



**15.5 AUDIT COMMITTEE MEETING HELD 13 AUGUST 2009
(REFER TO MINUTES OF COMMITTEE - PINK PAGES)
REFERENCE: COMMITTEES-9685**

The minutes of the Audit Committee meeting held on **13 August 2009** accompany and form part of this agenda – (refer to pink section of 'Minutes of Committees' for Council accompanying this Agenda).

QUESTIONS

The Chairman invited general questions from members on the report of the report of the Audit Committee.

RECOMMENDATION(S)

That with the exception of items, which are to be withdrawn and dealt with separately, the recommendations in the Audit Committee report (Section 15.5) be adopted.

Cr Klein referred to page 69 of the Audit Committee Minutes and sought clarification of the following three account codes:

- 24610/08: Purchase/Replace Office Furniture and Fittings - Red Hill Landfill. Budget of \$1,000.
- 24510/08: Purchase/Replace Office Equipment - Red Hill Landfill Facility. Budget of \$9,000.
- 24590/00: Purchase/Replace Other Equipment - Red Hill Landfill Facility. Budget of \$35,650.

The following response was provided via email after the meeting:

The Executive Manager Waste Management Services advised that the first of the three related to desks, chairs, bookcases and the like for the Red Hill office only. The second of the three was any office equipment at the Red Hill office that is not furniture. This would include electronic equipment. In 2009/10, the majority of the budget provision is for a replacement photocopier. The third account code is for any other equipment for Red Hill that is not for the office, and is not major plant (i.e. landfill compactor or truck) or minor plant (pumps etc).

COUNCIL RESOLUTION(S)

MOVED CR MCKECHNIE

SECONDED CR GODFREY

THAT THE RECOMMENDATIONS IN THE AUDIT COMMITTEE REPORT (SECTION 15.5) BE ADOPTED.

CARRIED UNANIMOUSLY

AUDIT COMMITTEE**MINUTES****13 August 2009****(REF: COMMITTEES-9685)**

A meeting of the Audit Committee was held at the EMRC Administration Office, 1st Floor, 226 Great Eastern Highway, Belmont WA 6104 on **Thursday, 13 August 2009**. The meeting commenced at **6.43pm**.

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1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

The Acting Chairman, Cr Klein, opened the meeting at 6.43pm.

2 ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE PREVIOUSLY APPROVED

Councillor Attendance

Cr Tina Klein (Acting Chairman)	EMRC Member	Town of Bassendean
Cr Lou Magro	EMRC Member	City of Bayswater
Cr Don McKechnie	EMRC Member	Shire of Kalamunda
Cr David Lavell	EMRC Member	Shire of Mundaring

Apologies

Cr Jones	EMRC Deputy Member	City of Swan
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Leave of Absence Previously Approved

Cr David Färdig (Chairman)	EMRC Member	City of Swan
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EMRC Officers

Mr Peter Schneider	Acting Chief Executive Officer
Mr David Ameduri	Manager, Financial Services
Ms Mary-Ann Winnett	Personal Assistant to Executive Manager, Corporate Services (Minutes)

3 DISCLOSURE OF INTERESTS

Nil

4 ANNOUNCEMENT BY THE CHAIRMAN OR PERSON PRESIDING WITHOUT DISCUSSION

Nil

5 APPLICATION FOR LEAVE OF ABSENCE

Nil

6 PRESENTATIONS

Nil



7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 MINUTES OF AUDIT COMMITTEE MEETING HELD ON 11 JUNE 2009

That the Minutes of the Audit Committee meeting held 11 June 2009, which have been distributed, be confirmed.

AC RESOLUTION(S)

MOVED CR MAGRO

SECONDED CR MCKECHNIE

THAT THE MINUTES OF THE AUDIT COMMITTEE HELD ON 11 JUNE 2009, WHICH HAVE BEEN DISTRIBUTED, BE CONFIRMED.

CARRIED UNANIMOUSLY

8 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

9 QUESTIONS WITHOUT NOTICE

Nil

10 ANNOUNCEMENT OF CONFIDENTIAL MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

Nil

11 BUSINESS NOT DEALT WITH FROM A PREVIOUS MEETING

Nil



12 REPORTS OF OFFICERS/AUDITORS

12.1 EASTERN METROPOLITAN REGIONAL COUNCIL (EMRC) 2009/2010 BUDGET

REFERENCE: COMMITTEES-9764

PURPOSE OF REPORT

To present the 2009/2010 Budget for Council adoption.

KEY ISSUES AND RECOMMENDATION(S)

- The Five Year Financial Plan 2009-2014 and Preliminary Draft Budget 2009/2014 that was presented to Council at its meeting held on 25 June 2009 has been reviewed and adjusted to take into consideration, actual unaudited financial results for 2008/2009, budget provisions from 2008/2009 required to be carried forward into the 2009/2010 Budget and, other variations and adjustments required to amend the draft 2009/2010 Budget, as outlined within the report.

AC RESOLUTION

That the:

1. EMRC Draft 2009/2010 Annual Budget be endorsed by the Audit Committee.
2. EMRC Draft 2009/2010 Annual Budget be referred to Council for adoption at its 27 August 2009 meeting.

AC RECOMMENDATION(S)

That:

1. The EMRC Draft 2009/2010 Annual Budget and supporting schedules, prepared in accordance with the requirements of Australian Accounting Standards, the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996, be adopted by an absolute majority.
2. For the 2009/2010 financial year a material variance percentage of 10% of the appropriate base, or dollar value of \$10,000, whichever is the greater, be adopted for reporting variances in the statements of financial activity.
3. In accordance with Regulation 33 of the Local Government (Financial Management) Regulations 1996, a copy of the 2009/2010 Annual Budget be submitted to the Departmental CEO, Department of Local Government and Regional Development, within 30 days of its adoption by Council.

SOURCE OF REPORT

Acting Chief Executive Officer
 Manager, Financial Services

BACKGROUND

The annual revision of the EMRC's Five Year Financial Plan was presented to Council at its meeting held on 25 June 2009 where it was resolved:

"THAT:

1. *COUNCIL ENDORSE THE ASSUMPTIONS, AS OUTLINED IN THE BODY OF THE REPORT, WHICH FORM THE BASIS OF THE DRAFT FIVE YEAR FINANCIAL PLAN 2009-2014 AND THAT THE 2009/2010 FORECASTS FORM THE BASIS FOR DEVELOPMENT OF THE PRELIMINARY DRAFT 2009/2010 BUDGET.*



Item 12.1 continued

2. *THE PRELIMINARY DRAFT 2009/2010 BUDGET BE RECEIVED."*

This revised plan and supporting budget documents provided Council with an overview of key elements of the draft 2009/2010 Budget, proposed fees and charges for Waste Management, Risk Management and Environmental Services and project funding for Regional Development and Environmental Services.

Five Year Financial Plan Tonnage forecasts were submitted to Council in June 2009 as part of the Five Year Financial Plan 2009-2014 and Preliminary Draft Budget 2009/2010. These tonnage forecasts were regularly reviewed and have been used to derive forecast income and expenditure for the Red Hill Waste Management Facility and to revise the Five Year Financial Plan. These tonnages, which have been reviewed based on forecasts for 2008/2009 have not changed since the draft budget was presented to Council in June 2009, are included within the budget document (Refer attachment 2).

All business units have developed detailed financial estimates for 2009/2010 to 2013/2014. These estimates have been entered into the EMRC's financial management system to produce the five-year financial forecast previously presented to Council.

In developing the draft Five Year Financial Plan the following assumptions were used as a basis for the development of five-year forecasts and more particularly for the 2009/2010 Budget:

- An increase of \$2.00 per tonne for 2009/2010 in the member Council base waste disposal charge and a \$4.00 per tonne increase for years 2010/2011 - 2011/2012 (an additional \$2.00 per tonne each year to fund the increased cost of building the Class III cell in the 2011/2012 financial year). An increase of \$2.00 per tonne has been applied to the years thereafter;
- No increase for 2009/2010 in the member Council base waste disposal charge relating to the Waste Education programme;
- An increase of \$4.00 per tonne for 2009/2010 in the Commercial waste disposal charge and a \$6.00 per tonne increase for years 2010/2011 - 2011/2012 (an additional \$2.00 per tonne each year to fund the increased cost of building the Class III cell in the 2011/2012 and 2013/2014 financial years). An increase of \$4.00 per tonne has been applied to the years thereafter;
- An increase of \$1.00 per tonne for 2009/2010 in the Landfill Levy for 2009/2010 per the State Government and Waste Management Board proposal and \$1.00 per tonne increase for each subsequent year has been provided for. Council has identified that this may need to be reviewed in December 2009 pending the State Government's proposed increase announcement likely to be imposed effect from January 2010.
- An increase of \$2.00 per tonne for 2009/2010 in the Secondary Waste Disposal Charge and a \$2.00 per tonne increase for each year thereafter;
- A 4.35% - 5.13% increase in Environmental Service member Council consulting rates for 2009/2010;
- A 4.50% increase in Risk Management Service member Council consulting rates for 2009/2010;
- Unleaded and diesel fuel costs for 2009/2010 are 20% higher than for 2008/2009 based on CSIRO research. Provisions in subsequent years have been increased 10%;
- Interest Rates have been set at 4.00% based on future projections received from Oakvale Capital Limited;
- A 25% increase in provisions has been applied to electricity costs from 2009/2010 based on State Government budget announcements;
- No increase in general materials and other general operating costs;
- Staff remuneration includes provision for a 4% increase in 2009/2010. A 4% increase has also been applied to subsequent years;
- Commercial Class III tonnages from 2009/2010 have been reduced in comparison to the 2008/2009 projected tonnages. This applies to lower commercial tonnages expected as well as a reduction in commercial tonnages from the WMRC;



Item 12.1 continued

- No allowance has been provided for any extraordinary tonnages of Class III contaminated and Class IV material to be received. Allowances in relation to these tonnages will only be included as and when firm contracts are in place;
- The funding of Regional Development and Environmental Services projects is based on the schedules used in the draft Regional Development and Environmental Services project summary document presented to Council at its meeting held on 4 December 2008. (Funding contributions may change subject to Member Council feedback).

The Waste Management fees and charges, the Environmental consulting rates and the Risk Management consulting rates and training course fees, were submitted to Council, via the Technical Advisory Committee, and subsequently adopted by Council at its meeting held on 21 May 2009. The Waste Management fees and charges, which were subsequently amended to reflect the State Government's withdrawal of the landfill levy increase, were submitted to Council and subsequently adopted by Council at its meeting held on 25 June 2009.

As part of the draft budget development six (6) new positions have been identified:

- Corporate Services - Accountant to provide support to the Manager, Financial Services and the organisation in regard to other financial services support.
- Corporate Services - Part-time Information Services officer to provide support to the IT section. This position was previously a contractor position and will provide a more cost effective solution.
- Waste Management - Transfer Station attendant. This was previously a contractor position and will provide a more cost effective solution.
- Waste Management - Strategic Waste Management officer which is funded by the Waste Authority under the Regional Investment Plan.
- Regional Development - Executive Research assistant. This position was previously provided for via a number of external contractual appointments which have been reduced to fund this position which will have a significant involvement in the EMRC's Regional Advocacy Strategy.
- Project Development/Waste Education - Part-time Battery Collection labourer. This position was previously provided by an external contractor.

The EMRC is currently in the process of completing the preparation of its unaudited Annual Financial Statements for 2008/2009, therefore unaudited actual outcomes for 2008/2009 have been used as a basis for the finalisation of the draft 2009/2010 Budget.

REPORT

The draft 2009/2010 Budget, that was presented to Council at its meeting held on 25 June 2009, has been reviewed and adjusted to take into consideration the following:

- Estimated actual unaudited financial results for 2008/2009.
- Further budget provisions from 2008/2009 required to be carried forward into the 2009/2010 Budget.
- Other variations and adjustments required to amend the 2009/2010 Budget.

The proposed 2009/2010 Net Result resulting from operations has decreased from a surplus of \$6,042,198 to \$6,035,216 since the draft 2009/2010 Budget was presented to Council at its meeting held on 25 June 2009. Attachment 1 to this report reflects a range of budget adjustments made which have resulted in the following overall variations to the draft 2009/2010 Budget:

- Net Operating Carried Forward provisions of \$385,080 and a Net Operating Expenditure New Budget provision decrease of \$378,099 resulting in an overall reduction in the 2009/2010 Net Result of \$6,982.



Item 12.1 continued

- Capital Expenditure Carried Forward provisions totalling \$375,050 and Capital Expenditure New Budget provisions of \$134,009 (fully funded from new grants) resulting in an overall 2009/2010 Capital Expenditure increase \$509,059.

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 30 of 80)

There has been a 2.49% decrease in the budgeted tonnages for 2009/2010 compared with an actual of 356,534 tonnes in 2008/2009. This relates primarily to a reduction in Commercial tonnages from a customer who was using the Red Hill Waste Disposal Facility on a temporary basis until September 2008. A reduction of approximately \$5,000 tonnes is reflected in the Greenwaste tonnages which represents a reduction of tonnages no longer being received from the Shire of Mundaring’s transfer stations

Class IV tonnages have been budgeted at 4,020 tonnes (including 20 tonnes for material requiring encapsulation) for 2009/2010 compared with an actual of 6,576 tonnes received during 2008/2009. This budget provision represents the average historical base tonnages for Class IV waste in the absence of specific contracts being in place.

	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Actual 2008/2009	Budget 2008/2009
Class III	246,834	321,764	373,070	331,642	329,951
Class IV	67,066	20,004	4,636	6,576	4,020
Greenwaste	12,316	11,230	10,726	18,316	13,684
Total	<u>326,216</u>	<u>352,998</u>	<u>388,432</u>	<u>356,534</u>	<u>347,655</u>

Note: Class III tonnages do not include uncontaminated Greenwaste.

Disposal Fees and Charges - (pages 24 - 26 of 80)

The member Council disposal charge for Class III waste has increased from \$58.00 (exc. GST) to \$63.00 (exc. GST). This increase of \$5.00 per tonne comprises a \$2.00 increase in the Secondary Waste Reserve, a \$2.00 increase in the general disposal charge and a \$1.00 increase in the landfill levy.

The 2009/2010 Red Hill schedule of fees and charges was presented to Council at its meeting held on 25 June 2009 where it was resolved:

“*THAT*

1. *COUNCIL BY AN ABSOLUTE MAJORITY IN ACCORDANCE WITH SECTION 6.16 OF THE LOCAL GOVERNMENT ACT 1995 ADOPTS THE 2009/2010 FEES AND CHARGES FOR WASTE MANAGEMENT, FORMING THE ATTACHMENT TO THIS REPORT EFFECTIVE AS FROM 1 JULY 2009.*
2. *LOCAL PUBLIC NOTICE BE PROVIDED OF THE REVISED 2009/2010 FEES AND CHARGES FOR WASTE MANAGEMENT.”*



Item 12.1 continued

Secondary Waste Levy

The member Council contribution to the Secondary Waste Treatment Reserve has increased to \$20.00 per tonne (exc. GST), a \$2.00 per tonne (ex GST) increase over the 2008/2009 contribution.

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

	Actual 2005/2006	Actual 2006/2007	Actual 2007/2008	Est. Actual 2008/2009	Budget 2009/2010
Class III	\$2,982,189	\$3,233,369	\$4,569,241	\$4,424,697	\$4,888,756
Class IV	NA	NA	NA	NA	NA
Total	<u>\$2,982,189</u>	<u>\$3,233,369</u>	<u>\$4,569,241</u>	<u>\$4,424,697</u>	<u>\$4,888,756</u>

Consulting Fees - (pages 27 - 28 of 80)

2009/2010 Risk Management and Environmental consulting fees were adopted by Council at a meeting held on 21 May 2009.

The Risk Management Service member Council consulting rates for 2009/2010 have increased by 4.50%.

An increase of 4.35 - 5.13% for the Environmental Service member Council consulting rates was adopted for 2009/2010.

Income Statement - (pages 2 - 4 of 80)

The Income Statement 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 \$1,082,751 surplus for 2009/2010 compares with a revised budgeted (as adopted by Council - April 2009) surplus of \$877,560 for 2008/2009 and an estimated actual surplus of \$953,305.

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 \$6,035,216 compared with an actual surplus of \$3,079,202 for 2007/2008 and an estimated actual surplus for 2008/2009 of \$3,434,931.

Capital Works - (pages 73 - 80 of 80)

The total proposed Capital Works expenditure for 2009/2010 is \$10,193,849 compared to a revised budgeted expenditure of \$6,978,684 for 2008/2009 and an estimated actual expenditure of \$6,363,711. The 2008/2009 budget contains approximately \$1,450,000 of carry forward capital expenditure.



Item 12.1 continued

Major capital expenditure items for 2009/2010 include:

• Upgrade Administration Building - Ascot Place (\$639,000 carried forward from 2008/2009).	\$839,000
• Upgrade Air Conditioning Equipment - Ascot Place (\$77,000 carried forward from 2008/2009).	\$227,000
• Replacement of Vehicles - Ascot Place (\$35,250 carried forward from 2008/2009).	\$556,988
• Construction of the Class III Farm Stage 1 waste disposal cell.	\$3,420,268
• Construction of a Class III leachate pond.	\$330,000
• Construction of a Water Storage Dam at the Red Hill Waste Management Facility.	\$580,000
• Purchase/Replace Plant - Red Hill Waste Management facility (\$575,432 carried forward from 2008/2009).	\$2,567,000
• Purchase/Replace Plant - Hazelmere.	\$283,900
• Purchase/Replace Minor Plant and Equipment - Red Hill Red Hill Waste Management facility.	\$178,400

Cash Flow Statement - (page 6 of 80)

The format of the Cash Flow Statement also separates “*normal operating activities*” from resource recovery activities.

The budgeted net cash provided by normal operating activities is \$3,711,782. This represents a decrease of \$1,391,918 when compared with the 2008/2009 budget and an increase of \$1,377,552 compared with the estimated actual cash provided in 2008/2009.

Municipal Cash and Restricted Investments (Reserves) - (pages 7 - 10 of 80)

The total forecast cash (Municipal and Restricted Investments) for 2009/2010 is \$31,135,609 (excluding unrealised losses from changes in the fair value of investment) compared with estimated actual cash for 2008/2009 of \$32,033,683 (excluding unrealised losses from changes in the fair value of investment).

Proposed expenditure for 2009/2010 would reduce the forecast balance of the Plant and Equipment Reserve from an actual of \$790,066 in 2008/2009 to \$51,056 in 2009/2010 as a result of funding capital plant purchases required for 2009/2010, the Future Development Reserve from an actual of \$2,996,754 in 2008/2009 to \$1,566,654 in 2009/2010 as a result of funding various new works and acquisitions during 2009/2010 and, the Regional Development Reserve from an actual of \$419,573 in 2008/2009 to \$62,778 in 2009/2010 as a result of subsidising the Regional Development business unit in accordance with the Regional Development and Environmental Services project summary document presented to Council at its meeting held on 13 December 2007.

Council will have an estimated \$2,877,091 in the Municipal fund (Cash and Investments) at the end of 2009/2010 compared with an estimated actual balance of \$4,554,640 in 2008/2009 due to surplus funds being transferred into Reserve accounts.

Approximately 70.81% of total cash and restricted investments (\$22,047,943) as at June 2009 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:



Item 12.1 continued

- Major Plant Replacements at Red Hill Waste Management Facility.
- Major Site Rehabilitation at Red Hill Waste Management Facility.
- Future Class III and Class IV cell construction.
- 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, or a dollar value of \$10,000, whichever is the greater to be used during the 2008/2009 financial year when reporting variances.

It is recommended that for the 2009/2010 financial year the materiality percentage of 10% or dollar value of \$10,000, whichever is the greater, be retained and adopted for reporting variances in the statements of financial activity.

STRATEGIC/POLICY IMPLICATIONS

The draft 2009/2010 Budget and supporting documents have been prepared to assist in achieving the EMRC's outcome objective "Improve member Council and EMRC financial viability".

FINANCIAL IMPLICATIONS

As detailed in the attachment to this report.

SUSTAINABILITY IMPLICATIONS

Nil

MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean	} Nil
City of Bayswater	
City of Belmont	
Shire of Kalamunda	
Shire of Mundaring	
City of Swan	



Item 12.1 continued

ATTACHMENT(S)

1. Schedule of Variations to 2009/2010 Draft Budget previously presented to Council on 25 June 2009 (Ref: Committees-9801)
2. Financial Statements - 2009/2010 Budget (Ref: Committees-9802)

VOTING REQUIREMENT

Absolute Majority

AC RESOLUTION

MOVED CR MCKECHNIE SECONDED CR LAVELL

That the:

1. EMRC Draft 2009/2010 Annual Budget be endorsed by the Audit Committee.
2. EMRC Draft 2009/2010 Annual Budget be referred to Council for adoption at its 27 August 2009 meeting.

CARRIED UNANIMOUSLY

Discussion ensued

The Acting CEO provided an overview of the draft budget and advised that the budget had been refined since Council considered the draft budget at its meeting held on 25 June 2009.

The Acting CEO noted that at the previous Audit Committee meeting, held on 11 June 2009, the Committee requested an adjustment that had inadvertently been omitted. The Committee was provided with replacement documents incorporating this change.

Cr McKechnie referred to page 4 of the Agenda – the six new positions identified and asked if the Corporate Services position was a senior one. The Acting CEO advised that the accountant position was a non management position to provide support to the Manager Financial Services. Cr McKechnie also queried whether the Executive Research Assistant for Regional Development was a contractual appointment and how it had been funded. The Acting CEO replied that the position was a full time position and had been funded via reductions in external consultant allowances.

Cr McKechnie referred to page 5 of the Agenda - Investments – and asked how long the EMRC had been classifying them as '*financial assets at fair value through profit and loss*'. The Acting CEO advised that 2008 was the first year the EMRC had to account for the situation resulting from the Global Financial Crisis and EMRC sought advice from an independent accounting firm and EMRC's external auditors. This advice was taken to the Investment Committee (IC) and applied to the 2007/08 year. In response to Cr McKechnie's query on how long the EMRC had held these investments the Acting CEO advised that the EMRC had held them since 2005.

In response to Cr Magro's request for an explanation on the methodology of moving a contractor position to a permanent position the Acting CEO explained that this was a more cost effective solution.

Cr Lavell asked the Acting CEO to explain how the EMRC would fund the increase in the Landfill Levy expected in January 2010. The Acting CEO explained that Council had resolved that the EMRC would review this issue towards the end of the year and incorporate any increase into the fees and charges at the appropriate time.

Cr McKechnie referred to page 15 of the Agenda - Total Unrealised Gain/(Loss) of \$3,250,474 and asked for an explanation. The Acting CEO advised that it was a mark to market writedown of the CDO's for the year.



Item 12.1 continued

Cr McKechnie referred to page 17 of the Agenda – Total Equity and asked for an explanation of the difference between the Estimated Actual 2008/09 amount of approximately \$46M to the Budgeted 2008/09 amount of approximately \$53M. The Manager Financial Services advised that when the budget was prepared it was prior to finalising management of the investments and how to account for them so the 2008/09 figure was not inclusive of market writedowns. The Acting CEO advised that the EMRC had since reported investments back through Council throughout the year.

In response to Cr Magro's query on whether the member Councils could be provided with any more information on the investments or whether it was still confidential, the Acting CEO advised that any information provided in the budget was not confidential and was public information.

Cr McKechnie referred to page 51 of the Agenda – Income Administration Building – Ascot Place and asked for an explanation of why there was no income from tenants budgeted for. The Acting CEO advised that the Perth Area Consultative Committee (PACC) moved out at the end of July.

Cr McKechnie referred to EMRC's consultancy work in the areas of risk management, environmental and regional services and asked if they were self funded. The Acting CEO advised that the service and funding levels had been set in discussion with member Councils.

AC RECOMMENDATION(S)

MOVED CR MCKECHNIE

SECONDED CR LAVELL

That:

1. The EMRC Draft 2009/2010 Annual Budget and supporting schedules, prepared in accordance with the requirements of Australian Accounting Standards, the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996, be adopted by an absolute majority.
2. For the 2009/2010 financial year a material variance percentage of 10% of the appropriate base, or dollar value of \$10,000, whichever is the greater, be adopted for reporting variances in the statements of financial activity.
3. In accordance with Regulation 33 of the Local Government (Financial Management) Regulations 1996, a copy of the 2009/2010 Annual Budget be submitted to the Departmental CEO, Department of Local Government and Regional Development, within 30 days of its adoption by Council.

CARRIED UNANIMOUSLY



Item 12.1 continued

COUNCIL RESOLUTION(S)

MOVED CR MCKECHNIE SECONDED CR GODFREY

THAT:

1. THE EMRC DRAFT 2009/2010 ANNUAL BUDGET AND SUPPORTING SCHEDULES, PREPARED IN ACCORDANCE WITH THE REQUIREMENTS OF AUSTRALIAN ACCOUNTING STANDARDS, THE LOCAL GOVERNMENT ACT 1995 AND THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996, BE ADOPTED BY AN ABSOLUTE MAJORITY.
2. FOR THE 2009/2010 FINANCIAL YEAR A MATERIAL VARIANCE PERCENTAGE OF 10% OF THE APPROPRIATE BASE, OR DOLLAR VALUE OF \$10,000, WHICHEVER IS THE GREATER, BE ADOPTED FOR REPORTING VARIANCES IN THE STATEMENTS OF FINANCIAL ACTIVITY.
3. IN ACCORDANCE WITH REGULATION 33 OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996, A COPY OF THE 2009/2010 ANNUAL BUDGET BE SUBMITTED TO THE DEPARTMENTAL CEO, DEPARTMENT OF LOCAL GOVERNMENT AND REGIONAL DEVELOPMENT, WITHIN 30 DAYS OF ITS ADOPTION BY COUNCIL.

CARRIED UNANIMOUSLY

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SCHEDULE OF VARIATIONS TO 2009/2010 DRAFT BUDGET PREVIOUSLY PRESENTED
TO COUNCIL ON 25 JUNE 2009

New 2009/2010 Budget Provisions				
G/L A/C	Account Description	Variation	Sub-totals	
		\$	\$	
<u>Capital Expenditure</u>				
24259/02	Construct Waste Management Facility Buildings - Hazelmere	\$50,000		
24410/01	Purchase / Replace Plant - Hazelmere	\$38,900		
24510/01	Purchase Office Equipment - Corporate Services	\$7,000		
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	\$600		
24550/00	Purchase Information Technology PC's and Printers	(\$7,000)		
24590/02	Purchase / Replace Miscellaneous Plant & Equipment - Hazelmere	\$25,000		
24590/04	Purchase Other Equipment - Waste Education Bins Grant	\$19,509		\$134,009
<u>Operating Expenditure</u>				
61410/00	Internal Revenue Plant	\$30,000		
72856/00	Develop Environmental Management System - Red Hill Landfill	\$7,000		
72864/01	Manage Greenwaste Composting	\$15,000		
72864/02	Manage Greenwaste Mulching	\$15,000		
72873/01	Provide Stakeholder Waste Education Service	(\$5,665)		
72884/02	Undertake Resource Recovery Project Study Tour	(\$78,500)		
72888/02	Manage Mattress Project - Hazelmere	\$800		
73939/00	Undertake Engineering / Waste Management Special Projects	(\$20,000)		
73939/06	Undertake Fluorescent Light Recycling Study & Trial	\$61,633		
73982/00	Manage Engineering / Waste Management Business Unit	\$20,000		
73989/01	Implement Environmental Policy Implementation Group (EPIG) Projects	(\$100)		
Various	Net Adjustment to Landfill Levy	(\$220,929)		(\$175,761)
<u>Operating Income</u>				
58711/00	Income Environmental Consulting Services - Member Councils	(\$5,000)		
58888/02	Income Mattress Project - Hazelmere	(\$116,300)		
58939/06	Income Fluorescent Light Recycling Study & Trial	(\$75,368)		
59945/00	Income Municipal Cash Investments	\$9,500		
59945/01	Income Municipal Cash Investments	(\$15,170)		(\$202,338)
Total New Budget Provisions		(\$244,090)		(\$244,090)

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SCHEDULE OF VARIATIONS TO 2009/2010 DRAFT BUDGET PREVIOUSLY PRESENTED
TO COUNCIL ON 25 JUNE 2009

Carried Forward Budget Provisions from 2008/2009

G/L A/C	Account Description	Variation \$	Sub-totals \$
<u>Capital Expenditure</u>			
24440/00	Purchase Vehicles - Ascot Place	\$35,250	
24510/01	Purchase Office Equipment - Corporate Services	\$45,000	
24510/04	Purchase Office Equipment - Regional Development	\$500	
24550/00	Purchase Information Technology PC's and Printers	\$7,000	
24560/00	Purchase Network Communication Equipment	\$36,500	
24570/00	Purchase Information Technology Servers	\$24,000	
24610/07	Purchase Office Furniture and Fittings - Resource Recovery	\$500	
25240/01	Upgrade Administration Building - Ascot Place	\$139,000	
25240/02	Upgrade Air Conditioning Equipment - Ascot Place	\$77,000	
25253/00	Refurbish Environmental Education Centre - Redhill Landfill Facility	\$10,300	\$375,050
<u>Operating Expenditure</u>			
72799/01	Implement Swan River Concept and Management Plan	\$21,600	
72799/02	Provide Regional Economic Profile Information	\$10,800	
72814/00	Support Regional Visitor Servicing	\$16,000	
72819/00	Implement Regional Cycling Tourism Opportunities	\$13,200	
72873/00	Conduct Waste Education Programmes	\$1,750	
72882/03	Conduct Resource Recovery Community Consultation	\$20,800	
72884/00	Evaluate Resource Recovery Park Options	\$3,500	
72884/01	Undertake Waste Stream Audits	\$53,000	
72888/00	Market Resource Recovery Products	\$5,000	
72889/01	Prepare Project Management Plan and Schedule (Task 1)	\$17,500	
72889/03	Undertake Community Consultation (Task 3)	\$4,000	
72889/06	Determine Preferred Site and Technology (Task 6)	\$3,000	
72889/07	Develop Financial Models (Task 7)	\$2,500	
72889/08	Determine Project Staging (Task 8)	\$4,500	
72889/11	Determine Contract Delivery Mechanism (Task 11)	\$23,000	
72889/12	Prepare Expression of Interest Documents (Task 12)	\$7,000	
72889/13	Seek Expressions of Interest (Task 13)	\$20,000	
72889/14	Evaluate Expressions of Interest (Task 14)	\$42,400	
72889/23	Conduct Project Advisory Group Meetings (Task 23)	\$35,500	
72986/00	Manage Resource Recovery Project	\$1,500	
73943/00	Provide Financial Services	\$57,500	
73951/00	Manage Information Technology Services	\$3,000	
73952/00	Manage Application and Operating System Software	\$14,000	
73983/00	Manage Regional Development Business Unit	\$2,000	
73983/03	Support Regional Development Grant/Sponsorship Opportunities	\$10,000	
73989/00	Undertake Strategic Planning Research and Special Projects	\$40,000	
83440/00	Disposal of Vehicles - Carrying amount of non-current assets disposed off	\$84,030	\$517,080
<u>Operating Income</u>			
82440/00	Income Disposal of Vehicles - Ascot Place	(\$91,728)	
58884/01	Income Waste Stream Audits	(\$40,272)	(\$132,000)
Total Carried Forward Budget Provisions		\$760,130	\$760,130

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**SCHEDULE OF VARIATIONS TO 2009/2010 DRAFT BUDGET PREVIOUSLY PRESENTED
 TO COUNCIL ON 25 JUNE 2009**

Summary - New Budget Provisions / Carried Forward Provisions		
Details	Variation \$	Sub-totals \$
Capital Expenditure - New Budget Provisions	\$134,009	
Capital Expenditure - Carried Forward Budget Provisions	\$375,050	\$509,059
Operating Expenditure - New Budget Provisions	(\$175,761)	
Operating Expenditure - Carried Forward Budget Provisions	\$517,080	\$341,319
	\$850,378	\$850,378
Operating Income - New Budget Provisions	(\$202,338)	
Operating Income - Carried Forward Budget Provisions	(\$132,000)	(\$334,338)
Total Value of Budget Provision Adjustments	\$516,040	\$516,040
<u>Operating</u>		
Operating Expenditure - New Budget Provisions	(\$175,761)	
Operating Expenditure - Carried Forward Budget Provisions	\$517,080	\$341,319
Operating Income - New Budget Provisions	(\$202,338)	
Operating Income - Carried Forward Budget Provisions	(\$132,000)	(\$334,338)
Net Operating Variation		\$6,981
<u>Capital</u>		
Capital Expenditure - New Budget Provisions	\$134,009	
Capital Expenditure - Carried Forward Budget Provisions	\$375,050	\$509,059
Total Value of Budget Provision Adjustments	\$516,040	\$516,040



FINANCIAL STATEMENTS

2009/2010 BUDGET

**INCOME STATEMENT
FOR THE YEAR ENDING 30 JUNE 2009**

	BUDGET 2008/2009	EST. ACTUAL 2008/2009	BUDGET 2009/2010
REVENUE FROM ORDINARY ACTIVITIES			
User Charges	17,370,641	17,263,682	18,290,615
Special Charges	309,756	295,907	329,849
Contributions	465,399	451,676	525,590
Operating Grants	1,155,153	758,433	2,267,833
Interest Municipal Cash Investments	318,000	250,810	225,500
Reimbursements	1,072,569	1,500,784	862,992
Other	753,214	500,927	735,676
TOTAL REVENUE FROM ORDINARY ACTIVITIES	21,444,732	21,022,219	23,238,056
OPERATING EXPENSES FROM ORDINARY ACTIVITIES			
Salary Expenses	6,591,898	6,243,103	6,990,481
Contract Expenses	5,748,765	7,542,757	6,706,998
Material Expenses	1,124,278	758,089	1,156,845
Fuel Expenses	637,476	672,802	760,165
Utility Expenses	104,200	66,829	90,950
Insurance Expenses	155,505	152,983	149,612
Finance Fees and Interest Expenses	10,300	12,216	12,700
Provision Expenses	134,474	120,627	135,184
Miscellaneous Expenses	3,389,585	2,944,771	3,729,788
Depreciation Expenses	2,138,417	1,605,373	2,469,964
Costs Allocated	(62,739)	(50,635)	(47,383)
TOTAL OPERATING EXPENSES FROM ORDINARY ACTIVITIES	19,972,159	20,068,914	22,155,305
NORMAL OPERATING RESULT	1,472,572	953,305	1,082,751

**INCOME STATEMENT
FOR THE YEAR ENDING 30 JUNE 2009**

	BUDGET 2008/2009	EST. ACTUAL 2008/2009	BUDGET 2009/2010
REVENUE FROM OTHER ACTIVITIES			
Secondary Waste Charge	4,430,596	4,424,697	4,888,756
Operating Grants	0	24,728	70,272
Interest Restricted Cash Investments	1,393,100	1,778,552	1,100,000
Reimbursements	0	179,293	(1,450)
Proceeds from Sale of Assets	479,735	235,560	663,002
TOTAL REVENUE FROM OTHER ACTIVITIES	6,303,431	6,642,830	6,720,580
OPERATING EXPENSES FROM OTHER ACTIVITIES			
Salary Expenses	277,534	194,203	293,403
Contract Expenses	619,095	258,709	686,250
Material Expenses	23,050	21,526	24,350
Utility Expenses	3,700	2,577	3,200
Insurance Expenses	1,750	2,273	2,400
Finance Fees and Interest Expenses	0	8	0
Miscellaneous Expenses	314,600	142,092	94,300
Depreciation Expenses	1,820	1,770	1,820
Carrying Amount of Assets Disposed Of	424,763	240,506	620,509
Costs Allocated	42,405	47,065	41,883
TOTAL OPERATING EXPENSES FROM OTHER ACTIVITIES	1,708,717	910,729	1,768,115
UNREALISED GAIN/(LOSS) FROM CHANGE IN FAIR VALUE OF INVESTMENTS			
Unrealised Gain/(Loss)	0	(3,250,474)	0
TOTAL UNREALISED GAIN/(LOSS)	0	(3,250,474)	0
NET RESULT	6,067,286	3,434,931	6,035,216

**INCOME STATEMENT BY PROGRAM
FOR THE YEAR ENDING 30 JUNE 2010**

	BUDGET 2008/2009 \$	EST. ACTUAL 2008/2009 \$	BUDGET 2009/2010 \$
REVENUE FROM ORDINARY ACTIVITIES			
Governance	332,481	263,435	485,946
General Purpose Funding	1,711,100	2,029,361	1,325,500
Community Amenities	23,594,908	23,725,834	24,907,506
Other Property and Services	1,629,938	1,410,858	2,576,682
TOTAL REVENUE FROM ORDINARY ACTIVITIES	27,268,427	27,429,488	29,295,634
EXPENSES FROM ORDINARY ACTIVITIES			
Governance	2,207,724	1,817,810	2,560,041
Community Amenities	15,742,387	15,866,277	15,866,634
Other Property and Services	3,306,002	3,055,051	4,876,235
TOTAL EXPENSES FROM ORDINARY ACTIVITIES	21,256,113	20,739,137	23,302,911
INCREASE / (DECREASE)	6,012,314	6,690,351	5,992,723
DISPOSAL OF ASSETS			
Proceeds from Sale of Assets	479,735	235,560	663,002
Less Carrying Amount of Assets Disposed Of	(424,763)	(240,506)	(620,509)
PROFIT / (LOSS) ON DISPOSALS	54,972	4,946	42,493
UNREALISED GAIN/(LOSS) FROM CHANGE IN FAIR VALUE OF INVESTMENTS			
General Purpose Funding	0	(3,250,474)	0
TOTAL UNREALISED GAIN / (LOSS)	0	(3,250,474)	0
NET RESULT	6,067,286	3,434,931	6,035,216

**BALANCE SHEET
FOR THE YEAR ENDING 30 JUNE 2010**

	BUDGET 2008/2009 \$	EST. ACTUAL 2008/2009 \$	BUDGET 2009/2010 \$
CURRENT ASSETS			
Cash and Cash Equivalents	10,139,552	15,098,546	14,200,472
Investments	15,395,367	9,504,461	9,504,461
Trade and Other Receivables	2,704,320	2,255,656	2,255,656
Inventories	35,645	30,680	30,680
Other Assets	40,800	50,881	50,881
TOTAL CURRENT ASSETS	28,315,684	26,940,225	26,042,151
CURRENT LIABILITIES			
Trade and Other Payables	2,856,943	1,762,406	1,762,406
Provisions	840,555	902,420	935,503
TOTAL CURRENT LIABILITIES	3,697,498	2,664,826	2,697,909
NET CURRENT ASSETS	24,618,186	24,275,399	23,344,242
NON CURRENT ASSETS			
Property Plant and Equipment	10,348,913	7,639,917	7,639,917
Buildings	3,337,286	2,509,418	3,665,218
Structures	10,450,018	9,043,150	12,249,184
Plant	4,618,362	3,995,921	6,275,064
Equipment	614,960	249,758	684,737
Furniture and Fittings	134,530	96,629	122,229
Work in Progress	354,235	33,904	33,904
TOTAL NON CURRENT ASSETS	29,858,303	23,568,696	30,670,252
NON CURRENT LIABILITIES			
Provisions	1,294,897	1,317,897	1,453,081
TOTAL NON CURRENT LIABILITIES	1,294,897	1,317,897	1,453,081
NET ASSETS	53,181,592	46,526,198	52,561,413
EQUITY			
Accumulated Surplus	24,511,838	19,568,423	25,069,623
Reserves	28,669,754	26,957,776	27,491,790
TOTAL EQUITY	53,181,592	46,526,198	52,561,413

**CASH FLOW STATEMENT
FOR THE YEAR ENDING 30 JUNE 2010**

	NOTE	BUDGET 2008/2009	EST. ACTUAL 2008/2009	BUDGET 2009/2010
			Inflows (Outflows)	
CASH FLOWS FROM NORMAL OPERATING				
Cash receipts in the course of normal operations		21,126,732	23,948,628	23,011,056
Cash payments in the course of normal operations		(17,674,386)	(21,937,184)	(19,524,773)
Interest receipts - Municipal Cash		318,000	322,786	225,500
Interest payments - Loan Ascot Place		0	0	0
Net Cash Provided by Normal Operating Activities	4(ii)	3,770,346	2,334,230	3,711,782
CASH FLOWS FROM OTHER OPERATING				
<u>Resource Recovery</u>				
Cash receipts from secondary waste charge		4,430,596	4,424,697	4,888,756
Cash receipts from resource recovery project		0	24,771	70,322
Cash payments for resource recovery project		(1,274,934)	(664,323)	(1,138,086)
Interest receipts - secondary waste restricted investment		747,980	1,123,329	654,500
<u>Other Activities</u>				
Interest receipts - other restricted investments		645,120	(2,595,251)	445,500
Net Cash Provided by Other Operating Activities	4(ii)	4,548,761	2,313,222	4,920,992
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash receipts from sale of property, plant and equipment		479,735	235,560	663,002
Cash payments for property, plant and equipment		(13,370,669)	(6,363,711)	(10,193,850)
Net Cash Provided by Investing Activities		(12,890,934)	(6,128,151)	(9,530,848)
CASH FLOWS FROM FINANCE ACTIVITIES				
Cash payments - loan principal repayments		0	0	0
Cash receipts from sale of investments		0	6,083,828	0
Net Cash Used in Financing Activities		0	6,083,828	0
SUMMARY OF CASH FLOWS				
Cash at the beginning of the year		14,711,379	10,495,417	15,098,546
Net Increase (Decrease) in Cash Held		(4,571,827)	4,603,129	(898,074)
Cash at the end of the year	4(i)	10,139,552	15,098,546	14,200,472

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**BUDGETED STATEMENT OF CASH MOVEMENTS
 FOR THE YEAR ENDING 30 JUNE 2010**

	NOTE	BUDGET 2008/2009	EST. ACTUAL 2008/2009	BUDGET 2009/2010
Municipal Fund (Cash and Investment)				
Opening Balance		6,221,072	6,378,234	4,554,640
Transfer to Restricted Investments		(10,639,213)	(8,209,282)	(10,896,020)
Transfer from Restricted Investments		12,362,904	6,394,464	11,216,545
Transfer to/from Municipal Investments		0	0	0
Interest on Municipal Funds		318,000	322,786	225,500
Payments and Receipts		(6,282,927)	(259,587)	(2,223,574)
<u>Less</u> Movement in Accrued Interest		0	(71,976)	0
Closing Balance		1,979,836	4,554,640	2,877,091
Plant and Equipment Reserve				
Opening Balance		435,809	435,809	790,066
Transfer to Restricted Investments		2,044,820	2,164,279	2,244,600
Transfer from Restricted Investments		(2,434,932)	(1,845,200)	(3,015,280)
Interest on Restricted Investments		30,507	35,178	31,670
Closing Balance		76,204	790,066	51,056
Site Rehabilitation Reserve				
Opening Balance		2,484,346	2,484,346	2,647,320
Transfer to Restricted Investments		100,000	100,000	100,000
Transfer from Restricted Investments		(52,121)	(48,885)	(217,462)
Interest on Restricted Investments		173,904	111,859	105,900
Closing Balance		2,706,129	2,647,320	2,635,758
Future Development Reserve				
Opening Balance		2,772,925	2,772,925	2,996,754
Transfer to Restricted Investments		1,000,000	0	1,200,000
Transfer from Restricted Investments		0	0	(2,750,000)
Interest on Restricted Investments		194,105	223,829	119,900
Closing Balance		3,967,030	2,996,754	1,566,654
Environmental Monitoring Reserve				
Opening Balance		264,852	264,852	286,230
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		18,540	21,379	11,500
Closing Balance		283,392	286,230	297,730

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2010**

NOTE	BUDGET 2008/2009	EST. ACTUAL 2008/2009	BUDGET 2009/2010
Environmental Insurance Reserve			
Opening Balance	246,554	246,554	242,454
Transfer to Restricted Investments	0	0	0
Transfer from Restricted Investments	(24,656)	(24,001)	(24,656)
Interest on Restricted Investments	17,260	19,902	9,700
Closing Balance	239,158	242,454	227,498
Risk Management Reserve			
Opening Balance	9,903	9,903	10,702
Transfer to Restricted Investments	0	0	0
Transfer from Restricted Investments	0	0	0
Interest on Restricted Investments	700	799	430
Closing Balance	10,603	10,702	11,132
Class IV Cells Reserve			
Opening Balance	60,475	60,475	88,728
Transfer to Restricted Investments	93,520	23,371	46,977
Transfer from Restricted Investments		0	
Interest on Restricted Investments	4,233	4,882	3,600
Closing Balance	158,228	88,728	139,305
Regional Development Reserve			
Opening Balance	571,244	571,244	419,573
Transfer to Restricted Investments	250,000	250,000	250,000
Transfer from Restricted Investments	(801,941)	(447,781)	(623,795)
Interest on Restricted Investments	39,987	46,110	17,000
Closing Balance	59,290	419,573	62,778
Secondary Waste Reserve			
Opening Balance	14,669,800	14,669,800	16,356,271
Transfer to Restricted Investments	5,330,596	4,424,740	6,188,756
Transfer from Restricted Investments	(8,649,254)	(3,861,597)	(1,151,584)
Interest on Restricted Investments	747,980	1,123,329	654,500
Closing Balance	12,099,122	16,356,271	22,047,943

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2010**

	NOTE	BUDGET 2008/2009	EST. ACTUAL 2008/2009	BUDGET 2009/2010
Class III Cells Reserve				
Opening Balance		1,896,246	1,896,246	3,065,641
Transfer to Restricted Investments		1,796,717	1,183,332	841,127
Transfer from Restricted Investments		(400,000)	(167,000)	(3,433,768)
Interest on Restricted Investments		132,737	153,064	122,700
Closing Balance		3,425,700	3,065,641	595,700
Long Service Leave - Restricted Asset				
Opening Balance		423,521	423,521	521,268
Transfer to Restricted Investments		23,560	63,560	24,560
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		29,647	34,186	20,900
Closing Balance		476,728	521,268	566,728
Building Refurbishment Reserve				
Opening Balance		50,000	50,000	54,036
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		3,500	4,036	2,200
Closing Balance		53,500	54,036	56,236
Cash and Investments at the end of the Year		25,534,919	32,033,683	31,135,609
<u>Less</u> Unrealised Losses from change in fair value of investments		0	(7,430,675)	(7,430,675)
Cash and Investments as per Balance Sheet		25,534,919	24,603,008	23,704,934

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2010**

	NOTE	BUDGET 2008/2009	EST. ACTUAL 2008/2009	BUDGET 2009/2010
SUMMARY				
MUNICIPAL FUND (CASH and INVESTMENTS)				
Opening Balance		6,221,072	6,378,234	4,554,640
Transfer to Restricted Investments		(10,639,213)	(8,209,282)	(10,896,020)
Transfer from Restricted Investments		12,362,904	6,394,464	11,216,545
Transfer to/from Municipal Investments		0	0	0
Payments and Receipts		(6,282,927)	(259,587)	(2,223,574)
Interest on Municipal Funds	9	318,000	322,786	225,500
<u>Less</u> Movement in Accrued Interest	9	0	(71,976)	0
Closing Balance	4(i)	1,979,836	4,554,640	2,877,091
RESTRICTED INVESTMENTS				
Opening Balance		23,885,673	23,885,673	27,479,043
Transfer to Restricted Investments		10,639,213	8,209,282	10,896,020
Transfer from Restricted Investments		(12,362,904)	(6,394,464)	(11,216,545)
Interest on Restricted Investments	9	1,393,100	1,778,552	1,100,000
Closing Balance		23,555,082	27,479,043	28,258,518
Cash and Investments at the end of the Year		25,534,919	32,033,683	31,135,609
<u>Less</u> Unrealised Losses from change in fair value of investments		0	(7,430,675)	(7,430,675)
Cash and Investments as per Balance Sheet		25,534,919	24,603,008	23,704,934

**NET CURRENT ASSETS CARRIED FORWARD
FOR THE YEAR ENDING 30 JUNE 2010**

	BUDGET 2008/2009	EST. ACTUAL 2008/2009	BUDGET 2009/2010
NET CURRENT ASSETS REPRESENTED BY			
CURRENT ASSETS			
Cash at Bank - Unrestricted	1,976,836	4,554,640	2,877,091
Receivables	2,704,320	2,255,656	2,255,656
Inventory	35,645	30,680	30,680
Prepayments	40,800	50,881	50,881
	<u>4,760,602</u>	<u>6,891,857</u>	<u>5,214,308</u>
LESS: CURRENT LIABILITIES			
Creditors	2,856,943	1,762,406	1,762,406
Current Provisions	840,555	902,420	935,503
Current Loan Liabilities	0	0	0
	<u>3,697,498</u>	<u>2,664,826</u>	<u>2,697,909</u>
(DEFICIT) SURPLUS - OTHER FUNDS	<u>1,063,104</u>	<u>4,227,031</u>	<u>2,516,399</u>
ADD BALANCE OF NET RESTRICTED INVESTMENTS *	23,555,082	20,048,368	20,827,843
ESTIMATED NET CURRENT ASSET POSITION	<u><u>24,618,186</u></u>	<u><u>24,275,399</u></u>	<u><u>23,344,242</u></u>

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



BUDGET NOTES

2009/2010 BUDGET

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2010**

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of the Financial Statements that form part of the annual budget are:

Basis of Accounting

The financial report is a general purpose financial report which has been drawn up in accordance with applicable Accounting Standards, the Local Government Act 1995 (as amended) and the Local Government (Financial Management) Regulations 1996. They have been prepared on an accrual basis under the convention of historical cost accounting.

The Local Government Reporting Entity

The financial statements forming part of the annual budget have been prepared on the basis of one fund (The Municipal Fund).

(a) **Depreciation**

Property, plant, equipment, furniture and fittings is carried at cost. Items of property, structures, plant, equipment, furniture and fittings including buildings but excluding freehold land, are to be depreciated over their estimated useful lives on a straight line basis as follows:

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

Assets are to be depreciated when completed and held ready for use.

(b) **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 statements.

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

Grants, donations and other contributions have been recognised as revenues when received. Conditional Grants and contributions income is recognised subject to conditions applicable to the use of such income. Expenditure of those monies has been made in the manner specified under the conditions upon which the Eastern Metropolitan Regional Council received those monies.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2009**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Investments and Other Financial Assets

Financial Assets in the scope of AASB 139 '*Financial Instruments: Recognition and Measurement*' are classified as either financial assets at fair value through profit or loss, loans and receivables, held -to-maturity investments, or available -for-sale financial assets. When financial assets are recognised initially, they are measured at fair value, plus, in the case of investments not at fair value through profit or loss, directly attributable transaction costs. The Council determines the classification of its financial assets after initial recognition and, when allowed and appropriate, re - evaluates this designation at each financial year end.

(e) Employee Entitlements

(i) Wages and Salaries, Annual Leave, Sick Leave and Long Service Leave:

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave, and sick leave when it is probable that settlement will be required and they are capable of being measured reliably.

Provisions made in respect of wages and salaries, annual leave, sick leave, and other employee entitlements expected to be settled within 12 months, are measured at their nominal values.

Provisions made in respect of other employee entitlements which are not expected to be settled within 12 months are measured as the present value of the estimated future cash outflows to be made by the council in respect of services provided by employees up to reporting date

The credit in the EMRC's long service leave reserve bank account is considered adequate to cover the current portion of this liability.

(ii) Superannuation Fund:

The Council contributes to the WA Local Government Superannuation Plan (LGSP) for qualifying employees as per statutory requirements (9% for 200 9/10). It also contributes to the LGSP for full scheme members (5% for 200 9/10)

(f) Rounding Of Amounts

All amounts shown in the budgeted annual financial statements, 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 disclosures to the financial statements.

(g) 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 2010**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) **Accounts Payable**

Trade payables and other accounts payable are recognised when the Council becomes obliged to make future payments resulting from the purchase of goods and services.

(i) **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.

(j) **Inventories**

Inventories are valued at the lower of cost and net realisable value.

(k) **Provision for Site Rehabilitation**

The estimated closure and post-closure site rehabilitation cost is charged to the operating 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.

(l) **Provision for Environmental Monitoring**

The estimated closure and post-closure environmental monitoring cost is charged to the operating 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.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2010**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) Receivables

Trade receivables and other receivables are recorded at amounts due less any allowance for doubtful debts.

(n) Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of goods and services tax (GST), except:

- (i) Where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or
- (ii) For receivables and payables which are recognised inclusive of GST.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables.

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2010**

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 2010**

3. RECONCILIATION OF RATES LEVIED

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

4. NOTES TO THE STATEMENT OF CASH FLOWS

(i) Reconciliation of Cash

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

	BUDGET 2008/2009	EST. ACTUAL 2008/2009	BUDGET 2009/2010
Cash - Unrestricted	1,979,836	4,554,640	2,877,091
Cash - Restricted	8,159,716	10,543,906	11,323,381
Total Cash	10,139,552	15,098,546	14,200,472

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

	BUDGET 2008/2009	EST. ACTUAL 2008/2009	BUDGET 2009/2010
Net Change in assets from operations	6,067,286	3,434,931	6,035,216
Write back Depreciation	2,140,237	1,607,142	2,471,784
Write back Provisions	134,474	120,627	135,184
Write back Accruals - Loan Interest	0	0	0
Write back Accruals - Staff Entitlements	32,083	130,794	33,083
Write back Accruals - Creditors	0	(1,094,537)	0
Write back (Profit) Loss on sale of assets	(54,972)	4,946	(42,493)
Write back loss or destruction of assets	0	0	0
Write back Debtor Movements	0	443,548	0
Net cash from operating activities	8,319,107	4,647,452	8,632,774

(iii) Depreciation of Assets

Details of depreciation expenditure budgets for each program are as follows

	BUDGET 2008/2009	EST. ACTUAL 2008/2009	BUDGET 2009/2010
Administration	301,630	284,439	278,600
Community Amenities	1,134,487	525,641	1,496,764
Housing	0	0	0
Other Property and Services	704,120	797,062	696,420
Total Depreciation all Programs	2,140,237	1,607,142	2,471,784

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2010**

5. FEES AND CHARGES SUMMARY BY PROGRAM

	BUDGET 2008/2009	EST. ACTUAL 2008/2009	BUDGET 2009/2010
Administration	0	0	0
Community Amenities	21,793,336	21,644,934	23,188,921
Governance	12,000	4,483	2,000
Other Property and Services	305,656	334,869	318,300
Total Statutory Fees and Charges	22,110,992	21,984,286	23,509,221

6. FEES AND CHARGES – REDUCTION OF REVENUE

Annual cumulative Commercial tonnages disposed in excess of 25,000 tonnes and 50,000 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 2009/2010 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 2010**

7. LOAN BORROWINGS

(a) Loan Repayments

No loans existed as at 30 June 2009.

(b) Unspent Loans

No unspent loan funds existed as at 30 June 2009.

(c) New Borrowings

The Eastern Metropolitan Regional Council does not propose to undertake new borrowings during the 2009/2010 financial year.

(d) Overdraft

Council has not utilised an overdraft facility during the 2008/2009 financial year and it is not anticipated that this facility will be utilised during the 2009/2010 financial year.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2010**

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:

	BUDGET 2008/2009	EST. ACTUAL 2008/2009	BUDGET 2009/2010
Councillor(s) meeting fees	77,000	75,396	77,000
Chairman's meeting fees	14,000	13,708	14,000
Chairman's Local Government fee	6,000	5,625	6,000
Deputy Chairman's Local Government fee	1,500	1,406	1,500
Deputy Councillors' meeting fees	3,360	1,680	3,500
Total Fees and Allowances	101,860	97,815	102,000

9. INVESTMENT INTEREST

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

	BUDGET 2008/2009	ACTUAL 2008/2009	BUDGET 2009/2010
Interest on Funds held in Reserve	1,363,453	1,744,365	1,079,100
Interest on other restricted investments (LSL)	29,647	34,186	20,900
Interest on other funds	318,000	250,810	225,500
Total Interest on Investments	1,711,100	2,029,361	1,325,500

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2009**

10. ASSET PROFIT OR LOSS ON DISPOSAL

	BUDGET 2007/2008	EST. ACTUAL 2007/2008	BUDGET 2008/2009
Land			
Proceeds from Sale of Assets	0	0	0
Carrying Amount of Assets Disposed Of	0	0	0
(Profit) Loss on Disposal	0	0	0
Buildings			
Carrying Amount of Assets Disposed Of	0	0	0
(Profit) Loss on Disposal	0	0	0
Plant			
Proceeds from Sale of Assets	(479,735)	(235,273)	(663,002)
Carrying Amount of Assets Disposed Of	424,763	234,943	620,509
(Profit) Loss on Disposal	(54,972)	(329)	(42,493)
Equipment			
Proceeds from Sale of Assets	0	(287)	0
Carrying Amount of Assets Disposed Of	0	5,113	0
(Profit) Loss on Disposal	0	4,826	0
Furniture and Fittings			
Carrying Amount of Assets Disposed Of	0	450	0
(Profit) Loss on Disposal	0	450	0
Net (Profit) Loss on Disposal	(54,972)	4,946	(42,493)

11. STRATEGIC PLAN FOR THE FUTURE

The *Five Year Strategic Plan for the Future 2008/2009 - 2012/2013*, 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 21 August 2008 for a two year period with the next review due prior to 30 June 2010, and the contents were taken into account in the preparation of the 2009/2010 Budget.



FEES AND CHARGES

**For the Year Ending
30 June 2010**

EASTERN METROPOLITAN REGIONAL COUNCIL
2009/2010 WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES

Description	Weight/Unit	2008/2009		2009/2010		2009/2010		2009/2010		2008/2009 to 2009/2010 Exc. GST
		Charges with no GST	Value of GST	Charges with no GST	Value of GST	Charges inc GST	Value of GST	Charges inc GST		
Waste Management Charges										
Disposal Rates										
Member Councils										
Base Tipping Fee	1 tonne	31.00	3.10	34.10	3.30	36.30	6.45%			
CWES Levy		2.00	0.20	2.20	0.20	2.20	0.00%			
Secondary Waste Reserve		18.00	1.80	19.80	2.00	22.00	11.11%			
Landfill Levy		7.00	0.70	7.70	0.80	8.80	14.29%			
Total Member Council disposal rate - (*)		58.00	5.80	63.80	6.30	69.30	8.62%			
Councils - Other										
WMRC - Domestic - (*)	1 tonne	58.00	5.80	63.80	6.30	69.30	8.62%			
WMRC - Commercial	1 tonne	65.45	6.55	72.00	7.05	77.50	7.64%			
Domestic Refuse Tip Pass (Gidgegannup @ 3bags/wk)	n/a	2.73	0.27	3.00	0.27	3.00	-0.10%			
Council Refuse Tip Passes - Cars (up to 200kg)	n/a	10.91	1.09	12.00	1.18	13.00	8.32%			
Council Refuse Tip Passes - Trailers (up to 500kg)	n/a	19.09	1.91	21.00	2.00	22.00	4.77%			
General Waste										
Cars / Station Wagons	n/a	12.27	1.23	13.50	1.27	14.00	3.73%			
Trailers (6 x 4)	n/a	23.18	2.32	25.50	2.36	26.00	1.97%			
Trailers (6 x 4) High Sides	n/a	28.18	2.82	31.00	2.91	32.00	3.23%			
Tandem/ Horse Floats (< 1 tonne)	n/a	41.82	4.18	46.00	4.36	48.00	4.34%			
Vans / Utes	n/a	20.45	2.05	22.50	2.09	23.00	2.24%			
Commercial (General)	1 tonne	65.45	6.55	72.00	7.05	77.50	7.64%			
Minimum Commercial Charges		32.73	3.27	36.00	3.64	40.00	11.10%			
Commercial (Special Access)	1 tonne	75.45	7.55	83.00	NOT APPLICABLE	NOT APPLICABLE	N/A			
Greenwaste										
Greenwaste - uncontaminated (Member Councils)	1 tonne	26.50	2.65	29.15	2.90	31.90	9.43%			
Greenwaste - MGB (Member Councils)	1 tonne	51.00	5.10	56.10	5.50	60.50	7.84%			
Greenwaste - uncontaminated (Commercial)	1 tonne	27.27	2.73	30.00	3.00	33.00	10.01%			
Greenwaste - uncontaminated (to Hazelmere)	1 tonne	36.36	3.64	40.00	4.35	47.90	19.77%			
Greenwaste - shredded to EMRC specification (to Red Hill)	1 tonne		NO CHARGE		NO CHARGE		N/A			

(For 2009/2010 annual cumulative Commercial & Contaminated Soils tonnages disposed in excess of 25,000 tonnes and 50,000 tonnes are subject to a reduction of \$5.00/tonne and \$10.00/tonne respectively.)

(*) 2009/2010 - Inclusive of \$20.00 Secondary Waste Reserve and \$2.00 CWES Levy.

EASTERN METROPOLITAN REGIONAL COUNCIL
2009/2010 WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES

Description	Weight/Unit	2008/2009 Charges with no GST \$	Value of GST \$	2008/2009 Charges inc GST \$	2009/2010 Charges with no GST \$	Value of GST \$	2009/2010 Charges inc GST \$	2008/2009 to 2009/2010 Exc. GST
Waste Management Charges continued..								
Disposal Rates continued..								
Special Wastes								
Asbestos	1 tonne	72.73	7.27	80.00	74.55	7.45	82.00	2.50%
Asbestos - Member Council residents only	1 tonne	59.10	5.90	65.00	60.91	6.09	67.00	3.06%
Asbestos - Minimum Charge		13.64	1.36	15.00	13.64	1.36	15.00	0.00%
Car Bodies - Commercial	each	9.10	0.90	10.00	18.18	1.81	20.00	99.80%
Car Bodies - Member Council residents only	each		NO CHARGE		9.09	0.90	10.00	N/A
Quarantine Waste	1 tonne	81.00	8.10	89.10	85.00	8.50	93.50	4.94%
Burial Fee (for immediate burial requirements)	n/a	122.73	12.27	135.00	122.73	12.27	135.00	0.00%
Handling Fee (for special handling requirements)	n/a	122.73	12.27	135.00	122.73	12.27	135.00	0.00%
Tyre Disposal (off rim)	each	2.73	0.27	3.00	2.73	0.27	3.00	0.00%
Tyre Disposal (with rim)	each	5.45	0.55	6.00	5.45	0.55	6.00	0.00%
Tyre Recovery Charges (for tyres at the landfill face)	each	20.00	2.00	22.00	20.00	2.00	22.00	0.00%
Mattress disposal fee (to Red Hill)	each	4.55	0.45	5.00	5.00	0.50	5.50	9.89%
Computers, Computer Monitors or Televisions	each		NOT APPLICABLE		4.55	0.45	5.00	N/A
Wash Facility Fee	n/a	31.82	3.18	35.00	31.82	3.18	35.00	0.00%
Class III Waste	1 tonne	65.45	6.55	72.00	70.45	7.05	77.50	7.64%
Class III Contaminated Soil	1 tonne	51.82	5.18	57.00	55.82	5.58	61.40	7.72%
Class IV Waste	1 tonne	88.18	8.82	97.00	93.18	9.32	102.50	5.67%
Class IV Contaminated Soil	1 tonne	75.45	7.55	83.00	79.45	7.95	87.40	5.30%
Class V Waste	1 tonne	500.00	50.00	550.00	500.00	50.00	605.00	10.00%
Administration Charge (for waste acceptance approvals)	consignment	50.00	5.00	55.00	50.00	5.00	55.00	0.00%
Hazelmere								
Mattress disposal fee	each	4.55	0.45	5.00	10.00	1.00	11.00	119.78%
Wood Waste (per cubic metre)								
- Grade 1	1 m3	3.18	0.32	3.50	5.00	0.50	5.50	57.23%
- Grade 2	1 m3	4.55	0.45	5.00	6.36	0.63	7.00	39.86%
- Grade 3	1 m3	10.00	1.00	11.00	9.09	0.91	10.00	9.09%
- Grade 4	1 m3	30.00	3.00	33.00	18.18	1.82	20.00	-39.39%
Wood Waste (per tonne)								
- Grade 1	1 tonne	30.00	3.00	33.00	50.00	5.00	55.00	66.67%
- Grade 2	1 tonne	35.00	3.49	38.49	63.64	6.35	70.00	81.82%
- Grade 3	1 tonne	57.00	5.70	62.70	90.91	9.09	100.00	59.49%
- Grade 4	1 tonne	100.00	10.00	110.00	181.82	18.18	200.00	81.82%

(For 2009/2010 annual cumulative Commercial & Contaminated Soils tonnages disposed in excess of 25,000 tonnes and 50,000 tonnes are subject to a reduction of \$5.00/tonne and \$10.00/tonne respectively.)

**EASTERN METROPOLITAN REGIONAL COUNCIL
2009/2010 WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Weight/Unit	2008/2009		2008/2009		2009/2010		2009/2010		2008/2009 to 2009/2010	
		Charges with no GST \$	Value of GST \$	Charges inc GST \$	Value of GST \$	Charges with no GST \$	Value of GST \$	Charges inc GST \$	Exc. GST		
Waste Management Charges continued..											
Sale of Materials (all ex stockpile, minimum 10 tonnes)											
Sale of mixed clay/fill (purchaser to load)	1 tonne	0.50	0.05	0.55	0.50	0.05	0.55	0.00%			
Sale of Mulch or Compost	1 tonne	25.00	2.50	27.50	22.50	2.25	24.75	-10.00%			
Ferricrete	1 tonne	12.00	1.20	13.20	11.00	1.10	12.10	-8.33%			
Wood Products (per cubic metre)											
Sale of Coloured Mulch	1 m3	14.00	1.40	15.40	30.00	3.00	33.00	114.29%			
Sale of Coloured Mulch with Fire Retardant	1 m3	14.00	1.40	15.40	40.00	4.00	44.00	185.71%			
Wood Chip (unscreened secondary ground) - Hazelmere	1 m3		NOT APPLICABLE		5.50	0.55	6.05	N/A			
Wood Chip (secondary ground) - Hazelmere	1 m3	9.09	0.91	10.00	9.09	0.91	10.00	0.00%			
Wood Chip (fines) - Hazelmere	1 m3	6.00	0.60	6.60	8.18	0.82	9.00	36.36%			
Wood Products (per tonne)											
Sale of Coloured Mulch	1 tonne	70.00	7.00	77.00	150.00	15.00	165.00	114.29%			
Sale of Coloured Mulch with Fire Retardant	1 tonne	70.00	7.00	77.00	200.00	20.00	220.00	185.71%			
Wood Chip (unscreened secondary ground) - Hazelmere	1 tonne		NOT APPLICABLE		27.27	2.73	30.00	N/A			
Wood Chip (secondary ground) - Hazelmere	1 tonne	45.45	4.55	50.00	45.45	4.55	50.00	0.00%			
Wood Chip (fines) - Hazelmere	1 tonne	30.00	3.00	33.00	40.91	4.09	45.00	36.36%			

(For 2009/2010 material purchases in excess of 200 tonnes and 1,000 are subject to a reduction of 25% and 30% respectively.)

Risk Management Consulting Rates and Training Course Fees 2009/2010

	Prior Years Actuals										Imposed	
	2003/2004	2004/2005	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	% Change			2009/2010	% Change
Consulting Fees												
Member Councils (Per Hour)	\$54.00	\$56.00	\$56.00	\$75.00	\$78.00	\$80.91	\$84.55	4.5%				
WMRC (Per Hour)	\$86.00	\$88.00	\$88.00	\$90.00	\$92.00	\$95.45	\$107.27	12.4%				
Other Organisations – Regular (Per Hour)	\$90.00	\$93.00	\$93.00	\$95.00	\$97.00	\$100.91	\$107.27	6.3%				
Other Organisations – Occasional (Per Hour)	\$95.00	\$98.00	\$98.00	\$98.00	\$101.00	\$109.09	\$118.18	8.3%				
Internal – EMRC (Per Hour)	\$86.00	\$88.00	\$88.00	\$88.00	\$90.00	\$94.00	\$97.76	4.0%				
InterCouncil Comparison Scheme (Benchmarking process)				\$36.00 per mth	\$36.00 per mth	\$37.50 per mth	\$39.00 per mth	4.0%				
	2004	2005	2006	2007	2008	2009	2010	% Change				
General Safety Training Course Fees												
Half Day (Per Participant)	\$118.18	\$121.82	\$123.64	\$125.45	\$129.21	\$134.55	\$140.00	4.1%				
One Day (Per Participant)	\$197.27	\$203.64	\$207.27	\$213.64	\$217.91	\$227.27	\$236.36	4.0%				
Two Day (Per Participant)	\$331.82	\$340.91	\$345.45	\$354.55	\$365.19	\$380.00	\$395.45	4.1%				
WorkSafe Safety Awareness Training - Construction Industry (Half day)					\$68.18	\$73.64	\$79.09	7.4%				
Traffic Management Training Course Fees												
Basic Worksite Traffic Management	\$118.18	\$118.18	\$118.18	\$124.54	\$188.00	\$196.36	\$205.45	4.6%				
Advanced Worksite Traffic Management	\$159.09	\$159.09	\$390.90	\$410.91	TBA	TBA	TBA	N/A				
Traffic Controller	\$118.18	\$118.18	\$118.18	\$124.54	\$188.00	\$196.36	\$205.45	4.6%				
Events Traffic Controller course					\$127.27	\$130.91	\$131.82	0.7%				

* Notes: All Rates are exclusive of GST

Environmental Consulting Rates 2009/2010

	Prior Year Actuals							Proposed	
	2004/05	2005/2006	2006/2007	2007/2008	2008/2009	2009/2010	% Change		
Member Council Consulting Fees									
Consultant Executive	\$76.00	\$78.00	\$80.00	\$85.00	\$88.00	\$92.00	4.55%		
Consultant Manager			\$70.00	\$75.00	\$78.00	\$82.00	5.13%		
Senior Consultant	\$58.00	\$58.00	N/A	\$65.00	\$68.00	\$71.00	4.41%		
Consultant	\$54.00	\$56.00	\$58.00	\$58.00	\$60.00	\$63.00	5.00%		
Technical Officer	\$39.00	\$40.00	\$42.00	\$44.00	\$46.00	\$48.00	4.35%		
Other Organisations Consulting Fees									
Consultant Executive	\$105.00	\$110.00	\$115.00	\$150.00	\$165.00	\$174.00	5.45%		
Consultant Manager	\$90.00	\$95.00	\$100.00	\$130.00	\$145.00	\$153.00	5.52%		
Senior Consultant	\$90.00	\$95.00	N/A	\$130.00	\$145.00	\$153.00	5.52%		
Consultant	\$80.00	\$85.00	\$90.00	\$120.00	\$132.00	\$139.00	5.30%		
Technical Officer	\$70.00	\$75.00	\$80.00	\$105.00	\$115.00	\$121.00	5.22%		
Internal (EMRC) Consulting Fees									
Consultant Executive	\$90.00	\$90.00	\$90.00	\$95.00	\$98.00	\$103.00	5.10%		
Consultant Manager	\$75.00	\$75.00	\$80.00	\$80.00	\$84.00	\$88.00	4.76%		
Senior Consultant	\$75.00	\$75.00	N/A	\$80.00	\$83.00	\$87.00	4.82%		
Consultant	\$68.00	\$68.00	\$70.00	\$70.00	\$73.00	\$77.00	5.48%		
Technical Officer	\$52.00	\$52.00	\$55.00	\$55.00	\$57.00	\$60.00	5.26%		

* Note : All Rates are exclusive of GST



WASTE DISPOSAL TONNAGES

**For the Year Ending
30 June 2010**

TONNAGES ANALYSIS

COUNCIL	ACTUAL 2005/06 TONNES	ACTUAL 2006/07 TONNES	ACTUAL 2007/08 TONNES	ACTUAL 2008/09 TONNES	PROJECTED 2009/10 TONNES
Bayswater - MSW	23,618	24,488	26,425	25,930	28,152
Belmont	17,466	16,751.62	17,828	20,191	21,758
Bassendean	6,541	5,608.76	5,867	5,866	6,424
Swan - MSW	38,005	40,157.28	42,421	40,923	46,694
Mundaring	15,025	15,142.04	15,566	15,871	17,825
Kalamunda	23,287	21,795.82	18,452	22,064	24,072
Sub-total Member Councils - MSW	123,944	123,944	126,619	130,865	144,925
Bayswater - Greenwaste	6,849	6,193	4,587	4,578	5,304
Swan - Greenwaste	3,521	2,914	3,485	2,187	1,575
Bassendean - Greenwaste	712	674	776	762	50
Belmont - Greenwaste	26	0	4	168	100
Kalamunda - Greenwaste	200	248	399	4,411	4,386
Mundaring - Greenwaste	175	178	245	4,246	205
Transfer Station - Greenwaste	453	403	478	701	687
Commercial/Other - Greenwaste	381	620	754	1,264	1,376
Sub-total Member Councils - Greenwaste	12,316	11,230	10,726	18,316	13,684
W.M.R.C	17,973	13,536	18,938	17,089	20,000
W.M.R.C Commercial	16,568	15,079	11,1E2	13,458	2,000
EMRC Transfer Stn (Trailers & Commercial etc)	5,794	5,974	7,187	6,989	7,026
Commercial/Other Class III	77,174	102,813	205,664	155,706	150,000
Contaminated Class III	5,382	55,419	3,480	7,536	6,000
Class IV Waste	67,066	13,604	4,636	6,576	4,000
Class IV - Concrete Encapsulation	0	1,400	0	0	20
Sub-total Other Tonnages	189,956	217,824	251,086	207,354	189,046
TOTAL TONNAGES	326,216	352,998	388,431	356,534	347,655
Class III	246,634	321,764	373,070	331,643	329,951
Class IV	67,066	23,004	4,636	6,576	4,020
Greenwaste	12,316	11,230	10,726	18,316	13,684
TOTAL TONNAGES	326,216	352,998	388,431	356,534	347,655

BASE INCOME (INCLUDING LANDFILL LEVY) FROM TONNAGES ANALYSIS

COUNCIL	A/C#	IE	ACTUAL 2005/06 \$	ACTUAL 2006/07	ACTUAL 2007/08	ACTUAL 2008/09 \$	PROJECTED 2009/10 \$
Bayswater - MSW	53310/00	BB	-650,961	-739,712	-936,987	-949,106	-1,154,232
Belmont	53310/00	BC	-491,462	-662,340	-632,932	-766,521	-892,078
Bassendean	53310/00	BA	-170,478	-181,019	-208,788	-224,328	-263,397
Swan - MSW	53310/00	BD	-1,110,743	-1,330,826	-1,516,984	-1,582,642	-1,914,434
Mundaring	53310/00	BF	-435,735	-559,573	-553,333	-605,770	-730,815
Kalamunda	53310/00	BE	-675,577	-698,551	-637,266	-827,666	-986,952
Sub-total Member Councils - MSW			-3,534,956	-4,172,022	-4,406,291	-4,950,032	-5,941,907
Bayswater - Greenwaste	58864/00	BB	-277,289	-246,358	-209,786	-231,515	-291,720
Swan - Greenwaste	58864/00	BD	-80,979	-68,773	-80,356	-50,993	-45,675
Bassendean - Greenwaste	58864/00	BA	-15,352	-16,180	-20,174	-20,195	-1,456
Belmont - Greenwaste	58864/00	BC	-592	0	-104	-5,834	-2,900
Kalamunda - Greenwaste	58864/00	BE	-4,700	-4,949	-10,598	-107,340	-127,194
Mundaring - Greenwaste	58864/00	BF	-4,020	-2,335	-6,463	-2,333	-5,945
Transfer Station - Greenwaste	58864/00	BI	0	0	0	0	0
Commercial/Other Greenwaste	58864/00	BK	31,982	42,211	68,137	72,167	26,808
Sub-total Member Councils - Greenwaste			417,913	-380,805	-385,617	490,366	-500,698
W.M.R.C	53310/00	BG	-521,206	-571,522	-709,420	-609,380	-820,000
W.M.R.C Commercial	53310/00	BH	-563,313	-600,583	-609,514	-746,302	-120,900
EMRC Transfer Stn (Trailers etc)	58857/00	BI	-352,015	-413,141	-585,958	-543,227	-562,167
EMRC Transfer Stn (Commercial)	58857/00	BK	-74,748	-110,638	-148,748	-209,661	-131,854
Commercial/Other Class III	53310/00	BK	-2,039,779	-3,389,635	-9,194,357	-8,015,614	-8,517,500
Contaminated Class III	53310/00	BJ	-180,738	-2,088,679	-169,653	-399,540	-310,920
Class IV Waste	53330/00	BK	-2,479,086	-730,314	-309,801	-528,087	-452,720
Class IV - Concrete Encapsulation	53330/01	BK	0	-709,069	0	0	-11,000
Sub-total Other			-6,210,884	-8,613,581	-11,727,451	-11,051,811	-10,927,060
TOTAL BASE			-10,163,753	-13,166,409	-16,599,359	-16,498,209	-17,369,665
Class III			-7,266,754	-11,346,221	-15,903,941	-15,479,756	-16,405,248
Class IV			-2,479,086	-1,439,383	-309,801	-528,087	-463,720
Greenwaste			-417,913	-360,805	-385,617	-490,366	-500,698
TOTAL BASE			-10,163,753	-13,166,409	-16,599,359	-16,498,209	-17,369,665



ANNUAL BUDGET SUMMARY

**For the Year Ending
30 June 2010**

Annual Budget Summary 2009/2010

	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
Governance			
Operating Income	0	(663)	0
Operating Expenditure	1,572,172	1,334,943	1,772,107
Total for Governance	1,572,172	1,334,280	1,772,107
Corporate Services			
Operating Income	(176,300)	(183,373)	(143,150)
Operating Expenditure	133,557	51,535	91,408
Other Income	(296,181)	(184,515)	(462,796)
Other Expenditure	251,703	193,150	434,050
Capital Expenditure	777,280	413,083	1,030,988
Total for Corporate Services	690,059	289,881	950,500
Waste Management Services			
Operating Income	(19,477,494)	(19,300,645)	(20,429,724)
Operating Expenditure	14,550,109	15,930,800	15,627,689
Other Income	(183,554)	(230,295)	(198,706)
Other Expenditure	180,260	51,486	194,159
Capital Expenditure	4,304,889	3,104,921	8,081,861
Total for Waste Management Services	(625,790)	(443,734)	3,275,279
Environmental Services			
Operating Income	(901,674)	(790,365)	(1,957,990)
Operating Expenditure	1,277,942	1,128,383	2,324,757
Other Income	0	0	0
Capital Expenditure	3,500	1,327	3,500
Total for Environmental Services	379,768	339,346	370,267
Regional Development			
Operating Income	(462,464)	(350,686)	(398,892)
Operating Expenditure	1,761,905	1,163,246	1,610,406
Capital Expenditure	2,500	1,043	3,000
Total for Regional Development	1,301,941	813,603	1,214,514

Annual Budget Summary 2009/2010

	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
Risk Management Services			
Operating Income	(227,800)	(227,868)	(201,800)
Operating Expenditure	260,659	237,991	253,421
Capital Expenditure	1,000	0	1,000
Total for Risk Management Services	33,859	10,122	52,621
Resource Recovery			
Other Income	(4,430,596)	(4,449,468)	(4,959,078)
Other Expenditure	1,276,754	666,093	1,139,906
Capital Expenditure	2,010,000	299	3,500
Total for Resource Recovery	(1,143,841)	(3,783,076)	(3,815,672)
Ascot Place			
Operating Income	(21,000)	(21,424)	(1,000)
Operating Expenditure	415,815	222,017	475,516
Capital Expenditure	6,271,500	2,843,037	1,070,000
Total for Ascot Place	6,666,315	3,043,630	1,544,516
Investment			
Operating Income	(178,000)	(147,195)	(105,500)
Other Income	(1,393,100)	1,471,922	(1,100,000)
Total for Investment	(1,571,100)	1,324,728	(1,205,500)
Net Operating and Capital Expenditure	7,303,383	2,928,780	4,158,633



FINANCIAL PERFORMANCE BY ACCOUNT

**For the Year Ending
30 June 2010**

Financial Performance by Account 2009/2010

Governance and Corporate Services	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Manage Governance and Corporate Services

Operating Income

54440/00	Income Vehicles - Ascot Place	(1,100)	(8,224)	(1,100)
58925/01	Income Workers Compensation Governance and Corporate	0	(7,754)	0
59981/00	Income Governance and Corporate Services Business Unit	(7,800)	(13,962)	0
		(8,900)	(29,939)	(1,100)

Operating Expenditure

61440/00	Internal Revenue Vehicles - Ascot Place	(298,700)	(301,969)	(306,600)
65420/05	Operate and Maintain Minor Plant - Ascot Place	1,270	2,598	1,320
65420/06	Operate and Maintain Generator - Ascot Place	18,700	22,181	8,300
65420/07	Operate and Maintain Plant and Equipment - Ascot Place	15,000	280	5,000
65440/00	Operate and Maintain Vehicles - Ascot Place	294,650	270,588	301,650
66510/01	Operate and Maintain Office Equipment - Corporate Services	19,230	19,523	19,850
67610/01	Operate and Maintain Office Furniture and Fittings - Corporate	2,130	1,780	2,000
68690/00	Operate and Maintain Miscellaneous Furniture and Fittings - Ascot	10,000	9,713	10,000
71915/01	Internal Revenue Staff Leave Entitlements - Governance and	(230,739)	(213,129)	(242,431)
73917/01	Provide Staff Annual Leave - Governance and Corporate Services	137,029	132,668	142,335
73918/01	Recruit Staff - Corporate Services	50,400	14,602	25,400
73918/08	Recruit Senior Staff	17,400	12,104	54,600
73921/01	Provide Staff Sick Leave - Governance and Corporate Services	27,994	91,016	29,383
73922/01	Provide Staff Long Service Leave - Governance and Corporate	0	36,531	31,537
73923/01	Provide Staff RDO and TIL - Governance and Corporate Services	0	(2,261)	0
73924/01	Provide Staff Public Holiday Leave - Governance and Corporate	67,185	64,122	70,519
73929/01	Provide Staff Other Leave - Governance and Corporate Services	0	6,693	0
73981/00	Manage Governance and Corporate Services Business Unit	820,780	645,189	1,026,113
73987/00	Provide Corporate Environmental Advice and Monitor Business Risk	69,000	94,142	68,500
		1,021,329	906,370	1,247,476

Net (Income) Expenditure

1,012,429	876,430	1,246,376
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Provide Governance

Operating Income

59993/00	Income - Governance / Council Members	0	(663)	0
		0	(663)	0

Operating Expenditure

73902/00	Provide Committee Support	52,229	91,117	49,003
73993/00	Governance - Council Members	1,452,422	1,226,538	1,653,057
73994/00	Conduct Committee Meetings	8,000	11,153	12,000
73995/00	Conduct Council Meetings	32,950	25,683	26,750
		1,545,601	1,354,491	1,740,810

Net (Income) Expenditure

1,545,601	1,353,827	1,740,810
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Allocate Corporate Services Costs

Operating Expenditure

71981/00	Internal Revenue Governance and Corporate Services Business	(3,311,299)	(2,832,484)	(3,777,189)
		(3,311,299)	(2,832,484)	(3,777,189)

Net (Income) Expenditure

(3,311,299)	(2,832,484)	(3,777,189)
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Financial Performance by Account 2009/2010

Governance and Corporate Services	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Develop Advocacy and Lobbying Protocol

Operating Expenditure

73966/00	Develop and Implement a Lobbying and Advocacy Plan -	4,500	0	0
		4,500	0	0

Net (Income) Expenditure

4,500	0	0
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Educate and Raise Staff Awareness of Environmentally Responsible Behaviours and

Operating Expenditure

73989/01	Implement Environmental Policy Implementation Group (EPIG)	1,100	0	200
		1,100	0	200

Net (Income) Expenditure

1,100	0	200
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Facilitate Continuous Organisational Improvement Programmes

Operating Income

58988/02	Income Facilitate Continuous Improvement Programme (Australian)	0	(4,000)	0
		0	(4,000)	0

Operating Expenditure

73988/01	Implement Business Management System	20,500	9,786	10,750
73988/02	Facilitate Continuous Improvement Programme	15,650	6,625	11,250
		36,150	16,411	22,000

Net (Income) Expenditure

36,150	12,411	22,000
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Identify and Coordinate Networking Opportunities

Operating Income

58996/00	Income Conduct Other Functions	(22,800)	(15,143)	(14,900)
		(22,800)	(15,143)	(14,900)

Operating Expenditure

73904/01	Attend Corporate and Award Functions and Events - Governance	1,200	227	1,200
73965/00	Conduct Promotions/Public Relations Events - Marketing	13,050	5,403	13,050
73992/00	Hold Annual Dinner	50,000	43,455	45,000
73996/00	Conduct Other Functions	27,600	27,887	34,100
		91,850	76,972	93,350

Net (Income) Expenditure

69,050	61,829	78,450
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Financial Performance by Account 2009/2010

Governance and Corporate Services	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Implement Employee Assistance Programme (EAP)

Operating Expenditure

73911/00	Provide Employee Assistance Programme (EAP)	2,000	1,735	2,000
73911/01	Promote Staff Health and Welfare - Corporate Services	650	873	1,050
		2,650	2,608	3,050
Net (Income) Expenditure		2,650	2,608	3,050

Implement EMRC's Strategic Information Plan

Other Expenditure

83550/00	Disposal of Information Technology PC's and Printers	0	4,022	0
83560/00	Disposal of Network Communications Equipment	0	25	0
83570/00	Disposal of Information Technology Servers	0	200	0
83580/00	Disposal of PABX/Telephone Equipment - Ascot Place	0	280	0
		0	4,527	0

Capital Expenditure

24550/00	Purchase Information Technology PC's and Printers	90,000	32,635	82,500
24560/00	Purchase Network Communication Equipment	116,000	8,620	148,500
24570/00	Purchase Information Technology Servers	132,000	12,391	133,000
24580/00	Purchase PABX/Telephone Equipment	13,000	4,419	16,000
		351,000	58,064	380,000
Net (Income) Expenditure		351,000	62,591	380,000

Implement Governance and Corporate Services Staff Training and Development

Operating Expenditure

73919/01	Train and Develop Staff - Governance and Corporate Services	70,167	40,978	64,130
		70,167	40,978	64,130
Net (Income) Expenditure		70,167	40,978	64,130

Implement Governance and Corporate Services Study Assistance Programme

Operating Expenditure

73914/01	Implement Governance and Corporate Services Study Assistance	5,000	706	4,000
		5,000	706	4,000
Net (Income) Expenditure		5,000	706	4,000

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

Operating Expenditure

73989/00	Undertake Strategic Planning Research and Special Projects	100,300	6,654	90,750
73999/00	Prepare Strategic Plan and Plan for the Future	12,400	4,130	38,500
		112,700	10,784	129,250
Net (Income) Expenditure		112,700	10,784	129,250

Financial Performance by Account 2009/2010

Governance and Corporate Services	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Manage Corporate Administration Facilities (Ascot Place)

Operating Income

52240/01	Income Administration Building - Ascot Place	(21,000)	(21,424)	(1,000)
		(21,000)	(21,424)	(1,000)

Operating Expenditure

61240/01	Internal Revenue Administration Building - Ascot Place	(200,000)	(200,000)	(200,000)
63240/01	Operate and Maintain Administration Building - Ascot Place	316,595	318,374	348,396
63240/02	Clean Administration Building - Ascot Place	41,050	41,668	46,050
63240/03	Repair Administration Building - Ascot Place	241,500	45,323	262,500
63240/04	Lease Artwork Administration Building - Ascot Place	6,000	6,036	7,000
63240/05	Operate and Maintain Council Administration Building & Land (218	0	217	900
64370/01	Operate and Maintain Roads / Car Parks (222 Great Eastern	4,700	4,683	4,700
64394/02	Operate and Maintain Perimeter Fencing - Ascot Place	200	183	200
66530/01	Operate and Maintain Security System - Ascot Place	5,770	5,533	5,770
66590/00	Operate and Maintain Miscellaneous Equipment-Ascot Place	1,400	1,504	1,700
		417,215	223,520	477,216

Capital Expenditure

24130/01	Purchase Land - Ascot Place	5,312,500	2,608,504	0
24590/01	Purchase/ Replace other Equipment - Ascot Place	2,000	991	2,000
24690/00	Purchase/ Replace Miscellaneous Furniture and Equipment-Ascot	2,000	0	2,000
25140/01	Upgrade Landscaping - Ascot Place	5,000	0	0
25240/01	Upgrade Administration Building - Ascot Place	750,000	110,870	839,000
25240/02	Upgrade Air Conditioning Equipment - Ascot Place	200,000	122,672	227,000
		6,271,500	2,843,037	1,070,000

Net (Income) Expenditure

6,667,715	3,045,134	1,546,216
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Manage Portfolio of Assets

Other Income

82440/00	Income Disposal of Vehicles - Ascot Place	(296,181)	(182,727)	(462,796)
82620/00	Income Disposal of Artwork - Ascot Place	0	(1,500)	0
		(296,181)	(184,227)	(462,796)

Other Expenditure

83440/00	Disposal of Vehicles - Ascot Place	251,703	188,173	434,050
83620/00	Disposal Artwork - Ascot Place	0	450	0
		251,703	188,623	434,050

Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	344,280	340,650	556,988
24510/01	Purchase Office Equipment - Corporate Services	47,000	1,200	62,000
24610/01	Purchase Office Furniture and Fittings - Corporate Services	10,000	8,249	10,000
24620/00	Purchase Art Works	5,000	4,921	12,000
25530/01	Upgrade Security Equipment - Ascot Place	20,000	0	10,000
		426,280	355,019	650,988

Net (Income) Expenditure

381,802	359,415	622,242
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Financial Performance by Account 2009/2010

Governance and Corporate Services	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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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	20,591	0
		27,000	20,591	0
		27,000	20,591	0

Net (Income) Expenditure

27,000	20,591	0
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Provide Administration Services

Operating Income

59901/00	Income Administration Services	(250)	(295)	(250)
		(250)	(295)	(250)

Operating Expenditure

73901/00	Provide Administrative Service	242,655	235,013	248,861
73903/00	Provide Corporate Information (Records) Service	60,569	47,132	62,820
73904/00	Co-ordinate Functions and Events - Ascot Place	41,266	34,975	43,617
73905/00	Provide Reception Service	34,792	42,868	36,402
		379,282	359,987	391,700

Net (Income) Expenditure

379,032	359,692	391,450
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Provide Financial Services

Operating Income

59943/00	Income Financial Services	(400)	(4,000)	(3,150)
59944/00	Income Purchasing Services	0	(771)	0
59945/00	Income Municipal Cash Investments	(178,000)	(147,195)	(105,500)
59945/02	Income Municipal Cash at Bank	(140,000)	(103,615)	(120,000)
		(318,400)	(255,580)	(228,650)

Operating Expenditure

73941/00	Provide Accounts Payable Services	92,441	82,697	88,973
73942/00	Provide Accounts Receivable Services	57,583	35,512	45,554
73943/00	Provide Financial Services	265,128	225,091	425,755
73943/01	Provide Financial Services - Non GST Fees and Charges	700	766	700
73944/00	Provide Purchasing Services	56,647	61,048	60,658
		472,499	405,114	621,640

Other Income

59945/01	Income Restricted Cash Investments	(1,393,100)	(1,778,552)	(1,100,000)
59945/03	Unrealised loss/gain on Restricted Investments	0	3,250,474	0
		(1,393,100)	1,471,922	(1,100,000)

Net (Income) Expenditure

(1,239,001)	1,621,456	(707,010)
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Financial Performance by Account 2009/2010

Governance and Corporate Services	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Provide Human Resource Management Services

Operating Income

58912/00	Income Human Resource Services	(150)	(120)	(150)
		(150)	(120)	(150)

Operating Expenditure

73912/00	Provide Human Resource Management Service	96,679	158,391	125,380
73912/01	Conduct Staff Recognition Presentations	3,000	704	3,000
73913/00	Provide Payroll Service	18,707	23,312	17,255
93999/01	Clearing Account - Salaries Paid	0	5,510,104	0
93999/02	Clearing Account - Salaries Allocated	0	(5,510,104)	0
		118,386	182,406	145,635

Net (Income) Expenditure

118,236	182,287	145,485
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Provide Information and Technology Service

Operating Income

58550/00	Income Information Technology PC's and Printers	0	(41)	0
59951/00	Income Information Technology Services	0	(5,299)	0
		0	(5,340)	0

Operating Expenditure

66550/00	Operate and Maintain Information Technology PC's and Printers	85,100	61,860	83,300
66560/00	Operate and Maintain Network Communications Equipment	10,400	16,455	19,300
66570/00	Operate and Maintain Information Technology Servers	61,100	32,873	45,500
66580/00	Operate and Maintain PABX/Telephone Equipment	9,730	10,239	12,200
71951/00	Internal Revenue Information Technology Services	(1,500)	0	(1,500)
73951/00	Manage Information Technology Services	208,734	193,974	218,390
73952/00	Manage Application and Operating System Software	288,000	105,417	269,650
		661,564	420,819	646,840

Other Income

82550/00	Income Disposal of Information Technology PC's and Printers	0	(287)	0
82560/00	Income Disposal of Network Communications Equipment	0	0	0
		0	(287)	0

Net (Income) Expenditure

661,564	415,193	646,840
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Provide Internal Audit and Compliance Services

Operating Expenditure

73906/00	Provide Compliance Services and Internal Audit	34,000	29,820	37,500
		34,000	29,820	37,500

Net (Income) Expenditure

34,000	29,820	37,500
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Financial Performance by Account 2009/2010

Governance and Corporate Services	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Provide Organisation Development Services

Operating Expenditure

73988/00	Provide Organisational Development Service	164,237	110,001	163,932
		164,237	110,001	163,932
Net (Income) Expenditure		164,237	110,001	163,932

Provide Organisation Marketing and Communication Services

Operating Income

59961/00	Income Marketing and Communications	(3,800)	(20,151)	(3,600)
		(3,800)	(20,151)	(3,600)

Operating Expenditure

71961/00	Internal Revenue Marketing and Communications	(9,200)	(1,500)	(2,200)
73961/00	Manage Marketing and Communications Services	175,213	166,783	157,591
73963/00	Prepare Annual Report	9,000	7,273	9,000
		175,013	172,556	164,391
Net (Income) Expenditure		171,213	152,405	160,791

Update Maintain and Promote EMRC's Web Presence

Operating Expenditure

73953/00	Manage Web Based Communications	33,000	21,832	53,000
73953/01	Update Style and Content of EMRC Web Sites	59,600	85,011	110,100
		92,600	106,843	163,100
Net (Income) Expenditure		92,600	106,843	163,100

Financial Performance by Account 2009/2010

Waste Management	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Manage Engineering and Waste Management Services

Operating Income

59982/00	Income Engineering / Waste Management Business Unit	(117,000)	(105,650)	(96,055)
59982/01	Income Engineering / Waste Management Business Unit - Vehicle	(200)	138	(200)
		(117,200)	(105,512)	(96,255)

Operating Expenditure

66510/02	Operate and Maintain Office Equipment - Waste Management	0	68	100
67610/02	Operate and Maintain Office Furniture and Fittings - Waste	1,400	3,118	2,600
67610/09	Operate and Maintain Office Furniture and Fittings - Hazelmere	0	104	100
71915/02	Internal Revenue Staff Leave Entitlements - Engineering and Waste	(181,573)	(78,188)	(164,281)
71982/00	Internal Revenue Engineering / Waste Management Business Unit	0	(345)	0
73917/02	Provide Staff Annual Leave - Engineering Waste Management	48,209	117,071	61,345
73918/02	Recruit Staff - Engineering / Waste Management	15,900	40,177	7,000
73921/02	Provide Staff Sick Leave - Engineering Waste Management	10,257	18,597	13,052
73922/02	Provide Staff Long Service Leave - Engineering Waste Management	4,000	12,975	4,000
73923/02	Provide Staff RDO and TIL Leave - Engineering Waste Management	0	(5,191)	0
73924/02	Provide Staff Public Holiday Leave - Engineering Waste	24,617	47,004	31,325
73982/00	Manage Engineering / Waste Management Business Unit	728,893	589,720	934,628
		651,703	745,110	889,869

Capital Expenditure

24510/02	Purchase / Replace Office Equipment - Engineering / Waste	1,400	0	500
24590/03	Purchase/Replace Other Equipment - Engineering and Waste	0	0	2,700
24610/03	Purchase Office Furniture and Fittings-Engineering and Waste	2,400	1,372	2,400
24610/10	Purchase Office Furniture and Fittings-Hazelmere	0	496	0
		3,800	1,869	5,600

Net (Income) Expenditure

538,303	641,467	799,214
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Collect Problematic Waste in the Region

Operating Income

58866/00	Income Household Hazardous Waste	(91,240)	(405,722)	(50,004)
		(91,240)	(405,722)	(50,004)

Operating Expenditure

72866/00	Manage Household Hazardous Waste	155,211	24,775	2,515
72866/02	Dispose of Household Hazardous Waste	50,000	444,751	50,100
72866/03	Market Household Hazardous Waste Collections	2,000	4,417	2,000
		207,211	473,943	54,615

Net (Income) Expenditure

115,971	68,222	4,611
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Develop Advocacy and Lobbying Protocol

Operating Expenditure

73966/03	Develop and Implement a Lobbying and Advocacy Plan - Waste	2,000	0	2,000
		2,000	0	2,000

Net (Income) Expenditure

2,000	0	2,000
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Financial Performance by Account 2009/2010

Waste Management	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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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	0	(3,427)	(8,000)
58939/06	Income Fluorescent Light Recycling Study & Trial	0	0	(75,368)
		0	(3,427)	(83,368)

Operating Expenditure

72866/01	Conduct School Battery Collection Programme	11,000	25,350	41,802
73939/06	Undertake Fluorescent Light Recycling Study & Trial	0	0	61,633
		11,000	25,350	103,435

Capital Expenditure

24590/04	Purchase Other Equipment - Waste Education Bins Grant	0	0	19,509
		0	0	19,509

Net (Income) Expenditure

11,000	21,923	39,576
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Develop and implement an Education Programme for the Red Hill Education Centre

Operating Expenditure

72873/00	Conduct Waste Education Programmes	88,945	52,623	74,311
		88,945	52,623	74,311

Capital Expenditure

24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill Education	30,500	5,569	12,000
		30,500	5,569	12,000

Net (Income) Expenditure

119,445	58,192	86,311
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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	34,500	14,661	18,200
		34,500	14,661	18,200

Net (Income) Expenditure

34,500	14,661	18,200
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Identify and Coordinate Networking Opportunities

Operating Expenditure

73904/02	Attend Corporate and Award Functions and Events - Engineering	5,000	4,959	1,500
		5,000	4,959	1,500

Net (Income) Expenditure

5,000	4,959	1,500
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Financial Performance by Account 2009/2010

Waste Management	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Implement Red Hill Master Plan Planning Recommendations

Capital Expenditure

24310/06	Construct Class III Cell Stage 11 and 12 - Red Hill Landfill Facility	400,000	157,429	0
24310/08	Construct Class III Cell Farm Stage 1 - Red Hill Landfill Facility	0	0	3,420,268
24310/09	Investigate and Design Class III Cell Farm Stage 2 - Redhill Landfill	0	0	5,000
24310/10	Investigate and Design Class III Cell Farm Stage 3 - Redhill Landfill	0	0	8,500
24311/01	Construct Asbestos Cell - Red Hill Landfill Facility	10,000	0	0
24320/01	Construct Class III Leachate Pond - Red Hill Landfill Facility	50,000	36,099	330,000
24340/01	Construct Class IV Leachate Pond - Red Hill Landfill Facility	0	0	0
24350/00	Construct Siltation Ponds - Red Hill Landfill Facility	14,000	6,604	46,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	209,666	387,206	111,120
24393/00	Construct Water Storage Dams - Red Hill Landfill Facility	40,000	0	580,000
24393/01	Construct Water Storage Dams/Tanks - Hazelmere	0	1,125	0
24394/00	Construct Perimeter Fencing - Red Hill Landfill Facility	4,000	(822)	12,600
24394/02	Construct Perimeter Fencing - Red Hill Farm	215,908	152,789	0
24394/03	Construct Perimeter Fencing - Hazelmere	19,250	0	0
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	40,000	0	20,000
24396/01	Construct Monitoring Bores - Red Hill Farm	32,000	0	0
24397/00	Construct Perimeter Bunds - Red Hill Landfill Facility	0	0	5,000
		1,034,824	740,429	4,538,488
Net (Income) Expenditure		1,034,824	740,429	4,538,488

Implement Red Hill Master Plan Recommendations (Other)

Operating Expenditure

73939/02	Update Red Hill Development Plan	20,000	0	5,000
		20,000	0	5,000
Net (Income) Expenditure		20,000	0	5,000

Implement Regional Waste Education Plan

Operating Income

58873/01	Income Stakeholder Waste Education	(311,256)	(295,907)	(331,349)
58873/02	Income Earth Carers Volunteer Program	0	(6,774)	(30,500)
58873/03	Income Stakeholder Waste Education - Vehicle Reimbursement	0	(491)	(1,872)
		(311,256)	(303,172)	(363,721)

Operating Expenditure

72873/01	Provide Stakeholder Waste Education Service	67,403	84,275	57,523
72873/02	Conduct Waste Education Research / Surveys	16,500	(45)	0
72873/03	Conduct Regional Waste Education Events	13,000	5,094	11,000
72873/04	Produce Regional Waste Education Marketing Materials	130,000	88,506	130,000
72873/06	Conduct Earth Carers Volunteer Program	0	924	41,384
		226,903	178,753	239,907
Net (Income) Expenditure		(84,353)	(124,419)	(123,814)

Financial Performance by Account 2009/2010

Waste Management	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Implement Waste Management Services Study Assistance Programme

Operating Expenditure

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

Net (Income) Expenditure

1,750	0	1,750
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Implement Waste Management Staff Training and Development

Operating Expenditure

73919/02	Train and Develop Staff - Engineering / Waste Management	24,197	20,657	39,739
73919/03	Train and Develop Staff - Red Hill Landfill Facility	19,529	10,646	52,228
73919/08	Train and Develop Staff - Waste Management Landfill Operations	33,686	27,318	0
73919/09	Train and Develop Staff - Hazelmere Operations Staff	0	2,475	6,669
		77,412	61,096	98,636

Net (Income) Expenditure

77,412	61,096	98,636
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Financial Performance by Account 2009/2010

Waste Management		Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
Manage Major and Minor Plant (Red Hill Waste Disposal Facility)				
Operating Income				
58410/00	Income Plant	(17,000)	(19,015)	(17,000)
		(17,000)	(19,015)	(17,000)
Operating Expenditure				
61410/00	Internal Revenue Plant	(1,302,549)	(1,115,500)	(1,083,101)
61430/00	Internal Revenue Vehicles - Red Hill Landfill Facility	(80,000)	(134,081)	(125,000)
65410/00	Operate and Maintain Plant - Waste Management Facilities	1,337,540	1,688,355	1,758,210
65410/01	Operate and Maintain Plant - Arrange for servicing repairs and	30,438	23,577	29,485
65410/02	Operate and Maintain Plant - Hazelmere	0	13,325	0
65420/01	Operate and Maintain Minor Plant - Water Pumps	92,716	80,931	76,663
65420/02	Operate and Maintain Minor Plant - Generators	9,229	16,155	16,218
65420/03	Operate and Maintain Minor Plant - Water Tanker	4,800	4,811	3,580
65420/04	Operate and Maintain Minor Plant-Trailers-Red Hill	500	75	450
65420/08	Operate and Maintain Miscellaneous Plant - Hazelmere	0	777	0
65420/99	Operate and Maintain Minor Plant - Misc Attachments - Red Hill	43,000	65,356	36,400
		135,674	643,780	712,905
Other Income				
82410/00	Income Disposal of Plant - Red Hill Landfill Facility	(100,000)	(184,114)	(98,500)
82430/00	Income Disposal of Vehicles - Red Hill Landfill Facility	(83,554)	(46,182)	(100,206)
		(183,554)	(230,295)	(198,706)
Other Expenditure				
83410/00	Disposal of Plant - Red Hill Landfill Facility	101,500	14,970	101,500
83420/00	Disposal of Minor Plant - Red Hill Landfill Facility	1,000	0	0
83430/00	Disposal of Vehicles - Red Hill Landfill Facility	77,760	35,930	92,659
		180,260	50,900	194,159
Capital Expenditure				
24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	1,265,432	677,549	2,567,000
24410/01	Purchase / Replace Plant - Hazelmere	994,000	939,716	283,900
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	0	2,150	24,880
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	111,783	100,412	117,884
25410/00	Refurbish Plant - Red Hill Landfill Facility	60,000	19,202	24,000
25420/00	Refurbish Minor Plant - Red Hill Landfill Facility	6,000	0	1,200
		2,437,215	1,739,030	3,018,864
Net (Income) Expenditure		2,552,595	2,184,400	3,710,222

Financial Performance by Account 2009/2010

Waste Management	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Market Red Hill Waste Management Facility By-Products

Operating Income

58861/00	Income Surplus Clay	(12,500)	0	(1,000)
58862/00	Income Laterite	(30,500)	(62,098)	(130,000)
58863/00	Income Methane	(40,000)	(47,145)	(55,000)
58864/00	Income Greenwaste Operations	(493,629)	(553,821)	(591,898)
		(576,629)	(663,064)	(777,898)

Operating Expenditure

64395/00	Operate and Maintain Greenwaste Processing Area (Unsealed)	4,673	9,860	9,306
64395/01	Operate and Maintain Contaminated Soil Remediation Area	2,000	0	1,727
64395/02	Operate and Maintain Hardstand & Road - Hazelmere	0	17,055	11,500
72860/00	Market Waste Facility Products	0	0	4,500
72861/00	Manage Surplus Clay Stock Pile	2,096	0	2,639
72862/00	Manage Laterite	133,120	745,244	3,902
72862/01	Market Laterite	500	0	0
72862/02	Remove and Crush Lateritic Caprock - Farm Stage 2	0	0	200,000
72863/00	Manage Methane	20,775	1,705	5,772
72864/01	Manage Greenwaste Composting	220,697	129,653	144,027
72864/02	Manage Greenwaste Mulching	297,989	417,116	399,439
		681,851	1,320,633	782,812

Capital Expenditure

24395/00	Construct Greenwaste Processing Area - Red Hill Landfill Facility	80,000	151,835	0
		80,000	151,835	0

Net (Income) Expenditure

185,221	809,404	4,914
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Monitor Hazelmere Site Utilisation Investigations

Operating Expenditure

73939/03	Undertake Investigations - Hazelmere	50,000	0	0
		50,000	0	0

Net (Income) Expenditure

50,000	0	0
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Financial Performance by Account 2009/2010

Waste Management	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Promote Red Hill Landfill Facility Operations

Operating Expenditure

63252/00	Operate and Maintain Training Centre Buildings (House) - Red Hill	1,250	3,772	3,200
63253/00	Operate and Maintain Environmental Education Centre Buildings -	12,850	13,505	13,309
66530/10	Operate and Maintain Security System Education / Training Centre	950	708	900
68690/01	Operate and Maintain Miscellaneous Furniture and Fittings -	1,750	1,820	1,500
72851/03	Support Local Community Groups within Proximity of Red Hill Waste	15,250	16,498	15,300
72871/00	Provide Site Tours - Red Hill Landfill Facility	6,964	10,530	9,617
72872/00	Conduct Open day - Red Hill Landfill	8,262	7,995	7,736
		47,276	54,829	51,562

Capital Expenditure

25253/00	Refurbish Environmental Education Centre - Redhill Landfill Facility	48,500	7,114	32,300
		48,500	7,114	32,300

Net (Income) Expenditure

95,776	61,943	83,862
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Provide an Engineering and Design Advisory Service

Operating Expenditure

73931/00	Provide Engineering and Design Advisory Service	118,634	90,730	0
		118,634	90,730	0

Net (Income) Expenditure

118,634	90,730	0
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Financial Performance by Account 2009/2010

Waste Management		Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
Provide Waste Disposal Service (Red Hill Waste Disposal Facility)				
Operating Income				
53221/00	Income - Hazelmere Site	(234,500)	(18,171)	(230,000)
53310/00	Income Class III Cells - Red Hill Landfill Facility	(14,834,113)	(14,726,868)	(15,712,727)
53310/01	Income Tyre Recovery Charge Class III Cells - Red Hill Landfill	0	(19,360)	(40,000)
53310/02	Income E-Waste Charge Class III Cells - Red Hill Landfill Facility	0	(232)	0
53330/00	Income Class IV Cells - Red Hill Landfill Facility	(603,600)	(528,087)	(452,720)
53330/01	Income Encapsulate Class IV Material in Concrete - Red Hill Landfill	0	0	(11,000)
58581/01	Income Workers Compensation Reimbursement - Red Hill Landfill	0	(5,842)	0
58851/00	Income Red Hill Landfill Administration	(1,500)	(384)	(500)
58857/00	Income Waste Transfer Station Operations - Red Hill Landfill Facility	(716,419)	(786,983)	(710,020)
58857/01	Income Kalamunda Transfer Station Operations	(176,591)	(207,276)	(161,379)
58857/02	Income Mathieson Road Transfer Station Operations	(401,860)	(309,399)	(219,458)
58857/03	Income Coppin Road Transfer Station Operations	(645,048)	(643,632)	(367,155)
58865/00	Income Remediate Contaminated Soils	(500)	(677)	(33,885)
		(17,614,131)	(17,246,910)	(17,938,845)
Operating Expenditure				
61310/00	Internal Revenue Operate and Maintain Class III Cells - Red Hill	(8,600)	0	0
62120/00	Operate and Maintain Industrial Land - Hazelmere	18,665	31,317	30,367
62150/00	Operate and Maintain Waste Management Land - Redhill Landfill	116,463	96,600	127,015
62150/02	Operate and Maintain Waste Management Land - Lot 82 (South of	500	0	0
62150/03	Operate and Maintain Waste Management Land - Lot 501 (Lot 81	650	800	0
62151/00	Operate and Maintain Waste Management Land - Red Hill Farm	41,107	34,983	0
63221/00	Operate and Maintain Industrial Buildings - Hazelmere	20,000	19,387	21,900
63251/00	Operate and Maintain Administration Buildings - Red Hill Landfill	25,870	26,020	49,208
63259/00	Operate and Maintain Other Waste Management Buildings Red Hill	59,074	80,222	73,184
63494/05	Operate and Maintain Fencing - Hazelmere	0	990	0
64310/01	Operate and Maintain Class III Cells - Receive and Compact Waste	911,580	1,130,650	903,437
64310/02	Operate and Maintain Class III Cells - Suppress Dust	22,816	51,699	17,679
64310/03	Operate and Maintain Class III Cells - Manage Litter	111,218	118,050	114,920
64310/04	Operate and Maintain Class III Cells - Manage Traffic and Maintain	98,566	119,290	128,955
64310/05	Operate and Maintain Class III Cells - Supply and Maintain	538,536	543,042	736,482
64310/06	Operate and Maintain Class III Cells - Sample/Test Materials/Waste	40,000	47,064	52,536
64310/07	Operate and Maintain Class III Cell Drainage System - Red Hill	53,112	91,093	82,241
64310/08	Operate and Maintain Class III Cells - Cell Usage (Airspace	4,485,472	3,377,489	5,368,453
64310/09	Operate and Maintain Class III Cells - Maintain Liner	32,737	0	0
64310/10	Rehabilitate Class III Cells - Red Hill Landfill Facility	52,121	48,885	178,462
64310/11	Receivables Impairment Write-Off - Class III Cells	0	45,413	0
64320/01	Operate and Maintain Class III Leachate Ponds - Red Hill Landfill	145,392	403,476	58,778
64330/01	Operate and Maintain Class IV Cells - Receive and Compact Waste	31,035	5,869	11,729
64330/02	Operate and Maintain Class IV Cells - Suppress Dust	8,060	9,059	8,596
64330/04	Operate and Maintain Class IV Cells - Manage Traffic and Maintain	7,697	1,449	4,355
64330/05	Operate and Maintain Class IV Cells - Supply and Maintain	18,666	3,168	5,469
64330/06	Operate and Maintain Class IV Cells - Sample / Test Materials /	35,000	4,531	5,000
64330/07	Operate and Maintain Class IV Cell Drainage System - Red Hill	18,583	44,576	11,071
64330/08	Operate and Maintain Class IV Cells - Cell Usage (Airspace	259,200	193,039	202,254
64330/09	Operate and Maintain Class IV Cell - Encapsulate Material in	463,749	550,216	6,200
64330/10	Rehabilitate Class IV Cells - Red Hill Landfill Facility	11,858	480	0
64340/01	Operate and Maintain Class IV Leachate Ponds - Red Hill Landfill	289,299	242,325	87,911
64350/00	Operate and Maintain Siltation Ponds - Red Hill Landfill Facility	3,870	12,641	5,106
64360/00	Operate and Maintain Nutrient Stripping Ponds - Red Hill Landfill	26,299	2,377	4,706
64370/00	Operate and Maintain Roads / Car Parks - Red Hill Landfill Facility	43,053	173,279	57,179
64380/00	Operate and Maintain Stormwater System - Red Hill Landfill Facility	13,310	36,145	27,681
64391/00	Operate and Maintain Waste Transfer Station Buildings - Red Hill	13,709	2,280	6,506
64392/00	Operate and Maintain Weighbridge Structure	20,500	40,167	22,000
64393/00	Operate and Maintain Water Storage Dams - Red Hill Landfill	8,310	3,921	6,381
64393/01	Operate and Maintain Water Storage Dams/Tanks - Hazelmere	2,500	2,639	3,500

Financial Performance by Account 2009/2010

Waste Management	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

Operating Expenditure

64394/00	Operate and Maintain Perimeter Fencing - Red Hill Landfill Facility	4,417	3,531	22,551
64394/01	Operate and Maintain Perimeter Fencing - Hazlemere	5,400	1,340	2,200
64394/03	Operate and Maintain Perimeter Fencing - Lot 501 (81North)	1,410	906	0
64394/04	Operate and Maintain Perimeter Fencing - Red Hill Farm	4,599	11,422	727
64396/00	Operate and Maintain Monitoring Bores - Red Hill Landfill Facility	12,500	16,239	15,000
64396/01	Operate and Maintain Monitoring Bores - Red Hill Farm	1,000	0	0
64398/00	Operate and Maintain Miscellaneous Waste Management Structures	5,500	4,437	5,000
65430/00	Operate and Maintain Vehicles - Red Hill Landfill Facility	109,699	134,081	127,981
66510/08	Operate and Maintain Office Equipment - Redhill Landfill Facility	1,000	333	1,100
66520/08	Operate and Maintain Fire Fighting Equipment - Red Hill Landfill	11,450	6,938	13,390
66520/09	Operate and Maintain Fire Fighting Equipment - Hazlemere	100	2,032	1,600
66530/08	Operate and Maintain Security System - Red Hill Waste	16,300	19,739	20,200
66530/09	Operate and Maintain Security System - Hazlemere	15,500	18,259	19,632
66590/08	Operate and Maintain Other Equipment - Red Hill Landfill Facility	28,427	22,712	23,059
66590/09	Operate and Maintain Other Equipment - Hazlemere	150	2,471	2,200
66690/08	Operate and Maintain Miscellaneous Furniture and Fittings-Red Hill	2,000	3,485	3,200
67610/08	Operate and Maintain Office Furniture and Fittings - Red Hill Landfill	150	780	250
69540/08	Operate and Maintain Reticulation - Red Hill Landfill Facility	50	0	0
71915/03	Internal Revenue Staff Leave Entitlements - Red Hill Landfill	(61,169)	(103,665)	(53,859)
71916/00	Internal Revenue Red Hill Operations Staff On Costs	(516,670)	(511,974)	(521,095)
72851/00	Manage and Administer Red Hill Landfill Facility	819,955	911,561	733,877
72851/01	Market Red Hill Landfill Facility	16,501	6,402	10,298
72851/02	Manage Red Hill Landfill Facility Safety Requirements	6,200	3,369	3,100
72857/00	Manage Waste Transfer Station Operations - Red Hill Landfill	404,556	439,031	384,313
72857/01	Manage Kalamunda Transfer Station Operations	160,537	188,709	146,708
72857/02	Manage Mathieson Road Transfer Station Operations	365,327	281,325	199,507
72857/03	Manage Coppin Road Transfer Station Operations	586,407	585,120	333,777
72858/00	Manage Weighbridge Operations - Red Hill Landfill Facility	179,866	213,862	211,619
72865/00	Remediate Contaminated Soils	2,500	840	33,585
73916/00	Manage Red Hill Landfill Operations Staff On Costs	98,063	101,862	103,901
73917/03	Provide Staff Annual Leave - Red Hill Landfill Facility Administration	37,187	46,567	37,310
73917/08	Provide Staff Annual Leave - Waste Management Landfill	94,411	69,771	141,895
73918/03	Recruit Staff - Red Hill Landfill	30,000	13,280	10,000
73921/03	Provide Staff Sick Leave - Red Hill Landfill Facility Administration	7,912	7,005	7,938
73921/08	Provide Staff Sick Leave - Waste Management Landfill Operations	19,364	12,518	29,441
73922/03	Provide Staff Long Service Leave - Red Hill Landfill Facility	0	7,668	0
73922/08	Provide Staff Long Service Leave - Waste Management Landfill	7,000	4,124	7,000
73923/03	Provide Staff RDO and TIL Leave - Red Hill Landfill Facility	0	(1,889)	0
73923/08	Provide Staff RDO and TIL Leave - Waste Management Landfill	0	555	0
73924/03	Provide Staff Public Holiday Leave - Red Hill Landfill Facility	4,747	9,423	4,763
73924/08	Provide Staff Public Holiday Leave - Waste Management Landfill	11,618	19,631	17,665
73925/08	Provide Staff Workers' Compensation - Waste Management Landfill	0	1,249	0
73936/00	Manage Workshop Operations	18,100	32,672	16,100
73939/01	Undertake Geotechnical Investigations	5,000	0	2,000
		10,557,039	10,182,350	10,537,193

Other Expenditure

83590/00	Disposal of Miscellaneous Equipment - Red Hill Landfill Facility	0	586	0
		0	586	0

Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	100,000	40,003	5,000
24250/02	Construct Waste Management Facility Buildings - Hazlemere	14,050	2,761	50,050
24259/01	Investigate and Design Number 3 Workshop - Redhill Landfill Facility	0	0	60,000
24259/02	Construct Waste Management Facility Buildings - Other - Hazlemere	0	26,679	50,000

Financial Performance by Account 2009/2010

Waste Management	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

Capital Expenditure

24392/00	Construct Weighbridge - Hazelmere	150,000	0	0
24395/01	Construct Hardstand and Road - Hazelmere	177,000	166,869	0
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill	175,500	199,106	178,400
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	1,000	2,725	9,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	0	0	600
24520/08	Purchase / Replace Fire Fighting Equipment - Red Hill Landfill	1,500	494	6,000
24530/08	Purchase / Replace Security System - Red Hill Waste Management	5,000	0	7,900
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	20,000	15,552	35,650
24590/02	Purchase / Replace Miscellaneous Plant & Equipment - Hazelmere	0	3,830	26,500
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	1,000	1,056	1,000
25259/01	Refurbish Waste Transfer Station Building - Red Hill Landfill Facility	25,000	0	25,000
		670,050	459,075	455,100

Net (Income) Expenditure

(6,387,042)	(6,604,899)	(6,946,551)
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Satisfy Red Hill Legislative Environmental Requirements

Operating Expenditure

72853/00	Monitor Environmental Impacts - Red Hill Water Monitoring	28,683	45,477	135,700
72854/00	Monitor Environmental Impacts - Red Hill Groundwater Remediation	210,500	247,580	226,700
72855/00	Monitor Environmental Impacts - Red Hill Landfill License Audit	15,000	80	0
72859/00	Monitor Environmental Impacts - Red Hill Landfill Other	42,100	9,948	12,200
72859/01	Monitor Environmental Impacts - Red Hill Landfill National Pollutant	11,000	4,070	50,000
72859/02	Monitor Environmental Impacts - Red Hill Landfill Occupational	0	1,500	3,200
72859/03	Monitor Environmental Impacts - Red Hill Landfill Air	0	0	1,200
		307,283	308,656	429,000

Net (Income) Expenditure

307,283	308,656	429,000
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Financial Performance by Account 2009/2010

Waste Management		Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
Undertake Waste Management Research and Development				
Operating Income				
58888/01	Income Woodwaste Project	(676,332)	(473,938)	(727,001)
58888/02	Income Mattress Project - Hazelmere	(21,120)	(3,749)	(171,040)
58888/03	Income Hazelmere - Vehicle Costs Reimbursement	0	(622)	(1,872)
58933/00	Income Household Hazardous Waste Research and Development	0	(35,520)	0
58939/00	Income Forum of Regional Councils (FORC)	(29,585)	(33,743)	(29,585)
58939/01	Income Engineering / Waste Management Special Projects	(23,000)	(6,253)	(173,135)
		(750,037)	(553,824)	(1,102,633)
Operating Expenditure				
72861/01	Conduct Investigations into Surplus Clay Uses	3,500	0	0
72888/01	Manage Woodwaste Project - Hazelmere	853,598	1,629,067	1,214,741
72888/02	Manage Mattress Project - Hazelmere	134,279	11,704	112,253
72888/03	Receivables Impairment Write-Off - Woodwaste Project	0	286	0
73932/00	Undertake Engineering / Waste Management Research and	55,250	23,229	42,000
73933/00	Undertake Household Hazardous Waste Research and	20,000	28,347	20,000
73934/00	Undertake Green Waste Compost / Mulch Research and	86,800	3,389	0
73935/00	Undertake Class IV Waste Investigations	11,000	0	0
73939/00	Undertake Engineering / Waste Management Special Projects	108,500	39,875	205,000
73939/04	Support Forum of Regional Councils (FORC)	33,000	37,207	31,000
73939/05	Prepare Zero Waste Plans	20,000	223	0
		1,325,927	1,773,327	1,624,994
Net (Income) Expenditure		575,890	1,219,503	522,361

Financial Performance by Account 2009/2010

Environmental Services	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Develop Advocacy and Lobbying Protocol

Operating Expenditure

73966/01	Develop and Implement a Lobbying and Advocacy Plan -	2,000	0	2,000
		2,000	0	2,000
Net (Income) Expenditure		2,000	0	2,000

Identify and Coordinate Networking Opportunities

Operating Expenditure

73904/05	Attend Corporate and Award Functions and Events - Environmental	1,000	985	1,000
		1,000	985	1,000
Net (Income) Expenditure		1,000	985	1,000

Implement Carbon Reporting

Operating Expenditure

72725/08	Implement Carbon Reporting	26,542	5,382	0
		26,542	5,382	0
Net (Income) Expenditure		26,542	5,382	0

Implement Cities For Climate Protection (CCP) Programme

Operating Income

58725/00	Income Cities for Climate Protection (CCP)	(88,075)	(77,825)	(79,160)
		(88,075)	(77,825)	(79,160)

Operating Expenditure

72725/00	Implement Cities for Climate Protection (CCP)	77,486	103,674	76,705
72725/01	Implement EMRC Cities for Climate Protection (CCP) Plan	7,600	3,993	10,400
		85,086	107,667	87,105
Net (Income) Expenditure		(2,989)	29,842	7,945

Implement Cleaner Production Action Plan

Operating Expenditure

72727/00	Implement Cleaner Production Action Plan	0	143	0
		0	143	0
Net (Income) Expenditure		0	143	0

Financial Performance by Account 2009/2010

Environmental Services	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Implement Eastern Hills Catchment Management Action Project

Operating Income

58721/00	Income Eastern Hills Catchment Management (EHCM)	(189,030)	(272,258)	(309,800)
58721/03	Income Salinity Management in Wooroloo - Demonstrations	(50,000)	0	0
58721/04	Income Watsonia OMCF Project	0	0	(56,610)
58721/06	Income Eastern Hills Tributaries Project Project	(50,000)	(11,000)	0
58721/07	Income Mundaring Private Land Conservation Project	(12,360)	0	0
		(301,390)	(283,258)	(366,410)

Operating Expenditure

72721/00	Implement Eastern Hills Catchment Management Project - EHCM	29,205	26,422	32,413
72721/05	Support Landcare Centre Administration (EHCM)	13,200	9,786	11,410
72721/06	Implement Eastern Hills Catchment Management Project - NRM	85,985	71,606	69,589
72721/07	Implement Eastern Hills Catchment Management Project - NRM	94,259	56,394	87,991
72721/08	Implement Eastern Hills Catchment Management Project - NRM	73,603	24,928	0
72721/10	Implement Eastern Hills Catchment Management Project - NRM	74,340	66,795	74,650
72721/12	Implement Salinity Management - Demonstration Site	21,089	21,152	0
72721/13	Implement Watsonia OMCF Project	275	275	56,610
72721/14	Implement Swan View Primary School Creeklane Rehabilitation	9,500	9,189	0
72721/15	Implement Eastern Hills Tributaries Operations Project	0	10,075	0
72721/16	Implement Eastern Hills Catchment Management Project - Senior	0	64,815	71,317
		401,456	361,438	403,980

Net (Income) Expenditure

100,066	78,179	37,570
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Implement Environmental Services Staff Training and Development

Operating Expenditure

73919/05	Train and Develop Staff - Environmental Services	42,883	21,865	37,123
		42,883	21,865	37,123

Net (Income) Expenditure

42,883	21,865	37,123
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Implement Environmental Services Study Assistance Programme

Operating Expenditure

73914/05	Implement Environmental Services Staff Study Assistance	2,000	0	2,000
		2,000	0	2,000

Net (Income) Expenditure

2,000	0	2,000
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Financial Performance by Account 2009/2010

Environmental Services	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Implement Future Proofing Climate Change Adaptation Project

Operating Income

58725/02	Income Future Proofing Climate Change Adaptation Project	(50,000)	(50,000)	(90,000)
		(50,000)	(50,000)	(90,000)

Operating Expenditure

72725/07	Implement Future Proofing Climate Change Adaptation Project	93,684	93,452	140,000
		93,684	93,452	140,000

Net (Income) Expenditure

43,684	43,452	50,000
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Implement Local Government NRM Policy Development Project

Operating Income

58723/00	Income Swan Canning Cleanup	(97,000)	0	0
		(97,000)	0	0

Operating Expenditure

71723/00	Internal Revenue Swan Canning Cleanup	(20,000)	0	0
72723/00	Implement Swan Canning Cleanup	117,000	100,267	0
		97,000	100,267	0

Net (Income) Expenditure

0	100,267	0
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Implement Perth Solar City Project

Operating Income

58731/00	Income Perth Solar City Project	(90,000)	(77,000)	(1,240,000)
		(90,000)	(77,000)	(1,240,000)

Operating Expenditure

72731/00	Implement Perth Solar City Project	90,000	87,983	117,207
72731/01	Implement Perth Solar City Living Smart Program	0	0	580,000
72731/02	Implement Perth Solar City EMRC Demonstration Projects	0	0	60,000
72731/03	Implement Perth Solar City Bassendean Demonstration Projects	0	0	60,000
72731/04	Implement Perth Solar City Bayswater Demonstration Projects	0	0	60,000
72731/05	Implement Perth Solar City Belmont Demonstration Projects	0	0	60,000
72731/06	Implement Perth Solar City Kalamunda Demonstration Projects	0	0	60,000
72731/07	Implement Perth Solar City Mundaring Demonstration Projects	0	0	60,000
72731/08	Implement Perth Solar City Swan Demonstration Projects	0	0	60,000
72731/09	Implement Perth Solar City Community Arts Program	0	0	150,000
		90,000	87,983	1,267,207

Net (Income) Expenditure

0	10,983	27,207
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Financial Performance by Account 2009/2010

Environmental Services		Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
Implement Water Campaign Programme				
Operating Income				
58739/05	Income Regional Water Campaign	(64,260)	(63,481)	(59,288)
		(64,260)	(63,481)	(59,288)
Operating Expenditure				
72739/05	Undertake Regional Water Campaign	71,386	55,281	77,094
		71,386	55,281	77,094
Net (Income) Expenditure		7,126	(8,200)	17,806
Manage and Deliver Environmental Services				
Operating Income				
58984/00	Income Environmental Services Business Unit	(1,500)	(465)	(250)
58984/01	Income Environmental Services - Vehicle Costs Reimbursement	(4,550)	(5,194)	(5,382)
		(6,050)	(5,658)	(5,632)
Operating Expenditure				
66510/05	Operate and Maintain Office Equipment - Environmental Services	100	218	50
67610/05	Operate and Maintain Office Furniture and Fittings - Environmental	1,150	588	1,000
71915/05	Internal Revenue Staff Leave Entitlements - Environmental Services	(149,699)	(127,745)	(106,296)
71984/00	Internal Revenue Environmental Services Business Unit	(382,720)	(206,785)	(83,520)
72713/00	Market Environmental Services	5,500	1,907	5,500
73917/05	Provide Staff Annual Leave - Environmental Services	82,401	59,254	63,381
73918/05	Recruit Staff - Environmental Services	12,000	18,627	12,000
73921/05	Provide Staff Sick Leave - Environmental Services	16,894	14,001	12,847
73922/05	Provide Staff Long Service Leave - Environmental Services	6,000	14,313	6,000
73923/05	Provide Staff RDO and TIL Leave - Environmental Services	0	(15,007)	0
73924/05	Provide Staff Public Holiday Leave - Environmental Services	40,545	28,147	30,833
73929/05	Provide Staff Other Leave - Environmental Services	0	99	0
73984/00	Manage Environmental Services Business Unit	462,895	379,005	324,133
		95,066	166,621	265,928
Capital Expenditure				
24510/05	Purchase Office Equipment - Environmental Services	2,000	0	2,000
24610/05	Purchase Office Furniture and Fittings - Environmental Services	1,500	1,327	1,500
		3,500	1,327	3,500
Net (Income) Expenditure		92,516	162,290	263,796

Financial Performance by Account 2009/2010

Environmental Services	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Participate in Environmental Issues and Projects that Affect the Region

Operating Income

58730/00	Income Dieback Communication Strategy Project	(106,043)	(106,043)	0
		(106,043)	(106,043)	0

Operating Expenditure

71720/00	Internal Revenue Regional Environmental Projects	(72,568)	(140,525)	(51,000)
72720/00	Undertake Regional Environmental Projects	5,000	0	5,000
72730/00	Implement Dieback Communication Strategy Project	122,518	91,557	0
73984/01	Undertake Environmental Services Special Projects	1,000	0	1,000
		55,950	(48,968)	(45,000)

Net (Income) Expenditure

(50,093)	(155,011)	(45,000)
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Provide Environmental Consulting Service to EMRC

Operating Expenditure

72714/00	Provide Consulting Services - Red Hill Landfill Facility	138,267	35,172	0
72715/00	Provide Consulting Services - Regional Development	40,673	49,894	20,234
72716/00	Provide Consulting Services - Risk Management	0	682	0
72717/00	Provide Consulting Services - Hazelmere Site	0	27	0
		178,940	85,775	20,234

Net (Income) Expenditure

178,940	85,775	20,234
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Provide Environmental Consulting Service to member Councils

Operating Income

58711/00	Income Environmental Consulting Services - Member Councils	(98,856)	(127,100)	(108,000)
		(98,856)	(127,100)	(108,000)

Operating Expenditure

72711/00	Provide Environmental Consulting Services - Member Councils	34,950	77,689	66,086
		34,950	77,689	66,086

Net (Income) Expenditure

(63,906)	(49,411)	(41,914)
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Provide Environmental Consulting Services to External Organisations

Operating Income

58712/00	Income Environmental Consulting Services - Other Clients	0	0	(9,500)
		0	0	(9,500)

Operating Expenditure

72712/00	Provide Environmental Consulting Services - Other Clients	0	12,806	0
		0	12,806	0

Net (Income) Expenditure

0	12,806	(9,500)
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Financial Performance by Account 2009/2010

Regional Development	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Continue Partnership with North East Metropolitan Chamber of Commerce

Operating Expenditure

72783/00	Work with North East Metropolitan Chamber of Commerce	10,000	23	0
		10,000	23	0

Net (Income) Expenditure

10,000	23	0
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Develop Advocacy and Lobbying Protocol

Operating Expenditure

73966/02	Develop and Implement a Lobbying and Advocacy Plan - Regional	2,000	1,859	268,290
		2,000	1,859	268,290

Net (Income) Expenditure

2,000	1,859	268,290
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Develop and Promote Perth's Eastern Region as a Tourism Destination

Operating Income

58818/00	Income Regional Tourism Promotion	0	(1,272)	0
		0	(1,272)	0

Operating Expenditure

72802/00	Promote Regional Festivals and Events	0	7,601	0
72818/01	Support Regional Tourism Promotion	56,500	32,375	58,573
		56,500	39,976	58,573

Net (Income) Expenditure

56,500	38,704	58,573
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Facilitate dispersal of visitors throughout the Perth's Eastern Region

Operating Expenditure

72814/00	Support Regional Visitor Servicing	65,000	28,176	65,604
		65,000	28,176	65,604

Net (Income) Expenditure

65,000	28,176	65,604
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Facilitate Regional Tourism Projects

Operating Income

58801/00	Income Regional Tourism Development	(103,614)	(106,691)	(108,792)
		(103,614)	(106,691)	(108,792)

Operating Expenditure

72801/00	Manage and Deliver Regional Tourism Development Service	270,208	156,806	0
		270,208	156,806	0

Net (Income) Expenditure

166,594	50,115	(108,792)
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Financial Performance by Account 2009/2010

Regional Development	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Facilitate Regional Youth Strategies

Operating Expenditure

72762/00	Review and Update Youth Employment Strategy	25,000	21,281	25,000
		25,000	21,281	25,000
Net (Income) Expenditure		25,000	21,281	25,000

Facilitate Tourism Industry Development Activities

Operating Expenditure

72801/01	Conduct Regional Tourism Market Research	20,000	3,017	12,344
72801/02	Facilitate Tourism Industry Development Workshops	13,500	2,052	9,679
		33,500	5,069	22,023
Net (Income) Expenditure		33,500	5,069	22,023

Identify and Coordinate Networking Opportunities

Operating Expenditure

73904/04	Attend Corporate and Award Functions and Events - Regional	250	0	0
		250	0	0
Net (Income) Expenditure		250	0	0

Identify and Investigate New Regional Development Project Opportunities

Operating Expenditure

72772/02	Manage New Regional Development Initiatives	10,500	620	24,046
73983/01	Undertake Regional Development Special Projects	10,500	8,584	19,005
		21,000	9,204	43,051
Net (Income) Expenditure		21,000	9,204	43,051

Implement Perth's Eastern Autumn Festival Regional Publicity Campaign

Operating Expenditure

72802/01	Promote Perth's Eastern Autumn Festival	42,000	38,208	70,481
		42,000	38,208	70,481
Net (Income) Expenditure		42,000	38,208	70,481

Financial Performance by Account 2009/2010

Regional Development	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Implement Regional Cycling Tourism Opportunities

Operating Income

58819/00	Income Regional Cycling Tourism Opportunities	(34,000)	0	0
		(34,000)	0	0

Operating Expenditure

72819/00	Implement Regional Cycling Tourism Opportunities	104,800	34,991	49,766
		104,800	34,991	49,766

Net (Income) Expenditure

		70,800	34,991	49,766
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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
		1,000	0	1,000

Net (Income) Expenditure

		1,000	0	1,000
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Implement Regional Development Staff Training and Development

Operating Expenditure

73919/04	Train and Develop Staff - Regional Development	15,394	17,097	22,350
		15,394	17,097	22,350

Net (Income) Expenditure

		15,394	17,097	22,350
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Implement Regional Integrated Transport Strategy

Operating Income

58787/01	Income Regional Integrated Transport Strategy	0	(549)	0
58787/02	Income Travel Smart Programme	(24,750)	0	(40,000)
58787/03	Income Co-ordinate Regional Cycle Plan	(50,000)	0	0
		(74,750)	(549)	(40,000)

Operating Expenditure

72787/01	Implement Regional Integrated Transport Strategy	91,000	25,862	73,732
72787/02	Implement Travel Smart Programme	39,600	0	8,726
72787/03	Co-ordinate Regional Cycle Plan	100,000	0	50,984
		230,600	25,862	133,442

Net (Income) Expenditure

		155,850	25,313	93,442
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Financial Performance by Account 2009/2010

Regional Development		Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
Implement Swan and Helena River Management Framework				
Operating Expenditure				
72799/01	Implement Swan River Concept and Management Plan	224,200	194,669	183,141
		224,200	194,669	183,141
Net (Income) Expenditure		224,200	194,669	183,141
Investigate and Develop Industry Capability and Clustering Project				
Operating Income				
58782/00	Income Industry Capability/ Clustering	0	(800)	0
		0	(800)	0
Operating Expenditure				
72782/00	Facilitate Industry Capability/Clustering Research	20,000	18,124	2,000
		20,000	18,124	2,000
Net (Income) Expenditure		20,000	17,324	2,000
Manage and Deliver Regional Development Service				
Operating Income				
58983/00	Income Regional Development Business Unit	(100)	(251)	(100)
		(100)	(251)	(100)
Operating Expenditure				
67610/04	Operate and Maintain Furniture and Fittings - Regional Development	0	94	0
71915/04	Internal Revenue Staff Leave Entitlements - Regional Development	(34,928)	(39,923)	(70,369)
71983/00	Internal Revenue Regional Development Business Unit	(108,207)	(8,190)	0
72799/02	Provide Regional Economic Profile Information	38,000	17,189	74,822
73917/04	Provide Staff Annual Leave - Regional Development	19,840	28,065	40,406
73918/04	Recruit Staff - Regional Development	3,500	17,627	3,500
73921/04	Provide Staff Sick Leave - Regional Development	4,221	5,568	8,597
73922/04	Provide Staff Long Service Leave - Regional Development	1,560	(1,994)	1,560
73923/04	Provide Staff RDO and TIL Leave - Regional Development	0	(3,859)	0
73924/04	Provide Staff Public Holiday Leave - Regional Development	10,131	13,576	20,633
73983/00	Manage Regional Development Business Unit	291,336	194,703	152,259
73983/03	Support Regional Development Grant/Sponsorship Opportunities	35,000	4,025	48,826
		260,453	226,880	280,234
Capital Expenditure				
24510/04	Purchase Office Equipment - Regional Development	1,000	0	1,500
24610/04	Purchase Office Furniture and Fittings - Regional Development	1,500	1,043	1,500
		2,500	1,043	3,000
Net (Income) Expenditure		262,853	227,673	283,134

Financial Performance by Account 2009/2010

Regional Development	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Produce Regional Events Calendar

Operating Expenditure

72802/02	Publish Regional Events Calendar	108,500	80,113	108,439
		108,500	80,113	108,439
Net (Income) Expenditure		108,500	80,113	108,439

Pursue International Investment in the Region

Operating Expenditure

72771/00	Develop International Economic Relations	7,000	1,883	4,000
		7,000	1,883	4,000
Net (Income) Expenditure		7,000	1,883	4,000

Support Avon Descent Community Days

Operating Income

58829/01	Income Avon Descent	(250,000)	(241,124)	(250,000)
		(250,000)	(241,124)	(250,000)

Operating Expenditure

72829/01	Support Avon Descent	264,500	263,026	273,012
		264,500	263,026	273,012
Net (Income) Expenditure		14,500	21,903	23,012

Financial Performance by Account 2009/2010

Risk Management	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Deliver Risk Management Training

Operating Income

58833/01	Income Occupational Health and Safety Training	(60,100)	(37,145)	(41,200)
		(60,100)	(37,145)	(41,200)

Operating Expenditure

72833/01	Conduct Training - Occupational Health and Safety	6,799	10,096	15,285
72833/99	Conduct Training - Other Risk Management Courses	16,899	2,710	1,340
		23,698	12,807	16,625

Net (Income) Expenditure

(36,402)	(24,338)	(24,575)
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Deliver Traffic Management Training

Operating Income

58833/02	Income Traffic Management Training	(19,500)	(37,226)	(43,000)
		(19,500)	(37,226)	(43,000)

Operating Expenditure

72833/02	Conduct Training - Traffic Management	9,696	14,363	16,090
		9,696	14,363	16,090

Net (Income) Expenditure

(9,804)	(22,863)	(26,910)
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Develop a Risk Management Marketing Plan (Consulting)

Operating Expenditure

73985/01	Market Risk Management Consulting Services	10,849	5,732	7,570
		10,849	5,732	7,570

Net (Income) Expenditure

10,849	5,732	7,570
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Develop Risk Management Documentation

Operating Income

58842/00	Income Risk Management Documentation	(3,500)	(3,862)	(3,500)
		(3,500)	(3,862)	(3,500)

Operating Expenditure

72842/00	Provide Risk Management Documentation	0	0	5,475
		0	0	5,475

Net (Income) Expenditure

(3,500)	(3,862)	1,975
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Financial Performance by Account 2009/2010

Risk Management	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Develop Risk Management Training Courses

Operating Expenditure

72833/03	Develop Risk Management Training Courses	16,465	18,903	14,280
		16,465	18,903	14,280
Net (Income) Expenditure		16,465	18,903	14,280

Identify and Coordinate Networking Opportunities

Operating Expenditure

73904/06	Attend Corporate and Award Functions and Events - Risk	0	100	200
		0	100	200
Net (Income) Expenditure		0	100	200

Implement Risk Management Services Study Assistance Programme

Operating Expenditure

73914/06	Implement Risk Management Staff Study Assistance Programme	1,100	0	300
		1,100	0	300
Net (Income) Expenditure		1,100	0	300

Implement Risk Management Staff Training and Performance Review Process

Operating Expenditure

73919/06	Train and Develop Staff - Risk Management	9,701	6,516	8,785
		9,701	6,516	8,785
Net (Income) Expenditure		9,701	6,516	8,785

Financial Performance by Account 2009/2010

Risk Management		Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
Manage and Deliver Regional Risk Management Service				
Operating Income				
58985/00	Income Risk Management Service Business Unit	(40,300)	(40,247)	(300)
		(40,300)	(40,247)	(300)
Operating Expenditure				
71915/06	Internal Revenue Staff Leave Entitlements - Risk Management	(27,519)	(27,510)	(26,604)
71985/00	Internal Revenue Risk Management Service Business Unit	(63,800)	(58,181)	(75,500)
73917/06	Provide Staff Annual Leave - Risk Management	17,132	15,532	16,612
73918/06	Recruit Staff - Risk Management	4,000	0	3,000
73921/06	Provide Staff Sick Leave - Risk Management Services	3,326	2,645	3,215
73922/06	Provide Staff Long Service Leave - Risk Management Services	4,500	3,650	5,500
73923/06	Provide Staff RDO and TIL Leave - Risk Management Services	0	(1,345)	0
73924/06	Provide Staff Public Holiday Leave - Risk Management	7,982	7,332	7,717
73985/00	Manage Risk Management Services Business Unit	171,368	155,314	177,357
73985/02	Provide Risk Management Advice to Organisation	16,223	23,118	16,065
73985/03	Provide Risk Management Advice Red Hill	912	4,471	3,570
		134,124	125,026	130,932
Capital Expenditure				
24510/06	Purchase Office Equipment - Risk Management	500	0	500
24610/06	Purchase Office Furniture and Fittings - Risk Management	500	0	500
		1,000	0	1,000
Net (Income) Expenditure		94,824	84,778	131,632
Provide Regional Risk Management Consulting and Advice to member Councils				
Operating Income				
58831/00	Income Risk Management Consulting Services - Member Councils	(42,500)	(66,797)	(62,000)
		(42,500)	(66,797)	(62,000)
Operating Expenditure				
72831/00	Provide Risk Management Consulting Services - Member Councils	23,406	33,789	29,750
		23,406	33,789	29,750
Net (Income) Expenditure		(19,094)	(33,008)	(32,250)
Provide Risk Management Consulting and Advice to Other External Clients				
Operating Income				
58832/00	Income Risk Management Consulting Services - Other Clients	(55,000)	(36,301)	(45,000)
		(55,000)	(36,301)	(45,000)
Operating Expenditure				
72832/00	Provide Risk Management Consulting Services - Other Clients	30,246	18,556	22,040
		30,246	18,556	22,040
Net (Income) Expenditure		(24,754)	(17,745)	(22,960)

Financial Performance by Account 2009/2010

Risk Management		Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
Undertake Risk Management Benchmarking				
Operating Income				
58841/00	Income Risk Management Benchmarking	(6,900)	(6,291)	(6,800)
		(6,900)	(6,291)	(6,800)
Operating Expenditure				
72841/00	Undertake Risk Management Benchmarking	1,374	2,198	1,374
		1,374	2,198	1,374
Net (Income) Expenditure		(5,526)	(4,093)	(5,426)

Financial Performance by Account 2009/2010

Resource Recovery	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Develop a Clearer Understanding of Available Resource Recovery Technologies

Other Expenditure

72884/02	Undertake Resource Recovery Project Study Tour	263,000	119,096	54,500
		263,000	119,096	54,500

Net (Income) Expenditure

263,000	119,096	54,500
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Develop Resource Recovery Products

Other Expenditure

72888/00	Market Resource Recovery Products	10,000	4,381	14,500
		10,000	4,381	14,500

Net (Income) Expenditure

10,000	4,381	14,500
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Identify and Coordinate Networking Opportunities

Other Expenditure

73904/07	Attend Corporate and Award Functions and Events - Resource	250	11	250
		250	11	250

Net (Income) Expenditure

250	11	250
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Implement Resource Recovery Project Plan

Other Expenditure

72882/03	Conduct Resource Recovery Community Consultation	8,000	31,337	28,800
72889/01	Prepare Project Management Plan and Schedule (Task 1)	18,000	12,079	35,500
72889/03	Undertake Community Consultation (Task 3)	20,000	2,728	9,000
72889/04	Undertake EMRC Participant Consultation (Task 4)	20,000	15,509	5,000
72889/06	Determine Preferred Site and Technology (Task 6)	44,100	11,241	37,100
72889/07	Develop Financial Models (Task 7)	5,000	2,015	32,500
72889/08	Determine Project Staging (Task 8)	9,000	29,149	9,500
72889/09	Prepare Business Plan and Participating Members Agreement (Task 9)	40,000	2,185	40,000
72889/10	Review Waste Collection Systems (Task 10)	10,000	0	10,000
72889/11	Determine Contract Delivery Mechanism (Task 11)	7,000	0	38,000
72889/12	Prepare Expression of Interest Documents (Task 12)	41,000	65,973	7,000
72889/13	Seek Expressions of Interest (Task 13)	23,000	11,318	20,000
72889/14	Evaluate Expressions of Interest (Task 14)	47,400	0	96,800
72889/15	Seek Environmental Approvals (Task 15)	83,000	0	78,000
72889/16	Seek Town Planning Approvals (Task 16)	0	0	18,250
72889/17	Prepare Tender Documents (Task 17)	46,895	0	0
72889/18	Seek Tenders (Task 18)	70,000	0	0
72889/22	Prepare Project Progress Reports (Task 22)	7,000	3,698	7,000
72889/23	Conduct Project Advisory Group Meetings (Task 23)	12,500	9,514	48,000
		511,895	196,745	520,450

Capital Expenditure

24399/00	Construct and Commission Resource Recovery Facility	2,000,000	0	0
		2,000,000	0	0

Net (Income) Expenditure

2,511,895	196,745	520,450
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Financial Performance by Account 2009/2010

Resource Recovery	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Implement Resource Recovery Project Study Assistance Programme

Other Expenditure

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

Implement Resource Recovery Staff Training and Development

Other Expenditure

73919/07	Train and Develop Staff - Resource Recovery	15,247	15,630	15,822
		15,247	15,630	15,822
Net (Income) Expenditure		15,247	15,630	15,822

Manage Resource Recovery Project

Other Income

58884/01	Income Waste Stream Audits	0	(24,728)	(70,272)
58986/00	Income Resource Recovery Project	(4,430,596)	(4,424,740)	(4,888,806)
		(4,430,596)	(4,449,468)	(4,959,078)

Other Expenditure

66510/07	Operate and Maintain Office Equipment - Resource Recovery	270	262	270
66590/07	Operate and Maintain Miscellaneous Equipment - Resource	1,000	1,150	1,000
67610/07	Operate and Maintain Office Furniture and Fittings - Resource	550	708	550
71915/07	Internal Revenue Staff Leave Entitlements - Resource Recovery	(49,100)	(20,540)	(53,953)
72884/00	Evaluate Resource Recovery Park Options	41,000	30,348	24,500
72884/01	Undertake Waste Stream Audits	30,000	35,882	92,000
72986/00	Manage Resource Recovery Project	344,275	227,916	379,722
73917/07	Provide Staff Annual Leave - Resource Recovery	28,391	26,782	30,960
73918/07	Recruit Staff - Resource Recovery	6,000	0	14,000
73921/07	Provide Staff Sick Leave - Resource Recovery	5,934	1,933	6,481
73922/07	Provide Staff Long Service Leave - Resource Recovery	500	7,514	500
73923/07	Provide Staff RDO and TIL Leave - Resource Recovery	0	(6,071)	0
73924/07	Provide Staff Public Holiday Leave - Resource Recovery	14,242	9,753	15,554
		423,062	315,637	511,584

Capital Expenditure

24510/07	Purchase Office Equipment - Resource Recovery	1,000	0	1,000
24590/07	Purchase Other Equipment - Resource Recovery	8,000	299	1,000
24610/07	Purchase Office Furniture and Fittings - Resource Recovery	1,000	0	1,500
		10,000	299	3,500
Net (Income) Expenditure		(3,997,533)	(4,133,531)	(4,443,994)

Financial Performance by Account 2009/2010

Resource Recovery	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Promote Awareness of Resource Recovery Project

Other Expenditure

72882/01	Implement Resource Recovery Education Programme	11,200	500	2,200
72882/02	Market Resource Recovery Education Programme	27,500	4,994	5,500
		38,700	5,494	7,700
Net (Income) Expenditure		38,700	5,494	7,700

Support Waste Management Community Reference Group (WMCRG)

Other Expenditure

72883/01	Support Waste Management Community Reference Group	14,100	9,098	14,600
		14,100	9,098	14,600
Net (Income) Expenditure		14,100	9,098	14,600

Financial Performance by Account 2009/2010

	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
Net Operating and Capital Expenditure	7,303,383	2,928,780	4,158,633



CAPITAL WORKS SUMMARY

**For the Year Ending
30 June 2010**

Capital Works Summary 2009/2010

Governance and Corporate Services	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Implement EMRC's Strategic Information Plan

Capital Expenditure

24550/00	Purchase Information Technology PC's and Printers	90,000	32,635	82,500
24560/00	Purchase Network Communication Equipment	116,000	8,620	148,500
24570/00	Purchase Information Technology Servers	132,000	12,391	133,000
24580/00	Purchase PABX/Telephone Equipment	13,000	4,419	16,000

Net (Income) Expenditure

351,000	58,064	380,000
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Manage Corporate Administration Facilities (Ascot Place)

Capital Expenditure

24130/01	Purchase Land - Ascot Place	5,312,500	2,608,504	0
24590/01	Purchase/ Replace other Equipment - Ascot Place	2,000	991	2,000
24690/00	Purchase/ Replace Miscellaneous Furniture and	2,000	0	2,000
25140/01	Upgrade Landscaping - Ascot Place	5,000	0	0
25240/01	Upgrade Administration Building - Ascot Place	750,000	110,870	839,000
25240/02	Upgrade Air Conditioning Equipment - Ascot Place	200,000	122,672	227,000

Net (Income) Expenditure

6,271,500	2,843,037	1,070,000
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Manage Portfolio of Assets

Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	344,280	340,650	556,988
24510/01	Purchase Office Equipment - Corporate Services	47,000	1,200	62,000
24610/01	Purchase Office Furniture and Fittings - Corporate Services	10,000	8,249	10,000
24620/00	Purchase Art Works	5,000	4,921	12,000
25530/01	Upgrade Security Equipment - Ascot Place	20,000	0	10,000

Net (Income) Expenditure

426,280	355,019	650,988
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Capital Works Summary 2009/2010

Waste Management	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Manage Engineering and Waste Management Services

Capital Expenditure

24510/02	Purchase / Replace Office Equipment - Engineering / Waste	1,400	0	500
24590/03	Purchase/Replace Other Equipment - Engineering and Waste	0	0	2,700
24610/03	Purchase Office Furniture and Fittings-Engineering and Waste	2,400	1,372	2,400
24610/10	Purchase Office Furniture and Fittings-Hazelmere	0	496	0

Net (Income) Expenditure		3,800	1,869	5,600
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Develop an Education Programme to Address Problematic Waste in the Region

Capital Expenditure

24590/04	Purchase Other Equipment - Waste Education Bins Grant	0	0	19,509
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Net (Income) Expenditure		0	0	19,509
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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	30,500	5,569	12,000
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Net (Income) Expenditure		30,500	5,569	12,000
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Implement Red Hill Master Plan Planning Recommendations

Capital Expenditure

24310/06	Construct Class III Cell Stage 11 and 12 - Red Hill Landfill	400,000	157,429	0
24310/08	Construct Class III Cell Farm Stage 1 - Red Hill Landfill	0	0	3,420,268
24310/09	Investigate and Design Class III Cell Farm Stage 2 - Redhill	0	0	5,000
24310/10	Investigate and Design Class III Cell Farm Stage 3 - Redhill	0	0	8,500
24311/01	Construct Asbestos Cell - Red Hill Landfill Facility	10,000	0	0
24320/01	Construct Class III Leachate Pond - Red Hill Landfill Facility	50,000	36,099	330,000
24350/00	Construct Siltation Ponds - Red Hill Landfill Facility	14,000	6,604	46,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	209,666	387,206	111,120
24393/00	Construct Water Storage Dams - Red Hill Landfill Facility	40,000	0	580,000
24393/01	Construct Water Storage Dams/Tanks - Hazelmere	0	1,125	0
24394/00	Construct Perimeter Fencing - Red Hill Landfill Facility	4,000	(822)	12,600
24394/02	Construct Perimeter Fencing - Red Hill Farm	215,908	152,789	0
24394/03	Construct Perimeter Fencing - Hazelmere	19,250	0	0
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	40,000	0	20,000
24396/01	Construct Monitoring Bores - Red Hill Farm	32,000	0	0
24397/00	Construct Perimeter Bunds - Red Hill Landfill Facility	0	0	5,000

Net (Income) Expenditure		1,034,824	740,429	4,538,488
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Capital Works Summary 2009/2010

Waste Management	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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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	1,265,432	677,549	2,567,000
24410/01	Purchase / Replace Plant - Hazelmere	994,000	939,716	283,900
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	0	2,150	24,880
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	111,783	100,412	117,884
25410/00	Refurbish Plant - Red Hill Landfill Facility	60,000	19,202	24,000
25420/00	Refurbish Minor Plant - Red Hill Landfill Facility	6,000	0	1,200

Net (Income) Expenditure

2,437,215	1,739,030	3,018,864
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Market Red Hill Waste Management Facility By-Products

Capital Expenditure

24395/00	Construct Greenwaste Processing Area - Red Hill Landfill	80,000	151,835	0
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Net (Income) Expenditure

80,000	151,835	0
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Promote Red Hill Landfill Facility Operations

Capital Expenditure

25253/00	Refurbish Environmental Education Centre - Redhill Landfill	48,500	7,114	32,300
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Net (Income) Expenditure

48,500	7,114	32,300
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Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill	100,000	40,003	5,000
24250/02	Construct Waste Management Facility Buildings - Hazelmere	14,050	2,761	50,050
24259/01	Investigate and Design Number 3 Workshop - Redhill Landfill	0	0	60,000
24259/02	Construct Waste Management Facility Buildings - Other -	0	26,679	50,000
24392/00	Construct Weighbridge - Hazelmere	150,000	0	0
24395/01	Construct Hardstand and Road - Hazelmere	177,000	166,869	0
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill	175,500	199,106	178,400
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill	1,000	2,725	9,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	0	0	600
24520/08	Purchase / Replace Fire Fighting Equipment - Red Hill Landfill	1,500	494	6,000
24530/08	Purchase / Replace Security System - Red Hill Waste	5,000	0	7,900
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill	20,000	15,552	35,650
24590/02	Purchase / Replace Miscellaneous Plant & Equipment -	0	3,830	26,500
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill	1,000	1,056	1,000
25259/01	Refurbish Waste Transfer Station Building - Red Hill Landfill	25,000	0	25,000

Net (Income) Expenditure

670,050	459,075	455,100
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Capital Works Summary 2009/2010

Environmental Services	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Manage and Deliver Environmental Services

Capital Expenditure

24510/05	Purchase Office Equipment - Environmental Services	2,000	0	2,000
24610/05	Purchase Office Furniture and Fittings - Environmental	1,500	1,327	1,500
Net (Income) Expenditure		3,500	1,327	3,500

Capital Works Summary 2009/2010

Regional Development		Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
Manage and Deliver Regional Development Service				
Capital Expenditure				
24510/04	Purchase Office Equipment - Regional Development	1,000	0	1,500
24610/04	Purchase Office Furniture and Fittings - Regional	1,500	1,043	1,500
Net (Income) Expenditure		2,500	1,043	3,000

Capital Works Summary 2009/2010

Risk Management		Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
Manage and Deliver Regional Risk Management Service				
Capital Expenditure				
24510/06	Purchase Office Equipment - Risk Management	500	0	500
24610/06	Purchase Office Furniture and Fittings - Risk Management	500	0	500
Net (Income) Expenditure		1,000	0	1,000

Capital Works Summary 2009/2010

Resource Recovery	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
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Implement Resource Recovery Project Plan

Capital Expenditure

24399/00	Construct and Commission Resource Recovery Facility	2,000,000	0	0
Net (Income) Expenditure		2,000,000	0	0

Manage Resource Recovery Project

Capital Expenditure

24510/07	Purchase Office Equipment - Resource Recovery	1,000	0	1,000
24590/07	Purchase Other Equipment - Resource Recovery	8,000	299	1,000
24610/07	Purchase Office Furniture and Fittings - Resource Recovery	1,000	0	1,500
Net (Income) Expenditure		10,000	299	3,500

Capital Works Summary 2009/2010

	Budget 2008/2009	Est. Actual 2008/2009	Budget 2009/2010
Total Capital Expenditure	13,370,669	6,363,711	10,193,849



13 REPORTS OF DELEGATES

Nil

14 CONFIDENTIAL MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

Nil

15 GENERAL BUSINESS

Nil

16 FUTURE MEETINGS OF THE AUDIT COMMITTEE

Meetings of the Audit Committee are covered under the Audit Committee Terms of Reference as follows.

"2.3 Meetings

The committee meet as required at the discretion of the chairman of the committee at least three (3) times per year to coincide with approval of strategic and annual plans, the annual budget and the auditor's report on the annual financial report.

Additional meetings shall be convened at the discretion of the Chairman or at the written request of any member of the Committee or external auditor."

Future Meetings 2009

Thursday	10 September (if required)	at	EMRC Administration Office
Thursday	15 October (if required)	at	EMRC Administration Office

17 DECLARATION OF CLOSURE OF MEETING

There being no further business the meeting was closed at 7.20pm.



16 REPORTS OF DELEGATES

Nil

17 MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

18 NEW BUSINESS OF AN URGENT NATURE APPROVED BY THE CHAIRMAN OR PERSON PRESIDING OR BY DECISION OF MEETING

Council considered Item 18.1 Discussion on Shire of Kalamunda's 17 August 2009 Resolution on the Resource Recovery Facility EOI Process later in the meeting following Item 20 Future Meetings of Council

18.1 DISCUSSION ON SHIRE OF KALAMUNDA'S 17 AUGUST 2009 RESOLUTION ON THE RESOURCE RECOVERY FACILITY EOI PROCESS

Discussion occurred on a resolution passed by the Shire of Kalamunda on 17 August 2009 and received by the EMRC on 21 August 2009.

Concerns were expressed by Cr Klein about the potentially defamatory and derogatory nature of the wording of Kalamunda's resolutions. Cr Klein was also concerned that the Shire President who is also a member of the EMRC had cast the deciding vote to support the motion at Kalamunda despite the tone of the resolution and some inaccuracies.

Cr Sadler made a personal statement distancing himself from the Shire of Kalamunda resolution and pointing out that he had not voted in favour of it. Cr Sadler also stated that he had made a decision not to renominate for the upcoming Council general elections and wished the EMRC well for the future.

19 CONFIDENTIAL MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC

RECOMMENDATION (Closing meeting to the public)

That with the exception of, the meeting be closed to members of the public in accordance with Section 5.23 (2) (c) of the Local Government Act for the purpose of dealing with matters of a confidential nature.

COUNCIL RESOLUTION

MOVED CR KLEIN

SECONDED CR PULE

THAT WITH THE EXCEPTION OF:

1. THE ACTING CHIEF EXECUTIVE OFFICER, MR HAYDN ROBINSON, MANAGER, FINANCIAL SERVICES, PERSONAL ASSISTANT TO THE EXECUTIVE MANAGER, CORPORATE SERVICES, FOR CONFIDENTIAL ITEM 19.1 CONFIDENTIAL REPORT – SHIRE OF KALAMUNDA – REQUEST FOR INFORMATION, THE MEETING BE CLOSED TO MEMBERS OF THE PUBLIC IN ACCORDANCE WITH SECTION 5.23 (2) (D) OF THE LOCAL GOVERNMENT ACT FOR THE PURPOSE OF DEALING WITH MATTERS OF A CONFIDENTIAL NATURE.
2. THE ACTING CHIEF EXECUTIVE OFFICER, MEMBERS OF THE CHIEF EXECUTIVE OFFICERS ADVISORY COMMITTEE, PERSONAL ASSISTANT TO THE EXECUTIVE MANAGER CORPORATE SERVICES FOR CONFIDENTIAL ITEM 19.2 CONFIDENTIAL REPORT – ITEM 10.1 OF THE CHIEF EXECUTIVE OFFICERS ADVISORY COMMITTEE - LEGAL ADVICE ON CONFIDENTIAL ITEMS, THE MEETING BE CLOSED TO MEMBERS OF THE PUBLIC IN ACCORDANCE WITH SECTION 5.23 (2) (D) OF THE LOCAL GOVERNMENT ACT FOR THE PURPOSE OF DEALING WITH MATTERS OF A CONFIDENTIAL NATURE.



Item 19 continued

3. THE ACTING CHIEF EXECUTIVE OFFICER, MEMBERS OF THE TENDER EVALUATION COMMITTEE, MEMBERS OF THE TECHNICAL ADVISORY COMMITTEE, MEMBER COUNCIL CHIEF EXECUTIVE OFFICERS, MANAGER, PROJECT DEVELOPMENT AND THE EXECUTIVE ASSISTANT TO THE CHIEF EXECUTIVE OFFICER FOR CONFIDENTIAL ITEM 19.3 CONFIDENTIAL REPORT – ITEM 10.1 OF THE RESOURCE RECOVERY COMMITTEE – DISCUSSION ON CONFIDENTIAL ATTACHMENT TO ITEM 9.5 PROGRESS REPORT ON EXPRESSION OF INTEREST PROCESS, THE MEETING BE CLOSED TO MEMBERS OF THE PUBLIC IN ACCORDANCE WITH SECTION 5.23 (2) (C) & (E) OF THE LOCAL GOVERNMENT ACT FOR THE PURPOSE OF DEALING WITH MATTERS OF A CONFIDENTIAL NATURE.
4. MR GEOFF BLADES, MR JONATHAN THROSSELL (ADVISOR TO CEORC), ACTING EXECUTIVE MANAGER CORPORATE SERVICES AND THE EXECUTIVE ASSISTANT TO THE CHIEF EXECUTIVE OFFICER FOR CONFIDENTIAL ITEM 19.4 CONFIDENTIAL REPORT – ITEM 13.1 OF THE CHIEF EXECUTIVE OFFICER RECRUITMENT COMMITTEE - APPOINTMENT OF ACTING CHIEF EXECUTIVE OFFICER , THE MEETING BE CLOSED TO MEMBERS OF THE PUBLIC IN ACCORDANCE WITH SECTION 5.23 (2) (A) & (C) OF THE LOCAL GOVERNMENT ACT FOR THE PURPOSE OF DEALING WITH MATTERS OF A CONFIDENTIAL NATURE.
5. MR GEOFF BLADES, MR JONATHAN THROSSELL (ADVISOR TO CEORC), ACTING EXECUTIVE MANAGER CORPORATE SERVICES AND THE EXECUTIVE ASSISTANT TO THE CHIEF EXECUTIVE OFFICER, THE MEETING BE CLOSED TO MEMBERS OF THE PUBLIC IN ACCORDANCE WITH SECTION 5.23 (2) (A), (B) & (C) OF THE LOCAL GOVERNMENT ACT FOR THE PURPOSE OF DEALING WITH MATTERS OF A CONFIDENTIAL NATURE.

CARRIED UNANIMOUSLY

The Chairman advised that the Crs McKechnie and Sadler had disclosed Interests Affecting Impartiality, (EMRC Code of Conduct 1.3(a)) under Items 3.9 and 3.10 respectively of this agenda in item 19.1.

Cr McKechnie and the Acting Executive Manager Corporate Services departed Council Chambers at 7.42pm.

The Executive Manager Waste Management Services, Executive Manager Regional Services and Manager Human Resources departed Council Chambers at 7.42pm and did not return.

The doors of the meeting were closed at 7.42pm and members of the public departed the Council Chambers.

Cr Sadler, the Acting Chief Executive Officer, Manager Financial Services, Personal Assistant to the Executive Manager Corporate Services and Mr Robinson remained in Council Chambers.

19.1 SHIRE OF KALAMUNDA – REQUEST FOR INFORMATION

(REF: COMMITTEES-9845)

The Council considered the Confidential Item circulated with the Agenda under Separate Cover.

Cr McKechnie returned to Council Chambers at 8.10pm and the Chairman advised Cr McKechnie of the outcome of Council's consideration of this item.



19.2 ITEM 10.1 OF THE CHIEF EXECUTIVE OFFICERS ADVISORY COMMITTEE – CONFIDENTIAL DISCUSSION – LEGAL ADVICE ON CONFIDENTIAL ITEMS

(REF: COMMITTEES-9854)

The Council considered the Confidential Item circulated with the Agenda under Separate Cover.

Cr Sadler departed the Council Chambers at 8.52pm.

Cr Sadler returned to Council Chambers at 8.54pm.

COUNCIL RESOLUTION

MOVED CR MAGRO

SECONDED CR LAVELL

THAT WITH THE EXCEPTION OF THE ACTING CHIEF EXECUTIVE OFFICER, MEMBERS OF THE TENDER EVALUATION COMMITTEE, MEMBERS OF THE TECHNICAL ADVISORY COMMITTEE, MEMBER COUNCIL CHIEF EXECUTIVE OFFICERS, MANAGER, PROJECT DEVELOPMENT AND THE EXECUTIVE ASSISTANT TO THE CHIEF EXECUTIVE OFFICER THE MEETING BE CLOSED TO MEMBERS OF THE PUBLIC IN ACCORDANCE WITH SECTION 5.23 (2) (C) & (E) OF THE LOCAL GOVERNMENT ACT FOR THE PURPOSE OF DEALING WITH MATTERS OF A CONFIDENTIAL NATURE.

CARRIED UNANIMOUSLY

The doors of the meeting were closed at 8.55pm and Mr Robinson, Manager Financial Services and Personal Assistant to the Executive Manager Corporate Services departed the Council Chambers.

Officer members of the Tender Evaluation Committee, members of the Technical Advisory Committee, member Council Chief Executive Officers, Manager, Project Development and Executive Assistant to the Chief Executive Officer returned to Council Chambers at 8.55pm.

19.3 ITEM 10.1 OF THE RESOURCE RECOVERY COMMITTEE – DISCUSSION ON CONFIDENTIAL ATTACHMENT TO ITEM 9.5 PROGRESS REPORT ON EXPRESSION OF INTEREST PROCESS

(REF: COMMITTEES-9856)

The Council considered the Confidential Item circulated with the Agenda under Separate Cover.

COUNCIL RESOLUTION

MOVED CR CUCCARO

SECONDED CR POWELL

THAT WITH THE EXCEPTION OF MR GEOFF BLADES, MR JONATHAN THROSSELL (ADVISOR TO CEORC), ACTING EXECUTIVE MANAGER CORPORATE SERVICES, MANAGER HUMAN RESOURCES AND EXECUTIVE ASSISTANT TO THE CHIEF EXECUTIVE OFFICER, THE MEETING BE CLOSED TO MEMBERS OF THE PUBLIC IN ACCORDANCE WITH SECTION 5.23 (2) (A) & (C) OF THE LOCAL GOVERNMENT ACT FOR THE PURPOSE OF DEALING WITH MATTERS OF A CONFIDENTIAL NATURE.

CARRIED UNANIMOUSLY



The Chairman advised that the Acting Chief Executive Officer had disclosed a Financial Interest (Sections 5.60A, 5.65, 5.70 and 5.71 of the Local Government Act 1995) under Items 3.1 and 3.2 of this agenda in items 19.4 and 19.5, and that the Acting Chief Executive Officer had disclosed Interests Affecting Impartiality, (EMRC Code of Conduct 1.3(a)) under Items 3.3 and 3.4 of this agenda in items 19.4 and 19.4.

The Acting Chief Executive Officer departed Council Chambers at 9.05pm.

Officer members of the Tender Evaluation Committee, members of the Technical Advisory Committee, member Council Chief Executive Officers, Manager, Project Development and Personal Assistant to the Executive Manager Corporate Services departed Council Chambers at 9.05pm.

Mr Geoff Blades, Mr Jonathan Throssell and the Acting Executive Manager Corporate Services returned to Council Chambers at 9.05pm.

19.4 CONFIDENTIAL REPORT – ITEM 13.1 OF THE CHIEF EXECUTIVE OFFICER RECRUITMENT COMMITTEE – APPOINTMENT OF ACTING CHIEF EXECUTIVE OFFICER

(REF: COMMITTEES-9851)

The Council considered the Confidential Item circulated with the Agenda under Separate Cover.

19.5 CONFIDENTIAL REPORT – SELECTION OF PREFERRED CANDIDATE – CHIEF EXECUTIVE OFFICER

(REF: COMMITTEES-9799)

The Council considered the Confidential Item circulated with the Agenda under Separate Cover.

RECOMMENDATION [Meeting re-opened to the public]

That the meeting be re-opened, the public be invited to return to the meeting and the resolutions passed behind closed doors be recorded.

COUNCIL RESOLUTION

MOVED CR POWELL

SECONDED CR GODFREY

THAT THE MEETING BE RE-OPENED, THE PUBLIC BE INVITED TO RETURN TO THE MEETING AND THE RESOLUTIONS PASSED BEHIND CLOSED DOORS BE RECORDED.

CARRIED UNANIMOUSLY

The Acting CEO and members of the public returned to Council Chambers at 9.20pm.



19.5 CONFIDENTIAL REPORT – SELECTION OF PREFERRED CANDIDATE – CHIEF EXECUTIVE OFFICER

(REF: COMMITTEES-9799)

COUNCIL RESOLUTION(S)

MOVED CR CUCCARO SECONDED CR PULE

THAT:

1. COUNCIL BY ABSOLUTE MAJORITY ENDORSES THE EMPLOYMENT CONTRACT AS CONTAINED WITHIN ATTACHMENT TWO TO THIS REPORT.
2. COUNCIL, BY ABSOLUTE MAJORITY, SELECTS CANDIDATE B AS THE SUCCESSFUL CANDIDATE FOR THE POSITION OF CHIEF EXECUTIVE OFFICER AT THE EASTERN METROPOLITAN REGIONAL COUNCIL SUBJECT TO A SATISFACTORY MEDICAL EXAMINATION, NATIONAL POLICE CLEARANCE AND NEGOTIATION OF TERMS AND CONDITIONS OF THE EMPLOYMENT CONTRACT.
3. COUNCIL, BY ABSOLUTE MAJORITY, SETS THE TOTAL REMUNERATION PACKAGE TO BE OFFERED AT \$214,245.00.
4. COUNCIL AUTHORISES THE CHAIRMAN CR DAVID FÄRDIG OR HIS DELEGATE CR MAGRO TO NEGOTIATE AND FINALISE THE TERMS AND CONDITIONS OF THE EMPLOYMENT CONTRACT AND COMMENCEMENT DATE WITH THE SUCCESSFUL CANDIDATE, SUBJECT TO THE TOTAL REMUNERATION PACKAGE RANGE BEING SET AT \$175,000 TO \$225,000 PER ANNUM, AS ADVERTISED.
5. COUNCIL REQUESTS CONSULTANT GEOFF BLADES TO ASSIST THE CHAIRMAN IN NEGOTIATING THE EMPLOYMENT CONTRACT AND COMMENCEMENT DATE WITH THE SUCCESSFUL CANDIDATE.
6. COUNCIL NOTES THAT ANY PROPOSED VARIATIONS TO THE EMPLOYMENT CONTRACT OTHER THAN THOSE INCIDENTAL IN NATURE, ARE TO BE REFERRED BACK TO COUNCIL BEFORE NEGOTIATIONS ARE FINALISED.
7. COUNCIL NOTES THAT A FORMAL ANNOUNCEMENT OF THE SELECTION OF THE SUCCESSFUL CANDIDATE BE DELAYED PENDING SUCCESSFUL OUTCOMES FROM RECOMMENDATIONS 1 TO 5 ABOVE.
8. THE REPORT AND ATTACHMENTS REMAIN CONFIDENTIAL AND BE CERTIFIED BY THE CHAIRMAN AND DEPUTY CHAIRMAN.

CARRIED BY AN ABSOLUTE MAJORITY 7/5

