



MINUTES

CERTIFICATION OF CONFIRMATION OF COUNCIL MEETING MINUTES

19 JULY 2012

I, Cr Alan Pilgrim, hereby certify that the following minutes [pages 1 to 128] of the Meeting of Council held on 19 July 2012 were confirmed at a meeting of the Council held on 23 August 2012.

A handwritten signature in blue ink, appearing to read "Alan Pilgrim", is written over a horizontal line. The signature is fluid and cursive.

Signature

Cr Alan Pilgrim
Name

Person presiding at the Council Meeting held on 23 August 2012

ORDINARY MEETING OF COUNCIL

MINUTES

19 July 2012

(REF: COMMITTEES-14301)

An Ordinary Meeting of Council was held at the EMRC Administration Office, 1st Floor, 226 Great Eastern Highway, BELMONT WA 6104 on **Thursday, 19 July 2012**. The meeting commenced at **6:00pm**.

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1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

The Acting Chairman opened the meeting at 6:00pm.

Cr Carter entered the meeting at 6:02pm.

2 ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE PREVIOUSLY APPROVED

Councillor Attendance

Cr Janet Powell (Acting Chairman)	EMRC Member	City of Belmont
Cr Jennie Carter (<i>from 6:02pm</i>)	EMRC Member	Town of Bassendean
Cr Gerry Pule	EMRC Member	Town of Bassendean
Cr Alan Radford	EMRC Member	City of Bayswater
Cr Graham Pittaway OAM	EMRC Member	City of Bayswater
Cr Glenys Godfrey	EMRC Member	City of Belmont
Cr Bob Emery	EMRC Member	Shire of Kalamunda
Cr Frank Lindsey	EMRC Member	Shire of Kalamunda
Cr Tony Cuccaro	EMRC Member	Shire of Mundaring
Cr David Färdig	EMRC Member	City of Swan
Cr Charlie Zannino	EMRC Member	City of Swan

Leave of Absence Previously Approved

Cr Pilgrim, (from 16/07/2012-24/07/2012 inclusive)

EMRC Officers

Mr Peter Schneider	Chief Executive Officer
Mr Hua Jer Liew	Director Corporate Services
Mr Brian Jones	Director Waste Services
Ms Theresa Eckstein	Executive Assistant to Chief Executive Officer
Ms Mary-Ann Winnett	Personal Assistant to Director Corporate Services (Minutes)

EMRC Observers

Mr Steve Fitzpatrick	Manager Project Development
Mr David Ameduri	Manager Financial Services

Observers

Mr Bob Jarvis	Chief Executive Officer	Town of Bassendean
Mr Ric Lutey	Director Technical Services	City of Belmont

3 DISCLOSURE OF INTERESTS

Nil

4 ANNOUNCEMENT BY THE CHAIRMAN OR PERSON PRESIDING WITHOUT DISCUSSION

Nil



5 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

5.1 QUESTIONS FROM MR IAN WALTERS

The following questions were taken on notice at the Council meeting held on 21 June 2012 and a written response was supplied to Mr Walters as follows:

Question 1: Please advise in dollar terms what will be the first year cost to the EMRC relative to the 'Carbon Tax' legislation.

Response: The Clean Energy legislation detailing the carbon tax provides for the initial price for a carbon permit at \$23. However, no final decision has been made with regards to the methodology for converting the various types of waste in its methane emission to the CO₂e which is used as the basis for the carbon tax pricing.

While the payment of the carbon pricing is based on the CO₂e emitted in the respective years, it is anticipated that under the liability method of accounting that a corresponding recognition of future years' CO₂e emitted is recognised in the year the liability has been incurred. The EMRC has introduced a fee of \$6.90/tonne from 1 July 2012 for the carbon pricing.

The EMRC is finalising its budget for 2012/2013, and the impact of the carbon pricing will be reflected.

Question 2: EMRC earlier advised it is considering the ramifications of the carbon tax pricing legislation and options available to it, particularly in relation to the methodology for converting the waste to CO₂e (sic).

Has the EMRC fully assessed and modelled the methodologies and what are its findings and appropriate mitigation strategy adopted?

Response: The Clean Energy legislation detailed a fixed price regime for the first three years followed by a market determined pricing. However, there is still uncertainty surrounding the particular regulation and implementation processes. The EMRC has provided regular updates to Council on the developments and its impact of the EMRC operations. Until such time that the regulation and implementation processes are confirmed, the EMRC is managing and minimising the impact of the methane emissions through waste diversion and resource recovery including the methane gas extraction for electricity generation.

Question 3 Does the EMRC have any legal action current relative to investments in CDOs?

Response The CEO advised that Council had been dealing with this on a confidential basis and was therefore not able to discuss the matter.

Question 4 Please advise name of liquidator handling insurance claims.

Response The Administrator for Lehman Brothers Australia is PPB Advisory.

Question 5 Please advise whether or not proof of debt has been accepted and if so, the acceptance date.

Response The EMRC has submitted its proof of debt as requested by the administrator but to date, has not received confirmation that the proof of debt has been accepted.



Item 5.1 continued

Question 6 Mr Chairman, you will be aware I have attended previous Council meetings and raised questions regarding the compliance by the EMRC of the requirements of the Australian Accounting Standards – in particular AASB 110 Events After the Reporting Period. EMRC replies to questions raised revealed a lack of understanding hence following receipt of your last response, I wrote to the Australian Accounting Standards Board seeking clarification of the application (including interpretation) of the Accounting Standard AASB 110 (sic) Events after the Reporting Period.

On the strength of the correspondence received from Mr Robert Keys, Technical Director, Australian Accounting Standards Board, I have to again advise EMRC financial statements for the year ended 30/6/2011 are incorrect despite the fact accounts are signed off as being in accordance with Australian Accounting Standards by Chief Executive Officer and Auditor. Clearly this is not the case.

Mr Chairman, would you now please now take the necessary action to rectify this matter. Please advise the outcome.

Response *Thank you for providing a copy of your letter from Mr Robert Keys of the Australian Accounting Standard Board (AASB) dated 1 June 2012.*

Upon review of this letter there are some key observations pertinent to your assertion. It would appear that Mr Keys has not made a determination of "...whether the publication of the draft Bills relating to a 'carbon tax' on 10 July 2011 gave rise to the need for the disclosure in the financial statements of a particular entity for the year ending 30 June 2011."

He stated that "...an assessment would need to be made as to whether the disclosure requirements of paragraph 21 of AASB 110 are triggered."

Additionally, it is noted from the letter that Mr Keys stated that the comments in his letter reflect his personal opinion and not necessarily that of the AASB and that AASB staff members are only permitted "...to provide factors to consider rather than answers."

As has been advised previously on 11 November 2011 and subsequently on 15 December 2011, the Clean Energy legislation was not passed by both Houses of Parliament by the date in which the financial report was finalised and consequently is not required to be reported as per the AASB Interpretation 1039 Substantive Enactments of Major Tax Bills in Australia.

Additionally, the legislation which will come into effect from July 2012 is not retrospective and will not have an impact with the 2011 Financial Report.

There are currently no specific accounting standards that provide any guidance for the accounting for carbon pricing.

The EMRC and its auditors have complied with all reporting and disclosure requirements of the Accounting Standards diligently and will therefore not be restating the 2011 Financial Report.



6 PUBLIC QUESTION TIME

Nil

7 APPLICATION FOR LEAVE OF ABSENCE

Nil

8 PETITIONS, DEPUTATIONS AND PRESENTATIONS

Nil

9 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

9.1 MINUTES OF ORDINARY MEETING OF COUNCIL HELD ON 21 JUNE 2012

That the minutes of the Ordinary Meeting of Council held on 21 June 2012 which have been distributed, be confirmed.

COUNCIL RESOLUTION

MOVED CR GODFREY SECONDED CR PULE

THAT THE MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD ON 21 JUNE 2012 WHICH HAVE BEEN DISTRIBUTED, BE CONFIRMED.

CARRIED UNANIMOUSLY

10 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

11 QUESTIONS WITHOUT NOTICE

Nil

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

Nil

13 BUSINESS NOT DEALT WITH FROM A PREVIOUS MEETING

Nil



14 REPORTS OF OFFICERS

QUESTIONS

The Chairman invited questions from members on the reports of officers.

RECOMMENDATION

That with the exception of items, which are to be withdrawn and dealt with separately, Council adopts the recommendations in the Officers Reports (Section 14).

COUNCIL RESOLUTION

MOVED CR PULE

SECONDED CR FÄRDIG

THAT COUNCIL ADOPTS THE RECOMMENDATIONS IN THE OFFICERS REPORTS (SECTION 14).

CARRIED UNANIMOUSLY



14 REPORTS OF OFFICERS

14.1 LIST OF ACCOUNTS PAID DURING THE MONTH OF JUNE 2012

REFERENCE: COMMITTEES-14403

PURPOSE OF REPORT

The purpose of this report is to present to Council a list of accounts paid under the Chief Executive Officer's delegated authority during the month of June 2012 for noting.

KEY ISSUES AND RECOMMENDATION(S)

- As per the requirements of the Local Government (Financial Management) Regulations 1996 (Regulation 13(1)), the list of accounts paid during the month of June 2012 is provided for noting.

Recommendation(s)

That Council notes the CEO's list of accounts for June 2012 paid under delegated power in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, as attached to this report totalling \$3,733,190.26.

SOURCE OF REPORT

Director Corporate Services
 Manager Financial Services

BACKGROUND

Council has delegated to the Chief Executive Officer (CEO) the exercise of its power to make payments from the Municipal Fund and Trust Fund. In accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, a list of accounts paid by the CEO is to be provided to Council, where such delegation is made.

REPORT

The table below summarises the payments drawn on the funds during the month of June 2012. A list detailing the payments made is appended as an attachment to this report.

Municipal Fund	EFT Payments:	23429 – 23747	
	Cheque Payments:	219314 – 219334	
	Payroll EFT:	PAY-25, PAY-25.1 & PAY-26	
	DIRECT DEBITS		
	- Bank Charges:	1*JUN12	
	- Other:	611 - 617	\$3,734,310.26
	LESS		
	Cancelled EFTs and Cheques	EFT23508	(1,120.00)
Trust Fund	Not Applicable		Nil
Total			\$3,733,190.26



Item 14.1 continued

STRATEGIC/POLICY IMPLICATIONS

Key Result Area 4 – Good Governance

- 4.6 To provide responsible and accountable governance and management of the EMRC
- 4.7 To continue to improve financial and asset management practices

FINANCIAL IMPLICATIONS

As contained within the report.

SUSTAINABILITY IMPLICATIONS

Nil

MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean	} Nil direct implications for member Councils
City of Bayswater	
City of Belmont	
Shire of Kalamunda	
Shire of Mundaring	
City of Swan	

ATTACHMENT(S)

CEO's Delegated Payments List for the month of June 2012 (Ref: Committees-14406)

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION(S)

That Council notes the CEO's list of accounts for June 2012 paid under delegated power in accordance with Regulation 13(1) of the Local Government (Financial Management) Regulations 1996, as attached to this report totalling \$3,733,190.26.

COUNCIL RESOLUTION(S)

MOVED CR PULE

SECONDED CR FÄRDIG

THAT COUNCIL NOTES THE CEO'S LIST OF ACCOUNTS FOR JUNE 2012 PAID UNDER DELEGATED POWER IN ACCORDANCE WITH REGULATION 13(1) OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996, AS ATTACHED TO THIS REPORT TOTALLING \$3,733,190.26.

CARRIED UNANIMOUSLY



Eastern Metropolitan Regional Council

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**CEO's DELEGATED PAYMENTS LIST
FOR THE MONTH OF JUNE 2012**

User: Le Truong

Cheque /EFT No	Date	Payee	Amount
EFT23429	01/06/2012	AUSTRALIAN HVAC SERVICES	1,210.00
EFT23430	01/06/2012	PERTH SECURITY SERVICES - MCW CORPORATION PTY LTD	8,679.14
EFT23431	01/06/2012	WA HINO SALES AND SERVICE	1,954.72
EFT23432	01/06/2012	ACCESS INDUSTRIAL TYRES PTY LTD	874.50
EFT23433	01/06/2012	ADCORP	4,180.78
EFT23434	01/06/2012	AIR FILTER DRY CLEAN SYSTEMS PTY LTD	149.67
EFT23435	01/06/2012	AIRWELL GROUP PTY LTD	9,716.58
EFT23436	01/06/2012	ASTAR HARDWARE DISTRIBUTION	523.05
EFT23437	01/06/2012	AUSTRACLEAR LIMITED (ASX)	11.44
EFT23438	01/06/2012	BRING COURIERS	495.51
EFT23439	01/06/2012	BULLANT SECURITY PTY LTD	220.00
EFT23440	01/06/2012	CARDNO (WA) PTY LTD	1,195.24
EFT23441	01/06/2012	CJD EQUIPMENT PTY LTD	3,194.72
EFT23442	01/06/2012	CLARK RUBBER MIDLAND	77.94
EFT23443	01/06/2012	CONCEPT AUDIO VISUAL	7,191.80
EFT23444	01/06/2012	CORPORATE EXPRESS AUSTRALIA LTD	285.06
EFT23445	01/06/2012	COVS PARTS PTY LTD	587.72
EFT23446	01/06/2012	DIFFERENT BY DESIGN	240.00
EFT23447	01/06/2012	E & MJ ROSHER	326.30
EFT23448	01/06/2012	FAIRFAX RADIO NETWORK PTY LTD	9,350.00
EFT23449	01/06/2012	FEDERAL SHEET METAL	693.00
EFT23450	01/06/2012	FILTERS PLUS	843.15
EFT23451	01/06/2012	FUJI XEROX AUSTRALIA PTY LTD	729.86
EFT23452	01/06/2012	HECS FIRE	575.30
EFT23453	01/06/2012	HILLS FRESH	72.82
EFT23454	01/06/2012	ISS WASHROOM SERVICES	57.39
EFT23455	01/06/2012	JANET POWELL	1,750.00
EFT23456	01/06/2012	KELLY SERVICES (AUSTRALIA) LTD	169.18
EFT23457	01/06/2012	KEVIN GARAGE DOOR SERVICES	19,085.00
EFT23458	01/06/2012	MACHINERY WAREHOUSE	1,000.00
EFT23459	01/06/2012	MUNDARING CONCRETE PTY LTD	1,355.20
EFT23460	01/06/2012	ND & MA PEARCE T/A BUNYIP CONTRACTING	1,760.00
EFT23461	01/06/2012	NEVERFAIL SPRINGWATER LTD - HAZELMERE	68.75
EFT23462	01/06/2012	NK CONTRACTORS (1997) PTY LTD	31,449.00
EFT23463	01/06/2012	NORTHAM'S AVON DESCENT ASSOCIATION	670.00
EFT23464	01/06/2012	ON SITE RENTALS PTY LTD	680.90
EFT23465	01/06/2012	PERRY ENVIRONMENTAL CONTRACTING	2,970.00
EFT23466	01/06/2012	PIRTEK	190.05
EFT23467	01/06/2012	PORTNER PRESS PTY LTD	97.00
EFT23468	01/06/2012	ROSS HUMAN DIRECTIONS	4,018.66
EFT23469	01/06/2012	SAFETY SIGNS SERVICE	136.95
EFT23470	01/06/2012	SEEK LIMITED	473.00
EFT23471	01/06/2012	SEME ELECTRICAL ENGINEERING	16,854.20
EFT23472	01/06/2012	TELSTRA - A/C 008 2879 300 - SECONDARY WASTE PRJ	167.67
EFT23473	01/06/2012	TIM DAVIES LANDSCAPING PTY LTD	858.00
EFT23474	01/06/2012	TOTALLY WORKWEAR MIDLAND	148.50

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Cheque /EFT No	Date	Payee	Amount
EFT23475	01/06/2012	VISY RECYCLING	24.39
EFT23476	01/06/2012	VOLICH WASTE CONTRACTORS PTY LTD	44.00
EFT23477	01/06/2012	WA MACHINERY GLASS	2,046.00
EFT23478	01/06/2012	WESTRAC EQUIPMENT PTY LTD	2,882.11
EFT23479	01/06/2012	WORKPAC PTY LTD	3,601.34
EFT23480	06/06/2012	ANYTHING TELEPHONE & DATA (ATD)	6,349.20
EFT23481	06/06/2012	EQUIPMENT GROUP AUSTRALIA P/L T/A EARTHWEST CONSTRUCTION & MINING	166.60
EFT23482	06/06/2012	KLB SYSTEMS	10,070.50
EFT23483	06/06/2012	LOCAL GOVERNMENT MANAGERS OF AUSTRALIA (WA)	85.00
EFT23484	06/06/2012	ACCESS INDUSTRIAL TYRES PTY LTD	187.00
EFT23485	06/06/2012	ALL DAY CONTRACTING	21,377.46
EFT23486	06/06/2012	BUDGET RENT A CAR	104.90
EFT23487	06/06/2012	BUNNINGS BUILDING SUPPLIES PTY LTD	21.94
EFT23488	06/06/2012	C4 CONCEPTS PTY LTD	572.00
EFT23489	06/06/2012	CHRIS KERSHAW PHOTOGRPHY	393.75
EFT23490	06/06/2012	CMA RECYCLING PTY LTD	1,328.97
EFT23491	06/06/2012	CMS EVENTS	4,460.19
EFT23492	06/06/2012	COMSYNC CONSULTING PTY LTD	4,048.00
EFT23493	06/06/2012	CROSSLAND & HARDY PTY LTD	548.22
EFT23494	06/06/2012	ENVIRONMENT HOUSE	467.50
EFT23495	06/06/2012	FAST FINISHING SERVICES	332.20
EFT23496	06/06/2012	FILTERS PLUS	94.05
EFT23497	06/06/2012	HILLS FRESH	62.05
EFT23498	06/06/2012	KELLY SERVICES (AUSTRALIA) LTD	292.21
EFT23499	06/06/2012	LESMURDIE BUS SERVICE	330.00
EFT23500	06/06/2012	LIQUOR TRADERS AUSTRALIA	397.39
EFT23501	06/06/2012	MAJOR MOTORS PTY LTD	165.63
EFT23502	06/06/2012	MARK PRIEST	363.00
EFT23503	06/06/2012	MUNDARING TYRE CENTRE	502.00
EFT23504	06/06/2012	NEVERFAIL SPRINGWATER	112.50
EFT23505	06/06/2012	PIRTEK	1,085.56
EFT23506	06/06/2012	PORTNER PRESS PTY LTD	97.00
EFT23507	06/06/2012	QUALITY DESIGN STEEL	22,187.00
EFT23508	06/06/2013	RESEARCH SOLUTIONS PTY LTD	1,120.00
EFT23509	06/06/2012	ROSS HUMAN DIRECTIONS	4,018.66
EFT23510	06/06/2012	SEEK LIMITED	236.50
EFT23511	06/06/2012	STEVENSON CONSULTING	3,696.00
EFT23512	06/06/2012	SYNERGY	5,242.40
EFT23513	06/06/2012	TELSTRA	472.35
EFT23514	06/06/2012	THE COMPOST TEA COMPANY	732.85
EFT23515	06/06/2012	TOTAL GREEN RECYCLING	2,596.88
EFT23516	06/06/2012	TOTALLY WORKWEAR MIDLAND	177.62
EFT23517	06/06/2012	TRANEN PTY LTD	3,274.94
EFT23518	06/06/2012	WESTRAC EQUIPMENT PTY LTD	4,868.02
EFT23519	06/06/2012	WORKPAC PTY LTD	361.86
EFT23520	12/06/2012	MOTORCHARGE PTY LTD	6,914.69

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Cheque /EFT No	Date	Payee	Amount
EFT23521	12/06/2012	PAYG PAYMENTS	54,288.80
EFT23522	12/06/2012	GHD	1,320.00
EFT23523	12/06/2012	IPING PTY LTD	1,128.80
EFT23524	12/06/2012	ACCESS INDUSTRIAL TYRES PTY LTD	1,322.20
EFT23525	12/06/2012	ASCOT QUAYS APARTMENT HOTEL PTY LTD	752.00
EFT23526	12/06/2012	BELMONT - REDCLIFFE NEWSROUND	81.42
EFT23527	12/06/2012	CHAMBERLAIN AUTO ELECTRICS	346.78
EFT23528	12/06/2012	CJD EQUIPMENT PTY LTD	202.07
EFT23529	12/06/2012	CROMMELINS AUSTRALIA	346.17
EFT23530	12/06/2012	ENVIRONMENT HOUSE	340.45
EFT23531	12/06/2012	FILTERS PLUS	1,449.53
EFT23532	12/06/2012	GEOSYNTHETIC CONSULTANTS AUSTRALIA PTY LTD	4,950.00
EFT23533	12/06/2012	GOODCHILD ENTERPRISES	222.20
EFT23534	12/06/2012	IRIS CONSULTING GROUP PTY LTD	490.00
EFT23535	12/06/2012	J & K HOPKINS	1,964.00
EFT23536	12/06/2012	LEN FRENCH FENCING CONTRACTOR	1,527.00
EFT23537	12/06/2012	LINFOX ARMAGUARD PTY LTD	172.82
EFT23538	12/06/2012	M & M TRUST - HANDYMAN	215.07
EFT23539	12/06/2012	MUNDARING ROOFING & PATIOS	1,430.00
EFT23540	12/06/2012	PIRTEK	142.20
EFT23541	12/06/2012	SHUGS ELECTRICAL	88.00
EFT23542	12/06/2012	SPUDS GARDENING SERVICES	1,221.00
EFT23543	12/06/2012	TELSTRA	802.05
EFT23544	12/06/2012	TOLL PRIORITY	56.20
EFT23545	12/06/2012	TOTALLY WORKWEAR MIDLAND	313.27
EFT23546	12/06/2012	UNIQUE WASTE MANAGEMENT SERVICES	176.55
EFT23547	12/06/2012	VALLEY ROAD PTY T/A CHICA CATERING	716.75
EFT23548	12/06/2012	WESTRAC EQUIPMENT PTY LTD	3,787.07
EFT23549	12/06/2012	WORKPAC PTY LTD	5,391.37
EFT23550	15/06/2012	CA TECHNOLOGY PTY LTD T/A CAMM MANAGEMENT SOLUTIONS	13,474.56
EFT23551	15/06/2012	INTEWORK INC	758.91
EFT23552	15/06/2012	OAKVALE TREASURY	2,492.60
EFT23553	15/06/2012	PERTH SECURITY SERVICES - MCW CORPORATION PTY LTD	6,277.14
EFT23554	15/06/2012	ALGA (AUSTRALASIAN LAND & GROUNDWATER ASSOCIATION)	30.00
EFT23555	15/06/2012	BEAUMONDE CATERING	2,460.60
EFT23556	15/06/2012	BOBCAT ATTACH	880.00
EFT23557	15/06/2012	BUNNINGS BUILDING SUPPLIES PTY LTD	197.01
EFT23558	15/06/2012	CMA RECYCLING PTY LTD	154.00
EFT23559	15/06/2012	COLONIAL PRINT & PROMOTIONS	163.19
EFT23560	15/06/2012	COMPU-STOR	886.45
EFT23561	15/06/2012	CORPORATE EXPRESS AUSTRALIA LTD	12.32
EFT23562	15/06/2012	ELEMENT HYDROGRAPHIC SOLUTIONS	696.30
EFT23563	15/06/2012	JAYCOURT NOMINEES PTY LTD T/A BARFIELD MECHANICAL SERVICES	9,857.34
EFT23564	15/06/2012	MACHINERY WAREHOUSE	159.80

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CEO's DELEGATED PAYMENTS LIST
FOR THE MONTH OF JUNE 2012

User: Le Truong



Cheque /EFT No	Date	Payee	Amount
EFT23565	15/06/2012	MIDALIA STEEL	315.65
EFT23566	15/06/2012	MS GROUNDWATER MANAGEMENT	22,000.00
EFT23567	15/06/2012	NEVERFAIL SPRINGWATER LTD - HAZELMERE	108.25
EFT23568	15/06/2012	PARSONS BRINCKERHOFF AUSTRALIA PTY LTD	20,470.00
EFT23569	15/06/2012	PIRTEK	1,568.26
EFT23570	15/06/2012	SNAP PRINTING	271.20
EFT23571	15/06/2012	SOURCE FOODS	384.18
EFT23572	15/06/2012	ST JOHN AMBULANCE ASSOCIATION	480.00
EFT23573	15/06/2012	SUPERCLEAN LAUNDRY AND LINEN	89.10
EFT23574	15/06/2012	SWAN CHAMBER OF COMMERCE INC	90.00
EFT23575	15/06/2012	TELSTRA	178.00
EFT23576	15/06/2012	UNIQUE WASTE MANAGEMENT SERVICES	642.38
EFT23577	15/06/2012	UNISON INTERACTIVE PTY LTD	1,360.00
EFT23578	15/06/2012	VALLEY ROAD PTY T/A CHICA CATERING	3,277.15
EFT23579	15/06/2012	WESTRAC EQUIPMENT PTY LTD	5,088.74
EFT23580	15/06/2012	WORKPAC PTY LTD	5,136.49
EFT23581	19/06/2012	FILTER SUPPLIES (WA) PTY LTD	323.40
EFT23582	19/06/2012	KLB SYSTEMS	10,626.00
EFT23583	19/06/2012	MORLEY GENERAL CLEANING SERVICE	7,089.36
EFT23584	19/06/2012	PRESTIGE ALARMS	181.50
EFT23585	19/06/2012	RED 11 PTY LTD	1,266.11
EFT23586	19/06/2012	TANIA WELLS	265.00
EFT23587	19/06/2012	AIR FILTER DRY CLEAN SYSTEMS PTY LTD	200.11
EFT23588	19/06/2012	ALL DAY CONTRACTING	31,215.25
EFT23589	19/06/2012	ANIMAL PEST MANAGEMENT SERVICES	717.20
EFT23590	19/06/2012	AUSTRALIA POST - RED HILL	255.64
EFT23591	19/06/2012	AUSTRALIAN INSTITUTE OF MANAGEMENT - AIM	2,070.00
EFT23592	19/06/2012	BOBCAT ATTACH	88.00
EFT23593	19/06/2012	BOC GASES	435.44
EFT23594	19/06/2012	BP AUSTRALIA LIMITED	97,309.87
EFT23595	19/06/2012	BP AUSTRALIA PTY LTD	4,769.74
EFT23596	19/06/2012	BP GIDGEGANNUP	28.60
EFT23597	19/06/2012	C4 CONCEPTS PTY LTD	1,430.00
EFT23598	19/06/2012	CHAPEL FARM	500.00
EFT23599	19/06/2012	CJD EQUIPMENT PTY LTD	1,246.43
EFT23600	19/06/2012	COMSYNC CONSULTING PTY LTD	2,560.25
EFT23601	19/06/2012	COVS PARTS PTY LTD	15.16
EFT23602	19/06/2012	CPR ELECTRICAL SERVICES	705.65
EFT23603	19/06/2012	DUN & BRADSTREET PTY LTD	59.40
EFT23604	19/06/2012	FUJI XEROX AUSTRALIA PTY LTD	217.03
EFT23605	19/06/2012	GOURMET INDULGENCE	303.10
EFT23606	19/06/2012	HILLS FRESH	134.53
EFT23607	19/06/2012	KELLY SERVICES (AUSTRALIA) LTD	338.36
EFT23608	19/06/2012	MAIL PLUS PERTH	277.20
EFT23609	19/06/2012	MIDLAND TOYOTA	883.31
EFT23610	19/06/2012	MUNDARING ROOFING & PATIOS	5,280.00
EFT23611	19/06/2012	NEVERFAIL SPRINGWATER	60.00

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EFT23612	19/06/2012	RESEARCH SOLUTIONS PTY LTD	21,115.25
EFT23613	19/06/2012	ROSS HUMAN DIRECTIONS	12,657.46
EFT23614	19/06/2012	TOTALLY WORKWEAR MIDLAND	61.16
EFT23615	19/06/2012	TRANSPACIFIC CLEANAWAY LTD	118.29
EFT23616	19/06/2012	WREN OIL	18.15
EFT23617	19/06/2012	KLB SYSTEMS	1,089.00
EFT23618	19/06/2012	LIEBHERR AUSTRALIA PTY LTD	982.08
EFT23619	19/06/2012	ACCESS INDUSTRIAL TYRES PTY LTD	93.50
EFT23620	19/06/2012	AIR FILTER DRY CLEAN SYSTEMS PTY LTD	229.25
EFT23621	19/06/2012	BUNNINGS BUILDING SUPPLIES PTY LTD	66.71
EFT23622	19/06/2012	CABCHARGE	6.00
EFT23623	19/06/2012	CJD EQUIPMENT PTY LTD	1,098.79
EFT23624	19/06/2012	CORPORATE EXPRESS AUSTRALIA LTD	462.67
EFT23625	19/06/2012	CUTTING EDGES REPLACEMENT PARTS PTY LTD	1,902.24
EFT23626	19/06/2012	HIGHWAY MOTOR TRIMMERS	374.00
EFT23627	19/06/2012	KONICA MINOLTA BUSINESS SOLUTIONS AUSTRALIA P/L	576.25
EFT23628	19/06/2012	KOTT GUNNING LAWYERS	43.45
EFT23629	19/06/2012	PIRTEK	143.26
EFT23630	19/06/2012	REGENERATED LANDSCAPES	1,000.00
EFT23631	19/06/2012	ROSS HUMAN DIRECTIONS	2,438.79
EFT23632	19/06/2012	RUDD INDUSTRIAL AND FARM SUPPLIES	160.60
EFT23633	19/06/2012	SEEK LIMITED	236.50
EFT23634	19/06/2012	THE UTESHED	240.00
EFT23635	19/06/2012	UNIQUE WASTE MANAGEMENT SERVICES	693.00
EFT23636	19/06/2012	WESTRAC EQUIPMENT PTY LTD	28,470.50
EFT23637	19/06/2012	WORKPAC PTY LTD	4,225.22
EFT23638	19/06/2012	WESTERN TREE RECYCLERS	48,946.66
EFT23639	25/06/2012	WALGS PLAN	82,523.37
EFT23640	26/06/2012	ANYTHING TELEPHONE & DATA (ATD)	528.00
EFT23641	26/06/2012	KLB SYSTEMS	1,562.00
EFT23642	26/06/2012	LIEBHERR AUSTRALIA PTY LTD	118.86
EFT23643	26/06/2012	MORLEY GENERAL CLEANING SERVICE	1,518.00
EFT23644	26/06/2012	ADCORP	4,423.05
EFT23645	26/06/2012	AGPARTS WAREHOUSE	62.00
EFT23646	26/06/2012	AMBIUS	987.42
EFT23647	26/06/2012	AUSTRALIAN LABORATORY SERVICES PTY LTD	2,369.40
EFT23648	26/06/2012	BUNNINGS BUILDING SUPPLIES PTY LTD	30.32
EFT23649	26/06/2012	C4 CONCEPTS PTY LTD	500.50
EFT23650	26/06/2012	CAPITAL TRANSPORT SERVICES (WA) PTY LTD	2,576.48
EFT23651	26/06/2012	CARPENTRY, HOUSE AND YARD MAINTENANCE	2,630.00
EFT23652	26/06/2012	COMSYNC CONSULTING PTY LTD	2,359.50
EFT23653	26/06/2012	COOL CLEAR WATER GROUP LTD	290.40
EFT23654	26/06/2012	CORPORATE EXPRESS AUSTRALIA LTD	1,158.72
EFT23655	26/06/2012	EVANS & SIMPSON TRADING	315.11
EFT23656	26/06/2012	GERALDINE BUSBY	521.67
EFT23657	26/06/2012	HILLS FRESH	66.78
EFT23658	26/06/2012	KALAMUNDA TOYOTA	39,179.10

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EFT23659	26/06/2012	KELLY SERVICES (AUSTRALIA) LTD	261.45
EFT23660	26/06/2012	KINETIC HEALTH GROUP PTY LTD	423.50
EFT23661	26/06/2012	LANDFILL GAS & POWER PTY LTD	4,624.37
EFT23662	26/06/2012	LANDMARK OPERATIONS LIMITED	730.95
EFT23663	26/06/2012	M2 TECHNOLOGY	275.00
EFT23664	26/06/2012	MUNDARING TYRE CENTRE	35.00
EFT23665	26/06/2012	NEVERFAIL SPRINGWATER	60.00
EFT23666	26/06/2012	PARSONS BRINCKERHOFF AUSTRALIA PTY LTD	2,047.00
EFT23667	26/06/2012	PAYG PAYMENTS	64,030.04
EFT23668	26/06/2012	PITNEY BOWES AUSTRALIA (WA)	333.64
EFT23669	26/06/2012	ROSS HUMAN DIRECTIONS	1,646.77
EFT23670	26/06/2012	RUDD INDUSTRIAL AND FARM SUPPLIES	1,470.72
EFT23671	26/06/2012	SETON AUSTRALIA	319.00
EFT23672	26/06/2012	SNAP PRINTING	272.00
EFT23673	26/06/2012	ST JOHN AMBULANCE ASSOCIATION	160.00
EFT23674	26/06/2012	TELSTRA	38.50
EFT23675	26/06/2012	TELSTRA	19.25
EFT23676	26/06/2012	THE WORM SHED	815.00
EFT23677	26/06/2012	VALLEY ROAD PTY T/A CHICA CATERING	968.00
EFT23678	26/06/2012	WESTRAC EQUIPMENT PTY LTD	626.29
EFT23679	26/06/2012	WICKED LITTLE CUPCAKES	157.50
EFT23680	29/06/2012	BORAL BRICKS WESTERN AUSTRALIA PTY LTD	113,750.00
EFT23681	29/06/2012	ADT SECURITY	1,382.59
EFT23682	29/06/2012	GHD	880.00
EFT23683	29/06/2012	GPS TECHNOLOGIES	478.00
EFT23684	29/06/2012	KLB SYSTEMS	7,700.00
EFT23685	29/06/2012	KONE BUILDING DOORS - A DIV OF KONE ELEVATORS P/L	107.78
EFT23686	29/06/2012	PERTH SECURITY SERVICES - MCW CORPORATION PTY LTD	9,949.23
EFT23687	29/06/2012	WA HINO SALES AND SERVICE	107.88
EFT23688	29/06/2012	ACCESS INDUSTRIAL TYRES PTY LTD	93.50
EFT23689	29/06/2012	ADCORP	1,013.26
EFT23690	29/06/2012	ADFORM SHOPFITTING PTY LTD	3,300.00
EFT23691	29/06/2012	AIRWELL GROUP PTY LTD	2,629.62
EFT23692	29/06/2012	ATC WILLIAMS PTY LTD	665.50
EFT23693	29/06/2012	AUSTRACLEAR LIMITED (ASX)	32.34
EFT23694	29/06/2012	AUSTRALIAN LABORATORY SERVICES PTY LTD	39,571.40
EFT23695	29/06/2012	BATTERY WORLD	350.00
EFT23696	29/06/2012	BIN BATH AUSTRALIA PTY LTD	271.04
EFT23697	29/06/2012	BOFFINS BOOKSHOP	130.66
EFT23698	29/06/2012	BRING COURIERS	1,271.11
EFT23699	29/06/2012	BT EQUIPMENT PTY LTD T/A TUTT BRYANT EQUIPMENT	6,119.21
EFT23700	29/06/2012	CHAMBERLAIN AUTO ELECTRICS	2,089.25
EFT23701	29/06/2012	CJD EQUIPMENT PTY LTD	26,595.81
EFT23702	29/06/2012	COLONIAL PRINT & PROMOTIONS	2,157.10
EFT23703	29/06/2012	CORPORATE EXPRESS AUSTRALIA LTD	702.37
EFT23704	29/06/2012	COVS PARTS PTY LTD	344.87
EFT23705	29/06/2012	CVP ELECTRICAL	19,140.00



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EFT23706	29/06/2012	DAVID GRAY & CO PTY LTD	613.04
EFT23707	29/06/2012	EMERSON NETWORK POWER AUSTRALIA PTY LTD	6,024.70
EFT23708	29/06/2012	ETIKO PTY LTD	1,129.70
EFT23709	29/06/2012	EURO DIESEL SERVICES PTY LTD	38.94
EFT23710	29/06/2012	FAIRFAX RADIO NETWORK PTY LTD	4,070.00
EFT23711	29/06/2012	FRUIT BOOST PTY LTD ATF BANDITS TRUST	878.90
EFT23712	29/06/2012	FUJI XEROX AUSTRALIA PTY LTD	1,033.88
EFT23713	29/06/2012	G & S FURNITURE SALES (WA) PTY LTD	838.00
EFT23714	29/06/2012	GOURMET INDULGENCE	747.00
EFT23715	29/06/2012	HAYS SPECIALIST RECRUITMENT	735.20
EFT23716	29/06/2012	IT VISION AUSTRALIA PTY LTD	324.50
EFT23717	29/06/2012	J & K HOPKINS	6,650.00
EFT23718	29/06/2012	JOANNE WOODBRIDGE	377.92
EFT23719	29/06/2012	KOOYA CONSULTANCY	3,354.00
EFT23720	29/06/2012	LEN FRENCH FENCING CONTRACTOR	1,490.00
EFT23721	29/06/2012	MACHINERY WAREHOUSE	145.00
EFT23722	29/06/2012	MCLEODS BARRISTERS & SOLICITORS	3,650.70
EFT23723	29/06/2012	MIDLAND TOYOTA	659.33
EFT23724	29/06/2012	MUNDARING CONCRETE PTY LTD	6,402.00
EFT23725	29/06/2012	NATIONAL LUBRICATION SYSTEMS	143.17
EFT23726	29/06/2012	NESSCO GROUP	770.00
EFT23727	29/06/2012	NEVERFAIL SPRINGWATER	112.50
EFT23728	29/06/2012	NEVERFAIL SPRINGWATER LTD - COPPIN ROAD	27.50
EFT23729	29/06/2012	NEVERFAIL SPRINGWATER LTD - HAZELMERE	16.25
EFT23730	29/06/2012	NORTHAM'S AVON DESCENT ASSOCIATION	5,500.00
EFT23731	29/06/2012	ON SITE RENTALS PTY LTD	688.05
EFT23732	29/06/2012	PIRTEK	218.27
EFT23733	29/06/2012	PRESTIGE PUMP RENTALS	7,975.00
EFT23734	29/06/2012	RENTOKIL INITIAL PTY LTD	374.00
EFT23735	29/06/2012	SIGNS & LINES	1,598.60
EFT23736	29/06/2012	SLR CONSULTING AUSTRALIA PTY LTD	5,225.00
EFT23737	29/06/2012	SOURCE FOODS	1,107.15
EFT23738	29/06/2012	TELSTRA	482.84
EFT23739	29/06/2012	TIM DAVIES LANDSCAPING PTY LTD	3,389.10
EFT23740	29/06/2012	TOTALLY WORKWEAR MIDLAND	59.07
EFT23741	29/06/2012	TOURISM COUNCIL WESTERN AUSTRALIA	250.00
EFT23742	29/06/2012	VISY RECYCLING	73.18
EFT23743	29/06/2012	VOLICH WASTE CONTRACTORS PTY LTD	44.00
EFT23744	29/06/2012	WESTRAC EQUIPMENT PTY LTD	2,332.92
EFT23745	29/06/2012	WORK CLOBBER	125.85
EFT23746	29/06/2012	WORKPAC PTY LTD	4,214.94
EFT23747	29/06/2012	YEOMAN PTY LTD ATF THE RJ ROHRLACH FAMILY TRUST	1,100.00
219314	01/06/2012	EMRC PETTY CASH - BELMONT	490.25
219315	01/06/2012	EMRC PETTY CASH - REDHILL	139.70
219316	12/06/2012	EMRC PETTY CASH - HAZELMERE	188.45
219317	25/06/2012	AMP SUPER LEADER	690.37
219318	25/06/2012	GENERATIONS PERSONAL SUPERANNUATION PLAN	420.16



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No	Date	Payee	Amount
219319	25/06/2012	MEDIA SUPER	322.12
219320	25/06/2012	AMP LIFE LTD	1,544.42
219321	25/06/2012	AUSTRALIAN SUPER	2,715.88
219322	25/06/2012	BENDIGO BANK	178.25
219323	25/06/2012	BT BUSINESS SUPER	970.60
219324	25/06/2012	BT LIFETIME - PERSONAL SUPER	411.43
219325	25/06/2012	CBUS INDUSTRY SUPER	464.08
219326	25/06/2012	COLONIAL FIRST STATE	102.60
219327	25/06/2012	EMRC PETTY CASH - REDHILL	370.65
219328	25/06/2012	MTAA SUPERANNUATION FUND	357.15
219329	25/06/2012	NORWICH UNION LIFE INSURANCE SOCIETY	512.74
219330	25/06/2012	ONEPATH LIFE LTD	76.28
219331	25/06/2012	RETAIL EMPLOYEES SUPERANNUATION TRUST	294.72
219332	25/06/2012	ZURICH AUSTRALIAN SUPERANNUATION	452.80
219333	29/06/2012	CITY OF SWAN	9,244.00
219334	29/06/2012	DEPARTMENT OF TRANSPORT - BULK BILLING	9,577.90
611	15/06/2012	WESTPAC BANKING CORPORATION	2,025,367.08
612	29/06/2012	WBC - CORPORATE MASTERCARD - RYAN HURST	7,353.70
613	29/06/2012	WBC - CORPORATE MASTER CARD - B JONES	537.00
614	29/06/2012	WBC - CORPORATE MASTER CARD - D AMEDURI	3,813.74
615	29/06/2012	WBC - CORPORATE MASTER CARD - MARILYNN HORGAN	3,650.03
616	29/06/2012	WBC - CORPORATE MASTER CARD - S FITZPATRICK	88.97
617	29/06/2012	WBC - CORPORATE MASTERCARD - H LIEW	1,039.70
PAY-25	05/06/2012	PAYROLL FE 5/6/12	183,302.47
PAY-25.1	18/06/2012	PAYROLL	16,234.32
PAY-26	19/06/2012	PAYROLL FE 19/6/12	183,708.24
1*JUN12	01/06/2012	BANK CHARGES 1461 - 1465	1,479.09
			<u>3,734,310.26</u>
		LESS CANCELLED CHEQUES & EFTs	
EFT23508	06/06/2012	RESEARCH SOLUTIONS PTY LTD	-1,120.00
		TOTAL	<u>3,733,190.26</u>



14.2 FINANCIAL REPORT FOR PERIOD ENDED 31 MAY 2012

REFERENCE: COMMITTEES-14396

PURPOSE OF REPORT

The purpose of this report is to provide Council with an overview of the Eastern Metropolitan Regional Council's (EMRC's) financial performance for the period ended 31 May 2012.

KEY ISSUES AND RECOMMENDATION(S)

- Significant year to date budget variances greater than 10% or \$10,000, whichever is the greater, within each nature and type category on the Statement of Financial Activity as at 31 May 2012 have been identified and are reported on in the body of the report.

Recommendation(s)

That the Statement of Comprehensive Income, Capital Expenditure Statement, Statement of Financial Position and the Statement of Cash and Investments for the period ended 31 May 2012 be received.

SOURCE OF REPORT

Director Corporate Services
Manager Financial Services

BACKGROUND

It is a requirement of the Local Government (Financial Management) Regulations 1996 (Clause 34) that a Local Government is to prepare and present to Council financial reports in such a form as the Local Government considers to be appropriate.

The 2011/2012 Budget was presented in a format that separated operating income and expenditure from other revenue and expenses to provide improved disclosure of Council's underlying operating result.

The financial summaries attached to this report provide an overview of year to date budget performance for operating activities and capital works.

The initial forecast review for 2011/2012 was undertaken during November 2011 and is reflected in the financial reports for the period ended 30 April 2012.

A Statement of Financial Position is also provided with year to date actual balances compared with budget provisions and end of year forecasts for all balance sheet items.

REPORT

Outlined below are financial summaries for the period ended 31 May 2012. Where possible the year to date monthly budget allocations have been reviewed in order to match the appropriate timing for the various projects budgeted to be undertaken. This will provide a better comparison between the year to date actual and year to date budget figures.



Item 14.2 continued

Statement of Comprehensive Income - Nature and Type (refer Attachment 1)

The operating result from normal activities as at 31 May 2012 is a favourable variance of \$3,787,480. The following information is provided on key aspects of Council's financial performance:

<u>Operating Income</u>	<i>Year to Date</i>	A favourable variance of \$1,219,380 (4.06%).
	<i>End of Year Forecast</i>	A favourable variance of \$3,116,185 (9.53%).

Operating Income variances previously reported to Council:

1. Interest Earnings on Municipal Cash and Investments of \$931,308 is \$572,180 above the year to date budget of \$359,128. This is partially offset by the Interest Earnings on Restricted Cash Investments which is \$317,148 below the year to date budget of \$1,751,871.

The variance between the two categories of income is a result of the accounting treatment of accrued interest applicable to the Municipal and Reserve funds (Refer also Interest Restricted Cash Investments). Interest earnings income is allocated to the appropriate funds when received.

2. Year to date Reimbursements income of \$705,620 is \$106,119 (17.70%) above the year to date budget of \$599,501. This variation relates principally to the reimbursement of unbudgeted Workers Compensation payments totalling \$60,966 as well as other Corporate Services reimbursements totalling \$30,583.

There were no further significant Operating Income variances as at 31 May 2012.

<u>Operating Expenditure</u>	<i>Year to Date</i>	A favourable variance of \$2,568,100 (9.52%).
	<i>End of Year Forecast</i>	An unfavourable variance of \$1,058,503 (3.56%).

Operating Expenditure variances previously reported to Council:

1. Contract Expenses of \$3,637,854 is \$1,099,932 (23.22%) lower than budget due predominantly to the timing of various projects. Major variations below the year to date budget include Red Hill Administration (\$177,328), Operate and Maintain Stormwater System (\$105,407), Operate and Maintain Plant (\$39,587), Red Hill Ground Water Remediation Project (\$65,904), other Environmental Impact Monitoring projects at Red Hill (\$108,096), Regional Development projects (\$128,203), Environmental Service projects (\$46,393) and various Corporate Services activities (\$420,077).
 2. Year to date Material Expenses is \$411,163 (35.53%) below the year to date budget provisions. The major variance relates to Operating and Maintaining the Class III Waste Disposal Cell (\$169,686). This is dependent on the timing of the purchase of cover for the Class III cell. Other projects from Waste Services contribute (\$94,655) to the variance. Other variances include Corporate Services activities (\$100,208), Regional Development projects (\$21,687) and Environmental Services projects (\$24,772).
 3. Utility Expenses is \$32,166 (18.74%) above the year to date budget provision of \$171,644. The increase is mainly attributable to the increase in electricity usage to commission the air compressor at the Red Hill Waste Facility. Other factors contributing to the increased cost include the increase in electricity price in recent months.
-



Item 14.2 continued

4. Depreciation Expenses of \$3,813,658 is \$513,577 (11.87%) below the year to date budget. The variance is attributable to the timing of the capital expenditure to date. Capital expenditure as at 31 May 2012 totalled \$4,821,566 compared to a full year forecast of \$8,986,259.

There were no further significant Operating Expenditure variances as at 31 May 2012.

*Other	<i>Year to Date</i>	A favourable variance of \$1,314,557 (22.61%).
<u>Revenues and Expenses (Net)</u>	<i>End of Year Forecast</i>	A favourable variance of \$479,242 (7.77%).

** Note: This section also includes Unrealised Gain/Loss from change in fair value of Investments*

Other Revenues and Expenses variances previously reported to Council:

1. Interest Earnings on Restricted Cash Investments of \$1,434,723 is \$317,148 (18.10%) below the year to date budget of \$1,751,871. This is offset by the Interest Earnings on Municipal Cash and Investments which is \$572,180 above the year to date budget of \$359,128.

The variance between the two categories of income is a result of the accounting treatment of accrued interest applicable to the Municipal and Reserve funds (Refer also Interest Municipal Cash and Investments). Interest earnings income is allocated to the appropriate funds when received.

2. Proceeds from the Sale of Assets of \$1,667,098 is \$772,688 (86.39%) above the year to date budget of \$894,410. This relates to the unbudgeted proceeds from the sale of land at Ascot Place associated with the Great Eastern Highway extension. This is also reflected at year end with the forecast being \$701,181 above the annual budget provision.
3. Salary Expenses is \$54,521 (20.78%) below the budget provision of \$262,318. This is attributable to the timing of recruiting a new budgeted staff member (Project Development Officer) for the Resource Recovery project.
4. Year to date Contract Expenses is \$121,769 (22.33%) below the year to date budget provision of \$545,333. This relates to the timing of Resource Recovery project consultancy contracts.
5. Material Expenses of \$11,203 is \$12,529 (52.79%) below the year to date budget provision of \$23,732. This principally relates to printing expenses associated with the Resource Recovery Project environmental approvals (Task 15).
6. Miscellaneous Expenses is \$63,713 (75.97%) below the year to date budget provision of \$83,870. This principally relates to the Resource Recovery Project Study Tour (budget provision \$46,000) yet to be undertaken.
7. Year to date Carrying Amount of Assets Disposed Of is \$202,143 (52.50%) below the year to date budget provision of \$385,040. This relates specifically to the timing on the disposal by auction of fleet vehicles due for change over.
8. The total change in Fair Value of Investments for the period ending 31 May 2012 is a Realised net gain of \$315,744.

Unrealised gains or losses from the change in fair value of investments is attributable to the change in value of ADIs as at 31 May 2012. All of EMRC's ADIs in its portfolio have matured, been redeemed or sold. Consequently there are no unrealised gains or losses. Any actual gains or losses are reflected in the Realised Gains or Losses.

There were no further significant Other Revenues and Expenses variances as 31 May 2012.



Item 14.2 continued

Capital Expenditure Statement (refer Attachment 2)

<u>Capital Expenditure</u>	<i>Year to Date</i>	A favourable variance of \$2,748,013.
	<i>End of Year Forecast</i>	An unfavourable variance of \$113,902.

Capital Expenditure variances:

A favourable variance of \$2,748,013 exists as at 31 May 2012 when compared to the year to date budget provision. The year to date budget provisions are used as a guide only as expenditure of a capital nature is undertaken as and when required.

Year to date capital expenditure totals \$4,821,566. Significant capital expenditure items to 31 May 2012 include progress work undertaken on the construction of the Waste Management Facility Administration Building at the Red Hill Waste Disposal Site (year to date expenditure of \$252,734 compared to an annual budget of \$334,000), purchase of plant and minor plant totalling \$2,994,765 at the Red Hill Landfill Facility (including \$1,190,000 for the purchase of a Bomag refuse compactor, \$875,914 for the purchase of two Volvo A30F Articulated Haulers and \$296,120 for the purchase a Volvo EC 290CLC Excavator), purchase of plant for Hazelmere \$99,871, year to date capital improvements to the Ascot Place administration building totalling \$272,755 compared to an annual budget of \$305,000, and year to date expenditure of \$253,214 compared to a total annual budget of \$275,238 relating to the purchase of Ascot Place vehicles.

Capital expenditure has been forecast to be above the annual budget provisions by \$113,902 (1.28%) at year end as outlined to Council at its April 2012 meeting.

Statement of Financial Position (refer Attachment 3)

The Balance Sheet shows the overall impact of actual balances compared with budget provisions and end of year forecasts for operating and capital works activities.

It has been forecast that Total Equity as at 30 June 2012 will be above the original budget estimate of \$71,729,172 by \$2,536,924.

Statement of Cash and Investments (refer Attachment 4)

The level of cash and investments in the Municipal fund as at 31 May 2012 is \$17,884,643 and Restricted Assets amount to \$29,308,213. This figure is net of cumulative unrealised losses of \$3,180,227 which have been provided for in this amount.

The net movement for the month is an increase of \$1,265,743.

The year to date actual Municipal Cash and Investments reflects the current balance to date and is dependent on the timing of payments made and income received. It should also be noted that the transfers to and from the Reserve funds are undertaken at the end of the financial year.

Investment Report (refer Attachment 5)

Term deposits which matured in the month of May 2012 were re-invested into further term deposits together with additional surplus funds.



Item 14.2 continued

STRATEGIC/POLICY IMPLICATIONS

Key Result Area 4 - Good Governance

- 4.6 To provide responsible and accountable governance and management of the EMRC
- 4.7 To continue to improve financial and asset management practices

FINANCIAL IMPLICATIONS

As outlined in the attached financial reports.

SUSTAINABILITY IMPLICATIONS

Nil

ATTACHMENT(S)

1. Statement of Comprehensive Income by Nature and Type (Ref: Committees-14407)
2. Capital Expenditure Statement (Ref: Committees-14408)
3. Statement of Financial Position (Ref: Committees-14409)
4. Statement of Cash and Investments (Ref: Committees-14410)
5. Investment Report (Ref: Committees-14411)

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION(S)

That the Statement of Comprehensive Income, Capital Expenditure Statement, Statement of Financial Position and the Statement of Cash and Investments for the period ended 31 May 2012 be received.

COUNCIL RESOLUTION(S)

MOVED CR PULE

SECONDED CR FÄRDIG

THAT THE STATEMENT OF COMPREHENSIVE INCOME, CAPITAL EXPENDITURE STATEMENT, STATEMENT OF FINANCIAL POSITION AND THE STATEMENT OF CASH AND INVESTMENTS FOR THE PERIOD ENDED 31 MAY 2012 BE RECEIVED.

CARRIED UNANIMOUSLY



STATEMENT OF COMPREHENSIVE INCOME

Nature and Type

Year to Date			May 2012		Full Year		
Actual	Budget	Variance		Forecast	Budget	Variance	
Operating Income							
(\$26,925,125)	(\$26,414,582)	\$510,543	(F)	(\$30,830,920)	(\$28,754,116)	\$2,076,804	(F)
(\$363,407)	(\$360,844)	\$2,563	(F)	(\$404,202)	(\$390,849)	\$13,353	(F)
(\$523,613)	(\$508,285)	\$15,328	(F)	(\$509,210)	(\$527,121)	(\$17,911)	(U)
(\$618,550)	(\$670,157)	(\$51,607)	(U)	(\$1,265,345)	(\$698,695)	\$566,650	(F)
(\$931,308)	(\$359,128)	\$572,180	(F)	(\$578,200)	(\$391,786)	\$186,414	(F)
(\$705,620)	(\$599,501)	\$106,119	(F)	(\$1,020,740)	(\$676,194)	\$344,546	(F)
(\$1,182,726)	(\$1,118,473)	\$64,253	(F)	(\$1,194,894)	(\$1,248,565)	(\$53,671)	(U)
(\$31,250,350)	(\$30,030,970)	\$1,219,380	(F)	(\$35,803,511)	(\$32,687,326)	\$3,116,185	(F)
Operating Expenditure							
\$6,425,058	\$6,915,636	\$490,579	(F)	\$7,361,578	\$7,731,805	\$370,227	(F)
\$3,637,854	\$4,737,785	\$1,099,932	(F)	\$6,205,563	\$5,219,223	(\$986,340)	(U)
\$746,084	\$1,157,246	\$411,163	(F)	\$1,295,230	\$1,257,363	(\$37,867)	(U)
\$203,810	\$171,644	(\$32,166)	(U)	\$196,132	\$187,359	(\$8,773)	(U)
\$679,336	\$658,570	(\$20,766)	(U)	\$709,089	\$718,520	\$9,431	(F)
\$14,611	\$13,563	(\$1,048)	(U)	\$14,800	\$14,800	\$0	(F)
\$207,383	\$200,629	(\$6,754)	(U)	\$216,443	\$216,782	\$339	(F)
\$3,813,658	\$4,327,235	\$513,577	(F)	\$4,561,923	\$4,720,972	\$159,049	(F)
\$8,817,371	\$8,923,451	\$106,080	(F)	\$10,318,604	\$9,747,671	(\$570,933)	(U)
\$61,986	\$57,191	(\$4,795)	(U)	\$120,555	\$114,384	(\$6,171)	(U)
(\$212,895)	(\$200,596)	\$12,299	(F)	(\$230,715)	(\$218,180)	\$12,535	(F)
\$24,394,254	\$26,962,354	\$2,568,100	(F)	\$30,769,202	\$29,710,699	(\$1,058,503)	(U)
(\$6,856,096)	(\$3,068,616)	\$3,787,480	(F)	(\$5,034,309)	(\$2,976,627)	\$2,057,682	(F)
Surplus	Surplus		OPERATING RESULT FROM NORMAL ACTIVITIES	Surplus	Surplus		

Notes:

1. User Charges - include member Councils, WMRC and casual users pertaining to waste, risk management and environmental services fees and charges;
2. Special Charges - Waste Education Levy;
3. Contributions - member Councils' contributions to projects and services;
4. Operating Grants - grant income predominately from government agencies; and
5. Miscellaneous Expenses - includes the Landfill Levy expense of \$8,205,982 as at 31 May 2012.

Operating Income and Expenditure relates to the ordinary operations of the organisation.

Other Revenues and Expenses relates to the Resource Recovery Project, interest from cash reserves and disposal of assets.

(F) denotes Favourable variance and (U) denotes Unfavourable variance



STATEMENT OF COMPREHENSIVE INCOME

Nature and Type

Year to Date			May 2012			Full Year		
Actual	Budget	Variance		Forecast	Budget	Variance		
Other Revenues								
(\$4,782,199)	(\$4,682,807)	\$99,392	(F)	Secondary Waste Charge	(\$5,386,416)	(\$5,086,092)	\$300,324	(F)
(\$1,434,723)	(\$1,751,871)	(\$317,148)	(U)	Interest Restricted Cash Investments	(\$1,918,022)	(\$1,911,190)	\$6,832	(F)
(\$581)	(\$1,419)	(\$838)	(U)	Reimbursements	(\$1,550)	(\$1,550)	\$0	(F)
(\$1,667,098)	(\$894,410)	\$772,688	(F)	Proceeds from Sale of Assets	(\$1,613,954)	(\$912,773)	\$701,181	(F)
(\$7,884,602)	(\$7,330,507)	\$554,095	(F)	Total Other Revenues	(\$8,919,942)	(\$7,911,605)	\$1,008,337	(F)
Other Expenses								
\$207,797	\$262,318	\$54,521	(F)	Salary Expenses	\$238,363	\$292,815	\$54,452	(F)
\$423,564	\$545,333	\$121,769	(F)	Contract Expenses	\$645,160	\$600,100	(\$45,060)	(U)
\$11,203	\$23,732	\$12,529	(F)	Material Expenses	\$23,820	\$26,050	\$2,230	(F)
\$1,843	\$2,926	\$1,083	(F)	Utility Expenses	\$3,200	\$3,200	\$0	(F)
\$1,947	\$2,067	\$120	(F)	Insurance Expenses	\$2,261	\$2,261	\$0	(F)
\$9,284	\$10,758	\$1,474	(F)	Depreciation Expenses	\$11,200	\$11,745	\$545	(F)
\$20,157	\$83,870	\$63,713	(F)	Miscellaneous Expenses	\$53,175	\$87,150	\$33,975	(F)
\$182,897	\$385,040	\$202,143	(F)	Carrying Amount of Assets Disposed Of	\$1,088,268	\$501,566	(\$586,702)	(U)
\$212,895	\$200,260	(\$12,635)	(U)	Costs Allocated	\$206,715	\$218,180	\$11,465	(F)
\$1,071,587	\$1,516,305	\$444,718	(F)	Total Other Expenses	\$2,272,162	\$1,743,067	(\$529,095)	(U)
Realised/Unrealised (Gain)/Loss From Change in Fair Value of Investments								
\$0	\$0	\$0	(F)	Unrealised (Gain)/Loss	\$0	\$0	\$0	(F)
(\$315,744)	\$0	\$315,744	(F)	Realised (Gain)/Loss	\$0	\$0	\$0	(F)
(\$315,744)	\$0	\$315,744	(F)	Total (Gain)/Loss from change in Fair Value of Investments	\$0	\$0	\$0	(F)
(\$7,128,759)	(\$5,814,202)	\$1,314,557	(F)	OPERATING RESULT FROM OTHER ACTIVITIES	(\$6,647,780)	(\$6,168,538)	\$479,242	(F)
Surplus	Surplus				Surplus	Surplus		
(\$13,984,855)	(\$8,882,818)	\$5,102,037	(F)	CHANGE IN NET ASSETS FROM OPERATIONS	(\$11,682,089)	(\$9,145,165)	\$2,536,924	(F)
Surplus	Surplus				Surplus	Surplus		



CAPITAL EXPENDITURE STATEMENT

MAY 2012

Year to Date			On Order	(F) = Favourable variation (U) = Unfavourable variation	Full Year			
Actual	Budget	Variance			Forecast	Budget	Variance	
\$0	\$0	\$0	(F)	\$0	Purchase / Replace Minor Plant and Equipment - Ascot Place (24420/01)	\$1,920	\$0	(\$1,920) (U)
\$253,214	\$247,731	(\$5,483)	(U)	\$174,616	Purchase Vehicles - Ascot Place (24440/00)	\$326,176	\$275,238	(\$50,938) (U)
\$20,637	\$80,960	\$60,323	(F)	\$0	Purchase Furniture Fittings & Equipment - Corporate Services (24510/01)	\$86,094	\$91,440	\$5,346 (F)
\$82,596	\$283,332	\$200,736	(F)	\$72,046	Purchase Information Technology & Communication Equipment (24550/00)	\$405,000	\$425,000	\$20,000 (F)
\$17,273	\$11,332	(\$5,941)	(U)	\$0	Purchase Art Works (24620/00)	\$17,273	\$17,000	(\$273) (U)
\$272,755	\$305,000	\$32,245	(F)	\$0	Capital Improvement Administration Building - Ascot Place (25240/01)	\$305,000	\$305,000	\$0 (F)
\$646,475	\$928,355	\$281,880	(F)	\$246,662		\$1,141,463	\$1,113,678	(\$27,785) (U)



CAPITAL EXPENDITURE STATEMENT

MAY 2012

Year to Date			On Order	(F) = Favourable variation (U) = Unfavourable variation	Full Year		
Actual	Budget	Variance			Forecast	Budget	Variance

Environmental Services

\$0	\$1,332	\$1,332	(F)	\$0	Purchase Office Equipment - Environmental Services (24510/05)	\$2,000	\$2,000	\$0	(F)
\$0	\$1,000	\$1,000	(F)	\$0	Purchase Office Furniture and Fittings - Environmental Services (24610/05)	\$1,500	\$1,500	\$0	(F)
\$0	\$2,332	\$2,332	(F)	\$0		\$3,500	\$3,500	\$0	(F)

Regional Development

\$0	\$666	\$666	(F)	\$0	Purchase Office Equipment - Regional Development (24510/04)	\$1,000	\$1,000	\$0	(F)
\$1,387	\$1,000	(\$387)	(U)	\$0	Purchase Office Furniture and Fittings - Regional Development (24610/04)	\$1,500	\$1,500	\$0	(F)
\$1,387	\$1,666	\$279	(F)	\$0		\$2,500	\$2,500	\$0	(F)

Risk Management

\$5,347	\$332	(\$5,015)	(U)	\$0	Purchase Office Equipment - Risk Management (24510/06)	\$5,846	\$500	(\$5,346)	(U)
\$477	\$332	(\$145)	(U)	\$0	Purchase Office Furniture and Fittings - Risk Management (24610/06)	\$500	\$500	\$0	(F)
\$5,823	\$664	(\$5,159)	(U)	\$0		\$6,346	\$1,000	(\$5,346)	(U)

Resource Recovery

\$225,000	\$0	(\$225,000)	(U)	\$0	Construct and Commission Resource Recovery Park - Land (24150/05)	\$0	\$0	\$0	(F)
\$0	\$179,585	\$179,585	(F)	\$0	Construct and Commission Resource Recovery Park - Infrastructure (24399/01)	\$30,000	\$215,500	\$185,500	(F)



CAPITAL EXPENDITURE STATEMENT

MAY 2012

Year to Date			On Order	(F) = Favourable variation (U) = Unfavourable variation	Full Year				
Actual	Budget	Variance			Forecast	Budget	Variance		
Resource Recovery									
\$0	\$666	\$666	(F)	\$0	Purchase Office Equipment - Resource Recovery (24510/07)	\$1,000	\$1,000	\$0	(F)
\$0	\$3,416	\$3,416	(F)	\$0	Purchase Other Equipment - Resource Recovery (24590/07)	\$4,000	\$4,000	\$0	(F)
\$0	\$2,000	\$2,000	(F)	\$0	Purchase Office Furniture and Fittings - Resource Recovery (24610/07)	\$3,000	\$3,000	\$0	(F)
\$225,000	\$185,667	(\$39,333)	(U)	\$0		\$38,000	\$223,500	\$185,500	(F)

Waste Management

\$271,997	\$510,283	\$238,286	(F)	\$0	Purchase Waste Management Land - Midland Brick (24150/02)	\$500,000	\$570,000	\$70,000	(F)
\$0	\$0	\$0	(F)	\$0	Purchase Waste Management Land - Hazelmere (24150/04)	\$10,000	\$0	(\$10,000)	(U)
\$252,734	\$334,000	\$81,266	(F)	\$7,273	Construct Waste Management Facility Buildings - Red Hill Landfill Facility (24250/01)	\$328,780	\$334,000	\$5,220	(F)
\$0	\$48,896	\$48,896	(F)	\$0	Construct Waste Management Facility Buildings - Hazelmere (24250/02)	\$55,000	\$55,000	\$0	(F)
\$38,669	\$36,652	(\$2,017)	(U)	\$8,245	Construct Weighbridge Office - Hazelmere (24250/03)	\$40,000	\$40,000	\$0	(F)
\$9,800	\$18,326	\$8,526	(F)	\$0	Construct Amenities and Ablution Building - Hazelmere (24250/04)	\$20,000	\$20,000	\$0	(F)
\$15,591	\$22,495	\$6,904	(F)	\$0	Construct Storage Shed for Mattresses - Hazelmere (24250/05)	\$30,000	\$30,000	\$0	(F)
\$3,460	\$0	(\$3,460)	(U)	\$0	Construct Waste Management Facility Buildings - Other - Hazelmere (24259/02)	\$3,460	\$0	(\$3,460)	(U)



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CAPITAL EXPENDITURE STATEMENT

MAY 2012

Year to Date			On Order	(F) = Favourable variation (U) = Unfavourable variation	Full Year			
Actual	Budget	Variance			Forecast	Budget	Variance	
Waste Management								
\$18,731	\$28,941	\$10,210	(F)	\$0	Upgrade Power - Redhill Landfill Facility (24259/03)	\$31,578	\$31,578	\$0 (F)
\$200	\$18,326	\$18,126	(F)	\$11,444	Construct Class III Cell Farm Stage 2 - Red Hill Landfill Facility (24310/11)	\$140,000	\$20,000	(\$120,000) (U)
\$0	\$0	\$0	(F)	\$0	Leachate Project - Red Hill Landfill Facility (24320/02)	\$400,000	\$0	(\$400,000) (U)
\$0	\$110,000	\$110,000	(F)	\$0	Construct Siltation Ponds - Red Hill Landfill Facility (24350/00)	\$0	\$120,000	\$120,000 (F)
\$5,280	\$45,815	\$40,535	(F)	\$0	Construct Nutrient Stripping Pond - Red Hill Landfill Facility (24360/00)	\$5,280	\$50,000	\$44,720 (F)
\$0	\$128,315	\$128,315	(F)	\$0	Construct Roads / Carparks - Red Hill Landfill Facility (24370/00)	\$50,000	\$140,000	\$90,000 (F)
\$2,476	\$855,000	\$852,524	(F)	\$605	Construct Water Storage Dams - Red Hill Landfill Facility (24393/00)	\$514,000	\$960,000	\$446,000 (F)
\$2,700	\$0	(\$2,700)	(U)	\$0	Construct Perimeter Fencing - Hazelmere (24394/03)	\$0	\$0	\$0 (F)
\$0	\$0	\$0	(F)	\$0	Construct Greenwaste Processing Area - Red Hill Landfill Facility (24395/00)	\$100,000	\$0	(\$100,000) (U)
\$825	\$33,902	\$33,077	(F)	\$0	Construct Hardstand and Road - Hazelmere (24395/01)	\$137,000	\$37,000	(\$100,000) (U)
\$0	\$39,600	\$39,600	(F)	\$0	Construct LABC Blending Area - Red Hill Landfill Facility (24395/03)	\$0	\$43,200	\$43,200 (F)
\$12,054	\$27,500	\$15,446	(F)	\$0	Construct Monitoring Bores - Red Hill Landfill Facility (24396/00)	\$30,000	\$30,000	\$0 (F)
\$0	\$110,000	\$110,000	(F)	\$0	Construct Perimeter Bunds - Red Hill Landfill Facility (24397/00)	\$120,000	\$120,000	\$0 (F)
\$0	\$18,268	\$18,268	(F)	\$0	Construct Solar PV Tracking System - Red Hill Landfill Facility (24399/02)	\$0	\$24,606	\$24,606 (F)



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CAPITAL EXPENDITURE STATEMENT

MAY 2012

Year to Date			On Order	(F) = Favourable variation (U) = Unfavourable variation	Full Year		
Actual	Budget	Variance			Forecast	Budget	Variance

Waste Management

\$0	\$13,288	\$13,288	(F)	\$0	Hazelmere Site Development (24399/03)	\$14,500	\$14,500	\$0	(F)
\$2,882,001	\$2,714,000	(\$168,001)	(U)	\$837,500	Purchase / Replace Plant - Red Hill Landfill Facility (24410/00)	\$3,727,000	\$3,071,000	(\$656,000)	(U)
\$99,871	\$369,332	\$269,461	(F)	\$0	Purchase / Replace Plant - Hazelmere (24410/01)	\$179,650	\$539,000	\$359,350	(F)
\$0	\$23,332	\$23,332	(F)	\$0	Purchase Bagging Plant for Mulch/Compost (24410/02)	\$35,000	\$35,000	\$0	(F)
\$112,764	\$353,666	\$240,902	(F)	\$113,160	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility (24420/00)	\$211,350	\$388,000	\$176,650	(F)
\$14,766	\$13,750	(\$1,016)	(U)	\$0	Purchase / Replace Minor Plant and Equipment - Hazelmere (24420/02)	\$15,000	\$15,000	\$0	(F)
\$0	\$0	\$0	(F)	\$70,636	Purchase Minor Plant and Equipment - Cardboard Recycling Project (24420/03)	\$142,100	\$0	(\$142,100)	(U)
\$40,403	\$97,415	\$57,012	(F)	\$111,994	Purchase / Replace Vehicles - Red Hill Landfill Facility (24430/00)	\$221,041	\$132,369	(\$88,672)	(U)
\$0	\$366	\$366	(F)	\$0	Purchase / Replace Office Equipment - Engineering / Waste Management (24510/02)	\$550	\$550	\$0	(F)
\$6,538	\$25,120	\$18,582	(F)	\$0	Purchase / Replace Office Equipment - Red Hill Landfill Facility (24510/08)	\$37,680	\$37,680	\$0	(F)
\$4,240	\$133,732	\$129,492	(F)	\$4,405	Purchase Fire Fighting System/Equipment - Hazelmere (24520/07)	\$200,600	\$200,600	\$0	(F)
\$0	\$666	\$666	(F)	\$0	Purchase / Replace Fire Fighting Equipment - Red Hill Landfill Facility (24520/08)	\$1,000	\$1,000	\$0	(F)
\$45,198	\$103,332	\$58,134	(F)	\$0	Purchase / Replace Security System - Red Hill Waste Management Facility (24530/08)	\$155,000	\$155,000	\$0	(F)



CAPITAL EXPENDITURE STATEMENT

MAY 2012

Year to Date			On Order	(F) = Favourable variation (U) = Unfavourable variation	Full Year		
Actual	Budget	Variance			Forecast	Budget	Variance

Waste Management

\$8,150	\$14,245	\$6,095	(F)	\$0	Purchase / Replace Security System - Hazelmere (24530/10)	\$21,000	\$21,000	\$0	(F)
\$38,784	\$86,100	\$47,316	(F)	\$11,844	Purchase / Replace Other Equipment - Red Hill Landfill Facility (24590/00)	\$129,150	\$129,150	\$0	(F)
\$38,712	\$666	(\$38,046)	(U)	\$0	Purchase / Replace Miscellaneous Plant & Equipment - Hazelmere (24590/02)	\$35,000	\$1,000	(\$34,000)	(U)
\$395	\$3,666	\$3,271	(F)	\$0	Purchase/Replace Other Equipment - Engineering and Waste Management (24590/03)	\$5,500	\$5,500	\$0	(F)
\$0	\$1,666	\$1,666	(F)	\$0	Purchase Office Furniture and Fittings-Engineering and Waste Management (24610/03)	\$2,500	\$2,500	\$0	(F)
\$11,830	\$26,630	\$14,800	(F)	\$2,768	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill Facility (24610/08)	\$39,946	\$39,946	\$0	(F)
\$3,749	\$1,666	(\$2,083)	(U)	\$0	Purchase Office Furniture and Fittings-Hazelmere (24610/10)	\$3,285	\$2,500	(\$785)	(U)
\$963	\$2,288	\$1,325	(F)	\$0	Purchase Miscellaneous Furniture and Fittings - Red Hill Education Programme (24690/01)	\$2,500	\$2,500	\$0	(F)
\$0	\$7,992	\$7,992	(F)	\$0	Refurbish Environmental Education Centre - Redhill Landfill Facility (25253/00)	\$0	\$9,000	\$9,000	(F)
\$0	\$53,332	\$53,332	(F)	\$0	Refurbish Waste Transfer Station Building - Red Hill Landfill Facility (25259/01)	\$80,000	\$80,000	\$0	(F)
\$0	\$18,326	\$18,326	(F)	\$0	Refurbish Plant - Red Hill Landfill Facility (25410/00)	\$20,000	\$20,000	\$0	(F)
\$3,942,881	\$6,450,895	\$2,508,014	(F)	\$1,179,875		\$7,794,450	\$7,528,179	(\$266,271)	(U)

\$4,821,566	\$7,569,579	\$2,748,013	(F)	\$1,426,536	TOTAL CAPITAL EXPENDITURE	\$8,986,259	\$8,872,357	(\$113,902)	(U)
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STATEMENT OF FINANCIAL POSITION
MAY 2012

Actual 2010/2011	Actual Year to Date		Full Year			
			Forecast	Budget	Variance	
		(F) = Favourable variation (U) = Unfavourable variation				
Current Assets						
\$3,728,566	\$2,955,954	Cash and Cash Equivalents	\$2,960,725	\$109,849	\$2,850,876	(F)
\$33,497,403	\$44,236,901	Investments	\$42,777,602	\$42,772,179	\$5,423	(F)
\$2,598,670	\$3,407,559	Trade and Other Receivables	\$2,598,670	\$2,598,670	\$0	(F)
\$46,105	\$52,221	Inventories	\$46,105	\$46,105	\$0	(F)
\$105,194	\$237,635	Other Assets	\$105,194	\$105,194	\$0	(F)
\$39,975,938	\$50,890,270	Total Current Assets	\$48,488,296	\$45,631,997	\$2,856,299	(F)
Current Liabilities						
\$4,970,223	\$3,081,590	Trade and Other Payables	\$4,970,223	\$4,970,223	\$0	(F)
\$1,046,241	\$1,046,241	Provisions	\$1,080,824	\$1,080,824	\$0	(F)
\$6,016,464	\$4,127,831	Total Current Liabilities	\$6,051,047	\$6,051,047	\$0	(F)
\$33,959,474	\$46,762,439	Net Current Assets	\$42,437,249	\$39,580,950	\$2,856,299	(F)



30
STATEMENT OF FINANCIAL POSITION
MAY 2012

Actual 2010/2011	Actual Year to Date		Full Year		
			Forecast	Budget	Variance
		(F) = Favourable variation (U) = Unfavourable variation			
Non Current Assets					
\$7,639,917	\$7,639,917	Property Plant and Equipment	\$7,482,214	\$8,209,917	(\$727,703) (U)
\$4,374,432	\$4,879,878	Buildings	\$5,010,127	\$5,016,944	(\$6,817) (U)
\$10,580,017	\$8,923,924	Structures	\$10,076,433	\$10,402,117	(\$325,684) (U)
\$6,742,728	\$6,978,310	Plant	\$9,203,962	\$8,582,934	\$621,029 (F)
\$397,379	\$401,074	Equipment	\$1,228,313	\$1,114,062	\$114,252 (F)
\$133,638	\$149,509	Furniture and Fittings	\$191,930	\$180,211	\$11,719 (F)
\$272,020	\$2,411,392	Work in Progress	\$272,020	\$272,020	\$0 (F)
\$30,140,129	\$31,384,006	Total Non Current Assets	\$33,464,999	\$33,778,203	(\$313,204) (U)
Non Current Liabilities					
\$1,515,597	\$1,577,583	Provisions	\$1,636,152	\$1,629,981	(\$6,171) (U)
\$1,515,597	\$1,577,583	Total Non Current Liabilities	\$1,636,152	\$1,629,981	(\$6,171) (U)
\$62,584,006	\$76,568,862	Net Assets	\$74,266,096	\$71,729,172	\$2,536,924 (F)
Equity					
\$32,133,863	\$32,133,863	Accumulated Surplus/Deficit	\$32,133,863	\$32,133,863	\$0 (F)
\$30,450,144	\$30,450,144	Cash Backed Reserves	\$30,450,144	\$30,450,144	\$0 (F)
\$0	\$13,984,855	Net change in assets from operations	\$11,682,089	\$9,145,165	(\$2,536,924) (F)
\$62,584,006	\$76,568,862	Total Equity	\$74,266,096	\$71,729,172	(\$2,536,924) (F)



31 CASH AND INVESTMENTS

MAY 2012

Actual 2010/2011	Actual Year to Date		(F) = Favourable variation (U) = Unfavourable variation	Full Year		
				Forecast	Budget	Variance
Municipal Cash and Investments						
3,724,916	2,952,704	Cash at Bank - Municipal Fund 01001/00		2,957,075	106,199	2,850,876 (F)
1,250	1,250	Cash on Hand - Ascot Place 01019/00		1,250	1,250	0 (F)
600	200	Cash on Hand - Walliston/Mathieson & Coppin Road Transfer Stations 01019/01		600	600	0 (F)
1,800	1,800	Cash on Hand - Red Hill / Hazelmere 01019/02		1,800	1,800	0 (F)
6,638,110	14,928,689	Investments - Municipal Fund 02021/00		1,066,043	4,516,305	(3,450,262) (U)
10,366,677	17,884,643	Total Municipal Cash		4,026,769	4,626,155	(599,386) (U)
Restricted Cash and Investments						
38,811	40,604	Restricted Investments - Plant and Equipment 02022/01		17,408	98,086	(80,678) (U)
3,023,037	3,162,705	Restricted Investments - Site Rehabilitation Red Hill 02022/02		3,183,622	3,183,622	0 (F)
1,505,552	1,575,110	Restricted Investments - Future Development 02022/03		1,662,222	192,222	1,470,000 (F)
306,803	320,978	Restricted Investments - Environmental Monitoring Red Hill 02022/04		325,892	325,892	0 (F)
211,328	221,091	Restricted Investments - Environmental Insurance Red Hill 02022/05		198,047	198,047	0 (F)
11,471	12,001	Restricted Investments - Risk Management 02022/06		12,185	12,185	0 (F)
289,265	302,629	Restricted Investments - Class IV Cells Red Hill 02022/07		365,695	365,695	0 (F)
23,807	24,907	Restricted Investments - Regional Development 02022/08		17,234	31,672	(14,438) (U)
23,083,322	24,149,802	Restricted Investments - Secondary Waste Processing 02022/09		35,853,744	33,744,553	2,109,191 (F)
1,898,829	1,986,558	Restricted Investments - Class III Cells 02022/10		3,535,822	3,569,635	(33,813) (U)
57,920	60,596	Restricted Investments - Building Refurbishment (Ascot Place) 02022/11		61,524	61,524	0 (F)
(4,194,424)	(3,180,227)	Restricted Investments - Unrealised Loss/Gain on Investments 02022/20		(4,189,001)	(4,194,424)	5,423 (F)
603,573	631,458	Restricted Investments - Long Service Leave 02022/90		667,166	667,166	0 (F)
26,859,292	29,308,213	Total Restricted Cash		41,711,558	38,255,873	3,455,685 (F)
37,225,969	47,192,855	TOTAL CASH AND INVESTMENTS		45,738,327	42,882,028	2,856,299 (F)

The Cash at Bank - Municipal Fund represents the balance on the last day of the relevant month. Any portion of the balance available for investment is transferred into the Investment - Municipal Fund account in the following period. Funds held in the Cash at Bank - Municipal Fund continue to accrue interest as per the Westpac commercial rates.

EMRC Investment Report

May 2012

Investment Report Including CDOs

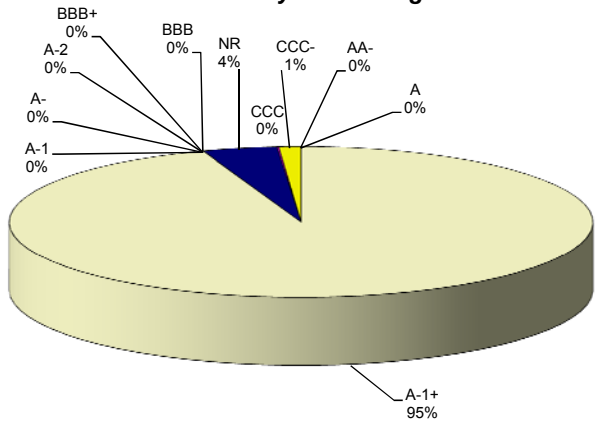
I. Overall Portfolio Limits

S&P Long Term Rating	S&P Short Term Rating	% Portfolio	Investment Maximum %	Comments
AAA	A-1+	93.48%	100%	
A	A-2	0.02%	60%	
CCC and less		6.50%	0%	Policy Breached ¹
		<u>100.00%</u>		

Notes

1. Policy breach above relates to the \$4.23m Lehman Brothers CDOs investment

Investment by S&P Rating

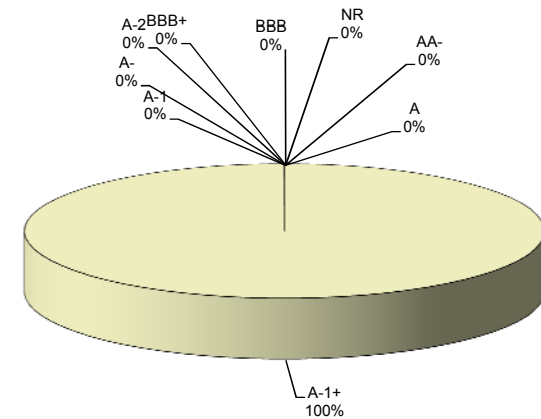


Investment Report Excluding CDOs

I. Overall Portfolio Limits

S&P Long Term Rating	S&P Short Term Rating	% Portfolio	Investment Maximum %	Comments
AAA	A-1+	99.98%	100%	
A	A-2	0.02%	60%	
CCC and less		0.00%	0%	
		<u>100.00%</u>		

Investment by S&P Rating (excluding CDOs)



EMRC Investment Report

May 2012

Investment Report Including CDOs

II. Counterparty Credit Framework

	% Portfolio	Comments
ANZ Banking Group	37.93%	
Bankwest	4.02%	
Macquarie Bank	0.02%	
NAB	12.38%	
Westpac / St. George Bank	39.15%	
Lehman Brothers	6.50%	Policy breached ²

Notes

2. Policy breach above relates to the Lehman Bros CDOs investment

III. Term to Maturity Framework

Maturity Profile	Investment Policy Guidelines			Comments
	% Portfolio	% Min	% Max	
Less Than 1 Year	93.60%	40.00%	100.00%	
Greater Than 1 year	2.11%	0.00%	60.00%	
Greater Than 2 years	2.92%	0.00%	60.00%	
Greater Than 3 Years	1.21%	0.00%	35.00%	
Greater Than 5 Years	0.16%	0.00%	25.00%	Policy Breached ³
	<u>100.00%</u>			

Notes

3. Policy breach above relates to a \$80,000 Lehman Brothers CDO with a term to March 2017

Investment Report Excluding CDOs

II. Counterparty Credit Framework

	% Portfolio	Comments
ANZ Banking Group	40.57%	
Bankwest	4.30%	
Macquarie Bank	0.02%	
NAB	13.24%	
Westpac / St. George Bank	41.87%	

III. Term to Maturity Framework

Maturity Profile	Investment Policy Guidelines			Comments
	% Portfolio	% Min	% Max	
Less Than 1 Year	100.00%	40.00%	100.00%	
Greater Than 1 year	0.00%	0.00%	60.00%	
Greater Than 2 years	0.00%	0.00%	60.00%	
Greater Than 3 Years	0.00%	0.00%	35.00%	
Greater Than 5 Years	0.00%	0.00%	25.00%	
	<u>100.00%</u>			

NB: This report is consistent with the reporting requirements of the Policy 3.3 - Management of Investments Policy



14.3 2012 NATIONAL LANDCARE CONFERENCE AND AWARDS

REFERENCE: COMMITTEES-14442

PURPOSE OF REPORT

The purpose of this report is to seek Council's approval for the Chairman to attend the 2012 National Landcare Awards, for which the EMRC is a finalist and National Landcare Conference being held in Sydney between 3 and 5 September 2012.

KEY ISSUES AND RECOMMENDATION(S)

- The National Landcare Conference and Awards are being held in Sydney between 3 and 5 September 2012.
- EMRC is a finalist in the 2012 National Landcare Awards, representing Western Australia from an Australia wide field, in the category of "Local Government Landcare".
- The National Landcare Conference theme for 2012 is "Landcare – the future in our hands" and topics covered are designed to ensure Australia can confidently move towards a smart and resilient environmental future.
- Due to the prestigious nature of the awards and relevance of the conference, it is recommended that the Chairman be authorised to attend and represent the EMRC, and the state.

Recommendation(s)

That Council authorises the Chairman to attend the 2012 National Landcare Conference and Awards Presentation in Sydney between 3 and 5 September 2012.

SOURCE OF REPORT

Chief Executive Officer

BACKGROUND

The EMRC won the 2011 State Landcare Award for its work with partner member Councils and local communities to protect and enhance the quality of the natural environment in the Shires of Kalamunda and Mundaring and the City of Swan. Winning the state award has given rise to automatic eligibility for the 2012 National Landcare Awards. As a result of being nominated to represent Western Australia in the National Landcare Awards our NRM Coordinator has received an all expenses paid invitation to the awards and 2012 National Landcare Conference, inclusive of flights, accommodation and registration costs.

REPORT

The National Landcare Awards and Conference is run by the federal Department of Agriculture, Fisheries and Forestry and brings together individual Landcarers, Landcare and community groups, regional bodies, natural resource management (NRM) practitioners, international Landcare members and Australian Government representatives.

The National Landcare Awards recognise a demonstrated and outstanding commitment to caring for the land and striving for a healthy resilient landscape. The EMRC will represent the state, from an Australia wide field, in the category of "Local Government Landcare".

The presentation of the award will be held at the National Convention and Exhibition Centre, Darling Harbour, Sydney in conjunction with the National Landcare Conference between 3 and 5 September 2012. All finalists will present on their award recognised projects.



Item 14.3 continued

The conference theme for 2012 is “Landcare – the future in our hands”. With a growing concern for sustainable living, the Landcare community is at the forefront of helping to ensure that Australia can move confidently towards a smart and resilient environmental future. In addition to keynote speakers, the program also includes field trips, workshops and poster presentations, which represent a broad range of topics.

Given the prestigious nature of the awards and the relevance of the conference it is recommended that the Chairman be authorised to attend and represent the EMRC, and the state.

STRATEGIC/POLICY IMPLICATIONS

Key Result Area 1 – Environmental Sustainability

- 1.5 To contribute towards improved regional air, water and land quality and regional biodiversity conservation.

FINANCIAL IMPLICATIONS

The estimated costs for attendance at the awards and conference are as follows:

Conference Registration	\$ 900
Award Dinner	\$ 70
Flights	\$ 500
Accommodation	\$ 900
Incidentals	\$ 100
Total Cost	\$ 2,470

SUSTAINABILITY IMPLICATIONS

Conference content is designed to address sustainable living by looking after the land to ensure a smart and resilient environmental future.

MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean	} Nil
City of Bayswater	
City of Belmont	
Shire of Kalamunda	} The Eastern Hills Catchment Management Program is leading the way in natural resource management through its extensive network of volunteers and volunteer groups.
Shire of Mundaring	
City of Swan	

ATTACHMENT(S)

Nil



Item 14.3 continued

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION(S)

That Council authorises the Chairman to attend the 2012 National Landcare Conference and Awards Presentation in Sydney between 3 and 5 September 2012.

COUNCIL RESOLUTION(S)

MOVED CR PULE

SECONDED CR FÄRDIG

THAT COUNCIL AUTHORISES THE CHAIRMAN TO ATTEND THE 2012 NATIONAL LANDCARE CONFERENCE AND AWARDS PRESENTATION IN SYDNEY BETWEEN 3 AND 5 SEPTEMBER 2012.

CARRIED UNANIMOUSLY

AUDIT COMMITTEE**MINUTES****5 July 2012****(REF: COMMITTEES-14322)**

A meeting of the Audit Committee was held at the EMRC Administration Office, 1st Floor, 226 Great Eastern Highway, BELMONT WA 6104 on **Thursday, 5 July 2012**. The meeting commenced at **5:30pm**.

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1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

The Acting Chairman opened the meeting at 5:30pm.

2 ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE PREVIOUSLY APPROVED

Councillor Attendance

Cr David Färdig (Acting Chairman)	EMRC Member	City of Swan
Cr Gerry Pule	EMRC Member	Town of Bassendean
Cr Alan Radford (Deputising for Cr Pittaway)	EMRC Member	City of Bayswater
Cr Glenys Godfrey (Deputising for Cr Powell)	EMRC Member	City of Belmont
Cr Frank Lindsey	EMRC Member	Shire of Kalamunda

Apologies

Cr Janet Powell	EMRC Member	City of Belmont
Cr Graham Pittaway OAM	EMRC Member	City of Bayswater
Cr Alan Pilgrim	EMRC Member	Shire of Mundaring

EMRC Officers

Mr Peter Schneider	Chief Executive Officer
Mr Hua Jer Liew	Director Corporate Services
Mr Brian Jones	Director Waste Services
Mrs Marilyn Horgan	Director Regional Services
Mr Steve Fitzpatrick	Manager Project Development
Mr David Ameduri	Manager Financial Services
Ms Mary-Ann Winnett	Personal Assistant to Director Corporate Services (Minutes)

3 DISCLOSURE OF INTERESTS

Nil

4 ANNOUNCEMENT BY THE CHAIRMAN OR PERSON PRESIDING WITHOUT DISCUSSION

Nil

5 APPLICATION FOR LEAVE OF ABSENCE

Nil

6 PRESENTATIONS

Nil



7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS

7.1 MINUTES OF AUDIT COMMITTEE MEETING HELD ON 5 APRIL 2012

That the Minutes of the Audit Committee meeting held 5 April 2012, which have been distributed, be confirmed.

AC RESOLUTION(S)

MOVED CR GODFREY SECONDED CR LINDSEY

THAT THE MINUTES OF THE AUDIT COMMITTEE HELD ON 5 APRIL 2012, WHICH HAVE BEEN DISTRIBUTED, BE CONFIRMED.

CARRIED UNANIMOUSLY

8 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

Nil

9 QUESTIONS WITHOUT NOTICE

Nil

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

Nil

11 BUSINESS NOT DEALT WITH FROM A PREVIOUS MEETING

Nil



12.1 EASTERN METROPOLITAN REGIONAL COUNCIL (EMRC) 2012/2013 DRAFT ANNUAL BUDGET

REFERENCE: COMMITTEES-14341

PURPOSE OF REPORT

To present the 2012/2013 Draft Annual Budget for Council adoption.

KEY ISSUES AND RECOMMENDATION(S)

- The 2012/2013 Draft Annual Budget has been prepared using the Five Year Financial Plan 2012/2013-2016/2017 that has been reviewed and adjusted to take into consideration forecast financial results for 2011/2012, budget provisions from 2011/2012 required to be carried forward into the 2012/2013 Budget, the adopted 2012/2013 fees and charges relating to Waste Management, Environmental Services and Regional Development and, other variations and adjustments as outlined within the report.

AC RESOLUTION

That:

1. The Audit Committee endorses the EMRC 2012/2013 Annual Budget.
2. The EMRC 2012/2013 Annual Budget be referred to Council for adoption at its 19 July 2012 meeting.

AC RECOMMENDATION(S)

That:

1. Council, by absolute majority, in accordance with section 6.2(1) of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996, adopts the EMRC 2012/2013 Annual Budget and supporting schedules which have been prepared in compliance with the Australian Accounting Standards.
2. For the 2012/2013 financial year a material variance percentage of 10% of the appropriate base, and dollar value of \$10,000, whichever is the greater, be adopted for reporting variances in the statements of financial activity.
3. In accordance with Regulation 33 of the Local Government (Financial Management) Regulations 1996, a copy of the 2012/2013 Annual Budget be submitted to the Departmental CEO, Department of Local Government, within 30 days of its adoption by Council.

SOURCE OF REPORT

Director Corporate Services
 Manager Financial Services

BACKGROUND

Financial forecasts within the EMRC's Five Year Financial Plan are regularly reviewed in order to provide an indicative forecast of the EMRC's five year financial position.

The revised plan includes key assumptions which provide the framework for the 2012/2013 budget and includes fees and charges for Waste Management, Regional Development and Environmental Services and project funding for Regional Development and Environmental Services.



Item 12.1 continued

The annual budget review was undertaken by the Executive Management Team initially on the 3 and 4 May 2012 and again on the 8 and 15 June 2012. Part of the review included an update of the income generated from the EMRC's fees and charges including the impact of the Carbon Pricing legislation.

The 2012/2013 Schedule of Fees and Charges for Waste Management was presented to Council at its meeting dated 24 May 2012 where it was resolved as follows:

"THAT THE DRAFT WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES FOR 2012/2013, FORMING AN ATTACHMENT TO THIS REPORT, BE ADOPTED AND ADVERTISED AS REQUIRED BY THE LOCAL GOVERNMENT ACT 1995 TO BE EFFECTIVE FROM 1 JULY 2012."

The Regional Services Consulting Rates 2012/2013 was presented to Council at its meeting dated 19 April 2012 where it was resolved as follows:

"THAT COUNCIL BY ABSOLUTE MAJORITY IN ACCORDANCE WITH SECTION 6.16 OF THE LOCAL GOVERNMENT ACT 1995:

- 1. ADOPT THE 2012/2013 REGIONAL SERVICES CONSULTING RATES, FORMING ATTACHMENT 1 TO THIS REPORT AND BE EFFECTIVE AS FROM 1 JULY 2012.*
- 2. IMPOSE AN ADMINISTRATION FEE FOR THE PHOTOCOPYING OF DOCUMENTS PROVIDED TO MEMBERS OF THE PUBLIC, FORMING ATTACHMENT 2 TO THIS REPORT AND BE EFFECTIVE AS FROM 1 JULY 2012.*
- 3. APPROVE THE 2012/2013 REGIONAL SERVICES CONSULTING RATES AND THE ADMINISTRATION FEES AND CHARGES BEING ADVERTISED IN ACCORDANCE WITH SECTION 6.19 OF THE LOCAL GOVERNMENT ACT 1995."*

EMRC's Five Year Financial Plan tonnage forecasts are regularly reviewed and have been used to derive forecast income and expenditure for the Red Hill Waste Management Facility and Hazelmere Recycling Facility to revise the Five Year Financial Plan. These tonnages, which have been reviewed, based on forecasts for 2011/2012 are included within the budget document (Refer attachment 1, page 33 of 76).

All business units have developed detailed financial estimates for 2012/2013 to 2016/2017. These estimates have been entered into the EMRC's financial management system to produce the five year financial forecasts.

The following key assumptions have been used in development of the Five Year Financial Plan and the 2012/2013 Budget:

- An increase of \$3.19 per tonne (ex GST) for 2012/2013 in the member Council base waste disposal charge;
- No increase for 2012/2013 in the Comprehensive Waste Education Strategy (CWES);
- No increase in the State Government Landfill Levy for 2012/2013;
- An increase of \$2.00 per tonne (ex GST) for 2012/2013 in the Secondary Waste Disposal Charge;
- The introduction of a Carbon Price of \$6.90 per tonne effective from 1 July 2012.
- An increase of \$12.73 (ex GST) per tonne (inclusive of a Carbon Price) for 2012/2013 in the Commercial Waste Disposal Charge;



Item 12.1 continued

- A 2.63% - 3.03% increase in Environmental Services member Council consulting rates for 2012/2013;
- A 2.63% - 3.03% increase in Regional Development member Council consulting rates for 2012/2013;
- A 10% increase in Insurance Premiums for 2012/2013;
- A 10% increase in Fuel costs for 2012/2013;
- Interest rates on term deposit investments have been set based on an average of the current 6 monthly term deposit rates offered by ANZ, Bankwest, National Australia Bank and Westpac and taking into account advice received from EMRC's independent investment advisors. The interest rate for term deposit investments for the 2012/2013 financial year is budgeted at 4.30% p.a.; and
- The funding of Regional Development and Environmental Services projects is based on the schedules used in the Regional Services Proposed Funding Program 2012/2013 - 2016/2017 presented to Council at its meeting held on 16 February 2012.

In order to accommodate the expected continuation of higher than average tonnages at Red Hill and Hazelmere and to support grant funded programmes, eleven (11) new positions have been identified:

- Environmental Services - Projects Officer (3 year term) funded from grant funds received as part of the Community Energy Efficiency (CEEP) & Energy Efficiency Information (EEIG) programmes.
- Regional Development - Travel Smart Officer (3 year term) funded from grant funds received as part of the Regional Active Transport Plan.
- Waste Management - Recycling Attendant to cater for recycling activities at the Coppin Road transfer station. These additional costs are fully recouped from the Shire of Mundaring.
- Waste Management - Recycling Attendant to cater for recycling activities at the Mathieson Road transfer station. These additional costs are fully recouped from the Shire of Mundaring.
- Waste Management - Weighbridge Attendant at the second Red Hill Waste Management facility weighbridge. This position is off-set by income to be received from the disposal of acid sulphate/inert waste material.
- Waste Management - Supervisor required for leave relief at Hazelmere together with supervisory duties associated with the Coppin and Mathieson Rd transfer stations and duties associated with the Resource Recovery Park.
- Waste Management - Plant Operator (Product Sales) required to cater for the increase in activity relating to the volume and sales of products at the Hazelmere site. The position will be utilised specifically for the loading of materials for customers.
- Waste Management - Plant Operator (Operations) 0.5 FTE part time officer required to cater for the increase in activity relating to the volume and sales of products at the Hazelmere site. The position will be utilised specifically for the loading of materials into the woodwaste grinder.
- Waste Management - 2 x Plant Operators at the Red Hill Waste Management Facility which will be offset by savings in expenditure for the hiring of equipment and contractor operators; and
- Waste Management - Trades Assistant to undertake duties such as general plant, pump & small equipment maintenance currently undertaken by plant operators and supervisors. This additional cost will be offset by a reduction in general overtime and will result in greater operational efficiencies.

The EMRC is currently in the process of preparing its Annual Financial Statements for 2011/2012, therefore forecast results for 2011/2012 have been used as a basis for the finalisation of the 2012/2013 Budget.



Item 12.1 continued

REPORT

In producing the 2012/2013 Budget, the EMRC's Five Year Financial Plan has been reviewed and adjusted to take into consideration the following:

- Forecast financial results for 2011/2012; and
- Budget provisions from 2011/2012 required to be carried forward into the 2012/2013 Budget.

The budgeted 2012/2013 Net Result from operations of \$12,197,217 has increased from a budgeted surplus in 2011/2012 of \$9,145,166 and the forecast surplus in 2011/2012 of \$11,682,088.

Investments

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

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

Tonnages - (page 33 of 76)

Budgeted total tonnages for 2012/2013 of 374,458 tonnes are in line with the 2011/2012 end of year forecast of 374,071 tonnes. This represents an increase of 26.24% over 2010/2011 tonnages of 296,624 tonnes.

Class IV and Class V tonnages have been budgeted at 5,005 tonnes for 2012/2013 compared with a 2011/2012 projection of 5,030 tonnes. This budget provision represents the average historical base tonnages for Class IV waste in the absence of specific contracts being in place.

	Actual 2008/2009	Actual 2009/2010	Actual 2010/2011	Forecast 2011/2012	Budget 2012/2013
Class II & III	331,642	283,437	278,200	355,014	355,146
Class IV & V	6,576	11,825	5,232	5,030	5,005
Greenwaste	18,316	14,025	13,192	14,027	14,308
Total	356,534	309,287	296,624	374,071	374,458

Disposal Fees and Charges - (pages 27-29 of 76)

The member Council disposal charge for Class III waste has increased from \$97.00 (ex. GST) to \$109.09 (ex. GST). This increase of \$12.09 per tonne comprises a \$2.00 increase in the Secondary Waste Reserve, a \$3.19 increase in the general disposal charge and the introduction of a \$6.90 Carbon Price.



Item 12.1 continued

Secondary Waste Levy

The member Council contribution to the Secondary Waste Reserve has increased to \$26.00 per tonne (ex. GST), a \$2.00 per tonne (ex. GST) increase over the 2011/2012 contribution.

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

	Actual 2008/2009	Actual 2009/2010	Actual 2010/2011	Forecast 2011/2012	Budget 2012/2013
Class III	\$4,424,697	\$4,250,236	\$4,359,912	\$5,386,416	\$5,590,416
Class IV	N/A	N/A	N/A	N/A	N/A
Total	\$4,424,697	\$4,250,236	\$4,359,912	\$5,386,416	\$5,590,416

Consulting Fees - (pages 30-31 of 76)

2012/2013 Regional Development and Environmental Services consulting fees were adopted by Council at its meeting held on 19 April 2012.

An increase of 2.63% - 3.03% for the Environmental Services & Regional Development member Council consulting rates for 2012/2013 was adopted at the 19 April 2012 Council Meeting.

Statement of Comprehensive Income - (pages 2-4 of 76)

The Statement of Comprehensive Income provides a "normal operating result" before "other revenues and expenses".

The "normal operating result" has been calculated by removing the impact of the Secondary Waste Levy income, Resource Recovery expenditure and capital revenues and expenses and thus provides a better indication of underlying operating performance.

The proposed "normal operating result" of \$3,523,471 surplus for 2012/2013 compares with a budgeted surplus of \$2,976,628 for 2011/2012 and an estimated actual surplus of \$5,034,308 for 2011/2012.

The "Net Result" includes Secondary Waste Disposal Charge Income and is dependent on the volumes of Commercial Class III and Class IV Waste accepted at the Red Hill Waste Management Facility.

The budgeted "Net Result" is a surplus of \$12,197,217 compared with an actual surplus of \$9,714,528 for 2010/2011 and an estimated actual surplus for 2011/2012 of \$11,682,088.

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

Capital Works - (pages 67-76 of 76)

The total proposed Capital Works expenditure for 2012/2013 is \$24,090,652 compared to budgeted expenditure of \$8,872,357 for 2011/2012 and an estimated actual expenditure of \$8,986,259.



Item 12.1 continued

Major capital expenditure items for 2012/2013 include:

• Purchase Information Technology and Communications Equipment -- Ascot Place (\$198,500 carried forward from 2011/2012)	\$665,600
• Replacement of Vehicles - Ascot Place (\$72,962 carried forward from 2011/2012)	\$513,617
• Provision for the Purchase of Waste Management land adjacent to Red Hill (\$119,015 carried forward from 2011/2012)	\$6,619,015
• Construction of Class III Cells (Stage 14 & Farm Stage 2) - Red Hill Waste Management facility.	\$4,414,800
• Construction of Class III Leachate Pond - Red Hill Waste Management facility	\$150,000
• Leachate Project - Red Hill Waste Management facility	\$415,000
• Construction of Siltation Pond - Red Hill Waste Management facility (\$120,000 carried forward from 2011/2012)	\$130,000
• Construction of Roads/Carparks - Red Hill Waste Management facility (\$140,000 carried forward from 2011/2012)	\$485,000
• Construction of Water Storage Dam - Red Hill Waste Management facility (Carried forward from 2011/2012)	\$500,000
• Construction of Perimeter Bunds - Red Hill Waste Management facility (Carried forward from 2011/2012)	\$120,000
• Purchase/Replace Plant - Red Hill Waste Management facility (\$837,500 carried forward from 2011/2012)	\$1,776,500
• Purchase/Replace Plant - Hazelmere (\$79,779 carried forward from 2011/2012)	\$1,503,779
• Replacement of Vehicles - Red Hill Red Hill Waste Management facility (\$108,638 carried forward from 2011/2012)	\$145,770
• Construct Greenwaste Processing Area - Red Hill Red Hill Waste Management facility	\$175,000
• Construct Hardstand and Road - Hazelmere	\$286,175
• Purchase/Replace Minor Plant and Equipment - Red Hill Red Hill Waste Management facility/Cardboard Recycling (\$240,686 carried forward from 2011/2012)	\$405,686
• Purchase Fire Fighting System/Equipment - Hazelmere (\$196,360 carried forward from 2011/2012)	\$371,360
• Purchase/Replace Other Equipment - Red Hill Red Hill Waste Management facility (\$90,150 carried forward from 2011/2012)	\$283,150
• Resource Recovery Park Preliminaries - Hazelmere	\$3,739,000



Item 12.1 continued

Statement of Cash Flows - (page 6 of 76)

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

The budgeted net cash provided by normal operating activities is \$9,716,483. This represents an increase of \$2,206,467 when compared with the 2011/2012 budget and a decrease of \$29,186 compared with the forecast position in 2011/2012.

Municipal Cash and Restricted Investments (Reserves) - (pages 7-10 of 76)

The total forecast cash (Municipal and Restricted Investments) for 2012/2013 is \$44,770,963 (excluding unrealised losses from changes in the fair value of investment) compared with estimated actual cash for 2011/2012 of \$49,927,328 (excluding unrealised losses from changes in the fair value of investment).

Council will have an estimated \$3,727,914 in the Municipal fund (Cash and Investments) at the end of 2012/2013 compared with an estimated actual balance of \$4,936,395 in 2010/2011. The overall reduction in forecast cash (Municipal and Restricted Investments) is due to payments exceeding receipts during 2012/2013.

Approximately 78.23% of total cash and restricted investments (\$35,024,132) budgeted for 30 June 2013 will be held in the Secondary Waste Reserve to fund the development of a Resource Recovery Facility. Other restricted cash investments will be used to fund future capital works projects including:

- Major Plant Replacements at the Red Hill and Hazelmere Waste Management Facilities;
- Site Rehabilitation at Red Hill Waste Management Facility;
- Future Class III and Class IV cell construction; and
- Ascot Place administration building refurbishment.

Reporting Requirements

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

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

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

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

Council adopted 10% as the percentage, and a dollar value of \$10,000, whichever is the greater to be used during the 2011/2012 financial year when reporting variances.

It is recommended that for the 2012/2013 financial year the materiality percentage of 10% and dollar value of \$10,000, whichever is the greater, be retained and adopted for reporting variances in the statements of financial activity.



Item 12.1 continued

STRATEGIC/POLICY IMPLICATIONS

The draft 2012/2013 Budget and supporting documents have been prepared to assist in achieving the EMRC's outcome objective 'Improve member Council and EMRC financial viability'.

FINANCIAL IMPLICATIONS

As detailed in the attachment to this report.

SUSTAINABILITY IMPLICATIONS

Nil

MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean	} As per budget implications.
City of Bayswater	
City of Belmont	
Shire of Kalamunda	
Shire of Mundaring	
City of Swan	

ATTACHMENT(S)

Financial Statements - 2012/2013 Budget (Ref: Committees-14371)

VOTING REQUIREMENT

Absolute Majority

AC RESOLUTION(S)

That:

1. The Audit Committee endorses the EMRC 2012/2013 Annual Budget.
2. The EMRC 2012/2013 Annual Budget be referred to Council for adoption at its 19 July 2012 meeting.



Item 12.1 continued

RECOMMENDATION(S)

That:

1. Council, by absolute majority, in accordance with section 6.2(1) of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996, adopts the EMRC 2012/2013 Annual Budget and supporting schedules which have been prepared in compliance with the Australian Accounting Standards.
2. For the 2012/2013 financial year a material variance percentage of 10% of the appropriate base, and dollar value of \$10,000, whichever is the greater, be adopted for reporting variances in the statements of financial activity.
3. In accordance with Regulation 33 of the Local Government (Financial Management) Regulations 1996, a copy of the 2012/2013 Annual Budget be submitted to the Departmental CEO, Department of Local Government, within 30 days of its adoption by Council.

The CEO gave a brief overview of the budget and discussion ensued.

AC RESOLUTION(S)

MOVED CR PULE

SECONDED CR RADFORD

That:

1. The Audit Committee endorses the EMRC 2012/2013 Annual Budget.
2. The EMRC 2012/2013 Annual Budget be referred to Council for adoption at its 19 July 2012 meeting.

CARRIED UNANIMOUSLY

AC RECOMMENDATION(S)

MOVED CR PULE

SECONDED CR RADFORD

That:

1. Council, by absolute majority, in accordance with section 6.2(1) of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996, adopts the EMRC 2012/2013 Annual Budget and supporting schedules which have been prepared in compliance with the Australian Accounting Standards.
2. For the 2012/2013 financial year a material variance percentage of 10% of the appropriate base, and dollar value of \$10,000, whichever is the greater, be adopted for reporting variances in the statements of financial activity.
3. In accordance with Regulation 33 of the Local Government (Financial Management) Regulations 1996, a copy of the 2012/2013 Annual Budget be submitted to the Departmental CEO, Department of Local Government, within 30 days of its adoption by Council.

CARRIED UNANIMOUSLY



Item 12.1 continued

COUNCIL RESOLUTION(S)

MOVED CR FÄRDIG

SECONDED CR PULE

THAT:

1. COUNCIL, BY ABSOLUTE MAJORITY, IN ACCORDANCE WITH SECTION 6.2(1) OF THE LOCAL GOVERNMENT ACT 1995 AND LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996, ADOPTS THE EMRC 2012/2013 ANNUAL BUDGET AND SUPPORTING SCHEDULES WHICH HAVE BEEN PREPARED IN COMPLIANCE WITH THE AUSTRALIAN ACCOUNTING STANDARDS.
2. FOR THE 2012/2013 FINANCIAL YEAR A MATERIAL VARIANCE PERCENTAGE OF 10% OF THE APPROPRIATE BASE, AND DOLLAR VALUE OF \$10,000, WHICHEVER IS THE GREATER, BE ADOPTED FOR REPORTING VARIANCES IN THE STATEMENTS OF FINANCIAL ACTIVITY.
3. IN ACCORDANCE WITH REGULATION 33 OF THE LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996, A COPY OF THE 2012/2013 ANNUAL BUDGET BE SUBMITTED TO THE DEPARTMENTAL CEO, DEPARTMENT OF LOCAL GOVERNMENT, WITHIN 30 DAYS OF ITS ADOPTION BY COUNCIL.

CARRIED UNANIMOUSLY



FINANCIAL STATEMENTS

**2012/2013
BUDGET**

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2013**

	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
REVENUE FROM ORDINARY ACTIVITIES			
User Charges	28,754,116	30,830,920	35,972,544
Special Charges	390,849	404,202	391,680
Contributions	527,121	509,210	655,113
Operating Grants	698,695	1,265,345	1,434,588
Interest Municipal Cash Investments	391,786	578,200	238,334
Reimbursements	676,194	1,020,740	927,282
Other	1,248,565	1,194,894	1,743,837
TOTAL REVENUE FROM ORDINARY ACTIVITIES	32,687,326	35,803,511	41,363,378
OPERATING EXPENSES FROM ORDINARY ACTIVITIES			
Salary Expenses	7,731,804	7,361,578	9,157,202
Contract Expenses	5,219,223	6,205,563	7,356,790
Material Expenses	1,257,363	1,295,230	1,198,814
Fuel Expenses	718,520	709,089	777,328
Utility Expenses	187,359	196,132	255,582
Insurance Expenses	216,782	216,443	255,252
Finance Fees and Interest Expenses	14,800	14,800	15,300
Provision Expenses	114,384	120,555	122,526
Miscellaneous Expenses	9,747,671	10,318,604	12,948,600
Depreciation Expenses	4,720,972	4,561,923	6,062,103
Costs Allocated	(218,180)	(230,715)	(309,590)
TOTAL OPERATING EXPENSES FROM ORDINARY ACTIVITIES	29,710,698	30,769,203	37,839,907
NORMAL OPERATING RESULT	2,976,628	5,034,308	3,523,471

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2013**

	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
REVENUE FROM OTHER ACTIVITIES			
Secondary Waste Charge	5,086,092	5,386,416	5,590,416
Operating Grants	0	0	2,250,000
Interest Restricted Cash Investments	1,911,190	1,912,599	2,133,360
Reimbursements	1,550	1,550	50
Proceeds from Sale of Assets	912,773	1,613,954	690,226
TOTAL REVENUE FROM OTHER ACTIVITIES	7,911,605	8,914,519	10,664,052
OPERATING EXPENSES FROM OTHER ACTIVITIES			
Salary Expenses	292,815	238,363	312,116
Contract Expenses	600,100	645,160	749,600
Material Expenses	26,050	23,820	27,050
Utility Expenses	3,200	3,200	3,200
Insurance Expenses	2,261	2,261	2,337
Miscellaneous Expenses	87,150	53,175	104,555
Depreciation Expenses	11,745	11,200	11,720
Costs Allocated	218,180	206,715	254,590
Carrying Amount of Assets Disposed Of	501,566	1,088,268	525,138
TOTAL OPERATING EXPENSES FROM OTHER ACTIVITIES	1,743,067	2,272,162	1,990,306
REALISED/ UNREALISED GAIN/(LOSS) FROM CHANGE IN FAIR VALUE OF INVESTMENTS			
Unrealised Gain/(Loss)	0	5,423	0
Realised Gain/(Loss)	0	0	0
TOTAL REALISED / UNREALISED GAIN/(LOSS)	0	5,423	0
NET RESULT	9,145,166	11,682,088	12,197,217

**STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE YEAR ENDING 30 JUNE 2013**

	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
REVENUE FROM ORDINARY ACTIVITIES			
General Purpose Funding	2,302,976	2,496,222	2,371,694
Governance	334,598	274,542	301,443
Community Amenities	35,740,715	38,173,108	46,903,101
Other Property and Services	1,307,869	2,165,627	1,760,966
TOTAL REVENUE FROM ORDINARY ACTIVITIES	39,686,159	43,109,499	51,337,204
EXPENSES FROM ORDINARY ACTIVITIES			
Governance	1,572,021	1,149,440	1,289,060
Community Amenities	24,986,286	25,880,415	32,541,820
Other Property and Services	4,393,893	4,923,242	5,474,195
TOTAL EXPENSES FROM ORDINARY ACTIVITIES	30,952,200	31,953,097	39,305,075
INCREASE / (DECREASE)	8,733,959	11,156,402	12,032,129
DISPOSAL OF ASSETS			
Proceeds from Sale of Assets	912,773	1,613,954	690,226
Less Carrying Amount of Assets Disposed Of	(501,566)	(1,088,268)	(525,138)
PROFIT / (LOSS) ON DISPOSALS	411,207	525,686	165,088
REALISED / UNREALISED GAIN / (LOSS) FROM CHANGE IN FAIR VALUE OF INVESTMENTS			
General Purpose Funding	0	0	0
TOTAL REALISED / UNREALISED GAIN / (LOSS)	0	0	0
NET RESULT	9,145,166	11,682,088	12,197,217

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2013**

	NOTE	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
CURRENT ASSETS				
Cash and Cash Equivalents	4(i)	39,788,074	45,708,979	40,553,781
Investments		56,848	29,348	28,181
Trade and Other Receivables		2,484,281	2,598,670	2,598,670
Inventories		23,408	46,105	46,105
Other Assets		73,514	105,194	105,194
TOTAL CURRENT ASSETS		42,426,125	48,488,296	43,331,931
CURRENT LIABILITIES				
Trade and Other Payables		4,830,408	4,970,223	4,970,223
Provisions		1,137,138	1,080,824	1,096,407
TOTAL CURRENT LIABILITIES		5,967,546	6,051,047	6,066,630
NET CURRENT ASSETS		36,458,579	42,437,249	37,265,301
NON CURRENT ASSETS				
Property Plant and Equipment		8,319,917	7,482,214	14,141,229
Buildings		3,806,812	5,010,127	6,019,791
Structures		10,049,391	10,076,433	15,302,261
Plant		8,679,791	9,203,962	12,696,624
Equipment		1,421,656	1,228,313	2,312,083
Furniture and Fittings		168,828	191,930	212,682
Work in Progress		2,212,784	272,020	272,020
TOTAL NON CURRENT ASSETS		34,659,179	33,464,997	50,956,688
NON CURRENT LIABILITIES				
Provisions		1,629,851	1,636,152	1,758,678
TOTAL NON CURRENT LIABILITIES		1,629,851	1,636,152	1,758,678
NET ASSETS		69,487,907	74,266,094	86,463,311
EQUITY				
Accumulated Surplus		27,511,929	29,942,327	46,127,533
Reserves		41,975,978	44,323,767	40,335,778
TOTAL EQUITY		69,487,907	74,266,094	86,463,311

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 30 JUNE 2013**

	NOTE	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
CASH FLOWS FROM NORMAL OPERATING				
Cash receipts in the course of normal operations		32,297,040	35,226,811	40,987,782
Cash payments in the course of normal operations		(24,847,960)	(26,059,342)	(31,646,895)
Interest receipts - Municipal Cash		391,786	578,200	375,596
Net Cash Provided by Normal Operating Activities	4(ii)	7,840,866	9,745,669	9,716,483
CASH FLOWS FROM OTHER OPERATING				
<u>Resource Recovery</u>				
Cash receipts from secondary waste charge		5,086,092	5,386,416	5,590,416
Cash receipts from resource recovery project		50	50	2,250,050
Cash payments for resource recovery project		(1,222,556)	(1,165,494)	(1,446,248)
Interest receipts - secondary waste restricted		1,432,890	1,432,890	1,600,382
<u>Other Activities</u>				
Interest receipts - other restricted investments		478,300	485,132	532,978
Net Cash Provided by Other Operating Activities	4(ii)	5,774,776	6,138,994	8,527,578
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash receipts from sale of property, plant and		912,773	1,613,954	690,226
Cash payments for property, plant and equipment		(8,872,357)	(8,986,259)	(24,090,652)
Net Cash Provided by Investing Activities		(7,959,584)	(7,372,305)	(23,400,426)
CASH FLOWS FROM FINANCE ACTIVITIES				
Cash receipts from sale of investments		2,523,469	2,957,370	1,167
Net Cash Used in Financing Activities		2,523,469	2,957,370	1,167
SUMMARY OF CASH FLOWS				
Cash at the beginning of the year		31,608,547	34,239,251	45,708,979
Net Increase (Decrease) in Cash Held		8,179,527	11,469,728	(5,155,198)
Cash at the end of the year	4(i)	39,788,074	45,708,979	40,553,781

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2013**

	NOTE	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
Municipal Fund (Cash and Investment)				
Opening Balance		8,787,403	10,366,677	4,936,395
Transfer to Restricted Investments		(16,953,296)	(21,710,281)	(11,453,845)
Transfer from Restricted Investments		7,467,905	9,685,663	17,535,089
Transfer to/from Municipal Investments		0	0	0
Interest on Municipal Funds		391,786	578,200	375,596
Payments and Receipts		3,353,083	6,016,136	(7,528,059)
Movement in Accrued Interest		0	0	(137,262)
Closing Balance		3,046,881	4,936,395	3,727,914
Plant and Equipment Reserve				
Opening Balance		20,888	38,811	1,211,096
Transfer to Restricted Investments		3,808,998	4,289,340	2,629,585
Transfer from Restricted Investments		(3,751,000)	(3,119,055)	(3,790,965)
Interest on Restricted Investments		1,277	2,000	57,395
Closing Balance		80,163	1,211,096	107,111
Site Rehabilitation Reserve				
Opening Balance		2,626,312	3,023,037	1,700,612
Transfer to Restricted Investments		0	111,362	111,394
Transfer from Restricted Investments		0	(1,594,372)	0
Interest on Restricted Investments		160,585	160,585	80,641
Closing Balance		2,786,897	1,700,612	1,892,647
Future Development Reserve				
Opening Balance		1,744,546	1,505,552	2,941,374
Transfer to Restricted Investments		350,000	2,039,152	0
Transfer from Restricted Investments		(1,770,000)	(710,000)	(2,853,015)
Interest on Restricted Investments		106,670	106,670	139,477
Closing Balance		431,216	2,941,374	227,836
Environmental Monitoring Reserve				
Opening Balance		312,193	306,803	529,750
Transfer to Restricted Investments		0	203,858	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		19,089	19,090	25,120
Closing Balance		331,282	529,750	554,870

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2013**

NOTE	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
Environmental Insurance Reserve			
Opening Balance	215,457	211,328	198,047
Transfer to Restricted Investments	0	0	0
Transfer from Restricted Investments	(26,455)	(26,455)	(36,533)
Interest on Restricted Investments	13,174	13,174	9,391
Closing Balance	202,176	198,047	170,905
Risk Management Reserve			
Opening Balance	11,673	11,471	12,185
Transfer to Restricted Investments	0	0	0
Transfer from Restricted Investments	0	0	0
Interest on Restricted Investments	714	714	578
Closing Balance	12,387	12,185	12,763
Class IV Cell Reserve			
Opening Balance	293,445	289,265	365,695
Transfer to Restricted Investments	58,487	58,487	58,487
Transfer from Restricted Investments	0	0	0
Interest on Restricted Investments	17,943	17,943	17,341
Closing Balance	369,875	365,695	441,523
Regional Development Reserve			
Opening Balance	9,222	23,807	17,920
Transfer to Restricted Investments	450,000	770,000	855,000
Transfer from Restricted Investments	(442,699)	(777,137)	(663,166)
Interest on Restricted Investments	564	1,250	817
Closing Balance	17,087	17,920	210,571
Secondary Waste Reserve			
Opening Balance	23,434,417	23,083,322	33,749,744
Transfer to Restricted Investments	10,686,092	12,552,176	5,590,416
Transfer from Restricted Investments	(1,457,751)	(3,318,644)	(5,916,410)
Interest on Restricted Investments	1,432,890	1,432,890	1,600,382
Closing Balance	34,095,648	33,749,744	35,024,132

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2013**

NOTE	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
Class III Cells Reserve			
Opening Balance	1,915,897	1,898,829	3,535,822
Transfer to Restricted Investments	1,573,659	1,659,846	2,201,903
Transfer from Restricted Investments	(20,000)	(140,000)	(4,275,000)
Interest on Restricted Investments	117,147	117,147	167,665
Closing Balance	3,586,703	3,535,822	1,630,390
Long Service Leave - Restricted Asset			
Opening Balance	613,844	603,573	667,166
Transfer to Restricted Investments	26,060	26,060	7,060
Transfer from Restricted Investments	0	0	0
Interest on Restricted Investments	37,533	37,533	31,636
Closing Balance	677,437	667,166	705,862
Building Refurbishment Reserve			
Opening Balance	58,938	57,920	61,524
Transfer to Restricted Investments	0	0	0
Transfer from Restricted Investments	0	0	0
Interest on Restricted Investments	3,604	3,604	2,917
Closing Balance	62,542	61,524	64,441
Cash and Investments at the end of the Year	45,700,296	49,927,328	44,770,963
<u>Less</u> Unrealised losses from change in fair value of investments	(5,855,374)	(4,189,001)	(4,189,001)
Cash and Investments as per Statement of Financial Position	39,844,922	45,738,327	40,581,962

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2013**

	NOTE	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
SUMMARY				
MUNICIPAL FUND (CASH AND INVESTMENTS)				
Opening Balance		8,787,403	10,366,677	4,936,395
Transfer to Restricted Investments		(16,953,296)	(21,710,281)	(11,453,845)
Transfer from Restricted Investments		7,467,905	9,685,663	17,535,089
Interest on Municipal Funds		391,786	578,200	375,596
Payments and Receipts		3,353,083	6,016,136	(7,528,059)
Movement in Accrued Interest		0	0	(137,262)
Closing Balance	4(i)	3,046,881	4,936,395	3,727,914
RESTRICTED INVESTMENTS				
Opening Balance		31,256,834	31,053,716	44,990,933
Transfer to Restricted Investments		16,953,296	21,710,281	11,453,845
Transfer from Restricted Investments		(7,467,905)	(9,685,663)	(17,535,089)
Interest on Restricted Investments		1,911,190	1,912,599	2,133,360
Closing Balance		42,653,415	44,990,933	41,043,049
Sub Total		45,700,296	49,927,328	44,770,963
<u>Less</u> Unrealised Losses from change in fair value of investments		(5,855,374)	(4,189,001)	(4,189,001)
Cash and Investments as per Statement of Financial Position		39,844,922	45,738,327	40,581,962

**NET CURRENT ASSETS CARRIED FORWARD
FOR THE YEAR ENDING 30 JUNE 2013**

	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
NET CURRENT ASSETS REPRESENTED BY			
CURRENT ASSETS			
Cash at Bank - Unrestricted	3,046,881	4,936,395	3,727,914
Receivables	2,484,281	2,598,670	2,598,670
Inventory	23,408	46,105	46,105
Prepayments	73,514	105,194	105,194
	5,628,084	7,686,364	6,477,883
LESS: CURRENT LIABILITIES			
Creditors	4,830,408	4,970,223	4,970,223
Current Provisions	1,137,138	1,080,824	1,096,407
	5,967,546	6,051,047	6,066,630
(DEFICIT) SURPLUS - OTHER FUNDS	(339,462)	1,635,317	(411,253)
ADD BALANCE OF NET RESTRICTED INVESTMENTS *	36,798,041	40,801,932	36,854,048
ESTIMATED NET CURRENT ASSET POSITION	36,458,579	42,437,249	37,265,301

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



BUDGET NOTES

2012/2013 BUDGET

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2013**

1. SIGNIFICANT ACCOUNTING POLICIES

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

Basis of Preparation

The financial report is a general purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and non-for-profit entities), other mandatory professional reporting requirements and the Local Government Act 1995 and accompanying regulations. The report has also been prepared on the accrual basis under the convention of historical cost accounting modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The Local Government Reporting Entity

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

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

(a) Cash and Cash Equivalents

Cash and cash equivalents in the Statement of Financial Position comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts, where applicable, are included as short-term borrowings in current liabilities on the Statement of Financial Position.

(b) Fixed Assets

Initial Recognition

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed includes the cost of all materials, direct labour and variable and fixed overheads.

Revaluation

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

Land Under Roads

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

EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Depreciation of Non-Current Assets

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

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

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

(d) Rates

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

(e) Grants, Donations and Other Contributions

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

(f) Trade and Other Payables

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Local Government prior to the end of the financial year that are unpaid and arise when the Local Government becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

(g) Impairment

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

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

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Statement of Comprehensive Income.

EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(h) Revenue Recognition

Sale of Goods and Disposal of Assets

Revenue from the sale of goods and disposal of other assets is recognised when the Council has passed control of the goods or other assets to the buyer.

Rendering of Services

Revenue from the provision of services is recognised on an accrual basis.

Royalties

Royalty revenue is recognised on an accrual basis.

(i) Inventories

General

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

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

Land Held for Resale

Land purchased for development and/or resale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and interest incurred on the financing of that land during its development. Interest and holding charges incurred after development is complete are recognised as expenses.

(j) Goods and Services Tax

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables in the Statement of Financial Position are stated inclusive of applicable GST.

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

(k) Trade and Other Receivables

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

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

EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2013

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Provisions

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

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

(m) Provision for Site Rehabilitation

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

The nature of work planned by Council includes cell capping, landform reconstruction, dismantling of site operating facilities and implementation of a revegetation plan to suit the final land use. The cost is based on estimated current costs, determined on a non-discounted basis.

(n) Provision for Environmental Monitoring

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

The nature of work planned by Council includes monitoring of groundwater, surface water, leachate and landfill gas generation. The cost is based on estimated current costs, determined on a non-discounted basis.

(o) Borrowing Costs

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

(p) Critical Accounting Estimates

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

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2013**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) Employee Entitlements

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

(i) Wages, Salaries, Annual Leave and Long Service Leave (Short-term Benefits):

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

(ii) Long Service Leave (Long-term Benefits):

The liability for long service leave is recognised in the provision for employee benefits and measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on government bonds with terms to maturity and currency that match as closely as possible, the estimated future cash outflows. Where Council does not have the unconditional right to defer settlement beyond 12 months, the liability is recognised as a current liability.

(iii) Superannuation Fund:

The Council contributes to the WA Local Government Superannuation Plan (LGSP) and other choice funds for qualifying employees as per statutory requirements (9% for 2012/13). It also contributes to the LGSP and other choice funds for full scheme members (5% for 2012/13).

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

(r) Rounding Of Amounts

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

(s) Comparative Figures

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

(t) Leases

Leases of fixed assets, where substantially all the risks and benefits incidental to the ownership of the asset, but not legal ownership, are transferred to the Council, are classified as finance leases. Finance leases are capitalised recording an asset and a liability equal to the present value of the minimum lease payments, including any guaranteed residual value. Leased assets are amortised over their estimated useful lives. Lease payments are allocated between the reduction of the lease liability and the lease interest expense for the period.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2013**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(u) Investments and Other Financial Assets

Classification

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

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

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

(ii) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the Statement of Financial Position.

(iii) Held-to-maturity investments

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

(iv) Available-for-sale financial assets

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

Recognition and Derecognition

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

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

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**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2013**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(u) Investments and Other Financial Assets (Continued)

Subsequent measurement

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

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

Impairment

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

(v) Estimation of Fair Value

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

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

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

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

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2013**

2. PROGRAMS

The activities relating to the Eastern Metropolitan Regional Council's programs reported on in the Operating Statement are as follows: -

Governance

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

General Purpose Funding

Records interest revenue as well as other general purpose revenue.

Community Amenities

Records income and expenditure associated with the Class III cell, Class IV cell, weighbridge, and transfer station at the Red Hill Waste Management Facility, the Hazelmere Site and the Coppin Road and Mathieson Road transfer stations. .

Other Property and Services

Records income and expenditure for public works overheads, plant operation, materials, salaries and wages. It also records income and expenditure for the Environmental Service departments (incorporating various Environmental Projects), the operations of the Ascot Place activity, Risk Management services, and income and expenditure relating to the Regional Development activity incorporating various projects.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2013**

3. RECONCILIATION OF RATES LEVIED

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

4. NOTES TO THE STATEMENT OF CASH FLOWS

(i) Reconciliation of Cash

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

	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
Cash - Unrestricted	3,046,881	4,936,395	3,727,914
Cash - Restricted	36,741,193	40,772,584	36,825,868
Total Cash	39,788,074	45,708,979	40,553,781

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

	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
Net Change in assets from operations	9,145,166	11,682,088	12,197,217
Write back Depreciation	4,732,717	4,573,122	6,073,823
Write back Provisions	114,384	120,555	122,526
Write back Accruals - Loan Interest	0	0	0
Write back Accruals - Staff Entitlements	34,582	34,583	15,583
Write back Accruals - Creditors	0	0	0
Write back (Profit) Loss on sale of assets	(411,207)	(525,686)	(165,088)
Write back loss or destruction of assets	0	0	0
Write back Debtor Movements	0	0	0
Net cash from operating activities	13,615,642	15,884,663	18,244,061

(iii) Depreciation of Assets

Details of depreciation expenditure budgets for each program are as follows

	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
Administration	581,610	500,971	627,342
Community Amenities	2,440,785	2,454,232	3,186,091
Other Property and Services	1,710,322	1,617,920	2,260,390
Total Depreciation all Programs	4,732,717	4,573,123	6,073,823

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EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2013

5. FEES AND CHARGES SUMMARY BY PROGRAM

	BUDGET 2011/2012	EST. ACTUAL 2011/2012	BUDGET 2012/2013
	\$	\$	\$
Administration	0	450	600
Community Amenities	34,210,994	36,561,728	41,924,040
Governance	2,000	2,000	0
Other Property and Services	18,063	57,360	30,000
Total Statutory Fees and Charges	34,231,057	36,621,538	41,954,640

6. FEES AND CHARGES - REDUCTION OF REVENUE

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

It is estimated that the total value of applicable discounts during 2012/2013 will be \$605,000 (inclusive of GST).

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2013**

7. LOAN BORROWINGS

(a) Loan Repayments

No loans existed as at 30 June 2012.

(b) Unspent Loans

No unspent loan funds existed as at 30 June 2012.

(c) New Borrowings

The Eastern Metropolitan Regional Council does not propose to undertake new borrowings during the 2012/2013 financial year.

(d) Overdraft

Council has not utilised an overdraft facility during the 2011/2012 financial year and it is not anticipated that this facility will be utilised during the 2012/2013 financial year.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2013**

8. COUNCILLOR FEES AND ALLOWANCES

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

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

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

A provision of \$3,500 for meeting fees has been provided for deputy Councillors when deputising for a Councillor at a meeting. All fees paid to Councillors and the Chairman are paid quarterly in arrears.

The budget provided for Councilor(s) fee, allowances and expenses is as follows:

	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
Councillor(s) meeting fees	77,000	77,000	77,000
Chairman's meeting fees	14,000	14,000	14,000
Chairman's Local Government fee	6,000	6,000	6,000
Deputy Chairman's Local Government fee	1,500	1,500	1,500
Deputy Councillors' meeting fees	3,360	3,500	3,500
Total Fees and Allowances	102,000	102,000	102,000

9. INVESTMENT INTEREST

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

	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
Interest on Funds held in Reserve	1,873,657	1,875,066	2,101,724
Interest on other restricted investments (LSL)	37,533	37,533	31,636
Interest on other funds	391,786	578,200	238,334
Total Interest on Investments	2,302,976	2,490,799	2,371,694

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2013**

10. ASSET PROFIT OR LOSS ON DISPOSAL

	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
Land			
Proceeds from Sale of Assets	0	(760,000)	0
Carrying Amount of Assets Disposed	0	667,703	0
(Profit) Loss on Disposal	0	(92,297)	0
Buildings			
Carrying Amount of Assets Disposed	0	0	0
(Profit) Loss on Disposal	0	0	0
Plant			
Proceeds from Sale of Assets	(912,773)	(853,954)	(690,226)
Carrying Amount of Assets Disposed	501,566	419,885	525,138
(Profit) Loss on Disposal	(411,207)	(434,069)	(165,088)
Equipment			
Proceeds from Sale of Assets	0	0	0
Carrying Amount of Assets Disposed	0	680	0
(Profit) Loss on Disposal	0	680	0
Furniture and Fittings			
Carrying Amount of Assets Disposed	0	0	0
(Profit) Loss on Disposal	0	0	0
Net (Profit) Loss on Disposal	(411,207)	(525,686)	(165,088)

11. STRATEGIC PLAN FOR THE FUTURE

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



FEES AND CHARGES

**For the Year Ending
30 June 2013**

EASTERN METROPOLITAN REGIONAL COUNCIL
2012/2013 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES

Description	Unit	2011/2012 Charges with no GST \$	Value of GST \$	2011/2012 Charges inc GST \$	2012/2013 Charges with no GST \$	Value of GST \$	2012/2013 Charges inc GST \$	% Inc Exc. GST
Waste Management Charges								
Disposal Rates								
Member Councils								
	1 tonne							
Base Tipping Fee		42.00	4.20	46.20	45.19	4.52	49.71	7.60%
CWES Levy		3.00	0.30	3.30	3.00	0.30	3.30	0.00%
Secondary Waste Reserve		24.00	2.40	26.40	26.00	2.60	28.60	8.33%
Landfill Levy		28.00	2.80	30.80	28.00	2.80	30.80	0.00%
Carbon Price		NOT APPLICABLE			6.90	0.69	7.59	
Total Member Council disposal rate - (*)		97.00	9.70	106.70	109.09	10.91	120.00	12.46%
Councils - Other								
Non-Member Local Government - Commercial	1 tonne	95.59	9.56	105.15	108.18	10.82	119.00	13.17%
WMRC - Domestic (*)	1 tonne	97.00	9.70	106.70	N/A	N/A	N/A	N/A
WMRC - Commercial	1 tonne	NOT APPLICABLE			N/A	N/A	N/A	N/A
Domestic Refuse Tip Pass (Gidgegannup @ 3bags/wk)	n/a	3.64	0.36	4.00	4.00	0.40	4.40	9.89%
Council Refuse Tip Passes - Cars (up to 200kg)	n/a	19.09	1.91	21.00	21.82	2.18	24.00	14.30%
Council Refuse Tip Passes - Trailers (up to 500kg)	n/a	34.09	3.41	37.50	38.18	3.82	42.00	12.00%
General Waste								
Cars / Station Wagons	n/a	19.55	1.95	21.50	22.73	2.27	25.00	16.24%
Trailers (6 x 4)	n/a	39.09	3.91	43.00	40.91	4.09	45.00	4.66%
Trailers (6 x 4) High Sides	n/a	49.09	4.91	54.00	50.00	5.00	55.00	1.85%
Tandem/ Horse Floats (< 1 tonne)	n/a	72.73	7.27	80.00	72.73	7.27	80.00	0.00%
Vans / Utes	n/a	31.36	3.14	34.50	38.18	3.82	42.00	21.75%
Commercial (General)	1 tonne	96.36	9.64	106.00	109.09	10.91	120.00	13.21%
Minimum Commercial Charges	0.50 tonnes	48.18	4.82	53.00	54.55	5.45	60.00	13.21%
Greenwaste								
Greenwaste - Member Councils (uncontaminated)	1 tonne	33.64	3.36	37.00	36.36	3.64	40.00	8.09%
Greenwaste - Member Councils (stumps/logs/palms)	1 tonne	47.27	4.73	52.00	109.09	10.91	120.00	130.78%
Greenwaste - MGB (Member Councils)	1 tonne	69.00	6.90	75.90	74.19	7.42	81.61	7.52%
Greenwaste - Commercial (uncontaminated)	1 tonne	36.36	3.64	40.00	50.00	5.00	55.00	37.51%
Greenwaste - Commercial (stumps/logs/palms)	1 tonne	50.91	5.09	56.00	109.09	10.91	120.00	114.28%
Greenwaste - uncontaminated (to Hazelmere)	1 tonne	52.73	5.27	58.00	60.00	6.00	66.00	13.79%
Greenwaste - shredded to EMRC specification (to Red Hill)	1 tonne	5.00	0.50	5.50	5.00	0.50	5.50	0.00%

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

(*) 2012/2013 - Inclusive of \$26.00 Secondary Waste Reserve and \$3.00 CWES Levy.

* Minimum charge for greenwaste 0.5 tonnes

Note:

In the event that the weighbridges at Red Hill Waste Management Facility are not operational, vehicles will be charged according to their carrying capacity (in tonnes) multiplied by the appropriate rate from the schedule of fees and charges according to the type of waste being disposed.

EASTERN METROPOLITAN REGIONAL COUNCIL
2012/2013 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES

Description	Unit	2011/2012 Charges with no GST \$	Value of GST \$	2011/2012 Charges inc GST \$	2012/2013 Charges with no GST \$	Value of GST \$	2012/2013 Charges inc GST \$	% Inc Exc. GST
Waste Management Charges continued ..								
Disposal Rates continued..								
Special Wastes								
Asbestos	1 tonne	158.18	15.82	174.00	163.64	16.36	180.00	3.45%
Asbestos - Member Council residents only	1 tonne	95.45	9.55	105.00	100.00	10.00	110.00	4.77%
Asbestos - Minimum Charge		19.09	1.91	21.00	22.73	2.27	25.00	19.04%
Car Bodies - Commercial	each	22.73	2.27	25.00	22.73	2.27	25.00	0.00%
Car Bodies - Member Council residents only	each	9.09	0.91	10.00	9.09	0.91	10.00	0.00%
Quarantine Waste	1 tonne	118.18	11.82	130.00	136.36	13.64	150.00	15.38%
Burial Fee (for immediate burial requirements)	n/a	136.36	13.64	150.00	136.36	13.64	150.00	0.00%
Handling Fee (for special handling requirements)	n/a	136.36	13.64	150.00	136.36	13.64	150.00	0.00%
Tyre Disposal (off rim) *	each	5.00	0.50	5.50	5.00	0.50	5.50	0.00%
Tyre Disposal (with rim) *	each	6.82	0.68	7.50	6.82	0.68	7.50	0.00%
Tyre Recovery Charges (for tyres at the landfill face)	each	22.73	2.27	25.00	22.73	2.27	25.00	0.00%
Mattress disposal fee (Member Council Residents)	each	5.00	0.50	5.50	5.00	0.50	5.50	0.00%
Mattress disposal fee (Charitable Organisations)	each	10.00	1.00	11.00	10.00	1.00	11.00	0.00%
Mattress disposal fee (Commercial)	each	13.64	1.36	15.00	13.64	1.36	15.00	0.00%
Computers, Computer Monitors or Televisions	each	9.10	0.90	10.00	9.10	0.90	10.00	0.00%
Wash Facility Fee	n/a	36.36	3.64	40.00	36.36	3.64	40.00	0.00%
Class III Waste	1 tonne	96.36	9.64	106.00	109.09	10.91	120.00	13.21%
Class III Contaminated Soil	1 tonne	89.09	8.91	98.00	100.00	10.00	110.00	12.25%
Class IV Waste	1 tonne	134.55	13.45	148.00	159.09	15.91	175.00	18.24%
Class IV Contaminated Soil	1 tonne	125.45	12.55	138.00	136.36	13.64	150.00	8.70%
Class V Waste - Concrete encapsulated drums (L 900mm D 600mm)	each	545.45	54.55	600.00	454.55	45.45	500.00	-16.67%
Class V Waste - Concrete encapsulated bulka bags (1.1m x 1.1m x 1.1m)	each	909.09	90.91	1000.00	909.09	90.91	1000.00	0.00%
Administration Charge - Class III (for waste acceptance approvals)	consignment	90.91	9.09	100.00	109.09	10.91	120.00	20.00%
Administration Charge - Class IV (for waste acceptance approvals)	consignment	109.09	10.91	120.00	136.36	13.64	150.00	25.00%
Clean Fill/Inert Waste - Commercial (no sorting required)	1 m ³ (1,000m ³ min)	15.00	1.50	16.50	15.00	1.50	16.50	0.00%
Clean Fill/Inert Waste - Commercial (minor sorting required)	1 m ³ (1,000m ³ min)	20.00	2.00	22.00	20.00	2.00	22.00	0.00%
Clean Fill/Inert Waste - Commercial (unsuitable for re-use)	1 m ³ (1,000m ³ min)	150.00	15.00	165.00	150.00	15.00	165.00	0.00%
Clean Fill/Inert Waste - Member Councils (no sorting required)	1 m ³	13.50	1.35	14.85	13.50	1.35	14.85	0.00%
Clean Fill/Inert Waste - Member Councils (minor sorting required)	1 m ³	18.00	1.80	19.80	18.00	1.80	19.80	0.00%
Acid Sulphate Soil Treatment	As required	Actual Acid Sulphate Soil Treatment Contractor's Treatment Cost + 10% Surcharge			Actual Acid Sulphate Soil Treatment Contractor's Treatment Cost + 10% Surcharge			N/A
Hazelmere								
Wood Waste (per cubic metre)								
- Grade 1	1 m ³	5.00	0.50	5.50	6.36	0.64	7.00	27.20%
- Grade 2	1 m ³	6.36	0.64	7.00	7.27	0.73	8.00	14.24%
- Contaminated	1 m ³	13.64	1.36	15.00	18.18	1.82	20.00	33.28%
Wood Waste (per tonne)								
- Grade 1	1 tonne	50.00	5.00	55.00	63.64	6.36	70.00	27.28%
- Grade 2	1 tonne	63.64	6.36	70.00	72.73	7.27	80.00	14.29%
- Contaminated	1 tonne	136.36	13.64	150.00	181.82	18.18	200.00	33.34%

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

* Only car and 4 wheel drive vehicle tyres accepted

EASTERN METROPOLITAN REGIONAL COUNCIL
2012/2013 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES

Description	Unit	2011/2012 Charges with no GST \$	Value of GST \$	2011/2012 Charges inc GST \$	2012/2013 Charges with no GST \$	Value of GST \$	2012/2013 Charges inc GST \$	% Inc Exc. GST
Waste Management Charges continued ..								
Sale of Materials (all ex stockpile, minimum 10 tonnes)								
Mixed clay/fill (purchaser to load)	1 tonne	0.50	0.05	0.55	0.50	0.05	0.55	0.00%
Mixed clay/fill (loaded)	1 tonne	NOT APPLICABLE			1.50	0.15	1.65	N/A
Ferricrete	1 tonne	11.00	1.10	12.10	11.00	1.10	12.10	0.00%
Manufactured Products (per cubic metre)								
Mulch Compost	1 m ³	13.91	1.39	15.30	13.91	1.39	15.30	0.00%
Soil Compost	1 m ³	16.36	1.64	18.00	16.36	1.64	18.00	0.00%
Coloured Chip	1 m ³	30.00	3.00	33.00	N/A	N/A	N/A	N/A
Wood Chip (unscreened secondary ground) - Hazelmere	1 m ³	5.50	0.55	6.05	5.50	0.55	6.05	0.00%
EcoChip Mulch - Hazelmere	1 m ³	10.91	1.09	12.00	10.91	1.09	12.00	0.00%
Wood Chip (fines) - Hazelmere	1 m ³	10.91	1.09	12.00	10.91	1.09	12.00	0.00%
Manufactured Products (per tonne)								
Mulch Compost	1 tonne	23.18	2.32	25.50	23.18	2.32	25.50	0.00%
Mulch Compost (Member Council)	1 tonne	19.00	1.90	20.90	19.09	1.91	21.00	0.47%
Soil Compost	1 tonne	18.18	1.82	20.00	18.18	1.82	20.00	0.00%
Soil Compost (Member Councils)	1 tonne	15.00	1.50	16.50	15.00	1.50	16.50	0.00%
Coloured Chip	1 tonne	150.00	15.00	165.00	N/A	N/A	N/A	N/A
Wood Chip (unscreened secondary ground) - Hazelmere	1 tonne	27.27	2.73	30.00	27.27	2.73	30.00	0.00%
EcoChip Mulch - Hazelmere	1 tonne	54.55	5.45	60.00	54.55	5.45	60.00	0.00%
Wood Chip (fines) - Hazelmere	1 tonne	40.91	4.09	45.00	40.91	4.09	45.00	0.00%
Shredded, Unprocessed Greenwaste	1 tonne	NOT APPLICABLE			5.00	0.50	5.50	N/A
Trailer Loaded Products (per scoop)								
Soil Compost	1 scoop	9.09	0.91	10.00	9.09	0.91	10.00	0.00%
Mulch Compost	1 scoop	9.09	0.91	10.00	9.09	0.91	10.00	0.00%
EcoChip Mulch	1 scoop	9.09	0.91	10.00	9.09	0.91	10.00	0.00%
Colour Chip	1 scoop	13.64	1.36	15.00	N/A	N/A	N/A	N/A
Ferricrete	1 scoop	9.09	0.91	10.00	9.09	0.91	10.00	0.00%
Miscellaneous Plant Hire (per hour)								
Hire of Water Tanker	1 hour	136.36	13.64	150.00	136.36	13.64	150.00	0.00%
Hire of Loader (Volvo L120 or equivalent)	1 hour	136.36	13.64	150.00	136.36	13.64	150.00	0.00%
Hire of Tip Truck (11 m3)	1 hour	100.00	10.00	110.00	100.00	10.00	110.00	0.00%
Labour Hire	1 hour	45.45	4.55	50.00	45.45	4.55	50.00	0.00%
(Material purchases in excess of 200 tonnes and 1,000 over financial year are subject to a reduction of 15% and 20% respectively.)								

Environmental Services Consulting Rates 2012/2013

	Prior Year Actuals					Proposed	
	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	% Change
<i>Member Council Consulting Fees</i>							
Consultant Director	\$85.00	\$88.00	\$92.00	\$96.00	\$99.00	\$102.00	3.03%
Consultant Manager	\$75.00	\$78.00	\$82.00	\$86.00	\$88.50	\$91.00	2.82%
Senior Consultant	\$65.00	\$68.00	\$71.00	\$74.00	\$76.00	\$78.00	2.63%
Consultant	\$58.00	\$60.00	\$63.00	\$66.00	\$68.00	\$70.00	2.94%
Project Officer	\$44.00	\$46.00	\$48.00	\$50.00	\$51.50	\$53.00	2.91%
<i>Other Organisations Consulting Fees</i>							
Consultant Director	\$150.00	\$165.00	\$174.00	\$182.00	\$187.50	\$187.50	0.00%
Consultant Manager	\$130.00	\$145.00	\$153.00	\$160.00	\$165.00	\$165.00	0.00%
Senior Consultant	\$130.00	\$145.00	\$153.00	\$160.00	\$165.00	\$150.00	-9.09%
Consultant	\$120.00	\$132.00	\$139.00	\$145.00	\$149.50	\$125.00	-16.39%
Project Officer	\$105.00	\$115.00	\$121.00	\$127.00	\$131.00	\$100.00	-23.66%

* Note : All Rates are exclusive of GST

Regional Development Consulting Rates 2012/2013

	Prior Year Actuals					Proposed	
	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	% Change
<i>Member Council Consulting Fees</i>							
Consultant Director	N/A	N/A	N/A	N/A	\$99.00	\$102.00	3.03%
Consultant Manager	N/A	N/A	N/A	N/A	\$88.50	\$91.00	2.82%
Senior Consultant	N/A	N/A	N/A	N/A	\$76.00	\$78.00	2.63%
Consultant	N/A	N/A	N/A	N/A	\$68.00	\$70.00	2.94%
Project Officer	N/A	N/A	N/A	N/A	\$51.50	\$53.00	2.91%
<i>Other Organisations Consulting Fees</i>							
Consultant Director	N/A	N/A	N/A	N/A	\$187.50	\$187.50	0.00%
Consultant Manager	N/A	N/A	N/A	N/A	\$165.00	\$165.00	0.00%
Senior Consultant	N/A	N/A	N/A	N/A	\$165.00	\$150.00	-9.09%
Consultant	N/A	N/A	N/A	N/A	\$149.50	\$125.00	-16.39%
Project Officer	N/A	N/A	N/A	N/A	\$131.00	\$100.00	-23.66%

* Note : All Rates are exclusive of GST



WASTE DISPOSAL TONNAGES

**For the Year Ending
30 June 2013**

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TONNAGES ANALYSIS

COUNCIL	ACTUAL 2008/09 TONNES	ACTUAL 2009/10 TONNES	ACTUAL 2010/11 TONNES	EST. ACTUAL 2011/12 TONNES	PROJECTED 2012/13 TONNES
Bayswater - MSW	25,930	27,214	25,540	27,309	27,855
Belmont	20,191	15,678	14,372	13,030	13,291
Bassendean	5,886	5,813	5,704	6,038	6,159
Swan - MSW	40,923	41,628	39,425	42,090	42,932
Mundaring	15,871	14,948	14,700	15,784	16,100
Kalamunda	22,064	22,304	22,083	23,749	24,224
Sub-total Member Councils - MSW	130,865	127,584	121,824	128,000	130,560
Bayswater - Greenwaste	4,578	4,783	4,435	5,205	5,309
Swan - Greenwaste	2,187	1,648	1,147	1,422	1,450
Bassendean - Greenwaste	762	743	702	0	0
Belmont - Greenwaste	168	263	244	236	241
Kalamunda - Greenwaste	4,411	4,128	3,743	4,093	4,175
Mundaring - Greenwaste	4,246	268	380	471	480
Transfer Station - Greenwaste	701	993	1,198	1,200	1,224
Commercial/Other - Greenwaste	1,264	1,198	1,343	1,400	1,428
Sub-total Member Councils - Greenwaste	18,316	14,025	13,192	14,027	14,308
W.M.R.C	17,089	17,284	12,504	6,734	0
W.M.R.C Commercial	13,458	12,302	3,623	0	0
Non-Member Local Governments			0	0	100,000
EMRC Transfer Stn (Trailers & Commercial etc)	6,989	7,433	6,780	6,800	6,936
Commercial/Other Class III	155,706	115,552	130,066	208,480	112,650
Contaminated Class III	7,536	3,282	3,402	5,000	5,000
Class IV Waste	6,576	11,826	5,233	5,000	5,000
Class V - Concrete Encapsulation	0	0	0	30	5
Sub-total Other Tonnages	207,354	167,678	161,608	232,044	229,591
TOTAL TONNAGES	356,534	309,287	296,624	374,071	374,458
Class III	331,643	283,437	278,200	355,014	355,146
Class IV & V	6,576	11,826	5,233	5,030	5,005
Greenwaste	18,316	14,025	13,192	14,027	14,308
TOTAL TONNAGES	356,534	309,287	296,624	374,071	374,458

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BASE INCOME (INCLUDING LANDFILL LEVY) FROM TONNAGES ANALYSIS

COUNCIL	A/C#	IE	ACTUAL 2007/08	ACTUAL 2008/09 \$	ACTUAL 2009/10 \$	PROJECTED 2010/11 \$	ACTUAL 2010/11 \$	EST. ACTUAL 2011/12 \$	PROJECTED 2012/13 \$
Bayswater - MSW	53310/00	BB	936,987	949,106	1,318,859	1,759,806	1,554,797	1,911,630	2,230,921
Belmont	53310/00	BC	632,932	766,521	757,162	1,056,516	977,139	912,100	1,064,444
Bassendean	53310/00	BA	208,788	224,328	290,092	407,694	387,456	422,660	493,255
Swan - MSW	53310/00	BD	1,516,984	1,582,642	2,124,301	2,676,072	2,685,079	2,946,300	3,438,408
Mundaring	53310/00	BF	553,333	605,770	753,350	1,027,650	984,904	1,104,880	1,289,423
Kalamunda	53310/00	BE	637,266	827,666	1,135,984	1,441,872	1,440,517	1,662,430	1,940,099
Sub-total Member Councils - MSW			4,486,291	4,956,032	6,379,749	8,369,610	8,029,892	8,960,000	10,456,550
Bayswater - Greenwaste	58864/00	BB	209,786	231,515	263,720	300,480	292,203	359,145	393,882
Swan - Greenwaste	58864/00	BD	80,356	50,993	47,794	55,008	36,714	47,836	52,738
Bassendean - Greenwaste	58864/00	BA	20,174	20,195	21,469	3,200	20,083	0	0
Belmont - Greenwaste	58864/00	BC	104	5,834	6,570	7,824	6,967	7,939	8,753
Kalamunda - Greenwaste	58864/00	BE	10,598	107,340	118,523	87,744	179,588	137,689	151,798
Mundaring - Greenwaste	58864/00	BF	6,463	2,333	7,785	26,880	26,731	15,844	17,468
Commercial/Other - Greenwaste	58864/00	BK	58,137	72,157	94,393	101,275	113,210	113,703	125,355
Sub-total Member Councils - Greenwaste			385,617	490,366	560,254	582,411	675,495	682,156	749,993
W.M.R.C	53310/00	BG	709,420	609,380	886,342	715,938	870,145	471,380	0
W.M.R.C Commercial	53310/00	BH	609,514	746,302	850,552	301,361	301,361	0	0
Non-Member Local Governments	53310/00	BS	0	0	0	0	0	0	9,018,000
EMRC Transfer Stn (Trailers etc)	58857/00	BI	585,958	543,227	717,878	810,306	960,507	829,600	938,302
EMRC Transfer Stn (Commercial)	58857/00	BK	148,748	209,661	219,752	202,577	205,460	207,400	234,576
Contaminated Class III	53310/00	BJ	169,653	399,540	220,357	312,360	354,299	445,450	500,000
Class IV Waste	53330/00	BK	309,801	528,087	970,834	524,610	619,980	672,750	795,450
Class V - Concrete Encapsulation	53330/01	BK	0	0	0	0	0	16,364	2,273
Commercial/Other Class III	53310/00	BK	9,194,357	8,015,614	7,617,436	10,101,116	10,113,802	17,042,778	10,612,449
Sub-total Other			11,727,451	11,051,811	11,483,150	12,968,267	13,425,554	19,685,721	22,101,049
TOTAL BASE			16,599,359	16,498,209	18,423,153	21,920,289	22,130,941	29,327,878	33,307,593
Class III			15,903,941	15,479,756	16,892,065	20,813,267	20,835,466	27,956,608	31,759,877
Class IV			309,801	528,087	970,834	524,610	619,980	689,114	797,723
Greenwaste			385,617	490,366	560,254	582,411	675,495	682,156	749,993
TOTAL BASE			16,599,359	16,498,209	18,423,153	21,920,289	22,130,941	29,327,878	33,307,593



ANNUAL BUDGET SUMMARY

**For the Year Ending
30 June 2013**

Annual Budget Summary 2012/2013

	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
Governance			
Operating Income	0	0	0
Operating Expenditure	704,201	704,451	770,165
Total for Governance	704,201	704,451	770,165
Corporate Services			
Operating Income	(267,480)	(281,551)	(157,748)
Operating Expenditure	117,395	(211,513)	(243,812)
Other Income	(294,318)	(979,409)	(284,545)
Other Expenditure	323,481	895,703	299,152
Capital Expenditure	808,678	836,463	1,248,817
Total for Corporate Services	687,756	259,693	861,864
Waste Management Services			
Operating Income	(31,040,891)	(33,873,229)	(39,512,123)
Operating Expenditure	24,786,811	26,270,531	32,738,893
Other Income	(619,955)	(636,045)	(405,681)
Other Expenditure	185,285	199,765	233,186
Capital Expenditure	7,528,179	7,794,450	18,988,535
Total for Waste Management Services	839,428	(244,528)	12,042,810
Environmental Services			
Operating Income	(828,406)	(961,899)	(947,340)
Operating Expenditure	1,753,542	1,849,359	2,021,402
Capital Expenditure	3,500	3,500	3,500
Total for Environmental Services	928,636	890,960	1,077,562
Regional Development			
Operating Income	(378,763)	(312,800)	(648,683)
Operating Expenditure	1,763,907	1,587,437	1,898,023
Capital Expenditure	2,500	2,500	2,000
Total for Regional Development	1,387,644	1,277,137	1,251,340

Annual Budget Summary 2012/2013

	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
Risk Management Services			
Operating Income	(7,200)	(22,250)	0
Operating Expenditure	157,899	140,436	192,699
Capital Expenditure	1,000	6,346	1,000
Total for Risk Management Services	151,699	124,532	193,699
Resource Recovery			
Other Income	(5,086,142)	(5,386,466)	(7,840,466)
Other Expenditure	1,234,301	1,176,694	1,457,968
Capital Expenditure	223,500	38,000	3,748,000
Total for Resource Recovery	(3,628,341)	(4,171,772)	(2,634,498)
Ascot Place			
Operating Income	(1,000)	(1,782)	(600)
Operating Expenditure	426,944	428,502	462,537
Capital Expenditure	305,000	305,000	98,800
Total for Ascot Place	730,944	731,720	560,737
Investment			
Operating Income	(163,586)	(350,000)	(96,884)
Other Income	(1,911,190)	(1,918,022)	(2,133,360)
Total for Investment	(2,074,776)	(2,268,022)	(2,230,244)
Net Operating and Capital Expenditure	(272,809)	(2,695,829)	11,893,435



FINANCIAL PERFORMANCE BY ACCOUNT

**For the Year Ending
30 June 2013**

Financial Performance by Account 2012/2013

Governance and Corporate Services		Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Manage Governance and Corporate Services

Operating Income

54440/00	Income Vehicles - Ascot Place	(1,100)	(25,024)	(100)
58925/01	Income Workers Compensation Governance and Corporate	0	(6,691)	0
59981/00	Income Governance and Corporate Services Business Unit	0	(63)	0
		(1,100)	(31,778)	(100)

Operating Expenditure

61440/00	Internal Revenue Vehicles - Ascot Place	(255,800)	(256,100)	(256,229)
65420/05	Operate and Maintain Minor Plant - Ascot Place	0	720	464
65420/06	Operate and Maintain Power Supply Equipment - Ascot Place	8,824	8,320	8,561
65420/07	Operate and Maintain Office Furniture and Miscellaneous Plant and	29,111	38,150	25,434
65440/00	Operate and Maintain Vehicles - Ascot Place	284,728	278,328	256,229
66510/01	Operate and Maintain Office Equipment - Corporate Services	15,478	6,925	23,185
66520/10	Operate and Maintain Fire Fighting Equipment - Ascot Place	0	0	0
67610/01	Operate and Maintain Office Furniture and Fittings - Corporate	2,957	825	1,159
68690/00	Operate and Maintain Miscellaneous Furniture and Fittings - Ascot	59	59	24
73918/01	Recruit Staff - Corporate Services	25,200	24,500	20,200
73918/08	Recruit Senior Staff	29,600	17,100	29,600
73925/01	Provide Staff Workers' Compensation - Governance and Corporate	0	235	0
73981/00	Manage Governance and Corporate Services Business Unit	659,948	666,831	759,612
73987/00	Provide Corporate Environmental Advice and Monitor Business Risk	56,000	56,000	56,000
		856,105	841,893	924,239

Net (Income) Expenditure

855,005	810,115	924,139
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Provide Governance

Operating Expenditure

73993/00	Governance - Council Members	546,437	546,687	617,210
73994/00	Conduct Committee Meetings	14,406	14,406	15,126
73995/00	Conduct Council Meetings	24,482	24,482	25,644
73995/01	Catering Kitchen - Provisions	22,000	22,000	23,100
		607,325	607,575	681,080

Net (Income) Expenditure

607,325	607,575	681,080
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Allocate Corporate Services Costs

Operating Expenditure

71981/00	Internal Revenue Governance and Corporate Services Business	(3,685,989)	(3,685,614)	(4,414,014)
		(3,685,989)	(3,685,614)	(4,414,014)

Net (Income) Expenditure

(3,685,989)	(3,685,614)	(4,414,014)
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Financial Performance by Account 2012/2013

Governance and Corporate Services	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Facilitate Continuous Organisational Improvement Programmes

Operating Income

58988/02	Income Facilitate Continuous Improvement Programme	0	(108)	0
		0	(108)	0

Operating Expenditure

73988/01	Implement Business Improvement Projects	1,250	1,250	50,000
73988/02	Facilitate Continuous Improvement Programme	11,000	11,000	3,500
73988/03	Implement the Rewards and Recognition Programme	2,500	2,500	10,000
		14,750	14,750	63,500

Net (Income) Expenditure

14,750	14,642	63,500
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Identify and Coordinate Networking Opportunities

Operating Income

58996/00	Income Conduct Other Functions	(17,630)	(20,205)	(16,098)
		(17,630)	(20,205)	(16,098)

Operating Expenditure

73904/01	Attend Corporate and Award Functions and Events - Governance	1,200	1,200	1,200
73965/00	Conduct Promotions/Public Relations Events - Marketing	13,050	13,050	8,050
73992/00	Hold Biennial Dinner/ Cocktail Function	50,000	50,000	40,000
73996/00	Conduct Other Functions	35,676	35,676	37,385
73996/02	EMRC Staff Kitchen - Provisions	10,000	10,000	10,500
		109,926	109,926	97,135

Net (Income) Expenditure

92,296	89,721	81,037
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Implement Employee Assistance Programme (EAP)

Operating Expenditure

73911/00	Provide Staff Health Welfare & EAP	5,300	5,300	2,500
73911/01	Promote Staff Health and Welfare - Corporate Services	5,300	5,300	6,050
		10,600	10,600	8,550

Net (Income) Expenditure

10,600	10,600	8,550
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Implement EMRC's Strategic Information Plan

Other Expenditure

83550/00	Disposal of Information Technology PC's and Printers	0	100	0
		0	100	0

Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	425,000	405,000	665,600
		425,000	405,000	665,600

Net (Income) Expenditure

425,000	405,100	665,600
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Financial Performance by Account 2012/2013

Governance and Corporate Services	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Implement Governance and Corporate Services Staff Training and Development

Operating Expenditure

73919/00	Train and Develop Staff - Corporate General	35,000	35,000	37,500
73919/01	Train and Develop Staff - Governance and Corporate Services	53,000	70,592	66,010
		88,000	105,592	103,510
Net (Income) Expenditure		88,000	105,592	103,510

Implement Governance and Corporate Services Study Assistance Programme

Operating Expenditure

73914/01	Implement Governance and Corporate Services Study Assistance	4,000	4,000	8,000
		4,000	4,000	8,000
Net (Income) Expenditure		4,000	4,000	8,000

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

Operating Expenditure

73989/00	Undertake Strategic Planning Research and Special Projects	80,300	65,300	75,300
73999/00	Prepare Strategic Plan and Plan for the Future	38,500	38,500	66,500
73999/02	Develop Organisational KPI's	2,000	0	0
73999/03	Implement Disability Access & Inclusion Plan	2,200	2,200	200
		123,000	106,000	142,000
Net (Income) Expenditure		123,000	106,000	142,000

Manage Corporate Administration Facilities (Ascot Place)

Operating Income

52240/01	Income Administration Building - Ascot Place	(1,000)	(1,782)	(600)
		(1,000)	(1,782)	(600)

Operating Expenditure

63240/01	Operate and Maintain Administration Building - Ascot Place	355,732	357,352	401,230
63240/02	Clean Administration Building - Ascot Place	63,150	63,150	53,307
63240/04	Lease Artwork Administration Building - Ascot Place	8,000	8,000	8,000
66530/01	Operate and Maintain Security System - Ascot Place	62	0	0
66590/00	Operate and Maintain Miscellaneous Equipment - Corporate	79	1,030	0
		427,023	429,532	462,537

Capital Expenditure

25240/01	Capital Improvement Administration Building - Ascot Place	305,000	305,000	98,800
		305,000	305,000	98,800
Net (Income) Expenditure		731,023	732,750	560,737

Financial Performance by Account 2012/2013

Governance and Corporate Services		Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Manage Portfolio of Assets

Other Income

82120/02	Income Disposal of Commercial Land - Ascot Place	0	(760,000)	0
82440/00	Income Disposal of Vehicles - Ascot Place	(294,318)	(219,409)	(284,545)
		(294,318)	(979,409)	(284,545)

Other Expenditure

83120/02	Disposal of Commercial Land (Pt Gt Eastern H/way) - Ascot Place	0	667,703	0
83440/00	Disposal of Vehicles - Ascot Place	323,481	227,632	299,152
83510/00	Disposal of Office Equipment - Ascot Place	0	268	0
		323,481	895,603	299,152

Capital Expenditure

24420/01	Purchase / Replace Minor Plant and Equipment - Ascot Place	0	1,920	0
24440/00	Purchase Vehicles - Ascot Place	275,238	326,176	513,617
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	91,440	86,094	49,600
24620/00	Purchase Art Works	17,000	17,273	20,000
25530/01	Upgrade Security Equipment - Ascot Place	0	0	0
		383,678	431,463	583,217

Net (Income) Expenditure

412,841	347,657	597,824
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Monitor Stakeholder Satisfaction with Type and Quality of Services Provided

Operating Expenditure

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

Net (Income) Expenditure

0	0	27,000
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Provide Administration Services

Operating Income

59901/00	Income Administration Services	(250)	(500)	0
		(250)	(500)	0

Operating Expenditure

73901/00	Provide Administrative Service	488,765	464,196	511,118
73903/00	Provide Corporate Information (Records) Service	0	0	0
		488,765	464,196	511,118

Net (Income) Expenditure

488,515	463,696	511,118
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Financial Performance by Account 2012/2013

Governance and Corporate Services	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Provide Financial Services

Operating Income

59943/00	Income Financial Services	0	(60)	0
59945/00	Income Municipal Cash Investments	(163,586)	(350,000)	(96,884)
59945/02	Income Municipal Cash at Bank	(228,200)	(228,200)	(141,450)
		(391,786)	(578,260)	(238,334)

Operating Expenditure

73943/00	Provide Financial Services	631,387	596,564	622,915
73943/01	Provide Financial Services - Non GST Fees and Charges	1,300	1,300	1,300
93999/01	Clearing Account - Salaries Paid	0	0	0
93999/02	Clearing Account - Salaries Allocated	0	0	0
		632,687	597,864	624,215

Other Income

59945/01	Income Restricted Cash Investments	(1,911,190)	(1,912,599)	(2,133,360)
59945/03	Unrealised loss/gain on Restricted Investments	0	(5,423)	0
		(1,911,190)	(1,918,022)	(2,133,360)

Net (Income) Expenditure

(1,670,289)	(1,898,418)	(1,747,479)
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Provide Human Resource Management Services

Operating Expenditure

73912/00	Provide Human Resource Management Service	180,804	157,900	302,200
73912/01	Conduct Staff Recognition Presentations	2,500	2,500	2,500
		183,304	160,400	304,700

Net (Income) Expenditure

183,304	160,400	304,700
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Provide Information and Technology Service

Operating Income

59951/00	Income Information Technology Services	(20,000)	0	0
		(20,000)	0	0

Operating Expenditure

66550/00	Operate and Maintain Information Technology & Communication	340,851	203,737	405,688
66560/00	Operate and Maintain Network Communications Equipment	0	1,406	1,547
66570/00	Operate and Maintain Information Technology Servers	0	1,406	1,547
73951/00	Manage Information Technology Services	296,865	234,723	322,007
73952/00	Manage Application and Operating System Software	288,170	269,170	321,050
		925,886	710,442	1,051,839

Net (Income) Expenditure

905,886	710,442	1,051,839
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Financial Performance by Account 2012/2013

Governance and Corporate Services	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Provide Internal Audit and Compliance Services

Operating Expenditure

73906/00	Provide Compliance Services and Internal Audit	36,000	36,000	46,000
		36,000	36,000	46,000

Net (Income) Expenditure

36,000	36,000	46,000
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Provide Organisation Development Services

Operating Income

58988/01	Income Organisational Development Service	(200)	(600)	0
		(200)	(600)	0

Operating Expenditure

73988/00	Provide Organisational Development Service	129,737	128,291	0
		129,737	128,291	0

Net (Income) Expenditure

129,537	127,691	0
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Provide Organisation Marketing and Communication Services

Operating Income

59961/00	Income Marketing and Communications	(100)	(100)	(100)
		(100)	(100)	(100)

Operating Expenditure

73961/00	Manage Marketing and Communications Services	176,781	174,623	230,381
73963/00	Prepare Annual Report	9,500	8,730	10,500
		186,281	183,353	240,881

Net (Income) Expenditure

186,181	183,253	240,781
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Update Maintain and Promote EMRC's Web Presence

Operating Expenditure

73953/00	Manage Web Based Communications	83,140	68,640	78,600
73953/01	Update Style and Content of EMRC Web Sites	28,000	28,000	28,000
		111,140	96,640	106,600

Net (Income) Expenditure

111,140	96,640	106,600
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Financial Performance by Account 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Manage Engineering and Waste Management Services

Operating Income

59982/00	Income Engineering / Waste Management Business Unit	(1,000)	(1,000)	(150)
59982/01	Income Engineering / Waste Management Business Unit - Vehicle	(2,100)	(2,100)	(2,100)
		(3,100)	(3,100)	(2,250)

Operating Expenditure

66510/02	Operate and Maintain Office Equipment - Waste Management	304	200	226
66590/02	Operate and Maintain Miscellaneous Equipment -Waste	0	0	1,018
67610/02	Operate and Maintain Office Furniture and Fittings - Waste	3,862	3,862	2,927
67610/09	Operate and Maintain Office Furniture and Fittings - Hazelmere	863	1,000	1,399
71915/02	Internal Revenue Staff Leave Entitlements - Engineering and Waste	(164,925)	(227,014)	(221,404)
73917/02	Provide Staff Annual Leave - Engineering Waste Management	56,007	72,156	58,523
73918/02	Recruit Staff - Engineering / Waste Management	7,250	7,250	7,500
73921/02	Provide Staff Sick Leave - Engineering Waste Management	12,074	11,897	13,103
73922/02	Provide Staff Long Service Leave - Engineering Waste Management	4,000	10,424	4,000
73923/02	Provide Staff RDO and TIL Leave - Engineering Waste Management	0	4,557	0
73924/02	Provide Staff Public Holiday Leave - Engineering Waste	24,148	22,262	26,206
73929/02	Provide Staff Other Leave - Engineering Waste Management	0	0	0
73982/00	Manage Engineering / Waste Management Business Unit	1,644,284	1,679,248	1,887,043
		1,587,867	1,585,842	1,780,541

Capital Expenditure

24510/02	Purchase / Replace Office Equipment - Engineering / Waste	550	550	550
24590/03	Purchase/Replace Other Equipment - Engineering and Waste	5,500	5,500	3,000
24610/03	Purchase Office Furniture and Fittings-Engineering and Waste	2,500	2,500	3,500
24610/10	Purchase Office Furniture and Fittings-Hazelmere	2,500	3,285	1,500
		11,050	11,835	8,550

Net (Income) Expenditure

1,595,817	1,594,577	1,786,841
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Collect Problematic Waste in the Region

Operating Income

58866/00	Income Household Hazardous Waste	(6,000)	(6,000)	(6,000)
		(6,000)	(6,000)	(6,000)

Operating Expenditure

72866/00	Manage Household Hazardous Waste	5,200	5,308	6,290
72866/02	Dispose of Household Hazardous Waste	42,823	39,124	28,767
72866/03	Market Household Hazardous Waste Collections	8,000	8,000	11,500
		56,023	52,432	46,557

Net (Income) Expenditure

50,023	46,432	40,557
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Develop Advocacy and Lobbying Protocol

Operating Expenditure

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

Net (Income) Expenditure

2,000	2,000	0
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Financial Performance by Account 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Develop an Education Programme to Address Problematic Waste in the Region

Operating Expenditure

72866/01	Conduct School Battery Collection Programme	22,098	31,490	28,776
		22,098	31,490	28,776
Net (Income) Expenditure		22,098	31,490	28,776

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

Operating Expenditure

72873/00	Conduct Waste Education Programmes	83,268	145,634	137,632
		83,268	145,634	137,632

Capital Expenditure

24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill Education	2,500	2,500	1,000
		2,500	2,500	1,000
Net (Income) Expenditure		85,768	148,134	138,632

Develop Environmental Management System for Red Hill Waste Management Facility

Operating Expenditure

72856/00	Develop Environmental Management System - Red Hill Landfill	21,100	68,100	78,780
		21,100	68,100	78,780
Net (Income) Expenditure		21,100	68,100	78,780

Implement Red Hill Master Plan Land Acquisition Recommendations

Capital Expenditure

24150/02	Purchase Waste Management Land - Midland Brick	570,000	500,000	6,619,015
24150/04	Purchase Waste Management Land - Hazelmere	0	10,000	10,000
		570,000	510,000	6,629,015
Net (Income) Expenditure		570,000	510,000	6,629,015

Financial Performance by Account 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Implement Red Hill Master Plan Planning Recommendations

Capital Expenditure

24310/11	Construct Class III Cell Farm Stage 2 - Red Hill Landfill Facility	20,000	140,000	4,144,800
24310/12	Construct Class III Cell Stage 14 - Red Hill Landfill Facility	0	0	270,000
24320/01	Construct Class III Leachate Pond - Red Hill Landfill Facility	0	0	150,000
24320/02	Leachate Project - Red Hill Landfill Facility	0	400,000	415,000
24350/00	Construct Siltation Ponds - Red Hill Landfill Facility	120,000	0	130,000
24350/01	Construct Stormwater Control Pond - Red Hill Farm Stage I	0	0	100,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	140,000	50,000	485,000
24393/00	Construct Water Storage Dams - Red Hill Landfill Facility	960,000	514,000	500,000
24394/00	Construct Perimeter Fencing - Red Hill Landfill Facility	0	0	100,000
24394/03	Construct Perimeter Fencing - Hazelmere	0	0	0
24394/04	Construct Litter Fence - Red Hill Farm	0	0	50,000
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	30,000	30,000	48,846
24397/00	Construct Perimeter Bunds - Red Hill Landfill Facility	120,000	120,000	120,000
		1,390,000	1,254,000	6,513,646

Net (Income) Expenditure

1,390,000	1,254,000	6,513,646
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Implement Red Hill Master Plan Recommendations (Other)

Operating Expenditure

73939/02	Update Red Hill Development Plan	5,000	5,000	1,000
		5,000	5,000	1,000

Net (Income) Expenditure

5,000	5,000	1,000
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Implement Regional Waste Education Plan

Operating Income

58873/01	Income Stakeholder Waste Education	(397,349)	(410,702)	(393,180)
58873/03	Income Stakeholder Waste Education - Vehicle Costs	(1,872)	(1,872)	(1,872)
		(399,221)	(412,574)	(395,052)

Operating Expenditure

72873/01	Provide Stakeholder Waste Education Service	47,304	43,766	55,092
72873/02	Conduct Waste Education Research / Surveys	20,000	23,000	0
72873/04	Produce Regional Waste Education Marketing Materials	131,000	131,000	136,000
72873/06	Conduct Earth Carers Volunteer Program	20,849	23,697	18,862
72873/08	Conduct Keep Australia Beautiful - Litter Control	10,549	9,527	0
		229,702	230,990	209,954

Net (Income) Expenditure

(169,519)	(181,584)	(185,098)
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Implement Waste Management Services Study Assistance Programme

Operating Expenditure

73914/03	Implement Red Hill Landfill Facility Administration Staff Study	250	0	250
73914/08	Implement Red Hill Landfill Facility Operations Staff Study	500	0	500
		750	0	750

Net (Income) Expenditure

750	0	750
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Financial Performance by Account 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Implement Waste Management Staff Training and Development

Operating Expenditure

73919/02	Train and Develop Staff - Engineering / Waste Management	35,060	25,264	40,643
73919/03	Train and Develop Staff - Red Hill Landfill Facility	58,389	26,965	65,150
73919/09	Train and Develop Staff - Hazelmere Operations Staff	13,864	6,347	19,409
		107,313	58,576	125,202

Net (Income) Expenditure

107,313	58,576	125,202
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Manage Major and Minor Plant (Red Hill Waste Disposal Facility)

Operating Income

58410/00	Income Plant	(93,500)	(94,278)	(164,943)
58420/00	Income Minor Plant	0	(14,400)	0
		(93,500)	(108,678)	(164,943)

Operating Expenditure

61410/00	Internal Revenue Plant	(1,993,858)	(1,825,949)	(2,003,125)
61430/00	Internal Revenue Vehicles - Red Hill Landfill Facility	(106,500)	(106,500)	(110,228)
65410/00	Operate and Maintain Plant - Waste Management Facilities	2,902,206	2,612,658	3,084,154
65410/01	Operate and Maintain Plant - Arrange for servicing repairs and	33,649	29,142	32,302
65410/02	Operate and Maintain Plant - Hazelmere	0	236,000	242,551
65420/01	Operate and Maintain Minor Plant - Water Pumps	173,144	116,882	141,024
65420/02	Operate and Maintain Minor Plant - Generators	31,235	32,600	31,401
65420/03	Operate and Maintain Minor Plant - Water Tanker	327	850	750
65420/04	Operate and Maintain Minor Plant-Trailers-Red Hill	1,173	1,900	1,704
65420/08	Operate and Maintain Miscellaneous Plant - Hazelmere	48,805	15,500	191,517
65420/99	Operate and Maintain Minor Plant - Misc Attachments - Red Hill	83,864	93,400	66,897
		1,174,045	1,206,483	1,678,947

Other Income

82410/00	Income Disposal of Plant - Red Hill Landfill Facility	(541,500)	(541,500)	(250,000)
82430/00	Income Disposal of Vehicles - Red Hill Landfill Facility	(78,455)	(94,545)	(155,681)
		(619,955)	(636,045)	(405,681)

Other Expenditure

83410/00	Disposal of Plant - Red Hill Landfill Facility	101,000	101,000	101,000
83420/00	Disposal of Minor Plant - Red Hill Landfill Facility	0	1,324	0
83430/00	Disposal of Vehicles - Red Hill Landfill Facility	84,285	97,129	132,186
		185,285	199,453	233,186

Capital Expenditure

24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	3,071,000	3,727,000	1,776,500
24410/01	Purchase / Replace Plant - Hazelmere	539,000	179,650	1,503,779
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	15,000	15,000	30,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	132,369	221,041	145,770
25410/00	Refurbish Plant - Red Hill Landfill Facility	20,000	20,000	20,000
		3,777,369	4,162,691	3,476,049

Net (Income) Expenditure

4,423,244	4,823,904	4,817,558
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Financial Performance by Account 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Market EMRC Consulting Services to Member Councils

Operating Income

58864/01	Income Greenwaste Operations - Bagged Products	0	0	(20,000)
		0	0	(20,000)
Net (Income) Expenditure		0	0	(20,000)

Market Red Hill Waste Management Facility By-Products

Operating Income

58861/00	Income Surplus Clay	(1,000)	(1,000)	(1,000)
58862/00	Income Laterite	(105,000)	(105,000)	(205,000)
58863/00	Income Methane	(55,000)	(55,000)	(55,000)
58864/00	Income Greenwaste Operations - General	(751,238)	(792,156)	(909,993)
58888/07	Income - Miscellaneous (Engineering & Waste Management)	0	0	0
		(912,238)	(953,156)	(1,170,993)

Operating Expenditure

64395/00	Operate and Maintain Greenwaste Processing Area (Unsealed)	21,582	21,582	34,618
64395/01	Operate and Maintain Contaminated Soil Remediation Area	3,251	3,122	4,923
64395/02	Operate and Maintain Hardstand & Road - Hazelmere	32,715	37,000	49,235
72860/00	Market Waste Facility Products	14,700	18,000	39,430
72861/00	Manage Surplus Clay Stock Pile	2,809	2,713	2,695
72862/00	Manage Laterite	22,463	23,656	24,634
72862/01	Market Laterite	0	0	591
72862/02	Remove and Crush Lateritic Caprock - Farm Stage 2	200,000	200,000	950,000
72863/00	Manage Methane	43,071	41,755	17,466
72864/01	Manage Greenwaste Composting	152,862	137,363	186,388
72864/02	Manage Greenwaste Mulching	452,268	450,197	528,260
72864/04	Operate and Maintain Bagging Plant - Hazelmere	0	0	18,500
		945,722	935,388	1,856,740

Capital Expenditure

24395/00	Construct Greenwaste Processing Area - Red Hill Landfill Facility	0	100,000	175,000
24410/02	Purchase Bagging Plant for Mulch/Compost	35,000	35,000	75,000
		35,000	135,000	250,000

Net (Income) Expenditure

68,484	117,232	935,747
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Financial Performance by Account 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Promote Red Hill Landfill Facility Operations

Operating Expenditure

63252/00	Operate and Maintain Training Centre Buildings (House) - Red Hill	3,941	6,941	4,938
63253/00	Operate and Maintain Environ. Education Centre Blds - Red Hill	14,760	14,760	15,273
66530/10	Operate and Maintain Security System Education / Training Centre	900	900	900
68690/01	Operate and Maintain Misc Furn and Fittings - Educ / Trng Centre	6,092	4,000	2,479
72851/03	Support EMRC Community Grants Program	15,700	7,450	16,000
72871/00	Provide Site Tours - Red Hill Landfill Facility	18,746	17,950	18,934
72872/00	Conduct Open day - Red Hill Landfill	0	0	13,103
		60,139	52,001	71,627

Capital Expenditure

25253/00	Refurbish Environmental Education Centre - Redhill Landfill Facility	9,000	0	2,000
		9,000	0	2,000

Net (Income) Expenditure

69,139	52,001	73,627
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Provide Environmental Consulting Services to External Organisations

Operating Income

58712/03	Income Waste Mngmt Environ. Cons. - Other Clients	0	(4,200)	(175,000)
58712/04	Income Waste Mngmt Environ. Cons. - Shire of Mundaring -	0	0	0
		0	(4,200)	(175,000)

Operating Expenditure

72712/03	Provide Waste Management Consulting Services - Contaminated	0	4,200	153,500
		0	4,200	153,500

Net (Income) Expenditure

0	0	(21,500)
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Financial Performance by Account 2012/2013

Waste Management		Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
Provide Waste Disposal Service (Red Hill Waste Disposal Facility)				
Operating Income				
53221/00	Income - Hazelmere Site General Income	(10,000)	(7,800)	(16,543)
53310/00	Income Class III Cells - Red Hill Landfill Facility	(25,374,035)	(26,921,108)	(30,588,499)
53310/01	Income Tyre Recovery Charge Class III Cells - Red Hill Landfill	(24,000)	(24,000)	(24,000)
53310/02	Income E-Waste Charge Class III Cells - Red Hill Landfill Facility	(4,000)	(12,000)	0
53310/03	Income Class I Cells Clean Fill/Inert Waste - Red Hill Waste	0	(375,000)	(550,000)
53330/00	Income Class IV Cells - Red Hill Landfill Facility	(672,750)	(672,750)	(795,450)
53330/01	Income Encapsulate Class IV Material in Concrete - Red Hill Landfill	(2,727)	(16,364)	(2,273)
58581/01	Income Workers Compensation Reimbursement - Red Hill Landfill	0	(60,000)	0
58851/00	Income Red Hill Landfill Administration	(500)	(500)	(500)
58857/00	Income Waste Transfer Station Operations - Red Hill Landfill Facility	(1,035,205)	(1,077,600)	(1,223,878)
58857/01	Income Kalamunda Transfer Station Operations	(43,154)	(30,612)	0
58857/02	Income Mathieson Road Transfer Station Operations	(330,614)	(408,703)	(507,817)
58857/03	Income Coppin Road Transfer Station Operations	(403,415)	(583,623)	(510,623)
58857/04	Income Waste Transfer Stations Operations - RCTI's to be Allocated	0	0	0
58857/05	Income Tip Face Steel Recycling - Red Hill Waste Management	0	0	0
58859/01	Income - Lime Amended Bio-Clay Operations	(119,715)	(119,715)	(123,434)
58865/00	Income Remediate Contaminated Soils	0	0	(110,000)
		(28,020,115)	(30,309,774)	(34,453,017)

Operating Expenditure

62120/00	Operate and Maintain Hazelmere Site	138,367	134,406	162,140
62150/00	Operate and Maintain Waste Management Land - Redhill Landfill	134,769	99,207	85,836
62150/03	Operate and Maintain Waste Management Land - Lot 501 (Lot 81	900	2,400	2,450
62150/05	Hills Spine Road Realignment	65,000	100,000	33,255
62151/00	Operate and Maintain Waste Management Land - Red Hill Farm	22,930	21,007	21,071
63221/00	Operate and Maintain Hazelmere Buildings	22,378	27,529	18,397
63251/00	Operate and Maintain Administration Buildings - Red Hill Landfill	25,167	25,074	16,801
63259/00	Operate and Maintain Other Waste Management Buildings Red Hill	127,959	109,178	93,527
63259/02	Operate and Maintain Other Waste Management Buildings	7,793	4,600	7,322
64250/01	Operate and Maintain structures Mattress Recycling Centre -	0	1,500	3,115
64310/01	Operate and Maintain Class III Cells - Receive and Compact Waste	1,449,268	1,513,681	1,390,758
64310/02	Operate and Maintain Class III Cells - Suppress Dust	73,477	80,651	112,234
64310/03	Operate and Maintain Class III Cells - Manage Litter	251,878	210,502	235,588
64310/04	Operate and Maintain Class III Cells - Manage Traffic and Maintain	205,344	177,227	188,338
64310/05	Operate and Maintain Class III Cells - Supply and Maintain	751,824	704,389	625,581
64310/06	Operate and Maintain Class III Cells - Sample/Test Materials/Waste	59,927	40,815	73,864
64310/07	Operate and Maintain Class III Cell Drainage System - Red Hill	122,017	186,155	167,686
64310/08	Operate and Maintain Class III Cells - Cell Usage (Airspace)	10,055,380	10,753,691	13,700,252
64310/09	Operate and Maintain Class III Cells - Maintain Liner	50,000	25,000	10,888
64310/10	Rehabilitate Class III Cells (ALGER) - Red Hill Landfill Facility	255,355	639,666	684,145
64310/12	Mining of Lot 11 - Red Hill Waste Disposal Site	275,000	275,000	775,000
64320/01	Operate and Maintain Class III Leachate Ponds - Red Hill Landfill	27,734	134,792	133,540
64330/01	Operate and Maintain Class IV Cells - Receive and Compact Waste	17,900	12,136	7,879
64330/02	Operate and Maintain Class IV Cells - Suppress Dust	9,858	10,025	11,344
64330/03	Operate and Maintain Class IV Cells - Maintain Liner / Sand Filter	5,000	5,000	1,535
64330/04	Operate and Maintain Class IV Cells - Manage Traffic and Maintain	5,730	10,394	8,632
64330/05	Operate and Maintain Class IV Cells - Supply and Maintain	9,090	7,122	5,439
64330/06	Operate and Maintain Class IV Cells - Sample / Test Materials /	3,000	3,000	5,000
64330/07	Operate and Maintain Class IV Cell Drainage System - Red Hill	40,149	34,264	35,614
64330/08	Operate and Maintain Class IV Cells - Cell Usage (Airspace)	189,119	189,763	223,653
64330/09	Operate and Maintain Class IV Cell - Encapsulate Material in	2,500	2,500	3,115
64330/10	Rehabilitate Class IV Cells - Red Hill Landfill Facility	3,000	3,053	30,501
64340/01	Operate and Maintain Class IV Leachate Ponds - Red Hill Landfill	151,879	42,500	81,534
64350/00	Operate and Maintain Siltation Ponds - Red Hill Landfill Facility	38,934	26,007	27,004
64360/00	Operate and Maintain Nutrient Stripping Ponds - Red Hill Landfill	3,250	2,000	3,836
64370/00	Operate and Maintain Roads / Car Parks - Red Hill Landfill Facility	99,568	100,173	130,060

Financial Performance by Account 2012/2013

Waste Management		Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
Provide Waste Disposal Service (Red Hill Waste Disposal Facility)				
Operating Expenditure				
64380/00	Operate and Maintain Stormwater System - Red Hill Landfill Facility	212,137	169,037	110,017
64391/00	Operate and Maintain Waste Transfer Station Buildings - Red Hill	6,729	6,729	8,394
64392/00	Operate and Maintain Weighbridge Structure - Red Hill	31,325	35,100	21,121
64392/01	Operate and Maintain Weighbridge Structure - Hazelmere	0	0	7,146
64393/00	Operate and Maintain Water Storage Dams - Red Hill Landfill	9,668	6,218	19,554
64393/01	Operate and Maintain Water Storage Dams/Tanks - Hazelmere	2,801	2,801	2,794
64394/00	Operate and Maintain Perimeter Fencing - Red Hill Landfill Facility	7,939	8,470	5,528
64394/01	Operate and Maintain Perimeter Fencing - Hazelmere	761	1,415	4,010
64394/03	Operate and Maintain Perimeter Fencing - Lot 501 (81North)	1,769	1,769	11,848
64394/04	Operate and Maintain Perimeter Fencing - Red Hill Farm	15,828	16,328	15,771
64396/00	Operate and Maintain Monitoring Bores - Red Hill Landfill Facility	22,995	26,000	30,316
64398/00	Operate and Maintain Miscellaneous Waste Management Structures	18,227	30,343	57,743
65430/00	Operate and Maintain Vehicles - Red Hill Landfill Facility	136,146	118,401	127,343
66510/08	Operate and Maintain Office Equipment - Redhill Landfill Facility	8,826	2,900	11,863
66520/08	Operate and Maintain Fire Fighting Equipment - Red Hill Landfill	9,919	9,500	9,407
66520/09	Operate and Maintain Fire Fighting Equipment - Hazelmere	45,120	45,120	50,352
66530/08	Operate and Maintain Security System - Red Hill Waste	76,110	81,110	90,685
66530/09	Operate and Maintain Security System - Hazelmere	24,780	32,700	27,183
66590/08	Operate and Maintain Other Equipment - Red Hill Landfill Facility	60,871	54,133	76,180
66590/09	Operate and Maintain Other Equipment - Hazelmere	9,563	15,700	20,310
66690/08	Operate and Maintain Miscellaneous Furniture and Fittings-Red Hill	91	91	20
67610/08	Operate and Maintain Office Furniture and Fittings - Red Hill Landfill	7,676	2,000	7,981
71915/03	Internal Revenue Staff Leave Entitlements - Red Hill Landfill	(56,702)	(110,278)	(57,890)
71916/00	Internal Revenue Red Hill Operations Staff On Costs	(983,980)	(976,752)	(1,162,310)
72851/00	Manage and Administer Red Hill Landfill Facility	1,966,083	2,000,867	2,101,829
72851/01	Market Waste Facilities	2,400	2,506	5,400
72851/02	Manage Red Hill Landfill Facility Safety Requirements	2,600	2,600	2,600
72857/00	Manage Waste Transfer Station Operations - Red Hill Landfill	568,593	542,468	900,959
72857/01	Manage Kalamunda Transfer Station Operations	39,231	27,829	0
72857/02	Manage Mathieson Road Transfer Station Operations	300,558	371,548	461,652
72857/03	Manage Coppin Road Transfer Station Operations	366,741	530,566	464,203
72858/00	Manage Weighbridge Operations - Red Hill Landfill Facility	230,951	292,731	304,637
72859/04	Lime Amended Bio-Clay Operations	76,950	9,833	80,280
72865/00	Remediate Contaminated Soils	2,200	2,200	107,394
73916/00	Manage Red Hill Landfill Operations Staff On Costs	180,754	163,554	249,219
73917/03	Provide Staff Annual Leave - Red Hill Landfill Facility Administration	37,960	18,768	43,328
73917/08	Provide Staff Annual Leave - Waste Management Landfill	187,488	49,501	238,405
73918/03	Recruit Staff - Red Hill Landfill	15,000	20,000	15,000
73921/03	Provide Staff Sick Leave - Red Hill Landfill Facility Administration	8,077	4,113	9,219
73921/08	Provide Staff Sick Leave - Waste Management Landfill Operations	39,141	16,684	49,975
73922/08	Provide Staff Long Service Leave - Waste Management Landfill	7,000	7,000	7,000
73923/03	Provide Staff RDO and TIL Leave - Red Hill Landfill Facility	0	2,317	0
73923/08	Provide Staff RDO and TIL Leave - Waste Management Landfill	0	7,726	0
73924/03	Provide Staff Public Holiday Leave - Red Hill Landfill Facility	16,153	4,670	18,437
73924/08	Provide Staff Public Holiday Leave - Waste Management Landfill	26,106	13,951	32,676
73925/03	Provide Staff Workers' Compensation - Red Hill Landfill Facility	0	35,726	0
73929/08	Provide Staff Other Leave - Waste Management Landfill Operations	0	277	0
73936/00	Manage Workshop Operations	16,900	15,500	17,100
73939/01	Undertake Geotechnical Investigations	1,000	1,000	55,000
		18,461,928	19,437,176	23,776,613
Other Expenditure				
83520/00	Disposal of Fire Fighting Equipment - Red Hill Landfill Facility	0	312	0
83530/00	Dispose of Security Equipment-Red Hill Landfill Facility	0	0	0
		0	312	0

Financial Performance by Account 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	334,000	328,780	98,886
24250/02	Construct Waste Management Facility Buildings - Hazelmere	55,000	55,000	78,000
24250/03	Construct Weighbridge Office - Hazelmere	40,000	40,000	8,000
24250/04	Construct Amenities and Ablution Building - Hazelmere	20,000	20,000	0
24250/05	Construct Storage Shed for Mattresses - Hazelmere	30,000	30,000	16,400
24250/06	Construct Mobile workshop - Red Hill Landfill Facility	0	0	100,000
24250/07	Construct Lunchroom and Ablution Block - Red Hill Landfill Facility	0	0	20,000
24259/02	Construct Waste Management Facility Buildings - Other - Hazelmere	0	3,460	5,000
24259/03	Upgrade Power - Redhill Landfill Facility	31,578	31,578	12,750
24360/00	Construct Nutrient Stripping Pond - Red Hill Landfill Facility	50,000	5,280	60,500
24395/01	Construct Hardstand and Road - Hazelmere	37,000	137,000	286,175
24395/03	Construct LABC Blending Area - Red Hill Landfill Facility	43,200	0	0
24399/02	Construct Solar PV Tracking System - Red Hill Landfill Facility	24,606	0	0
24399/03	Hazelmere Site Development	14,500	14,500	0
24399/04	Washdown bay Upgrade - Red Hill Landfill Facility	0	0	70,000
24399/05	Truck Washdown Bay for Member Councils - Red Hill Landfill Facility	0	0	30,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill	388,000	211,350	263,586
24420/03	Purchase Minor Plant and Equipment - Cardboard Recycling Project	0	142,100	142,100
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	37,680	37,680	19,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	200,600	200,600	371,360
24520/08	Purchase / Replace Fire Fighting Equipment - Red Hill Landfill	1,000	1,000	1,000
24530/08	Purchase / Replace Security System - Red Hill Waste Management	155,000	155,000	143,600
24530/10	Purchase / Replace Security System - Hazelmere	21,000	21,000	11,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	129,150	129,150	283,150
24590/02	Purchase / Replace Miscellaneous Plant & Equipment - Hazelmere	1,000	35,000	2,000
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	39,946	39,946	5,768
25259/01	Refurbish Waste Transfer Station Building - Red Hill Landfill Facility	80,000	80,000	80,000
		1,733,260	1,718,424	2,108,275

Net (Income) Expenditure

(7,824,927)	(9,153,862)	(8,568,129)
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Satisfy Red Hill Legislative Environmental Requirements

Operating Expenditure

72853/00	Monitor Environmental Impacts - Red Hill Water Monitoring	219,500	215,500	216,500
72854/00	Monitor Environmental Impacts - Red Hill Groundwater Remediation	140,631	110,563	140,500
72859/00	Monitor Environmental Impacts - Red Hill Landfill Other	40,000	25,650	25,500
72859/01	Monitor Environmental Impacts - Red Hill National Pollutant	25,000	25,020	25,000
72859/02	Monitor Environmental Impacts - Red Hill Landfill Occupational	20,500	25,500	15,500
72859/06	Monitor Environmental Impacts - Red Hill Noise Monitoring	20,000	20,000	40,000
72859/07	Monitor Environmental Impacts - Hazelmere Dust Monitoring	20,000	20,000	50,000
72859/08	Monitor Environmental Impacts - Hazelmere Noise Monitoring	25,000	25,000	50,000
72859/09	Monitor Environmental Impacts - Hazelmere Occupational Hygiene	0	0	25,000
		510,631	467,233	588,000

Net (Income) Expenditure

510,631	467,233	588,000
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Financial Performance by Account 2012/2013

Waste Management		Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
Undertake Waste Management Research and Development				
Operating Income				
58888/01	Income Woodwaste Project	(1,236,896)	(1,106,000)	(2,150,097)
58888/02	Income Mattress Project - Hazelmere	(233,474)	(307,024)	(311,276)
58888/03	Income Hazelmere - Vehicle Costs Reimbursement	(1,740)	(1,890)	0
58888/04	Income Mattress Project - Red Hill	(4,200)	(4,200)	(4,410)
58888/05	Income Woodwaste Project (broiler growers guarantee fee) -	(15,125)	(11,250)	(17,500)
58939/00	Income Forum of Regional Councils (FORC)	(115,182)	(115,182)	(111,485)
58939/01	Income Engineering / Waste Management Special Projects	(100)	(388,100)	(388,000)
58939/12	Income Engineering / Waste Management - Cardboard Recycling	0	(142,100)	(142,100)
		(1,606,717)	(2,075,746)	(3,124,868)
Operating Expenditure				
72888/01	Manage Woodwaste Project - Hazelmere	1,046,234	1,011,597	1,254,956
72888/02	Manage Mattress Project - Hazelmere	263,535	388,557	392,149
72888/04	Manage Carpet Recycling Project - Hazelmere	1,360	1,500	1,420
72888/05	Woodwaste Project - Hazelmere (broiler growers guarantee fee)	15,125	11,250	(17,500)
73932/00	Undertake Engineering / Waste Management Research and	41,000	41,000	34,100
73933/00	Undertake Household Hazardous Waste Research and	3,000	3,000	5,400
73939/04	Support Forum of Regional Councils (FORC)	142,200	142,200	142,200
73939/10	Greenhouse Waste Plan Project	6,771	881	3,549
73939/12	Undertake Engineering/Waste Management Special Projects	0	388,000	388,000
		1,519,225	1,987,985	2,204,274
Net (Income) Expenditure		(87,492)	(87,761)	(920,594)

Financial Performance by Account 2012/2013

Environmental Services	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Implement Cities For Climate Protection (CCP) Programme

Operating Income

58725/00	Income Achieving Carbon Emissions Reduction (ACEr)	(52,000)	(45,780)	(126,032)
58725/03	Income Community Energy Efficiency Program (CEEP)	0	0	(146,000)
		(52,000)	(45,780)	(272,032)

Operating Expenditure

72725/00	Achieving Carbon Emissions Reduction (ACEr)	60,752	73,243	63,436
72725/01	EMRC - Achieving Carbon Emissions Reduction (ACEr)	7,500	7,500	7,875
72725/09	Implement Community Energy Efficiency Program (CEEP)	0	0	14,493
72725/10	Implement Energy Efficiency Information Program (EEIG)	0	0	55,571
72725/11	Implement CEEP Demonstration Project - Mundaring	0	0	1,000
72725/12	Implement CEEP Demonstration Project - Bayswater	0	0	83,507
72725/13	Implement CEEP Demonstration Project - Bassendean	0	0	47,000
		68,252	80,743	272,882

Net (Income) Expenditure

16,252	34,963	850
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Implement Eastern Hills Catchment Management Action Project

Operating Income

58721/00	Income Eastern Hills Catchment Management (EHCM)	(328,415)	(406,859)	(313,390)
		(328,415)	(406,859)	(313,390)

Operating Expenditure

72721/00	Implement Eastern Hills Catchment Management Project - EHCM	36,902	38,902	37,512
72721/06	Implement Eastern Hills Catchment Management Project - NRM	61,377	47,285	79,845
72721/07	Implement Eastern Hills Catchment Management Project - NRM	88,067	93,539	96,745
72721/10	Implement Eastern Hills Catchment Management Project - NRM	73,594	69,872	80,447
72721/17	Native Fish Monitoring Project (EHCM)	53,702	44,250	15,345
72721/18	Strengthening Our Streams Project (EHCM)	51,042	27,323	4,650
72721/19	Eastern Tributaries Restoration Project (EHCM)	0	32,935	0
72721/20	Watsonia Road Threatened Ecological Communities Project (EHCM)	0	20,050	0
72721/21	Implement Eastern Catchment Management Plan	0	19,260	0
72721/23	Implement Helping the Helena Project	0	0	35,600
		364,684	393,416	350,144

Net (Income) Expenditure

36,269	(13,443)	36,754
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Implement Environmental Services Staff Training and Development

Operating Expenditure

73919/05	Train and Develop Staff - Environmental Services	35,446	30,052	37,640
		35,446	30,052	37,640

Net (Income) Expenditure

35,446	30,052	37,640
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Financial Performance by Account 2012/2013

Environmental Services	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Implement Environmental Services Study Assistance Programme

Operating Expenditure

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

Implement Future Proofing Climate Change Adaptation Project

Operating Income

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

Operating Expenditure

72725/07	Implement Future Proofing Climate Change Adaptation Project	109,904	92,856	117,151
		109,904	92,856	117,151
Net (Income) Expenditure		34,904	17,856	42,151

Implement Perth Solar City Project

Operating Income

58731/00	Income Perth Solar City Project	(259,280)	(259,280)	(110,000)
		(259,280)	(259,280)	(110,000)

Operating Expenditure

72731/00	Implement Perth Solar City Project	82,807	94,709	85,753
72731/01	Implement Perth Solar City Living Smart Program	40,000	40,000	20,000
72731/06	Implement Perth Solar City Kalamunda Demonstration Projects	10,125	10,125	0
72731/07	Implement Perth Solar City Mundaring Demonstration Projects	24,240	24,240	0
72731/08	Implement Perth Solar City Swan Demonstration Projects	94,915	94,915	0
		252,087	263,989	105,753
Net (Income) Expenditure		(7,193)	4,709	(4,247)

Implement Swan and Helena River Management Framework

Operating Expenditure

72799/03	Implement Swan and Helena River Management Framework	114,497	120,083	117,214
		114,497	120,083	117,214
Net (Income) Expenditure		114,497	120,083	117,214

Financial Performance by Account 2012/2013

Environmental Services	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Implement Water Campaign Programme

Operating Income

58739/05	Income Regional Water Campaign	(77,248)	(75,300)	(102,850)
		(77,248)	(75,300)	(102,850)

Operating Expenditure

72739/05	Undertake Regional Water Campaign	91,026	80,553	94,765
72739/07	Undertake Stormwater Harvesting and Reuse In Perth's Eastern	0	0	22,644
		91,026	80,553	117,409

Net (Income) Expenditure

13,778	5,253	14,559
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Manage and Deliver Environmental Services

Operating Income

58984/00	Income Environmental Services Business Unit	(500)	(500)	(9,100)
58984/01	Income Environmental Services - Vehicle Costs Reimbursement	(8,320)	(8,320)	(8,320)
		(8,820)	(8,820)	(17,420)

Operating Expenditure

66510/05	Operate and Maintain Office Equipment - Environmental Services	1,828	1,200	1,732
67610/05	Operate and Maintain Office Furniture and Fittings - Environmental	1,540	1,250	1,385
71915/05	Internal Revenue Staff Leave Entitlements - Environmental Services	(94,073)	(107,021)	(129,396)
73917/05	Provide Staff Annual Leave - Environmental Services	54,456	45,395	64,465
73918/05	Recruit Staff - Environmental Services	6,000	6,000	6,000
73921/05	Provide Staff Sick Leave - Environmental Services	11,253	5,767	13,338
73922/05	Provide Staff Long Service Leave - Environmental Services	6,000	6,000	9,500
73923/05	Provide Staff RDO and TIL Leave - Environmental Services	0	4,845	0
73924/05	Provide Staff Public Holiday Leave - Environmental Services	22,507	11,042	26,676
73984/00	Manage Environmental Services Business Unit	651,318	719,958	787,132
73984/01	Undertake Environmental Services Special Projects	3,000	5,000	3,000
73984/05	Undertake Environmental Sustainability Initiatives for EMRC	5,000	5,000	0
73984/06	Environmental Services Research & Development - Alternative	0	0	10,000
73984/07	Environmental Services Research & Development - Marri Canker	0	0	10,000
73984/08	Environmental Services Research & Development - Groundwater	0	0	10,000
		668,829	704,436	813,832

Capital Expenditure

24510/05	Purchase Office Equipment - Environmental Services	2,000	2,000	2,000
24610/05	Purchase Office Furniture and Fittings - Environmental Services	1,500	1,500	1,500
		3,500	3,500	3,500

Net (Income) Expenditure

663,509	699,116	799,912
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Participate in Environmental Issues and Projects that Affect the Region

Operating Expenditure

72730/00	Develop Dieback Management Framework	0	16,577	0
72730/01	Bushland Phytophthora Dieback Project	800	800	0
		800	17,377	0

Net (Income) Expenditure

800	17,377	0
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Financial Performance by Account 2012/2013

Environmental Services		Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
Provide Environmental Consulting Service to member Councils				
Operating Income				
58711/00	Income Environmental Consulting Services	(27,643)	(90,860)	(56,648)
		(27,643)	(90,860)	(56,648)
Operating Expenditure				
72711/00	Provide Environmental Consulting Services	46,017	65,854	87,377
		46,017	65,854	87,377
Net (Income) Expenditure		18,374	(25,006)	30,729

Financial Performance by Account 2012/2013

Regional Development	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Develop Advocacy and Lobbying Protocol

Operating Expenditure

73966/02	Implement Regional Advocacy Strategy	176,761	170,833	175,375
		176,761	170,833	175,375
Net (Income) Expenditure		176,761	170,833	175,375

Develop and Promote Perth's Eastern Region as a Tourism Destination

Operating Expenditure

72818/01	Implement Regional Tourism Strategy	76,577	77,411	0
72818/02	Manage Perth Tourism Website	0	0	8,663
		76,577	77,411	8,663
Net (Income) Expenditure		76,577	77,411	8,663

Facilitate Regional Tourism Projects

Operating Income

58801/00	Income Regional Tourism Development	(116,663)	(50,000)	0
		(116,663)	(50,000)	0
Net (Income) Expenditure		(116,663)	(50,000)	0

Facilitate Regional Youth Strategies

Operating Expenditure

72762/00	Develop Youth Education Strategy	30,556	25,209	36,909
		30,556	25,209	36,909
Net (Income) Expenditure		30,556	25,209	36,909

Facilitate Tourism Industry Development Activities

Operating Expenditure

72801/01	Conduct Regional Tourism Market Research	0	0	0
72801/03	Regional Tourism Destination Development	0	0	0
		0	0	0
Net (Income) Expenditure		0	0	0

Financial Performance by Account 2012/2013

Regional Development	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Implement Perth's Eastern Autumn Festival Regional Publicity Campaign

Operating Income

58802/01	Income Perth's Autumn Festival	0	0	(125,000)
		0	0	(125,000)

Operating Expenditure

72802/01	Perth's Autumn Festival	90,941	77,026	128,252
		90,941	77,026	128,252

Net (Income) Expenditure

90,941	77,026	3,252
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Implement Regional Development Services Study Assistance Programme

Operating Expenditure

73914/04	Implement Regional Development Staff Study Assistance	1,000	1,000	1,000
		1,000	1,000	1,000

Net (Income) Expenditure

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

Operating Expenditure

73919/04	Train and Develop Staff - Regional Development	26,660	17,395	26,477
		26,660	17,395	26,477

Net (Income) Expenditure

26,660	17,395	26,477
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Implement Regional Integrated Transport Strategy

Operating Income

58787/04	Income Regional Active Transport Plan	0	0	(60,002)
		0	0	(60,002)

Operating Expenditure

72787/01	Implement Regional Integrated Transport Strategy	71,707	51,738	68,972
72787/03	Co-ordinate Regional Cycle Plan	10,000	5,000	5,000
72787/04	Regional Active Transport Plan	22,556	17,196	83,435
		104,263	73,934	157,407

Net (Income) Expenditure

104,263	73,934	97,405
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Investigate and Develop Industry Capability and Clustering Project

Operating Expenditure

72782/01	Implement Regional Economic Development Strategy	142,872	70,018	164,663
		142,872	70,018	164,663

Net (Income) Expenditure

142,872	70,018	164,663
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Financial Performance by Account 2012/2013

Regional Development	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Manage and Deliver Regional Development Service

Operating Income

58983/00	Income Regional Development Business Unit	(12,100)	(12,300)	(203,181)
		(12,100)	(12,300)	(203,181)

Operating Expenditure

66510/04	Operate and Maintain Office Equipment - Regional Development	215	220	415
66590/05	Operate and Maintain Other Equipment - Regional Development	2,075	2,100	1,870
67610/04	Operate and Maintain Furniture and Fittings - Regional Development	1,842	1,650	2,006
71915/04	Internal Revenue Staff Leave Entitlements - Regional Development	(89,346)	(70,339)	(99,281)
72799/02	Provide Regional Economic Profile Information	34,000	34,000	34,000
73917/04	Provide Staff Annual Leave - Regional Development	48,345	18,283	46,743
73918/04	Recruit Staff - Regional Development	3,500	3,500	3,500
73921/04	Provide Staff Sick Leave - Regional Development	10,745	5,886	10,570
73922/04	Provide Staff Long Service Leave - Regional Development	1,560	1,560	1,560
73923/04	Provide Staff RDO and TIL Leave - Regional Development	0	277	0
73924/04	Provide Staff Public Holiday Leave - Regional Development	21,489	6,272	21,141
73929/04	Provide Staff Other Leave - Regional Development	0	0	0
73983/00	Manage Regional Development Business Unit	750,511	746,706	827,008
73983/03	Support Regional Development Grant/Sponsorship Opportunities	30,000	30,000	30,000
73983/04	Regional Development Research and Development - Urban	0	0	24,000
		814,936	780,115	903,532

Capital Expenditure

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

Net (Income) Expenditure

805,336	770,315	702,351
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Support Avon Descent Community Days

Operating Income

58829/01	Income Avon Descent	(250,000)	(250,500)	(260,500)
		(250,000)	(250,500)	(260,500)

Operating Expenditure

72829/01	Support Avon Descent	299,341	294,496	295,745
		299,341	294,496	295,745

Net (Income) Expenditure

49,341	43,996	35,245
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Financial Performance by Account 2012/2013

Risk Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Deliver Risk Management Training

Operating Income

58833/01	Income Occupational Health and Safety Training	0	(100)	0
		0	(100)	0
Net (Income) Expenditure		0	(100)	0

Implement Risk Management Staff Training and Performance Review Process

Operating Expenditure

73919/06	Train and Develop Staff - Risk Management	3,640	1,982	0
		3,640	1,982	0
Net (Income) Expenditure		3,640	1,982	0

Manage and Deliver Regional Risk Management Service

Operating Income

58985/00	Income Risk Management Service Business Unit	(200)	(150)	0
		(200)	(150)	0

Operating Expenditure

66510/06	Operate and Maintain Office Equipment - Risk Management	100	1,000	1,218
67610/06	Operate and Maintain Office Furniture and Fittings - Risk	150	0	150
71915/06	Internal Revenue Staff Leave Entitlements - Risk Management	(13,008)	(13,867)	0
71985/00	Internal Revenue Risk Management Service Business Unit	(75,100)	(92,850)	(62,650)
73917/06	Provide Staff Annual Leave - Risk Management	8,822	4,371	1,500
73921/06	Provide Staff Sick Leave - Risk Management Services	1,558	2,150	0
73922/06	Provide Staff Long Service Leave - Risk Management Services	7,000	9,749	7,000
73923/06	Provide Staff RDO and TIL Leave - Risk Management Services	0	900	0
73924/06	Provide Staff Public Holiday Leave - Risk Management	3,116	1,527	0
73985/00	Manage Risk Management Services Business Unit	221,621	225,474	245,481
		154,259	138,454	192,699

Capital Expenditure

24510/06	Purchase Office Equipment - Risk Management	500	5,846	500
24610/06	Purchase Office Furniture and Fittings - Risk Management	500	500	500
		1,000	6,346	1,000

Net (Income) Expenditure

		155,059	144,650	193,699
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Provide Regional Risk Management Consulting and Advice to member Councils

Operating Income

58831/00	Income Risk Management Consulting Services - Member Councils	(7,000)	(22,000)	0
		(7,000)	(22,000)	0
Net (Income) Expenditure		(7,000)	(22,000)	0

Financial Performance by Account 2012/2013

Resource Recovery	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Develop a Clearer Understanding of Available Resource Recovery Technologies

Other Expenditure

72884/02	Undertake Resource Recovery Project Study Tour	46,000	15,000	59,000
		46,000	15,000	59,000
Net (Income) Expenditure		46,000	15,000	59,000

Develop Resource Recovery Products

Other Expenditure

72888/00	Market Resource Recovery Products	12,000	5,100	12,000
		12,000	5,100	12,000
Net (Income) Expenditure		12,000	5,100	12,000

Identify and Coordinate Networking Opportunities

Other Expenditure

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

Financial Performance by Account 2012/2013

Resource Recovery	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Implement Resource Recovery Project Plan

Other Expenditure

72882/03	Conduct Resource Recovery Community Consultation	45,000	49,295	51,000
72889/00	Develop Resource Recovery Project	0	0	50,000
72889/01	Prepare Project Management Plan and Schedule (Task 1)	24,000	10,000	10,000
72889/03	Undertake Community Consultation (Task 3)	25,000	25,000	20,000
72889/04	Undertake EMRC Participant Consultation (Task 4)	12,000	12,000	12,000
72889/06	Determine Preferred Site and Technology (Task 6)	20,000	40,000	20,500
72889/07	Develop Financial Models (Task 7)	15,000	6,000	15,000
72889/08	Determine Project Staging (Task 8)	10,000	10,000	18,000
72889/09	Prepare Business Plan and Participating Members Agreement (Task 9)	35,000	15,000	50,000
72889/10	Review Waste Collection Systems (Task 10)	6,000	0	6,000
72889/11	Determine Contract Delivery Mechanism (Task 11)	10,000	0	10,000
72889/12	Prepare Expression of Interest Documents (Task 12)	0	0	0
72889/15	Seek Environmental Approvals (Task 15)	203,000	246,000	73,000
72889/16	Seek Town Planning Approvals (Task 16)	20,000	1,500	1,500
72889/17	Prepare Tender Documents (Task 17)	59,000	0	59,000
72889/18	Seek Tenders (Task 18)	12,000	1,800	10,500
72889/19	Evaluate Tenders (Task 19)	0	1,260	0
72889/22	Prepare Project Progress Reports (Task 22)	5,000	2,500	2,500
72889/23	Conduct Project Advisory Group Meetings (Task 23)	6,500	3,500	3,500
		507,500	423,855	412,500

Capital Expenditure

24150/05	Construct and Commission Resource Recovery Park - Land	0	0	30,000
24259/04	Construct and Commission Resource Recovery Park - C & I Building	0	0	500,000
24259/05	Construct and Commission Resource Recovery Park - Pyrolysis	0	0	263,000
24392/02	Construct and Commission Resource Recovery Park - Weighbridge	0	0	150,000
24399/01	Construct and Commission Resource Recovery Park - Infrastructure	215,500	30,000	636,000
24410/03	Construct and Commission Resource Recovery Park - Plant &	0	0	2,160,000
		215,500	30,000	3,739,000

Net (Income) Expenditure

723,000	453,855	4,151,500
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Implement Resource Recovery Project Study Assistance Programme

Other Expenditure

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

Net (Income) Expenditure

500	500	500
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Implement Resource Recovery Staff Training and Development

Other Expenditure

73919/07	Train and Develop Staff - Resource Recovery	16,409	15,438	20,999
		16,409	15,438	20,999

Net (Income) Expenditure

16,409	15,438	20,999
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Financial Performance by Account 2012/2013

Resource Recovery	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Manage Resource Recovery Project

Other Income

58986/00	Income Resource Recovery Facility Project	(5,086,142)	(5,386,466)	(5,590,466)
58986/01	Income Resource Recovery Park Project	0	0	(2,250,000)
		(5,086,142)	(5,386,466)	(7,840,466)

Other Expenditure

65420/09	Operate and Maintain Minor Plant/Equipment - Resource Recovery	0	2,900	2,871
66510/07	Operate and Maintain Office Equipment - Resource Recovery	300	0	300
66590/07	Operate and Maintain Miscellaneous Equipment - Resource	9,879	7,000	6,896
67610/07	Operate and Maintain Office Furniture and Fittings - Resource	1,566	1,300	1,653
71915/07	Internal Revenue Staff Leave Entitlements - Resource Recovery	(50,630)	(55,952)	(59,534)
72884/00	Evaluate Resource Recovery Park Options	10,000	140,000	150,000
72884/01	Undertake Waste Stream Audits	71,000	73,000	163,000
72986/00	Manage Resource Recovery Project	536,843	487,989	608,661
73917/07	Provide Staff Annual Leave - Resource Recovery	28,620	29,117	32,699
73918/07	Recruit Staff - Resource Recovery	2,000	2,000	4,000
73921/07	Provide Staff Sick Leave - Resource Recovery	6,088	1,643	7,124
73922/07	Provide Staff Long Service Leave - Resource Recovery	500	500	500
73923/07	Provide Staff RDO and TIL Leave - Resource Recovery	0	(254)	0
73924/07	Provide Staff Public Holiday Leave - Resource Recovery	12,176	5,108	14,249
		628,342	694,351	932,419

Capital Expenditure

24510/07	Purchase Office Equipment - Resource Recovery	1,000	1,000	2,000
24590/07	Purchase Other Equipment - Resource Recovery	4,000	4,000	2,000
24610/07	Purchase Office Furniture and Fittings - Resource Recovery	3,000	3,000	5,000
		8,000	8,000	9,000

Net (Income) Expenditure

(4,449,800)	(4,684,115)	(6,899,047)
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Promote Awareness of Resource Recovery Project

Other Expenditure

72882/01	Implement Resource Recovery Education Programme	2,200	2,200	2,200
72882/02	Market Resource Recovery Education Programme	14,500	14,500	10,500
		16,700	16,700	12,700

Net (Income) Expenditure

16,700	16,700	12,700
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Support Waste Management Community Reference Group (WMCRG)

Other Expenditure

72883/01	Support Waste Management Community Reference Group	6,600	5,500	7,600
		6,600	5,500	7,600

Net (Income) Expenditure

6,600	5,500	7,600
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Financial Performance by Account 2012/2013

	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Net Operating and Capital Expenditure

(272,809)	(2,695,829)	11,893,435
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CAPITAL WORKS SUMMARY

**For the Year Ending
30 June 2013**

Capital Works Summary 2012/2013

Governance and Corporate Services	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Implement EMRC's Strategic Information Plan

Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	425,000	405,000	665,600
Net (Income) Expenditure		425,000	405,000	665,600

Manage Corporate Administration Facilities (Ascot Place)

Capital Expenditure

25240/01	Capital Improvement Administration Building - Ascot Place	305,000	305,000	98,800
Net (Income) Expenditure		305,000	305,000	98,800

Manage Portfolio of Assets

Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	275,238	326,176	513,617
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	91,440	86,094	49,600
24620/00	Purchase Art Works	17,000	17,273	20,000
25530/01	Upgrade Security Equipment - Ascot Place	0	0	0
Net (Income) Expenditure		383,678	431,463	583,217

Capital Works Summary 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Manage Engineering and Waste Management Services

Capital Expenditure

24510/02	Purchase / Replace Office Equipment - Engineering / Waste	550	550	550
24590/03	Purchase/Replace Other Equipment - Engineering and Waste	5,500	5,500	3,000
24610/03	Purchase Office Furniture and Fittings-Engineering and Waste	2,500	2,500	3,500
24610/10	Purchase Office Furniture and Fittings-Hazelmere	2,500	3,285	1,500
Net (Income) Expenditure		11,050	11,835	8,550

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

Capital Expenditure

24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill Education	2,500	2,500	1,000
Net (Income) Expenditure		2,500	2,500	1,000

Implement Red Hill Master Plan Land Acquisition Recommendations

Capital Expenditure

24150/02	Purchase Waste Management Land - Midland Brick	570,000	500,000	6,619,015
24150/04	Purchase Waste Management Land - Hazelmere	0	10,000	10,000
Net (Income) Expenditure		570,000	510,000	6,629,015

Implement Red Hill Master Plan Planning Recommendations

Capital Expenditure

24310/11	Construct Class III Cell Farm Stage 2 - Red Hill Landfill Facility	20,000	140,000	4,144,800
24310/12	Construct Class III Cell Stage 14 - Red Hill Landfill Facility	0	0	270,000
24320/01	Construct Class III Leachate Pond - Red Hill Landfill Facility	0	0	150,000
24320/02	Leachate Project - Red Hill Landfill Facility	0	400,000	415,000
24350/00	Construct Siltation Ponds - Red Hill Landfill Facility	120,000	0	130,000
24350/01	Construct Stormwater Control Pond - Red Hill Farm Stage I	0	0	100,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	140,000	50,000	485,000
24393/00	Construct Water Storage Dams - Red Hill Landfill Facility	960,000	514,000	500,000
24394/00	Construct Perimeter Fencing - Red Hill Landfill Facility	0	0	100,000
24394/03	Construct Perimeter Fencing - Hazelmere	0	0	0
24394/04	Construct Litter Fence - Red Hill Farm	0	0	50,000
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	30,000	30,000	48,846
24397/00	Construct Perimeter Bunds - Red Hill Landfill Facility	120,000	120,000	120,000
Net (Income) Expenditure		1,390,000	1,254,000	6,513,646

Capital Works Summary 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Manage Major and Minor Plant (Red Hill Waste Disposal Facility)

Capital Expenditure

24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	3,071,000	3,727,000	1,776,500
24410/01	Purchase / Replace Plant - Hazelmere	539,000	179,650	1,503,779
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	15,000	15,000	30,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	132,369	221,041	145,770
25410/00	Refurbish Plant - Red Hill Landfill Facility	20,000	20,000	20,000

Net (Income) Expenditure

3,777,369	4,162,691	3,476,049
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Market Red Hill Waste Management Facility By-Products

Capital Expenditure

24395/00	Construct Greenwaste Processing Area - Red Hill Landfill Facility	0	100,000	175,000
24410/02	Purchase Bagging Plant for Mulch/Compost	35,000	35,000	75,000

Net (Income) Expenditure

35,000	135,000	250,000
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Promote Red Hill Landfill Facility Operations

Capital Expenditure

25253/00	Refurbish Environmental Education Centre - Redhill Landfill Facility	9,000	0	2,000
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Net (Income) Expenditure

9,000	0	2,000
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Capital Works Summary 2012/2013

Waste Management		Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
Provide Waste Disposal Service (Red Hill Waste Disposal Facility)				
Capital Expenditure				
24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	334,000	328,780	98,886
24250/02	Construct Waste Management Facility Buildings - Hazelmere	55,000	55,000	78,000
24250/03	Construct Weighbridge Office - Hazelmere	40,000	40,000	8,000
24250/04	Construct Amenities and Ablution Building - Hazelmere	20,000	20,000	0
24250/05	Construct Storage Shed for Mattresses - Hazelmere	30,000	30,000	16,400
24250/06	Construct Mobile workshop - Red Hill Landfill Facility	0	0	100,000
24250/07	Construct Lunchroom and Ablution Block - Red Hill Landfill Facility	0	0	20,000
24259/02	Construct Waste Management Facility Buildings - Other - Hazelmere	0	3,460	5,000
24259/03	Upgrade Power - Redhill Landfill Facility	31,578	31,578	12,750
24360/00	Construct Nutrient Stripping Pond - Red Hill Landfill Facility	50,000	5,280	60,500
24395/01	Construct Hardstand and Road - Hazelmere	37,000	137,000	286,175
24395/03	Construct LABC Blending Area - Red Hill Landfill Facility	43,200	0	0
24399/02	Construct Solar PV Tracking System - Red Hill Landfill Facility	24,606	0	0
24399/03	Hazelmere Site Development	14,500	14,500	0
24399/04	Washdown bay Upgrade - Red Hill Landfill Facility	0	0	70,000
24399/05	Truck Washdown Bay for Member Councils - Red Hill Landfill Facility	0	0	30,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility	388,000	211,350	263,586
24420/03	Purchase Minor Plant and Equipment - Cardboard Recycling Project	0	142,100	142,100
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	37,680	37,680	19,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	200,600	200,600	371,360
24520/08	Purchase / Replace Fire Fighting Equipment - Red Hill Landfill Facility	1,000	1,000	1,000
24530/08	Purchase / Replace Security System - Red Hill Waste Management	155,000	155,000	143,600
24530/10	Purchase / Replace Security System - Hazelmere	21,000	21,000	11,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	129,150	129,150	283,150
24590/02	Purchase / Replace Miscellaneous Plant & Equipment - Hazelmere	1,000	35,000	2,000
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	39,946	39,946	5,768
25259/01	Refurbish Waste Transfer Station Building - Red Hill Landfill Facility	80,000	80,000	80,000
Net (Income) Expenditure		1,733,260	1,718,424	2,108,275

Capital Works Summary 2012/2013

Environmental Services	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Manage and Deliver Environmental Services

Capital Expenditure

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

Capital Works Summary 2012/2013

Regional Development	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Manage and Deliver Regional Development Service

Capital Expenditure

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

Capital Works Summary 2012/2013

Risk Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Manage and Deliver Regional Risk Management Service

Capital Expenditure

24510/06	Purchase Office Equipment - Risk Management	500	5,846	500
24610/06	Purchase Office Furniture and Fittings - Risk Management	500	500	500
Net (Income) Expenditure		1,000	6,346	1,000

Capital Works Summary 2012/2013

Resource Recovery	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
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Implement Resource Recovery Project Plan

Capital Expenditure

24150/05	Construct and Commission Resource Recovery Park - Land	0	0	30,000
24259/04	Construct and Commission Resource Recovery Park - C & I Building	0	0	500,000
24259/05	Construct and Commission Resource Recovery Park - Pyrolysis Building	0	0	263,000
24392/02	Construct and Commission Resource Recovery Park - Weighbridge	0	0	150,000
24399/01	Construct and Commission Resource Recovery Park - Infrastructure	215,500	30,000	636,000
24410/03	Construct and Commission Resource Recovery Park - Plant &	0	0	2,160,000

Net (Income) Expenditure

215,500	30,000	3,739,000
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Manage Resource Recovery Project

Capital Expenditure

24510/07	Purchase Office Equipment - Resource Recovery	1,000	1,000	2,000
24590/07	Purchase Other Equipment - Resource Recovery	4,000	4,000	2,000
24610/07	Purchase Office Furniture and Fittings - Resource Recovery	3,000	3,000	5,000

Net (Income) Expenditure

8,000	8,000	9,000
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Capital Works Summary 2012/2013

	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
Total Capital Expenditure	8,872,357	8,986,259	24,090,652



13 REPORTS OF DELEGATES

Nil

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

Nil

14 GENERAL BUSINESS

Nil

15 FUTURE MEETINGS OF THE AUDIT COMMITTEE

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

“2.3 Meetings

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

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

Future Meetings 2012

Thursday	2	August (if required)	at	EMRC Administration Office
Thursday	6	September (if required)	at	EMRC Administration Office
Thursday	4	October (if required)	at	EMRC Administration Office

16 DECLARATION OF CLOSURE OF MEETING

The Chairman thanked EMRC officers for their hard work in putting the budget together.

There being no further business the meeting was closed at 6:06pm.



16 REPORTS OF DELEGATES

Nil

17 MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

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

Nil

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

Nil

20 FUTURE MEETINGS OF COUNCIL

The next meeting of Council will be held on **Thursday 23 August 2012** at the EMRC Administration Office, 1st Floor, Ascot Place, 226 Great Eastern Highway, Belmont WA 6104 commencing at 6:00pm.

Future Meetings 2012

Thursday	23 August	at	EMRC Administration Office
Thursday	20 September (if required)	at	EMRC Administration Office
Thursday	18 October	at	EMRC Administration Office
Thursday	6 December	at	EMRC Administration Office
January 2012 (recess)			

21 DECLARATION OF CLOSURE OF MEETING

There being no further business, the meeting was closed at 6:10pm.