

# **FINANCIAL STATEMENTS**

**2021/2022  
BUDGET**

# **EASTERN METROPOLITAN REGIONAL COUNCIL**

## **2021/2021 ANNUAL BUDGET**

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## **BUDGET CERTIFICATION**

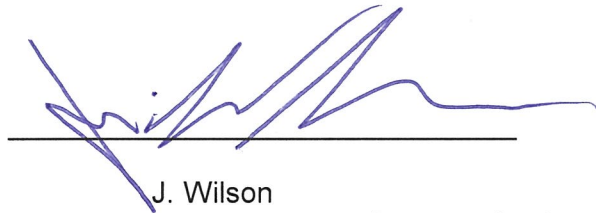
**2021/2022  
BUDGET**

## 2021/2022 BUDGET CERTIFICATION

This is to certify that the Annual Budget of the Eastern Metropolitan Regional Council for the year ending 30 June 2022 was adopted at the Ordinary Meeting of Council held on Thursday 24th June 2021.

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

Signed



J. Wilson

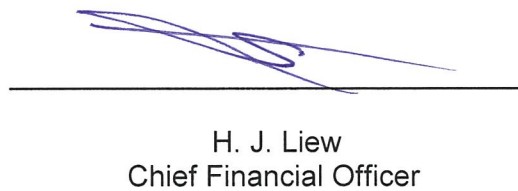
Eastern Metropolitan Regional Council - Chairman

Signed



M. Geisler  
Chief Executive Officer

Signed



H. J. Liew  
Chief Financial Officer

Dated this Twenty Fourth day of June 2021.

## **BUDGET REPORT**

### **2021/2022 BUDGET**

## BUDGET REPORT - 2021/2022

### EXECUTIVE OVERVIEW

The draft 2021/2022 Budget was adopted by Council at its Ordinary Council Meeting held on 24 June 2021 and the following overview is provided for information:

#### Tonnages - (page 44 of 72)

Budgeted total tonnages for 2021/2022 of 222,770 tonnes is above the 2020/2021 forecast of 222,747 tonnes and below the 2020/2021 budget of 248,616 tonnes.

Class IV tonnages have been budgeted at 8,000 tonnes for 2021/2022. This is the same as the 2020/2021 forecast and above the 2020/2021 budget of 5,000 tonnes.

FOGO tonnages have been budgeted at 15,265 for 2021/2022 and represents tonnages to be received from the Town of Bassendean and the City of Bayswater.

	<b>Actual 2018/2019</b>	<b>Actual 2019/2020</b>	<b>Budget 2020/2021</b>	<b>Forecast 2020/2021</b>	<b>Budget 2021/2022</b>
Class II & III	215,230	226,865	223,593	198,467	194,490
Class IV & V	191	572	5,000	8,000	8,000
Greenwaste	10,067	8,719	6,816	6,234	5,015
FOGO	0	0	13,207	10,046	15,265
<b>Total</b>	<b>225,488</b>	<b>236,156</b>	<b>248,616</b>	<b>222,747</b>	<b>222,770</b>

#### Disposal Fees and Charges - (pages 38-41 of 72)

The member Council disposal charge for Class III waste for 2021/2022 has been increased from the 2020/2021 rate of \$181.50 per tonne (ex GST) to \$187.50 per tonne (ex GST).

#### EMRC Consulting Fees - (page 42 of 72)

No increase in the consulting rates for member Councils has been proposed for 2021/2022, whilst rates for Other Organisations has increase by an average of 10%.

#### EMRC Administration Fees and Charges - (page 42 of 72)

An average increase of 10% has been applied to Photocopier charges for 2021/2022. These have not been increased since this charge was introduced in the 2013/2014 Annual Budget.

#### Statement of Comprehensive Income - (pages 11 of 72)

The budgeted "Net Result" is a surplus of \$4,356,672 for 2021/2022 compared with a budgeted surplus of \$5,652,514 for 2020/2021 and a forecast surplus of \$5,421,536 (before distributions to member councils of an estimated \$4,966,676)

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

#### Staffing Levels

As part of the budget development, listed below are seven (7) new positions that have been identified in the 2021/2022 budget. This is partially offset by a net reduction of a 0.4 FTE in the Sustainability Team and a 0.2 FTE reduction in the Projects Team resulting in an overall proposed net increase of 6.4 FTE's:

- 1 x OH&S Officer - A proposed additional OH&S Officer due to the increase in EMRC activities and sites.
- 3 x Production (Process) Operators - Provision made for the staffing of the Wood Waste to Energy (WWtE) facility expected to be commissioned in the second part of the 2021/2022 financial year.

## BUDGET REPORT - 2021/2022 (Continued)

### Staffing Levels (continued)

- 1 x Waste Environmental Services Officer - A proposed additional officer due to the increase in EMRC activities and associated compliance and reporting requirements.
- 1 x Mechanic - A heavy duty mechanic to be located at the Hazelmere Resource Recovery Park (HRRP) to oversee the plant and equipment located at the site. At the time of preparing the budget this position was identified as part of the requirements at the HRRP. To reduce the impost of higher labour costs, this role has been recruited in the current 2020/2021 year and is funded by savings in forecast labour costs and reduced labour hire costs.
- 1 x Interim FOGO Plant Operator – With the forecast increase of FOGO material an Interim FOGO Plant Operator is proposed to oversee the FOGO operations at the Red Hill Landfill Facility.

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 3% increase in staff remuneration has been budgeted in 2021/2022. No increase to staff remunerations has occurred since July 2019.

### Capital Works - (pages 65-72 of 72)

The total proposed Capital Works expenditure for 2021/2022 is \$16,333,004 which includes carried forward capital expenditure of \$4,324,901. This compares with the 2020/2021 budgeted expenditure of \$19,616,114 and the 2020/2021 forecast expenditure of \$16,613,745. It should also be noted that an additional capital funds were either approved by council during the financial year or unspent funds that were expected to be expended by 30 June 2020 and not carried forward into the 2020/2021 financial year were utilised during 2020/2021 and updated as part of the half year budget review.

Major capital expenditure items for 2021/2022 including carry forwards are:

• Construct Resource Recovery Park - Commercial Transfer Station	\$3,500,000
• Air Pollution Control Residue Facility (APCR) - Red Hill Waste Management Facility	\$2,300,000
• Purchase/Replace Plant - Red Hill Waste Management Facility (\$428,158 carried forward from 2020/2021).	\$950,000
• Construct and Commission Resource Recovery Park - WWtE Building pre-commissioning cost	\$826,920
• Construct Workshop No 3 - Red Hill Waste Management Facility (\$624,811 carried forward from 2020/2021).	\$774,811
• Purchase/Replace Plant - Hazelmere.	\$650,000
• Liquid Waste Project Infrastructure - Red Hill Waste Management Facility (\$500,000 carried forward from 2020/2021).	\$500,000
• Capital Improvement - Ascot Place (\$294,500 carried forward from 2020/2021)	\$458,000
• Purchase/Replace Vehicles - Ascot Place/Red Hill/Hazelmere (\$71,000 carried forward from 2020/2021).	\$398,000
• Refurbish Plant - Red Hill Waste Management Facility.	\$300,000
• Construction of Class III Cell (Stage 17) - Preliminary Works - Red Hill Waste Management Facility	\$350,000
• Implementation of the FOGO Recovery Strategy - Red Hill Waste Management Facility (\$170,000 carried forward from 2020/2021).	\$300,000
• Construct Sewer Line from Lakes Rd to Mary St - HRRP	\$300,000

## **BUDGET REPORT - 2021/2022 (Continued)**

### **Statement of Cash Flows - (page 14 of 72)**

The budgeted net cash provided by operating activities is \$9,937,566. This represents a decrease of \$2,160,954 when compared with the 2020/2021 budget and an increase of \$4,088,400 compared with the forecast position in 2020/2021 (or a decrease of \$878,276 when excluding the distribution to member Councils estimated to be \$4,966,676).

### **Municipal Cash and Restricted Investments (Reserves) - (pages 15-18 of 72)**

The cash and investments (Municipal and Restricted Investments) as at 30 June 2022 has been forecast to be \$69,885,715 compared with the forecast cash and investments as at 30 June 2021 of \$75,930,153.

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 2021/2022 financial year. Funds have been set aside in Reserves and will be utilised in accordance with the budgeted expenditure.

Approximately 56.58% of total cash and restricted investments budgeted for 30 June 2022 will be held in the Secondary Waste Reserve (\$37,275,373) 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 Red Hill and Hazelmere Waste Management Facilities;
- Post closure Site Rehabilitation and Environmental Monitoring at Red Hill Waste Management Facility; 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 2021/2022 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**

There have been no post budget preparation events that will have a significant effect on the 2021/2022 draft budget.

Following the preparation of the 2021/2022 Annual Budget it became increasingly likely that a major customer will be disposing its tonnages elsewhere. While it is anticipated that there are other opportunities to offset this arising matter, a review of the 2021/2022 Annual Budget will be undertaken following the first quarter of the 2021/2022 Financial Year.



## BUDGET REPORT - 2021/2022 (Continued)

### Key Budget Assumptions

The following key assumptions have been used in development of the Ten Year Financial Plan and the 2021/2022 Budget (all values are exclusive of GST):

- An increase of \$5.00 per tonne in the member Council base waste disposal charge;
- An increase of \$1.00 per tonne in the Comprehensive Waste Education Strategy (CWES) Levy to \$4.50 per tonne for 2021/2022;
- No increase be applied for the Secondary Waste charge since Council's resolution on 23 May 2019 (Ref: D2019/07296);
- An increase of \$3.64 per tonne in the Commercial Waste Disposal charge;
- The C & I rate has increase by \$15 per tonne to \$150 per tonne;
- The C & I Bulk Verge collection rate of \$150.00 per tonne remains unchanged for 2021/2022.
- Class III Contaminated Waste charge has increase by \$3.73 per tonne for 2021/2022.
- The FOGO rate has increase \$7 per tonne to \$95.50 per tonne, which is also inclusive of the \$4.50 per tonne Waste Education Levy.
- The rate of \$52.73 per tonne remains unchanged for member Councils uncontaminated greenwaste disposed at the Hazelmere site;
- The rate of \$46.36 per tonne remains unchanged for member Councils uncontaminated greenwaste disposed at the Red Hill site;
- The rate for the sale of Premium Recycled Wood Chip has increased from \$64.55 per tonne to \$66.14 per tonne.
- The rate for the sale of Wood Chip (fines) has increased from \$72.27 per tonne to \$74.09 per tonne.
- The rate for Commercial uncontaminated greenwaste disposed at the Hazelmere site has increase by \$1.68 per tonne to \$68.18 per tonne;
- Mattress disposal charges of \$27.50 per mattress for member council residents has remained the same for 2021/2022 whilst the rate for charitable organisations and commercial clients has increased to \$28.18 per mattress;
- The consulting rates for 2021/2022 for member Councils have remained unchanged for 2021/2022 whilst consulting rates for Other Organisations have increased by an average of 10%;
- Increased insurance premiums of 5% have been applied in 2021/2022 for property, plant and equipment and liability insurance;
- The interest rate for term deposit investments for the 2021/2022 financial year is budgeted at 0.375% per annum;
- The Wood Waste to Energy facility has been budgeted for 3 months of operations commencing April 2022; 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 3 December 2020 (Ref: D2020/25406).

# **FINANCIAL STATEMENTS**

**2021/2022  
BUDGET**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDING 30 JUNE 2022**

	NOTE	BUDGET 2020/2021 \$	FORECAST 2020/2021 \$	BUDGET 2021/2022 \$
<b>REVENUE</b>				
User Charges	5	35,838,110	32,432,708	33,566,195
Special Charges	5	482,683	492,618	556,740
Secondary Waste Charge	5	4,738,691	4,966,676	4,121,290
Contributions		423,955	430,071	239,460
Operating Grants		415,000	275,437	398,000
Interest Investments Earnings	8	1,099,974	1,072,126	931,975
Reimbursements		1,060,390	2,174,189	1,536,722
Other		2,440,311	2,032,595	2,844,278
Proceeds from Sale of Assets		275,000	268,000	351,000
<b>TOTAL REVENUE</b>		<b>46,774,114</b>	<b>44,144,420</b>	<b>44,545,660</b>
<b>EXPENSES</b>				
Salary Expenses		10,801,281	9,918,067	11,174,794
Contract Expenses		5,627,716	6,229,183	6,429,257
Material Expenses		1,555,489	1,998,148	1,347,539
Fuel Expenses		827,183	669,409	720,135
Utility Expenses		356,911	292,349	310,375
Insurance Expenses		318,484	470,804	310,604
Provision Expenses		900,658	813,480	793,871
Miscellaneous Expenses		15,797,844	14,239,745	14,081,211
Depreciation Expenses		5,537,697	4,568,220	4,826,380
Costs Allocated		(854,401)	(727,215)	(89,343)
Carrying Amount of Assets Disposed Of		252,738	250,694	284,165
<b>TOTAL EXPENSES</b>		<b>41,121,600</b>	<b>38,722,884</b>	<b>40,188,988</b>
<b>NET RESULT BEFORE OTHER COMPREHENSIVE INCOME</b>		<b>5,652,514</b>	<b>5,421,536</b>	<b>4,356,672</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
FOGO Contribution to Member Councils		0	0	0
Dividend Distribution to Member Councils		0	(4,966,676)	0
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>		<b>0</b>	<b>(4,966,676)</b>	<b>0</b>
<b>NET RESULT</b>		<b>5,652,514</b>	<b>454,860</b>	<b>4,356,672</b>

**STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM  
FOR THE YEAR ENDING 30 JUNE 2022**

	NOTE	BUDGET 2020/2021 \$	FORECAST 2020/2021 \$	BUDGET 2021/2022 \$
<b>REVENUE</b>				
General Purpose Funding		1,099,974	1,072,126	931,975
Governance		122,650	85,732	197,150
Community Amenities		44,257,535	41,951,804	42,248,075
Other Property and Services		1,018,955	766,758	817,460
<b>TOTAL REVENUE</b>		<b>46,499,114</b>	<b>43,876,420</b>	<b>44,194,660</b>
<b>EXPENSES</b>				
Governance		912,930	396,930	282,092
Community Amenities		35,425,025	35,184,724	36,923,865
Other Property and Services		4,530,907	2,890,536	2,698,866
<b>TOTAL EXPENSES</b>		<b>40,868,862</b>	<b>38,472,190</b>	<b>39,904,823</b>
<b>INCREASE / (DECREASE)</b>		<b>5,630,252</b>	<b>5,404,230</b>	<b>4,289,837</b>
<b>DISPOSAL OF ASSETS</b>				
Proceeds from Sale of Assets		275,000	268,000	351,000
Less Carrying Amount of Assets Disposed Of		(252,738)	(250,694)	(284,165)
<b>PROFIT / (LOSS) ON DISPOSALS</b>	9	<b>22,262</b>	<b>17,306</b>	<b>66,835</b>
<b>NET RESULT BEFORE OTHER COMPREHENSIVE INCOME</b>		<b>5,652,514</b>	<b>5,421,536</b>	<b>4,356,672</b>
<b>OTHER COMPREHENSIVE INCOME</b>				
Dividend Distribution to Member Councils		0	(4,966,676)	0
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>		<b>0</b>	<b>(4,966,676)</b>	<b>0</b>
<b>NET RESULT</b>		<b>5,652,514</b>	<b>454,860</b>	<b>4,356,672</b>

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2022**

	NOTE	BUDGET 2020/2021 \$	FORECAST 2020/2021 \$	BUDGET 2021/2022 \$
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	4(i)	72,192,491	75,930,153	69,885,715
Investments		0	0	0
Trade and Other Receivables		2,716,470	2,987,058	2,987,058
Inventories		54,739	39,035	39,035
Other Assets		42,555	67,382	67,382
<b>TOTAL CURRENT ASSETS</b>		<b>75,006,255</b>	<b>79,023,628</b>	<b>72,979,190</b>
<b>CURRENT LIABILITIES</b>				
Trade and Other Payables		5,541,725	6,160,299	6,160,299
Provisions		1,676,448	1,865,168	1,892,645
<b>TOTAL CURRENT LIABILITIES</b>		<b>7,218,173</b>	<b>8,025,467</b>	<b>8,052,944</b>
<b>NET CURRENT ASSETS</b>		<b>67,788,082</b>	<b>70,998,161</b>	<b>64,926,246</b>
<b>NON CURRENT ASSETS</b>				
Land		52,805,000	52,585,907	52,585,907
Buildings		11,071,240	10,037,498	16,583,375
Structures		30,764,213	26,236,679	30,428,680
Plant		18,788,644	14,471,380	14,867,626
Equipment		1,080,598	959,171	1,123,575
Furniture and Fittings		158,299	126,672	250,604
Work in Progress		13,411,330	17,736,763	17,536,763
<b>TOTAL NON CURRENT ASSETS</b>		<b>128,079,324</b>	<b>122,154,070</b>	<b>133,376,530</b>
<b>NON CURRENT LIABILITIES</b>				
Provisions		5,634,031	8,245,491	9,039,362
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>5,634,031</b>	<b>8,245,491</b>	<b>9,039,362</b>
<b>NET ASSETS</b>		<b>190,233,375</b>	<b>184,906,740</b>	<b>189,263,414</b>
<b>EQUITY</b>				
Accumulated Surplus		123,162,837	116,417,640	124,451,349
Reserves		67,070,538	68,489,100	64,812,065
<b>TOTAL EQUITY</b>		<b>190,233,375</b>	<b>184,906,740</b>	<b>189,263,414</b>

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDING 30 JUNE 2022**

	NOTE	BUDGET 2020/2021 \$	FORECAST 2020/2021 \$	BUDGET 2021/2022 \$
<b>CASH FLOWS FROM NORMAL OPERATING</b>				
Cash receipts in the course of normal operations		39,779,664	37,140,655	37,275,265
Cash payments in the course of normal operations		(32,400,083)	(31,539,063)	(32,725,050)
Interest receipts - Municipal Cash		170,000	132,000	132,000
<b>Net Cash Provided by Normal Operating Activities</b>	4(ii)	<b>7,549,581</b>	<b>5,733,592</b>	<b>4,682,215</b>
<b>CASH FLOWS FROM OTHER OPERATING</b>				
<u>Resource Recovery</u>				
Cash receipts from secondary waste charge		4,738,691	4,966,676	4,121,290
Cash receipts from resource recovery project		1,832,035	1,503,181	2,325,954
Cash payments for resource recovery project		(2,951,761)	(2,327,733)	(1,991,868)
Interest receipts - secondary waste restricted		581,000	494,891	470,000
<u>Other Activities</u>				
Interest receipts - other restricted investments		348,974	445,235	329,975
Divident Distributon to Member Councils		0	(4,966,676)	0
<b>Net Cash Provided by Other Operating Activities</b>	4(ii)	<b>4,548,939</b>	<b>115,574</b>	<b>5,255,351</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Cash receipts from sale of property, plant and		275,000	268,000	351,000
Cash payments for property, plant and equipment		(19,616,114)	(16,613,745)	(16,333,004)
<b>Net Cash Provided by Investing Activities</b>		<b>(19,341,114)</b>	<b>(16,345,745)</b>	<b>(15,982,004)</b>
<b>CASH FLOWS FROM FINANCE ACTIVITIES</b>				
Cash receipts from sale of investments		0	0	0
<b>Net Cash Used in Financing Activities</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>SUMMARY OF CASH FLOWS</b>				
Cash at the beginning of the year		79,435,085	86,426,732	75,930,153
Net Increase (Decrease) in Cash Held		(7,242,594)	(10,496,579)	(6,044,438)
<b>Cash at the end of the year</b>	4(i)	<b>72,192,491</b>	<b>75,930,153</b>	<b>69,885,715</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2022**

	NOTE	BUDGET 2020/2021 \$	FORECAST 2020/2021 \$	BUDGET 2021/2022 \$
<b>Municipal Fund (Cash and Investment)</b>				
Opening Balance		9,570,331	10,134,035	6,408,662
Transfer to Restricted Investments		(10,990,235)	(10,367,545)	(8,385,674)
Transfer from Restricted Investments		13,689,768	18,078,872	12,831,731
Transfer to/from Municipal Investments		0	0	0
Interest on Municipal Funds		170,000	132,000	132,000
Payments and Receipts		(8,342,594)	(11,568,700)	(6,976,439)
Movement in Accrued Interest		0	0	0
<b>Closing Balance</b>		<b>4,097,270</b>	<b>6,408,662</b>	<b>4,010,280</b>
<b>Plant and Equipment Reserve</b>				
Opening Balance		280,702	141,856	724,344
Transfer to Restricted Investments		3,612,668	3,026,207	1,957,975
Transfer from Restricted Investments		(3,639,000)	(2,445,270)	(1,979,000)
Interest on Restricted Investments		12,750	1,551	1,500
<b>Closing Balance</b>		<b>267,120</b>	<b>724,344</b>	<b>704,819</b>
<b>Site Rehabilitation Reserve</b>				
Opening Balance		2,912,029	4,986,647	5,545,303
Transfer to Restricted Investments		580,627	504,106	488,924
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		32,600	54,550	56,000
<b>Closing Balance</b>		<b>3,525,256</b>	<b>5,545,303</b>	<b>6,090,227</b>
<b>Future Development Reserve</b>				
Opening Balance		16,851,075	18,263,389	16,772,393
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		(1,994,000)	(1,690,782)	(2,550,000)
Interest on Restricted Investments		215,500	199,786	189,000
<b>Closing Balance</b>		<b>15,072,575</b>	<b>16,772,393</b>	<b>14,411,393</b>
<b>Environmental Monitoring Reserve</b>				
Opening Balance		1,211,591	2,350,987	2,654,559
Transfer to Restricted Investments		320,031	277,854	269,486
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		13,550	25,718	27,500
<b>Closing Balance</b>		<b>1,545,172</b>	<b>2,654,559</b>	<b>2,951,545</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2022**

	NOTE	BUDGET 2020/2021 \$	FORECAST 2020/2021 \$	BUDGET 2021/2022 \$
<b>Environmental Insurance Reserve</b>				
Opening Balance		44,569	46,892	59,604
Transfer to Restricted Investments		50,000	50,000	45,000
Transfer from Restricted Investments		(37,801)	(37,801)	(39,690)
Interest on Restricted Investments		500	513	800
<b>Closing Balance</b>		<b>57,268</b>	<b>59,604</b>	<b>65,714</b>
<b>Risk Management Reserve</b>				
Opening Balance		15,499	15,631	15,802
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		200	171	200
<b>Closing Balance</b>		<b>15,699</b>	<b>15,802</b>	<b>16,002</b>
<b>Class IV Cell Reserve</b>				
Opening Balance		644,666	649,866	600,460
Transfer to Restricted Investments		58,429	93,486	93,486
Transfer from Restricted Investments		0	(150,000)	(150,000)
Interest on Restricted Investments		7,200	7,108	7,100
<b>Closing Balance</b>		<b>710,295</b>	<b>600,460</b>	<b>551,046</b>
<b>Regional Development Reserve</b>				
Opening Balance		318,911	321,607	0
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	(325,125)	0
Interest on Restricted Investments		3,600	3,518	0
<b>Closing Balance</b>		<b>322,511</b>	<b>0</b>	<b>0</b>
<b>Secondary Waste Reserve</b>				
Opening Balance		43,506,609	45,240,494	40,447,124
Transfer to Restricted Investments		4,738,691	4,966,676	4,121,290
Transfer from Restricted Investments		(4,022,965)	(10,254,937)	(7,763,041)
Interest on Restricted Investments		581,000	494,891	470,000
<b>Closing Balance</b>		<b>44,803,335</b>	<b>40,447,124</b>	<b>37,275,373</b>



**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2022**

	NOTE	BUDGET 2020/2021 \$	FORECAST 2020/2021 \$	BUDGET 2021/2022 \$
<b>Class III Cells Reserve</b>				
Opening Balance		2,821,212	2,873,244	1,156,021
Transfer to Restricted Investments		1,606,876	1,426,303	1,390,535
Transfer from Restricted Investments		(3,996,002)	(3,174,957)	(350,000)
Interest on Restricted Investments		50,600	31,431	35,000
<b>Closing Balance</b>		<b>482,686</b>	<b>1,156,021</b>	<b>2,231,556</b>
<b>Long Service Leave - Restricted Asset</b>				
Opening Balance		990,270	998,556	1,032,391
Transfer to Restricted Investments		22,913	22,912	18,979
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		11,500	10,923	12,000
<b>Closing Balance</b>		<b>1,024,683</b>	<b>1,032,391</b>	<b>1,063,370</b>
<b>Building Refurbishment Reserve</b>				
Opening Balance		78,259	78,920	79,783
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		1,000	863	900
<b>Closing Balance</b>		<b>79,259</b>	<b>79,783</b>	<b>80,683</b>
<b>Cash and Investments at the end of the Year</b>		<b>72,003,129</b>	<b>75,496,446</b>	<b>69,452,008</b>
<u>Add</u> Accrued Interest - Restricted Assets		189,362	433,707	433,707
<b>Cash and Investments as per Statement of Financial Position</b>		<b>72,192,491</b>	<b>75,930,153</b>	<b>69,885,715</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2022**

	NOTE	BUDGET 2020/2021 \$	FORECAST 2020/2021 \$	BUDGET 2021/2022 \$
<b>SUMMARY</b>				
<b>MUNICIPAL FUND (CASH AND INVESTMENTS)</b>				
Opening Balance		9,570,331	10,134,035	6,408,662
Transfer to Restricted Investments		(10,990,235)	(10,367,545)	(8,385,674)
Transfer from Restricted Investments		13,689,768	18,078,872	12,831,731
Interest on Municipal Funds		170,000	132,000	132,000
Payments and Receipts		(8,342,594)	(11,568,700)	(6,976,439)
<b>Closing Balance</b>	4(i)	<b>4,097,270</b>	<b>6,408,662</b>	<b>4,010,280</b>
<b>RESTRICTED INVESTMENTS</b>				
Opening Balance		69,675,392	75,968,088	69,087,784
Transfer to Restricted Investments		10,990,235	10,367,545	8,385,674
Transfer from Restricted Investments		(13,689,768)	(18,078,872)	(12,831,731)
Interest on Restricted Investments		930,000	831,023	800,000
<b>Closing Balance</b>		<b>67,905,859</b>	<b>69,087,784</b>	<b>65,441,727</b>
<b>Sub Total</b>		<b>72,003,129</b>	<b>75,496,446</b>	<b>69,452,007</b>
<u>Less</u> Unrealised Losses from change in fair value of investments		0	0	0
<u>Add</u> Accrued Interest - Restricted Assets		189,362	433,707	433,708
<b>Cash and Investments as per Statement of Financial Position</b>		<b>72,192,491</b>	<b>75,930,153</b>	<b>69,885,715</b>

**NET CURRENT ASSETS CARRIED FORWARD  
FOR THE YEAR ENDING 30 JUNE 2022**

<b>BUDGET 2020/2021 \$</b>	<b>FORECAST 2020/2021 \$</b>	<b>BUDGET 2021/2022 \$</b>
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**NET CURRENT ASSETS REPRESENTED BY**

**CURRENT ASSETS**

Cash at Bank - Unrestricted	4,097,270	6,408,662	4,010,280
Receivables	2,716,470	2,987,058	2,987,058
Inventory	54,739	39,035	39,035
Prepayments	42,555	67,382	67,382
	<hr/> 6,911,034	<hr/> 9,502,137	<hr/> 7,103,755

**LESS: CURRENT LIABILITIES**

Creditors	5,541,725	6,160,299	6,160,299
Current Provisions	1,676,448	1,865,168	1,892,645
	<hr/> 7,218,173	<hr/> 8,025,467	<hr/> 8,052,944

**(DEFICIT) SURPLUS - OTHER FUNDS**

<b>(307,139)</b>	<b>1,476,670</b>	<b>(949,189)</b>
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**ADD BALANCE OF NET RESTRICTED INVESTMENTS**

68,095,221	69,521,491	65,875,435
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**ESTIMATED NET CURRENT ASSET POSITION**

<b>67,788,082</b>	<b>70,998,161</b>	<b>64,926,246</b>
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## **BUDGET NOTES**

### **2021/2022 BUDGET**

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2022**

**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 does not hold any trust fund monies.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2022**

**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 land, buildings and infrastructure classes of assets were last revalued during the 2020/2021 financial year. It is proposed to undertake the next revaluation of the land, buildings and infrastructure classes of assets during the 2024/2025 financial year and then every 4 years thereafter.

**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 2022**

**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	1.00 - 13.33% (based on components)
• Structures	
General	0.95 - 6.67%
Class III and IV Waste Cells	% of actual usage
• Plant	4.17 - 33.33%
• Furniture and fittings	4.00 - 33.33%
• Equipment	4.00 - 33.33%

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 2022**

**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 2022**

**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 are disclosed in Note 9. 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 2022**

**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 2022**

**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 can be found in Note 25.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2022**

**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 the WA Local Government Superannuation Plan (LGSP) and other choice funds for qualifying employees as per statutory requirements (10% for 2021/2022). It also contributes to the LGSP and other choice funds for full scheme members (5% for 2021/2022). 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 2022**

**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.

**(iii) Impairment and Risk**

Information regarding impairment and exposure to risk can be found at Note 25.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2022**

**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 2022**

**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 Natural Environment Team (incorporating various projects), the operations of the Ascot Place activity, and income and expenditure relating to the Urban Environmental Team (incorporating various projects).

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2022**

**3. RECONCILIATION OF RATES LEVIED**

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

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

**(i) Reconciliation of Cash**

For the purpose of the statement of cash flows, The 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 2020/2021 \$</b>	<b>FORECAST 2020/2021 \$</b>	<b>BUDGET 2021/2022 \$</b>
Cash - Unrestricted	4,097,270	6,408,662	4,010,280
Cash - Restricted	68,095,221	69,521,491	65,875,435
<b>Total Cash</b>	<b>72,192,491</b>	<b>75,930,153</b>	<b>69,885,715</b>

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

	<b>BUDGET 2020/2021 \$</b>	<b>FORECAST 2020/2021 \$</b>	<b>BUDGET 2021/2022 \$</b>
Net Change in assets from operations	5,652,514	454,860	4,356,672
Write back Depreciation	5,537,697	4,568,220	4,826,380
Write back Provisions	900,658	813,480	793,871
Write back Accruals - Staff Entitlements	29,913	29,912	27,478
Write back (Profit)/Loss on sale of assets	(22,262)	(17,306)	(66,835)
<b>Net cash from operating activities</b>	<b>12,098,520</b>	<b>5,849,166</b>	<b>9,937,566</b>

**(iii) Depreciation of Assets**

Details of depreciation expenditure budgets for each program are as follows

	<b>BUDGET 2020/2021 \$</b>	<b>FORECAST 2020/2021 \$</b>	<b>BUDGET 2021/2022 \$</b>
Administration	353,844	255,030	416,958
Community Amenities	3,006,184	2,664,576	2,894,532
Other Property and Services	2,177,669	1,648,614	1,514,890
<b>Total Depreciation all Programs</b>	<b>5,537,697</b>	<b>4,568,220</b>	<b>4,826,380</b>



**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2022**

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

	<b>BUDGET 2020/2021 \$</b>	<b>FORECAST 2020/2021 \$</b>	<b>BUDGET 2021/2022 \$</b>
Administration	0	0	0
Community Amenities	41,059,484	37,892,002	38,244,225
Other Property and Services	0	0	0
<b>Total Statutory Fees and Charges</b>	<b>41,059,484</b>	<b>37,892,002</b>	<b>38,244,225</b>

	<b>BUDGET 2020/2021 \$</b>	<b>FORECAST 2020/2021 \$</b>	<b>BUDGET 2021/2022 \$</b>
User Charges	35,838,110	32,432,708	33,566,195
Special Charges	482,683	492,618	556,740
Secondary Waste Charge	4,738,691	4,966,676	4,121,290
<b>Total Statutory Fees and Charges</b>	<b>41,059,484</b>	<b>37,892,002</b>	<b>38,244,225</b>

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2022**

**6. LOAN BORROWINGS**

**(a) Loan Repayments**

No loans existed as at 30 June 2021 and no loans are anticipated during the 2021/2022 financial year.

**(b) Unspent Loans**

No unspent loan funds existed as at 30 June 2021 and no unspent loan funds are anticipated during the 2021/2022 financial year.

**(c) New Borrowings**

The EMRC does not propose to undertake new borrowings during the 2021/2022 financial year.

**(d) Overdraft**

Council has not utilised an overdraft facility during the 2020/2021 financial year and it is not anticipated that any such facility will be utilised during the 2021/2022 financial year.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2022**

**7. COUNCILLOR FEES AND ALLOWANCES**

From July 2021 each Councillor, other than the Chairman, will be entitled to an annual meeting fee of \$10,560.

From July 2021 the Chairman will be entitled to an annual meeting fee of \$15,839 as well as an annual Local Government fee of \$20,063.

From July 2021 the Deputy Chairman will be entitled to an annual Local Government fee of \$5,016.

A provision of \$15,742 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 2021 Salaries and Allowances (SAT) Tribunal determination.

	<b>BUDGET 2020/2021 \$</b>	<b>FORECAST 2020/2021 \$</b>	<b>BUDGET 2021/2022 \$</b>
Councillor(s) meeting fees	116,160	116,160	95,040
Chairman's meeting fees	15,839	15,839	15,839
Chairman's Local Government fee	20,063	20,063	20,063
Deputy Chairman's Local Government fee	5,016	5,016	5,016
Deputy Councillors' meeting fees	15,765	2,922	15,742
<b>Total Fees and Allowances</b>	<b>172,843</b>	<b>160,000</b>	<b>151,700</b>

**8. INVESTMENT INTEREST**

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

	<b>BUDGET 2020/2021 \$</b>	<b>FORECAST 2020/2021 \$</b>	<b>BUDGET 2021/2022 \$</b>
<b>Interest on Restricted Assets</b>			
Interest on funds held in Reserve	918,474	929,203	787,975
Interest on other restricted investments (LSL)	11,500	10,923	12,000
<b>Sub-Total Interest on Restricted Assets</b>	<b>929,974</b>	<b>940,126</b>	<b>799,975</b>
<b>Interest on Other Funds</b>			
Interest on Municipal funds	170,000	132,000	132,000
<b>Total Interest on Investments</b>	<b>1,099,974</b>	<b>1,072,126</b>	<b>931,975</b>

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2022**

<b>9. ASSET PROFIT OR LOSS ON DISPOSAL</b>	<b>BUDGET 2020/2021 \$</b>	<b>FORECAST 2020/2021 \$</b>	<b>BUDGET 2021/2022 \$</b>
<b>Buildings</b>			
Carrying Amount of Assets Disposed	0	0	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Equipment</b>			
Proceeds from Sale of Assets	0	0	0
Carrying Amount of Assets Disposed	0	0	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Furniture and Fittings</b>			
Carrying Amount of Assets Disposed	0	0	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Land</b>			
Proceeds from Sale of Assets	0	0	0
Carrying Amount of Assets Disposed	0	0	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plant</b>			
Proceeds from Sale of Assets	275,000	268,000	351,000
Carrying Amount of Assets Disposed	(252,738)	(250,694)	(284,165)
<b>(Profit) Loss on Disposal</b>	<b>22,262</b>	<b>17,306</b>	<b>66,835</b>
<b>Structures</b>			
Carrying Amount of Assets Disposed	0	0	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net Profit / (Loss) on Disposal</b>	<b>22,262</b>	<b>17,306</b>	<b>66,835</b>

**10. PLAN FOR THE FUTURE**

EMRC's Strategic Community Plan titled *EMRC - 10 Year Strategic Plan 2017 - 2027*, adopted by Council at its meeting held on 18 August 2016 and the Corporate Business Plan 2021/22 to 2025/26, which was adopted by Council at its meeting held on 24 June 2021 together constitute EMRC's 'Plan For The Future' in accordance with *section 5.56 of the Local Government Act 1995*.

The 2021/2022 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 2022**

**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2021-2022 - SCHEDULE OF FEES AND CHARGES**

Description	Unit	2020/2021 Charges with no GST	Value of GST	2020/2021 Charges inc GST	2021/2022 Charges with no GST	Value of GST	2021/2022 Charges inc GST
		\$	\$	\$	\$	\$	\$
<b>Waste Management Charges</b>							
<b>Disposal Rates</b>							
<b>Member Councils</b>	1 tonne						
Base Tipping Fee		70.00			75.00		
CWES Levy		3.50			4.50		
Secondary Waste Reserve		38.00			38.00		
Landfill Levy		70.00			70.00		
<b>Total Member Council disposal rate</b>		<b>181.50</b>	<b>18.15</b>	<b>199.65</b>	<b>187.50</b>	<b>18.75</b>	<b>206.25</b>
<b>Councils - Other</b>							
Domestic Refuse Tip Pass (Gidgannup @ 3bags/wk)	N/A	6.47	0.65	7.12	6.69	0.67	7.35
Council Refuse Tip Passes - Trailers (up to 500kg)	N/A	60.09	6.01	66.10	62.09	6.21	68.30
Council Greenwaste Tip Passes (up to 500 kg)	N/A	30.00	3.00	33.00	30.68	3.07	33.75
<b>General Waste</b>							
Cars / Station Wagons	N/A	31.82	3.18	35.00	32.73	3.27	36.00
Trailers (6 x 4)	N/A	54.55	5.45	60.00	55.91	5.59	61.50
Vans / Utes	N/A	54.55	5.45	60.00	55.91	5.59	61.50
Trailers (6 x 4) High Sides	N/A	69.09	6.91	76.00	70.91	7.09	78.00
Tandem/ Horse Floats (< 1 tonne)	N/A	102.73	10.26	113.00	105.01	10.49	115.50
240 Litre Mobile Garbage Bin	N/A	10.00	1.00	11.00	10.27	1.03	11.30
Commercial (General)	1 tonne	145.45	14.55	160.00	149.09	14.91	164.00
Minimum Commercial Charges	0.50 tonnes	72.73	7.27	80.00	74.55	7.45	82.00
<b>Greenwaste</b>							
Greenwaste - Member Councils (uncontaminated - Red Hill)	1 tonne	46.36	4.64	51.00	46.36	4.64	51.00
Greenwaste - Member Councils (uncontaminated - Hazelmere)	1 tonne	52.73	5.27	58.00	52.73	5.27	58.00
Greenwaste - Commercial (uncontaminated - Red Hill)	1 tonne	60.00	6.00	66.00	61.36	6.14	67.50
Greenwaste - Commercial (uncontaminated - Hazelmere)	1 tonne	66.50	6.65	73.15	68.18	6.82	75.00
Greenwaste - Shredded to EMRC specification (to Red Hill)	1 tonne	10.00	1.00	11.00	10.27	1.03	11.30
Greenwaste - Shredded to EMRC specification (to Hazelmere)	1 tonne	10.00	1.00	11.00	10.27	1.03	11.30
(Minimum charge for greenwaste 0.5 tonne)							
<b>FOGO Waste</b>							
FOGO waste - MGB (Member Councils)	1 tonne	88.50	8.85	97.35	95.50	9.55	105.05

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

**Note 2:** 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**  
**2021-2022 - SCHEDULE OF FEES AND CHARGES**

Description	Unit	2020/2021		Value of GST		2020/2021		2021/2022		Value of GST		2021/2022	
		Charges with no GST	\$	\$		Charges inc GST	Charges with no GST	\$	\$		Charges inc GST	Charges with no GST	\$
<b>Waste Management Charges continued ..</b>													
<b>Disposal Rates continued..</b>													
<b>Special Wastes</b>													
Asbestos (Wrapped)	1 tonne	170.00	17.00		187.00		174.09	17.41		191.50			
Asbestos (Wrapped) - Member Council residents only	1 tonne	92.73	9.27		102.00		92.73	9.27		102.00			
Asbestos (Wrapped) - Minimum Charge		29.09	2.91		32.00		30.00	3.00		33.00			
Car Bodies - Commercial	each	50.91	5.09		56.00		52.27	5.23		57.50			
Car Bodies - Member Council residents only	each	25.45	2.55		28.00		25.45	2.55		28.00			
Biosecurity Waste	1 tonne	195.45	19.55		215.00		200.00	20.00		220.00			
Burial Fee (for immediate burial requirements)	n/a	145.45	14.55		160.00		149.09	14.91		164.00			
Handling Fee (for special handling requirements)	n/a	145.45	14.55		160.00		149.09	14.91		164.00			
Tyre Disposal (off rim) *	each	5.00	0.50		5.50		5.18	0.52		5.70			
Tyre Disposal (with rim) *	each	6.82	0.68		7.50		7.00	0.70		7.70			
Tyre Recovery Charges (for tyres at the landfill face)	each	23.64	2.36		26.00		24.27	2.43		26.70			
Mattress disposal fee (Member Council Residents)	each	27.50	2.75		30.25		27.50	2.75		30.25			
Mattress disposal fee (Charitable Organisations)	each	27.50	2.75		30.25		28.18	2.82		31.00			
Mattress disposal fee (Commercial)	each	27.50	2.75		30.25		28.18	2.82		31.00			
E-Waste (Price applicable after quota has been reached under Infoactive agreement)	each	9.10	0.90		10.00		9.37	0.93		10.30			
Wash Facility Fee	n/a	36.36	3.64		40.00		37.27	3.73		41.00			
Class III Contaminated Waste	1 tonne	147.00	14.70		161.70		150.73	15.07		165.80			
Class III Contaminated Soil	1 tonne	147.00	14.70		161.70		150.73	15.07		165.80			
Class III Controlled Waste (Categories 1 - 5)	1 tonne	205.00	20.50		225.50		210.00	21.00		231.00			
Class IV Contaminated Waste	1 tonne	222.27	22.23		244.50		227.73	22.77		250.50			
Class IV Contaminated Soil	1 tonne	194.73	19.47		214.20		199.64	19.96		219.60			
Class V Waste - Concrete encapsulated drums (L 900mm D 600mm )	each	893.00	89.30		982.30		915.00	91.50		1006.50			
Class V Waste - Concrete encapsulated bulka bags (1.1m x 1.1m x 1.1m)	each	1470.00	147.00		1617.00		1506.82	150.68		1657.50			
Administration Charge - Class III (for waste acceptance approvals)	consignment	118.18	11.82		130.00		121.13	12.11		133.25			
Administration Charge - Class IV (for waste acceptance approvals)	consignment	145.45	14.55		160.00		149.09	14.91		164.00			
Administration Charge - Reprinting of Unsigned Weighbridge Dockets	per docket	4.55	0.45		5.00		4.64	0.46		5.10			
<b>Note 1: Attractive discounts available to major customers and Local Governments.</b>													
<b>* Only car and 4 wheel drive vehicle tyres accepted. Member Council residents only maximum 4 per person.</b>													

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**  
**2021-2022 - SCHEDULE OF FEES AND CHARGES**

Description	Unit	2020/2021 Charges with no GST \$	Value of GST \$	2020/2021 Charges inc GST \$	2021/2022 Charges with no GST \$	Value of GST \$	2021/2022 Charges inc GST \$
<u>Waste Management Charges continued ..</u>							
<u>Hazelmere</u>							
Wood Waste (per tonne)							
- Grade 1	1 tonne	52.00	5.20	57.20	54.00	5.40	59.40
- Grade 2	1 tonne	58.50	5.85	64.35	60.00	6.00	66.00
- Contaminated	1 tonne	227.27	22.73	250.00	232.73	23.27	256.00
<u>Hazelmere - Commercial &amp; Industrial Waste Sorting Facility</u>							
Dry Commercial and Industrial Waste	1 tonne	135.00	13.50	148.50	150.00	15.00	165.00
Bulk verge Collections	1 tonne	150.00	15.00	165.00	150.00	15.00	165.00
Minimum Charge (Member Councils)	0.50 tonnes	67.50	6.75	74.25	75.00	7.50	82.50
Minimum Charges (Commercial)	0.50 tonnes	67.50	6.75	74.25	75.00	7.50	82.50
<u>Additional Charges for Recovered Items</u>							
Tyre - Passenger car (off rim)	each	5.00	0.50	5.50	5.18	0.52	5.70
Tyre - Passenger car (with rim)	each	6.82	0.68	7.50	7.00	0.70	7.70
Tyre - Light truck, Light Industrial (off rim)	each	10.00	1.00	11.00	10.27	1.03	11.30
Tyre - Light truck, Light Industrial (with rim)	each	20.00	2.00	22.00	20.55	2.05	22.60
Fridges & Freezers / White Goods / Air Conditioning Units	each	30.00	3.00	33.00	30.82	3.08	33.90
Car Batteries	each	10.00	1.00	11.00	10.27	1.03	11.30
Handling Fee (for special handling requirements)	per load	145.45	14.55	160.00	149.09	14.91	164.00
<u>Note 1 : If a C&amp;I waste load is contaminated by more than 50% (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.</u>							
<u>Note 2 : Tyres other than mentioned above will be required to be removed from site by the customer.</u>							
<u>Note 3 : Contracts with attractive discounts available to major customers and local governments.</u>							
<u>Note 4 : In the event that the weighbridge at Hazelmere Resource Recovery Park is not operational, vehicles will be charged according to the estimated waste volumes in cubic metres converted to tonnes.</u>							
<u>Note 5 : Upon the commissioning of new weighbridges at the Hazelmere Resource Recovery Park, all inward and outward material will be charged on a per tonne rate and not on a cubic (m<sup>3</sup>) rate.</u>							



**EASTERN METROPOLITAN REGIONAL COUNCIL  
2021-2022 - SCHEDULE OF FEES AND CHARGES**

Description	Unit	2020/2021		2021/2022	
		Charges with no GST	Value of GST	Charges with no GST	Value of 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)	1.00	0.10	1.05	0.10
Mixed clay/fill (purchaser to load) **	1 tonne	4.55	0.45	4.68	0.47
Mixed clay/fill (loaded) **	1 tonne	7.27	0.73	7.45	0.75
Ferricrete 37.5 mm (MRWA passed) **	1 tonne	13.00	1.30	13.32	1.33
Ferricrete 37.5 mm (Untested) **	1 tonne	13.00	1.30	13.32	1.33
Ferricrete 25 mm **	1 tonne	13.00	1.30	13.32	1.33
Ferricrete 19 mm **	1 tonne	13.00	1.30	13.32	1.33
Filter Rock 20-40 mm **	1 tonne	13.00	1.30	13.32	1.33
Filter Rock 40-80 mm **	1 tonne	13.00	1.30	13.32	1.33
Rock Spalls (Unsorted) **	1 tonne	22.73	2.27	23.32	2.33
Ferricrete (Member Councils)	1 tonne	11.00	1.10	11.00	1.10
Premium Recycled Wood Chip (Coloured) - Hazelmere	1 m <sup>3</sup>	63.64	6.36	65.23	6.52
Standard Recycled Wood Chip (Coloured) - Hazelmere	1 m <sup>3</sup>	43.64	4.36	44.73	4.47
<b>Manufactured Products (per tonne)</b>					
Mixed Mulch **	1 tonne	34.87	3.48	35.73	3.57
Mulch (Member Councils)	1 tonne	21.41	2.14	21.41	2.14
Soil Improver **	1 tonne	25.82	2.58	26.46	2.65
Soil Improver (Member Councils)	1 tonne	20.00	2.00	20.00	2.00
Premium Recycled Wood Chip (Coloured) - Hazelmere	1 tonne	318.18	31.82	326.14	32.61
Standard Recycled Wood Chip (Coloured) - Hazelmere	1 tonne	218.18	21.82	223.64	22.36
Premium Recycled Wood Chip - Hazelmere	1 tonne	64.55	6.45	66.14	6.61
Standard Recycled Wood Chip - Hazelmere	1 tonne	35.45	3.55	36.37	3.64
Wood Chip (fines) - Hazelmere (when available)	1 tonne	72.27	7.23	74.09	7.41
Shredded, Unprocessed Greenwaste	1 tonne	10.00	1.00	10.27	1.03
<b>Trailer Loaded Products (per scoop)</b>					
Soil Improver	1 scoop	14.09	1.41	14.55	1.45
Mixed Mulch	1 scoop	14.09	1.41	14.55	1.45
<b>Note 1 : Quotes can be provided for delivery of material/products.</b>					
<b>Note 2 : Upon the commissioning of new weighbridges at the Hazelmere Resource Recovery Park, all inward and outward material will be charged on a per tonne rate and not on a cubic (m<sup>3</sup>) rate.</b>					
<b>** 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.</b>					

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

**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2021-2022 - SCHEDULE OF FEES AND CHARGES**

Description	Unit	2020/2021		2021/2022	
		Charges with no GST	Value of GST	Charges with no GST	Value of GST
		\$	\$	\$	\$
<b>Consulting Fees</b>					
<b>Member Councils</b>					
Consultant Director	1 hour	122.73	12.27	122.73	12.27
Consultant Manager	1 hour	108.18	10.82	108.18	10.82
Senior Consultant	1 hour	93.64	9.36	93.64	9.36
Consultant	1 hour	84.55	8.46	84.55	8.45
Project Officer	1 hour	66.36	6.64	66.36	6.64
<b>Other Organisations</b>					
Consultant Director	1 hour	209.09	20.91	236.36	23.64
Consultant Manager	1 hour	185.45	18.56	200.00	20.00
Senior Consultant	1 hour	167.27	16.73	180.00	18.00
Consultant	1 hour	140.91	14.09	150.00	15.00
Project Officer	1 hour	111.82	11.18	130.00	13.00
<b>Miscellaneous Charges</b>					
<b>Hire Charges for Steam Weed Machine</b>					
<i>Hire without an EMRC operator</i>					
Hourly Charge out rate (min 4 hrs applies)	1 hour	18.87	1.89	19.36	1.94
Daily rate	Daily Rate	150.00	15.00	153.77	15.38
<b>EMRC Hourly Operator Charge</b>					
EMRC Operator (min 4 hrs applies)	1 hour	57.50	5.75	66.36	6.64
<b>Photocopier Charges</b>					
Black & White A4 print	per page	0.32	0.03	0.36	0.04
Black & White A3 print	per page	0.45	0.05	0.50	0.05
Colour A4 print	per page	0.41	0.04	0.46	0.05
Colour A3 print	per page	0.55	0.05	0.59	0.06

# **WASTE DISPOSAL TONNAGES**

**For the Year Ending  
30 June 2022**



**TONNAGES ANALYSIS**

COUNCIL	ACTUAL 2018/2019 TONNES	ACTUAL 2019/2020 TONNES	BUDGET 2020/2021 TONNES	FORECAST 2021/2022 TONNES
Bassendean	6,006	6,082	5,355	3,503
Bayswater	24,641	25,589	14,471	18,023
Belmont	14,559	16,147	16,340	0
Kalamunda	22,748	23,810	24,174	23,605
Mundaring	12,170	12,376	13,464	12,055
Swan	48,087	50,052	50,898	49,075
Sub-total - Member Councils (MSW)	128,211	134,057	124,702	126,402
Bassendean - Greenwaste	402	510	25	25
Bayswater - Greenwaste	4,384	2,751	1,756	1,205
Belmont - Greenwaste	433	852	840	0
Kalamunda - Greenwaste	2,134	2,144	2,060	2,060
Mundaring - Greenwaste	710	459	0	0
Swan - Greenwaste	663	551	560	560
Transfer Station - Greenwaste	750	639	525	900
Commercial/Other - Greenwaste	590	813	1,050	644
Sub-total - Greenwaste	10,066	8,719	6,816	6,234
Hazelmere - C & I, WWTE, Wood & Mattress Waste	2,071	1,538	1,950	1,950
Non-Member Local Governments	36,458	40,726	40,000	41,000
EMRC Transfer Stn (Trailers & Commercial etc)	4,916	5,057	5,070	5,155
Asbestos (Wrapped)	2,298	2,217	2,400	2,430
Commercial/Other Class III (exc. Asbestos)	38,195	14,956	25,000	21,500
Liquid Waste	0	0	1,250	0
FOGO (trial) - Town of Bassendean	0	0	2,550	2,875
FOGO (trial) - City of Bayswater	0	0	10,657	12,390
Baywaste Transfer Station	0	0	3,221	4,430
Contaminated Class III	3,081	28,314	20,000	15,000
Class IV Waste	191	572	5,000	8,000
Class V - Concrete Encapsulation	0	0	0	0
Sub-total - Other Tonnages	87,210	93,380	117,098	113,730
TOTAL TONNAGES	225,488	236,156	248,616	222,747
Class III	215,230	226,865	223,593	198,467
Class IV & V	191	572	5,000	8,000
Greenwaste	10,066	8,719	6,816	5,015
FOGO	0	0	13,207	15,265
TOTAL TONNAGES	225,488	236,156	248,616	222,747

BASE INCOME (INCLUDING LANDFILL LEVY) FROM TONNAGES ANALYSIS

COUNCIL	A/C#	IE	ACTUAL 2016/17 \$	ACTUAL 2017/18 \$	ACTUAL 2018/19 \$	ACTUAL 2019/2020 \$	BUDGET 2020/2021 \$	FORECAST 2020/21 \$	PROJECTED 2021/2022 \$
Bassendean	53310/00	BA	748,292	785,171	822,870	851,494	749,700	490,420	469,800
Bayswater	53310/00	BB	2,173,640	2,250,929	3,223,684	3,582,482	2,025,940	3,125,220	2,969,600
Belmont	53310/00	BC	1,606,025	1,643,826	1,994,933	2,260,577	2,287,656	2,287,600	0
Kalamunda	53310/00	BE	2,740,924	3,206,249	3,119,254	3,333,434	3,384,360	3,384,360	3,422,725
Mundaring	53310/00	BF	1,597,265	1,475,798	1,629,414	1,732,690	1,884,960	1,884,960	1,747,975
Swan	53310/00	BD	6,060,080	6,122,467	6,588,113	7,007,273	7,125,720	7,125,720	7,115,875
Sub-total - Member Councils (MSW)			14,926,226	15,484,439	17,378,268	18,767,950	17,458,336	18,298,280	15,725,975
Bassendean - Greenwaste	58864/00	BA	25,217	22,722	18,560	23,620	1,159	1,159	0
Bayswater - Greenwaste	58864/00	BB	569,642	569,816	482,831	192,578	122,920	84,350	32,445
Belmont - Greenwaste	58864/00	BC	7,539	1,017	20,055	39,515	38,942	38,942	0
Kalamunda - Greenwaste	58864/00	BE	94,458	81,729	96,343	99,386	95,502	95,502	94,111
Mundaring - Greenwaste	58864/00	BF	29,052	26,400	70,833	21,257	0	0	0
Swan - Greenwaste	58864/00	BD	43,830	57,300	66,330	25,540	25,962	25,962	27,816
Commercial/Other - Greenwaste	58864/00	BK	147,752	135,015	129,792	113,326	122,850	120,432	154,703
Sub-total - Greenwaste			917,490	894,000	884,745	515,222	407,335	366,347	309,075
Non-Member Local Governments	53310/00	BS	0	0	4,403,873	5,109,133	5,018,000	5,143,450	4,600,000
Hazelmere - C & I, WWTE, Wood & Mattress Waste	53310/00	SN	411,965	501,989	283,659	215,265	273,000	273,000	282,750
FOGO contaminates to Landfill	53310/00	SN	0	0	0	0	0	0	177,073
EMRC Transfer Stn (Trailers etc) + Asbestos	58857/00	BI	1,181,632	1,185,144	1,096,288	1,312,117	1,331,400	1,331,400	1,414,289
EMRC Transfer Stn (Commercial)	58857/00	BK	320,163	326,297	249,343	278,138	278,850	278,850	296,413
Liquid Waste Project	53330/02	BK	0	0	0	0	684,837	0	0
FOGO - Town of Bassendean	58864/02	BA	0	0	0	0	216,750	249,985	261,625
FOGO - City of Bayswater	58864/02	BB	0	0	0	0	905,845	603,925	1,127,490
Commercial/Other Class III	53310/00	BK	5,605,661	3,724,034	5,393,225	1,868,305	3,329,250	1,669,766	3,205,435
Contaminated Class III	53310/00	BK	384,277	250,096	414,092	4,105,560	2,900,000	862,155	2,260,950
Class IV Waste	53330/00	BK	18,293	538	39,587	111,308	973,650	1,557,840	1,597,120
Class V - Concrete Encapsulation	53330/01	BK	0	0	0	0	0	0	0
Sub-total - Other			7,921,990	5,988,098	11,880,066	12,999,826	15,911,582	11,970,371	15,223,145
TOTAL BASE			23,765,706	22,366,537	30,143,079	32,282,998	33,777,253	30,634,998	31,258,195
Class III			22,829,922	21,471,999	29,218,747	31,656,468	31,273,673	27,856,901	27,962,885
Class IV			18,293	538	39,587	111,308	973,650	1,557,840	1,597,120
Greenwaste/FOGO			917,490	894,000	884,745	515,222	1,529,930	1,220,257	1,698,190
TOTAL BASE			23,765,706	22,366,537	30,143,079	32,282,998	33,777,253	30,634,998	31,258,195

# **FINANCIAL PERFORMANCE BY ACCOUNT**

**For the Year Ending  
30 June 2022**

# Financial Performance by Account 2021/2022

CEO's Team		Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
<b>CEO and Support</b>				
<b>Operating Income</b>				
58996/00	Income Conduct Other Functions	0	250	0
		<b>0</b>	<b>250</b>	<b>0</b>
<b>Operating Expenditure</b>				
72851/06	IT Support - Councillors	0	0	89,140
73904/01	Attend Corporate and Award Functions and Events - Governance	1,400	1,400	1,400
73906/00	Provide Compliance Services and Internal Audit	58,916	58,916	58,916
73917/09	Provide Staff Annual Leave - CEO's Department	0	0	1,000
73918/08	Recruit Senior Staff	25,600	25,600	25,600
73918/11	Recruit Staff - CEO's Department	0	0	10,000
73919/10	Train and Develop Staff - CEO's Department	0	0	17,000
73922/09	Provide Staff Long Service Leave - CEO's Department	0	0	1,000
73966/00	Undertake Regional Advocacy - CEO/Councillors	4,000	4,000	4,000
73981/01	Manage CEO's Department	443,511	477,598	495,919
73989/00	Undertake Strategic Planning Research and Special Projects	50,300	50,800	75,000
73989/02	Undertake Strategic Review of the EMRC's Services	250,000	300,000	0
73992/01	Hold Stakeholder Events/Functions	25,000	0	25,000
73993/00	Governance - Council Members	276,174	381,990	348,322
73994/00	Conduct Committee Meetings	3,200	3,000	3,000
73995/00	Conduct Council Meetings	23,600	15,750	21,500
73995/01	Catering Kitchen - Provisions	9,800	11,000	11,500
73996/00	Conduct Other Functions	12,300	20,050	20,650
73996/02	EMRC Staff Kitchen - Provisions	10,050	10,050	10,050
73999/00	Prepare Strategic Plan and Plan for the Future	12,500	10,000	26,515
		<b>1,206,351</b>	<b>1,370,154</b>	<b>1,245,512</b>
<b>Capital Expenditure</b>				
24550/01	Purchase Information Technology & Communication Equipment -	0	0	30,000
24620/00	Purchase Art Works	0	0	10,000
		<b>0</b>	<b>0</b>	<b>40,000</b>
<b>Net Income/(Expenditure)</b>		<b>(1,206,351)</b>	<b>(1,369,904)</b>	<b>(1,285,512)</b>
<b>Human Resources</b>				
<b>Operating Expenditure</b>				
73911/00	Provide Staff Health Welfare - EAP	4,000	4,000	4,000
73911/01	Implement Health Promotion Activities	12,000	12,000	14,000
73911/02	Provide Staff Health Welfare - 1st Aid	1,000	1,000	4,530
73912/00	Provide Human Resource Management Service	441,793	507,716	563,588
73912/01	Conduct Employee Service Recognition Presentations	5,515	5,515	3,030
73919/00	Train and Develop Staff - Corporate General	10,500	10,500	22,000
73988/02	Facilitate Continuous Improvement Programme	2,575	2,575	2,650
73988/03	Implement the Rewards and Recognition Programme	4,000	4,000	5,000
73999/03	Implement Disability Access & Inclusion Plan	1,000	1,000	1,000
73999/04	Implement Workforce Plan Initiatives	2,000	2,000	2,060
		<b>484,383</b>	<b>550,306</b>	<b>621,858</b>
<b>Net Income/(Expenditure)</b>		<b>(484,383)</b>	<b>(550,306)</b>	<b>(621,858)</b>
<b>Net Operating and Capital Expenditure for CEO's Team</b>		<b>1,690,734</b>	<b>1,920,210</b>	<b>1,907,370</b>

# Financial Performance by Account 2021/2022

Business Support		Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
Business Support - General				
Operating Expenditure				
73914/01	Implement Governance and Corporate Services Study Assistance	3,000	3,000	3,000
73918/01	Recruit Staff - Business Support	10,000	10,000	10,000
73919/01	Train and Develop Staff - Business Support	39,200	44,311	39,750
73981/00	Manage Governance and Corporate Services Business Unit	537,103	424,557	436,038
		<b>589,303</b>	<b>481,868</b>	<b>488,788</b>
Capital Expenditure				
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	62,000	10,000	10,000
		<b>62,000</b>	<b>10,000</b>	<b>10,000</b>
Net Income/(Expenditure)		<b>(651,303)</b>	<b>(491,868)</b>	<b>(498,788)</b>
Communication Team				
Operating Income				
59961/00	Income Marketing and Communications	50	50	50
		<b>50</b>	<b>50</b>	<b>50</b>
Operating Expenditure				
73953/01	Support and Maintenance of EMRC Web Sites	25,000	15,000	20,000
73961/00	Manage Marketing and Communications Services	138,502	158,269	109,977
73961/01	Conduct Biennial Stakeholder Perception Survey	18,000	0	19,100
73963/00	Prepare Annual Report	8,805	7,287	8,700
73965/00	Conduct Promotions/Public Relations Events - Marketing	2,000	2,000	2,000
		<b>192,307</b>	<b>182,556</b>	<b>159,777</b>
Net Income/(Expenditure)		<b>(192,257)</b>	<b>(182,506)</b>	<b>(159,727)</b>



# Financial Performance by Account 2021/2022

Business Support		Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
Finance Team				
Operating Income				
59943/00	Income Financial Services	500	5,150	4,000
59945/00	Income Municipal Cash Investments	120,000	32,000	32,000
59945/02	Income Municipal Cash at Bank	50,000	100,000	100,000
		<b>170,500</b>	<b>137,150</b>	<b>136,000</b>
Operating Expenditure				
71981/00	Internal Revenue Governance and Corporate Services Business	(5,047,465)	(5,050,065)	(5,150,915)
73943/00	Provide Financial Services	624,108	657,024	676,651
73943/01	Provide Financial Services - Non GST Fees and Charges	1,800	1,520	1,566
73981/99	Councillors - Corporate Services Allocation	501,387	501,387	511,415
73982/99	Waste Management Services Business Unit - Corporate Services	2,778,699	2,778,699	2,834,273
73983/99	Regional Development Business Unit - Corporate Services	675,696	675,696	689,210
73984/99	Environmental Services Business Unit - Corporate Services	675,696	675,696	689,210
		<b>209,921</b>	<b>239,957</b>	<b>251,410</b>
Other Income				
59945/01	Income Restricted Cash Investments	929,975	940,126	799,975
		<b>929,975</b>	<b>940,126</b>	<b>799,975</b>
Other Expenditure				
73986/99	Resource Recovery Business Unit - Corporate Services Allocation	410,987	410,987	419,207
		<b>410,987</b>	<b>410,987</b>	<b>419,207</b>
Net Income/(Expenditure)		<b>479,567</b>	<b>426,332</b>	<b>265,358</b>
Information Team				
Operating Expenditure				
65420/06	Operate and Maintain Power Supply Equipment - Ascot Place	15,456	13,920	9,934
66550/00	Operate and Maintain Information Technology & Communication	366,080	299,812	411,241
66560/00	Operate and Maintain Network Communications Equipment	902	902	950
66570/00	Operate and Maintain Information Technology Servers	902	902	950
73951/00	Manage Information Technology Services	461,799	479,074	469,304
73951/01	Provide Records Management Services	42,900	42,900	12,400
73952/00	Manage Application and Operating System Software	396,250	437,364	425,620
73953/00	Manage Telecommunications	125,529	109,529	42,120
		<b>1,409,818</b>	<b>1,384,403</b>	<b>1,372,519</b>
Capital Expenditure				
24550/00	Purchase Information Technology & Communication Equipment	405,000	407,000	129,000
		<b>405,000</b>	<b>407,000</b>	<b>129,000</b>
Net Income/(Expenditure)		<b>(1,814,818)</b>	<b>(1,791,403)</b>	<b>(1,501,519)</b>

# Financial Performance by Account 2021/2022

Business Support		Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
Procurement and Governance				
Operating Income				
54440/00	Income Vehicles - Ascot Place	100	100	100
		<b>100</b>	<b>100</b>	<b>100</b>
Operating Expenditure				
61440/00	Internal Revenue Vehicles - Ascot Place	(104,380)	(138,601)	(125,050)
63240/01	Operate and Maintain Administration Building - Ascot Place	312,638	304,548	320,066
63240/02	Clean Administration Building - Ascot Place	37,805	30,917	38,940
65420/07	Operate and Maintain Office Furniture and Miscellaneous Plant and	8,015	13,450	5,800
65440/00	Operate and Maintain Vehicles - Ascot Place	132,955	118,704	121,830
66510/01	Operate and Maintain Office Equipment - Corporate Services	7,592	2,317	3,066
66520/10	Operate and Maintain Fire Fighting Equipment - Ascot Place	500	500	500
66530/01	Operate and Maintain Security System - Ascot Place	250	125	250
67610/01	Operate and Maintain Office Furniture and Fittings - Corporate	3,978	5,461	5,508
73901/00	Provide Administrative Service	440,679	403,704	423,546
		<b>840,032</b>	<b>741,125</b>	<b>794,456</b>
Other Income				
82440/00	Income Disposal of Vehicles - Ascot Place	122,000	80,182	193,000
		<b>122,000</b>	<b>80,182</b>	<b>193,000</b>
Other Expenditure				
83440/00	Disposal of Vehicles - Ascot Place	108,698	77,039	138,776
		<b>108,698</b>	<b>77,039</b>	<b>138,776</b>
Capital Expenditure				
24440/00	Purchase Vehicles - Ascot Place	200,000	129,000	266,000
25240/01	Capital Improvement Administration Building - Ascot Place	308,000	13,500	458,000
25530/01	Upgrade Security Equipment - Ascot Place	5,000	5,000	5,000
		<b>513,000</b>	<b>147,500</b>	<b>729,000</b>
Net Income/(Expenditure)		<b>(1,339,630)</b>	<b>(885,382)</b>	<b>(1,469,132)</b>
Net Operating and Capital Expenditure for Business Support		<b>3,518,441</b>	<b>2,924,827</b>	<b>3,363,808</b>

# Financial Performance by Account 2021/2022

Sustainability Team		Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
<b>Advocacy</b>				
<b>Operating Expenditure</b>				
73917/11	Provide Staff Annual Leave - Advocacy	0	0	1,000
73966/02	Implement Regional Advocacy Strategy	234,033	221,594	231,311
73983/03	Support Regional Development Grant/Sponsorship Opportunities	15,000	5,000	10,000
		<b>249,033</b>	<b>226,594</b>	<b>242,311</b>
<b>Net Income/(Expenditure)</b>		<b>(249,033)</b>	<b>(226,594)</b>	<b>(242,311)</b>

<b>Natural Environmental Team</b>				
<b>Operating Income</b>				
58721/10	Income Coordination of Community-led NRM Projects in Eastern	105,000	105,000	105,000
58721/16	Income Farm Dams Project	0	0	100,000
58721/17	Income Eastern Region Catchment Management Program	109,948	108,492	14,000
58721/19	Income Communities Environment Programme (CEP)	0	8,906	0
58721/20	Income Restoring Wangalla Brook - Stage 1	0	15,756	0
		<b>214,948</b>	<b>238,154</b>	<b>219,000</b>
<b>Operating Expenditure</b>				
66590/06	Operate and Maintain Miscellaneous Equipment - Environmental	0	150	0
67610/05	Operate and Maintain Office Furniture and Fittings - Environmental	300	300	0
71915/05	Internal Revenue Staff Leave Entitlements - Environmental Services	(84,836)	(76,631)	0
72721/07	Undertake Coordination of Community-led NRM Projects in Eastern	95,729	154,309	91,390
72721/29	Implement Steaming to Success	2,225	2,225	0
72721/36	Farm Dams Project	0	0	120,000
72721/37	Implement Eastern Region Catchment Management Program	279,802	267,776	32,464
72721/39	Implement Communities Environment Programme (CEP)	0	8,906	0
72721/40	Implement Restoring Wangalla Brook - Stage 1 project	0	14,406	0
73914/05	Implement Environmental Services Staff Study Assistance	1,000	1,000	0
73917/05	Provide Staff Annual Leave - Environmental Services	54,652	39,995	0
73918/05	Recruit Staff - Environmental Services	1,000	1,000	0
73919/05	Train and Develop Staff - Natural Environment Team	27,827	20,670	1,000
73921/05	Provide Staff Sick Leave - Environmental Services	10,990	15,357	0
73922/05	Provide Staff Long Service Leave - Environmental Services	7,380	7,380	0
73924/05	Provide Staff Public Holiday Leave - Environmental Services	21,980	13,938	0
73984/00	Coordinate Natural Environmental Business Unit	234,648	98,811	0
73984/10	Environmental Services Research & Development	41,500	10,000	0
		<b>694,197</b>	<b>579,592</b>	<b>244,854</b>
<b>Net Income/(Expenditure)</b>		<b>(479,249)</b>	<b>(341,438)</b>	<b>(25,854)</b>

# Financial Performance by Account 2021/2022

Sustainability Team		Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
Urban Environmental Team				
Operating Income				
58721/18	Income Regional Spatial Mapping	129,000	0	37,000
58739/07	Income Environmental Sustainability and Net Zero Programs	126,073	128,983	102,518
58739/08	Income Environmental Building Benchmarking Project	51,140	108,278	0
58787/05	Income Regional Integrated Transport Strategy including Net Zero	62,641	48,435	49,235
58799/02	Income Flood Risk Project	10,000	26,545	20,000
58829/01	Income Avon Descent	208,288	0	187,386
58983/00	Income Regional Economic Development Projects	36,865	36,363	22,321
		<b>624,007</b>	<b>348,604</b>	<b>418,460</b>
Operating Expenditure				
71915/04	Internal Revenue Staff Leave Entitlements - Urban Environment	(59,367)	(45,150)	(44,999)
72721/38	Implement Regional Spatial Mapping	150,000	0	37,000
72739/08	Implement Environmental Sustainability and Net Zero Programs	205,561	179,036	122,639
72739/09	Implement Building Benchmarking Project - Environmental Services	66,000	76,000	0
72752/00	Reconciliation Action Plan (RAP)	29,548	24,390	24,750
72762/00	Develop Youth Education Projects	9,000	6,000	0
72782/01	Implement Regional Economic Development Projects	87,647	84,505	45,213
72787/01	Implement Regional Integrated Transport Strategy including Net	116,588	115,888	121,875
72799/02	Provide Regional Economic Profile Information	28,000	28,000	28,000
72799/03	Implement Flood Risk Project	56,000	99,325	26,500
72829/01	Support Avon Descent	197,564	48,000	197,807
72829/02	Support Other Regional Events and Forums	0	0	18,875
73914/04	Implement Regional Development Staff Study Assistance	1,000	0	1,000
73917/04	Provide Staff Annual Leave - Urban Environment	32,200	30,910	41,374
73918/04	Recruit Staff - Urban Environment	500	500	500
73919/04	Train and Develop Staff - Regional Development	12,195	7,995	15,403
73921/04	Provide Staff Sick Leave - Urban Environment	7,338	10,834	17,606
73922/04	Provide Staff Long Service Leave - Urban Environment	1,919	1,919	1,977
73923/04	Provide Staff RDO and TIL Leave - Urban Environment	0	1,159	0
73924/04	Provide Staff Public Holiday Leave - Urban Environment	14,676	14,910	17,606
73983/00	Coordinate Urban Environment Business Unit	65,582	27,004	206,560
73983/04	Urban Environment Research and Development Related Studies	30,000	30,000	30,000
73983/06	IT Support - Urban Environmental	0	0	650
		<b>1,051,951</b>	<b>741,225</b>	<b>910,336</b>
Net Income/(Expenditure)		<b>(427,944)</b>	<b>(392,621)</b>	<b>(491,876)</b>
Waste Education - FOGO				
Other Income				
58864/03	Income FOGO - Waste Education	0	53,987	91,693
58864/04	Income - Recoup of Procurement Cost for FOGO Caddys and Liners	0	555,834	0
		<b>0</b>	<b>609,821</b>	<b>91,693</b>
Other Expenditure				
72864/08	Undertake FOGO - Waste Education	356,901	317,232	294,378
72864/11	Procurement of Caddys and Liners - City of Bayswater	0	555,834	0
		<b>356,901</b>	<b>873,066</b>	<b>294,378</b>
Net Income/(Expenditure)		<b>(356,901)</b>	<b>(263,245)</b>	<b>(202,686)</b>

# Financial Performance by Account 2021/2022

Sustainability Team		Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
<b>Waste Education – General</b>				
<b>Operating Income</b>				
58873/01	Income Stakeholder Waste Education	482,683	463,447	493,048
58873/05	Income Tackling the Troublesome Two Project	0	65,775	0
58873/06	Income Circular Economy Training and Capacity Building Project	0	50,000	0
		<b>482,683</b>	<b>579,222</b>	<b>493,048</b>
<b>Operating Expenditure</b>				
63253/00	Operate and Maintain Environ. Education Centre Blds - Red Hill	27,924	22,924	22,496
68690/02	Operate and maintain miscellaneous Furniture and fittings - Edu	1,657	1,657	1,920
71915/10	Internal Revenue Staff Leave Entitlements - Waste Education	0	0	(90,451)
72866/01	Conduct School Battery Collection Programme	84,456	67,849	75,401
72871/00	Provide Site Tours - Red Hill Landfill Facility	27,336	19,566	31,213
72873/00	Conduct Waste Education Programmes	260,258	240,007	314,219
72873/02	Conduct Waste Education Research / Surveys	10,000	0	10,000
72873/04	Produce Regional Waste Education Marketing Materials	96,000	76,000	66,000
72873/06	Conduct Earth Carers Volunteer Program	40,476	24,217	39,031
72873/09	Implement Tracking the Troublesome Two Project	0	20,785	0
72873/10	Implement Masterclass Project	0	50,000	0
72873/11	Coordinate Waste Education	0	0	122,102
72874/00	Provide Site Tours - Hazelmere Facility	393	180	0
73917/13	Provide Staff Annual Leave - Waste Education	0	0	47,857
73919/13	Train and Develop Staff - Waste Education Staff	0	0	17,970
73921/13	Provide Staff Sick Leave - Waste Operations	0	0	19,939
73922/13	Provide Staff Long Service Leave - Waste Education	0	0	1,000
73924/13	Provide Staff Public Holiday Leave - Waste Education	0	0	19,939
		<b>548,500</b>	<b>523,185</b>	<b>698,636</b>
<b>Capital Expenditure</b>				
24410/13	Purchase Polystyrene Compactor (Grant allocation) - Waste	0	44,990	0
		<b>0</b>	<b>44,990</b>	<b>0</b>
<b>Net Income/(Expenditure)</b>		<b>(65,817)</b>	<b>11,047</b>	<b>(205,589)</b>
<b>Net Operating and Capital Expenditure for Sustainability Team</b>		<b>1,578,945</b>	<b>1,212,851</b>	<b>1,168,315</b>

# Financial Performance by Account 2021/2022

Operations Team		Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
Hazelmere Operations				
Operating Income				
53221/00	Income - Hazelmere Site General Income	36,100	43,100	39,100
58857/09	Income Power Poles Steel Recycling - Hazelmere Facility	0	40,000	386,880
58888/01	Income Woodwaste Project	1,614,368	1,724,818	1,946,087
58888/02	Income Mattress Project - Hazelmere	394,877	652,659	499,360
58888/05	Income Woodwaste Project (broiler growers guarantee fee) -	30,000	30,000	30,000
		<b>2,075,345</b>	<b>2,490,577</b>	<b>2,901,427</b>
Operating Expenditure				
62120/00	Operate and Maintain Hazelmere Site	225,875	229,457	228,552
63221/00	Operate and Maintain Hazelmere Buildings	42,342	35,202	85,737
63259/02	Operate and Maintain Other Waste Management Buildings	11,891	6,746	70,436
64392/01	Operate and Maintain Weighbridge Structure - Hazelmere	35,981	31,146	31,356
64393/01	Operate and Maintain Water Storage Dams/Tanks - Hazelmere	1,176	1,176	1,180
64394/01	Operate and Maintain Perimeter Fencing - Hazelmere	7,291	7,291	22,292
64395/02	Operate and Maintain Hardstand & Road - Hazelmere	64,059	63,059	59,054
64396/03	Operate and Maintain Monitoring Bores - Hazelmere	492	492	3,992
65410/02	Operate and Maintain Plant - Hazelmere	494,866	350,000	61,718
65420/08	Operate and Maintain Miscellaneous Plant - Hazelmere	46,623	17,000	41,820
66520/09	Operate and Maintain Fire Fighting Equipment - Hazelmere	25,385	27,472	28,596
66530/09	Operate and Maintain Security System - Hazelmere	47,594	30,188	30,752
66590/09	Operate and Maintain Other Equipment - Hazelmere	17,443	27,672	27,792
67610/09	Operate and Maintain Office Furniture and Fittings - Hazelmere	6,308	7,000	5,000
71915/09	Internal Revenue Staff Leave Entitlements - Hazelmere Operations	0	0	(144,707)
72851/05	IT Support - Hazelmere Operations	0	0	51,010
72888/01	Manage Woodwaste Project - Hazelmere	1,556,362	1,725,003	2,127,202
72888/02	Manage Mattress Project - Hazelmere	133,364	583,321	547,755
72888/05	Woodwaste Project - Hazelmere (broiler growers guarantee fee)	30,000	30,000	30,000
72888/08	Manage Woodwaste Project (Weighbridge Software) - Hazelmere	0	0	12,760
73917/12	Provide Staff Annual Leave - Hazelmere Operations	0	0	65,694
73918/10	Recruit Staff - Hazelmere	500	2,500	2,000
73919/09	Train and Develop Staff - Hazelmere Operations Staff	12,975	13,974	10,245
73921/12	Provide Staff Sick Leave - Hazelmere Operations	0	0	27,529
73922/12	Provide Staff Long Service Leave - Hazelmere Operations	0	0	1,000
73924/12	Provide Staff Public Holiday Leave - Hazelmere Operations	0	0	27,529
		<b>2,760,527</b>	<b>3,188,699</b>	<b>3,456,294</b>
Other Income				
58986/05	Income Hazelmere C & I Project	37,240	39,400	307,730
		<b>37,240</b>	<b>39,400</b>	<b>307,730</b>
Other Expenditure				
63259/05	Operate and Maintain C & I Building	20,885	24,055	21,638
64398/01	Operate and Maintain Infrastructure - Resource Recovery Park	16,000	16,000	35,457
64399/00	Operate and Maintain Resource Recovery Park - Hazelmere	16,362	0	0
65410/05	Operate and Maintain C & I Building - Plant and Equipment	78,967	78,967	83,212
65420/09	Operate and Maintain Minor Plant/Equipment - Resource Recovery	22	125	132
66590/07	Operate and Maintain Miscellaneous Equipment - Resource	500	705	704
71915/07	Internal Revenue Staff Leave Entitlements - Resource Recovery	(158,125)	(112,512)	0
72986/00	Manage Resource Recovery Project	267,216	126,926	0
72986/03	Manage C & I Plant	493,582	157,165	188,640
73917/07	Provide Staff Annual Leave - Resource Recovery	125,183	78,254	0
73918/07	Recruit Staff - Resource Recovery	2,000	2,000	0
73919/07	Train and Develop Staff - Resource Recovery	35,425	15,675	0
73921/07	Provide Staff Sick Leave - Resource Recovery	26,528	22,675	0
73922/07	Provide Staff Long Service Leave - Resource Recovery	614	22,054	0
73923/07	Provide Staff RDO and TIL Leave - Resource Recovery	0	50,524	0

# Financial Performance by Account 2021/2022

Operations Team		Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
<b>Hazelmere Operations</b>				
<b>Other Expenditure</b>				
73924/07	Provide Staff Public Holiday Leave - Resource Recovery	53,057	23,230	0
		<b>978,216</b>	<b>505,843</b>	<b>329,783</b>
<b>Capital Expenditure</b>				
24410/01	Purchase / Replace Plant - Hazelmere	595,000	595,000	650,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	34,000	34,000	104,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	10,000	5,000	5,000
24530/10	Purchase / Replace Security System - Hazelmere	0	0	10,000
24550/03	Purchase Information Technology & Communication Equipment -	0	0	30,000
24610/10	Purchase Office Furniture and Fittings - Hazelmere Office	0	0	70,000
24610/11	Purchase Furniture and Fittings - Hazelmere Workshop	0	0	60,000
25410/01	Refurbish Plant - Hazelmere	0	404,984	0
		<b>639,000</b>	<b>1,038,984</b>	<b>929,000</b>
<b>Net Income/(Expenditure)</b>		<b>(2,265,158)</b>	<b>(2,203,549)</b>	<b>(1,505,921)</b>
<b>Operations Other</b>				
<b>Operating Expenditure</b>				
72860/00	Market Waste Facility Products	67,250	57,635	67,750
73917/10	Provide Staff Annual Leave - Operations General	0	0	1,000
73918/12	Recruit Staff - Operations General	0	0	5,000
73919/11	Train and Develop Staff - Operations General	0	0	10,500
73922/10	Provide Staff Long Service Leave - Operations General	0	0	1,000
73982/01	Manage Waste Management Operations	227,892	264,464	411,089
		<b>295,142</b>	<b>322,099</b>	<b>496,339</b>
<b>Other Expenditure</b>				
72864/10	Market FOGO Products	40,000	40,000	5,000
72888/00	Market Resource Recovery Products	10,000	150	9,500
		<b>50,000</b>	<b>40,150</b>	<b>14,500</b>
<b>Net Income/(Expenditure)</b>		<b>(345,142)</b>	<b>(362,249)</b>	<b>(510,839)</b>



# Financial Performance by Account 2021/2022

Operations Team		Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
Red Hill Operations				
Operating Income				
53310/00	Income Class III Cells - Red Hill Landfill Facility	29,108,336	26,360,711	26,102,954
53310/01	Income Tyre Recovery Charge Class III Cells - Red Hill Landfill	7,500	7,500	7,500
53330/00	Income Class IV Cells - Red Hill Landfill Facility	973,650	1,597,840	1,602,120
53330/02	Income Liquid Waste Project - Red Hill Landfill Facility	684,838	0	0
58851/00	Income Red Hill Landfill Administration	500	15,269	500
58857/00	Income Waste Transfer Station Operations - Red Hill Landfill Facility	1,661,250	1,661,250	1,761,701
58857/05	Income Tip Face Steel Recycling - Red Hill Waste Management	500	0	500
58861/00	Income Surplus Clay	93	2,475	2,000
58862/00	Income Laterite	720,355	582,285	174,840
58863/00	Income Methane	400,000	400,000	400,000
58864/00	Income Greenwaste Operations - General	550,109	509,121	380,535
58888/04	Income Mattress Project - Red Hill	0	0	0
		<b>34,107,131</b>	<b>31,136,451</b>	<b>30,432,650</b>
Operating Expenditure				
61430/00	Internal Revenue Vehicles - Red Hill Landfill Facility	(112,551)	(112,551)	(115,928)
62150/00	Operate and Maintain Waste Management Land - Redhill Landfill	71,688	40,830	40,830
62150/03	Operate and Maintain Waste Management Land - Lot 501 (Lot 81	2,500	2,500	2,500
62150/06	Operate and Maintain Waste Management Land - Lots 8 9 and 10	3,500	3,500	3,500
62151/00	Operate and Maintain Waste Management Land - Red Hill Farm	17,835	16,984	17,034
63251/00	Operate and Maintain Administration Buildings - Red Hill Landfill	58,924	68,677	63,619
63252/00	Operate and Maintain Training Centre Buildings (House) - Red Hill	10,836	12,958	11,074
63259/00	Operate and Maintain Other Waste Management Buildings Red Hill	95,826	53,444	76,640
64310/01	Operate and Maintain Class III Cells - Receive and Compact Waste	995,243	1,355,911	1,554,775
64310/02	Operate and Maintain Class III Cells - Suppress Dust	112,385	107,662	152,033
64310/03	Operate and Maintain Class III Cells - Manage Litter	146,457	141,870	138,115
64310/04	Operate and Maintain Class III Cells - Manage Traffic and Maintain	187,872	192,597	138,222
64310/05	Operate and Maintain Class III Cells - Supply and Maintain	558,595	533,241	564,191
64310/07	Operate and Maintain Class III Cell Drainage System - Red Hill	96,724	116,229	57,020
64310/08	Operate and Maintain Class III Cells - Cell Usage (Airspace	16,128,249	14,518,470	13,372,817
64310/09	Operate and Maintain Class III Cells - Maintain Liner	50,252	64,033	72,846
64310/10	Rehabilitate Class III Cells - Red Hill Landfill Facility	106,508	157,484	434,445
64320/01	Operate and Maintain Class III Leachate Ponds - Red Hill Landfill	412,579	419,575	436,969
64330/01	Operate and Maintain Class IV Cells - Receive and Compact Waste	2,022	248,866	144,279
64330/02	Operate and Maintain Class IV Cells - Suppress Dust	1,004	4,353	5,217
64330/03	Operate and Maintain Class IV Cells - Maintain Liner / Sand Filter	100,000	100,000	100,000
64330/04	Operate and Maintain Class IV Cells - Manage Traffic and Maintain	3,231	2,356	861
64330/05	Operate and Maintain Class IV Cells - Supply and Maintain	872	53,713	52,518
64330/07	Operate and Maintain Class IV Cell Drainage System - Red Hill	55,585	29,524	7,752
64330/08	Operate and Maintain Class IV Cells - Cell Usage (Airspace	400,129	640,206	608,686
64330/30	Operate and Maintain Liquid Waste Project - Red Hill Waste	230,783	0	0
64340/01	Operate and Maintain Class IV Leachate Ponds - Red Hill Landfill	12,395	26,155	36,443
64350/00	Operate and Maintain Siltation Ponds - Red Hill Landfill Facility	81,768	64,400	45,567
64370/00	Operate and Maintain Roads / Car Parks - Red Hill Landfill Facility	92,902	91,207	93,742
64380/00	Operate and Maintain Stormwater System - Red Hill Landfill Facility	85,899	58,676	76,200
64391/00	Operate and Maintain Waste Transfer Station Buildings - Red Hill	3,915	3,915	4,046
64392/00	Operate and Maintain Weighbridge Structure - Red Hill	28,098	28,098	28,023
64393/00	Operate and Maintain Water Storage Dams - Red Hill Landfill	1,533	703	0
64394/00	Operate and Maintain Fencing - Red Hill Landfill Facility	55,364	49,929	44,918
64395/00	Operate and Maintain Greenwaste Processing Area (Unsealed	58,912	58,912	58,916
64398/00	Operate and Maintain Miscellaneous Waste Management Structures	114,478	32,002	84,478
65410/01	Operate and Maintain Plant - Arrange for servicing repairs and	15,948	8,316	4,335
65410/07	Operate and Maintain Major Plant - Red Hill Leachate Project	36,557	36,557	32,052
65420/01	Operate and Maintain Minor Plant - Water Pumps/Wheel Wash	68,581	109,561	66,183
65420/02	Operate and Maintain Minor Plant - Other	182,220	195,669	240,302
65420/03	Operate and Maintain Minor Plant - Water Tanker	187	187	132
65420/04	Operate and Maintain Minor Plant-Trailers-Red Hill	4,379	5,462	10,334
65420/11	Operate and Maintain Minor Plant - Red Hill Leachate Project	33,294	33,294	6,156



# Financial Performance by Account 2021/2022

Operations Team		Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
Red Hill Operations				
Operating Expenditure				
65420/99	Operate and Maintain Minor Plant - Misc Attachments - Red Hill	145,038	155,186	178,834
65430/00	Operate and Maintain Vehicles - Red Hill Landfill Facility	114,937	114,868	127,655
66510/08	Operate and Maintain Office Equipment - Redhill Landfill Facility	5,000	5,910	6,800
66520/08	Operate and Maintain Fire Fighting Equipment - Red Hill Landfill	7,600	7,600	7,600
66530/08	Operate and Maintain Security System - Red Hill Waste	59,272	59,272	48,155
66530/10	Operate and Maintain Security System Education / Training Centre	500	500	500
66590/08	Operate and Maintain Other Equipment - Red Hill Landfill Facility	40,682	40,031	62,321
67610/08	Operate and Maintain Office Furniture and Fittings - Red Hill Landfill	3,000	3,000	3,000
71915/03	Internal Revenue Staff Leave Entitlements - Red Hill Landfill	(81,656)	0	(84,312)
71916/00	Internal Revenue Red Hill Operations Staff On Costs	(931,603)	(822,456)	(607,054)
72851/00	Manage and Administer Red Hill Landfill Facility	737,703	721,437	717,303
72851/02	Manage Red Hill Landfill Facility Safety Requirements	3,100	7,600	7,600
72851/03	Support EMRC Community Grants Program	15,809	15,238	15,818
72851/04	IT Support - Administer Red Hill Landfill Facility	0	0	48,100
72857/00	Manage Waste Transfer Station Operations - Red Hill Landfill	886,593	706,124	892,250
72858/00	Manage Weighbridge Operations - Red Hill Landfill Facility	250,360	213,523	224,021
72858/01	Manage Weighbridge Operations (Software) - Red Hill Landfill	0	0	20,810
72861/00	Manage Surplus Clay Stock Pile	5,463	7,718	23,137
72862/00	Manage Laterite	92,551	78,773	74,888
72863/00	Manage Methane	8,922	9,095	9,897
72864/01	Manage Greenwaste Composting	119,959	57,448	53,014
72864/02	Manage Greenwaste Mulching	398,449	354,928	415,777
72866/00	Manage Household Hazardous Waste	17,368	10,605	15,716
72866/02	Dispose of Household Hazardous Waste	289	225	225
72866/03	Market Household Hazardous Waste Collections	2,000	2,000	2,000
73916/00	Manage Red Hill Landfill Operations Staff On Costs	188,579	160,731	170,674
73917/03	Provide Staff Annual Leave - Red Hill Landfill Facility Administration	39,956	45,434	39,079
73917/08	Provide Staff Annual Leave - Waste Management Landfill	123,172	132,664	116,706
73918/03	Recruit Staff - Red Hill Landfill	4,000	4,000	4,000
73919/03	Train and Develop Staff - Red Hill Administration Staff	22,859	16,078	17,798
73919/08	Train and Develop Staff - Red Hill Operations Staff	10,721	40,083	25,642
73921/03	Provide Staff Sick Leave - Red Hill Landfill Facility Administration	8,501	13,449	16,630
73921/08	Provide Staff Sick Leave - Waste Management Landfill Operations	25,462	38,345	48,173
73922/03	Provide Staff Long Service Leave - Red Hill Landfill Facility	0	9,454	0
73922/08	Provide Staff Long Service Leave - Waste Management Landfill	8,000	26,576	8,000
73923/03	Provide Staff RDO and TIL Leave - Red Hill Landfill Facility	0	232	0
73923/08	Provide Staff RDO and TIL Leave - Waste Management Landfill	0	7,720	0
73924/03	Provide Staff Public Holiday Leave - Red Hill Landfill Facility	17,002	12,343	4,989
73924/08	Provide Staff Public Holiday Leave - Waste Management Landfill	50,924	41,774	14,452
73936/00	Manage Workshop Operations	20,300	20,300	20,500
		<b>23,034,290</b>	<b>21,893,283</b>	<b>21,522,540</b>
Other Income				
58864/02	Income FOGO Trial Project	1,122,595	853,910	1,389,115
82410/00	Income Disposal of Plant - Red Hill Landfill Facility	100,000	100,000	100,000
82430/00	Income Disposal of Vehicles - Red Hill Landfill Facility	53,000	87,818	58,000
		<b>1,275,595</b>	<b>1,041,728</b>	<b>1,547,115</b>
Other Expenditure				
65410/08	Operate and Maintain FOGO - Plant and Equipment	72,500	79,000	104,387
72864/06	Implement FOGO Trial Project	470,846	431,965	649,513
72864/07	Undertake FOGO Waste Stream Audits	50,000	50,000	50,000
72864/09	Implement FOGO Project	0	358	0
83410/00	Disposal of Plant - Red Hill Landfill Facility	116,000	115,000	107,500
83430/00	Disposal of Vehicles - Red Hill Landfill Facility	49,040	78,655	49,589
		<b>758,386</b>	<b>754,978</b>	<b>960,989</b>

# Financial Performance by Account 2021/2022

Operations Team		Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
<b>Red Hill Operations</b>				
<b>Capital Expenditure</b>				
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	75,000	25,000	50,000
24399/20	Gas Extraction System Wells - Red Hill Landfill Facility	0	260,562	200,000
24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	1,935,000	1,506,842	950,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill	525,000	264,438	275,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	129,000	132,000	132,000
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	0	5,315	0
24530/08	Purchase / Replace Security System - Red Hill Waste Management	170,000	13,500	213,500
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	80,000	74,685	40,000
25410/00	Refurbish Plant - Red Hill Landfill Facility	0	78,158	300,000
		<b>2,914,000</b>	<b>2,360,500</b>	<b>2,160,500</b>
<b>Net Income/(Expenditure)</b>		<b>8,676,050</b>	<b>7,169,418</b>	<b>7,335,737</b>
<b>Transfer Stations</b>				
<b>Operating Income</b>				
58857/02	Income Mathieson Road Transfer Station Operations	370,436	394,727	554,865
58857/03	Income Coppin Road Transfer Station Operations	489,943	817,332	843,113
58857/07	Income Baywaste Transfer Station Operations	913,772	889,588	906,546
		<b>1,774,151</b>	<b>2,101,647</b>	<b>2,304,524</b>
<b>Operating Expenditure</b>				
72857/02	Manage Mathieson Road Transfer Station Operations	336,760	358,843	504,423
72857/03	Manage Coppin Road Transfer Station Operations	445,403	743,029	504,086
72857/09	Manage Baywaste Transfer Station Operations	830,702	808,716	824,133
72857/12	Manage Mundaring CDS Operations (at Coppin Road Transfer	0	0	262,380
		<b>1,612,865</b>	<b>1,910,588</b>	<b>2,095,022</b>
<b>Net Income/(Expenditure)</b>		<b>161,286</b>	<b>191,059</b>	<b>209,502</b>
<b>Net Operating and Capital Expenditure for Operations Team</b>		<b>(6,227,036)</b>	<b>(4,794,679)</b>	<b>(5,528,480)</b>

# Financial Performance by Account 2021/2022

Projects Team		Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
<b>Hazelmere Projects</b>				
<b>Other Income</b>				
58986/02	Income Hazelmere Wood Waste to Energy Project	672,150	0	537,417
		<b>672,150</b>	<b>0</b>	<b>537,417</b>
<b>Other Expenditure</b>				
63259/03	Operate and Maintain Hazelmere Wood Waste to Energy - Building	3,635	0	3,754
65410/03	Operate and Maintain Hazelmere Wood Waste to Energy - Plant and	52,408	0	2,600
72882/03	Conduct Resource Recovery Community Consultation	17,500	0	0
72883/01	Support Waste Management Community Reference Group	7,600	2,000	7,600
72884/00	Evaluate Resource Recovery Park Options	70,000	94,076	60,000
72884/02	Undertake Resource Recovery Project Study Tour	10,000	0	14,000
72889/10	Review Waste Collection Systems	5,000	6,500	0
72986/01	Manage Hazelmere Wood Waste to Energy Project	602,221	0	206,720
		<b>768,364</b>	<b>102,576</b>	<b>294,674</b>
<b>Capital Expenditure</b>				
24259/05	Construct Wood Waste to Energy Building - HRRP	181,750	428,687	273,032
24259/06	Construct Community Recycling Centre (CRC) - HRRP	100,000	65,000	130,000
24259/10	Construct Commercial Transfer Station - HRRP	100,000	135,000	3,500,000
24259/13	Construct Site Workshop - HRRP	0	1,465,750	0
24259/18	Construct Wood Waste to Energy Building (Pre-Commissioning) -	0	523,130	826,920
24259/19	Construct Wood Waste to Energy Dry Char Storage Facility - HRRP	0	0	60,000
24259/20	Construct Wood Waste to Energy Bucket Extension - HRRP	0	0	40,000
24394/06	Resource Recovery Park - Noise Control Fencing	150,000	0	150,000
24395/01	Construct Hardstand and Road - Hazelmere	55,000	0	55,000
24399/01	Construct Site Infrastructure - HRRP	300,000	450,000	0
24399/07	Construct Reuse Store Infrastructure (Car Park) - HRRP	250,000	0	0
24399/11	Wood Waste to Energy Utilities/Infrastructure - HRRP	515,000	17,277	408,754
24399/22	Construct Concrete Pad east of C&I Building - HRRP	0	0	250,000
24399/23	Extension of Sewer Line from WWtE to Sewer Sump & existing ATU	0	0	200,000
24399/24	Sewer Line from Lakes Rd to Mary St - HRRP	0	0	300,000
24399/25	Extension of Concrete Pad with Workshop area - HRRP	0	0	120,000
24399/26	Noise Barrier for Hammer Mill - HRRP	0	0	100,000
24399/27	Digital Sign (DWER Requirement) - HRRP	0	0	50,000
24410/03	Purchase Wood Waste to Energy Plant & Equipment - HRRP	855,000	328,973	103,987
		<b>2,506,750</b>	<b>3,413,817</b>	<b>6,567,693</b>
<b>Net Income/(Expenditure)</b>		<b>(2,602,964)</b>	<b>(3,516,393)</b>	<b>(6,324,951)</b>

# Financial Performance by Account 2021/2022

Projects Team		Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
<b>Projects – General</b>				
<b>Operating Income</b>				
58857/10	Income Shire of Coolgardie Project - Projects Team	0	0	25,000
59982/00	Income Projects Team - General	150	150	200,150
		<b>150</b>	<b>150</b>	<b>225,150</b>
<b>Operating Expenditure</b>				
66590/02	Operate and Maintain Miscellaneous Equipment -Waste	2,208	1,000	4,744
67610/02	Operate and Maintain Office Furniture and Fittings - Waste	500	500	500
71915/02	Internal Revenue Staff Leave Entitlements - Engineering and Waste	(241,129)	(181,444)	(247,862)
71982/00	Internal Revenue Engineering / Waste Management Business Unit	(50,000)	0	0
72851/07	IT Support - Projects General	0	0	5,500
72857/10	Manage Shire of Coolgardie Project - Projects Team	0	0	2,500
73904/02	Attend Corporate and Award Functions and Events - Engineering	200	200	200
73914/02	Implement Engineering/Waste Management Services Study	1,000	0	1,000
73917/02	Provide Staff Annual Leave - Engineering Waste Management	181,207	235,633	149,963
73918/02	Recruit Staff - Engineering / Waste Management	5,000	1,000	5,000
73919/02	Train and Develop Staff - Engineering / Waste Management	49,034	40,384	87,310
73921/02	Provide Staff Sick Leave - Engineering Waste Management	39,528	73,963	65,619
73922/02	Provide Staff Long Service Leave - Engineering Waste Management	5,000	5,000	5,000
73923/02	Provide Staff RDO and TIL Leave - Engineering Waste Management	0	31,988	0
73924/02	Provide Staff Public Holiday Leave - Engineering Waste	79,057	93,033	65,619
73925/02	Provide Staff Workers' Compensation - Engineering Waste	0	550	0
73982/00	Manage Engineering / Waste Management Business Unit	1,228,926	1,339,025	1,483,582
		<b>1,300,531</b>	<b>1,640,832</b>	<b>1,628,675</b>
<b>Capital Expenditure</b>				
24150/02	Purchase Waste Management Land	2,235,000	2,015,907	0
24550/02	Purchase Information Technology & Communication Equipment -	0	0	25,000
		<b>2,235,000</b>	<b>2,015,907</b>	<b>25,000</b>
<b>Net Income/(Expenditure)</b>		<b>(3,535,381)</b>	<b>(3,656,589)</b>	<b>(1,428,525)</b>

# Financial Performance by Account 2021/2022

Projects Team		Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
<b>Red Hill Projects</b>				
<b>Operating Expenditure</b>				
72862/02	Crush and Screen Lateritic Caprock	336,106	303,226	100,000
73932/00	Undertake Engineering / Waste Management Research and	13,250	18,255	13,250
73939/01	Undertake Geotechnical and Materials Investigations	5,000	5,000	5,000
73939/02	Update Red Hill Development Plan	10,000	5,000	10,000
		<b>364,356</b>	<b>331,481</b>	<b>128,250</b>
<b>Capital Expenditure</b>				
24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	200,000	20,000	100,000
24250/08	Construct Workshop No 3 - Red Hill Landfill Facility	800,500	175,689	774,811
24259/15	Upgrade Power Supply to Workshop No 2 - Red Hill Landfill Facility	250,000	40,000	250,000
24259/16	Install Power Supply to Lots 8 9 & 10 - Red Hill Landfill Facility	0	0	150,000
24310/12	Construct Class III Cell Stage 14 - Red Hill Landfill Facility	0	3,240	0
24310/19	Construct Class III Cell Stage 16 - Red Hill Landfill Facility	3,746,002	3,171,717	0
24310/21	Construct Class III Cell Stage 17 - Red Hill Landfill Facility	250,000	0	350,000
24330/05	Design and Construct Class IV Cell Stage 3 - Red Hill Landfill	0	150,000	150,000
24350/01	Construct Leachate and Stormwaste Infrastructure and Siltation	400,000	315,000	200,000
24370/00	Construct Roads / Car parks - Red Hill Landfill Facility	124,401	64,401	185,500
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	50,000	170,000	130,000
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red	250,000	50,000	100,000
24394/05	Construct Litter Fence - Redhill Landfill Facility	50,000	0	50,000
24395/05	Construct FOGO Processing Area - Red Hill Landfill Facility	0	188,000	0
24395/06	Undertake FOGO Reference Site Tours	62,500	0	62,500
24395/07	Implementation of the FOGO Recovery Strategy	0	230,000	300,000
24399/16	Liquid Waste Project - Red Hill Landfill Facility	1,650,000	150,000	500,000
24399/19	Develop Lots 8 9 & 10 For Future Waste Activities - Red Hill Landfill	1,787,961	1,960,000	0
24399/21	Air Pollution Control Residue Facility (APCR) - Red Hill Landfill	0	0	2,300,000
24410/10	Purchase FOGO Processing Plant - Red Hill Landfill Facility	150,000	465,000	0
24410/11	Liquid Waste Project Plant - Red Hill Landfill Facility	550,000	0	0
		<b>10,321,364</b>	<b>7,153,047</b>	<b>5,602,811</b>
<b>Net Income/(Expenditure)</b>		<b>(10,685,720)</b>	<b>(7,484,528)</b>	<b>(5,731,061)</b>

# Financial Performance by Account 2021/2022

Projects Team		Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
Waste Environmental Team				
<b>Operating Income</b>				
58712/03	Income Waste Mngmt Environ. Cons. - Other Clients	300,000	50,000	75,000
58712/04	Income Waste Management Environmental Consulting - Member	20,600	10,300	21,856
		<b>320,600</b>	<b>60,300</b>	<b>96,856</b>
<b>Operating Expenditure</b>				
64310/06	Operate and Maintain Class III Cells - Sample/Test Materials/Waste	6,834	6,248	5,250
64310/13	Rehabilitate Class III Cells Waste Environmental - Red Hill Landfill	160,000	95,000	135,000
64330/06	Operate and Maintain Class IV Cells - Sample / Test Materials /	20,000	35,000	35,000
64330/10	Rehabilitate Class IV Cells - Red Hill Landfill Facility	10,000	3,000	4,000
64396/00	Operate and Maintain Monitoring Bores - Red Hill Landfill Facility	26,285	26,285	41,276
72712/03	Provide Waste Management Consulting Services - Member	192,222	100,330	17,361
72853/00	Monitor Environmental Impacts - Red Hill Water Monitoring	169,700	169,700	177,209
72856/00	Develop Environmental Management System - Red Hill Landfill	16,500	17,500	15,500
72859/00	Monitor Environmental Impacts - Red Hill Landfill Other	146,230	121,230	137,753
72859/02	Monitor Environmental Impacts - Red Hill & Hazelmere Occupational	10,500	10,500	5,515
72859/06	Monitor Environmental Impacts - Red Hill Odour Monitoring	2,000	26,000	2,000
72859/07	Monitor Environmental Impacts - Hazelmere Occupational Dust	5,000	500	1,000
72859/08	Monitor Environmental Impacts - Hazelmere Water Monitoring	10,000	1,500	10,000
72859/09	Monitor Environmental Impacts - Hazelmere Ambient Dust	15,000	11,000	11,000
72859/11	Monitor Environmental Impacts - Environmental Offsets	55,000	17,000	22,000
72859/12	Monitor Environmental Impacts - Hazelmere Fines Sampling	5,000	5,000	5,000
		<b>850,271</b>	<b>645,793</b>	<b>624,864</b>
<b>Other Expenditure</b>				
72859/10	Monitor Environmental Impacts - Hazelmere Wood Waste to Energy	32,936	680	55,500
		<b>32,936</b>	<b>680</b>	<b>55,500</b>
<b>Capital Expenditure</b>				
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	20,000	22,000	70,000
24396/02	Construct Monitoring Bores - Hazelmere	0	0	70,000
		<b>20,000</b>	<b>22,000</b>	<b>140,000</b>
<b>Net Income/(Expenditure)</b>		<b>(582,607)</b>	<b>(608,173)</b>	<b>(723,508)</b>
<b>Net Operating and Capital Expenditure for Projects Team</b>		<b>17,406,672</b>	<b>15,265,683</b>	<b>14,208,045</b>

# Financial Performance by Account 2021/2022

Miscellaneous		Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
<b>Contributions/Distributions to Member Councils</b>				
<b>Other Expenditure</b>				
86993/01	Dividend Distribution to Member Councils - Town of Bassendean	0	133,114	0
86993/02	Dividend Distribution to Member Councils - City of Bayswater	0	848,274	0
86993/03	Dividend Distribution to Member Councils - City of Belmont	0	620,920	0
86993/04	Dividend Distribution to Member Councils - City of Kalamunda	0	918,612	0
86993/05	Dividend Distribution to Member Councils - Shire of Mundaring	0	511,632	0
86993/06	Dividend Distribution to Member Councils - City of Swan	0	1,934,124	0
		<b>0</b>	<b>4,966,676</b>	<b>0</b>
<b>Net Income/(Expenditure)</b>		<b>0</b>	<b>(4,966,676)</b>	<b>0</b>
<b>Payroll Control Accounts</b>				
<b>Operating Expenditure</b>				
93999/01	Clearing Account - Salaries Paid	0	8,700,000	0
93999/02	Clearing Account - Salaries Allocated	0	(8,700,000)	0
93999/99	Clearing Account - Payroll	0	(45,177)	0
		<b>0</b>	<b>(45,177)</b>	<b>0</b>
<b>Net Income/(Expenditure)</b>		<b>0</b>	<b>45,177</b>	<b>0</b>
<b>Plant Control Accounts</b>				
<b>Operating Income</b>				
58410/00	Income Plant	180,000	180,000	180,000
		<b>180,000</b>	<b>180,000</b>	<b>180,000</b>
<b>Operating Expenditure</b>				
61410/00	Internal Revenue Plant	(2,480,464)	(2,890,016)	(2,697,961)
65410/00	Operate and Maintain Plant - Waste Management Facilities	3,395,049	2,745,236	3,062,654
		<b>914,585</b>	<b>(144,780)</b>	<b>364,693</b>
<b>Net Income/(Expenditure)</b>		<b>(734,585)</b>	<b>324,780</b>	<b>(184,693)</b>
<b>Post Closure Provisions</b>				
<b>Operating Expenditure</b>				
64310/15	Operate and Maintain Class III Cells - Post Closure Provisions	0	0	762,351
64330/15	Operate and Maintain Class IV Cells - Post Closure Provisions	0	0	31,520
		<b>0</b>	<b>0</b>	<b>793,871</b>
<b>Net Income/(Expenditure)</b>		<b>0</b>	<b>0</b>	<b>(793,871)</b>
<b>Secondary Waste Income</b>				
<b>Other Income</b>				
58986/00	Income Resource Recovery Project	4,738,741	4,966,726	4,121,290
		<b>4,738,741</b>	<b>4,966,726</b>	<b>4,121,290</b>
<b>Net Income/(Expenditure)</b>		<b>4,738,741</b>	<b>4,966,726</b>	<b>4,121,290</b>
<b>Net Operating and Capital Expenditure for Miscellaneous</b>		<b>(4,004,156)</b>	<b>(370,007)</b>	<b>(3,142,726)</b>

# Financial Performance by Account 2021/2022

Total Organisation	Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
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Net Operating and Capital Expenditure	(13,963,600)	(16,158,885)	(11,976,332)
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# **CAPITAL WORKS SUMMARY**

**For the Year Ending  
30 June 2022**

# Capital Works Summary 2021/2022

CEO's Team	Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
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## CEO and Support

### Capital Expenditure

24550/01	Purchase Information Technology & Communication Equipment -	0	0	30,000
24620/00	Purchase Art Works	0	0	10,000
Net Expenditure		0	0	40,000

# Capital Works Summary 2021/2022

Business Support	Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
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## Business Support - General

### Capital Expenditure

24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	62,000	10,000	10,000
<b>Net Expenditure</b>		<b>62,000</b>	<b>10,000</b>	<b>10,000</b>

## Information Team

### Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	405,000	407,000	129,000
<b>Net Expenditure</b>		<b>405,000</b>	<b>407,000</b>	<b>129,000</b>

## Procurement and Governance

### Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	200,000	129,000	266,000
25240/01	Capital Improvement Administration Building - Ascot Place	308,000	13,500	458,000
25530/01	Upgrade Security Equipment - Ascot Place	5,000	5,000	5,000
<b>Net Expenditure</b>		<b>513,000</b>	<b>147,500</b>	<b>729,000</b>

# Capital Works Summary 2021/2022

Sustainability Team		Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
Waste Education – General				
Capital Expenditure				
24410/13	Purchase Polystyrene Compactor (Grant allocation) - Waste Education	0	44,990	0
Net Expenditure		0	44,990	0

# Capital Works Summary 2021/2022

Operations Team	Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
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## Hazelmere Operations

### Capital Expenditure

24410/01	Purchase / Replace Plant - Hazelmere	595,000	595,000	650,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	34,000	34,000	104,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	10,000	5,000	5,000
24530/10	Purchase / Replace Security System - Hazelmere	0	0	10,000
24550/03	Purchase Information Technology & Communication Equipment -	0	0	30,000
24610/10	Purchase Office Furniture and Fittings - Hazelmere Office	0	0	70,000
24610/11	Purchase Furniture and Fittings - Hazelmere Workshop	0	0	60,000
25410/01	Refurbish Plant - Hazelmere	0	404,984	0

### Net Expenditure

<b>639,000</b>	<b>1,038,984</b>	<b>929,000</b>
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## Red Hill Operations

### Capital Expenditure

24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	75,000	25,000	50,000
24399/20	Gas Extraction System Wells - Red Hill Landfill Facility	0	260,562	200,000
24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	1,935,000	1,506,842	950,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility	525,000	264,438	275,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	129,000	132,000	132,000
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	0	5,315	0
24530/08	Purchase / Replace Security System - Red Hill Waste Management	170,000	13,500	213,500
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	80,000	74,685	40,000
25410/00	Refurbish Plant - Red Hill Landfill Facility	0	78,158	300,000

### Net Expenditure

<b>2,914,000</b>	<b>2,360,500</b>	<b>2,160,500</b>
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# Capital Works Summary 2021/2022

Projects Team	Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
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## Hazelmere Projects

### Capital Expenditure

24259/05	Construct Wood Waste to Energy Building - HRRP	181,750	428,687	273,032
24259/06	Construct Community Recycling Centre (CRC) - HRRP	100,000	65,000	130,000
24259/10	Construct Commercial Transfer Station - HRRP	100,000	135,000	3,500,000
24259/13	Construct Site Workshop - HRRP	0	1,465,750	0
24259/18	Construct Wood Waste to Energy Building (Pre-Commissioning) - HRRP	0	523,130	826,920
24259/19	Construct Wood Waste to Energy Dry Char Storage Facility - HRRP	0	0	60,000
24259/20	Construct Wood Waste to Energy Bucket Extension - HRRP	0	0	40,000
24394/06	Resource Recovery Park - Noise Control Fencing	150,000	0	150,000
24395/01	Construct Hardstand and Road - Hazelmere	55,000	0	55,000
24399/01	Construct Site Infrastructure - HRRP	300,000	450,000	0
24399/07	Construct Reuse Store Infrastructure (Car Park) - HRRP	250,000	0	0
24399/11	Wood Waste to Energy Utilities/Infrastructure - HRRP	515,000	17,277	408,754
24399/22	Construct Concrete Pad east of C&I Building - HRRP	0	0	250,000
24399/23	Extension of Sewer Line from WWtE to Sewer Sump & existing ATU -	0	0	200,000
24399/24	Sewer Line from Lakes Rd to Mary St - HRRP	0	0	300,000
24399/25	Extension of Concrete Pad with Workshop area - HRRP	0	0	120,000
24399/26	Noise Barrier for Hammer Mill - HRRP	0	0	100,000
24399/27	Digital Sign (DWER Requirement) - HRRP	0	0	50,000
24410/03	Purchase Wood Waste to Energy Plant & Equipment - HRRP	855,000	328,973	103,987

### Net Expenditure

**2,506,750    3,413,817    6,567,693**

## Projects – General

### Capital Expenditure

24150/02	Purchase Waste Management Land	2,235,000	2,015,907	0
24550/02	Purchase Information Technology & Communication Equipment -	0	0	25,000

### Net Expenditure

**2,235,000    2,015,907    25,000**

# Capital Works Summary 2021/2022

Projects Team	Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
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## Red Hill Projects

### Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	200,000	20,000	100,000
24250/08	Construct Workshop No 3 - Red Hill Landfill Facility	800,500	175,689	774,811
24259/15	Upgrade Power Supply to Workshop No 2 - Red Hill Landfill Facility	250,000	40,000	250,000
24259/16	Install Power Supply to Lots 8 9 & 10 - Red Hill Landfill Facility	0	0	150,000
24310/12	Construct Class III Cell Stage 14 - Red Hill Landfill Facility	0	3,240	0
24310/19	Construct Class III Cell Stage 16 - Red Hill Landfill Facility	3,746,002	3,171,717	0
24310/21	Construct Class III Cell Stage 17 - Red Hill Landfill Facility	250,000	0	350,000
24330/05	Design and Construct Class IV Cell Stage 3 - Red Hill Landfill Facility	0	150,000	150,000
24350/01	Construct Leachate and Stormwaste Infrastructure and Siltation Ponds -	400,000	315,000	200,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	124,401	64,401	185,500
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	50,000	170,000	130,000
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red Hill	250,000	50,000	100,000
24394/05	Construct Litter Fence - Redhill Landfill Facility	50,000	0	50,000
24395/05	Construct FOGO Processing Area - Red Hill Landfill Facility	0	188,000	0
24395/06	Undertake FOGO Reference Site Tours	62,500	0	62,500
24395/07	Implementation of the FOGO Recovery Strategy	0	230,000	300,000
24399/16	Liquid Waste Project - Red Hill Landfill Facility	1,650,000	150,000	500,000
24399/19	Develop Lots 8 9 & 10 For Future Waste Activities - Red Hill Landfill	1,787,961	1,960,000	0
24399/21	Air Pollution Control Residue Facility (APCR) - Red Hill Landfill Facility	0	0	2,300,000
24410/10	Purchase FOGO Processing Plant - Red Hill Landfill Facility	150,000	465,000	0
24410/11	Liquid Waste Project Plant - Red Hill Landfill Facility	550,000	0	0

### Net Expenditure

<b>10,321,364</b>	<b>7,153,047</b>	<b>5,602,811</b>
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## Waste Environmental Team

### Capital Expenditure

24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	20,000	22,000	70,000
24396/02	Construct Monitoring Bores - Hazelmere	0	0	70,000

### Net Expenditure

<b>20,000</b>	<b>22,000</b>	<b>140,000</b>
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# Capital Works Summary 2021/2022

Total Organisation				Budget 2020/2021	Forecast 2020/2021	Budget 2021/2022
Total Capital Expenditure				19,616,114	16,613,745	16,333,004

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