



# **FINANCIAL STATEMENTS**

**2024/2025  
BUDGET**

## **EASTERN METROPOLITAN REGIONAL COUNCIL**

### **2024/2025 ANNUAL BUDGET**

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## **BUDGET CERTIFICATION**

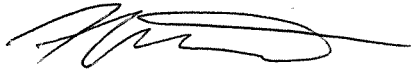
**2024/2025  
BUDGET**

## 2024/2025 BUDGET CERTIFICATION

This is to certify that the Annual Budget of the Eastern Metropolitan Regional Council for the year ending 30 June 2025 was adopted at the Ordinary Meeting of Council held on Thursday 27th June 2024.

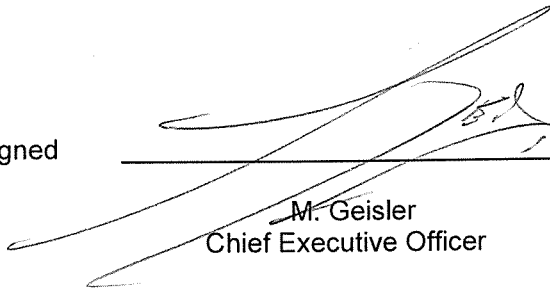
This is a copy of the budget and associated schedules adopted by Council.

Signed



F. Piffaretti  
Eastern Metropolitan Regional Council - Chairman

Signed



M. Geisler  
Chief Executive Officer

Signed



H. J. Liew  
Chief Financial Officer

Dated this Twenty Seven day of June 2024.



## **BUDGET REPORT**

**2024/2025  
BUDGET**

## BUDGET REPORT – 2024/2025

### EXECUTIVE OVERVIEW

The draft 2024/2025 Budget was adopted by Council at its Ordinary Council Meeting held on 27 June 2024 and the following overview is provided for information:

#### Tonnages - (page 46 of 75)

Budgeted total tonnages for 2024/2025 of 252,633 tonnes is below the 2023/2024 forecast of 300,961 tonnes and above the 2023/2024 budget of 189,322 tonnes.

61,090 tonnes have been budgeted to go to Waste Transfer Station (WTS) during 2024/2025 for transport to the East Rockingham Waste to Energy (ERWtE). These tonnages are not reflected in the above tonnages.

Class IV tonnages have been budgeted at 39,000 tonnes for 2024/2025. This is above the 2023/2024 forecast of 34,800 and above the 2023/2024 budget of 19,250 tonnes.

FOGO tonnages have been budgeted to go to Red Hill at 20,596 and 6,126 tonnes have been budgeted to go to WTS for 2024/2025.

	Actual 2021/2022	Actual 2022/2023	Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
Class III	193,227	212,195	149,364*	244,401	186,788**
Class IV & V	2,671	9,008	19,250	34,800	39,000
Garden Organic	6,936	6,794	5,663	5,302	6,249
FOGO	14,956	14,342	15,045	16,458	20,596**
<b>TOTAL</b>	<b>217,790</b>	<b>242,399</b>	<b>189,322</b>	<b>300,961</b>	<b>252,633</b>

\* Not inclusive of budgeted 46,463 tonnes to go to WTS.

\*\* Not inclusive of budgeted 61,090 Class III tonnes and budgeted 6,126 FOGO tonnages to go to WTS.

#### Disposal Fees and Charges - (pages 40 - 44 of 75)

The member Council disposal charge for Class III waste for 2024/2025 has been increased from the 2023/2024 rate of \$198.82 per tonne (ex GST) to \$218.59 per tonne (ex GST). The additional charge includes an increase of \$15.00 per tonne for Landfill Levy.

#### EMRC Consulting Fees - (page 44 of 75)

An average increase of 5.20% in the consulting rates for member Councils and Other Organisations has been proposed for 204/2025.

#### EMRC Administration Fees and Charges - (page 41 & 44 of 75)

An average increase of 8% has been applied to Photocopier charges for 2024/2025.

#### Statement of Comprehensive Income - (page 11 of 75)

The budgeted 2024/2025 "Net Result" is a surplus of \$1,951,164 compared with a budgeted surplus of \$2,455,481 and a forecast surplus of \$8,658,552 for 2023/2024.

Also provided is a Statement of Comprehensive Income by (Local Government) Program on page 12 of 75.

#### Staffing Levels

As part of the budget development, listed below are five (5) new positions that have been identified in the 2024/2025 budget. Positions previously approved and not filled have been carried forward into the 2024/2025 financial year:

## BUDGET REPORT – 2024/2025 (Continued)

- 2 x Full time truck driver – proposed additional FOGO truck drivers for the Regional Waste Collection Services; and
- 3 x Full time operators – proposed additional operators for FOGO picking station area that expected to commence during the 2024/2025 financial year.

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

### Staff Remuneration Structure

A 5% increase in staff remuneration has been budgeted in 2024/2025.

### Capital Works - (pages 69 - 75 of 75)

The total proposed Capital Works expenditure for 2024/2025 is \$28,834,724 which includes carried forward capital expenditure of \$6,299,317. This compares with the 2023/2024 budgeted expenditure of 28,409,629 and the 2023/2024 forecast expenditure of \$28,047,650. It should also be noted that additional capital funds were either approved by council during the financial year or unspent funds that were expected to be expended by 30 June 2023 and not carried forward into the 2023/2024 financial year were utilised during 2023/2024 and updated as part of the half year budget review.

Major capital expenditure items for 2024/2025 including carry forwards from 2023/2024 are:

• Construct Class III Cell Stage 18 – RHWMF	\$5,650,000
• Air Pollution Control Residue Facility (APCR) – RHWMF (\$2,288,034 carried forward)	\$3,927,815
• Purchase/Replace Plant – HRRP	\$2,369,760
• Purchase/Replace Plant – RHWMF	\$1,700,000
• Install Power Supply to Lots 8, 9 & 10 – RHWMF	\$1,500,000
• Construct Wood Waste to Energy Building – HRRP (\$488,088 carried forward)	\$1,310,291
• Air Pollution Control Residue Facility Plant (APCR) – RHWMF (\$1,074,000 carried forward)	\$1,074,000
• Purchase Evaporators - Solar Generator – RHWMF	\$1,000,000
• Construct FOGO Processing Area – RHWMF	\$770,000
• Wood Waste to Energy Utilities/Infrastructure – HRRP (\$195,400 carried forward)	\$600,000
• Construct Wood Waste to Energy Dry Char Storage Facility – HRRP	\$520,000
• Regional Waste Collection Project - Bulk Verge for Bassendean and Mundaring	\$510,000
• Gas Extraction System Wells – RHWMF	\$500,000
• Construct Leachate and Stormwaste Infrastructure and Siltation Ponds – RHWMF (\$375,000 carried forward)	\$475,000
• Purchase Information Technology & Communication Equipment (\$73,000 carried forward)	\$392,000
• Purchase / Replace Minor Plant and Equipment – RHWMF	\$342,000
• Purchase FOGO Processing Plant – RHWMF	\$340,000
• Construct Access Road to Lots 8 9 10 – RHWMF (\$330,000 carried forward)	\$330,000
• Purchase Wood Waste to Energy Plant & Equipment – HRRP	\$330,000
• Wood Waste to Energy Plant - Fire Protection – HRRP (\$200,000 carried forward)	\$300,000
• Construct Waste Transfer Station – HRRP	\$300,000
• Purchase / Replace Vehicles – RHWMF	\$289,000
• FOGO Picking Station – RHWMF (\$50,000 carried forward)	\$254,105

### Statement of Cash Flows - (page 14 of 75)

The budgeted net cash provided by operating activities is an increase of \$38,703,856. This represents an increase of \$51,986,228 when compared with the 2023/2024 budget and an increase of \$44,125,294 compared with the forecast position in 2023/2024.

## **BUDGET REPORT – 2024/2025 (Continued)**

### **Municipal Cash and Restricted Investments (Reserves) - (pages 16 - 19 of 75)**

The cash and investments (Municipal and Restricted Investments) as at 30 June 2025 has been forecast to be \$27,205,790 compared with the forecast cash and investments as at 30 June 2024 of \$47,729,873.

The overall decrease year on year in budgeted cash (Municipal and Restricted Investments) is attributable to the capital expenditure exceeding the net budgeted operational cash flow during the 2023/2024 financial year. Funds have been set aside in Reserves and will be utilised in accordance with the budgeted expenditure.

Approximately 32.38% of total cash and restricted investments budgeted for 30 June 2025 will be held in the Secondary Waste Reserve (\$8,810,577) to fund the development of Resource Recovery Projects. Other restricted cash investments will be used to fund future capital works projects including:

- Major plant replacements at the RHWMF and HRRP;
- Post closure Site Rehabilitation and Environmental Monitoring at RHWMF; and
- Future Class III and Class IV cell construction.

### **Reporting Requirements**

It is a requirement of the *Local Government (Financial Management) Regulations 1996 - Regulation 34(5)* that a local government is to establish and adopt materiality levels either as a percentage and/or dollar value to be used in statements of financial activity for reporting variances.

The concept of materiality is defined in the accounting standard, AASB 108 as:

*“Omissions or misstatements of items are material if they could, individually or collectively, influence the economic decisions that users make on the basis of the financial statements. Materiality depends on the size and nature of the omission or misstatement judged in the surrounding circumstances. The size or nature of the item, or a combination of both, could be the determining factor.”*

In determining whether the variance amount of an item is material, the variance is to be compared with the corresponding budgeted revenue and expense amount to the end of the month to which the statement of financial activity relates.

Since the 2015/2016 financial year Council has adopted 10% as the percentage, or a dollar value of \$20,000, whichever is the greater to be used when reporting variances. It is recommended that for the 2024/2025 financial year the materiality percentage of 10%, or a dollar value of \$20,000, whichever is the greater, be retained and adopted for reporting variances in the statements of financial activity.

### **Post Budget Preparation Event**

Following the budget preparation, the 2023/2024 CAPEX budget of approximately \$1.95m will be carried forward to the 2024/2025 financial year. At the time of 2024/2025 budget preparation, it was anticipated that the CAPEX plant and machinery would be delivered by 30 June 2024. Due to the delay in delivery, it is now anticipated that the CAPEX item will be post 30 June 2024.

### **Key Budget Assumptions**

The following key assumptions have been used in the development of the Ten Year Financial Plan and the 2024/2025 Budget (all values are exclusive of GST):

- An increase of \$4.27 per tonne in the member Council base waste disposal charge;
- An increase of \$15.00 per tonne in the Landfill Levy;
- An increase of \$0.50 per tonne in the Comprehensive Waste Education Strategy (CWES) Levy to \$6.00 per tonne for 2024/2025;



## **BUDGET REPORT – 2024/2025 (Continued)**

- No increase be applied for the Secondary Waste charge since Council's resolution on 23 May 2019 (Ref: D2019/07296);
- An increase of \$19.55 per tonne in the Commercial Waste Disposal charge (includes \$15.00 per tonne increase in the Landfill Levy);
- The C & I rate has increased by \$9.00 per tonne to \$180.91 per tonne;
- Class III Contaminated Waste charge has increased by \$19.64 per tonne for 2024/2025.
- The Food Organics and Garden Organics (FOGO) rate has increased \$5.73 per tonne to \$110.00 per tonne, which is also inclusive of the \$6.00 per tonne Waste Education Levy.
- Member Councils uncontaminated Garden Organics disposed at the RHWMF has increased by \$3.37 per tonne for 2024/2025;
- The rate for Commercial uncontaminated Garden Organics disposed at the RHWMF has increased by \$4.09 per tonne to \$70.00 per tonne;
- The rate for the sale of Coloured Recycled Wood Chip has increased from \$361.82 per tonne to \$380.00 per tonne;
- The rate for the sale of Uncoloured Recycled Wood Chip has increased from \$251.18 per tonne to \$264.55 per tonne;
- Mattress disposal charges for member council residents of \$30.91 per mattress has increased by \$3.41 per mattress;
- Mattress disposal charges for commercial clients has increased by \$1.82 per mattress to \$38.18 per mattress;
- The consulting rates for 2024/2025 for member Councils and Other Organisations have increased by an average of 5.20% for 2024/2025;
- Increased insurance premiums of 20% have been applied in 2024/2025 for property, plant and equipment and liability insurance;
- The average interest rate for term deposit investments for the 2024/2025 financial year is budgeted at 4.43% per annum;
- A Fuel Purchase price increase of 10% has been applied in 2024/2025; and
- The funding for the Sustainability Team projects is based on the schedules used in the Sustainability Team Projects Proposal presented to Council at its meeting held on 28 September 2023 (Ref: D2023/37241).



## **FINANCIAL STATEMENT**

**2024/2025  
BUDGET**

**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDING 30 JUNE 2025**

	NOTE	BUDGET 2023/2024 \$	FORECAST 2023/2024 \$	BUDGET 2024/2025 \$
<b>REVENUE</b>				
User Charges	5	43,897,155	55,457,907	61,982,317
Special Charges	5	591,096	566,432	833,406
Secondary Waste Charge	5	1,746,632	2,878,728	1,181,382
Contributions		109,755	132,745	88,726
Operating Grants		690,000	394,603	128,300
Interest Investments Earnings	8	2,030,365	3,075,037	1,480,024
Reimbursements		1,939,340	2,607,292	2,053,456
Other		3,955,714	2,816,714	4,050,005
Proceeds from Sale of Assets		422,000	500,273	325,000
<b>TOTAL REVENUE</b>		<b>55,382,057</b>	<b>68,429,731</b>	<b>72,122,616</b>
<b>EXPENSES</b>				
Salary Expenses		14,057,260	15,073,957	16,790,286
Contract Expenses		10,391,841	9,967,977	11,497,412
Material Expenses		1,936,086	2,025,718	2,064,709
Fuel Expenses		1,538,583	1,950,558	1,989,418
Utility Expenses		377,077	397,751	514,621
Interest Expense		0	369,408	0
Insurance Expenses		427,647	551,688	610,639
Provision Expenses		917,260	59,522	617,260
Miscellaneous Expenses		18,658,629	22,075,439	30,372,763
Depreciation Expenses		4,505,745	7,045,976	5,462,583
Costs Allocated		(117,614)	(390)	0
Carrying Amount of Assets Disposed		234,062	253,575	251,761
<b>TOTAL EXPENSES</b>		<b>52,926,576</b>	<b>59,771,179</b>	<b>70,171,452</b>
<b>NET RESULT BEFORE OTHER COMPREHENSIVE INCOME</b>		<b>2,455,481</b>	<b>8,658,552</b>	<b>1,951,164</b>
<b>OTHER COMPREHENSIVE INCOME</b>		0	0	0
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>		0	0	0
<b>NET RESULT</b>		<b>2,455,481</b>	<b>8,658,552</b>	<b>1,951,164</b>

**STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM  
FOR THE YEAR ENDING 30 JUNE 2025**

	NOTE	BUDGET 2023/2024 \$	FORECAST 2023/2024 \$	BUDGET 2024/2025 \$
<b>REVENUE</b>				
General Purpose Funding		2,030,365	3,075,037	1,480,024
Governance		568,500	257,010	88,100
Community Amenities		51,916,436	64,129,666	69,818,466
Other Property and Services		444,755	467,745	411,026
<b>TOTAL REVENUE</b>		<b>54,960,056</b>	<b>67,929,458</b>	<b>71,797,616</b>
<b>EXPENSES</b>				
Governance		1,495,166	1,573,160	1,996,747
Community Amenities		49,311,212	54,968,168	65,192,955
Other Property and Services		1,886,135	2,976,276	2,729,989
<b>TOTAL EXPENSES</b>		<b>52,692,513</b>	<b>59,517,604</b>	<b>69,919,691</b>
<b>INCREASE / (DECREASE)</b>		<b>2,267,543</b>	<b>8,411,854</b>	<b>1,877,925</b>
<b>DISPOSAL OF ASSETS</b>				
Proceeds from Sale of Assets		422,000	500,273	325,000
<u>Less</u> Carrying Amount of Assets Disposed Of		(234,062)	(253,575)	(251,761)
<b>PROFIT / (LOSS) ON DISPOSALS</b>	9	<b>187,938</b>	<b>246,698</b>	<b>73,239</b>
<b>NET RESULT BEFORE OTHER COMPREHENSIVE INCOME</b>		<b>2,455,481</b>	<b>8,658,552</b>	<b>1,951,164</b>
<b>OTHER COMPREHENSIVE INCOME</b>		0	0	0
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>		0	0	0
<b>NET RESULT</b>		<b>2,455,481</b>	<b>8,658,552</b>	<b>1,951,164</b>

**STATEMENT OF FINANCIAL POSITION**  
**AS AT 30 JUNE 2025**

	NOTE	BUDGET 2023/2024 \$	FORECAST 2023/2024 \$	BUDGET 2024/2025 \$
<b>CURRENT ASSET</b>				
Cash and Cash Equivalents	3(i)	32,907,069	47,729,873	27,205,790
Investments		0	0	0
Trade and Other Receivables		2,988,058	2,988,058	2,988,058
Inventories		39,035	39,035	39,035
Other Assets		67,382	67,382	67,382
<b>TOTAL CURRENT ASSETS</b>		<b>36,001,544</b>	<b>50,824,348</b>	<b>30,300,265</b>
<b>CURRENT LIABILITIES</b>				
Trade and Other Payables		6,201,968	6,201,968	6,201,968
Provisions		1,947,778	1,981,908	2,009,781
<b>TOTAL CURRENT LIABILITIES</b>		<b>8,149,746</b>	<b>8,183,876</b>	<b>8,211,749</b>
<b>NET CURRENT ASSETS</b>		<b>27,851,798</b>	<b>42,640,472</b>	<b>22,088,516</b>
<b>NON CURRENT ASSETS</b>				
Land		47,850,257	47,850,257	47,850,257
Building		29,267,252	30,559,229	34,189,308
Structures		40,495,127	38,081,443	51,020,474
Plant		23,532,419	21,326,786	26,422,357
Equipment		2,126,573	2,465,419	3,935,059
Furniture and Fittings		164,972	231,743	217,802
Work in Progress		17,536,763	17,536,763	17,536,763
<b>TOTAL NON CURRENT ASSETS</b>		<b>160,973,363</b>	<b>158,051,640</b>	<b>181,172,020</b>
<b>NON CURRENT LIABILITIES</b>				
Provisions		12,147,577	11,289,839	42,625,314
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>12,147,577</b>	<b>11,289,839</b>	<b>42,625,314</b>
<b>NET ASSETS</b>		<b>176,677,584</b>	<b>189,402,273</b>	<b>160,635,222</b>
<b>EQUITY</b>				
Accumulated Surplus		146,294,307	159,705,952	135,999,006
Reserves		30,383,277	29,696,321	24,636,216
<b>TOTAL EQUITY</b>		<b>176,677,584</b>	<b>189,402,273</b>	<b>160,635,222</b>

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDING 30 JUNE 2025**

	NOTE	BUDGET 2023/2024 \$	FORECAST 2023/2024 \$	BUDGET 2024/2025 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Cash receipts in the course of operations		53,373,985	66,080,860	71,383,762
Cash payments in the course of operations		(68,686,722)	(74,577,335)	(34,159,930)
Interest receipts		2,030,365	3,075,037	1,480,024
<b>Net Cash Provided by Operating Activities</b>	3(ii)	<b>(13,282,372)</b>	<b>(5,421,438)</b>	<b>38,703,856</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Cash receipts from sale of property, plant and equipment		422,000	500,273	325,000
Cash payments for property, plant and equipment		(28,409,629)	(28,047,650)	(28,834,724)
<b>Net Cash Provided by Investing Activities</b>		<b>(27,987,629)</b>	<b>(27,547,377)</b>	<b>(28,509,724)</b>
<b>CASH FLOWS FROM FINANCE ACTIVITIES</b>				
Cash receipts from sale of investments		0	0	0
Provision for City of Kalamunda payout		0	0	(30,718,215)
<b>Net Cash Used in Financing Activities</b>		<b>0</b>	<b>0</b>	<b>(30,718,215)</b>
<b>SUMMARY OF CASH FLOWS</b>				
Cash at the beginning of the year		74,177,070	80,698,688	47,729,873
Net Increase (Decrease) in Cash Held		(41,270,001)	(32,968,815)	(20,524,083)
<b>Cash at the end of the year</b>	3(i)	<b>32,907,069</b>	<b>47,729,873</b>	<b>27,205,790</b>

**STATEMENT OF FINANCIAL ACTIVITY  
FOR THE YEAR ENDED 30 JUNE 2025**

	NOTE	BUDGET 2023/2024 \$	FORECAST 2023/2024 \$	BUDGET 2024/2025 \$
<b>OPERATING ACTIVITIES</b>				
<b>Revenue from operating activities</b>				
Fees and charges		46,234,883	58,903,067	63,997,105
Grants, subsidies and contributions		2,739,095	3,134,640	2,270,482
Interest revenue		2,030,365	3,075,037	1,480,024
Other revenue		3,955,714	2,816,714	4,050,005
Profit on asset disposals		187,938	246,698	73,239
		55,147,995	68,176,156	71,870,855
<b>Expenditure from operating activities</b>				
Employee costs		(14,057,260)	(15,073,957)	(16,790,286)
Materials and contracts		(12,327,927)	(11,993,695)	(13,562,121)
Utility charges		(377,077)	(397,751)	(514,621)
Depreciation		(4,505,745)	(7,045,976)	(5,462,583)
Finance costs: unwinding of discount		0	(369,408)	0
Insurance		(427,647)	(551,688)	(610,639)
Other expenditure		(20,996,858)	(24,085,129)	(32,979,441)
		(52,692,514)	(59,517,604)	(69,919,691)
Non-cash amounts excluded from operating activities	4(a)	(15,765,450)	(13,772,309)	36,724,819
<b>Amount attributable to operating activities</b>		(13,309,969)	(5,113,757)	38,675,983
<b>INVESTING ACTIVITIES</b>				
<b>Inflows from investing activities</b>				
Proceeds from disposal of assets		422,000	500,273	325,000
		422,000	500,273	325,000
<b>Outflows from investing activities</b>				
Purchase of property, plant and equipment		(15,742,871)	(16,375,947)	(14,274,201)
Purchase and construction of infrastructure		(12,666,758)	(11,671,703)	(14,560,523)
		(28,409,629)	(28,047,650)	(28,834,724)
<b>Amount attributable to investing activities</b>		(27,987,629)	(27,547,377)	(28,509,724)
<b>FINANCING ACTIVITIES</b>				
<b>Inflows from financing activities</b>				
Transfers from reserve accounts		28,220,137	34,387,516	9,761,029
		28,220,137	34,387,516	9,761,029
<b>Outflows from financing activities</b>				
Transfers to reserve accounts		(12,499,893)	(12,448,420)	(4,750,987)
Provision for City of Kalamunda payout		0	0	(30,718,215)
		(12,499,893)	(12,448,420)	(35,469,202)
<b>Amount attributable to financing activities</b>		15,720,244	21,939,096	(25,708,173)
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>				
<b>Surplus or deficit at the start of the financial year</b>		22,612,402	23,070,244	12,348,206
Amount attributable to operating activities		(13,309,969)	(5,113,757)	38,675,983
Amount attributable to investing activities		(27,987,629)	(27,547,377)	(28,509,724)
Amount attributable to financing activities		15,720,244	21,939,096	(25,708,173)
<b>Surplus or deficit after imposition of general rates</b>	4(b)	<b>(2,964,952)</b>	<b>12,348,206</b>	<b>(3,193,708)</b>

This statement is to be read in conjunction with the accompanying notes.

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2025**

	NOTE	BUDGET 2023/2024 \$	FORECAST 2023/2024 \$	BUDGET 2024/2025 \$
<b>Municipal Fund (Cash and Investment)</b>				
Opening Balance		26,911,390	27,892,800	16,863,081
Transfer to Restricted Investments		(10,684,303)	(10,684,303)	(3,433,531)
Transfer from Restricted Investments		28,220,137	34,387,516	9,761,029
Transfer to/from Municipal Investments		0	0	0
Interest on Municipal Funds		214,775	1,310,920	162,568
Payments and Receipts		(43,300,366)	(36,043,852)	(22,004,107)
Movement in Accrued Interest		0	0	0
<b>Closing Balance</b>		<b>1,361,633</b>	<b>16,863,081</b>	<b>1,349,040</b>
<b>Plant and Equipment Reserve</b>				
Opening Balance		1,337,416	1,347,454	243,000
Transfer to Restricted Investments		4,314,432	4,314,432	817,819
Transfer from Restricted Investments		(5,423,000)	(5,423,000)	(850,000)
Interest on Restricted Investments		27,720	4,114	11,338
<b>Closing Balance</b>		<b>256,568</b>	<b>243,000</b>	<b>222,157</b>
<b>Site Rehabilitation Reserve</b>				
Opening Balance		5,393,328	4,263,318	5,058,653
Transfer to Restricted Investments		623,872	623,872	0
Transfer from Restricted Investments		0	0	(895,222)
Interest on Restricted Investments		187,005	171,463	119,036
<b>Closing Balance</b>		<b>6,204,205</b>	<b>5,058,653</b>	<b>4,282,467</b>
<b>Future Development Reserve</b>				
Opening Balance		18,621,067	9,036,948	3,158,699
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		(18,496,226)	(6,000,000)	(2,500,000)
Interest on Restricted Investments		759,780	121,751	76,891
<b>Closing Balance</b>		<b>884,621</b>	<b>3,158,699</b>	<b>735,590</b>



**BUDGETED STATEMENT OF CASH MOVEMENTS**  
**FOR THE YEAR ENDING 30 JUNE 2025**

	NOTE	BUDGET 2023/2024 \$	FORECAST 2023/2024 \$	BUDGET 2024/2025 \$
<b>Environmental Monitoring Reserve</b>				
Opening Balance		2,522,694	1,973,037	2,345,777
Transfer to Restricted Investments		293,388	293,388	0
Transfer from Restricted Investments		0	0	(415,110)
Interest on Restricted Investments		86,625	79,352	55,089
<b>Closing Balance</b>		<b>2,902,707</b>	<b>2,345,777</b>	<b>1,985,756</b>
<b>Class IV Cell Reserve</b>				
Opening Balance		36,863	40,237	445,990
Transfer to Restricted Investments		3,002,233	3,002,233	747,289
Transfer from Restricted Investments		(2,599,586)	(2,599,586)	(750,000)
Interest on Restricted Investments		27,655	3,106	20,477
<b>Closing Balance</b>		<b>467,165</b>	<b>445,990</b>	<b>463,756</b>
<b>EastLink Rehabilitation Reserve</b>				
Opening Balance		5,481,809	5,506,111	5,727,557
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	(1,016,876)
Interest on Restricted Investments		203,960	221,446	153,737
<b>Closing Balance</b>		<b>5,685,769</b>	<b>5,727,557</b>	<b>4,864,418</b>
<b>Secondary Waste Reserve</b>				
Opening Balance		9,674,779	7,915,283	8,327,123
Transfer to Restricted Investments		1,746,632	1,746,632	1,181,382
Transfer from Restricted Investments		(1,701,325)	(1,701,325)	(1,470,003)
Interest on Restricted Investments		377,360	366,533	772,075
<b>Closing Balance</b>		<b>10,097,446</b>	<b>8,327,123</b>	<b>8,810,577</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS**  
**FOR THE YEAR ENDING 30 JUNE 2025**

	NOTE	BUDGET 2023/2024 \$	FORECAST 2023/2024 \$	BUDGET 2024/2025 \$
<b>Class III Cells Reserve</b>				
Opening Balance		2,366,982	2,378,510	3,156,710
Transfer to Restricted Investments		684,649	684,649	667,883
Transfer from Restricted Investments		0	0	(1,750,000)
Interest on Restricted Investments		104,480	93,551	77,908
<b>Closing Balance</b>		<b>3,156,111</b>	<b>3,156,710</b>	<b>2,152,501</b>
<b>Committed Funds Reserve</b>				
Opening Balance		0	18,663,605	658,286
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	(18,663,605)	(113,818)
Interest on Restricted Investments		0	658,286	0
<b>Closing Balance</b>		<b>0</b>	<b>658,286</b>	<b>544,468</b>
<b>Long Service Leave - Restricted Asset</b>				
Opening Balance		1,102,056	1,106,858	1,170,471
Transfer to Restricted Investments		19,097	19,097	19,158
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		41,005	44,516	30,905
<b>Closing Balance</b>		<b>1,162,158</b>	<b>1,170,471</b>	<b>1,220,534</b>
<b>Cash and Investments at the end of the Year</b>		<b>32,178,383</b>	<b>47,155,347</b>	<b>26,631,264</b>
<u>Add</u> Accrued Interest - Restricted Assets		728,686	574,526	574,526
<b>Cash and Investments as per Statement of Financial Position</b>		<b>32,907,069</b>	<b>47,729,873</b>	<b>27,205,790</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
AS AT 30 JUNE 2025**

	NOTE	BUDGET 2023/2024 \$	FORECAST 2023/2024 \$	BUDGET 2024/2025 \$
<b>SUMMARY</b>				
<b>MUNICIPAL FUND (CASH AND INVESTMENTS)</b>				
Opening Balance		26,911,390	27,892,800	16,863,081
Transfer to Restricted Investments		(10,684,303)	(10,684,303)	(3,433,531)
Transfer from Restricted Investments		28,220,137	34,387,516	9,761,029
Interest on Municipal Funds		214,775	1,310,920	162,568
Payments and Receipts		(43,300,366)	(36,043,852)	(22,004,107)
Movement in Accrued Interest		0	0	0
<b>Closing Balance</b>		<b>1,361,633</b>	<b>16,863,081</b>	<b>1,349,040</b>
<b>RESTRICTED INVESTMENTS</b>				
Opening Balance		46,536,994	52,231,361	30,292,266
Transfer to Restricted Investments		10,684,303	10,684,303	3,433,531
Transfer from Restricted Investments		(28,220,137)	(34,387,516)	(9,761,029)
Interest on Restricted Investments		1,815,590	1,764,118	1,317,456
<b>Closing Balance</b>		<b>30,816,750</b>	<b>30,292,266</b>	<b>25,282,224</b>
<b>Sub Total</b>		<b>32,178,383</b>	<b>47,155,347</b>	<b>26,631,264</b>
<u>Add</u> Accrued Interest - Restricted Assets		728,686	574,526	574,526
<b>Cash and Investments as per Statement of Financial Position</b>	3(i)	<b>32,907,069</b>	<b>47,729,873</b>	<b>27,205,790</b>

**NET CURRENT ASSETS CARRIED FORWARD  
AS AT 30 JUNE 2025**

NOTE	BUDGET 2023/2024 \$	FORECAST 2023/2024 \$	BUDGET 2024/2025 \$
<b>NET CURRENT ASSETS REPRESENTED BY</b>			
<b>CURRENT ASSETS</b>			
Cash at Bank - Unrestricted	1,361,633	16,863,081	1,349,040
Receivables	2,988,058	2,988,058	2,988,058
Inventory	39,035	39,035	39,035
Prepayments	67,382	67,382	67,382
	4,456,108	19,957,556	4,443,515
<b>LESS: CURRENT LIABILITIES</b>			
Creditors	6,201,968	6,201,968	6,201,968
Current Provisions	1,947,778	1,981,908	2,009,781
	8,149,746	8,183,876	8,211,749
<b>(DEFICIT) SURPLUS - OTHER FUNDS</b>	<b>(3,693,638)</b>	<b>11,773,680</b>	<b>(3,768,234)</b>
<b>ADD BALANCE OF NET RESTRICTED INVESTMENTS</b>	31,545,436	30,866,792	25,856,750
<b>ESTIMATED NET CURRENT ASSET POSITION</b>	<b>27,851,798</b>	<b>42,640,472</b>	<b>22,088,516</b>



## **BUDGET NOTES**

**2024/2025  
BUDGET**

# **EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDING 30 JUNE 2025**

## **1. SIGNIFICANT ACCOUNTING POLICIES**

### **Basis of Preparation**

The financial report is a general purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the *Local Government Act 1995* and accompanying regulations.

Except for cash flow information, the report has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

### **Amendments to Local Government (Financial Management) Regulations 1996**

The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Prior to 1 July 2019, Regulation (Reg) 16 arbitrarily prohibited a local government from recognising as assets Crown land that is a public thoroughfare, i.e. land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets pertaining to vested land, including land under roads acquired on or after 1 July 2008, were not recognised in previous financial reports of the Council. This was not in accordance with the requirements of AASB 1051 Land Under Roads paragraph 15 and AASB 116 Property, Plant and Equipment paragraph 7.

From 1 July 2019, the Council has applied AASB 16 Leases which requires leases to be included by lessees in the statement of financial position. Also, the *Local Government (Financial Management) Regulations 1996* have been amended to specify that vested land is a right of use asset to be measured at cost. All right of use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the Statement of Financial Position) rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Council to measure any vested improvements at zero cost.

As the Council does not currently hold any leases this has not had any impact on the Council's financial statements.

### **The Local Government Reporting Entity**

All funds through which the Council controls resources to carry on its functions have been included in the financial statements forming part of this financial report.

In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between funds) have been eliminated.

### **(a) Trust Funds**

Any monies held in the Trust Fund, which Council may hold in a custodian role, are excluded from the Financial Statements.

The EMRC currently holds trust fund monies on behalf of the Green Deal Alliance Project (GDA) as approved by Council at its meeting held on 25 November 2021.

# **EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDING 30 JUNE 2025**

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

### **(b) Cash and Cash Equivalents**

Cash and cash equivalents in the Statement of Financial Position comprise cash at bank and in hand and short-term deposits with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts, where applicable, are included as short-term borrowings in current liabilities on the Statement of Financial Position.

The EMRC does not have any bank overdrafts.

### **(c) Fixed Assets**

Each class of fixed assets within either property, plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

#### **Mandatory Requirements to Revalue Non-Current Assets**

In accordance with the amended *Local Government (Financial Management) Regulations 1996*, the Council is required to revalue land, buildings, infrastructure and investment properties of the local government whenever the Council is of the opinion that the fair value of the asset is likely to be materially different from its carrying amount and, in any event, within a period of no more than 5 years after the day on which the asset was last valued or revalued. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the EMRC. At the end of each period the valuation is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with the amended *Local Government (Financial Management) Regulations 1996* which requires the land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

The EMRC has elected to undertake asset revaluations on its land, buildings and infrastructure assets on a 4 year rotational cycle, or in the year when the Council is of the opinion that the fair value of the asset is likely to be materially different from its carrying amount.

The revaluation of the land, buildings and infrastructure classes of assets was undertaken during the 2020/2021 financial year. It is proposed to undertake the next revaluation in the 2024/2025 financial year.

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

All assets are initially recognised at cost where the fair value of the asset at date of acquisition is equal to or above \$5,000. All assets are subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets, that are land, buildings, infrastructure and investment properties, acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believed this approximates fair value. They will be subject to subsequent revaluation at the next anniversary date in accordance with the mandatory measurement framework detailed above.

# **EASTERN METROPOLITAN REGIONAL COUNCIL NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDING 30 JUNE 2025**

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

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

#### **Revaluation**

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

#### **Depreciation**

The depreciable amount of all fixed assets including buildings but excluding freehold land, artworks and work in progress which are not depreciated, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

When an item of property, plant and equipment is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- a) Restated proportionately with the change in the gross carrying amount of the asset so that the carrying amount of the asset after revaluation equals its revalued amount; or
- b) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Major depreciation rates used for each class of depreciable asset are:

• Buildings	7.50 to 100 years (based on components)
• Structures	
General	15 to 105 years
Class III and IV Waste Cells	Based on actual usage
• Plant	3 to 24 years
• Furniture and fittings	3 to 25 years
• Equipment	3 to 25 years
• Post closure assets	Based on actual usage
• Landfill cells	Based on actual usage

The asset residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the Statement of Comprehensive Income in the period in which they arise.

When revalued assets are disposed of, amounts included in the revaluation surplus relating to that asset are transferred to retained surplus.

#### **Capitalisation Threshold**

Expenditure on items of equipment under \$5,000 are not capitalised. Rather, they are recorded on an asset inventory listing.



**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2025**

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

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

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

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

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

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

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

**Fair Value Hierarchy**

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

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair value of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

**Valuation Techniques**

The Council selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Council are consistent with one or more of the following valuation approaches:

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2025**

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

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

***Market Approach***

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

***Income Approach***

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

***Cost Approach***

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs which reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Council gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability are considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

As detailed above, the mandatory measurement framework imposed by *the Local Government (Financial Management) Regulations 1996* requires, as a minimum, all assets carried at a revalued amount to be revalued in accordance with the regulatory framework.

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

Grants, donations and other contributions are recognised as revenues when the local government obtains control over the assets comprising the contributions.

Where contributions recognised as revenues during the reporting period were obtained on the condition that they be expended in a particular manner or used over a particular period, and those conditions were undischarged as at the reporting date, the nature of and amounts pertaining to those undischarged conditions will be disclosed in the Annual Financial Report. That note also discloses the amount of contributions recognised as revenues in a previous reporting period which were obtained in respect of the local government's operation for the current reporting period.

**(f) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the local government prior to the end of the financial year that are unpaid and arise when the Local Government becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are usually paid within 30 days of recognition.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2025**

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

**(g) Impairment**

In accordance with Australian Accounting Standards, the Council's assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired. Where such an indication exists, an estimate of the recoverable amount of the asset is made in accordance with *AASB 136 Impairment of Assets* and appropriate adjustments are made.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. *AASB 116 Property, Plant and Equipment*) whereby an impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other standard.

**(h) Inventories**

**General**

Inventories are valued at the lower of cost and net realisable value. Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

**(i) Goods and Services Tax**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables in the Statement of Financial Position are stated inclusive of applicable GST. The net amount of GST recoverable from, or payable to the ATO is included with receivables or payables in the Statement of Financial Position.

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

**(j) Provisions**

Provisions are recognised when: The Council has a present legal or constructive obligation as a result of past events; it is more likely than not that an outflow of resources will be required to settle the obligation; and the amount has been reliably estimated.

Provisions are measured using the best estimate of the amounts required to settle the obligations at the end of the reporting period.

**(k) Provision for Site Rehabilitation**

A provision for the future costs associated with closing and restoring the landfill is recognised as liabilities within the financial accounts. The nature of work planned by Council includes cell capping, landform reconstruction, dismantling of site operating facilities and implementation of a revegetation plan to suit the final land use. The provision is based on the future value of the estimated current costs, determined on a discounted basis.

Increments in the provision are calculated annually based on the change in the net present value of the future cash outflows of costs for site rehabilitation (unwinding of the discount rate).

As per the independent engineers report from June 2020, the current value for the rehabilitation of the site has been calculated to be \$7,089,399 and has been deemed sufficient for post closure management purposes. This value will be reviewed on a five yearly cycle.

The costs are measured using the best estimate of the amounts required and is reassessed internally on an annual basis with an independent review being undertaken on a five yearly cycle.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2025**

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

**(l) Provision for Environmental Monitoring**

A provision for the future costs associated with closing and restoring the landfill is recognised as liabilities within the financial accounts. The nature of work planned by Council includes monitoring of groundwater, surface water, leachate and landfill gas generation. The provision is based on the future value of the estimated current costs, determined on a discounted basis.

Increments in the provision are calculated annually based on the change in the net present value of the future cash outflows of costs for environmental monitoring (unwinding of the discount rate).

As per the independent engineers report from June 2020, the current value for the environmental monitoring of the site has been calculated to be \$3,403,950 and has been deemed sufficient for post closure management purposes. This value will be reviewed on a five yearly cycle.

The costs are measured using the best estimate of the amounts required and is reassessed internally on an annual basis with an independent review being undertaken on a five yearly cycle.

**(m) Critical Accounting Estimates**

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances. The results of this experience and other factors combine to form the basis of making judgements about carrying values of assets and liabilities not readily apparent from other sources. Actual results may differ from these estimates.

**(n) Trade and Other Receivables**

Trade and other receivables include amounts due from member Councils and non-members for unpaid fees and charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Trade receivables are recognised at original invoice amount less any allowances for uncollectable amounts (i.e. impairments).

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Collectability of trade receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

Impairment and risk exposure information about the impairment of trade receivables and their exposure to credit risk and interest rate risk will be disclosed in the Annual Financial Report.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2025**

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

**(o) Employee Entitlements**

The provisions for employee benefits relate to amounts expected to be paid for long service leave, annual leave, wages and salaries and are calculated as follows:

**(i) Short-term Employee Benefits**

Provision is made for the Council's obligations for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled. The Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position.

**(ii) Other long-term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. The Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**(iii) Superannuation Fund**

The Council contributes to Aware Super and other choice funds for qualifying employees as per statutory requirements (11.5% for 2024/2025). It also contributes to Aware Super and other choice funds for full scheme members (5% for 2024/2025). Contributions to defined contribution plans are recognised as an expense as they become payable.

**(p) Rounding Off Amounts**

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

**(q) Comparative Figures**

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

**(r) Budget Comparative Figures**

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

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2025**

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

**(s) Leases**

At inception of a contract, the Council assesses if the contract contains or is a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right of use asset is recognised at cost and lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Council uses its incremental borrowing rate.

Right of use assets are subsequently measured under the cost model.

Right of use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shortest. Where a lease transfers ownership of the underlying asset, or the cost of the right of use asset reflects that the Council anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

All contracts that are classified as short-term leases (i.e. a lease with a remaining term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Leases for right of use assets are secured over the asset being leased.

The EMRC does not currently have any leases.

**(t) Other Financial Assets**

**(i) Other Financial Assets at Amortised Cost**

The Council classifies financial assets at amortised cost if both of the following criteria are met:

- The asset is held within a business model whose objective is to collect the contractual cashflows, and
- The contractual terms give rise to cash flows that are solely payments of principal and interest.

**(ii) Financial Assets at Fair Value through Profit and Loss**

The Council classifies the following financial assets at fair value through profit and loss:

- Debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- Equity investments which the Council has not elected to recognise fair value gains and losses through other comprehensive income.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2025**

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

**(u) Current and Non-Current Classification**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Council's operational cycle. In the case of liabilities where the Council does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months.

Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Council's intentions to release for sale.

**(v) Landfill Cells**

There are three general components of cell construction:

- Cell excavation and development costs;
- Cell liner costs; and
- Cell capping costs.

All cell excavation and development costs and cell liner costs are capitalised and depreciated over the useful life of the cell based on the volumetric usage of the landfill cell air space during the year.

Cell capping costs are expensed as they occur as part of ongoing site rehabilitation.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2025**

**2. PROGRAMS**

The activities relating to the EMRC's programs reported on in the Operating Statement are as follows:

**Governance**

Records income and expenditure relating to the administration and operation of facilities and services to members of Council together with other administrative governance costs.

**General Purpose Funding**

Records interest revenue as well as other general purpose revenue.

**Community Amenities**

Records income and expenditure associated with the Class III cell, Class IV cell, weighbridge, and transfer station at the Red Hill Waste Management Facility, the Hazelmere Resource Recovery Park and the Baywaste, 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 Sustainability Team (incorporating various projects) and the operations of the Ascot Place activity.



**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2025**

**3. NOTES TO THE STATEMENT OF CASH FLOWS**

**(i) Reconciliation of Cash**

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

	<b>BUDGET</b>	<b>FORECAST</b>	<b>BUDGET</b>
	<b>2023/2024</b>	<b>2023/2024</b>	<b>2024/2025</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Cash - Unrestricted	1,361,633	16,863,081	1,349,040
Cash - Restricted	31,545,436	30,866,792	25,856,750
<b>Total Cash</b>	<b>32,907,069</b>	<b>47,729,873</b>	<b>27,205,790</b>

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

	<b>BUDGET</b>	<b>FORECAST</b>	<b>BUDGET</b>
	<b>2023/2024</b>	<b>2023/2024</b>	<b>2024/2025</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Net Change in assets from operations	2,455,481	8,658,552	1,951,164
Write back Depreciation	4,505,745	7,045,976	5,462,583
Write back Provisions	917,260	59,522	617,260
Write back Accruals - Staff Entitlements	27,597	61,727	27,873
Write back (Profit)/Loss on sale of assets	(187,938)	(246,698)	(73,239)
Write back Provisions - Belmont	(21,000,517)	(21,000,517)	0
Write back Provisions - Kalamunda	0	0	30,718,215
<b>Net cash from operating activities</b>	<b>(13,282,372)</b>	<b>(5,421,438)</b>	<b>38,703,856</b>

**(iii) Depreciation of Assets**

Details of depreciation expenditure budgets for each program are as follows:

	<b>BUDGET</b>	<b>FORECAST</b>	<b>BUDGET</b>
	<b>2023/2024</b>	<b>2023/2024</b>	<b>2024/2025</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Administration	393,439	335,975	377,789
Community Amenities	2,513,422	4,096,074	3,373,355
Other Property and Services	1,598,884	2,613,927	1,711,439
<b>Total Depreciation all Programs</b>	<b>4,505,745</b>	<b>7,045,976</b>	<b>5,462,583</b>

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2025**

**4. DETERMINATION OF SURPLUS OR DEFICIT**

	NOTE	BUDGET 2023/2024 \$	FORECAST 2023/2024 \$	BUDGET 2024/2025 \$
<b>(a) Non-cash amounts excluded from operating activities</b>				
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with r.32 of the <i>Local Government (Financial Management) Regulations 1996</i> .				
<b>Adjustments to operating activities</b>				
Less: Profit on asset disposals		(187,938)	(246,698)	(73,239)
Add: Depreciation		4,505,745	7,045,976	5,462,583
Add: Finance costs: unwinding of discount		0	369,408	0
Non-cash movements in non-current assets and liabilities:				
Provisions		(20,083,257)	(20,940,995)	31,335,475
<b>Non-cash amounts excluded from operating activities</b>		<b>(15,765,450)</b>	<b>(13,772,309)</b>	<b>36,724,819</b>
<b>(b) Surplus or deficit after imposition of general rates</b>				
The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with r.32 of the <i>Local Government (Financial Management) Regulations 1996</i> to agree to the surplus/(deficit) after imposition of general rates.				
<b>Adjustments to net current assets</b>				
Less: Reserve accounts		(30,816,750)	(30,292,266)	(25,282,224)
<b>Total adjustments to net current assets</b>		<b>(30,816,750)</b>	<b>(30,292,266)</b>	<b>(25,282,224)</b>
<b>Net current assets used in the Statement of Financial Activity</b>				
Total current assets		36,001,544	50,824,348	30,300,265
Less: Total current liabilities		(8,149,746)	(8,183,876)	(8,211,749)
Less: Total adjustments to net current assets		(30,816,750)	(30,292,266)	(25,282,224)
<b>Surplus or deficit after imposition of general rates</b>		<b>(2,964,952)</b>	<b>12,348,206</b>	<b>(3,193,708)</b>

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2025**

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

	<b>BUDGET</b>	<b>FORECAST</b>	<b>BUDGET</b>
	<b>2023/2024</b>	<b>2023/2024</b>	<b>2024/2025</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Administration	0	0	0
Community Amenities	46,234,883	58,903,067	63,997,105
Other Property and Services	0	0	0
<b>Total Statutory Fees and Charges</b>	<b>46,234,883</b>	<b>58,903,067</b>	<b>63,997,105</b>

	<b>BUDGET</b>	<b>FORECAST</b>	<b>BUDGET</b>
	<b>2023/2024</b>	<b>2023/2024</b>	<b>2024/2025</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
User Charges	43,897,155	55,457,907	61,982,317
Special Charges	591,096	566,432	833,406
Secondary Waste Charge	1,746,632	2,878,728	1,181,382
<b>Total Statutory Fees and Charges</b>	<b>46,234,883</b>	<b>58,903,067</b>	<b>63,997,105</b>

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2025**

**6. LOAN BORROWINGS**

**(a) Loan Repayments**

No Loans existed as at 30 June 2024 and no loans are anticipated during the 2024/2025 financial year.

**(b) Unspent Loan**

No unspent loan funds existed as at 30 June 2024 and no unspent loan funds are anticipated during the 2024/2025 financial year.

**(c) New Borrowings**

The EMRC does not propose to undertake new borrowings during the 2024/2025 financial year.

**(d) Overdraft**

Council has not utilised an overdraft facility during the 2023/2024 financial year and it is not anticipated that any such facility will be utilised during the 2024/2025 financial year

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2025**

**7. COUNCILLOR FEES AND ALLOWANCES**

From July 2024 each Councillor, other than the Chairman, will be entitled to an annual meeting fee of \$11,430.

From July 2024 the Chairman will be entitled to an annual meeting fee of \$17,139 as well as an annual Local Government fee of \$21,710.

From July 2024 the Deputy Chairman will be entitled to an annual Local Government fee of \$5,427.50.

A provision of \$11,713 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.

All fees are in accordance with the 2024 Salaries and Allowances (SAT) Tribunal determination.

	<b>BUDGET</b>	<b>FORECAST</b>	<b>BUDGET</b>
	<b>2023/2024</b>	<b>2023/2024</b>	<b>2024/2025</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Councillor(s) meeting fees	76,930	76,930	84,010
Chairman's meeting fees	16,480	16,480	17,139
Chairman's Local Government fee	20,875	20,875	21,710
Deputy Chairman's Local Government fee	5,219	5,219	5,428
Deputy Councillors' meeting fees	10,496	10,496	11,713
<b>Total Fees and Allowances</b>	<b>130,000</b>	<b>130,000</b>	<b>140,000</b>

**8. INVESTMENT INTEREST**

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

	<b>BUDGET</b>	<b>FORECAST</b>	<b>BUDGET</b>
	<b>2023/2024</b>	<b>2023/2024</b>	<b>2024/2025</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Interest on Restricted Assets</b>			
Interest on funds held in Reserve	1,774,585	1,719,601	1,286,551
Interest on other restricted investments (LSL)	41,005	44,516	30,905
<b>Sub-Total Interest on Restricted Assets</b>	<b>1,815,590</b>	<b>1,764,117</b>	<b>1,317,456</b>
<b>Interest on Other Funds</b>			
Interest on Municipal funds	214,775	1,310,920	162,568
<b>Total Interest on Investments</b>	<b>2,030,365</b>	<b>3,075,037</b>	<b>1,480,024</b>

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET**

**FOR THE YEAR ENDING 30 JUNE 2025**

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

	<b>BUDGET</b>	<b>FORECAST</b>	<b>BUDGET</b>
	<b>2023/2024</b>	<b>2023/2024</b>	<b>2024/2025</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Building</b>	0	0	0
Carried Amount of Assets	0	0	0
Disposed			
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equipment</b>			
Proceeds from Sale of Assets	0	0	0
Carried Amount of Assets	0	(5,465)	0
Disposed			
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>(5,465)</b>	<b>0</b>
<b>Furniture and Fittings</b>	0	0	0
Carried Amount of Assets	0	0	0
Disposed			
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Land</b>			
Proceeds from Sale of Assets	0	0	0
Carried Amount of Assets	0	0	0
Disposed			
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plant</b>			
Proceeds from Sale of Assets	422,000	500,273	325,000
Carried Amount of Assets	(234,062)	(248,110)	(251,761)
Disposed			
<b>(Profit) Loss on Disposal</b>	<b>187,938</b>	<b>252,163</b>	<b>73,239</b>
<b>Structures</b>			
Carried Amount of Assets	0	0	0
Disposed			
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Profit/ (Loss) on Disposal</b>	<b>187,938</b>	<b>246,698</b>	<b>73,239</b>

**10. PLAN FOR THE FUTURE**

EMRC's Strategic Community Plan titled The EMRC's Revised 10 Year Strategic Plan 2017 - 2027, endorsed by Council at its meeting held on 24 November 2022 and the Corporate Business Plan 2024/2025 to 2028/2029, which was adopted by Council at its meeting held on 27 June 2024 together constitute EMRC's 'Plan For The Future' in accordance with *section 5.56* of the *Local Government Act 1995*.

The 2024/2025 Annual Budget draws from the priorities as identified in the EMRC's 'Plan for The Future'.



## **FEES AND CHARGES**

**For the Year Ending  
30 June 2025**

**EASTERN METROPOLITAN REGIONAL COUNCIL**

**2024/2025 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES**

Description	Unit	2023/2024 Charges with no GST	Value of GST	2023/2024 Charges inc GST	2024/2025 Charges with no GST	Value of GST	2024/2025 Charges inc GST
<b>Waste Management Charges</b>							
<b>Disposal Rates</b>							
<b>Member Councils</b>	1 tonne						
Base Tipping Fee		85.32			89.59		
CWES Levy		5.50			6.00		
Secondary Waste Reserve		38.00			38.00		
Landfill Levy		70.00			85.00		
<b>Total Member Council disposal rate</b>		<b>198.82</b>	<b>19.88</b>	<b>218.70</b>	<b>218.59</b>	<b>21.86</b>	<b>240.45</b>
<b>Councils - Other</b>							
Domestic Refuse Tip Pass (Gidgannup @ 3bags/wk)	N/A	7.27	0.73	8.00	8.18	0.82	9.00
Council Refuse Tip Passes - Trailers (up to 500kg)	N/A	67.18	6.72	73.90	70.91	7.09	78.00
Council Garden Organics Tip Passes (up to 500 kg)	N/A	33.00	3.30	36.30	35.45	3.55	39.00
<b>General Waste</b>							
Cars / Station Wagons	N/A	35.36	3.54	38.90	37.27	3.73	41.00
Trailers (6 x 4)	N/A	60.64	6.06	66.70	64.55	6.45	71.00
Vans / Utes	N/A	60.64	6.06	66.70	64.55	6.45	71.00
Trailers (6 x 4) High Sides	N/A	76.45	7.65	84.10	80.91	8.09	89.00
Tandem/ Horse Floats (< 1 tonne)	N/A	113.64	11.36	125.00	120.00	12.00	132.00
240 Litre Mobile Garbage Bin	N/A	11.00	1.10	12.10	11.82	1.18	13.00
Commercial (General)	1 tonne	161.36	16.14	177.50	180.91	18.09	199.00
Minimum Commercial Charges	0.50 tonne	80.73	8.07	88.80	90.45	9.05	99.50
<b>Garden Organics</b>							
Garden Organics - Member Councils (uncontaminated - Red Hill)	1 tonne	50.27	5.03	55.30	53.64	5.36	59.00
Garden Organics - Commercial (uncontaminated - Red Hill)	1 tonne	65.91	6.59	72.50	70.00	7.00	77.00
Garden Organics - Shredded to EMRC specification (to Red Hill)	1 tonne	11.09	1.11	12.20	11.82	1.18	13.00
(Minimum charge for Garden Organics 0.5 tonne)							
<b>FOGO Waste</b>							
FOGO waste - MGB (Member Councils) - Red Hill	1 tonne	104.27	10.43	114.70	110.00	11.00	121.00
FOGO waste - MGB (Member Councils) (6% - 9% contamination) - Hazelmere	1 tonne				126.27	12.63	138.90
<b>Note 1:</b> Attractive discounts available to major customers and Local Governments.							
<b>Note 2:</b> In the event that the weighbridges at Red Hill Waste Management Facility are not operational, vehicles will be charged according to their carrying capacity (in tonnes) multiplied by the appropriate rate from the schedule of fees and charges according to the type of waste being disposed.							



**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2024/2025 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES**

Description	Unit	2023/2024 Charges with no GST	Value of GST	2023/2024 Charges inc GST	2024/2025 Charges with no GST	Value of GST	2024/2025 Charges inc GST
<u>Waste Management Charges continued..</u>							
<u>Disposal Rates continued..</u>							
<u>Special Wastes</u>							
Asbestos (Wrapped)	1 tonne	188.09	18.81	206.90	198.18	19.82	218.00
Asbestos (Wrapped) - Member Council residents only	1 tonne	100.27	10.03	110.30	105.45	10.55	116.00
Asbestos (Wrapped) - Minimum Charge		32.45	3.25	35.70	34.55	3.45	38.00
Car Bodies - Commercial	each	54.91	5.49	60.40	58.18	5.82	64.00
Car Bodies - Member Council residents only	each	26.73	2.67	29.40	28.18	2.82	31.00
Biosecurity Waste	1 tonne	216.36	21.64	238.00	227.27	22.73	250.00
Burial Fee (for immediate burial requirements)	n/a	149.09	14.91	164.00	157.27	15.73	173.00
Handling Fee (for special handling requirements)	n/a	149.09	14.91	164.00	157.27	15.73	173.00
Tyre Disposal (off rim) *	each	8.18	0.82	9.00	9.09	0.91	10.00
Tyre Disposal (with rim) *	each	15.45	1.55	17.00	16.36	1.64	18.00
Tyre Recovery Charges (for tyres at the landfill face)	each	26.36	2.64	29.00	28.18	2.82	31.00
Mattress disposal fee (Member Council Residents)	each	27.50	2.75	30.25	30.91	3.09	34.00
Mattress disposal fee (Charitable Organisations)	each	28.18	2.82	31.00	31.82	3.18	35.00
Mattress disposal fee (Commercial)	each	36.36	3.64	40.00	38.18	3.82	42.00
E-Waste (Price applicable after quota has been reached under Infoactive agreement )	each	9.91	0.99	10.90	10.91	1.09	12.00
Wash Facility Fee	n/a	39.18	3.92	43.10	41.82	4.18	46.00
Class III Contaminated Waste **	1 tonne	163.09	16.31	179.40	182.73	18.27	201.00
Class III Contaminated Soil **	1 tonne	163.09	16.31	179.40	182.73	18.27	201.00
Class IV Contaminated Waste **	1 tonne	246.36	24.64	271.00	270.00	27.00	297.00
Class IV Contaminated Soil **	1 tonne	216.00	21.60	237.60	238.18	23.82	262.00
** Minimum Contaminated Waste Charges	0.50 tonne						
Administration Charge - For Waste Acceptance Approvals	consignment	161.27	16.13	177.40	170.00	17.00	187.00
Administration Charge - Reprinting of Unsigned Weighbridge Dockets	per docket	4.91	0.49	5.40	5.45	0.55	6.00
Administration Charge - For uploading invoices onto the portal	set up fee				131.82	13.18	145.00
Administration Charge - For uploading invoices onto the portal	per invoice				60.00	6.00	66.00

Note 1: Attractive discounts available to major customers and Local Governments.

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

**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2024/2025 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES**

Description	Unit	2023/2024 Charges with no GST	Value of GST	2023/2024 Charges inc GST	2024/2025 Charges with no GST	Value of GST	2024/2025 Charges inc GST
<u>Waste Management Charges continued...</u>							
<u>Hazlemere – Woodwaste Sorting &amp; Recycling</u>							
Wood Waste (per tonne)							
- Grade 1	1 tonne	58.45	5.85	64.30	61.82	6.18	68.00
- Grade 2	1 tonne	65.00	6.50	71.50	69.09	6.91	76.00
- Contaminated	1 tonne	251.73	25.17	276.90	264.55	26.45	291.00
(Minimum Charge for Wood Waste of 0.50 Tonnes)							
Wood Waste Unloading Fee	per load				30.00	3.00	33.00
<u>Hazlemere - Commercial &amp; Industrial Waste Sorting Facility</u>							
Dry Commercial and Industrial Waste (contain minimum 40% recycled material)*	1 tonne	171.91	17.19	189.10	180.91	18.09	199.00
Minimum Charge (Member Councils)	0.50 tonne	86.00	8.60	94.60	90.91	9.09	100.00
Minimum Charges (Commercial)	0.50 tonne	86.00	8.60	94.60	90.91	9.09	100.00
<u>Additional Charges for Recovered Items</u>							
Tyre - Passenger car (off rim)	each	5.64	0.56	6.20	6.36	0.64	7.00
Tyre - Passenger car (with rim)	each	7.55	0.75	8.30	8.18	0.82	9.00
Tyre - Light truck, Light Industrial (off rim)	each	11.09	1.11	12.20	11.82	1.18	13.00
Tyre - Light truck, Light Industrial (with rim)	each	22.27	2.23	24.50	23.64	2.36	26.00
Fridges & Freezers / White Goods / Air Conditioning Units	each	33.36	3.34	36.70	35.45	3.55	39.00
Car Batteries	each	11.18	1.12	12.30	11.82	1.18	13.00
Handling Fee (for special handling requirements)	per load	161.27	16.13	177.40	170.00	17.00	187.00
<u>Hazlemere Waste Transfer Station</u>							
General waste (commercial)* **					203.64	20.36	224.00
<p><u>Note 1</u> : If a C&amp;I waste load is contaminated by more than 40% (by visual inspection), a surcharge of 50% of the disposal charge per tonne will apply plus a handling fee will be applied to the consignment.</p> <p><u>Note 2</u> : Tyres other than mentioned above will be required to be removed from site by the customer.</p> <p><u>Note 3</u> : In the event that the weighbridge at Hazlemere Resource Recovery Park is not operational, vehicles will be charged according to the estimated waste volumes in cubic metres converted to tonnes.</p> <p>* Discounts are available on large quantities of waste, please contact the EMRC sales team</p> <p>** Access under Contract or Agreement Only</p>							

**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2024/2025 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES**

Description	Unit	2023/2024 Charges with no GST	Value of GST	2023/2024 Charges inc GST	2024/2025 Charges with no GST	Value of GST	2024/2025 Charges inc GST
<b>Waste Management Charges continued ..</b>							
<b>Sale of Materials (all ex stockpile, minimum 10 tonnes)</b>							
Bulk Fresh Water for construction/maintenance purposes	kL (1,000 litres)	1.18	0.12	1.30	1.82	0.18	2.00
Ferricrete 25 mm **	1 tonne	14.00	1.40	15.40	15.45	1.55	17.00
Ferricrete 12 mm **	1 tonne	14.00	1.40	15.40	15.45	1.55	17.00
Filter Rock 20-50 mm **	1 tonne	14.00	1.40	15.40	15.45	1.55	17.00
Filter Rock >50-80 mm **	1 tonne	14.00	1.40	15.40	15.45	1.55	17.00
Rock Spalls (Unsorted) **	1 tonne	25.27	2.53	27.80	27.27	2.73	30.00
Ferricrete (Member Councils)	1 tonne	11.64	1.16	12.80	12.73	1.27	14.00
<b>Manufactured Products (per tonne)</b>							
Mixed Mulch **	1 tonne	38.73	3.87	42.60	40.91	4.09	45.00
Mulch (Member Councils)	1 tonne	23.27	2.33	25.60	24.55	2.45	27.00
Coloured Recycled Wood Chip - Hazelmere	1 tonne	361.82	36.18	398.00	380.00	38.00	418.00
Uncoloured Recycled Wood Chip - Hazelmere	1 tonne	251.18	25.12	276.30	264.55	26.45	291.00
Fines - Hazelmere (when available)	1 tonne	80.09	8.01	88.10	84.55	8.45	93.00
Shredded, Unprocessed Garden Organics	1 tonne	11.09	1.11	12.20	11.82	1.18	13.00
Soil Conditioner (FOGO)	1 tonne	33.45	3.35	36.80	35.45	3.55	39.00
<b>Trailer Loaded Products (per scoop)</b>							
Mixed Mulch	1 scoop	15.82	1.58	17.40	17.27	1.73	19.00
Soil Conditioner (FOGO)	1 scoop	16.73	1.67	18.40	18.18	1.82	20.00

\*\* Material purchases in excess of 400 tonnes and 2,000 tonnes over the financial year are subject to a discount of 15% and 20% respectively.

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



**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2024/2025 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES**

Description	Unit	2023/2024 Charges with no GST	Value of GST	2023/2024 Charges inc GST	2024/2025 Charges with no GST	Value of GST	2024/2025 Charges inc GST
<b>Consulting Fees</b>							
<b>Member Councils</b>							
Senior Executive	1 hour	132.73	13.27	146.00	140.00	14.00	154.00
Manager	1 hour	117.09	11.71	128.80	123.64	12.36	136.00
Co-ordinator	1 hour	101.27	10.13	111.40	106.36	10.64	117.00
Officer	1 hour	71.82	7.18	79.00	75.45	7.55	83.00
<b>Other Organisations</b>							
Senior Executive	1 hour	399.00	39.90	438.90	419.09	41.91	461.00
Manager	1 hour	294.00	29.40	323.40	309.09	30.91	340.00
Co-ordinator	1 hour	231.00	23.10	254.10	242.73	24.27	267.00
Officer	1 hour	189.00	18.90	207.90	199.09	19.91	219.00
<b>Miscellaneous Charges</b>							
<b>Vehicle Charges</b>							
Commercial Vehicle	1 hour	26.27	2.63	28.90	28.18	2.82	31.00
<b>Photocopier Charges</b>							
Black & White A4 print	per page	0.46	0.05	0.50	0.50	0.05	0.55
Black & White A3 print	per page	0.59	0.06	0.65	0.64	0.06	0.70
Colour A4 print	per page	0.54	0.05	0.60	0.59	0.06	0.65
Colour A3 print	per page	0.68	0.07	0.75	0.73	0.07	0.80
<b>Sustainability Clothes Swap Events</b>							
<b>Package 1 – Equipment hire only</b>							
Non-Member Councils – Small equipment hire package (up to 5 racks/mirror/pop-up changeroom/scales)							
Non-Member Councils – Large equipment hire package (up to 10 racks/ 2 x mirrors/3 pop-up changerooms/2 scales)							
Non-Member Council community groups – Small equipment package (up to 5 racks/mirror/pop-up changeroom/scales)							
Non-Member Council community groups – Large equipment package (up to 10 racks/ 2 x mirrors/3 pop-up changerooms/2 scales)							
<b>Package 2 – Equipment hire rates as above plus EMRC staff charged at the non-member Council hourly rate (discounts may apply to community groups)</b>							
<b>Credit Card Surcharges</b>							
Visa and Mastercard	% of the transaction amount				454.55	45.45	500.00
EFTPOS	% of the transaction amount				909.09	90.91	1,000.00
					227.27	22.73	250.00
					454.55	45.45	500.00
							1.10% No charge



## **WASTE DISPOSAL TONNAGES**

**For the Year Ending  
30 June 2025**

TONNAGE ANALYSIS

COUNCIL	ACTUAL 2021/2022 TONNES	ACTUAL 2022/2023 TONNES	BUDGET 2023/2024 TONNES	FORECAST 2023/2024 TONNES	BUDGET 2024/2025 TONNES
Bassendean	2,682	2,238	2,473	2,160	2,473
Bayswater/Baywaste	18,541	18,619	20,259	17,795	19,932
Kalamunda	21,314	20,974	0	0	0
Mundaring	12,873	12,616	4,436	10,596	2,218
Swan	56,161	55,188	18,796	48,000	9,398
Sub-total - Member Councils (MSW)	111,571	109,635	45,964	78,551	34,021
Bassendean - Garden Organics	309	148	184	288	300
Bayswater/Baywaste - Garden Organics	474	1,327	1,117	1,585	1,500
Kalamunda - Garden Organics	2,288	2,237	0	0	0
Mundaring - Garden Organics	576	733	917	1,200	1,000
Swan - Garden Organics	504	506	516	516	520
Transfer Station - Garden Organics	1,083	955	1,346	1,047	1,346
Commercial/Other - Garden Organics	1,702	888	1,583	666	1,583
Sub-total - Garden Organics	6,936	6,794	5,663	5,302	6,249
Hazelmere - C & I, WWTE, Wood & Mattress Waste	1,740	1,620	1,356	2,262	1,353
Hazelmere - Waste Transfer Station	0	0	0	30,000	45,000
Non-Member Local Governments	0	1,344	18,500	18,000	8,000
EMRC Transfer Stn (Trailers & Commercial etc)	4,982	4,435	4,614	4,276	4,614
Asbestos (Wrapped)	2,408	1,970	2,075	1,812	2,000
Commercial/Other Class III (exc. Asbestos)	63,845	76,456	65,000	68,000	45,000
FOGO (trial) - Town of Bassendean	3,437	3,349	3,488	3,918	4,000
FOGO (trial) - Town of Bayswater	11,518	10,993	11,557	12,540	12,700
FOGO (trial) - Shire of Mundaring	0	0	0	0	3,896
Contaminated Class III - General & PFAS	8,681	16,735	11,855	41,500	46,800
Class IV Waste	2,671	9,008	19,250	34,800	39,000
Waste Agreement Residual	0	0	5,000	0	0
Sub-total - Other Tonnages	99,283	125,910	142,695	217,108	212,363
TOTAL TONNAGES TO REDHILL WASTE DISPOSAL FACILITY	217,790	242,339	194,322	300,961	252,633
Class III	193,227	212,195	149,364	244,401	186,788
Class IV & V	2,671	9,008	19,250	34,800	39,000
Garden Organics	6,936	6,794	5,663	5,302	6,249
FOGO	14,955	14,342	15,045	16,458	20,596
SUMMARY TOTAL TONNAGES TO REDHILL WASTE DISPOSAL FACILITY	217,790	242,339	189,322	300,961	252,633
TOTAL APCR TONNES	0	0	5,000	0	0
Waste Transfer Station					
Mundaring	0	0	8,872	2,000	12,090
Swan	0	0	37,591	9,600	49,000
TOTAL TONNAGES TO WASTE TRANSFER STATION	0	0	46,463	11,600	61,090



## **FINANCIAL PERFORMANCE BY ACCOUNT**

**For the Year Ending  
30 June 2025**

# Financial Performance by Account 2024/2025

CEO's Team		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
<b>CEO and Support</b>				
<b>Operating Expenditure</b>				
72851/06	IT Support - Councillors	80,569	80,569	72,740
73904/01	Attend Corporate and Award Functions and Events - Governance	1,400	1,455	1,400
73906/00	Provide Compliance Services and Internal Audit	63,700	63,700	63,700
73917/09	Provide Staff Annual Leave - CEO's Department	1,000	1,000	1,010
73918/08	Recruit Senior Staff	25,600	25,600	25,600
73918/11	Recruit Staff - CEO's Department	10,000	10,000	10,000
73919/10	Train and Develop Staff - CEO's Department	17,667	17,992	20,204
73922/09	Provide Staff Long Service Leave - CEO's Department	1,000	1,000	1,010
73966/00	Undertake Regional Advocacy - CEO/Councillors	4,000	4,000	4,000
73981/01	Manage CEO's Department	501,852	534,733	520,543
73981/02	Project Due Diligence	0	0	50,000
73989/00	Undertake Strategic Planning Research and Special Projects	50,000	50,000	50,000
73992/01	Hold Stakeholder Events/Functions	25,000	25,000	25,000
73993/00	Governance - Council Members	231,462	325,534	286,000
73994/00	Conduct Committee Meetings	3,075	3,075	3,152
73995/00	Conduct Council Meetings	22,718	22,718	23,355
73995/01	Catering Kitchen - Provisions	10,215	11,040	10,415
73996/00	Conduct Other Functions	27,340	27,340	27,997
73996/02	EMRC Staff Kitchen - Provisions	10,488	10,750	10,731
73999/00	Prepare Strategic Plan and Plan for the Future	11,546	0	11,562
		<b>1,098,632</b>	<b>1,215,506</b>	<b>1,218,419</b>
<b>Capital Expenditure</b>				
24550/01	Purchase Information Technology & Communication Equipment -	70,000	70,000	75,000
		<b>70,000</b>	<b>70,000</b>	<b>75,000</b>
<b>Net Income/(Expenditure)</b>		<b>(1,168,632)</b>	<b>(1,285,506)</b>	<b>(1,293,419)</b>
<b>Communications Team</b>				
<b>Operating Expenditure</b>				
73953/01	Support and Maintenance of EMRC Web Sites	20,600	20,600	21,855
73961/00	Manage Marketing and Communications Services	239,136	242,608	277,902
73961/01	Conduct Biennial Stakeholder Perception Survey	0	0	15,000
73963/00	Prepare Annual Report	8,405	3,454	4,270
73965/00	Conduct Promotions/Public Relations Events - Marketing	2,700	3,200	3,200
		<b>270,841</b>	<b>269,862</b>	<b>322,227</b>
<b>Net Income/(Expenditure)</b>		<b>(270,841)</b>	<b>(269,862)</b>	<b>(322,227)</b>
<b>Human Resources</b>				
<b>Operating Expenditure</b>				
72752/00	Reconciliation Action Plan (RAP)	10,000	14,949	19,559
72851/08	IT Support - Human Resources	52,866	79,038	46,570
72859/02	Monitor WHS Impacts - Red Hill & Hazelmere Occupational	26,530	26,530	26,562
73911/00	Provide Staff Health Welfare - EAP	4,203	4,203	4,308
73911/01	Implement Health Promotion Activities	31,000	31,705	15,076
73911/02	Provide Staff Health Welfare - 1st Aid	43,111	43,111	44,190
73912/00	Provide Human Resource Management Service	871,260	927,166	897,310
73912/01	Conduct Employee Service Recognition Presentations	3,106	3,106	3,184
73919/00	Train and Develop Staff - Corporate General	23,114	23,114	23,692
73988/02	Facilitate Continuous Improvement Programme	2,793	2,793	2,863
73988/03	Implement the Rewards and Recognition Programme	5,253	5,253	5,384



# Financial Performance by Account 2024/2025

CEO's Team		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
Human Resources				
Operating Expenditure				
73999/03	Implement Disability Access & Inclusion Plan	2,051	2,051	1,577
73999/04	Implement Workforce Plan Initiatives	5,000	5,000	2,206
		1,080,287	1,168,019	1,092,481
Net Income/(Expenditure)		(1,080,287)	(1,168,019)	(1,092,481)
Net Operating and Capital Expenditure for CEO's Team		2,519,760	2,723,387	2,708,127

# Financial Performance by Account 2024/2025

Business Support		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
Business Support - General				
Operating Expenditure				
66590/00	Operate and Maintain Miscellaneous Equipment - Corporate	3,000	3,000	2,000
73914/01	Implement Governance and Corporate Services Study Assistance	3,000	1,000	4,000
73918/01	Recruit Staff - Business Support	20,000	18,000	10,300
73919/01	Train and Develop Staff - Business Support	41,663	41,663	42,700
73981/00	Manage Governance and Corporate Services Business Unit	551,522	559,791	602,099
		<b>619,185</b>	<b>623,454</b>	<b>661,099</b>
Capital Expenditure				
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	10,000	10,000	10,000
		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>
Net Income/(Expenditure)		<b>(629,185)</b>	<b>(633,454)</b>	<b>(671,099)</b>

# Financial Performance by Account 2024/2025

Business Support		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
Finance Team				
Operating Income				
59943/00	Income Financial Services	14,400	15,852	12,000
59945/00	Income Municipal Cash Investments	152,775	1,178,250	100,568
59945/02	Income Municipal Cash at Bank	62,000	132,670	62,000
		<b>229,175</b>	<b>1,326,772</b>	<b>174,568</b>
Operating Expenditure				
71981/00	Internal Revenue Governance and Corporate Services Business	(5,358,704)	(5,358,704)	(5,465,727)
73913/00	Provide Payroll Service	600	600	250
73943/00	Provide Financial Services	889,727	887,496	921,313
73943/01	Provide Financial Services - Non GST Fees and Charges	1,320	1,320	1,323
73981/99	Councillors - Corporate Services Allocation	532,076	532,076	542,718
73982/99	Waste Management Services Business Unit - Corporate Services	2,948,777	2,948,777	3,007,753
73983/99	Sustainability Team - Corporate Services Allocation	717,054	717,054	731,395
73984/99	Environmental Services Business Unit - Corporate Services	717,054	717,054	731,395
		<b>447,904</b>	<b>445,673</b>	<b>470,420</b>
Other Income				
59945/01	Income Restricted Cash Investments	1,815,590	1,764,117	1,317,456
		<b>1,815,590</b>	<b>1,764,117</b>	<b>1,317,456</b>
Other Expenditure				
73986/99	Resource Recovery Business Unit - Corporate Services Allocation	436,143	436,143	444,866
		<b>436,143</b>	<b>436,143</b>	<b>444,866</b>
Net Income/(Expenditure)		<b>1,160,718</b>	<b>2,209,073</b>	<b>576,738</b>
Information Team				
Operating Expenditure				
65420/06	Operate and Maintain Power Supply Equipment - Ascot Place	9,902	9,921	10,559
66550/00	Operate and Maintain Information Technology & Communication	356,498	266,369	347,907
66560/00	Operate and Maintain Network Communications Equipment	1,150	1,516	1,819
66570/00	Operate and Maintain Information Technology Servers	1,150	1,661	1,819
71951/00	Internal Revenue Information Technology Services	(112,425)	(115,795)	(66,305)
73951/00	Manage Information Technology Services	565,570	574,069	614,449
73951/01	Provide Records Management Services	11,910	16,525	12,600
73952/00	Manage Application and Operating System Software	479,311	479,311	600,165
73953/00	Manage Telecommunications	134,853	153,730	146,910
		<b>1,447,919</b>	<b>1,387,307</b>	<b>1,669,923</b>
Capital Expenditure				
24550/00	Purchase Information Technology & Communication Equipment	73,000	73,000	392,000
		<b>73,000</b>	<b>73,000</b>	<b>392,000</b>
Net Income/(Expenditure)		<b>(1,520,919)</b>	<b>(1,460,307)</b>	<b>(2,061,923)</b>

# Financial Performance by Account 2024/2025

Business Support		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
<b>Procurement and Governance</b>				
<b>Operating Income</b>				
54440/00	Income Vehicles - Ascot Place	100	100	100
58739/09	Income Implement Electric Vehicle Initiative	349,000	53,603	0
		<b>349,100</b>	<b>53,703</b>	<b>100</b>
<b>Operating Expenditure</b>				
61440/00	Internal Revenue Vehicles - Ascot Place	(170,040)	(264,352)	(149,157)
63240/01	Operate and Maintain Administration Building - Ascot Place	328,855	354,688	381,505
63240/02	Clean Administration Building - Ascot Place	51,317	109,317	52,857
65420/07	Operate and Maintain Office Furniture and Miscellaneous Plant and	6,017	6,124	6,550
65440/00	Operate and Maintain Vehicles - Ascot Place	136,528	119,212	128,908
66510/01	Operate and Maintain Office Equipment - Corporate Services	2,370	1,500	1,783
66520/10	Operate and Maintain Fire Fighting Equipment - Ascot Place	500	500	515
66530/01	Operate and Maintain Security System - Ascot Place	625	0	0
67610/01	Operate and Maintain Office Furniture and Fittings - Corporate	6,160	6,655	7,600
73901/00	Provide Administrative Service	507,037	531,584	623,382
		<b>869,369</b>	<b>865,228</b>	<b>1,053,943</b>
<b>Other Income</b>				
82440/00	Income Disposal of Vehicles - Ascot Place	205,000	187,455	76,000
		<b>205,000</b>	<b>187,455</b>	<b>76,000</b>
<b>Other Expenditure</b>				
83440/00	Disposal of Vehicles - Ascot Place	146,030	121,987	63,099
		<b>146,030</b>	<b>121,987</b>	<b>63,099</b>
<b>Capital Expenditure</b>				
24399/28	Extend Ascot PV & EV Charging	282,000	53,603	53,603
24440/00	Purchase Vehicles - Ascot Place	68,750	295,954	136,000
24440/01	Purchase Vehicles - Ascot Place (Electric Vehicles)	418,000	250,000	250,000
25240/01	Capital Improvement Administration Building - Ascot Place	95,000	95,000	20,000
25530/01	Upgrade Security Equipment - Ascot Place	5,000	5,000	5,150
		<b>868,750</b>	<b>699,557</b>	<b>464,753</b>
<b>Net Income/(Expenditure)</b>		<b>(1,330,049)</b>	<b>(1,445,614)</b>	<b>(1,505,695)</b>
<b>Net Operating and Capital Expenditure for Business Support</b>		<b>2,319,435</b>	<b>1,330,302</b>	<b>3,661,979</b>

# Financial Performance by Account 2024/2025

Sustainability Team		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
<b>Advocacy</b>				
<b>Operating Expenditure</b>				
73917/11	Provide Staff Annual Leave - Advocacy	1,000	1,000	1,010
73966/02	Implement Regional Advocacy	273,091	276,046	296,449
73983/03	Support Sustainability Team Grant/Sponsorship Opportunities	10,000	2,500	10,000
		<b>284,091</b>	<b>279,546</b>	<b>307,459</b>
<b>Other Expenditure</b>				
72883/01	Support Waste Management Community Reference Group	4,000	2,200	4,000
		<b>4,000</b>	<b>2,200</b>	<b>4,000</b>
<b>Net Income/(Expenditure)</b>		<b>(288,091)</b>	<b>(281,746)</b>	<b>(311,459)</b>

# Financial Performance by Account 2024/2025

Sustainability Team		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
Urban Environmental Team				
<b>Operating Income</b>				
58739/07	Income Urban Environment Sustainability Programs	87,565	110,555	66,536
58829/01	Income Avon Descent	163,190	163,190	150,490
		<b>250,755</b>	<b>273,745</b>	<b>217,026</b>
<b>Operating Expenditure</b>				
71915/04	Internal Revenue Staff Leave Entitlements - Urban Environment	(37,436)	(39,884)	(36,135)
72739/08	Implement Urban Environment Sustainability Programs	294,034	320,373	295,923
72799/02	Provide Regional Economic Profile Information	29,000	26,200	25,000
72829/01	Support Avon Descent	213,348	209,034	215,166
72829/02	Support Other Regional Events and Forums	1,000	1,500	1,500
73914/02	Implement Sustainability Staff Study Assistance Programme	1,000	1,000	1,000
73917/04	Provide Staff Annual Leave - Urban Environment	25,988	19,817	23,313
73918/04	Recruit Staff - Urban Environment	500	500	500
73919/04	Train and Develop Staff - Urban Environment Team	13,129	10,130	12,810
73921/04	Provide Staff Sick Leave - Urban Environment	11,059	10,547	9,920
73922/04	Provide Staff Long Service Leave - Urban Environment	2,097	2,097	2,118
73923/04	Provide Staff RDO and TIL Leave - Urban Environment	0	(7,768)	0
73924/04	Provide Staff Public Holiday Leave - Urban Environment	11,059	7,300	9,920
73983/06	IT Support - Urban Environmental	14,093	14,093	12,255
73983/07	Undertake EMRC and Other Agency Initiatives - Urban Environment	40,236	11,446	15,000
		<b>619,107</b>	<b>586,385</b>	<b>588,290</b>
<b>Net Income/(Expenditure)</b>		<b>(368,352)</b>	<b>(312,640)</b>	<b>(371,264)</b>
Waste Education - FOGO				
<b>Other Income</b>				
58864/03	Income FOGO - Waste Education	92,748	95,974	160,332
58864/04	Income - Recoup of Procurement Cost for FOGO Caddys and Liners	0	216,632	0
		<b>92,748</b>	<b>312,606</b>	<b>160,332</b>
<b>Other Expenditure</b>				
72864/08	Conduct FOGO - Waste Education	243,193	178,116	260,304
72864/11	Procurement of Caddys and Liners - External Clients	0	216,629	0
		<b>243,193</b>	<b>394,745</b>	<b>260,304</b>
<b>Net Income/(Expenditure)</b>		<b>(150,445)</b>	<b>(82,139)</b>	<b>(99,972)</b>

# Financial Performance by Account 2024/2025

Sustainability Team		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
<b>Waste Education – General</b>				
<b>Operating Income</b>				
58866/01	Income Conduct School Battery Collection Programme	0	3,524	0
58873/01	Income Stakeholder Waste Education	514,348	498,458	679,074
58873/05	Income Tackling the Troublesome Two Project	0	1,018	0
		<b>514,348</b>	<b>503,000</b>	<b>679,074</b>
<b>Operating Expenditure</b>				
63253/00	Operate and Maintain Environ. Education Centre Blds - Red Hill	29,235	20,744	33,459
68690/02	Operate and maintain miscellaneous Furniture and fittings - Edu	2,127	0	0
71915/10	Internal Revenue Staff Leave Entitlements - Waste Education	(79,747)	(72,993)	(73,342)
72866/01	Conduct Battery Collection Programme	33,819	50,268	0
72873/00	Conduct Waste Education Programmes	326,429	317,097	345,677
72873/02	Conduct Waste Education Research / Surveys	5,000	0	0
72873/04	Produce Regional Waste Education Marketing Materials	45,000	25,000	35,000
72873/11	Coordinate Waste Education	170,398	151,105	134,488
72873/12	Implement Circular Economy in the Community	0	50	0
72873/13	Undertake EMRC and Other Agency Initiatives - Waste Education	15,500	6,481	0
73917/13	Provide Staff Annual Leave - Waste Education	39,861	45,759	41,899
73918/13	Recruit Staff - Waste Education	0	919	0
73919/13	Train and Develop Staff - Waste Education Staff	19,268	18,546	19,700
73921/13	Provide Staff Sick Leave - Waste Education	16,537	13,204	17,400
73922/13	Provide Staff Long Service Leave - Waste Education	1,000	1,000	1,010
73923/13	Provide Staff RDO and TIL Leave - Waste Education	0	(3,890)	0
73924/13	Provide Staff Public Holiday Leave - Waste Education	16,537	13,104	17,400
		<b>640,964</b>	<b>586,394</b>	<b>572,691</b>
<b>Net Income/(Expenditure)</b>		<b>(126,616)</b>	<b>(83,394)</b>	<b>106,383</b>
<b>Waste Environmental</b>				
<b>Operating Income</b>				
58712/03	Income Waste Mngmt Environ. Cons. - Other Clients	50,000	75,000	60,000
		<b>50,000</b>	<b>75,000</b>	<b>60,000</b>
<b>Operating Expenditure</b>				
64310/06	Operate and Maintain Class III Cells - Sample/Test Materials/Waste	2,750	3,750	5,750
64310/13	Rehabilitate Class III Cells Waste Environmental - Red Hill Landfill	120,000	180,000	115,000
64330/06	Operate and Maintain Class IV Cells - Sample / Test Materials /	35,000	31,000	30,000
64330/10	Rehabilitate Class IV Cells - Red Hill Landfill Facility	10,000	10,000	10,000
64396/00	Operate and Maintain Monitoring Bores - Red Hill Landfill Facility	35,552	35,809	41,565
71915/11	Internal Revenue Staff Leave Entitlements - Waste Environmental	0	(65,183)	(72,892)
72712/03	Provide Waste Management Consulting Services - Member	33,090	51,459	37,961
72853/00	Monitor Environmental Impacts - Red Hill Water Monitoring	173,520	200,000	199,262
72856/00	Develop Environmental Management System - Red Hill Landfill	12,000	50,475	30,000
72856/01	Develop Environmental Management System - Hazelmere Resource	5,000	15,000	15,000
72859/00	Monitor Environmental Impacts - Red Hill Landfill Other	395,730	523,000	411,230
72859/06	Monitor Environmental Impacts - Red Hill Odour Monitoring	10,000	10,000	10,000
72859/08	Monitor Environmental Impacts - Hazelmere Water Monitoring	3,000	8,000	3,000
72859/09	Monitor Environmental Impacts - Hazelmere Ambient Dust	15,000	15,000	15,000
72859/11	Monitor Environmental Impacts - Environmental Offsets	90,000	120,000	70,000
72859/12	Monitor Environmental Impacts - Hazelmere Fines Sampling	4,000	2,000	2,000
72859/16	Monitor Environmental Impacts - Hazelmere Other	0	35,000	20,000
73917/14	Provide Staff Annual Leave - Waste Environmental	0	30,025	45,326
73919/14	Train and Develop Staff - Waste Environmental Staff	0	14,237	16,144
73921/14	Provide Staff Sick Leave - Waste Environmental	0	11,844	19,288

# Financial Performance by Account 2024/2025

Sustainability Team		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
<b>Waste Environmental</b>				
<b>Operating Expenditure</b>				
73923/14	Provide Staff RDO and TIL Leave - Waste Environmental	0	(3,384)	0
73924/14	Provide Staff Public Holiday Leave - Waste Environmental	0	12,975	19,288
73982/02	Environmental Waste Compliance Operations	0	540,975	634,108
		<b>944,642</b>	<b>1,831,982</b>	<b>1,677,030</b>
<b>Other Expenditure</b>				
72859/10	Monitor Environmental Impacts - Hazelmere Wood Waste to Energy	84,800	84,300	171,500
		<b>84,800</b>	<b>84,300</b>	<b>171,500</b>
<b>Net Income/(Expenditure)</b>		<b>(979,442)</b>	<b>(1,841,282)</b>	<b>(1,788,530)</b>
<b>Net Operating and Capital Expenditure for Sustainability Team</b>		<b>1,912,946</b>	<b>2,601,201</b>	<b>2,464,842</b>



# Financial Performance by Account 2024/2025

Operations Team		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
<b>Hazelmere Operations</b>				
<b>Operating Income</b>				
53221/00	Income Hazelmere - Operations General	39,100	75,100	70,100
58857/09	Income Power Pole Processing (Steel Recycling) Hazelmere -	0	139,853	399,125
58888/01	Income Woodwaste Project Hazelmere - Operations	1,902,173	1,965,368	2,299,146
58888/02	Income Mattress Processing Hazelmere - Operations	575,132	498,630	618,624
58888/05	Income Woodwaste Project (broiler growers guarantee fee)	30,000	30,000	30,000
58888/08	Income Power Pole Processing (Handling Fee) Hazelmere -	5,460	5,460	5,460
58888/10	Income Power Pole Processing (Transport of CLIV to Red Hill)	0	60,000	75,000
58888/11	Income Power Pole Processing (Admin Surcharge for Poles to Red	0	0	2,000
58888/12	Income CWTF's for Poles to Red Hill (not subject to GST) -	0	0	10,000
		<b>2,551,865</b>	<b>2,774,411</b>	<b>3,509,455</b>
<b>Operating Expenditure</b>				
62120/00	Hazelmere Site - Maintenance	260,402	263,159	361,284
63221/00	Building (Admin Hub and Workshop) Hazelmere - Maintenance	77,096	149,951	255,083
63221/01	Demolition of Hazelmere House	0	36,000	0
63259/02	Building (hut minor other) Hazelmere - Maintenance	75,377	78,955	107,251
64392/01	Maintain Hazelmere Weighbridge Structure	37,999	38,277	39,094
64393/01	Water Storage Dams/Tanks Hazelmere - Maintenance	2,094	2,144	4,293
64394/01	Fencing Hazelmere - Maintenance	11,238	11,465	11,738
64394/06	Noise Control Fencing Hazelmere - Maintenance	5,550	7,198	10,448
64395/02	Hardstand & Road Hazelmere - Maintenance	69,606	70,004	83,177
64396/03	Monitoring Bores Hazelmere - Maintenance	691	723	817
65410/02	Major Plant Hazelmere - Maintenance	17,820	7,119	7,003
65420/08	Minor Plant Hazelmere - Maintenance	75,070	133,988	173,173
66520/09	Fire Fighting Equipment Hazelmere - Maintenance	48,801	49,505	76,072
66530/09	Security System Hazelmere - Maintenance	37,797	105,243	156,392
66590/09	Other Equipment Hazelmere - Maintenance	34,607	23,862	56,929
67610/09	Office Furniture & Fittings Hazelmere - Maintenance	20,006	23,103	34,966
71915/09	Internal Revenue Staff Leave Entitlements Hazelmere - Operations	(353,727)	(390,641)	(480,187)
72851/05	IT Support - Hazelmere Operations	53,411	59,861	75,184
72888/01	Woodwaste Project Hazelmere - Operations	3,308,867	3,016,942	2,085,794
72888/02	Mattress Processing Hazelmere - Operations	533,324	248,983	522,651
72888/05	Woodwaste Project (broiler growers guarantee fee) Hazelmere -	30,000	30,000	30,000
72888/08	Manage Hazelmere Weighbridge Operations (Software)	52,640	52,640	39,700
72888/10	Power Pole Processing Hazelmere - Operations	0	192,884	261,061
73917/12	Provide Staff Annual Leave Hazelmere - Operations General	183,501	129,044	102,626
73918/10	Recruit Staff Hazelmere - Operation General	2,000	4,724	8,000
73919/09	Train and Develop Staff Hazelmere - Operations General	47,130	33,448	48,106
73921/12	Provide Staff Sick Leave Hazelmere - Operations General	77,660	44,686	43,241
73922/12	Provide Staff Long Service Leave Hazelmere - Operations General	1,000	1,000	1,010
73923/12	Provide Staff RDO and TIL Leave Hazelmere - Operations General	0	(4,221)	0
73924/12	Provide Staff Public Holiday Leave Hazelmere - Operations General	77,660	41,597	43,241
73936/01	Mechanical Workshop Hazelmere - Operation	0	59,732	350,196
		<b>4,787,620</b>	<b>4,521,376</b>	<b>4,508,343</b>
<b>Other Income</b>				
58986/04	Income Waste Transfer Station Hazelmere - General Waste -	8,982,227	5,714,158	14,792,761
58986/05	Income C & I Processing Hazelmere - Operations	457,329	58,449	40,785
58986/08	Income C & I Processing Member Council Bulk Verge Trial	0	248,525	0
58986/09	Income Waste Transfer Station Hazelmere - FOGO - Operations	0	0	773,547
		<b>9,439,556</b>	<b>6,021,132</b>	<b>15,607,093</b>
<b>Other Expenditure</b>				
63259/04	Waste Transfer Station Hazelmere - Maintenance	251,371	368,305	308,912

# Financial Performance by Account 2024/2025

Operations Team		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
<b>Hazelmere Operations</b>				
<b>Other Expenditure</b>				
63259/05	C & I Building Hazelmere - Maintenance	66,714	101,381	87,466
64399/00	Operate and Maintain Resource Recovery Park - Hazelmere	12,503	0	0
65410/05	C & I Plant and Equipment Hazelmere - Maintenance	92,829	99,253	99,630
65420/09	Operate and Maintain Minor Plant/Equipment - Hazlemere	8,669	25,068	33,738
66550/05	Information Technology & Communication Equipment Hazelmere -	0	0	771
66590/07	Miscellaneous Equipment Hazelmere - Maintenance	725	15,221	59,732
72884/01	Waste Transfer Station Waste Stream Audits Hazelmere - Operation	15,000	15,000	10,000
72986/00	Manage Hazelmere - Administration	2,000	2,000	979,379
72986/03	C & I Processing Hazelmere - Operations	208,469	458,956	617,839
72986/06	Waste Transfer Station Hazelmere - General Waste - Operations	8,596,768	2,527,098	11,803,574
72986/08	C & I Processing Member Councils Bulk Verge Trial Hazelmere -	0	51,125	0
72986/10	Waste Transfer Station Hazelmere - FOGO - Operations	0	0	567,268
73919/07	Train and Develop Staff Hazelmere - Administration	5,000	5,000	8,000
		<b>9,260,048</b>	<b>3,668,407</b>	<b>14,576,309</b>
<b>Capital Expenditure</b>				
24395/10	Construct Hardstand 2 (Old House Site) - Hazelmere	360,000	0	0
24410/01	Purchase / Replace Plant - Hazelmere	2,788,000	2,398,784	2,369,760
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	466,259	600,000	34,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	0	0	10,000
24530/10	Purchase / Replace Security System - Hazelmere	10,000	10,000	0
24550/03	Purchase Information Technology & Communication Equipment -	87,166	70,363	34,000
24590/02	Purchase / Replace Miscellaneous Equipment - Hazelmere	0	7,500	10,000
24590/10	Purchase of Fume Hood at HRRP - Waste Environment	0	15,000	0
24610/10	Purchase Office Furniture and Fittings - Hazelmere Office	20,000	20,000	5,000
24610/11	Purchase Furniture and Fittings - Hazelmere Workshop	27,000	27,000	10,000
		<b>3,758,425</b>	<b>3,148,647</b>	<b>2,472,760</b>
<b>Net Income/(Expenditure)</b>		<b>(5,814,672)</b>	<b>(2,542,887)</b>	<b>(2,440,864)</b>
<b>Hazelmere Projects</b>				
<b>Operating Expenditure</b>				
73939/16	Project & Engineering Hazelmere Other - Maintenance	0	0	100,000
		<b>0</b>	<b>0</b>	<b>100,000</b>
<b>Other Expenditure</b>				
72884/02	Resource Recovery Project Study Tour Hazelmere - Other	14,000	0	20,000
		<b>14,000</b>	<b>0</b>	<b>20,000</b>
<b>Capital Expenditure</b>				
24259/06	Construct Community Recycling Centre (CRC) - HRRP	0	0	30,000
24259/10	Construct Waste Transfer Station - HRRP	849,858	2,468,614	300,000
24259/12	Construct Weighbridge Office - Hazelmere	0	2,360	10,000
24259/13	Construct Site Workshop - Hazelmere	0	1,700	0
24394/06	Noise Control Fencing Hazelmere - Construct	0	154,249	0
24399/03	Project & Engineering Hazelmere - Construct Other	0	0	100,000
24399/09	Construct Storage Bunkers for Wood Fines (QA process) -	0	19,128	50,000
24399/23	Extension of Sewer Line from WWtE to Sewer Sump & existing ATU	180,000	34,115	0
24399/26	Noise Barrier for Hammer Mill - HRRP	99,900	0	100,000
24399/29	Hydrant Upgrade - HRRP	175,000	537,827	0
24399/30	Sewer Line connection to Talloman - HRRP	53,764	524,649	0
24530/11	Waste Transfer Station - CCTV and Network - HRRP	50,000	50,000	0
24530/12	Waste Transfer Station - Thermal Cameras - HRRP	25,000	200,738	0

# Financial Performance by Account 2024/2025

Operations Team		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
<b>Hazelmere Projects</b>				
		1,433,522	3,993,380	590,000
<b>Net Income/(Expenditure)</b>		<b>(1,447,522)</b>	<b>(3,993,380)</b>	<b>(710,000)</b>
<b>Hazelmere Regional Waste Collection Project - EMRC</b>				
<b>Other Income</b>				
58889/02	Regional Waste Collection Systems - EMRC Services Fee	0	98,541	133,111
58889/03	Regional Waste Collection Systems - Other Commercials	0	0	8,200
		0	98,541	141,311
<b>Net Income/(Expenditure)</b>		<b>0</b>	<b>98,541</b>	<b>141,311</b>
<b>Hazelmere Regional Waste Collection Project - Shire of Mundaring</b>				
<b>Other Income</b>				
58889/00	Regional Waste Collection Systems	1,455,010	1,639,023	2,016,830
58889/01	Regional Waste Collection Systems - Bin Management	0	153,277	121,010
		1,455,010	1,792,300	2,137,840
<b>Other Expenditure</b>				
72889/10	Regional Waste Collection Systems	1,455,010	1,568,549	1,946,304
72889/24	Regional Waste Collection Systems - Bin Costs	0	92,189	82,000
		1,455,010	1,660,738	2,028,304
<b>Capital Expenditure</b>				
24410/14	Regional Waste Collection Project - Plant Purchases	1,000,000	1,200,000	180,000
24410/16	Regional Waste Collection Project - Bulk Verge for Bassendean and	0	0	510,000
		1,000,000	1,200,000	690,000
<b>Net Income/(Expenditure)</b>		<b>(1,000,000)</b>	<b>(1,068,438)</b>	<b>(580,464)</b>
<b>Hazelmere WWtE</b>				
<b>Other Income</b>				
58986/02	Income Hazelmere Wood Waste to Energy Project	934,116	0	550,000
		934,116	0	550,000
<b>Other Expenditure</b>				
63259/03	Operate and Maintain Hazelmere Wood Waste to Energy - Building	200,000	0	206,000
65410/03	Operate and Maintain Hazelmere Wood Waste to Energy - Plant and	0	6,845	7,737
72986/01	Manage Hazelmere Wood Waste to Energy Project	616,683	516,591	768,094
		816,683	523,436	981,831
<b>Capital Expenditure</b>				
24259/05	Construct Wood Waste to Energy Building - HRRP	2,727,588	2,239,500	1,310,291
24259/18	Construct Wood Waste to Energy Building (Commissioning) - HRRP	0	0	0
24259/19	Construct Wood Waste to Energy Dry Char Storage Facility - HRRP	0	0	520,000
24259/22	Wood Waste to Energy Plant - Fire Protection - HRRP	200,000	200,000	300,000
24399/11	Wood Waste to Energy Utilities/Infrastructure - HRRP	200,000	200,000	600,000
24410/03	Purchase Wood Waste to Energy Plant & Equipment - HRRP	0	0	330,000
		3,127,588	2,639,500	3,060,291

# Financial Performance by Account 2024/2025

Operations Team		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
Net Income/(Expenditure)		(3,010,155)	(3,162,936)	(3,492,122)
Operations Other				
Operating Expenditure				
72860/00	Manage - Sales and Marketing	166,500	54,021	465,515
73917/10	Provide Staff Annual Leave COO Team - Operations General	1,000	1,000	1,010
73918/12	Recruit Staff COO Team - Operations General	13,500	3,758	11,500
73918/14	Recruit Staff - Sales and Marketing	0	0	500
73919/11	Train and Develop Staff COO Team - Operations General	15,000	12,000	18,000
73919/15	Train and Develop Staff - Sales and Marketing	0	0	2,000
73922/10	Provide Staff Long Service Leave COO Team - Operations General	1,000	1,000	1,010
73982/01	Manage COO Team - Operations General	915,834	1,218,354	638,171
		1,112,834	1,290,133	1,137,706
Other Expenditure				
72864/10	Market FOGO Products - Sales and Marketing	25,000	20,000	32,500
72888/00	Market Resource Recovery Products - Sales and Marketing	0	0	22,000
73982/03	Undertake Research and Development Bulk Verge Waste COO	0	4,222	10,000
		25,000	24,222	64,500
Net Income/(Expenditure)		(1,137,834)	(1,314,355)	(1,202,206)

# Financial Performance by Account 2024/2025

Operations Team		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
<b>Projects – General</b>				
<b>Operating Income</b>				
58857/10	Income Shire of Coolgardie Project	0	11,185	7,150
58857/13	Income Waste Services - Government Agency	0	0	5,000
59982/00	Income Projects - General	10,500	10,500	0
		<b>10,500</b>	<b>21,685</b>	<b>12,150</b>
<b>Operating Expenditure</b>				
66590/02	Operate and Maintain Miscellaneous Equipment - Engineering	820	858	969
67610/02	Operate and Maintain Office Furniture and Fittings - Engineering	500	500	500
71915/02	Internal Revenue Staff Leave Entitlements - Engineering	(78,852)	(42,823)	(80,372)
71982/00	Internal Revenue - Engineering	(671,155)	0	0
72851/07	IT Support - Projects General	23,850	23,850	8,930
72857/10	Manage Shire of Coolgardie Project - Projects Team	0	2,186	6,500
72857/14	Manage Shire of Ashburton Project - Projects Team	0	0	5,000
73904/02	Attend Corporate and Award Functions and Events - Engineering	200	200	0
73914/02	Implement Engineering Study Assistance Programme	1,000	1,000	1,000
73917/02	Provide Staff Annual Leave - Engineering	135,117	60,017	88,581
73918/02	Recruit Staff - Engineering	5,000	2,000	5,000
73919/02	Train and Develop Staff - Engineering	49,289	37,241	40,647
73921/02	Provide Staff Sick Leave - Engineering	58,778	22,117	37,694
73922/02	Provide Staff Long Service Leave - Engineering	5,000	77,875	5,050
73923/02	Provide Staff RDO and TIL Leave - Engineering	0	(7,735)	0
73924/02	Provide Staff Public Holiday Leave - Engineering	58,778	21,789	37,694
73932/00	Undertake Engineering / Waste Management Research and	13,250	13,250	13,250
73982/00	Engineering & Projects - Operations	1,019,935	579,161	831,169
		<b>621,510</b>	<b>791,486</b>	<b>1,001,612</b>
<b>Capital Expenditure</b>				
24550/02	Purchase Information Technology & Communication Equipment -	6,000	6,000	6,000
		<b>6,000</b>	<b>6,000</b>	<b>6,000</b>
<b>Net Income/(Expenditure)</b>		<b>(617,010)</b>	<b>(775,801)</b>	<b>(995,462)</b>

# Financial Performance by Account 2024/2025

Operations Team		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
Red Hill Operations				
Operating Income				
53310/00	Income Class III Cells Red Hill - Operations	15,730,713	29,808,499	27,587,919
53310/01	Income Tyre Recovery Charge Class III Cells Red Hill - Operations	7,500	7,500	7,500
53310/04	Income Class III Cells - Cleanaway Commercial (via Baywaste) Red	7,392,150	4,518,182	0
53310/06	Income Class III - PFAS Material Red Hill - Operations	0	1,048,864	1,230,182
53330/00	Income Class IV Cells Red Hill - Operations	3,434,000	7,565,000	9,390,009
53335/00	Income Class V (APCR) Treatment & Immobilisation Red Hill -	1,523,096	0	0
58581/01	Income Workers Compensation Reimbursement Red Hill -	0	9,795	0
58851/00	Income Red Hill Landfill - Administration	500	500	500
58857/00	Income Waste Transfer Station Red Hill - Operations	1,741,603	1,666,925	1,635,866
58862/00	Ferricrete Processing Red Hill - Operations	240,778	596,389	656,364
58863/00	Income Landfill Gas Capture (Methane) & Processing Red Hill -	944,470	382,105	943,810
58863/01	Income Woodside Red Hill - Project	0	239,140	0
58864/00	Income Garden Organics Processing Red Hill - Operations	496,805	407,916	483,467
58888/04	Income Mattress Project Red Hill - Operations	(8,130)	(5,359)	(6,325)
		<b>31,503,485</b>	<b>46,245,456</b>	<b>41,929,292</b>
Operating Expenditure				
61430/00	Internal Revenue Vehicles Red Hill	(128,125)	(279,519)	(131,328)
62150/00	Land (Admin WB & TS Areas) Red Hill - Maintenance	43,993	68,520	74,361
62150/03	Land Offsets (Lot 501 and Lot 82) Red Hill - Maintenance	2,500	2,500	2,500
62150/06	Land (Lots 8 9 & 10) Red Hill - Maintenance	3,500	3,500	3,500
62151/00	Land (Farm 500m Buffer Zone) - Maintenance	17,949	14,752	15,134
63251/00	Buildings Administration Office Red Hill - Maintenance	75,210	85,165	114,959
63252/00	Buildings House Red Hill - Maintenance	11,861	11,975	13,117
63259/00	Buildings Other (Workshops WB Office Crib etc) Red Hill -	54,176	188,447	187,078
64310/01	Class III Cells Receive and Compact Waste Red Hill - Operations	1,829,444	1,938,138	1,722,208
64310/02	Class III Cells Suppress Dust Red Hill - Operations	137,932	113,585	134,451
64310/03	Class III Cells Manage Litter Red Hill - Operations	170,748	170,473	221,942
64310/04	Class III Cells Manage Traffic and Maintain Hardstand Red Hill -	127,836	144,322	185,668
64310/05	Class III Cells Supply and Maintain Intermediate/Daily Cover Red Hill	565,482	550,141	609,651
64310/07	Class III Cell Drainage System Red Hill - Operations	55,644	61,877	69,271
64310/08	Class III Cells Cell Usage (Airspace Consumption) Red Hill -	9,632,919	17,911,830	16,305,643
64310/09	Class III Cells Maintain Liner Red Hill - Operations	38,960	36,355	38,628
64310/10	Class III Cells Rehabilitation Red Hill - Operations	404,254	338,633	328,008
64310/16	Class III Cells - Cleanaway Commercial (via Baywaste) Red Hill -	1,009,891	1,162,009	0
64320/01	Class III Leachate Ponds Red Hill - Maintenance	188,245	247,712	205,005
64330/01	Class IV Cells Receive and Compact Waste Red Hill - Operations	119,946	309,668	205,215
64330/02	Class IV Cells Suppress Dust Red Hill - Operations	8,775	16,015	17,093
64330/03	Class IV Cells Maintain Liner / Sand Filter Red Hill - Operations	50,000	50,000	50,000
64330/04	Class IV Cells Manage Traffic and Maintain Hardstand Red Hill -	1,496	1,994	1,605
64330/05	Class IV Cells Supply and Maintain Intermediate / Daily Cover Red	59,197	89,485	87,604
64330/07	Class IV Cell Drainage System Red Hill - Operations	9,596	9,484	14,129
64330/08	Class IV Cells Cell Usage (Airspace Consumption) Red Hill -	1,645,333	3,863,112	4,062,289
64335/00	APCR Received and Process Waste Red Hill - Operations	923,095	1,869	100,000
64340/01	Class IV Leachate Ponds Red Hill - Maintenance	39,502	26,899	38,207
64350/00	Siltation Ponds Red Hill - Maintenance	19,486	12,250	20,225
64370/00	Roads / Car Parks Red Hill - Maintenance	73,032	55,862	56,345
64380/00	Stormwater System Red Hill - Maintenance	58,137	57,730	46,074
64391/00	Buildings Transfer Station Red Hill - Maintenance	4,623	4,670	5,364
64392/00	Maintain Red Hill - Weighbridge Structure	40,655	42,124	24,196
64394/00	Fencing Red Hill - Maintenance	71,485	51,683	65,768
64395/00	Garden Organics Processing Area (Unsealed Pavement) Red Hill -	2,538	2,633	2,910
64398/00	Structures Miscellaneous Red Hill - Maintenance	38,339	42,140	44,404
65410/01	Operate and Maintain Plant - Arrange for servicing repairs and	14,967	28,697	44,828
65410/07	Major Plant Leachate Infrastructure Red Hill - Maintenance	35,412	37,049	41,874
65420/01	Minor Plant Water Pumps/Wheel Wash Red Hill - Maintenance	99,494	94,150	99,499

# Financial Performance by Account 2024/2025

Operations Team		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
Red Hill Operations				
Operating Expenditure				
65420/02	Minor Plant Other Red Hill - Maintenance	293,917	300,471	282,952
65420/03	Minor Plant Water Tanker Red Hill - Maintenance	143	150	170
65420/04	Minor Plant Trailers Red Hill - Maintenance	6,669	1,977	2,293
65420/11	Minor Plant Leachate Infrastructure Red Hill - Maintenance	5,464	5,717	6,462
65420/99	Minor Plant Miscellaneous Attachments Red Hill - Maintenance	152,659	152,091	131,576
65430/00	Vehicles Red Hill - Maintenance	173,109	291,381	313,640
66510/08	Office Equipment Red Hill - Maintenance	8,495	7,393	7,893
66520/08	Fire Fighting Equipment Red Hill - Maintenance	7,600	7,600	7,600
66530/08	Security System Red Hill - Maintenance	76,807	78,845	106,955
66530/10	Buildings Security System House Red Hill - Maintenance	500	500	0
66550/03	Information Technology & Communication Equipment Red Hill -	0	0	771
66590/08	Other Equipment Red Hill - Maintenance	59,727	38,915	40,197
67610/08	Office Furniture and Fittings Red Hill - Maintenance	3,000	3,000	3,000
71915/03	Internal Revenue Staff Leave Entitlements Red Hill - Administration	(106,037)	(509,797)	(105,632)
71916/00	Internal Revenue Staff On Costs Red Hill - Operations General	(764,475)	(344,187)	(807,679)
72851/00	Manage Red Hill - Administration	943,215	1,236,215	1,045,243
72851/02	Manage Safety Requirements Red Hill - Operation General	7,600	7,600	7,600
72851/03	Support EMRC Community Grants Program - Administration	15,838	17,831	17,900
72851/04	IT Support Red Hill - Administration	54,543	56,181	37,480
72857/00	Transfer Station Red Hill - Operations	980,392	738,404	980,549
72858/00	Manage Red Hill - Weighbridge Operations	386,352	357,504	382,880
72858/01	Manage Red Hill - Weighbridge Operations (Software)	46,529	46,529	40,050
72861/00	Surplus Clay Stock Pile Red Hill - Operations	24,441	23,996	31,948
72862/00	Ferricrete Processing Red Hill - Operations	118,021	150,007	151,571
72862/02	Ferricrete Crush and Screen Caprock Red Hill - Operations	100,848	100,000	700,000
72863/00	Landfill Gas Capture (Methane) & Processing Red Hill - Operations	8,876	9,371	38,365
72863/01	Woodside Red Hill - Project	6,235	363	0
72864/01	Garden Organics Composting Baywaste MGB Red Hill - Operations	31,270	0	0
72864/02	Garden Organics Mulch Processing Red Hill - Operations	441,552	300,817	287,034
72866/00	Household Hazardous Waste Red Hill - Operations	14,101	7,717	10,087
72866/02	Household Hazardous Waste Red Hill - Dispose	239	0	0
72866/03	Household Hazardous Waste Collections Red Hill - Market	1,000	1,000	0
73916/00	Manage Staff On Costs Red Hill - Operations General	255,319	196,328	294,716
73917/03	Provide Staff Annual Leave Red Hill - Administration	33,458	35,262	46,624
73917/08	Provide Staff Annual Leave Red Hill - Operations General	154,381	158,628	167,332
73918/03	Recruit Staff Red Hill - Operations General	4,000	10,000	7,000
73919/03	Train and Develop Staff Red Hill - Administration	15,759	14,849	18,772
73919/08	Train and Develop Staff Red Hill - Operations General	48,602	36,202	53,796
73921/03	Provide Staff Sick Leave Red Hill - Administration	14,237	9,543	19,840
73921/08	Provide Staff Sick Leave Red Hill - Operations General	64,205	52,159	69,672
73922/08	Provide Staff Long Service Leave Red Hill - Operations General	8,000	32,711	8,080
73923/03	Provide Staff RDO and TIL Leave Red Hill - Administration	0	(5,586)	0
73923/08	Provide Staff RDO and TIL Leave Red Hill - Operations General	0	(3,189)	(69)
73924/03	Provide Staff Public Holiday Leave Red Hill - Administration	14,237	9,586	19,840
73924/08	Provide Staff Public Holiday Leave Red Hill - Operations General	64,205	44,793	69,855
73925/08	Provide Staff Workers' Compensation Red Hill - Operations General	0	5,954	0
73936/00	Mechanical Workshop Red Hill - Operations	20,900	45,750	28,400
		<b>21,353,460</b>	<b>31,298,510</b>	<b>29,652,188</b>
Other Income				
58864/02	Income Interim FOGO Processing Red Hill - Operations	1,693,517	1,929,683	2,141,984
82410/00	Income Disposal of Plant Red Hill	100,000	100,000	100,000
82430/00	Income Disposal of Vehicles Red Hill	117,000	212,818	149,000
		<b>1,910,517</b>	<b>2,242,501</b>	<b>2,390,984</b>



# Financial Performance by Account 2024/2025

Operations Team		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
Red Hill Operations				
Other Expenditure				
65410/08	Interim FOGO Processing Plant and Equipment Red Hill -	141,399	165,479	185,019
72864/06	Interim FOGO Processing Red Hill - Operations	881,712	1,738,820	1,679,762
72864/07	Interim FOGO Processing Waste Stream Audits Red Hill -	50,000	50,000	50,000
83410/00	Disposal of Plant Red Hill	41,900	41,900	76,181
83430/00	Disposal of Vehicles Red Hill	61,032	92,023	127,125
83590/00	Miscellaneous Equipment Red Hill - Disposal	0	5,465	0
		<b>1,176,043</b>	<b>2,093,687</b>	<b>2,118,087</b>
Capital Expenditure				
24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	250,000	85,198	250,000
24350/01	Construct Leachate and Stormwaste Infrastructure and Siltation	375,000	375,000	475,000
24350/02	Leachate Pond Deepening - Red Hill Landfill Facility	1,550,000	1,628,098	0
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red	75,000	100,000	100,000
24394/05	Construct Litter Fence - Redhill Landfill Facility	30,000	30,000	30,000
24394/07	Supply and Install Electronic Gates - Redhill Landfill Facility	200,000	150,000	0
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	300,000	100,000	100,000
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	50,000	100,000	200,000
24399/20	Gas Extraction System Wells - Red Hill Landfill Facility	100,000	50,000	500,000
24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	2,725,000	2,598,019	1,700,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill	507,000	507,000	342,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	293,250	463,958	289,000
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	20,000	20,000	0
24530/08	Purchase / Replace Security System - Red Hill Waste Management	60,000	60,000	60,000
24550/05	Purchase Information Technology & Communication Equipment -	12,000	16,803	6,000
24550/06	Purchase Information Technology & Communication Equipment -	0	0	6,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	275,000	450,000	100,000
24590/13	Purchase Gas Analyser (Methane) - Redhill Landfill Facility	0	0	100,000
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	20,000	20,000	0
25410/00	Refurbish Plant - Red Hill Landfill Facility	1,260,000	1,260,000	150,000
		<b>8,102,250</b>	<b>8,014,076</b>	<b>4,408,000</b>
Net Income/(Expenditure)		<b>2,782,249</b>	<b>7,081,684</b>	<b>8,142,001</b>



# Financial Performance by Account 2024/2025

Operations Team		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
Red Hill Projects				
Operating Expenditure				
73939/01	Undertake Geotechnical and Materials Investigations Red Hill	5,000	5,000	20,000
73939/02	Update Red Hill Development Plan	10,000	10,000	10,000
73939/14	Install New Firebreak - Red Hill	200,000	200,000	200,000
73939/15	Project & Engineering Red Hill Other - Maintenance	0	0	100,000
		<b>215,000</b>	<b>215,000</b>	<b>330,000</b>
Capital Expenditure				
24259/15	Upgrade Power Supply to Workshop No 2 - Red Hill Landfill Facility	0	328,456	100,000
24259/16	Install Power Supply to Lots 8 9 & 10 - Red Hill Landfill Facility	250,000	250,000	1,500,000
24259/23	Construct New Power Station - Redhill Landfill Facility	0	0	150,000
24310/21	Construct Class III Cell Stage 17 - Red Hill Landfill Facility	440,000	5,565,374	0
24310/22	Construct Class III Cell Stage 18 - Red Hill Landfill Facility	0	0	5,650,000
24330/04	Design and Construct Class IV Cell Stage 2 - Red Hill Landfill	600,000	639,050	100,000
24330/05	Design and Construct Class IV Cell Stage 3 - Red Hill Landfill	3,206,000	150,000	150,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	127,060	212,060	250,000
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	660,000	200,000	330,000
24380/01	Construct Drainage Works to Lots 8 9 10 - Red Hill Landfill Facility	440,000	0	220,000
24395/05	Construct FOGO Processing Area - Red Hill Landfill Facility	0	100,000	770,000
24395/06	Undertake FOGO Reference Site Tours	35,000	0	40,000
24395/07	Implementation of the FOGO Recovery Strategy	100,000	58,550	210,000
24395/11	FOGO Picking Station - Red Hill Landfill Facility	500,000	450,000	254,105
24399/19	Develop Lots 8 9 & 10 For Future Waste Activities - Red Hill Landfill	0	0	100,000
24399/21	Air Pollution Control Residue Facility (APCR) - Red Hill Landfill	2,528,034	240,000	3,927,815
24399/31	Red Hill Project - Others/ Emergency	0	0	100,000
24399/32	Design and Construct Air Pollution Control Residue Facility (APCR)	0	0	150,000
24410/10	Purchase FOGO Processing Plant - Red Hill Landfill Facility	0	0	340,000
24410/15	Air Pollution Control Residue Facility (APCR) Plant & Equipment -	1,074,000	0	1,074,000
24420/08	Purchase Wheel Wash - Red Hill Landfill Facility	0	0	250,000
24590/12	Purchase Evaporators - Solar Generator - Red Hill Landfill Facility	0	0	1,000,000
		<b>9,960,094</b>	<b>8,193,490</b>	<b>16,665,920</b>
Net Income/(Expenditure)		<b>(10,175,094)</b>	<b>(8,408,490)</b>	<b>(16,995,920)</b>
Transfer Stations				
Operating Income				
58857/02	Income Mathieson Road Transfer Station - Operations	404,517	444,459	426,880
58857/03	Income Coppin Road Transfer Station - Operations	561,670	634,190	574,933
58857/07	Income Baywaste Transfer Station - Operations	921,399	1,228,423	1,149,440
58857/11	Income Mundaring CDS - Operations (at Coppin Road Transfer	686,367	583,946	699,470
		<b>2,573,953</b>	<b>2,891,018</b>	<b>2,850,723</b>
Operating Expenditure				
72857/02	Manage Mathieson Road Transfer Station - Operations	367,742	404,054	388,073
72857/03	Manage Coppin Road Transfer Station - Operations	510,609	576,536	522,666
72857/09	Manage Baywaste Transfer Station - Operations	831,455	1,116,748	1,033,945
72857/12	Manage Mundaring CDS - Operations (at Coppin Road Transfer	623,970	530,860	635,882
72857/13	Baywaste Transfer Station - IT Software Subscriptions	6,180	6,180	11,000
		<b>2,339,956</b>	<b>2,634,378</b>	<b>2,591,566</b>
Net Income/(Expenditure)		<b>233,997</b>	<b>256,640</b>	<b>259,157</b>

**Net Operating and Capital Expenditure for Operations Team**

<b>20,186,041</b>	<b>13,829,421</b>	<b>17,874,569</b>
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# Financial Performance by Account 2024/2025

Miscellaneous		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
<b>Payroll Control Accounts</b>				
<b>Operating Expenditure</b>				
93999/01	Clearing Account - Salaries Paid	11,300,000	14,315,482	16,410,059
93999/02	Clearing Account - Salaries Allocated	(11,300,000)	(14,315,482)	(16,410,059)
		<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Income/(Expenditure)</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Plant Control Accounts</b>				
<b>Operating Income</b>				
58410/00	Income Plant	194,000	194,000	194,000
		<b>194,000</b>	<b>194,000</b>	<b>194,000</b>
<b>Operating Expenditure</b>				
61410/00	Internal Revenue Plant	(4,071,412)	(4,334,312)	(3,462,987)
65410/00	Arrange Servicing/Repairs/Parts Plant Red Hill - Administration	4,110,750	5,882,897	4,395,152
		<b>39,338</b>	<b>1,548,585</b>	<b>932,165</b>
<b>Net Income/(Expenditure)</b>		<b>154,662</b>	<b>(1,354,585)</b>	<b>(738,165)</b>
<b>Post Closure Provisions</b>				
<b>Operating Expenditure</b>				
64310/15	Operate and Maintain Class III Cells - Post Closure Provisions	812,540	316,497	512,540
64330/15	Operate and Maintain Class IV Cells - Post Closure Provisions	104,720	112,433	104,720
		<b>917,260</b>	<b>428,930</b>	<b>617,260</b>
<b>Net Income/(Expenditure)</b>		<b>(917,260)</b>	<b>(428,930)</b>	<b>(617,260)</b>
<b>Secondary Waste Income</b>				
<b>Other Income</b>				
58986/00	Income Resource Recovery Project	1,746,632	2,878,728	1,181,382
		<b>1,746,632</b>	<b>2,878,728</b>	<b>1,181,382</b>
<b>Net Income/(Expenditure)</b>		<b>1,746,632</b>	<b>2,878,728</b>	<b>1,181,382</b>
<b>Net Operating and Capital Expenditure for Miscellaneous</b>		<b>(984,034)</b>	<b>(1,095,213)</b>	<b>174,043</b>

Financial Performance by Account 2024/2025

Total Organisation	Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
Net Operating and Capital Expenditure	(25,954,148)	(19,389,098)	(26,883,560)

## **CAPITAL WORKS SUMMARY**

**For the Year Ending  
30 June 2025**

# Capital Works Summary 2024/2025

CEO's Team	Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
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## CEO and Support

### Capital Expenditure

24550/01	Purchase Information Technology & Communication Equipment -	70,000	70,000	75,000
<b>Net Expenditure</b>		<b>70,000</b>	<b>70,000</b>	<b>75,000</b>

# Capital Works Summary 2024/2025

Business Support	Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
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## Business Support - General

### Capital Expenditure

24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	10,000	10,000	10,000
<b>Net Expenditure</b>		<b>10,000</b>	<b>10,000</b>	<b>10,000</b>

## Information Team

### Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	73,000	73,000	392,000
<b>Net Expenditure</b>		<b>73,000</b>	<b>73,000</b>	<b>392,000</b>

## Procurement and Governance

### Capital Expenditure

24399/28	Extend Ascot PV & EV Charging	282,000	53,603	53,603
24440/00	Purchase Vehicles - Ascot Place	68,750	295,954	136,000
24440/01	Purchase Vehicles - Ascot Place (Electric Vehicles)	418,000	250,000	250,000
25240/01	Capital Improvement Administration Building - Ascot Place	95,000	95,000	20,000
25530/01	Upgrade Security Equipment - Ascot Place	5,000	5,000	5,150
<b>Net Expenditure</b>		<b>868,750</b>	<b>699,557</b>	<b>464,753</b>

# Capital Works Summary 2024/2025

Operations Team	Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
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## Hazelmere Operations

### Capital Expenditure

24395/10	Construct Hardstand 2 (Old House Site) - Hazelmere	360,000	0	0
24410/01	Purchase / Replace Plant - Hazelmere	2,788,000	2,398,784	2,369,760
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	466,259	600,000	34,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	0	0	10,000
24530/10	Purchase / Replace Security System - Hazelmere	10,000	10,000	0
24550/03	Purchase Information Technology & Communication Equipment -	87,166	70,363	34,000
24590/02	Purchase / Replace Miscellaneous Equipment - Hazelmere	0	7,500	10,000
24590/10	Purchase of Fume Hood at HRRP - Waste Environment	0	15,000	0
24610/10	Purchase Office Furniture and Fittings - Hazelmere Office	20,000	20,000	5,000
24610/11	Purchase Furniture and Fittings - Hazelmere Workshop	27,000	27,000	10,000

### Net Expenditure

**3,758,425      3,148,647      2,472,760**

## Hazelmere Projects

### Capital Expenditure

24259/06	Construct Community Recycling Centre (CRC) - HRRP	0	0	30,000
24259/10	Construct Waste Transfer Station - HRRP	849,858	2,468,614	300,000
24259/12	Construct Weighbridge Office - Hazelmere	0	2,360	10,000
24259/13	Construct Site Workshop - Hazelmere	0	1,700	0
24394/06	Noise Control Fencing Hazelmere - Construct	0	154,249	0
24399/03	Project & Engineering Hazelmere - Construct Other	0	0	100,000
24399/09	Construct Storage Bunkers for Wood Fines (QA process) - Hazelmere	0	19,128	50,000
24399/23	Extension of Sewer Line from WWtE to Sewer Sump & existing ATU -	180,000	34,115	0
24399/26	Noise Barrier for Hammer Mill - HRRP	99,900	0	100,000
24399/29	Hydrant Upgrade - HRRP	175,000	537,827	0
24399/30	Sewer Line connection to Talloman - HRRP	53,764	524,649	0
24530/11	Waste Transfer Station - CCTV and Network - HRRP	50,000	50,000	0
24530/12	Waste Transfer Station - Thermal Cameras - HRRP	25,000	200,738	0

### Net Expenditure

**1,433,522      3,993,380      590,000**

## Hazelmere Regional Waste Collection Project - Shire of Mundaring

### Capital Expenditure

24410/14	Regional Waste Collection Project - Plant Purchases	1,000,000	1,200,000	180,000
24410/16	Regional Waste Collection Project - Bulk Verge for Bassendean and	0	0	510,000

### Net Expenditure

**1,000,000      1,200,000      690,000**



# Capital Works Summary 2024/2025

Operations Team	Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
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## Hazelmere WWtE

### Capital Expenditure

24259/05	Construct Wood Waste to Energy Building - HRRP	2,727,588	2,239,500	1,310,291
24259/18	Construct Wood Waste to Energy Building (Commissioning) - HRRP	0	0	0
24259/19	Construct Wood Waste to Energy Dry Char Storage Facility - HRRP	0	0	520,000
24259/22	Wood Waste to Energy Plant - Fire Protection - HRRP	200,000	200,000	300,000
24399/11	Wood Waste to Energy Utilities/Infrastructure - HRRP	200,000	200,000	600,000
24410/03	Purchase Wood Waste to Energy Plant & Equipment - HRRP	0	0	330,000

### Net Expenditure

**3,127,588    2,639,500    3,060,291**

## Projects – General

### Capital Expenditure

24550/02	Purchase Information Technology & Communication Equipment -	6,000	6,000	6,000
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### Net Expenditure

**6,000    6,000    6,000**

## Red Hill Operations

### Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	250,000	85,198	250,000
24350/01	Construct Leachate and Stormwaste Infrastructure and Siltation Ponds -	375,000	375,000	475,000
24350/02	Leachate Pond Deepening - Red Hill Landfill Facility	1,550,000	1,628,098	0
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red Hill	75,000	100,000	100,000
24394/05	Construct Litter Fence - Redhill Landfill Facility	30,000	30,000	30,000
24394/07	Supply and Install Electronic Gates - Redhill Landfill Facility	200,000	150,000	0
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	300,000	100,000	100,000
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	50,000	100,000	200,000
24399/20	Gas Extraction System Wells - Red Hill Landfill Facility	100,000	50,000	500,000
24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	2,725,000	2,598,019	1,700,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility	507,000	507,000	342,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	293,250	463,958	289,000
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	20,000	20,000	0
24530/08	Purchase / Replace Security System - Red Hill Waste Management	60,000	60,000	60,000
24550/05	Purchase Information Technology & Communication Equipment - Red	12,000	16,803	6,000
24550/06	Purchase Information Technology & Communication Equipment - Red	0	0	6,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	275,000	450,000	100,000
24590/13	Purchase Gas Analyser (Methane) - Redhill Landfill Facility	0	0	100,000
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	20,000	20,000	0
25410/00	Refurbish Plant - Red Hill Landfill Facility	1,260,000	1,260,000	150,000

### Net Expenditure

**8,102,250    8,014,076    4,408,000**

# Capital Works Summary 2024/2025

Operations Team	Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
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## Red Hill Projects

### Capital Expenditure

24259/15	Upgrade Power Supply to Workshop No 2 - Red Hill Landfill Facility	0	328,456	100,000
24259/16	Install Power Supply to Lots 8 9 & 10 - Red Hill Landfill Facility	250,000	250,000	1,500,000
24259/23	Construct New Power Station - Redhill Landfill Facility	0	0	150,000
24310/21	Construct Class III Cell Stage 17 - Red Hill Landfill Facility	440,000	5,565,374	0
24310/22	Construct Class III Cell Stage 18 - Red Hill Landfill Facility	0	0	5,650,000
24330/04	Design and Construct Class IV Cell Stage 2 - Red Hill Landfill Facility	600,000	639,050	100,000
24330/05	Design and Construct Class IV Cell Stage 3 - Red Hill Landfill Facility	3,206,000	150,000	150,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	127,060	212,060	250,000
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	660,000	200,000	330,000
24380/01	Construct Drainage Works to Lots 8 9 10 - Red Hill Landfill Facility	440,000	0	220,000
24395/05	Construct FOGO Processing Area - Red Hill Landfill Facility	0	100,000	770,000
24395/06	Undertake FOGO Reference Site Tours	35,000	0	40,000
24395/07	Implementation of the FOGO Recovery Strategy	100,000	58,550	210,000
24395/11	FOGO Picking Station - Red Hill Landfill Facility	500,000	450,000	254,105
24399/19	Develop Lots 8 9 & 10 For Future Waste Activities - Red Hill Landfill	0	0	100,000
24399/21	Air Pollution Control Residue Facility (APCR) - Red Hill Landfill Facility	2,528,034	240,000	3,927,815
24399/31	Red Hill Project - Others/ Emergency	0	0	100,000
24399/32	Design and Construct Air Pollution Control Residue Facility (APCR)	0	0	150,000
24410/10	Purchase FOGO Processing Plant - Red Hill Landfill Facility	0	0	340,000
24410/15	Air Pollution Control Residue Facility (APCR) Plant & Equipment - Red	1,074,000	0	1,074,000
24420/08	Purchase Wheel Wash - Red Hill Landfill Facility	0	0	250,000
24590/12	Purchase Evaporators - Solar Generator - Red Hill Landfill Facility	0	0	1,000,000

### Net Expenditure

<b>9,960,094</b>	<b>8,193,490</b>	<b>16,665,920</b>
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# Capital Works Summary 2024/2025

Total Organisation	Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
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Total Capital Expenditure	28,409,629	28,047,650	28,834,724
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