave - Governance and Corporate Services	0	22,240	0
73922/01	Provide Staff Long Service Leave - Governance and Corporate	0	20,340	0
73923/01	Provide Staff RDO and TIL - Governance and Corporate Services	0	43,818	0
73924/01	Provide Staff Public Holiday Leave - Governance and Corporate	0	35,117	0
73925/01	Provide Staff Workers' Compensation - Governance and Corporate	0	411	0
73929/01	Provide Staff Other Leave - Governance and Corporate Services	0	669	0
73981/00	Manage Governance and Corporate Services Business Unit	573,986	532,998	659,948
73987/00	Provide Corporate Environmental Advice and Monitor Business Risk	56,000	56,000	56,000
		<b>784,826</b>	<b>897,569</b>	<b>856,105</b>

### Net (Income) Expenditure

<b>783,726</b>	<b>889,937</b>	<b>855,005</b>
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## Provide Governance

### Operating Expenditure

73993/00	Governance - Council Members	505,679	505,639	546,437
73994/00	Conduct Committee Meetings	12,000	10,150	14,406
73995/00	Conduct Council Meetings	26,250	26,000	24,482
73995/01	Catering Kitchen - Provisions	0	0	22,000
		<b>543,929</b>	<b>541,789</b>	<b>607,325</b>

### Net (Income) Expenditure

<b>543,929</b>	<b>541,789</b>	<b>607,325</b>
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## Allocate Corporate Services Costs

### Operating Expenditure

71981/00	Internal Revenue Governance and Corporate Services Business	(3,728,581)	(3,728,581)	(3,685,989)
		<b>(3,728,581)</b>	<b>(3,728,581)</b>	<b>(3,685,989)</b>

### Net (Income) Expenditure

<b>(3,728,581)</b>	<b>(3,728,581)</b>	<b>(3,685,989)</b>
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## Financial Performance by Account 2011/2012

Governance and Corporate Services	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Facilitate Continuous Organisational Improvement Programmes

#### Operating Expenditure

73988/01	Implement Business Management System	1,000	0	1,250
73988/02	Facilitate Continuous Improvement Programme	15,000	5,100	11,000
73988/03	Implement the Rewards and Recognition Programme	0	0	2,500
		<b>16,000</b>	<b>5,100</b>	<b>14,750</b>

#### Net (Income) Expenditure

<b>16,000</b>	<b>5,100</b>	<b>14,750</b>
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### Identify and Coordinate Networking Opportunities

#### Operating Income

58996/00	Income Conduct Other Functions	(17,180)	(17,180)	(17,630)
		<b>(17,180)</b>	<b>(17,180)</b>	<b>(17,630)</b>

#### Operating Expenditure

73904/01	Attend Corporate and Award Functions and Events - Governance	1,200	900	1,200
73965/00	Conduct Promotions/Public Relations Events - Marketing	13,050	1,500	13,050
73992/00	Hold Biennial Dinner/ Cocktail Function	45,000	45,000	50,000
73996/00	Conduct Other Functions	17,500	29,800	35,676
73996/02	EMRC Staff Kitchen - Provisions	0	0	10,000
		<b>76,750</b>	<b>77,200</b>	<b>109,926</b>

#### Net (Income) Expenditure

<b>59,570</b>	<b>60,020</b>	<b>92,296</b>
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### Implement Employee Assistance Programme (EAP)

#### Operating Expenditure

73911/00	Provide Staff Health Welfare & EAP	7,923	8,100	5,300
73911/01	Promote Staff Health and Welfare - Corporate Services	0	1,000	5,300
		<b>7,923</b>	<b>9,100</b>	<b>10,600</b>

#### Net (Income) Expenditure

<b>7,923</b>	<b>9,100</b>	<b>10,600</b>
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### Implement EMRC's Strategic Information Plan

#### Other Expenditure

83550/00	Disposal of Information Technology PC's and Printers	0	213	0
		<b>0</b>	<b>213</b>	<b>0</b>

#### Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	380,200	160,000	425,000
		<b>380,200</b>	<b>160,000</b>	<b>425,000</b>

#### Net (Income) Expenditure

<b>380,200</b>	<b>160,213</b>	<b>425,000</b>
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## Financial Performance by Account 2011/2012

### Governance and Corporate Services

Budget  
2010/2011

Est. Actual  
2010/2011

Budget  
2011/2012

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

##### Operating Expenditure

73919/00	Train and Develop Staff - Corporate General	0	11,580	35,000
73919/01	Train and Develop Staff - Governance and Corporate Services	37,200	41,838	53,000
		<b>37,200</b>	<b>53,418</b>	<b>88,000</b>
		<b>37,200</b>	<b>53,418</b>	<b>88,000</b>

##### Net (Income) Expenditure

#### Implement Governance and Corporate Services Study Assistance Programme

##### Operating Expenditure

73914/01	Implement Governance and Corporate Services Study Assistance	4,000	0	4,000
		<b>4,000</b>	<b>0</b>	<b>4,000</b>
		<b>4,000</b>	<b>0</b>	<b>4,000</b>

##### Net (Income) Expenditure

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

##### Operating Expenditure

73989/00	Undertake Strategic Planning Research and Special Projects	90,300	60,300	80,300
73999/00	Prepare Strategic Plan and Plan for the Future	38,500	134	38,500
73999/02	Develop Organisational KPI's	5,000	2,000	2,000
73999/03	Implement Disability Access & Inclusion Plan	0	0	2,200
		<b>133,800</b>	<b>62,434</b>	<b>123,000</b>
		<b>133,800</b>	<b>62,434</b>	<b>123,000</b>

##### Net (Income) Expenditure

#### Manage Corporate Administration Facilities (Ascot Place)

##### Operating Income

52240/01	Income Administration Building - Ascot Place	(1,000)	(1,085)	(1,000)
		<b>(1,000)</b>	<b>(1,085)</b>	<b>(1,000)</b>

##### Operating Expenditure

63240/01	Operate and Maintain Administration Building - Ascot Place	308,199	288,612	355,732
63240/02	Clean Administration Building - Ascot Place	79,200	63,000	63,150
63240/04	Lease Artwork Administration Building - Ascot Place	7,000	10,460	8,000
66530/01	Operate and Maintain Security System - Ascot Place	0	0	62
66590/00	Operate and Maintain Miscellaneous Equipment-Ascot Place	0	32	79
		<b>394,399</b>	<b>362,104</b>	<b>427,023</b>

##### Capital Expenditure

24590/01	Purchase/ Replace other Equipment - Ascot Place	0	0	0
24690/00	Purchase/ Replace Miscellaneous Furniture and Equipment-Ascot	0	0	0
25240/01	Capital Improvement Administration Building - Ascot Place	215,000	225,000	305,000
		<b>215,000</b>	<b>225,000</b>	<b>305,000</b>
		<b>608,399</b>	<b>586,019</b>	<b>731,023</b>

##### Net (Income) Expenditure

# Financial Performance by Account 2011/2012

Governance and Corporate Services	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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## Manage Portfolio of Assets

### Other Income

82440/00	Income Disposal of Vehicles - Ascot Place	(277,766)	(168,300)	(294,318)
		<b>(277,766)</b>	<b>(168,300)</b>	<b>(294,318)</b>

### Other Expenditure

83440/00	Disposal of Vehicles - Ascot Place	272,545	156,400	323,481
83510/00	Disposal of Office Equipment - Ascot Place	0	0	0
		<b>272,545</b>	<b>156,400</b>	<b>323,481</b>

### Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	422,232	173,500	275,238
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	24,000	24,000	91,440
24610/01	Purchase Office Furniture and Fittings - Corporate Services	0	0	0
24620/00	Purchase Art Works	17,273	17,273	17,000
25530/01	Upgrade Security Equipment - Ascot Place	0	10,000	0
		<b>463,505</b>	<b>224,773</b>	<b>383,678</b>

### Net (Income) Expenditure

<b>458,284</b>	<b>212,873</b>	<b>412,841</b>
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## Monitor Stakeholder Satisfaction with Type and Quality of Services Provided

### Operating Expenditure

73961/01	Conduct Biennial Stakeholder Perception Survey	27,000	27,000	0
		<b>27,000</b>	<b>27,000</b>	<b>0</b>

### Net (Income) Expenditure

<b>27,000</b>	<b>27,000</b>	<b>0</b>
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## Provide Administration Services

### Operating Income

59901/00	Income Administration Services	0	(400)	(250)
		<b>0</b>	<b>(400)</b>	<b>(250)</b>

### Operating Expenditure

73901/00	Provide Administrative Service	466,580	426,155	488,765
		<b>466,580</b>	<b>426,155</b>	<b>488,765</b>

### Net (Income) Expenditure

<b>466,580</b>	<b>425,755</b>	<b>488,515</b>
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# Financial Performance by Account 2011/2012

## Governance and Corporate Services

Budget  
2010/2011

Est. Actual  
2010/2011

Budget  
2011/2012

### Provide Financial Services

#### Operating Income

59943/00	Income Financial Services	(1,150)	(1,000)	0
59945/00	Income Municipal Cash Investments	(48,802)	(483,406)	(163,586)
59945/02	Income Municipal Cash at Bank	(100,448)	(157,000)	(228,200)
		<b>(150,400)</b>	<b>(641,406)</b>	<b>(391,786)</b>

#### Operating Expenditure

73943/00	Provide Financial Services	620,363	580,482	631,387
73943/01	Provide Financial Services - Non GST Fees and Charges	900	1,300	1,300
93999/01	Clearing Account - Salaries Paid	0	0	0
93999/02	Clearing Account - Salaries Allocated	0	0	0
		<b>621,263</b>	<b>581,782</b>	<b>632,687</b>

#### Other Income

59945/01	Income Restricted Cash Investments	(1,714,079)	(1,362,311)	(1,911,190)
59945/03	Unrealised loss/gain on Restricted Investments	0	(953,844)	0
		<b>(1,714,079)</b>	<b>(2,316,155)</b>	<b>(1,911,190)</b>

#### Net (Income) Expenditure

**(1,243,216)**      **(2,375,779)**      **(1,670,289)**

### Provide Human Resource Management Services

#### Operating Expenditure

73912/00	Provide Human Resource Management Service	179,850	147,664	180,804
73912/01	Conduct Staff Recognition Presentations	2,500	1,500	2,500
		<b>182,350</b>	<b>149,164</b>	<b>183,304</b>

#### Net (Income) Expenditure

**182,350**      **149,164**      **183,304**

### Provide Information and Technology Service

#### Operating Income

59951/00	Income Information Technology Services	0	(236)	(20,000)
		<b>0</b>	<b>(236)</b>	<b>(20,000)</b>

#### Operating Expenditure

66550/00	Operate and Maintain Information Technology & Communication	318,182	193,430	340,851
73951/00	Manage Information Technology Services	213,918	205,469	296,865
73952/00	Manage Application and Operating System Software	272,165	224,955	288,170
		<b>804,265</b>	<b>623,854</b>	<b>925,886</b>

#### Other Income

82570/00	Income Disposal of Information Technology Servers	0	(45)	0
		<b>0</b>	<b>(45)</b>	<b>0</b>

#### Net (Income) Expenditure

**804,265**      **623,573**      **905,886**

## Financial Performance by Account 2011/2012

Governance and Corporate Services	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Provide Internal Audit and Compliance Services

#### Operating Expenditure

73906/00	Provide Compliance Services and Internal Audit	35,000	35,000	36,000
		<b>35,000</b>	<b>35,000</b>	<b>36,000</b>

#### Net (Income) Expenditure

<b>35,000</b>	<b>35,000</b>	<b>36,000</b>
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### Provide Organisation Development Services

#### Operating Income

58988/01	Income Organisational Development Service	0	(200)	(200)
		<b>0</b>	<b>(200)</b>	<b>(200)</b>

#### Operating Expenditure

73988/00	Provide Organisational Development Service	119,907	105,411	129,737
		<b>119,907</b>	<b>105,411</b>	<b>129,737</b>

#### Net (Income) Expenditure

<b>119,907</b>	<b>105,211</b>	<b>129,537</b>
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### Provide Organisation Marketing and Communication Services

#### Operating Income

59961/00	Income Marketing and Communications	(3,600)	0	(100)
		<b>(3,600)</b>	<b>0</b>	<b>(100)</b>

#### Operating Expenditure

73961/00	Manage Marketing and Communications Services	170,195	152,026	176,781
73963/00	Prepare Annual Report	9,500	8,472	9,500
		<b>179,695</b>	<b>160,498</b>	<b>186,281</b>

#### Net (Income) Expenditure

<b>176,095</b>	<b>160,498</b>	<b>186,181</b>
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### Update Maintain and Promote EMRC's Web Presence

#### Operating Expenditure

73953/00	Manage Web Based Communications	49,200	49,200	83,140
73953/01	Update Style and Content of EMRC Web Sites	65,200	65,200	28,000
		<b>114,400</b>	<b>114,400</b>	<b>111,140</b>

#### Net (Income) Expenditure

<b>114,400</b>	<b>114,400</b>	<b>111,140</b>
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# Financial Performance by Account 2011/2012

Waste Management	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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## Manage Engineering and Waste Management Services

### Operating Income

59982/00	Income Engineering / Waste Management Business Unit	(1,000)	(1,000)	(1,000)
59982/01	Income Engineering / Waste Management Business Unit - Vehicle	(200)	0	(2,100)
		<b>(1,200)</b>	<b>(1,000)</b>	<b>(3,100)</b>

### Operating Expenditure

66510/02	Operate and Maintain Office Equipment - Waste Management	223	1,047	304
67610/02	Operate and Maintain Office Furniture and Fittings - Waste	3,414	3,215	3,862
67610/09	Operate and Maintain Office Furniture and Fittings - Hazelmere	467	358	863
71915/02	Internal Revenue Staff Leave Entitlements - Engineering and Waste	(178,201)	(178,227)	(164,925)
73917/02	Provide Staff Annual Leave - Engineering Waste Management	64,887	100,547	56,007
73918/02	Recruit Staff - Engineering / Waste Management	7,000	7,000	7,250
73921/02	Provide Staff Sick Leave - Engineering Waste Management	13,806	15,723	12,074
73922/02	Provide Staff Long Service Leave - Engineering Waste Management	4,000	4,812	4,000
73923/02	Provide Staff RDO and TIL Leave - Engineering Waste	0	14,420	0
73924/02	Provide Staff Public Holiday Leave - Engineering Waste	27,611	24,908	24,148
73982/00	Manage Engineering / Waste Management Business Unit	1,755,465	1,630,949	1,644,284
		<b>1,698,672</b>	<b>1,624,752</b>	<b>1,587,867</b>

### Capital Expenditure

24510/02	Purchase / Replace Office Equipment - Engineering / Waste	550	550	550
24590/03	Purchase/Replace Other Equipment - Engineering and Waste	5,500	5,500	5,500
24610/03	Purchase Office Furniture and Fittings-Engineering and Waste	2,500	2,500	2,500
24610/10	Purchase Office Furniture and Fittings-Hazelmere	1,500	1,500	2,500
		<b>10,050</b>	<b>10,050</b>	<b>11,050</b>

### Net (Income) Expenditure

<b>1,707,522</b>	<b>1,633,802</b>	<b>1,595,817</b>
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## Collect Problematic Waste in the Region

### Operating Income

58866/00	Income Household Hazardous Waste	(6,000)	(4,000)	(6,000)
		<b>(6,000)</b>	<b>(4,000)</b>	<b>(6,000)</b>

### Operating Expenditure

72866/00	Manage Household Hazardous Waste	4,982	3,146	5,200
72866/02	Dispose of Household Hazardous Waste	73,595	87,612	42,823
72866/03	Market Household Hazardous Waste Collections	12,000	12,055	8,000
		<b>90,577</b>	<b>102,813</b>	<b>56,023</b>

### Net (Income) Expenditure

<b>84,577</b>	<b>98,813</b>	<b>50,023</b>
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## Develop Advocacy and Lobbying Protocol

### Operating Expenditure

73966/03	Develop and Implement a Lobbying and Advocacy Plan - Waste	2,000	2,000	2,000
		<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

### Net (Income) Expenditure

<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
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## Financial Performance by Account 2011/2012

Waste Management	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Develop an Education Programme to Address Problematic Waste in the Region

#### Operating Income

58866/01	Income Conduct School Battery Collection Programme	(8,000)	(8,000)	0
58939/06	Income Fluorescent Light Recycling Study & Trial	(42,280)	(42,280)	0
		<b>(50,280)</b>	<b>(50,280)</b>	<b>0</b>

#### Operating Expenditure

72866/01	Conduct School Battery Collection Programme	44,407	28,901	22,098
73939/06	Undertake Fluorescent Light Recycling Study & Trial	32,358	32,539	0
		<b>76,765</b>	<b>61,440</b>	<b>22,098</b>

#### Net (Income) Expenditure

		<b>26,485</b>	<b>11,160</b>	<b>22,098</b>
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### Develop and implement an Education Programme for the Red Hill Education Centre

#### Operating Expenditure

72873/00	Conduct Waste Education Programmes	122,752	157,589	83,268
		<b>122,752</b>	<b>157,589</b>	<b>83,268</b>

#### Capital Expenditure

24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill Education	9,000	9,000	2,500
		<b>9,000</b>	<b>9,000</b>	<b>2,500</b>

#### Net (Income) Expenditure

		<b>131,752</b>	<b>166,589</b>	<b>85,768</b>
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### Develop Environmental Management System for Red Hill Waste Management Facility

#### Operating Expenditure

72856/00	Develop Environmental Management System - Red Hill Landfill	20,300	11,800	21,100
		<b>20,300</b>	<b>11,800</b>	<b>21,100</b>

#### Net (Income) Expenditure

		<b>20,300</b>	<b>11,800</b>	<b>21,100</b>
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### Implement Red Hill Master Plan Land Acquisition Recommendations

#### Capital Expenditure

24150/02	Purchase Waste Management Land - Midland Brick	500,000	110,000	570,000
		<b>500,000</b>	<b>110,000</b>	<b>570,000</b>

#### Net (Income) Expenditure

		<b>500,000</b>	<b>110,000</b>	<b>570,000</b>
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## Financial Performance by Account 2011/2012

Waste Management	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Implement Red Hill Master Plan Planning Recommendations

#### Capital Expenditure

24310/11	Construct Class III Cell Farm Stage 2 - Red Hill Landfill Facility	5,000	5,000	20,000
24350/00	Construct Siltation Ponds - Red Hill Landfill Facility	158,000	20,000	120,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	100,000	38,775	140,000
24393/00	Construct Water Storage Dams - Red Hill Landfill Facility	80,000	40,000	960,000
24394/00	Construct Perimeter Fencing - Red Hill Landfill Facility	8,600	8,600	0
24394/03	Construct Perimeter Fencing - Hazelmere	0	0	0
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	30,000	5,000	30,000
24397/00	Construct Perimeter Bunds - Red Hill Landfill Facility	0	0	120,000
		<b>381,600</b>	<b>117,375</b>	<b>1,390,000</b>

#### Net (Income) Expenditure

<b>381,600</b>	<b>117,375</b>	<b>1,390,000</b>
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### Implement Red Hill Master Plan Recommendations (Other)

#### Operating Expenditure

73939/02	Update Red Hill Development Plan	0	0	5,000
		<b>0</b>	<b>0</b>	<b>5,000</b>

#### Net (Income) Expenditure

<b>0</b>	<b>0</b>	<b>5,000</b>
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### Implement Regional Waste Education Plan

#### Operating Income

58873/01	Income Stakeholder Waste Education	(312,956)	(271,222)	(397,349)
58873/02	Income Earth Carers Volunteer Program	0	(16,017)	0
58873/03	Income Stakeholder Waste Education - Vehicle Costs	(1,872)	(1,872)	(1,872)
		<b>(314,828)</b>	<b>(289,111)</b>	<b>(399,221)</b>

#### Operating Expenditure

72873/01	Provide Stakeholder Waste Education Service	51,672	33,545	47,304
72873/02	Conduct Waste Education Research / Surveys	47,500	47,500	20,000
72873/04	Produce Regional Waste Education Marketing Materials	134,000	129,000	131,000
72873/06	Conduct Earth Carers Volunteer Program	42,461	39,756	20,849
72873/07	Support Living Smart Sustainability Education Program - Waste	13,000	19,140	0
72873/08	Conduct Keep Australia Beautiful - Litter Control	0	0	10,549
		<b>288,633</b>	<b>268,941</b>	<b>229,702</b>

#### Net (Income) Expenditure

<b>(26,195)</b>	<b>(20,170)</b>	<b>(169,519)</b>
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### Implement Waste Management Services Study Assistance Programme

#### Operating Expenditure

73914/03	Implement Red Hill Landfill Facility Administration Staff Study	250	250	250
73914/08	Implement Red Hill Landfill Facility Operations Staff Study	500	500	500
		<b>750</b>	<b>750</b>	<b>750</b>

#### Net (Income) Expenditure

<b>750</b>	<b>750</b>	<b>750</b>
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# Financial Performance by Account 2011/2012

Waste Management	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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## Implement Waste Management Staff Training and Development

### Operating Expenditure

73919/02	Train and Develop Staff - Engineering / Waste Management	38,882	21,274	35,060
73919/03	Train and Develop Staff - Red Hill Landfill Facility	51,342	20,784	58,389
73919/09	Train and Develop Staff - Hazelmere Operations Staff	7,078	2,255	13,864
		<b>97,302</b>	<b>44,313</b>	<b>107,313</b>

### Net (Income) Expenditure

<b>97,302</b>	<b>44,313</b>	<b>107,313</b>
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## Manage Major and Minor Plant (Red Hill Waste Disposal Facility)

### Operating Income

58410/00	Income Plant	(93,500)	(94,555)	(93,500)
		<b>(93,500)</b>	<b>(94,555)</b>	<b>(93,500)</b>

### Operating Expenditure

61410/00	Internal Revenue Plant	(1,743,820)	(1,856,586)	(1,993,858)
61430/00	Internal Revenue Vehicles - Red Hill Landfill Facility	(122,419)	(122,419)	(106,500)
65410/00	Operate and Maintain Plant - Waste Management Facilities	2,408,238	2,362,920	2,902,206
65410/01	Operate and Maintain Plant - Arrange for servicing repairs and	18,775	23,330	33,649
65410/02	Operate and Maintain Plant - Hazelmere	0	76	0
65420/01	Operate and Maintain Minor Plant - Water Pumps	145,812	106,178	173,144
65420/02	Operate and Maintain Minor Plant - Generators	24,395	27,521	31,235
65420/03	Operate and Maintain Minor Plant - Water Tanker	1,506	1,526	327
65420/04	Operate and Maintain Minor Plant-Trailers-Red Hill	1,171	1,180	1,173
65420/08	Operate and Maintain Miscellaneous Plant - Hazelmere	10,130	9,699	48,805
65420/99	Operate and Maintain Minor Plant - Misc Attachments - Red Hill	73,650	81,594	83,864
		<b>817,438</b>	<b>635,019</b>	<b>1,174,045</b>

### Other Income

82410/00	Income Disposal of Plant - Red Hill Landfill Facility	(101,500)	(9,500)	(541,500)
82430/00	Income Disposal of Vehicles - Red Hill Landfill Facility	(67,596)	(115,000)	(78,455)
		<b>(169,096)</b>	<b>(124,500)</b>	<b>(619,955)</b>

### Other Expenditure

83410/00	Disposal of Plant - Red Hill Landfill Facility	101,500	12,000	101,000
83430/00	Disposal of Vehicles - Red Hill Landfill Facility	59,896	110,000	84,285
		<b>161,396</b>	<b>122,000</b>	<b>185,285</b>

### Capital Expenditure

24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	358,000	358,000	3,071,000
24410/01	Purchase / Replace Plant - Hazelmere	2,365,265	2,475,490	539,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	15,000	15,000	15,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	60,145	96,000	132,369
25410/00	Refurbish Plant - Red Hill Landfill Facility	20,000	5,000	20,000
		<b>2,818,410</b>	<b>2,949,490</b>	<b>3,777,369</b>

### Net (Income) Expenditure

<b>3,534,648</b>	<b>3,487,454</b>	<b>4,423,244</b>
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## Financial Performance by Account 2011/2012

Waste Management	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Market Red Hill Waste Management Facility By-Products

#### Operating Income

58861/00	Income Surplus Clay	(1,000)	(500)	(1,000)
58862/00	Income Laterite	(100,000)	(163,363)	(105,000)
58863/00	Income Methane	(55,000)	(55,000)	(55,000)
58864/00	Income Greenwaste Operations	(774,367)	(712,411)	(751,238)
		<b>(930,367)</b>	<b>(931,274)</b>	<b>(912,238)</b>

#### Operating Expenditure

64395/00	Operate and Maintain Greenwaste Processing Area (Unsealed)	22,479	21,159	21,582
64395/01	Operate and Maintain Contaminated Soil Remediation Area	3,368	10,247	3,251
64395/02	Operate and Maintain Hardstand & Road - Hazelmere	29,432	30,569	32,715
72860/00	Market Waste Facility Products	10,000	15,000	14,700
72861/00	Manage Surplus Clay Stock Pile	2,600	10,901	2,809
72862/00	Manage Laterite	17,065	26,278	22,463
72862/02	Remove and Crush Lateritic Caprock - Farm Stage 2	0	0	200,000
72862/03	Receivables Impairment Write-Off - Laterite	0	0	0
72863/00	Manage Methane	15,440	16,108	43,071
72864/01	Manage Greenwaste Composting	183,360	181,061	152,862
72864/02	Manage Greenwaste Mulching	435,290	440,317	452,268
		<b>719,034</b>	<b>751,640</b>	<b>945,722</b>

#### Capital Expenditure

24410/02	Purchase Bagging Plant for Mulch/Compost	0	0	35,000
		<b>0</b>	<b>0</b>	<b>35,000</b>

#### Net (Income) Expenditure

<b>(211,333)</b>	<b>(179,635)</b>	<b>68,484</b>
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### Promote Red Hill Landfill Facility Operations

#### Operating Expenditure

63252/00	Operate and Maintain Training Centre Buildings (House) - Red Hill	24,938	24,953	3,941
63253/00	Operate and Maintain Environmental Education Centre Buildings -	16,873	15,673	14,760
66530/10	Operate and Maintain Security System Education / Training Centre	919	1,675	900
68690/01	Operate and Maintain Miscellaneous Furniture and Fittings -	5,637	3,458	6,092
72851/03	Support EMRC Community Grants Program	15,300	13,180	15,700
72871/00	Provide Site Tours - Red Hill Landfill Facility	11,890	9,983	18,746
72872/00	Conduct Open day - Red Hill Landfill	12,275	9,704	0
		<b>87,832</b>	<b>78,626</b>	<b>60,139</b>

#### Capital Expenditure

24420/07	Purchase Minor Plant and Equipment - Education Centre - Redhill	0	1,310	0
25253/00	Refurbish Environmental Education Centre - Redhill Landfill Facility	9,000	7,690	9,000
		<b>9,000</b>	<b>9,000</b>	<b>9,000</b>

#### Net (Income) Expenditure

<b>96,832</b>	<b>87,626</b>	<b>69,139</b>
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# Financial Performance by Account 2011/2012

Waste Management	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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## Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

### Operating Income

53221/00	Income - Hazelmere Site	(82,951)	(82,951)	(10,000)
53310/00	Income Class III Cells - Red Hill Landfill Facility	(20,251,746)	(19,801,885)	(25,374,035)
53310/01	Income Tyre Recovery Charge Class III Cells - Red Hill Landfill	(30,000)	(30,000)	(24,000)
53310/02	Income E-Waste Charge Class III Cells - Red Hill Landfill Facility	(4,000)	(7,000)	(4,000)
53330/00	Income Class IV Cells - Red Hill Landfill Facility	(466,320)	(524,610)	(672,750)
53330/01	Income Encapsulate Class IV Material in Concrete - Red Hill Landfill	(3,000)	0	(2,727)
53399/02	Income Solar PV Tracking System - Red Hill Landfill Facility	(74,000)	(74,000)	0
58581/01	Income Workers Compensation Reimbursement - Red Hill Landfill	0	(30,149)	0
58851/00	Income Red Hill Landfill Administration	(500)	(3,250)	(500)
58857/00	Income Waste Transfer Station Operations - Red Hill Landfill	(872,207)	(1,079,853)	(1,035,205)
58857/01	Income Kalamunda Transfer Station Operations	(197,986)	(220,800)	(43,154)
58857/02	Income Mathieson Road Transfer Station Operations	(229,532)	(255,589)	(330,614)
58857/03	Income Coppin Road Transfer Station Operations	(391,349)	(460,680)	(403,415)
58859/01	Income - Lime Amended Bio-Clay Operations	(115,442)	(20,000)	(119,715)
		<b>(22,719,033)</b>	<b>(22,590,767)</b>	<b>(28,020,115)</b>

### Operating Expenditure

62120/00	Operate and Maintain Hazelmere Site	114,534	113,715	138,367
62150/00	Operate and Maintain Waste Management Land - Redhill Landfill	88,190	94,229	134,769
62150/03	Operate and Maintain Waste Management Land - Lot 501 (Lot 81	350	4,050	900
62150/05	Hills Spine Road Realignment	0	0	65,000
62151/00	Operate and Maintain Waste Management Land - Red Hill Farm	21,400	26,593	22,930
63221/00	Operate and Maintain Hazelmere Buildings	31,598	44,508	22,378
63251/00	Operate and Maintain Administration Buildings - Red Hill Landfill	11,500	18,840	25,167
63259/00	Operate and Maintain Other Waste Management Buildings Red Hill	114,166	141,770	127,959
63259/02	Operate and Maintain Other Waste Management Buildings	6,598	18,108	7,793
64310/01	Operate and Maintain Class III Cells - Receive and Compact Waste	1,266,245	1,305,458	1,449,268
64310/02	Operate and Maintain Class III Cells - Suppress Dust	46,525	85,074	73,477
64310/03	Operate and Maintain Class III Cells - Manage Litter	193,365	174,615	251,878
64310/04	Operate and Maintain Class III Cells - Manage Traffic and Maintain	149,080	156,943	205,344
64310/05	Operate and Maintain Class III Cells - Supply and Maintain	734,780	651,751	751,824
64310/06	Operate and Maintain Class III Cells - Sample/Test Materials/Waste	61,832	31,031	59,927
64310/07	Operate and Maintain Class III Cell Drainage System - Red Hill	108,150	109,937	122,017
64310/08	Operate and Maintain Class III Cells - Cell Usage (Airspace	8,263,854	7,947,637	10,055,380
64310/09	Operate and Maintain Class III Cells - Maintain Liner	5,000	5,000	50,000
64310/10	Rehabilitate Class III Cells (ALGER) - Red Hill Landfill Facility	214,595	287,966	255,355
64310/11	Receivables Impairment Write-Off - Class III Cells	0	0	0
64310/12	Mining of Lot 11 - Red Hill Waste Disposal Site	0	0	275,000
64320/01	Operate and Maintain Class III Leachate Ponds - Red Hill Landfill	99,278	110,744	27,734
64330/01	Operate and Maintain Class IV Cells - Receive and Compact Waste	18,495	16,099	17,900
64330/02	Operate and Maintain Class IV Cells - Suppress Dust	8,920	8,909	9,858
64330/03	Operate and Maintain Class IV Cells - Maintain Liner / Sand Filter	500	5,000	5,000
64330/04	Operate and Maintain Class IV Cells - Manage Traffic and Maintain	5,555	7,776	5,730
64330/05	Operate and Maintain Class IV Cells - Supply and Maintain	9,880	8,491	9,090
64330/06	Operate and Maintain Class IV Cells - Sample / Test Materials /	5,000	5,000	3,000
64330/07	Operate and Maintain Class IV Cell Drainage System - Red Hill	33,200	32,089	40,149
64330/08	Operate and Maintain Class IV Cells - Cell Usage (Airspace	155,670	170,037	189,119
64330/09	Operate and Maintain Class IV Cell - Encapsulate Material in	2,000	2,000	2,500
64330/10	Rehabilitate Class IV Cells - Red Hill Landfill Facility	3,000	3,000	3,000
64340/01	Operate and Maintain Class IV Leachate Ponds - Red Hill Landfill	41,443	41,899	151,879
64350/00	Operate and Maintain Siltation Ponds - Red Hill Landfill Facility	34,645	43,403	38,934
64360/00	Operate and Maintain Nutrient Stripping Ponds - Red Hill Landfill	4,500	2,000	3,250
64370/00	Operate and Maintain Roads / Car Parks - Red Hill Landfill Facility	83,677	118,036	99,568
64380/00	Operate and Maintain Stormwater System - Red Hill Landfill Facility	56,834	103,287	212,137
64391/00	Operate and Maintain Waste Transfer Station Buildings - Red Hill	5,525	6,335	6,729
64392/00	Operate and Maintain Weighbridge Structure	27,171	23,740	31,325

# Financial Performance by Account 2011/2012

Waste Management	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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## Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

### Operating Expenditure

64393/00	Operate and Maintain Water Storage Dams - Red Hill Landfill	15,267	5,118	9,668
64393/01	Operate and Maintain Water Storage Dams/Tanks - Hazlemere	2,794	2,827	2,801
64394/00	Operate and Maintain Perimeter Fencing - Red Hill Landfill Facility	7,305	7,261	7,939
64394/01	Operate and Maintain Perimeter Fencing - Hazlemere	942	1,061	761
64394/03	Operate and Maintain Perimeter Fencing - Lot 501 (81North)	1,763	1,785	1,769
64394/04	Operate and Maintain Perimeter Fencing - Red Hill Farm	15,770	16,232	15,828
64396/00	Operate and Maintain Monitoring Bores - Red Hill Landfill Facility	11,152	13,090	22,995
64398/00	Operate and Maintain Miscellaneous Waste Management Structures	12,691	6,013	18,227
65430/00	Operate and Maintain Vehicles - Red Hill Landfill Facility	151,117	137,432	136,146
66510/08	Operate and Maintain Office Equipment - Redhill Landfill Facility	1,670	2,792	8,826
66520/08	Operate and Maintain Fire Fighting Equipment - Red Hill Landfill	12,720	11,281	9,919
66520/09	Operate and Maintain Fire Fighting Equipment - Hazlemere	1,000	9,103	45,120
66530/08	Operate and Maintain Security System - Red Hill Waste	66,659	54,765	76,110
66530/09	Operate and Maintain Security System - Hazlemere	19,500	27,000	24,780
66590/08	Operate and Maintain Other Equipment - Red Hill Landfill Facility	39,992	45,639	60,871
66590/09	Operate and Maintain Other Equipment - Hazlemere	8,056	8,984	9,563
66690/08	Operate and Maintain Miscellaneous Furniture and Fittings-Red Hill	1,646	2,538	91
67610/08	Operate and Maintain Office Furniture and Fittings - Red Hill Landfill	1,261	633	7,676
71915/03	Internal Revenue Staff Leave Entitlements - Red Hill Landfill	(53,474)	(108,000)	(56,702)
71916/00	Internal Revenue Red Hill Operations Staff On Costs	(805,337)	(802,324)	(983,980)
72851/00	Manage and Administer Red Hill Landfill Facility	1,737,333	1,868,742	1,966,083
72851/01	Waste Market Facilities	8,364	8,864	2,400
72851/02	Manage Red Hill Landfill Facility Safety Requirements	3,100	4,100	2,600
72857/00	Manage Waste Transfer Station Operations - Red Hill Landfill	615,581	602,400	568,593
72857/01	Manage Kalamunda Transfer Station Operations	179,987	200,883	39,231
72857/02	Manage Mathieson Road Transfer Station Operations	207,293	231,875	300,558
72857/03	Manage Coppin Road Transfer Station Operations	354,772	420,080	366,741
72858/00	Manage Weighbridge Operations - Red Hill Landfill Facility	244,060	235,474	230,951
72859/04	Lime Amended Bio-Clay Operations	112,343	38,550	76,950
72865/00	Remediate Contaminated Soils	14,856	6,576	2,200
73916/00	Manage Red Hill Landfill Operations Staff On Costs	140,454	142,106	180,754
73917/03	Provide Staff Annual Leave - Red Hill Landfill Facility Administration	36,557	20,065	37,960
73917/08	Provide Staff Annual Leave - Waste Management Landfill	150,121	54,559	187,488
73918/03	Recruit Staff - Red Hill Landfill	15,000	10,000	15,000
73921/03	Provide Staff Sick Leave - Red Hill Landfill Facility Administration	7,778	5,362	8,077
73921/08	Provide Staff Sick Leave - Waste Management Landfill Operations	31,191	19,187	39,141
73922/03	Provide Staff Long Service Leave - Red Hill Landfill Facility	0	3,503	0
73922/08	Provide Staff Long Service Leave - Waste Management Landfill	7,000	19,580	7,000
73923/03	Provide Staff RDO and TIL Leave - Red Hill Landfill Facility	0	0	0
73923/08	Provide Staff RDO and TIL Leave - Waste Management Landfill	0	100	0
73924/03	Provide Staff Public Holiday Leave - Red Hill Landfill Facility	15,556	6,287	16,153
73924/08	Provide Staff Public Holiday Leave - Waste Management Landfill	21,791	14,149	26,106
73925/03	Provide Staff Workers' Compensation - Red Hill Landfill Facility	0	37,277	0
73925/08	Provide Staff Workers' Compensation - Waste Management Landfill	0	1,155	0
73929/03	Provide Staff Other Leave - Red Hill Landfill Facility Administration	0	328	0
73936/00	Manage Workshop Operations	16,700	17,700	16,900
73939/01	Undertake Geotechnical Investigations	200,000	0	1,000
		<b>15,659,386</b>	<b>15,337,201</b>	<b>18,461,928</b>

### Other Expenditure

83590/00	Disposal of Miscellaneous Equipment - Red Hill Landfill Facility	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>

### Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	410,000	410,000	334,000
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# Financial Performance by Account 2011/2012

Waste Management	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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## Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

### Capital Expenditure

24250/02	Construct Waste Management Facility Buildings - Hazelmere	200,000	220,000	55,000
24250/03	Construct Weighbridge Office - Hazelmere	0	0	40,000
24250/04	Construct Amenities and Ablution Building - Hazelmere	0	0	20,000
24250/05	Construct Storage Shed for Mattresses - Hazelmere	0	0	30,000
24259/01	Investigate and Design Number 3 Workshop - Redhill Landfill	60,000	0	0
24259/02	Construct Waste Management Facility Buildings - Other -	21,000	36,411	0
24259/03	Upgrade Power - Redhill Landfill Facility	50,000	50,000	31,578
24360/00	Construct Nutrient Stripping Pond - Red Hill Landfill Facility	50,000	0	50,000
24392/00	Construct Weighbridge - Hazelmere	150,000	100,000	0
24395/01	Construct Hardstand and Road - Hazelmere	50,000	47,582	37,000
24395/03	Construct LABC Blending Area - Red Hill Landfill Facility	0	0	43,200
24399/02	Construct Solar PV Tracking System - Red Hill Landfill Facility	160,179	160,179	24,606
24399/03	Hazelmere Site Development	0	0	14,500
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill	200,000	200,000	388,000
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	7,000	7,000	37,680
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	600	200,600	200,600
24520/08	Purchase / Replace Fire Fighting Equipment - Red Hill Landfill	1,000	1,000	1,000
24530/08	Purchase / Replace Security System - Red Hill Waste Management	45,000	45,000	155,000
24530/10	Purchase / Replace Security System - Hazelmere	0	0	21,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	40,000	40,000	129,150
24590/02	Purchase / Replace Miscellaneous Plant & Equipment - Hazelmere	8,240	8,240	1,000
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	6,500	6,500	39,946
25259/01	Refurbish Waste Transfer Station Building - Red Hill Landfill Facility	25,000	25,000	80,000
		<b>1,484,519</b>	<b>1,557,512</b>	<b>1,733,260</b>

### Net (Income) Expenditure

<b>(5,575,128)</b>	<b>(5,696,054)</b>	<b>(7,824,927)</b>
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## Satisfy Red Hill Legislative Environmental Requirements

### Operating Expenditure

72853/00	Monitor Environmental Impacts - Red Hill Water Monitoring	220,036	185,000	219,500
72854/00	Monitor Environmental Impacts - Red Hill Groundwater Remediation	225,500	225,893	140,631
72859/00	Monitor Environmental Impacts - Red Hill Landfill Other	41,100	11,900	40,000
72859/01	Monitor Environmental Impacts - Red Hill National Pollutant	20,000	20,000	25,000
72859/02	Monitor Environmental Impacts - Red Hill Landfill Occupational	16,500	15,000	20,500
72859/03	Monitor Environmental Impacts - Red Hill Landfill Air	11,500	0	0
72859/06	Monitor Environmental Impacts - Red Hill Noise Monitoring	0	0	20,000
72859/07	Monitor Environmental Impacts - Hazelmere Dust Monitoring	0	0	20,000
72859/08	Monitor Environmental Impacts - Hazelmere Noise Monitoring	0	0	25,000
		<b>534,636</b>	<b>457,793</b>	<b>510,631</b>

### Net (Income) Expenditure

<b>534,636</b>	<b>457,793</b>	<b>510,631</b>
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## Financial Performance by Account 2011/2012

<b>Waste Management</b>		<b>Budget 2010/2011</b>	<b>Est. Actual 2010/2011</b>	<b>Budget 2011/2012</b>
<b>Undertake Waste Management Research and Development</b>				
<b>Operating Income</b>				
58888/01	Income Woodwaste Project	(893,414)	(1,005,000)	(1,236,896)
58888/02	Income Mattress Project - Hazelmere	(173,674)	(268,840)	(233,474)
58888/03	Income Hazelmere - Vehicle Costs Reimbursement	(1,740)	(2,000)	(1,740)
58888/04	Income Mattress Project - Red Hill	(6,500)	(5,000)	(4,200)
58888/05	Income Woodwaste Project (broiler growers guarantee fee) -	(9,440)	(9,440)	(15,125)
58939/00	Income Forum of Regional Councils (FORC)	(49,140)	(115,182)	(115,182)
58939/01	Income Engineering / Waste Management Special Projects	(100)	(100)	(100)
58939/11	Income Council Turf Recycling - SWIS Grant 14023	(54,147)	(54,147)	0
		<b>(1,188,155)</b>	<b>(1,459,709)</b>	<b>(1,606,717)</b>
<b>Operating Expenditure</b>				
72888/01	Manage Woodwaste Project - Hazelmere	1,056,011	1,140,635	1,046,234
72888/02	Manage Mattress Project - Hazelmere	143,007	273,871	263,535
72888/04	Manage Carpet Recycling Project - Hazelmere	2,550	1,700	1,360
72888/05	Woodwaste Project - Hazelmere (broiler growers guarantee fee)	9,440	9,440	15,125
72888/06	Receivables Impairment Write-Off - Mattress Project	0	0	0
73932/00	Undertake Engineering / Waste Management Research and	41,000	11,000	41,000
73933/00	Undertake Household Hazardous Waste Research and	5,000	5,000	3,000
73939/04	Support Forum of Regional Councils (FORC)	60,000	142,200	142,200
73939/10	Greenhouse Waste Plan Project	0	21,840	6,771
73939/11	Manage Council Turf Recycling - SWIS Grant 14023	45,000	45,000	0
		<b>1,362,008</b>	<b>1,650,686</b>	<b>1,519,225</b>
<b>Net (Income) Expenditure</b>		<b>173,853</b>	<b>190,977</b>	<b>(87,492)</b>

## Financial Performance by Account 2011/2012

Environmental Services	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Identify and Coordinate Networking Opportunities

#### Operating Expenditure

73904/05	Attend Corporate and Award Functions and Events - Environmental	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>

#### Net (Income) Expenditure

<b>0</b>	<b>0</b>	<b>0</b>
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### Implement Cities For Climate Protection (CCP) Programme

#### Operating Income

58725/00	Income Achieving Carbon Emissions Reduction (ACEr)	(42,300)	(45,700)	(52,000)
		<b>(42,300)</b>	<b>(45,700)</b>	<b>(52,000)</b>

#### Operating Expenditure

72725/00	Achieving Carbon Emissions Reduction (ACEr)	57,133	42,082	60,752
72725/01	EMRC - Achieving Carbon Emissions Reduction (ACEr)	7,500	7,158	7,500
		<b>64,633</b>	<b>49,240</b>	<b>68,252</b>

#### Net (Income) Expenditure

<b>22,333</b>	<b>3,540</b>	<b>16,252</b>
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### Implement Eastern Hills Catchment Management Action Project

#### Operating Income

58721/00	Income Eastern Hills Catchment Management (EHCM)	(249,000)	(242,272)	(328,415)
58721/04	Income Watsonia OMCF Project	0	1,141	0
		<b>(249,000)</b>	<b>(241,131)</b>	<b>(328,415)</b>

#### Operating Expenditure

72721/00	Implement Eastern Hills Catchment Management Project - EHCM	21,720	44,710	36,902
72721/05	Support Landcare Centre Administration (EHCM)	0	(351)	0
72721/06	Implement Eastern Hills Catchment Management Project - NRM	71,063	71,720	61,377
72721/07	Implement Eastern Hills Catchment Management Project - NRM	84,189	92,989	88,067
72721/10	Implement Eastern Hills Catchment Management Project - NRM	73,612	67,821	73,594
72721/13	Implement Watsonia OMCF Project	20,000	7,619	0
72721/17	Native Fish Monitoring Project (EHCM)	35,000	34,200	53,702
72721/18	Strengthening Our Streams Project (EHCM)	0	0	51,042
		<b>305,584</b>	<b>318,708</b>	<b>364,684</b>

#### Net (Income) Expenditure

<b>56,584</b>	<b>77,577</b>	<b>36,269</b>
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### Implement Environmental Services Staff Training and Development

#### Operating Expenditure

73919/05	Train and Develop Staff - Environmental Services	36,153	34,703	35,446
		<b>36,153</b>	<b>34,703</b>	<b>35,446</b>

#### Net (Income) Expenditure

<b>36,153</b>	<b>34,703</b>	<b>35,446</b>
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## Financial Performance by Account 2011/2012

Environmental Services	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Implement Environmental Services Study Assistance Programme

#### Operating Expenditure

73914/05	Implement Environmental Services Staff Study Assistance	2,000	450	2,000
		<b>2,000</b>	<b>450</b>	<b>2,000</b>

#### Net (Income) Expenditure

<b>2,000</b>	<b>450</b>	<b>2,000</b>
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### Implement Future Proofing Climate Change Adaptation Project

#### Operating Income

58725/02	Income Future Proofing Climate Change Adaptation Project	(75,000)	(75,000)	(75,000)
		<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>

#### Operating Expenditure

72725/07	Implement Future Proofing Climate Change Adaptation Project	121,653	95,469	109,904
		<b>121,653</b>	<b>95,469</b>	<b>109,904</b>

#### Net (Income) Expenditure

<b>46,653</b>	<b>20,469</b>	<b>34,904</b>
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### Implement Perth Solar City Project

#### Operating Income

58731/00	Income Perth Solar City Project	(1,005,559)	(1,005,559)	(259,280)
		<b>(1,005,559)</b>	<b>(1,005,559)</b>	<b>(259,280)</b>

#### Operating Expenditure

72731/00	Implement Perth Solar City Project	86,493	102,089	82,807
72731/01	Implement Perth Solar City Living Smart Program	460,000	460,000	40,000
72731/03	Implement Perth Solar City Bassendean Demonstration Projects	58,000	58,000	0
72731/04	Implement Perth Solar City Bayswater Demonstration Projects	72,240	72,240	0
72731/05	Implement Perth Solar City Belmont Demonstration Projects	107,000	107,000	0
72731/06	Implement Perth Solar City Kalamunda Demonstration Projects	56,664	56,664	10,125
72731/07	Implement Perth Solar City Mundaring Demonstration Projects	66,740	66,740	24,240
72731/08	Implement Perth Solar City Swan Demonstration Projects	94,915	94,915	94,915
		<b>1,002,052</b>	<b>1,017,648</b>	<b>252,087</b>

#### Net (Income) Expenditure

<b>(3,507)</b>	<b>12,089</b>	<b>(7,193)</b>
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### Implement Swan and Helena River Management Framework

#### Operating Expenditure

72799/03	Implement Swan and Helena River Management Framework	112,113	105,970	114,497
		<b>112,113</b>	<b>105,970</b>	<b>114,497</b>

#### Net (Income) Expenditure

<b>112,113</b>	<b>105,970</b>	<b>114,497</b>
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## Financial Performance by Account 2011/2012

Environmental Services	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Implement Water Campaign Programme

#### Operating Income

58739/05	Income Regional Water Campaign	(76,422)	(77,328)	(77,248)
		<b>(76,422)</b>	<b>(77,328)</b>	<b>(77,248)</b>

#### Operating Expenditure

72739/05	Undertake Regional Water Campaign	70,168	68,344	91,026
		<b>70,168</b>	<b>68,344</b>	<b>91,026</b>

#### Net (Income) Expenditure

<b>(6,254)</b>	<b>(8,984)</b>	<b>13,778</b>
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### Manage and Deliver Environmental Services

#### Operating Income

58984/00	Income Environmental Services Business Unit	(500)	(200)	(500)
58984/01	Income Environmental Services - Vehicle Costs Reimbursement	(8,320)	(8,320)	(8,320)
		<b>(8,820)</b>	<b>(8,520)</b>	<b>(8,820)</b>

#### Operating Expenditure

66510/05	Operate and Maintain Office Equipment - Environmental Services	1,145	1,293	1,828
67610/05	Operate and Maintain Office Furniture and Fittings - Environmental	1,538	1,095	1,540
71915/05	Internal Revenue Staff Leave Entitlements - Environmental Services	(99,573)	(102,301)	(94,073)
73917/05	Provide Staff Annual Leave - Environmental Services	57,739	41,221	54,456
73918/05	Recruit Staff - Environmental Services	6,500	6,185	6,000
73921/05	Provide Staff Sick Leave - Environmental Services	11,925	10,436	11,253
73922/05	Provide Staff Long Service Leave - Environmental Services	6,000	6,000	6,000
73923/05	Provide Staff RDO and TIL Leave - Environmental Services	0	3,047	0
73924/05	Provide Staff Public Holiday Leave - Environmental Services	23,850	13,985	22,507
73984/00	Manage Environmental Services Business Unit	663,348	677,602	651,318
73984/01	Undertake Environmental Services Special Projects	6,000	6,000	3,000
73984/05	Undertake Environmental Sustainability Initiatives for EMRC	0	0	5,000
		<b>678,472</b>	<b>664,563</b>	<b>668,829</b>

#### Capital Expenditure

24510/05	Purchase Office Equipment - Environmental Services	2,000	5,400	2,000
24610/05	Purchase Office Furniture and Fittings - Environmental Services	1,500	1,500	1,500
		<b>3,500</b>	<b>6,900</b>	<b>3,500</b>

#### Net (Income) Expenditure

<b>673,152</b>	<b>662,943</b>	<b>663,509</b>
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## Financial Performance by Account 2011/2012

Environmental Services	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Participate in Environmental Issues and Projects that Affect the Region

#### Operating Income

58730/00	Income Dieback Management Framework	(57,500)	(46,602)	0
58730/01	Income Bushland Phytophthora Dieback Project	0	(20,000)	0
		<b>(57,500)</b>	<b>(66,602)</b>	<b>0</b>

#### Operating Expenditure

72730/00	Develop Dieback Management Framework	57,485	45,890	0
72730/01	Bushland Phytophthora Dieback Project	0	26,834	800
72739/00	Implement Other Environmental Projects	11,623	1,984	0
		<b>69,108</b>	<b>74,708</b>	<b>800</b>

#### Net (Income) Expenditure

<b>11,608</b>	<b>8,106</b>	<b>800</b>
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### Provide Environmental Consulting Service to member Councils

#### Operating Income

58711/00	Income Environmental Consulting Services	(23,000)	(27,126)	(27,643)
		<b>(23,000)</b>	<b>(27,126)</b>	<b>(27,643)</b>

#### Operating Expenditure

72711/00	Provide Environmental Consulting Services	18,380	31,936	46,017
		<b>18,380</b>	<b>31,936</b>	<b>46,017</b>

#### Net (Income) Expenditure

<b>(4,620)</b>	<b>4,810</b>	<b>18,374</b>
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### Provide Environmental Consulting Services to External Organisations

#### Operating Expenditure

72712/00	Provide Environmental Consulting Services - Other Clients	0	1,754	0
		<b>0</b>	<b>1,754</b>	<b>0</b>

#### Net (Income) Expenditure

<b>0</b>	<b>1,754</b>	<b>0</b>
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## Financial Performance by Account 2011/2012

Regional Development	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Develop Advocacy and Lobbying Protocol

#### Operating Expenditure

73966/02	Implement Regional Advocacy Strategy	265,176	224,459	176,761
		<b>265,176</b>	<b>224,459</b>	<b>176,761</b>

#### Net (Income) Expenditure

<b>265,176</b>	<b>224,459</b>	<b>176,761</b>
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### Develop and Promote Perth's Eastern Region as a Tourism Destination

#### Operating Expenditure

72818/01	Implement Regional Tourism Strategy	65,497	28,364	76,577
		<b>65,497</b>	<b>28,364</b>	<b>76,577</b>

#### Net (Income) Expenditure

<b>65,497</b>	<b>28,364</b>	<b>76,577</b>
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### Facilitate Regional Tourism Projects

#### Operating Income

58801/00	Income Regional Tourism Development	(90,654)	(102,416)	(116,663)
		<b>(90,654)</b>	<b>(102,416)</b>	<b>(116,663)</b>

#### Net (Income) Expenditure

<b>(90,654)</b>	<b>(102,416)</b>	<b>(116,663)</b>
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### Facilitate Regional Youth Strategies

#### Operating Expenditure

72762/00	Develop Youth Education Strategy	21,926	26,758	30,556
		<b>21,926</b>	<b>26,758</b>	<b>30,556</b>

#### Net (Income) Expenditure

<b>21,926</b>	<b>26,758</b>	<b>30,556</b>
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### Facilitate Tourism Industry Development Activities

#### Operating Expenditure

72801/01	Conduct Regional Tourism Market Research	23,329	19,265	0
72801/03	Regional Tourism Destination Development	46,163	10,459	0
		<b>69,492</b>	<b>29,724</b>	<b>0</b>

#### Net (Income) Expenditure

<b>69,492</b>	<b>29,724</b>	<b>0</b>
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## Financial Performance by Account 2011/2012

Regional Development	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Implement Perth's Eastern Autumn Festival Regional Publicity Campaign

#### Operating Income

58802/01	Income Perth's Eastern Autumn Festival	0	(7,000)	0
		<b>0</b>	<b>(7,000)</b>	<b>0</b>

#### Operating Expenditure

72802/01	Perth's Autumn Festival	68,832	74,832	90,941
		<b>68,832</b>	<b>74,832</b>	<b>90,941</b>

#### Net (Income) Expenditure

<b>68,832</b>	<b>67,832</b>	<b>90,941</b>
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### Implement Regional Cycling Tourism Opportunities

#### Operating Expenditure

72819/00	Implement Regional Cycling Tourism Opportunities	1,726	1,311	0
		<b>1,726</b>	<b>1,311</b>	<b>0</b>

#### Net (Income) Expenditure

<b>1,726</b>	<b>1,311</b>	<b>0</b>
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### Implement Regional Development Services Study Assistance Programme

#### Operating Expenditure

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

#### Net (Income) Expenditure

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

#### Operating Expenditure

73919/04	Train and Develop Staff - Regional Development	24,828	17,437	26,660
		<b>24,828</b>	<b>17,437</b>	<b>26,660</b>

#### Net (Income) Expenditure

<b>24,828</b>	<b>17,437</b>	<b>26,660</b>
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## Financial Performance by Account 2011/2012

Regional Development	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Implement Regional Integrated Transport Strategy

#### Operating Income

58787/02	Income Travel Smart Programme	(45,000)	(30,000)	0
58787/03	Income Co-ordinate Regional Cycle Plan	(50,000)	(50,000)	0
58787/07	Income Planning for Walking	(14,380)	(14,380)	0
		<b>(109,380)</b>	<b>(94,380)</b>	<b>0</b>

#### Operating Expenditure

72787/01	Implement Regional Integrated Transport Strategy	77,758	55,227	71,707
72787/02	Implement Regional Travel Smart Programme	40,000	40,000	0
72787/03	Co-ordinate Regional Cycle Plan	100,000	100,000	10,000
72787/04	Regional Active Transport Plan	21,794	24,061	22,556
		<b>239,552</b>	<b>219,288</b>	<b>104,263</b>

#### Net (Income) Expenditure

<b>130,172</b>	<b>124,908</b>	<b>104,263</b>
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### Investigate and Develop Industry Capability and Clustering Project

#### Operating Income

58782/00	Income Regional Economic Development	0	(14,000)	0
		<b>0</b>	<b>(14,000)</b>	<b>0</b>

#### Operating Expenditure

72782/00	Facilitate Industry Capability/Clustering Research	0	0	0
72782/01	Implement Regional Economic Development Strategy	101,913	125,164	142,872
		<b>101,913</b>	<b>125,164</b>	<b>142,872</b>

#### Net (Income) Expenditure

<b>101,913</b>	<b>111,164</b>	<b>142,872</b>
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# Financial Performance by Account 2011/2012

Regional Development	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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## Manage and Deliver Regional Development Service

### Operating Income

58983/00	Income Regional Development Business Unit	(10,990)	(16,141)	(12,100)
		<b>(10,990)</b>	<b>(16,141)</b>	<b>(12,100)</b>

### Operating Expenditure

66510/04	Operate and Maintain Office Equipment - Regional Development	400	224	215
66590/05	Operate and Maintain Other Equipment - Regional Development	805	2,094	2,075
67610/04	Operate and Maintain Furniture and Fittings - Regional	1,166	1,236	1,842
71915/04	Internal Revenue Staff Leave Entitlements - Regional Development	(75,182)	(76,655)	(89,346)
72799/02	Provide Regional Economic Profile Information	34,000	34,000	34,000
73917/04	Provide Staff Annual Leave - Regional Development	42,207	36,145	48,345
73918/04	Recruit Staff - Regional Development	4,000	5,800	3,500
73921/04	Provide Staff Sick Leave - Regional Development	9,004	1,455	10,745
73922/04	Provide Staff Long Service Leave - Regional Development	1,560	1,560	1,560
73923/04	Provide Staff RDO and TIL Leave - Regional Development	0	1,554	0
73924/04	Provide Staff Public Holiday Leave - Regional Development	18,008	10,260	21,489
73983/00	Manage Regional Development Business Unit	673,483	679,384	750,511
73983/03	Support Regional Development Grant/Sponsorship Opportunities	30,000	15,000	30,000
		<b>739,451</b>	<b>712,057</b>	<b>814,936</b>

### Capital Expenditure

24510/04	Purchase Office Equipment - Regional Development	1,000	0	1,000
24610/04	Purchase Office Furniture and Fittings - Regional Development	1,500	2,500	1,500
		<b>2,500</b>	<b>2,500</b>	<b>2,500</b>

### Net (Income) Expenditure

		<b>730,961</b>	<b>698,416</b>	<b>805,336</b>
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## Support Avon Descent Community Days

### Operating Income

58829/01	Income Avon Descent	(250,000)	(250,500)	(250,000)
		<b>(250,000)</b>	<b>(250,500)</b>	<b>(250,000)</b>

### Operating Expenditure

72829/01	Support Avon Descent	271,732	277,627	299,341
		<b>271,732</b>	<b>277,627</b>	<b>299,341</b>

### Net (Income) Expenditure

		<b>21,732</b>	<b>27,127</b>	<b>49,341</b>
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## Financial Performance by Account 2011/2012

Risk Management	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Deliver Risk Management Training

#### Operating Income

58833/01	Income Occupational Health and Safety Training	(36,200)	(594)	0
		<b>(36,200)</b>	<b>(594)</b>	<b>0</b>

#### Operating Expenditure

72833/01	Conduct Training - Occupational Health and Safety	7,650	0	0
72833/99	Conduct Training - Other Risk Management Courses	150	0	0
		<b>7,800</b>	<b>0</b>	<b>0</b>

#### Net (Income) Expenditure

<b>(28,400)</b>	<b>(594)</b>	<b>0</b>
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### Deliver Traffic Management Training

#### Operating Income

58833/02	Income Traffic Management Training	(16,200)	0	0
		<b>(16,200)</b>	<b>0</b>	<b>0</b>

#### Operating Expenditure

72833/02	Conduct Training - Traffic Management	3,500	0	0
		<b>3,500</b>	<b>0</b>	<b>0</b>

#### Net (Income) Expenditure

<b>(12,700)</b>	<b>0</b>	<b>0</b>
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### Develop a Risk Management Marketing Plan (Consulting)

#### Operating Expenditure

73985/01	Market Risk Management Consulting Services	3,000	1,200	0
		<b>3,000</b>	<b>1,200</b>	<b>0</b>

#### Net (Income) Expenditure

<b>3,000</b>	<b>1,200</b>	<b>0</b>
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### Develop Risk Management Documentation

#### Operating Income

58842/00	Income Risk Management Documentation	(4,000)	(320)	0
		<b>(4,000)</b>	<b>(320)</b>	<b>0</b>

#### Operating Expenditure

72842/00	Provide Risk Management Documentation	1,500	0	0
		<b>1,500</b>	<b>0</b>	<b>0</b>

#### Net (Income) Expenditure

<b>(2,500)</b>	<b>(320)</b>	<b>0</b>
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## Financial Performance by Account 2011/2012

Risk Management	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Develop Risk Management Training Courses

#### Operating Expenditure

72833/03	Develop Risk Management Training Courses	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>
<b>Net (Income) Expenditure</b>		<b>0</b>	<b>0</b>	<b>0</b>

### Implement Risk Management Staff Training and Performance Review Process

#### Operating Expenditure

73919/06	Train and Develop Staff - Risk Management	5,452	1,167	3,640
		<b>5,452</b>	<b>1,167</b>	<b>3,640</b>
<b>Net (Income) Expenditure</b>		<b>5,452</b>	<b>1,167</b>	<b>3,640</b>

### Manage and Deliver Regional Risk Management Service

#### Operating Income

58985/00	Income Risk Management Service Business Unit	(200)	(300)	(200)
		<b>(200)</b>	<b>(300)</b>	<b>(200)</b>

#### Operating Expenditure

66510/06	Operate and Maintain Office Equipment - Risk Management	150	67	100
67610/06	Operate and Maintain Office Furniture and Fittings - Risk	150	0	150
71915/06	Internal Revenue Staff Leave Entitlements - Risk Management	(27,386)	(27,386)	(13,008)
71985/00	Internal Revenue Risk Management Service Business Unit	(76,550)	(73,850)	(75,100)
73917/06	Provide Staff Annual Leave - Risk Management	16,915	24,534	8,822
73918/06	Recruit Staff - Risk Management	2,000	0	0
73921/06	Provide Staff Sick Leave - Risk Management Services	3,280	1,318	1,558
73922/06	Provide Staff Long Service Leave - Risk Management Services	6,500	8,273	7,000
73923/06	Provide Staff RDO and TIL Leave - Risk Management Services	0	2,479	0
73924/06	Provide Staff Public Holiday Leave - Risk Management	6,559	2,290	3,116
73985/00	Manage Risk Management Services Business Unit	438,678	346,200	221,621
73985/02	Provide Risk Management Advice to Organisation	0	0	0
73985/03	Provide Risk Management Advice Red Hill	0	0	0
		<b>370,296</b>	<b>283,925</b>	<b>154,259</b>

#### Capital Expenditure

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

#### Net (Income) Expenditure

<b>371,096</b>	<b>284,625</b>	<b>155,059</b>
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## Financial Performance by Account 2011/2012

Risk Management	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Provide Regional Risk Management Consulting and Advice to member Councils

#### Operating Income

58831/00	Income Risk Management Consulting Services - Member Councils	(9,500)	(16,676)	(7,000)
		<b>(9,500)</b>	<b>(16,676)</b>	<b>(7,000)</b>

#### Operating Expenditure

72831/00	Provide Risk Management Consulting Services - Member Councils	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>

#### Net (Income) Expenditure

<b>(9,500)</b>	<b>(16,676)</b>	<b>(7,000)</b>
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### Provide Risk Management Consulting and Advice to Other External Clients

#### Operating Income

58832/00	Income Risk Management Consulting Services - Other Clients	(26,000)	(11,431)	0
		<b>(26,000)</b>	<b>(11,431)</b>	<b>0</b>

#### Operating Expenditure

72832/00	Provide Risk Management Consulting Services - Other Clients	3,000	3,016	0
		<b>3,000</b>	<b>3,016</b>	<b>0</b>

#### Net (Income) Expenditure

<b>(23,000)</b>	<b>(8,415)</b>	<b>0</b>
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### Undertake Risk Management Benchmarking

#### Operating Income

58841/00	Income Risk Management Benchmarking	(6,800)	(6,800)	0
		<b>(6,800)</b>	<b>(6,800)</b>	<b>0</b>

#### Operating Expenditure

72841/00	Undertake Risk Management Benchmarking	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>

#### Net (Income) Expenditure

<b>(6,800)</b>	<b>(6,800)</b>	<b>0</b>
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## Financial Performance by Account 2011/2012

Resource Recovery	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Develop a Clearer Understanding of Available Resource Recovery Technologies

#### Other Expenditure

72884/02	Undertake Resource Recovery Project Study Tour	29,000	29,000	46,000
		<b>29,000</b>	<b>29,000</b>	<b>46,000</b>
<b>Net (Income) Expenditure</b>		<b>29,000</b>	<b>29,000</b>	<b>46,000</b>

### Develop Resource Recovery Products

#### Other Expenditure

72888/00	Market Resource Recovery Products	9,500	1,000	12,000
		<b>9,500</b>	<b>1,000</b>	<b>12,000</b>
<b>Net (Income) Expenditure</b>		<b>9,500</b>	<b>1,000</b>	<b>12,000</b>

### Identify and Coordinate Networking Opportunities

#### Other Expenditure

73904/07	Attend Corporate and Award Functions and Events - Resource	250	331	250
		<b>250</b>	<b>331</b>	<b>250</b>
<b>Net (Income) Expenditure</b>		<b>250</b>	<b>331</b>	<b>250</b>

### Implement Resource Recovery Project Plan

#### Other Expenditure

72882/03	Conduct Resource Recovery Community Consultation	103,000	83,000	45,000
72889/01	Prepare Project Management Plan and Schedule (Task 1)	24,000	20,000	24,000
72889/03	Undertake Community Consultation (Task 3)	30,000	30,000	25,000
72889/04	Undertake EMRC Participant Consultation (Task 4)	10,000	8,000	12,000
72889/06	Determine Preferred Site and Technology (Task 6)	20,000	65,500	20,000
72889/07	Develop Financial Models (Task 7)	30,000	15,000	15,000
72889/08	Determine Project Staging (Task 8)	10,000	12,000	10,000
72889/09	Prepare Business Plan and Participating Members Agreement (Task 9)	30,000	22,000	35,000
72889/10	Review Waste Collection Systems (Task 10)	10,000	6,000	6,000
72889/11	Determine Contract Delivery Mechanism (Task 11)	10,000	5,000	10,000
72889/12	Prepare Expression of Interest Documents (Task 12)	0	718	0
72889/15	Seek Environmental Approvals (Task 15)	220,000	317,000	203,000
72889/16	Seek Town Planning Approvals (Task 16)	7,000	0	20,000
72889/17	Prepare Tender Documents (Task 17)	0	0	59,000
72889/18	Seek Tenders (Task 18)	0	0	12,000
72889/19	Evaluate Tenders (Task 19)	0	758	0
72889/22	Prepare Project Progress Reports (Task 22)	7,000	5,000	5,000
72889/23	Conduct Project Advisory Group Meetings (Task 23)	18,500	5,250	6,500
		<b>529,500</b>	<b>595,226</b>	<b>507,500</b>

#### Capital Expenditure

24399/00	Construct and Commission Resource Recovery Facility	0	2,053	0
24399/01	Construct and Commission Resource Recovery Park	50,000	20,000	215,500
		<b>50,000</b>	<b>22,053</b>	<b>215,500</b>
<b>Net (Income) Expenditure</b>		<b>579,500</b>	<b>617,279</b>	<b>723,000</b>

## Financial Performance by Account 2011/2012

Resource Recovery	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Implement Resource Recovery Project Study Assistance Programme

#### Other Expenditure

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

### Implement Resource Recovery Staff Training and Development

#### Other Expenditure

73919/07	Train and Develop Staff - Resource Recovery	16,351	14,353	16,409
		<b>16,351</b>	<b>14,353</b>	<b>16,409</b>
<b>Net (Income) Expenditure</b>		<b>16,351</b>	<b>14,353</b>	<b>16,409</b>

### Manage Resource Recovery Project

#### Other Income

58986/00	Income Resource Recovery Project	(4,687,767)	(4,324,982)	(5,086,142)
		<b>(4,687,767)</b>	<b>(4,324,982)</b>	<b>(5,086,142)</b>

#### Other Expenditure

65420/09	Operate and Maintain Minor Plant/Equipment - Resource Recovery	2,871	2,905	0
66510/07	Operate and Maintain Office Equipment - Resource Recovery	534	265	300
66590/07	Operate and Maintain Miscellaneous Equipment - Resource	2,043	1,923	9,879
67610/07	Operate and Maintain Office Furniture and Fittings - Resource	1,108	1,242	1,566
71915/07	Internal Revenue Staff Leave Entitlements - Resource Recovery	(41,858)	(41,858)	(50,630)
72884/00	Evaluate Resource Recovery Park Options	10,000	10,000	10,000
72884/01	Undertake Waste Stream Audits	22,000	22,000	71,000
72986/00	Manage Resource Recovery Project	556,662	472,290	536,843
73917/07	Provide Staff Annual Leave - Resource Recovery	33,320	19,027	28,620
73918/07	Recruit Staff - Resource Recovery	0	2,000	2,000
73921/07	Provide Staff Sick Leave - Resource Recovery	6,983	1,206	6,088
73922/07	Provide Staff Long Service Leave - Resource Recovery	500	500	500
73923/07	Provide Staff RDO and TIL Leave - Resource Recovery	0	4,075	0
73924/07	Provide Staff Public Holiday Leave - Resource Recovery	13,966	5,948	12,176
		<b>608,129</b>	<b>501,523</b>	<b>628,342</b>

#### Capital Expenditure

24510/07	Purchase Office Equipment - Resource Recovery	1,000	1,000	1,000
24590/07	Purchase Other Equipment - Resource Recovery	1,000	31,000	4,000
24610/07	Purchase Office Furniture and Fittings - Resource Recovery	1,000	2,000	3,000
		<b>3,000</b>	<b>34,000</b>	<b>8,000</b>

#### Net (Income) Expenditure

<b>(4,076,638)</b>	<b>(3,789,459)</b>	<b>(4,449,800)</b>
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## Financial Performance by Account 2011/2012

Resource Recovery	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Promote Awareness of Resource Recovery Project

#### Other Expenditure

72882/01	Implement Resource Recovery Education Programme	4,200	5,200	2,200
72882/02	Market Resource Recovery Education Programme	7,500	6,100	14,500
		<b>11,700</b>	<b>11,300</b>	<b>16,700</b>
<b>Net (Income) Expenditure</b>		<b>11,700</b>	<b>11,300</b>	<b>16,700</b>

### Support Waste Management Community Reference Group (WMCRG)

#### Other Expenditure

72883/01	Support Waste Management Community Reference Group	14,100	6,650	6,600
		<b>14,100</b>	<b>6,650</b>	<b>6,600</b>
<b>Net (Income) Expenditure</b>		<b>14,100</b>	<b>6,650</b>	<b>6,600</b>

# Financial Performance by Account 2011/2012

	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
Net Operating and Capital Expenditure	706,159	(2,034,610)	(272,809)



# **CAPITAL WORKS SUMMARY**

**For the Year Ending  
30 June 2012**

## Capital Works Summary 2011/2012

Governance and Corporate Services	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Implement EMRC's Strategic Information Plan

#### Capital Expenditure

24550/00	Purchase Information Technology & Communication	380,200	160,000	425,000
<b>Net (Income) Expenditure</b>		<b>380,200</b>	<b>160,000</b>	<b>425,000</b>

### Manage Corporate Administration Facilities (Ascot Place)

#### Capital Expenditure

24590/01	Purchase/ Replace other Equipment - Ascot Place	0	0	0
24690/00	Purchase/ Replace Miscellaneous Furniture and	0	0	0
25240/01	Capital Improvement Administration Building - Ascot Place	215,000	225,000	305,000
<b>Net (Income) Expenditure</b>		<b>215,000</b>	<b>225,000</b>	<b>305,000</b>

### Manage Portfolio of Assets

#### Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	422,232	173,500	275,238
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	24,000	24,000	91,440
24610/01	Purchase Office Furniture and Fittings - Corporate Services	0	0	0
24620/00	Purchase Art Works	17,273	17,273	17,000
25530/01	Upgrade Security Equipment - Ascot Place	0	10,000	0
<b>Net (Income) Expenditure</b>		<b>463,505</b>	<b>224,773</b>	<b>383,678</b>

## Capital Works Summary 2011/2012

Waste Management	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Manage Engineering and Waste Management Services

#### Capital Expenditure

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

<b>Net (Income) Expenditure</b>	<b>10,050</b>	<b>10,050</b>	<b>11,050</b>
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### Develop and implement an Education Programme for the Red Hill Education Centre

#### Capital Expenditure

24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill	9,000	9,000	2,500
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<b>Net (Income) Expenditure</b>	<b>9,000</b>	<b>9,000</b>	<b>2,500</b>
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### Implement Red Hill Master Plan Land Acquisition Recommendations

#### Capital Expenditure

24150/02	Purchase Waste Management Land - Midland Brick	500,000	110,000	570,000
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<b>Net (Income) Expenditure</b>	<b>500,000</b>	<b>110,000</b>	<b>570,000</b>
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### Implement Red Hill Master Plan Planning Recommendations

#### Capital Expenditure

24310/11	Construct Class III Cell Farm Stage 2 - Red Hill Landfill	5,000	5,000	20,000
24350/00	Construct Siltation Ponds - Red Hill Landfill Facility	158,000	20,000	120,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	100,000	38,775	140,000
24393/00	Construct Water Storage Dams - Red Hill Landfill Facility	80,000	40,000	960,000
24394/00	Construct Perimeter Fencing - Red Hill Landfill Facility	8,600	8,600	0
24394/03	Construct Perimeter Fencing - Hazelmere	0	0	0
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	30,000	5,000	30,000
24397/00	Construct Perimeter Bunds - Red Hill Landfill Facility	0	0	120,000

<b>Net (Income) Expenditure</b>	<b>381,600</b>	<b>117,375</b>	<b>1,390,000</b>
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### Manage Major and Minor Plant (Red Hill Waste Disposal Facility)

#### Capital Expenditure

24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	358,000	358,000	3,071,000
24410/01	Purchase / Replace Plant - Hazelmere	2,365,265	2,475,490	539,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	15,000	15,000	15,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	60,145	96,000	132,369
25410/00	Refurbish Plant - Red Hill Landfill Facility	20,000	5,000	20,000

<b>Net (Income) Expenditure</b>	<b>2,818,410</b>	<b>2,949,490</b>	<b>3,777,369</b>
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## Capital Works Summary 2011/2012

Waste Management	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Market Red Hill Waste Management Facility By-Products

#### Capital Expenditure

24410/02	Purchase Bagging Plant for Mulch/Compost	0	0	35,000
<b>Net (Income) Expenditure</b>		<b>0</b>	<b>0</b>	<b>35,000</b>

### Promote Red Hill Landfill Facility Operations

#### Capital Expenditure

25253/00	Refurbish Environmental Education Centre - Redhill Landfill	9,000	7,690	9,000
<b>Net (Income) Expenditure</b>		<b>9,000</b>	<b>9,000</b>	<b>9,000</b>

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

#### Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill	410,000	410,000	334,000
24250/02	Construct Waste Management Facility Buildings - Hazelmere	200,000	220,000	55,000
24250/03	Construct Weighbridge Office - Hazelmere	0	0	40,000
24250/04	Construct Amenities and Ablution Building - Hazelmere	0	0	20,000
24250/05	Construct Storage Shed for Mattresses - Hazelmere	0	0	30,000
24259/01	Investigate and Design Number 3 Workshop - Redhill Landfill	60,000	0	0
24259/02	Construct Waste Management Facility Buildings - Other -	21,000	36,411	0
24259/03	Upgrade Power - Redhill Landfill Facility	50,000	50,000	31,578
24360/00	Construct Nutrient Stripping Pond - Red Hill Landfill Facility	50,000	0	50,000
24392/00	Construct Weighbridge - Hazelmere	150,000	100,000	0
24395/01	Construct Hardstand and Road - Hazelmere	50,000	47,582	37,000
24395/03	Construct LABC Blending Area - Red Hill Landfill Facility	0	0	43,200
24399/02	Construct Solar PV Tracking System - Red Hill Landfill	160,179	160,179	24,606
24399/03	Hazelmere Site Development	0	0	14,500
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill	200,000	200,000	388,000
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill	7,000	7,000	37,680
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	600	200,600	200,600
24520/08	Purchase / Replace Fire Fighting Equipment - Red Hill	1,000	1,000	1,000
24530/08	Purchase / Replace Security System - Red Hill Waste	45,000	45,000	155,000
24530/10	Purchase / Replace Security System - Hazelmere	0	0	21,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill	40,000	40,000	129,150
24590/02	Purchase / Replace Miscellaneous Plant & Equipment -	8,240	8,240	1,000
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill	6,500	6,500	39,946
25259/01	Refurbish Waste Transfer Station Building - Red Hill Landfill	25,000	25,000	80,000
<b>Net (Income) Expenditure</b>		<b>1,484,519</b>	<b>1,557,512</b>	<b>1,733,260</b>

## Capital Works Summary 2011/2012

<b>Environmental Services</b>	<b>Budget 2010/2011</b>	<b>Est. Actual 2010/2011</b>	<b>Budget 2011/2012</b>
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### Manage and Deliver Environmental Services

#### Capital Expenditure

24510/05	Purchase Office Equipment - Environmental Services	2,000	5,400	2,000
24610/05	Purchase Office Furniture and Fittings - Environmental	1,500	1,500	1,500
<b>Net (Income) Expenditure</b>		<b>3,500</b>	<b>6,900</b>	<b>3,500</b>

## Capital Works Summary 2011/2012

<b>Regional Development</b>	<b>Budget 2010/2011</b>	<b>Est. Actual 2010/2011</b>	<b>Budget 2011/2012</b>
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### Manage and Deliver Regional Development Service

#### Capital Expenditure

24510/04	Purchase Office Equipment - Regional Development	1,000	0	1,000
24610/04	Purchase Office Furniture and Fittings - Regional	1,500	2,500	1,500
<b>Net (Income) Expenditure</b>		<b>2,500</b>	<b>2,500</b>	<b>2,500</b>

## Capital Works Summary 2011/2012

Risk Management	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Manage and Deliver Regional Risk Management Service

#### Capital Expenditure

24510/06	Purchase Office Equipment - Risk Management	500	500	500
24610/06	Purchase Office Furniture and Fittings - Risk Management	500	500	500
<b>Net (Income) Expenditure</b>		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

## Capital Works Summary 2011/2012

Resource Recovery	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
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### Implement Resource Recovery Project Plan

#### Capital Expenditure

24399/00	Construct and Commission Resource Recovery Facility	0	2,053	0
24399/01	Construct and Commission Resource Recovery Park	50,000	20,000	215,500

<b>Net (Income) Expenditure</b>	<b>50,000</b>	<b>22,053</b>	<b>215,500</b>
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### Manage Resource Recovery Project

#### Capital Expenditure

24510/07	Purchase Office Equipment - Resource Recovery	1,000	1,000	1,000
24590/07	Purchase Other Equipment - Resource Recovery	1,000	31,000	4,000
24610/07	Purchase Office Furniture and Fittings - Resource Recovery	1,000	2,000	3,000

<b>Net (Income) Expenditure</b>	<b>3,000</b>	<b>34,000</b>	<b>8,000</b>
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## Capital Works Summary 2011/2012

	Budget 2010/2011	Est. Actual 2010/2011	Budget 2011/2012
Total Capital Expenditure	6,331,284	5,438,653	8,872,357