SECTION 15

D2024/16221

Reports of Committees

Ordinary Meeting of Council

27 June 2024

Item 15.1

[D2024/15449]

Audit Committee Unconfirmed Minutes – 6 June 2024

UNCONFIRMED

MINUTES

D2024/15449

Audit Committee

6 June 2024

Audit Committee Members

Cr Doug Jeans	Committee Chairperson	Shire of Mundaring
Cr Michelle Sutherland	Committee Deputy Chairperson	City of Bayswater
Cr Paul Poliwka	Committee Member	Town of Bassendean
Cr Aaron Bowman	Committee Member	City of Swan

Audit Committee Deputies

Cr Tallan Ames	Deputy Committee Member	Town of Bassendean
Cr Filomena Piffaretti	Deputy Committee Member	City of Bayswater
Cr Luke Ellery	Deputy Committee Member	Shire of Mundaring
Cr Jennifer Catalano	Deputy Committee Member	City of Swan

Audit Committee Second Deputies

Cr Kathryn Hamilton	Committee Second Deputy Member	Town of Bassendean
Cr Giorgia Johnson	Committee Second Deputy Member	City of Bayswater
Cr John Daw	Committee Second Deputy Member	Shire of Mundaring
Cr Ian Johnson	Committee Second Deputy Member	City of Swan

Audit Committee

6 June 2024

An Audit Committee Meeting of Council was held at the EMRC Administration Office, 1st Floor, 226 Great Eastern Highway, Ascot WA 6104 on **Thursday 6 June 2024.** The meeting commenced at **6:01pm**

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1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

1.1 ACKNOWLEDGEMENT OF COUNTRY

The Chairperson declared the meeting open at 6.01pm, welcomed Councillors and visitors and acknowledged the traditional custodians of the land on which the meeting was held and paid respects to the elders past, present and emerging.

2 ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE (PREVIOUSLY APPROVED)

Audit Committee Members

Cr Doug Jeans	Committee Chairperson	Shire of Mundaring
Cr Michelle Sutherland	Committee Deputy Chairperson	City of Bayswater
Cr Paul Poliwka	Committee Member	Town of Bassendean
Cr Aaron Bowman	Committee Member	City of Swan

EMRC Officers

Mr Marcus Geisler	Chief Executive Officer
Mr Hua Jer Liew	Chief Financial Officer
Miss Carmen Sadleir	Chief Operating Officer
Mrs Wendy Harris	Chief Sustainability Officer
Mrs Lee Loughnan	Personal Assistant to Chief Financial Officer/Council Support (Minutes)

EMRC Observers

Mrs Kasa Nakhonthat	Manager Financial Services
Mr David Schmidt	Manager Information Services
Ms Theresa Eckstein	Executive Assistant to the Chief Executive Officer
Mrs Beatrice Genovesi	Personal Assistant to Chief Financial Officer

Visitor(s)

Mr Kien Neoh *(via Teams)* *(arrived 6:05pm/departed 6:10pm)*	Director, Financial Audit	Office of the Auditor General
Mr Wen-Shien Chai (via Teams) *(departed 6:10pm)*	Partner, Audit & Assurance	Moore Australia
Mr Noel Lam (via Teams) *(departed 6:10pm)*	Supervisor	Moore Australia

3 DISCLOSURE OF INTERESTS

Nil

4 ANNOUNCEMENTS BY THE CHAIRPERSON OR PRESIDING MEMBER

The CEO informed Council that the EMRC Team was awarded by the Office of the Auditor General as one of its Top 20 Best Practice entities of 2022-2023 for timeliness, quality of financial reporting and controls. This is the second year in a row where the EMRC received this accolade. This year, the EMRC is also the only local government in the Eastern Metropolitan region and the only regional local government to receive this recognition.

5 PUBLIC QUESTION TIME

Nil

6 PETITIONS, DEPUTATIONS AND PRESENTATIONS

Nil

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETING

7.1 MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 14 MARCH 2024 (D2024/07125)

That the minutes of the Audit Committee meeting held on 14 March 2024 which have been distributed, be confirmed.

AUDIT COMMITTEE RESOLUTION

MOVED CR SUTHERLAND SECONDED CR BOWMAN

THAT THE MINUTES OF THE AUDIT COMMITTEE MEETING HELD ON 14 MARCH 2024 WHICH HAVE BEEN DISTRIBUTED, BE CONFIRMED

CARRIED UNANIMOUSLY

8 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

The Chairperson noted Cr Bowman sent through a number of questions prior to the meeting and Councillors have been copied into the response. As they relate to the employee reports, further questions will be dealt at the relevant item.

9 QUESTIONS WITHOUT NOTICE

Nil

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

Nil

11 BUSINESS NOT DEALT WITH FROM A PREVIOUS MEETING

Nil

12 EMPLOYEE REPORTS

12.1 INTERIM AUDIT REPORT FOR THE YEAR ENDING 30 JUNE 2024 (D2024/11545)

12.2 DRAFT CORPORATE BUSINESS PLAN 2023/2024 TO 2028/2029 (D2024/10555)

12.3 EASTERN METROPOLITAN REGIONAL COUNCIL 2024/2025 DRAFT ANNUAL BUDGET (D2024/10658)

12.4 RISK MANAGEMENT UPDATE (D2024/10571)

12.1 INTERIM AUDIT REPORT FOR THE YEAR ENDING 30 JUNE 2024

D2024/11545

PURPOSE OF REPORT

The purpose of this report is for Council to note the contents of the Interim Audit Report for the year ending 30 June 2024 and the management comments provided in response.

KEY POINT(S)

- Auditors, Moore Australia as sub-contractor for the Office of the Auditor General (OAG), has completed the interim audit for the year ending 30 June 2024.
- The Interim Audit Report, inclusive of management comments provided in response, has been received from the OAG.

AC RECOMMENDATION(S)

That Council notes the contents of the Interim Audit Report and the management comments provided in response forming the attachment to this report.

SOURCE OF REPORT

Chief Financial Officer

BACKGROUND

1 An interim audit is undertaken annually prior to the end of the financial year by external auditor, Moore Australia as sub-contractor for the OAG.

2 The interim audit covers a review of the accounting and internal control procedures in operation as well as the testing of transactions and an examination of some compliance matters which are required under the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996.*

3 The interim audit involves a test of controls (compliance tests), analytical procedures and some limited substantive tests. This will assist to ensure the design of the audit plan will contribute to the audit being done efficiently and effectively. The interim audit will identify high risk areas (if any) and provide the auditor with greater assurances.

4 The Interim Audit report is submitted to Council, via the Audit Committee, and forms part of the report scheduled to be tabled in September each year relating to the adoption of the audited Financial Report and the Independent Auditor's Report on that Annual Financial Report.

REPORT

5 The Interim Audit for the year ending 30 June 2024 was undertaken by external contractor auditors, Moore Australia as sub-contractors for the OAG, between 18 and 22 March 2024. The interim audit covered a review of accounting and internal control procedures in place at the EMRC, as well as testing of transactions in the following areas:

- Bank Reconciliations;
- Investments;
- Purchases;
- Payments and Creditors;
- Receipts and Sundry Creditors;
- Payroll;
- General Accounting (including journals);
- IT Controls;
- Registers (including Tenders Register); and
- Minutes Review.

6 The interim audit also covered an examination of some compliance matters, which are required under the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996.*

7 The findings of the Interim Audit are detailed in the attached report. Management's comments in response to the matter raised are also included in the Interim Audit Report.

8 The auditor will be in attendance to provide an overview of the audit plan and respond to queries relating to the audit.

STRATEGIC/POLICY IMPLICATIONS

9 Reporting on EMRC Strategic Policy implications align with the Revised 10 Year Strategic Plan 2017 - 2027 and the Sustainability Strategy.

FINANCIAL IMPLICATIONS

10 Nil

SUSTAINABILITY IMPLICATIONS

11 Nil

RISK MANAGEMENT

Risk – Non-Compliance with Local Government Act 1995 and *Local Government (Financial Management) Regulations 1996*		
Consequence	**Likelihood**	**Rating**
Moderate	Unlikely	Moderate
Action/Strategy		
➢ Interim Audit reviews to ensure compliance with the *Local Government Act 1995* and *Local Government (Financial Management) Regulations 1996.* ➢ External Audit confirms compliance. ➢ Internal Audit Program		

MEMBER COUNCIL IMPLICATIONS

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

ATTACHMENT(S)

Interim Audit Report for Year Ended 30 June 2024 (D2024/14693)

VOTING REQUIREMENT

Simple Majority

AC RECOMMENDATION(S)

That Council notes the contents of the Interim Audit Report and the management comments provided in response forming the attachment to this report.

Representatives from the Office of the Auditor General and its contract auditors were present at the meeting by electronic means, and spoke to the interim audit report.

The Chairperson invited questions from Committee members to the report item.

No questions were put forward.

AC RECOMMENDATION(S)

MOVED CR BOWMAN SECONDED CR SUTHERLAND

That Council notes the contents of the Interim Audit Report and the management comments provided in response forming the attachment to this report.

CARRIED UNANIMOUSLY

The Chairperson thanked the auditors for attending the meeting. Mr Kien Neoh, Mr Wen-Shien Chai and Mr Noel Lam logged off from the meeting at 6:10pm

COUNCIL RESOLUTION(S)

MOVED CR JEANS SECONDED CR SUTHERLAND

THAT COUNCIL NOTES THE CONTENTS OF THE INTERIM AUDIT REPORT AND THE MANAGEMENT COMMENTS PROVIDED IN RESPONSE FORMING THE ATTACHMENT TO THIS REPORT.

MOTION CARRIED 6/1
For: Crs Piffaretti, Bowman, Jeans, Hamilton, Poliwka, Sutherland
Against: Cr Catalano

EASTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

Index of findings	Potential impact on audit opinion	Rating			Prior year finding
		Significant	Moderate	Minor	
1. No evidence of independent review of general journals	No		✓		
2. Lack documentation of verbal quotation obtained prior to incurring expenditure	No			✓	

Key to ratings

The Ratings in this management letter are based on the audit team's assessment of risks and concerns with respect to the probability and/or consequence of adverse outcomes if action is not taken. We give consideration to these potential adverse outcomes in the context of both quantitative impact (for example financial loss) and qualitative impact (for example inefficiency, non-compliance, poor service to the public or loss of public confidence).

Significant - Those findings where there is potentially a significant risk to the entity should the finding not be addressed by the entity promptly. A significant rating could indicate the need for a modified audit opinion in the current year, or in a subsequent reporting period if not addressed. However even if the issue is not likely to impact the audit opinion, it should be addressed promptly.

Moderate - Those findings which are of sufficient concern to warrant action being taken by the entity as soon as practicable.

Minor - Those findings that are not of primary concern but still warrant action being taken.

EASTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

1. No evidence of independent review of general journals

Finding
During audit procedures, it was identified that were no evidence of independent review of general journals processed.

Rating: Moderate

Implication
General journals can represent significant adjustments to previously approved accounting transactions. If general journals are not independently approved and reviewed, there is a risk that erroneous or fraudulent transactions may go undetected.

Recommendation
We recommend that the monthly journal listing reviews be evidenced with an appropriate signature and dated to ensure proper documentation of controls in place.

Management comment
Management acknowledges the auditors' recommendations and has outlined the following actions to improve the integrity and accuracy of the journal posting and record keeping:

- *Monthly review of journal listings will continue to be conducted by Manager Financial Services as part of the month end processes.*
- *Posting of General Journals is restricted to be completed by Finance Team members only.*
- *The Journal Batch and General Ledger impact report must be supported by any relevant supporting documentation (e.g. General Journal Batch Transaction Listing and GL Impact Statement).*
- *The Journal Batch and General Ledger impact report, along with any supporting documentations (where applicable) is to be filed in the Finance folder in the server.*
- *At the end of each month, Manager Financial Services will generate a Journal Listing report, which will then be reviewed to ensure transactions align with available supporting documents and identify any errors as part of the internal control procedure.*
- *The review report must be dated and signed off by Manager Financial Services to demonstrate the review has been completed. The signed review report must also be saved in EMRC's document management system, readily available to present to the auditors upon request.*

Responsible person: Manager Financial Services
Completion date: Immediate.

EASTERN METROPOLITAN REGIONAL COUNCIL

PERIOD OF AUDIT: YEAR ENDED 30 JUNE 2024

FINDINGS IDENTIFIED DURING THE INTERIM AUDIT

2. Lack documentation of verbal quotation obtained prior to incurring expenditure

Finding
During audit procedures, it was identified that there was an instance where a verbal quotation obtained was not documented as per the Regional Council's purchasing policy

Rating: Minor

Implication
The absence of documentation for verbal quotes may increase the risk of unauthorised expenditure occurring and remaining undetected.

Recommendation
All authorised officers should be reminded of the need to ensure verbal quotes are documented prior to the time of authorising works/services or ordering goods. This will help to ensure goods/services have been appropriately ordered and authorised and also helps ensure value for money has been considered.

Management comment
To ensure compliance with the record keeping requirements outlined in the purchasing policy, the procurement team has communicated and re-emphasised to team members. The required steps and processes to document quotations, particularly those received verbally.

The form for verbal quotation is available on intranet under Procurement Templates & Documents. The procurement team has also implemented a weekly report for reviewing and confirming that all purchase orders have saved quotations in content manager.

The Manager Financial Services will review the saved quotations report as part of the month end processes to verify adherence to the purchasing policy's record-keeping requirements of the purchasing policy.

Responsible person:	All Chiefs, Managers and authorised Team members with assigned ability to raise purchase orders
Completion date:	Immediate

12.2 DRAFT CORPORATE BUSINESS PLAN 2024/2025 TO 2028/2029

D2024/10555

PURPOSE OF REPORT

The purpose of this report is to present the draft Corporate Business Plan 2024/2025 to 2028/2029 to Council for adoption.

KEY POINT(S)

- Sections 5.56(1) and (2) of the *Local Government Act 1995* (the Act) require that each local government is 'to plan for the future of the district', by developing plans in accordance with the regulations. The *Local Government (Administration) Regulations 1996* specify that a 'plan for the future' comprises the following:
  - A Strategic Community Plan – a minimum 10-year timeframe (r.19C).
  - A Corporate Business Plan – a four to five-year plan, which translates the 10-year strategic plan into operations (r.19DA).
- Council adopted the EMRC's Strategic Community Plan titled 10 Year Strategic Plan to 2017 to 2027 on 18 August 2016 for implementation from 1 July 2017 onwards.
- Council further adopted the EMRC's revised Strategic Community Plan titled Revised 10 Year Strategic Plan 2017 to 2027 at its November 2022 ordinary meeting of Council.
- Regulation 19DA states that each local government must review its Corporate Business Plan annually.
- The previous Corporate Business Plan 2023/2024 to 2027/2028 has been reviewed and the draft Corporate Business Plan 2024/2025 to 2028/2029 has been prepared (attached).
- The draft Corporate Business Plan 2024/2025 to 2028/2029 sets out the actions that staff will undertake over the next five years to deliver on the Revised 10 Year Strategic Plan 2017 to 2027.
- The EMRC provides quarterly updates to Council on the Corporate Business Plan actions.
- Section 5.53 of the Act requires that an overview of the 'plan for the future' must be made in the Annual Report, including major initiatives that are proposed to commence or to continue in the next financial year. Therefore, a report will be provided within the 2023/2024 Annual Report.
- In accordance with Section 6.2(2) of the Act, Council is to give regard to the 'plan for the future' when adopting the EMRC's Annual Budget, which will be tabled separately.

AC RECOMMENDATION(S)

That:

1. Council by absolute majority, in accordance with r.19DA(6) of the *Local Government (Administration) Regulations 1996*, adopts the Corporate Business Plan 2024/2025 to 2028/2029 forming an attachment to this report;
2. Local public notice of the adoption of the Corporate Business Plan 2024/2025 to 2028/2029 be given in accordance with r.19D of the *Local Government (Administration) Regulations 1996*.

SOURCE OF REPORT

Chief Executive Officer

BACKGROUND

1 At Section 5.56(1) and (2) of the *Local Government Act 1995* (the Act) require that each local government is 'to plan for the future of the district', by developing plans in accordance with the regulations. The *Local Government (Administration) Regulations 1996 (the Regulations)* specify that a 'plan for the future' comprise the following:

- A Strategic Community Plan – a minimum 10-year timeframe (r.19C); and
- A Corporate Business Plan – a four to five-year plan, which translates the 10-year strategic plan into operations (r.19DA).

2 Regulation 19DA states that the Corporate Business Plan (the Plan) is to:

- Be for a minimum of 4 years;
- Identify and prioritise the principal strategies and activities Council will undertake in response to the objectives stated in the Strategic Community Plan;
- State the services, operations and projects that a local government will deliver over the period of the plan, the method for delivering these and the associated cost;
- Reference resourcing considerations such as asset management plans, finances and workforce plans;
- Be adopted by absolute majority; and
- Be reviewed annually – this can be scheduled to align with the setting of the Annual Budget.

3 In addition to the above requirements local public notice must be given when the Plan is adopted or modified (r.19D).

4 Council adopted the revised EMRC's Strategic Community Plan titled Revised 10 Year Strategic Plan 2017 to 2027 (10 Year Strategic Plan) at its ordinary meeting of Council, held on 24 November 2022 (Ref: (D2022/20404) for implementation from 1 July 2017 onwards and adopted the EMRC's Corporate Business Plan 2023/2024 to 2027/2028 in June 2023.

REPORT

5 The EMRC has in place an integrated planning framework to ensure that strategic priorities drive operational activities and inform the annual budget.

6 The 10 Year Strategic Plan guides, at a strategic level, the direction that the EMRC plans to take over the ensuing ten years towards achieving its vision.

7 The draft Corporate Business Plan 2024/2025 to 2028/2029 is an element of the integrated planning framework that has been developed to articulate the strategic direction into operational activities. Both documents form the EMRC's 'plan for the future'.

8 The draft Corporate Business Plan 2024/2025 to 2028/2029 sets out the actions that staff will undertake over the next five years to deliver on the Revised 10 Year Strategic Plan 2017 to 2027. It provides high level information on capital and operating projects planned over the next five years.

9 Section 6.2(2) of the Act states that "in the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56".

10 Both the Revised 10 Year Strategic Plan 2017 to 2027 and the draft Corporate Business Plan 2024/2025 to 2028/2029 constitute the 'plan for the future', and Council is to give regard to both these strategic documents when adopting the EMRC's Annual Budget.

11 The 2024/2025 draft Annual Budget is tabled separately for adoption as part of this Agenda.

12 It is intended to report to Council against the Corporate Business Plan actions on a quarterly basis.

13 Section 5.53 of the Act requires that an overview of the 'plan for the future' must be made in the Annual Report, including major initiatives that are proposed to commence or to continue in the next financial year. A report will be provided within the 2023/2024 Annual Report.

14 Regulation 19B(2)(k) requires that any significant modifications to the adopted Corporate Business Plan 2023/2024 to 2027/2028 must be reported through the Annual Report.

15 In accordance with r.19DA(6) of the Regulations, Council is to determine whether or not to adopt the Corporate Business Plan by absolute majority.

16 The draft Corporate Business Plan 2024/2025 to 2028/2029 (attached) is provided for Council adoption.

STRATEGIC/POLICY IMPLICATIONS

17 Reporting on EMRC Strategic Policy implications align with the Revised 10 Year Strategic Plan 2017 - 2027 and the Sustainability Strategy 2022/2023 – 2026/2027 to:

- Demonstrate Circular Economy Leadership;
- Respond to a Climate Emergency;
- Reduce our Environmental Impact; and
- Create Value in the Community.

FINANCIAL IMPLICATIONS

18 The financial implications of the Corporate Business Plan are reflected in the EMRC's budget and long-term financial plans.

SUSTAINABILITY IMPLICATIONS

19 This Corporate Business Plan has a focus on sustainability, net zero, decarbonisation and the circular economy and is aligned to the new EMRC Sustainability Strategy.

RISK MANAGEMENT

Risk – The Council agreed Key actions are not delivered in accordance with the Corporate Business Plan		
Consequence	**Likelihood**	**Rating**
Possible	Insignificant	Low
Action/Strategy		
➢ Regular and ongoing reviews and quarterly updates ensure staff continue to be apprised of the deliverables and agreed timeframes.		

MEMBER COUNCIL IMPLICATIONS

Member Council	Implication Details
Town of Bassendean	As outlined in the report and attachment
City of Bayswater	
Shire of Mundaring	
City of Swan	

ATTACHMENT(S)

Draft Corporate Business Plan 2023/2024 to 2027/2028 (D2024/11659) (Under Separate Cover)

VOTING REQUIREMENT

Absolute Majority

AC RECOMMENDATION(S)

That:

1. Council by absolute majority, in accordance with r.19DA(6) of the *Local Government (Administration) Regulations 1996*, adopts the Corporate Business Plan 2024/2025 TO 2028/2029 forming an attachment to this report;
2. Local public notice of the adoption of the Corporate Business Plan 2024/2025 TO 2028/2029 be given in accordance with r.19D of the *Local Government (Administration) Regulations 1996.*

The Chairperson invited questions to the report item.

Cr Bowman queried if there were any changes included in the tabled Corporate Business Plan compared to the Revised 10 year Strategic Plan adopted on 24 November 2022.

The CFO confirmed that the Corporate Business Plan as presented is consistent with the adopted revised Strategic Plan.

AC RECOMMENDATION(S)

MOVED CR BOWMAN SECONDED CR POLIWKA

That:

1. Council by absolute majority, in accordance with r.19DA(6) of the *Local Government (Administration) Regulations 1996*, adopts the Corporate Business Plan 2024/2025 TO 2028/2029 forming an attachment to this report;
2. Local public notice of the adoption of the Corporate Business Plan 2024/2025 TO 2028/2029 be given in accordance with r.19D of the *Local Government (Administration) Regulations 1996.*

CARRIED UNANIMOUSLY

COUNCIL RESOLUTION(S)

MOVED CR JEANS SECONDED CR SUTHERLAND

THAT:

1. COUNCIL BY ABSOLUTE MAJORITY, IN ACCORDANCE WITH R.19DA(6) OF THE *LOCAL GOVERNMENT (ADMINISTRATION) REGULATIONS 1996*, ADOPTS THE CORPORATE BUSINESS PLAN 2024/2025 TO 2028/2029 FORMING AN ATTACHMENT TO THIS REPORT;
2. LOCAL PUBLIC NOTICE OF THE ADOPTION OF THE CORPORATE BUSINESS PLAN 2024/2025 TO 2028/2029 BE GIVEN IN ACCORDANCE WITH R.19D OF THE *LOCAL GOVERNMENT (ADMINISTRATION) REGULATIONS 1996.*

MOTION CARRIED 6/1
For: Crs Piffaretti, Bowman, Jeans, Hamilton, Poliwka, Sutherland
Against: Cr Catalano

Corporate Business Plan

2024/2025 – 2028/2029

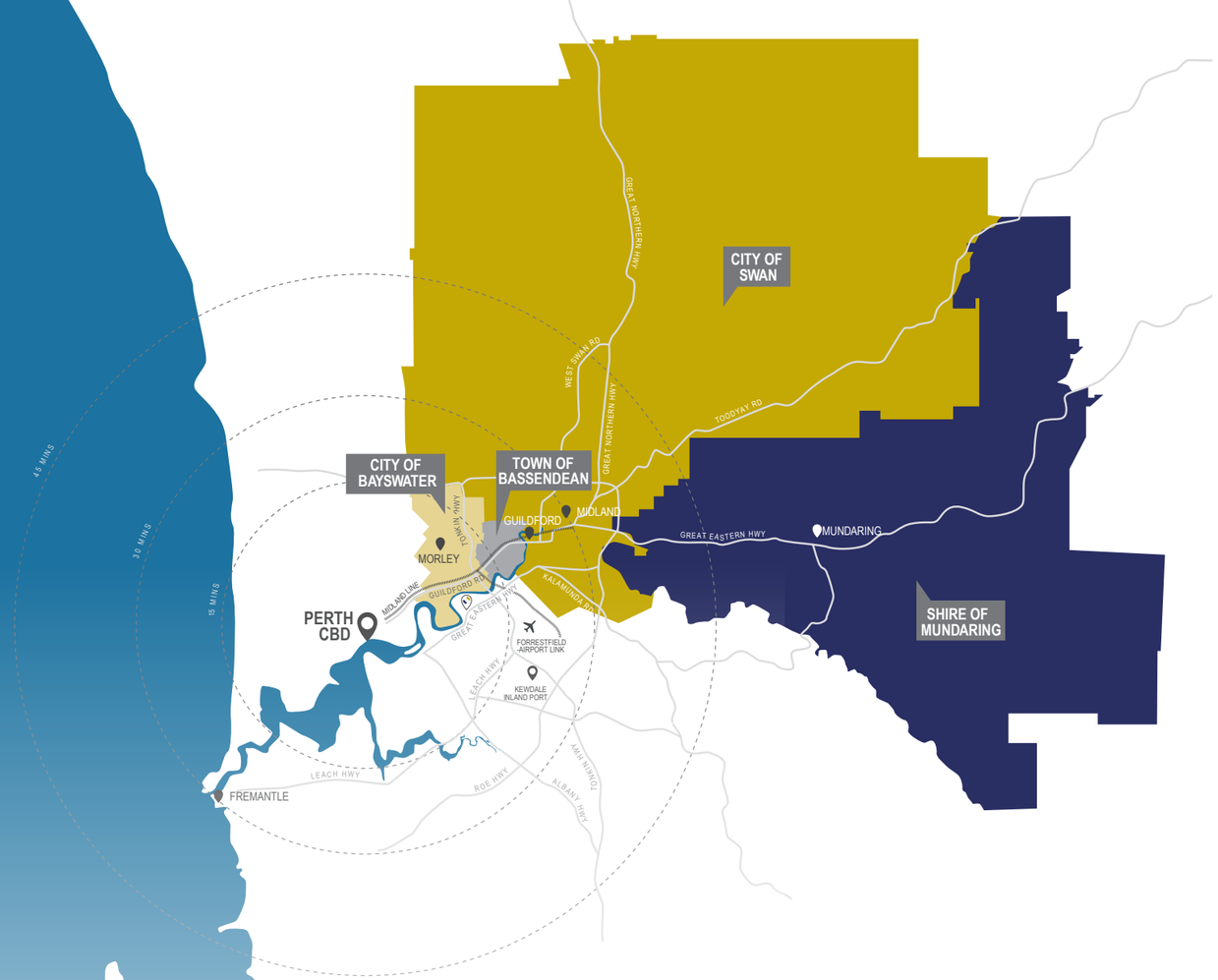
EMRC





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Perth's Eastern Region – A Snapshot

Perth's Eastern Region is an area of Perth which includes the EMRC's four local governments of: Town of Bassendean, City of Bayswater, Shire of Mundaring and City of Swan. The region constitutes just over one quarter of Perth's metropolitan area encompassing a land mass of 1,732 square kilometres and an estimated population of 292,951 people, which equates to around 104,743 households.

The Region is home to some of Western Australia's major air, road and rail transport hubs for movement of freight and passengers throughout Perth, intrastate, interstate and overseas and is considered the gateway to greater Perth, through the domestic and international airports or from the highways to the north and east. With a diverse regional economy, access to a skilled workforce and a range of leisure, lifestyle and living opportunities, Perth's Eastern Region is well positioned for continued growth and represents an attractive investment destination.

The Eastern Metropolitan Regional Council (EMRC) assists its member Councils to successfully turn challenges into opportunities and to ensure that the Region fulfils its potential as one of Western Australia's most vibrant and fast-growing areas.

The EMRC is recognised as being representative of best practice waste management and resource recovery. It is also recognised as fostering and attracting strategic partnerships and developing key alliances to ensure the member Councils in the region meet their FOGO and waste recovery targets by 2025, as each of these Councils progress towards a three bin system.

About the Eastern Metropolitan Regional Council

The EMRC works in partnership with four member Councils located in Perth's Eastern Region - Town of Bassendean, City of Bayswater, - Shire of Mundaring and City of Swan. Together, these four councils constitute around one quarter of the area of metropolitan Perth. The EMRC assists the councils to ensure that the region fulfils its potential as one of Western Australia's most vibrant and fast-growing areas.

OUR MISSION

The EMRC, by partnering with member Councils and other stakeholders, facilitates strategies and actions for the benefit of Perth's Eastern Region

OUR VISION

The EMRC focuses on delivering waste, resource recovery and sustainability services, capitalising on its existing capabilities and infrastructure to act as an industry leader

OUR VALUES

The values that govern the EMRC are:

EXCELLENCE
Striving for excellence through the development of quality and continuous improvement.

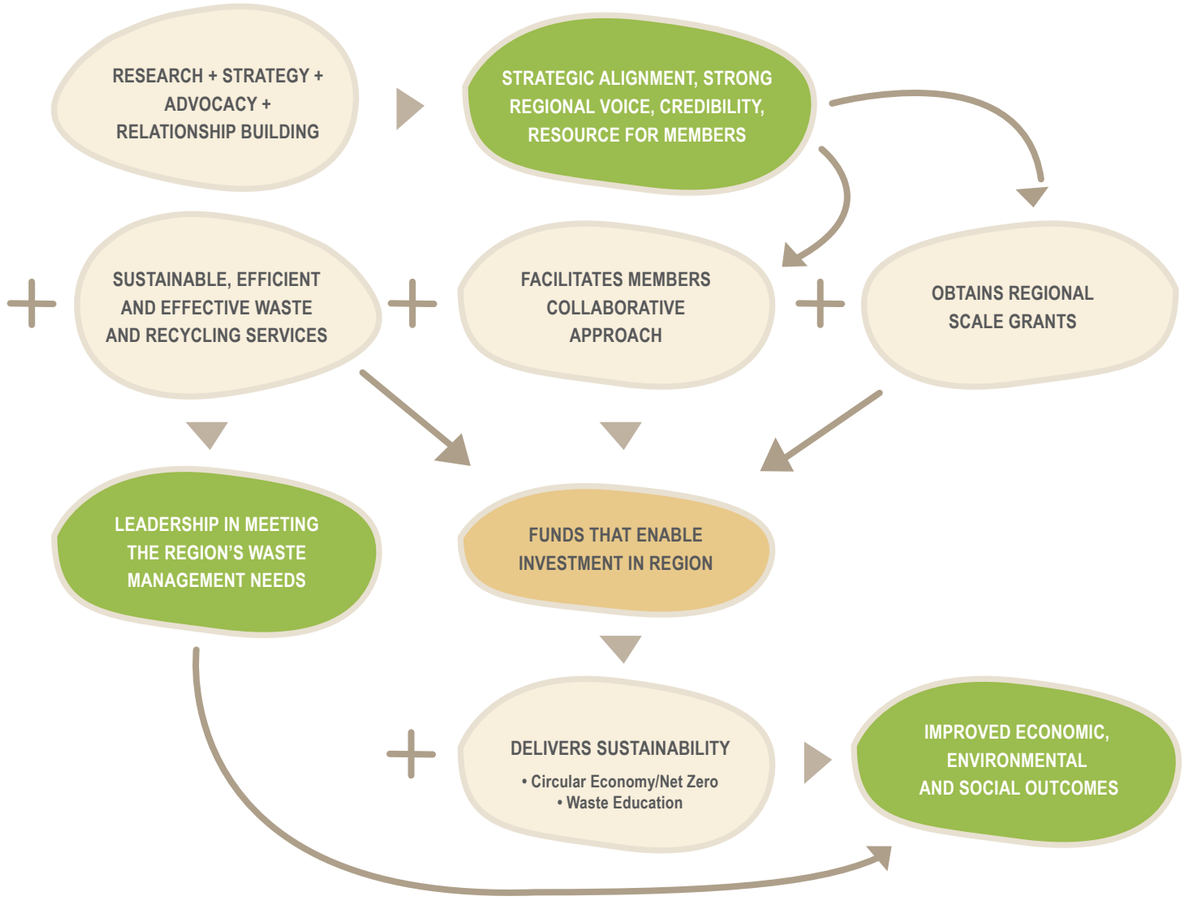
RECOGNITION
Valuing staff in a supporting environment that focuses on their wellbeing.

INNOVATION
Focus on innovative approaches in project and service delivery.

RESPONSIVENESS
Dynamic and flexible service delivery.

INTEGRITY
Accountability and consistency in all that we do.

EMRC Service Delivery Model



Establishment Agreement

As a regional local government, the EMRC's Establishment Agreement provides a means of undertaking a wide range of projects and services, and for member Councils to share resources and facilities. The cooperative, political and executive framework of the EMRC enables member Councils individually and collectively to promote and advocate on issues for the benefit of local government and to better serve the community.

The EMRC initiates and leads projects for its member Councils that deliver real benefits to the region in the areas of waste management and resource recovery, urban environment, and circular economy with a focus on net zero and the Sustainable Development Goals (SDGs).

The EMRC also provides a holistic approach by establishing and maintaining hard and soft infrastructure and delivering services that include the Community Recycling Centres located and operated at two sites in Mundaring, one site in Bayswater and our Red Hill Waste Management Facility. This is further enhanced by the level of community engagement and interaction undertaken by EMRC staff as well as comprehensive education and providing meaningful employment in the region.

These services enable member Councils to enhance outcomes for their communities and for Perth's Eastern Region. The EMRC's governance and service delivery model is sufficiently robust and flexible enough to enable the delivery of services to its member Councils on a local or regional scale. The EMRC also has a geographical advantage in that its members form a contiguous cluster. This grouping enables the EMRC to provide services at a scale which is beneficial to a region containing a huge variety of interests.





Key Stakeholders

Whilst the EMRC takes a lead role in implementing a range of initiatives, the partnership with stakeholders is critical in delivering sustainable outcomes for Perth's Eastern Region. This is underpinned by the EMRC's Stakeholder Engagement Plan. The EMRC's stakeholders are:

- The EMRC and member Council Elected Members
- The EMRC and member Council Staff
- Customers and clients
- Other local governments and regional local governments
- Federal Government Agencies
- State Government Agencies
- Non-Government Agencies
- State and Federal elected members
- Educational institutions
- Business and Industry Groups in Perth's Eastern Region
- Community, Reference and Advisory Groups in the region
- Residents of Perth's Eastern Region
- Visitors and Tourists to Perth's Eastern Region
- Businesses
- Investors
- Volunteers



Integrated Planning Framework



The EMRC's Integrated Planning Framework has been developed to ensure that programs and services are being delivered in alignment with the strategic priorities of the EMRC's key stakeholders. The EMRC's Revised 10 Year Strategic Plan 2017 to 2027 identifies the overarching outcomes that the EMRC Council aspires to achieve.

The Corporate Business Plan is used to drive operational activities and is aligned to the priorities identified in the Revised 10 Year Strategic Plan 2017 to 2027. These documents form part of the EMRC's Plan for the Future. Strategic high level plans guide development of actions which are resourced through the annual budget process.

Corporate Business Plan – Legislative Requirements

Section 5.56(1) and (2) of the Local Government Act 1995 (the Act) requires that each local government is 'to plan for the future of the district', by developing plans in accordance with the regulations.

The Local Government (Administration) Regulations 1996 (the Regulations) requires each local government to adopt a Strategic Community Plan and a Corporate Business Plan.

Both these documents comprise a local government's 'plan for the future' under the requirements of s.5.56 of the Act.

With reference to the Corporate Business Plan the Regulations state:

19DA. Corporate business plans, requirements for (Act s. 5.56)

1. A local government is to ensure that a corporate business plan is made for its district in accordance with this regulation in respect of each financial year after the financial year ending 30 June 2013.
2. A corporate business plan for a district is to cover the period specified in the plan, which is to be at least 4 financial years.
3. A corporate business plan for a district is to -
   (a) set out, consistently with any relevant priorities set out in the strategic community plan for the district, a local government's priorities for dealing with the objectives and aspirations of the community in the district; and
   (b) govern a local government's internal business planning by expressing a local government's priorities by reference to operations that are within the capacity of the local government's resources; and
   (c) develop and integrate matters relating to resources, including asset management, workforce planning and long-term financial planning.
4. A local government is to review the current corporate business plan for its district every year.
5. A local government may modify a corporate business plan, including extending the period the plan is made in respect of and modifying the plan if required because of modification of the local government's strategic community plan.
6. A council is to consider a corporate business plan, or modifications of such a plan, submitted to it and is to determine* whether or not to adopt the plan or the modifications.
   *Absolute majority required.
7. If a corporate business plan is, or modifications of a corporate business plan are, adopted by the council, the plan or modified plan applies to the district for the period specified in the plan.

How to use the Corporate Business Plan

The Corporate Business Plan is informed by a suite of documents:

COMPONENT	DESCRIPTION	REVIEW
Corporate Business Plan	The Corporate Business Plan is an essential management tool designed to ensure that the organisation as a whole is able to deliver on Council's high-level priorities. It summarises the services, operations and projects the EMRC will deliver over the next five years	Reviewed annually
Financial Plans	The 10 year and 5year financial plans enable delivery of projects and services. Both these plans: • project the EMRC's financial position over a period of time • provide the EMRC reliable information to develop the capacity for maintaining financial sustainability • enable the EMRC to fund and replace capital projects • enable the EMRC to fund projects, programs and services • enable the EMRC to manage investments	Reviewed annually
Strategic Plans	Strategic high-level plans have been developed for specific areas. Examples include, but are not limited to, the following: • Sustainability Strategy 2022/23-2026/2027 • Red Hill Development Plan – to manage the future development of Red Hill Waste Management Facility • Food Organics and Garden Organics (FOGO) Recovery Strategy for the EMRC 2019-2022 • Hazelmere Resource Recovery Park Development Plan • Workforce Plan • Asset Management Plan A short description of each of the strategic plans can be found at Appendix One.	As identified within each plan

Notes:

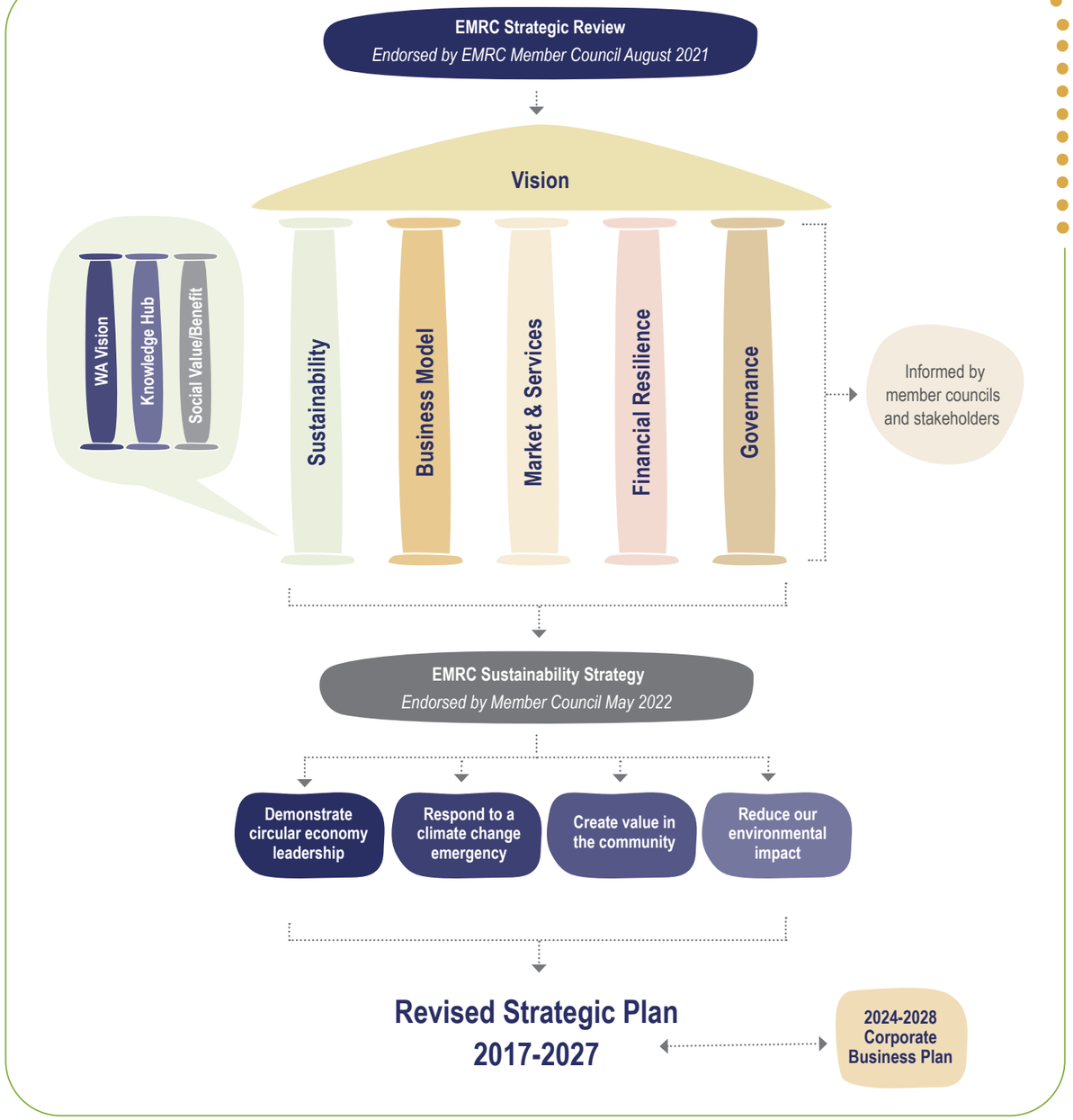
- The Corporate Business Plan guides the development of the EMRC's annual Budget.
- This Corporate Business Plan provides high level information on capital and operating projects planned over the next five years.
- Planned capital projects in excess of $100,000 and key projects, programs and services (operating budget) are included in the Corporate Business Plan.
- Other ad hoc projects that arise during the life of this Plan will be dealt with via normal approvals processes including preparation of Business Cases and reports to Council.
- Detailed expenditure is provided in the five and ten year financial plans.
- Detailed project information is found in the relevant strategies and also in relevant project plans.

Delivering the Corporate Business Plan

The Corporate Business Plan identifies projects, programs and services that will be delivered over the next five years. To ensure that these meet our stakeholders' needs the EMRC undertook a Strategic Review of the organisation, which was endorsed by the EMRC Council in August 2021. The EMRC then developed a Sustainability Strategy which was presented to Council for noting in November 2021 and for final endorsement in May 2022. Both of these documents have assisted in guiding the development of the EMRC's Corporate Business Plan 2024/2025 - 2028/2029 and the major review of the EMRC's Strategic Plan 2017-2027.

The strategic plans that underpin and inform the 10 year Strategic Plan and the 5 year Corporate Business Plan are key reference points that form the basis for identifying priority projects and initiatives, which are then recommended to Council during the budget deliberation process for funding.







Organisational Structure

Office of the Chief Executive Officer

Office of the CEO
- Advocacy
- Corporate
- Communications and Marketing
- Public relations
- Stakeholder engagement and relationships
- Corporate functions
- Strategic and corporate planning
- Organisational development

Human Resources
- Human resource management
- Occupational safety and health

FTE 9.63

Business Support Team

Procurement and Governance
- Governance and Compliance
- Risk Management
- Procurement, Fleet & Building (Ascot Place)

Finance Services
- Financial management and reporting
- Asset management
- Payroll

Information Services
- Help Desk
- IT Projects
- Records management

FTE 17.27

Sustainability Team

Waste Education Team
- General Waste Education program and services
- FOGO education
- Bin tagging
- Textile events
- Loan boxes
- Waste guides
- Waste Plans
- Waste Education Centre Red Hill
- Red Hill Tours
- Battery collection program
- Earth carers
- Research, trials and services with external agencies

Urban Environment Team
- Circular Economy and Net Zero
- Sustainability
- Regional Events
- Climate change – Future Proofing
- Achieving Carbon Emissions reduction (ACEr)
- Water Sensitive Futures Program
- SDG Report Cards

Environmental & Waste Compliance
- Environmental Compliance
- Environmental Advice

FTE 15.54

(excluding casual bin taggers)

Operations Team

Waste Management Operations

Red Hill Waste Management Facility – Operations
- RHWMF site operations
- Community Recycling centre
- Greenwaste processing
- FOGO processing
- Community Recycling Centres (CRC) (operated by the EMRC on behalf of the Shire of Mundaring)
- Coppin Road
- Mathieson Road (operated by the EMRC on behalf of the City of Bayswater)
- Baywaste CRC and Transfer Station

FTE 87.92

Resource Recovery Operations

Hazelmere Resource Recovery Park (HRRP) - Operations
- HRRP site operations
- Transfer Station activities
- Mattress receival
- Whitegoods receival
- Timber recycling
- Wood Waste to Energy Plant- operations
- Western Power pole stripping and shredding

Project Development
- Red Hill Waste Management Facility (RHWMF) - Projects
- RHWMF site development
- FOGO project development
- Liquid Waste
- Engineering design and project management



Structure of the Corporate Business Plan

The revised draft Corporate Business Plan is built on the foundation of four key themes identified within the Strategic Review, the Sustainability Strategy, and the Revised 10 Year Strategic Plan 2017 to 2027. The Corporate Plan sets out the objective and actions that staff will undertake to deliver on Council's strategic priorities, which are largely underpinned by *"Promoting sustainable waste management and a transition to a circular economy"*.



Demonstrate circular economy leadership:

We will use our experience to provide circular based resource recovery solutions for Perth's Eastern Region and act as a knowledge hub for waste avoidance strategies.

Respond to a climate emergency:

We will reduce carbon impacts to achieve net zero and understand the risks associates with climate change to Perth's Eastern Region.

Create value in the community:

We will establish and support projects in the community that create social value from a residential level through to commercial level.

Reduce our environmental impact:

We will lead by example by reducing environmental impact through efficient operations, forward thinking, and supporting circular and sustainable initiatives in the region.



Capital Works Program

The table below identifies the Capital Works Program over the ensuing period, for all projects over $100,000, which are approved during the annual budget process. Quarterly reporting on the actions associated with the Corporate Business Plan track the progress of all activities.

EMRC

Five Year Capital Expenditure Statement
Forecast Provisions > $110,000

		Forecasts				
Description and G/L Number		**2024/2025**	**2025/2026**	**2026/2027**	**2027/2028**	**2028/2029**
Business Support						
24440/00	Purchase Vehicles - Ascot Place	$136,000	$37,000	$99,500	$149,600	$40,700
24440/01	Purchase Vehicles - Ascot Place (Electric Vehicles)	$250,000				
24550/00	Purchase Information Technology & Communication Equipment	$392,000	$166,000	$41,000	$12,000	$62,000
Operations Team						
24259/05	Construct Wood Waste to Energy Building - HRRP	$1,310,291				
24259/19	Construct Wood Waste to Energy Dry Char Storage Facility - HRRP	$520,000				
24259/22	Wood Waste to Energy Plant - Fire Protection - HRRP	$300,000				
24399/11	Wood Waste to Energy Utilities/Infrastructure - HRRP	$600,000				
24410/03	Purchase Wood Waste to Energy Plant & Equipment - HRRP	$330,000				
24395/05	Construct FOGO Processing Area - RHLF	$770,000				
24395/11	FOGO Picking Station - RHLF	$254,105				
24410/10	Purchase FOGO Processing Plant - RHLF	$340,000				
24395/07	Implementation of the FOGO Recovery Strategy	$210,000				
24370/00	Construct Roads / Carparks - RHLF	$250,000				
24370/02	Construct Access Road to Lots 8 9 10 - RHLF	$330,000	$330,000			
24380/01	Construct Drainage Works to Lots 8 9 10 - RHLF	$220,000	$220,000			
24259/16	Install Power Supply to Lots 8 9 & 10 - RHLF	$1,500,000				
24310/22	Construct Class III Cell Stage 18 - RHLF	$5,650,000			$2,500,000	
24399/21	Air Pollution Control Residue Facility (APCR) - RHLF	$3,927,815				
24399/32	Design and Construct Air Pollution Control Residue Facility (APCR) Monocell - RHLF	$150,000				
24410/15	Air Pollution Control Residue Facility (APCR) Plant & Equipment - RHLF	$1,074,000				
24330/05	Design and Construct Class IV Cell Stage 3 - RHLF	$150,000				
24259/23	Contruct New Power Station - Redhill Landfill Facility	$150,000				
24420/08	Purchase Wheel Wash - RHLF	$250,000				
24590/12	Purchase Evaporators - Solar Generator - RHLF	$1,000,000				
24259/10	Construct Waste Transfer Station - HRRP	$300,000				
24399/20	Gas Extraction System Wells - RHLF	$500,000	$25,000	$500,000	$25,000	$500,000
24399/10	Air Supply lines - Waste Management Structures - RHLF	$200,000	$50,000	$50,000	$100,000	$50,000
24250/01	Construct Waste Management Facility Buildings - RHLF	$250,000	$100,000	$250,000	$150,000	$100,000
24410/00	Purchase / Replace Plant - RHLF	$1,700,000	$2,640,000	$3,540,000	$4,160,000	$4,630,000
24430/00	Purchase / Replace Vehicles - RHLF	$289,000	$94,000	$540,800	$317,900	$103,400
25410/00	Refurbish Plant - RHLF	$150,000	$300,000		$300,000	
24420/00	Purchase / Replace Minor Plant and Equipment-RHLF	$342,000	$3,120,000	$4,065,000	$2,345,000	$3,050,000
24410/01	Purchase / Replace Plant - HRRP	$2,369,760	$2,220,000	$2,040,000	$2,320,000	$1,970,000
24410/14	Regional Waste Collection Project - Plant Purchases	$180,000	$180,000	$360,000	$360,000	$360,000
24410/16	Regional Waste Collection Project - Bulk Verge for Bassendean and Mundaring	$510,000				
TOTAL		**$26,854,971**	**$9,482,000**	**$11,486,300**	**$12,739,500**	**$10,866,100**

Demonstrate circular economy leadership

OBJECTIVE: To use our experience to provide circular based resource recovery solutions for Perth's Eastern Region and act as a knowledge hub for waste avoidance strategies.

1.1 Enable circular economy initiatives through advocacy networks by 2025

KEY ACTIONS	RESPONSIBLE OFFICER	BUDGET	24/25	25/26	26/27	27/28	28/29
		Capital or Operating budget					
Map stakeholders and areas of influence and impact to develop a targeted engagement plan (e.g. member Councils, commercial waste customers, government policy drivers)	CEO	Operating	✓		✓		✓
Engage through regular industry-based and community-based advocacy meetings to discuss and identify new circular economy and net zero ventures and opportunities and achieve outcomes	CSO	Operating	✓	✓	✓	✓	✓
Create strategic partnerships and alliances which aim to achieve positive outcomes for the region and beyond, build resilience and secure funding (where relevant)	CEO	Operating	✓	✓	✓	✓	✓
Map alignment and circularity gaps between advocacy programs and partnerships for identification of future circular economy initiatives including sustainable transport	CEO	Operating	✓		✓		✓

1.2 80% resource recovery of waste generated in the region by 2030

KEY ACTIONS	RESPONSIBLE OFFICER	BUDGET	24/25	25/26	26/27	27/28	28/29
		Capital or Operating budget					
Develop a waste resources flow model for the EMRC and its member Councils, which be expanded to include other materials/ resources such as water, energy, and carbon	CEO	Operating	✓	✓		✓	
Develop a sales model for use of recovered material across member Council areas	COO	Operating	✓	✓		✓	
Establish and provide member Councils with waste and recycling guides. This should include the integration of FOGO waste guides	CSO	Operating	✓	✓		✓	
Determine high-value use for the existing C&I processing building at Hazelmere RRP	COO	Capital	✓	✓			

1.3 80% reuse of material at all EMRC operated sites by 2040

KEY ACTIONS	RESPONSIBLE OFFICER	BUDGET	24/25	25/26	26/27	27/28	28/29
		Capital or Operating budget					
Map our current waste production profile for benchmarking (as an organisation) and align with the EMRC's FOGO Strategy where applicable.	CEO	Operating	✓		✓		✓
Regularly review and implement initiatives in line with the Red Hill and Hazelmere Development Plans.	CPO	Operating	✓	✓	✓	✓	✓
Develop, facilitate and participate in, regional waste education and resource reuse steering groups.	CSO	Operating	✓	✓	✓	✓	✓
Regularly review local government procurement guidelines and processes for sustainable decision making.	CFO	Operating	✓	✓	✓	✓	✓
Regularly review local government sales requirements for sustainable decision making.	COO	Operating	✓	✓	✓	✓	✓
Identify and facilitate supply chain awareness for product production e.g. FOGO products, woodchips, construction materials.	COO	Operating	✓	✓		✓	

Respond to a climate emergency

OBJECTIVE: To reduce carbon impacts to achieve net zero and understand the risks associated with climate change to Perth's Eastern Region

2.1 Infrastructure adaptation and education by 2030

KEY ACTIONS	RESPONSIBLE OFFICER	BUDGET	24/25	25/26	26/27	27/28	28/29
		Capital or Operating budget					
Undertake asset management assessment, workforce planning and long term financial planning for all EMRC owned infrastructure	CFO	Operating	✓		✓		✓
Identify and evaluate land-use options at EMRC sites to maximise future resource recovery program	CPO	Capital	✓	✓			✓

2.2 Below zero carbon emissions by 2040

KEY ACTIONS	RESPONSIBLE OFFICER	BUDGET	24/25	25/26	26/27	27/28	28/29
		Capital or Operating budget					
Map and benchmark energy usage and consumption rates across all sites e.g. energy use, vehicle fuel consumption, auditing requirements, early stage asset management	COO	Operating	✓		✓		✓
Establish a decarbonisation plan to achieve "Below zero emissions by 2040" target. This should include consideration of decarbonisation project ideas presented in the strategic review e.g. opportunities for onsite use or export of heat energy for value-adding processes or sale to surrounding industrial businesses, electric fleet procurement	CEO	Operating	✓		✓		✓
Create Annual Energy and Emission Data Analysis Report and Snapshot for goal tracking. Develop and publish the SDG annual report card	CSO	Operating	✓	✓	✓	✓	✓

2.3 Sustainability integrated into management processes

KEY ACTIONS	RESPONSIBLE OFFICER	BUDGET	24/25	25/26	26/27	27/28	28/29
		Capital or Operating budget					
Establish a decision-making framework to include sustainability for operational and capital expenditure	COO	Operating	✓		✓		✓
Include sustainable decision-making frameworks in procurement templates, evaluation and processes of all projects	CFO	Operating	✓		✓		✓
Review projects quarterly to identify examples where sustainable decision making and other actions have been applied to a project. This should include the identification of design engineering for front-end material reuse programs	CPO	Operating	✓	✓	✓	✓	✓
Implement a sustainability performance review for each team and identify sustainability criteria for environmental, social, governance (ESG) decision making	CEO	Operating	✓		✓		✓
Establish regular internal collaboration sessions to identify new sustainability initiatives, for consideration by Council, and revisit ongoing initiatives.	CSO	Operating	✓	✓	✓	✓	✓

Reduce our environmental impact

OBJECTIVE: To lead by example and reduce environmental impact through efficient operations, forward thinking and supporting circular and sustainability initiatives in the region.

3.1 Regional Urban programs implemented

KEY ACTIONS	RESPONSIBLE OFFICER	BUDGET	24/25	25/26	26/27	27/28	28/29
		Capital or Operating budget					
Maintain programs related to sustainability goals and review in participating Councils' annual programs reports	CSO	Operating	✓	✓	✓	✓	✓
Review and complete annual water plans in alignment with Waterwise Council Accreditations	CSO	Operating	✓	✓	✓	✓	✓
Facilitate and/or participate in industry-based and community-based advocacy meetings to discuss, identify and prioritise new, or ongoing, circular economy, net zero and sustainability regional programs	CSO	Operating	✓	✓	✓	✓	✓

3.2 Contribute to a decrease in illegal waste disposal by 2040

KEY ACTIONS	RESPONSIBLE OFFICER	BUDGET	24/25	25/26	26/27	27/28	28/29
		Capital or Operating budget					
Establish campaigns to create a recover, reuse, recycle, return, repair and drop off culture to increase recovery rates and combat illegal dumping	CSO	Operating	✓	✓	✓	✓	✓
Consider programs for recovery of construction and demolition waste e.g. bricks, timber, sand, soil, concrete and other resource recovery initiatives	CPO	Operating	✓		✓		✓

3.3 EMRC wide environmental management system

KEY ACTIONS	RESPONSIBLE OFFICER	BUDGET	24/25	25/26	26/27	27/28	28/29
		Capital or Operating budget					
Review and develop the framework the EMRC will use going forward in terms of its Environmental Management System Framework i.e. in alignment with ISO14001 or equivalent	CPO	Operating	✓		✓		✓
Establish compliance monitoring, reporting and review processes in alignment with the EMRC's Environmental Management System (e.g. NGERS, NPI etc)	CPO	Operating	✓	✓	✓	✓	✓

Create value in the community

OBJECTIVE: To establish and support projects in the community that create social value from a residential level through to commercial levels.

4.1 Community based source separation initiatives by 2027

KEY ACTIONS	RESPONSIBLE OFFICER	BUDGET	24/25	25/26	26/27	27/28	28/29
		Capital or Operating budget					
Establish community engagement initiatives for source separation opportunities including education hubs, school programs, community group support and bin tagging	CSO	Operating	✓	✓	✓	✓	✓
Utilise current community programs to provide education and tools on material re-use and issues regarding poor source separation	CSO	Operating	✓	✓	✓	✓	✓
Utilise EMRC fleet and other EMRC owned assets as educational billboards for source separation education and requirements	COO	Capital	✓		✓		✓
Establish shared valet service programs for verge collection. This includes a waste classification program for different materials and costings	COO	Capital		✓		✓	

4.2 Use of recovered material in the region by 2040

KEY ACTIONS	RESPONSIBLE OFFICER	BUDGET	24/25	25/26	26/27	27/28	28/29
		Capital or Operating budget					
Establish reward and incentive systems dependent on company sustainability rating to encourage better waste management in the region	CEO	Operating	✓		✓		✓
Continue to establish community recycling and reuse networks for exchange of products, reuse and repair initiatives, and identification of regional synergies and seed funding	CEO	Operating	✓	✓	✓	✓	✓
Identify member council uses for recovered materials e.g. woodchip mulching, FOGO fertiliser products, construction materials, road surfacing, energy reuse, through long term commercial arrangements	CEO	Operating	✓		✓		✓

4.3 Increased participation in behaviour change programs

KEY ACTIONS	RESPONSIBLE OFFICER	BUDGET	24/25	25/26	26/27	27/28	28/29
		Capital or Operating budget					
Provide education for waste solutions that are in line with WA Waste Strategy and waste hierarchy	CSO	Operating	✓	✓	✓	✓	✓
Benchmark and monitor participation rates in EMRC sustainability programs	CSO	Operating	✓	✓	✓	✓	✓
Expand the current Sustainability Stakeholder Engagement Plan to include a focus on sustainability, in collaboration with stakeholders	CSO	Operating	✓		✓		✓

Key Performance Indicators and Measures of Success

In order to gauge the success of the EMRC implementing the actions outlined in the Strategic Plan a set of Key Performance Indicators (KPIs) have been identified below. Regular reporting on the progress of agreed tasks will be performed through the quarterly updates of the Corporate Business Plan, which are aligned with this Plan.

The EMRC will measure its success in implementing the strategic plan which will include, but not necessarily be limited to the following KPIs:

- Overall stakeholder satisfaction with the EMRC;
- Level of satisfaction with waste management and resource recovery services, including education;
- Financial sustainability of the organisation;
- Progression towards achieving the identified targets and actions;
- Overall satisfaction with achieving partnerships and securing funding; and
- Level of satisfaction in driving circular economy, sustainability and SDG alignment.

The EMRC will know it has been successful when it has satisfactorily achieved the above but also through achieving the following actions:

- Developed and Implement an Integrated Planning Framework;
- Monitored and Managed Strategic Risks;
- Developed and implemented Policies and Management Guidelines (within four year cycles);
- Effectively and efficiently Implemented the recommendations of the EMRC Council within prescribed timelines;
- Achieved a high standard of corporate governance and compliance;
- Developed a Long-Term Financial Plan (LTFP) and financial models;
- Developed an Asset Management Plan (AMP); and
- Ensured that projects were planned and executed in accordance with Strategic Business Plans and Strategies and delivered on time, on budget and in accordance with member Council expectations.

Reporting and Review

Reporting

It is intended to provide periodic reports to Council against the Corporate Business Plan.

The Local Government (Administration) Regulations 1996 (the Regulations) in relation to reporting states:

19CA. Information about modifications to certain plans to be included (Act s. 5.53(2)(i))

1) This regulation has effect for the purposes of section 5.53(2)(i).

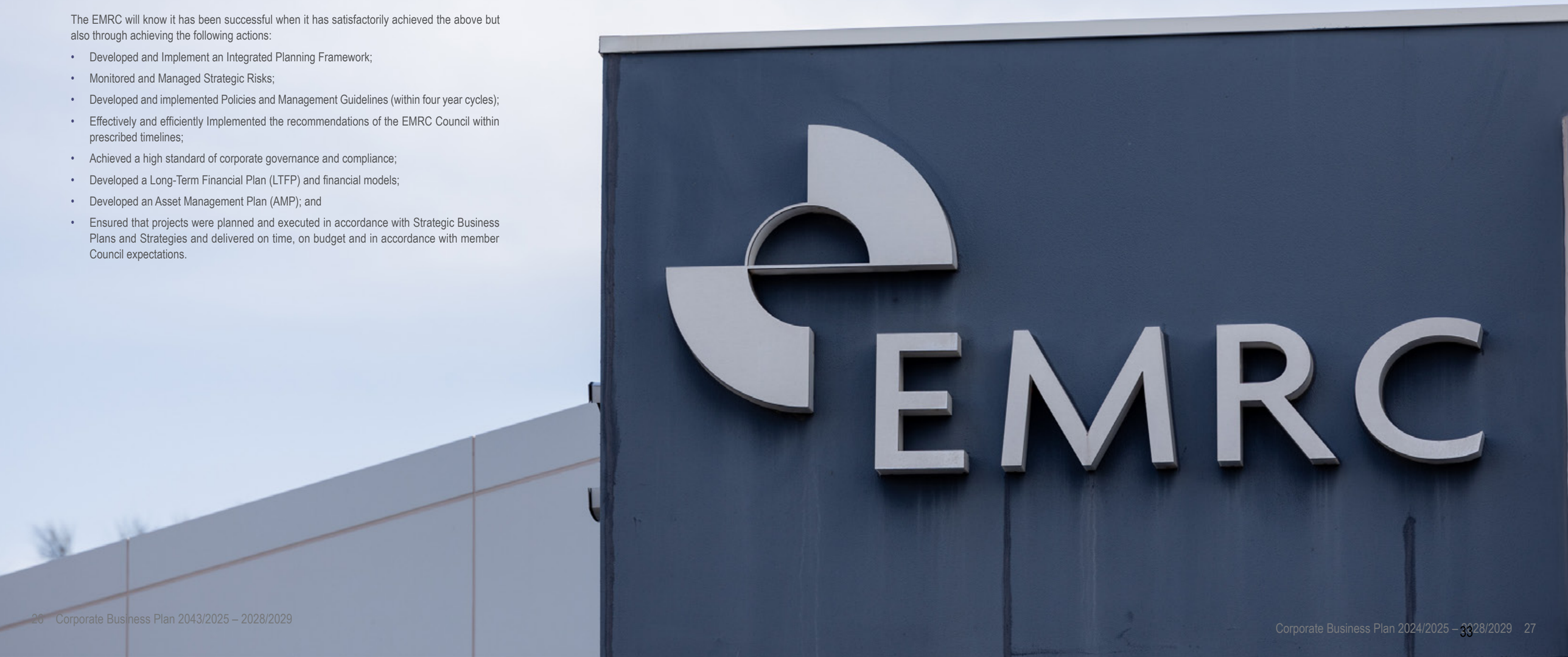
2) If a modification is made during a financial year to a local government's strategic community plan, the annual report of the local government for the financial year is to contain information about that modification.

3) If a significant modification is made during a financial year to a local government's corporate business plan, the annual report of the local government for the financial year is to contain information about that significant modification.

Where applicable the EMRC will also provide a report against the Corporate Plan through its Annual Report.

Reviewing

The Corporate Business Plan will be reviewed annually in accordance with current legislation. Any significant modifications will be the subject of future reports to Council.



Appendix One - Strategic High Level Plans

DOCUMENT	DESCRIPTION
Asset Management Plan (AMP)	This plan defines current levels of service and the processes used to manage each of EMRC's asset classes.
Business Continuity Plan	This Plan outlines the key steps to be taken by the EMRC to respond to and recover from a disaster.
Corporate Business Plan	This plan sets out the projects and services EMRC will deliver to achieve the outcomes identified in the 10 Year Strategic Plan.
Code of Conduct	The Code of Conduct provides members and employees with consistent guidelines for an acceptable standard of professional conduct.
Council Policies	Council Policies are developed and adopted by the EMRC Council.
Establishment Agreement	This document was signed by all EMRC member Councils in 1998 and is the basis for the delivery of ongoing and new services to member Councils.
Long Term Financial Plans	The 10 year and 5 year financial plans enable delivery of projects and services.
Food Organics and Garden Organics (FOGO) Strategy for the EMRC 2019-2022	This strategy will help guide the journey towards optimal recovery of FOGO materials.
Local Government Act 1995	The EMRC operates under the Local Government Act 1995 and associated regulations.
Management Guidelines	Management Guidelines are developed and adopted by the Executive team in relation to internal operations
Red Hill Development Plan	This plan indicates infrastructure requirements for the ongoing development of the Red Hill Waste Management Facility.
Red Hill Environmental Management System	The Red Hill Environmental Management System provides a structured framework for implementing environmental protection programs which assist in managing potential environmental impacts of the Red Hill Waste Management Facility operations.
Sustainability Strategy	A new draft Sustainability Strategy was developed and presented to Council at its November 2021 meeting, further revised and re-presented to Council at its May Forum and May Council meeting for adoption
Occupational Safety and Health Plan (OS&H)	This plan provides a framework for protection of EMRC staff and property, and other people who may interface with EMRC operations.
Stakeholder Engagement Plan	This plan provides guidance, priority and frequency of stakeholder engagement.
Stakeholder Perception Survey Reports	The EMRC surveys stakeholders biennially to collect information on stakeholder perceptions.
Workforce Plan	This plan enables the EMRC to ensure that it has a workforce capable of delivering organisational objectives now and in the future.



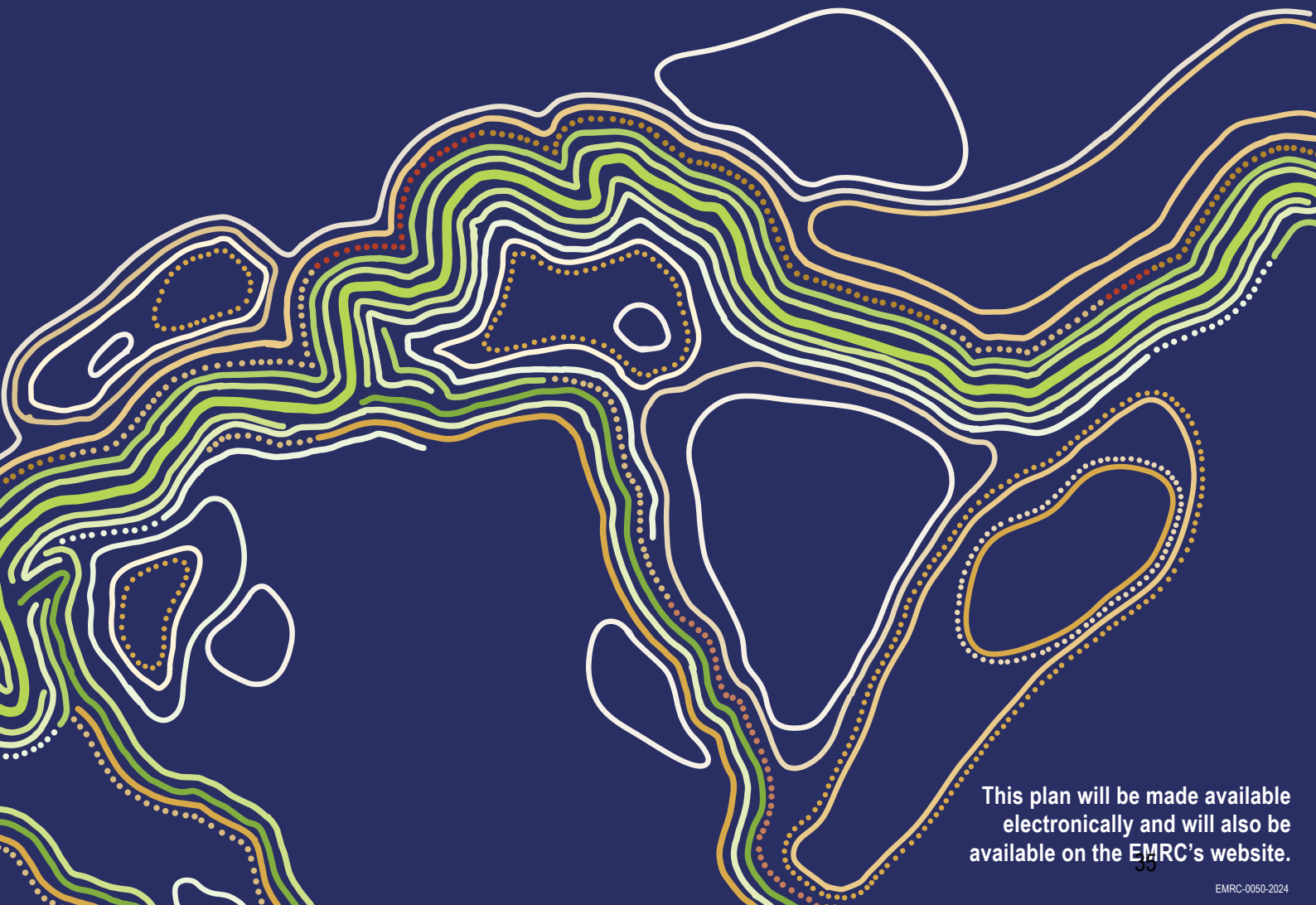
FOR FURTHER INFORMATION PLEASE CONTACT

Eastern Metropolitan Regional Council

226 Great Eastern Highway

Belmont WA 6104

T: 9424 2222



This plan will be made available electronically and will also be available on the EMRC's website.

EMRC-0050-2024

12.3 EASTERN METROPOLITAN REGIONAL COUNCIL (EMRC) 2024/2025 DRAFT ANNUAL BUDGET

D2024/10658

PURPOSE OF REPORT

The purpose of this report is to present the 2024/2025 Draft Annual Budget for Council adoption.

KEY POINT(S)

- The 2024/2025 Draft Annual Budget has been prepared using the Ten Year Financial Plan 2024/2025 – 2033/2034 that has been reviewed and adjusted to take into consideration:
  - Forecast financial results for 2023/2024;
  - Budget provisions from 2023/2024 required to be carried forward into the 2024/2025 Budget;
  - The draft 2024/2025 fees and charges relating to Waste Management, Sustainability, and Administration; and
  - Other variations and adjustments as outlined within the report.

AC RESOLUTION(S)

That:

1. The Audit Committee endorses the EMRC 2024/2025 Annual Budget.
2. The EMRC 2024/2025 Annual Budget be referred to Council for adoption at its 27 June 2024 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 2024/2025 Annual Budget and supporting schedules which have been prepared in compliance with the Australian Accounting Standards.
2. For the 2024/2025 financial year a material variance percentage of 10% of the appropriate base, or a dollar value of $20,000, 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 2024/2025 Annual Budget be submitted to the Departmental CEO, Department of Local Government, Sport and Cultural Industries, within 14 days of its adoption by Council.

SOURCE OF REPORT

Chief Financial Officer

BACKGROUND

1 Section 6.2(2) of the *Local Government Act 1995* states "In the preparation of the annual budget the local government is to have regard to the contents of the plan for the future of the district made in accordance with section 5.56".

2 EMRC's Strategic Community Plan titled the EMRC's Revised 10 Year Strategic Plan 2017 - 2027, adopted by Council on 24 November 2022 (Ref: D2022/20402) and the Corporate Business Plan 2024/2025 to 2028/2029 (Ref: Report Item 12.3), considered as part of this Council Agenda, together constitute the EMRC's 'Plan for the Future' in accordance with section 5.56 of the *Local Government Act 1995*. From 30 June 2017 onwards, both plans must be taken into account in budget preparations.

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

4 As part of the budget preparation process, financial forecasts within the EMRC's Ten Year Financial Plan are regularly reviewed in order to provide an indicative forecast of the EMRC's ten year financial position.

5 The revised plan includes key assumptions which provide the framework for the 2024/2025 budget and includes fees and charges for Waste Management and fees and charges and project funding for the Sustainability Team.

6 Budget reviews were undertaken by the Executive Leadership Team during February to May 2024 to ensure the budget accurately reflected the planned operations for 2024/2025 and beyond. A Budget Briefing session was also held with Councillors on 23 May 2024.

7 The EMRC's Ten Year Financial Plan tonnage forecasts are reviewed regularly and have been used to derive forecast income and expenditure for the Red Hill Waste Management Facility (RHWMF) and Hazelmere Resource Recovery Park (HRRP). These tonnages are included within the budget document (refer page 37 of the attachment).

8 All business units have developed detailed financial estimates for 2024/2025 to 2033/2034. These estimates have been entered into the EMRC's financial management system to produce the ten year financial forecasts.

9 As the EMRC will not commence the process of preparing its Annual Financial Statements for 2023/2024 until July 2024, the forecast results for 2023/2024 have been used as a basis for the finalisation of the 2024/2025 Budget.

REPORT

10 In producing the 2024/2025 Budget, the EMRC's Ten Year Financial Plan has been reviewed and adjusted to take into consideration the following:

- Forecast financial results for 2023/2024; and
- Budget provisions from 2023/2024 required to be carried forward into the 2024/2025 Budget.

11 The budgeted 2024/2025 Net Result from operations of $1,951,164 compares to a forecast surplus in 2023/2024 of $8,658,552 and the budget in 2023/2024 of $2,455,481.

12 Major variances to the 2023/2024 forecasts are attributable to:

- An increase of an estimated $6.5m in income for User Charges primarily due to the $9.88m increase in income relating to the diversion of member Council tonnages from the RHWMF to the Waste Transfer Station (WTS), approximately $1.82m from the increase in the disposal of Class IV tonnages and approximately $425k from the increase in the disposal of FOGO tonnages. This is offset by a reduction of approximately $6.4m from the disposal of member Council tonnages to landfill.
- A decrease in income of $1.7m for the Secondary Waste Charge due to tonnages being diverted from the RHWMF to the East Rockingham Waste to Energy (ERWtE) facility during 2024/2025.
- A decrease of approximately $1.6m in interest earnings due to a reduction in available funds for investment through 2024/2025. The interest rate for 2024/2025 being set at an average of 4.43% compared to a rate of 5.14% for 2023/2024.
- A decrease in Contribution and Operating Grant Income of approximately $310,000 toward various projects in 2024/2025.
- Higher Miscellaneous Expenses of approximately $8.3m due to additional disposal costs for tonnages transferred from the WTS to ERWtE facility.

- Higher Salary Expenses of approximately $1.71m due to the budgeting for a full year of vacant and unfilled positions together with budget provisions for 5 x new positions and a budgeted wages & salaries increase of 5%. The budgeted increase from the 2023/2024 budget provision is approximately $2.73m.

Key Budget Assumptions

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

- An increase of $4.27 per tonne in the member Council base waste disposal charge;
- An increase of $15.00 per tonne in the Landfill Levy;
- An increase of $0.50 per tonne in the Comprehensive Waste Education Strategy (CWES) Levy to $6.00 per tonne for 2024/2025;
- No increase be applied for the Secondary Waste charge since Council's resolution on 23 May 2019 (Ref: D2019/07296);
- An increase of $19.55 per tonne in the Commercial Waste Disposal charge (includes $15.00 per tonne increase in the Landfill Levy);
- The C & I rate has increased by $9.00 per tonne to $180.91 per tonne;
- Class III Contaminated Waste charge has increased by $19.64 per tonne for 2024/2025.
- The Food Organics and Garden Organics (FOGO) rate has increased $5.73 per tonne to $110.00 per tonne, which is also inclusive of the $6.00 per tonne Waste Education Levy.
- Member Councils uncontaminated Garden Organics disposed at the RHWMF has increased by $3.37 per tonne for 2024/2025;
- The rate for Commercial uncontaminated Garden Organics disposed at the RHWMF has increased by $4.09 per tonne to $70.00 per tonne;
- The rate for the sale of Coloured Recycled Wood Chip has increased from $361.82 per tonne to $380.00 per tonne;
- The rate for the sale of Uncoloured Recycled Wood Chip has increased from $251.18 per tonne to $264.55 per tonne;
- Mattress disposal charges for member council residents of $30.91 per mattress has increased by $3.41 per mattress;
- Mattress disposal charges for commercial clients has increased by $1.82 per mattress to $38.18 per mattress;
- The consulting rates for 2024/2025 for member Councils and Other Organisations have increased by an average of 5.20% for 2024/2025;
- Increased insurance premiums of 20% have been applied in 2024/2025 for property, plant and equipment and liability insurance;
- The average interest rate for term deposit investments for the 2024/2025 financial year is budgeted at 4.43% per annum;
- A Fuel Purchase price increase of 10% has been applied in 2024/2025; and
- The funding for the Sustainability Team projects is based on the schedules used in the Sustainability Team Projects Proposal presented to Council at its meeting held on 28 September 2023 (Ref: D2023/37241).

Tonnages (page 37 of 66 of the attachment)

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

15 61,090 tonnes have been budgeted to go to Waste Transfer Station (WTS) during 2024/2025 for transport to the East Rockingham Waste to Energy (ERWtE). These tonnages are not reflected in the above tonnages.

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

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

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

* Not inclusive of budgeted 46,463 tonnes to go to WTS.
** Not inclusive of budgeted 61,090 Class III tonnes and budgeted 6,126 FOGO tonnages to go to WTS.

Disposal Fees and Charges (pages 30-35 of 66)

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

EMRC Consulting Fees (page 35 of 66)

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

EMRC Administration Fees and Charges - (page 32 & 35 of 66)

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

Statement of Comprehensive Income (pages 2 of 66)

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

22 Also provided is a Statement of Comprehensive Income by (Local Government) Program on page 3 of 66.

Staffing Levels

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

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

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

Staff Remuneration Structure

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

Capital Works (pages 60-66 of 66)

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

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

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

- Construct Waste Transfer Station – HRRP $300,000
- Purchase / Replace Vehicles – RHWMF $289,000
- FOGO Picking Station – RHWMF ($50,000 carried forward) $254,105

Statement of Cash Flows (page 5 of 66)

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

Municipal Cash and Restricted Investments (Reserves) (pages 7-10 of 62)

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

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

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

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

Reporting Requirements

32 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.

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

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

34 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.

35 Since the 2015/2016 financial year Council has adopted 10% as the percentage, or a dollar value of $20,000, whichever is the greater to be used when reporting variances. It is recommended that for the 2023/2024 financial year the materiality percentage of 10%, or a dollar value of $20,000, whichever is the greater, be retained and adopted for reporting variances in the statements of financial activity.

Post Budget Preparation Event

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

STRATEGIC/POLICY IMPLICATIONS

37 Reporting on EMRC Strategic Policy implications align with the revised Strategic Plan 2017-2027 and the Sustainability Strategy.

FINANCIAL IMPLICATIONS

38 As detailed in the attachment to this report.

SUSTAINABILITY IMPLICATIONS

39 Nil

RISK MANAGEMENT

Risk – Non Compliance with Financial Regulations		
Consequence	**Likelihood**	**Rating**
Moderate	Unlikely	Moderate
Action/Strategy		
➢ The financial report is scrutinised by the EMRC Council to ensure that all statutory requirements are met. ➢ Internal Audit reviews to ensure compliance with Financial Regulations. ➢ External Audit confirms compliance.		

MEMBER COUNCIL IMPLICATIONS

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

ATTACHMENT(S)

Financial Statements – 2024/2025 Budget (D2024/13617)

VOTING REQUIREMENT

Absolute Majority

AC RESOLUTION(S)

That:

1. The Audit Committee endorses the EMRC 2024/2025 Annual Budget.
2. The EMRC 2024/2025 Annual Budget be referred to Council for adoption at its 27 June 2024 meeting.

Contained in the 2024/2025 Draft Annual Budget is the 2024/2025 Draft Schedule of Waste Management Fees and Charges. An amended Schedule of Fees and Charges was tabled as our operational sites no longer accept some of the items. There will be no impact on the financials in the Draft 2024/2025 Draft Annual Budget.

It is intended that the amended Draft Schedule of Waste Management Fees and Charges will replace that section in the Draft Annual Budget for presentation to Council for its adoption.

It is then intended for the Audit Committee to endorses the EMRC 2024/2025 Annual Budget as amended.

AMENDED AC RESOLUTION(S)

That:

1. The Audit Committee endorses the EMRC 2024/2025 Annual Budget as amended.
2. The EMRC 2024/2025 Annual Budget as amended be referred to Council for adoption at its 27 June 2024 meeting.

The Chairperson invited questions to the report item.

Discussion ensued around the staffing budget and the FOGO waste education expenses.

The Chairperson closed debate and put the motion to the vote

AC RESOLUTION(S)

MOVED CR POLIWKA SECONDED CR BOWMAN

THAT:

1. THE AUDIT COMMITTEE ENDORSES THE EMRC 2024/2025 ANNUAL BUDGET AS AMENDED.
2. THE EMRC 2024/2025 ANNUAL BUDGET AS AMENDED BE REFERRED TO COUNCIL FOR ADOPTION AT ITS 27 JUNE 2024 MEETING.

CARRIED UNANIMOUSLY

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 2024/2025 Annual Budget and supporting schedules which have been prepared in compliance with the Australian Accounting Standards.
2. For the 2024/2025 financial year a material variance percentage of 10% of the appropriate base, or a dollar value of $20,000, 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 2024/2025 Annual Budget be submitted to the Departmental CEO, Department of Local Government, Sport and Cultural Industries, within 14 days of its adoption by Council.

AC RECOMMENDATION(S)

MOVED CR POLIWKA SECONDED CR BOWMAN

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 2024/2025 Annual Budget and supporting schedules which have been prepared in compliance with the Australian Accounting Standards.
2. For the 2024/2025 financial year a material variance percentage of 10% of the appropriate base, or a dollar value of $20,000, 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 2024/2025 Annual Budget be submitted to the Departmental CEO, Department of Local Government, Sport and Cultural Industries, within 14 days of its adoption by Council.

CARRIED UNANIMOUSLY

COUNCIL RESOLUTION(S)

MOVED CR JEANS SECONDED CR SUTHERLAND

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 2024/2025 ANNUAL BUDGET AND SUPPORTING SCHEDULES WHICH HAVE BEEN PREPARED IN COMPLIANCE WITH THE AUSTRALIAN ACCOUNTING STANDARDS.
2. FOR THE 2024/2025 FINANCIAL YEAR A MATERIAL VARIANCE PERCENTAGE OF 10% OF THE APPROPRIATE BASE, OR A DOLLAR VALUE OF $20,000, 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 2024/2025 ANNUAL BUDGET BE SUBMITTED TO THE DEPARTMENTAL CEO, DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES, WITHIN 14 DAYS OF ITS ADOPTION BY COUNCIL.

MOTION CARRIED 6/1
For: Crs Piffaretti, Bowman, Jeans, Hamilton, Poliwka, Sutherland
Against: Cr Catalano

FINANCIAL STATEMENTS

2024/2025 BUDGET

STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2025

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

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

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

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

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

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 30 JUNE 2025

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

STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2025

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

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

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

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

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

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

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

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

BUDGETED STATEMENT OF CASH MOVEMENTS
AS AT 30 JUNE 2025

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

NET CURRENT ASSETS CARRIED FORWARD
AS AT 30 JUNE 2025

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

BUDGET NOTES

2024/2025
BUDGET

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

1. SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

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

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

Amendments to Local Government (Financial Management) Regulations 1996

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

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

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

The Local Government Reporting Entity

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

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

(a) Trust Funds

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(b) Cash and Cash Equivalents

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

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

The EMRC does not have any bank overdrafts.

(c) Fixed Assets

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

Mandatory Requirements to Revalue Non-Current Assets

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

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

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Fixed Assets (continued)

Revaluation

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

Depreciation

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

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

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

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

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

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

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

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

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

Capitalisation Threshold

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Fair Value of Assets and Liabilities

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

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation Techniques

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Market Approach

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

Income Approach

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

Cost Approach

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

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

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

(e) Grants, Donations and Other Contributions

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

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

(f) Trade and Other Payables

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Impairment

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

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

(h) Inventories

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

(i) Goods and Services Tax

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

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

(j) Provisions

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

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

(k) Provision for Site Rehabilitation

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Provision for Environmental Monitoring

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

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

As per the independent engineers report from June 2020, the current value for the environmental monitoring of the site has been calculated to be $3,403,950 and has been deemed sufficient for post closure management purposes. This value will be reviewed on a five yearly cycle.
The costs are measured using the best estimate of the amounts required and is reassessed internally on an annual basis with an independent review being undertaken on a five yearly cycle.

(m) Critical Accounting Estimates

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

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

(n) Trade and Other Receivables

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

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Employee Entitlements

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

(i) Short-term Employee Benefits

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

(ii) Other long-term Employee Benefits

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

(iii) Superannuation Fund

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

(p) Rounding Off Amounts

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

(q) Comparative Figures

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

(r) Budget Comparative Figures

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Leases

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

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

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

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

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

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

The EMRC does not currently have any leases.

(t) Other Financial Assets

(i) Other Financial Assets at Amortised Cost

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

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

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

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

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

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(u) Current and Non-Current Classification

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

(v) Landfill Cells

There are three general components of cell construction:

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

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

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

2. PROGRAMS

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

Governance

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

General Purpose Funding

Records interest revenue as well as other general purpose revenue.

Community Amenities

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

Other Property and Services

Records income and expenditure for public works overheads, plant operation, materials, salaries and wages. It also records income and expenditure for the Sustainability Team (incorporating various projects) and the operations of the Ascot Place activity.

3. NOTES TO THE STATEMENT OF CASH FLOWS

(i) Reconciliation of Cash

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

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

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

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

(iii) Depreciation of Assets

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

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

4. DETERMINATION OF SURPLUS OR DEFICIT

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

5. FEES AND CHARGES SUMMARY BY PROGRAM

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

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

6. LOAN BORROWINGS

(a) Loan Repayments

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

(b) Unspent Loan

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

(c) New Borrowings

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

(d) Overdraft

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

7. COUNCILLOR FEES ANDALLOWANCES

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

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

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

A provision of $11,713 for meeting fees has been provided for deputy Councillors when deputising for a Councillor at a meeting. All fees paid to Councillors and the Chairman are paid quarterly in arrears.

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

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

8. INVESTMENT INTEREST

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

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

9. ASSET PROFIT OR LOSS ON DISPOSAL

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

10. PLAN FOR THE FUTURE

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

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

FEES AND CHARGES

For the Year Ending
30 June 2025

EASTERN METROPOLITAN REGIONAL COUNCIL

2024/2025 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES

Description	Unit	2023/2024 Charges with no GST $	Value of GST $	2023/2024 Charges inc GST $	2024/2025 Charges with no GST $	Value of GST $	2024/2025 Charges inc GST $
Waste Management Charges							
Disposal Rates							
Member Councils	1 tonne						
Base Tipping Fee		85.32			89.59		
CWES Levy		5.50			6.00		
Secondary Waste Reserve		38.00			38.00		
Landfill Levy		70.00			85.00		
Total Member Council disposal rate		198.82	19.88	218.70	218.59	21.86	240.45
Councils - Other							
Domestic Refuse Tip Pass (Gidgegannup @ 3bags/wk)	N/A	7.27	0.73	8.00	8.18	0.82	9.00
Council Refuse Tip Passes - Trailers (up to 500kg)	N/A	67.18	6.72	73.90	70.91	7.09	78.00
Council Garden Organics Tip Passes (up to 500 kg)	N/A	33.00	3.30	36.30	35.45	3.55	39.00
General Waste							
Cars / Station Wagons	N/A	35.36	3.54	38.90	37.27	3.73	41.00
Trailers (6 x 4)	N/A	60.64	6.06	66.70	64.55	6.45	71.00
Vans / Utes	N/A	60.64	6.06	66.70	64.55	6.45	71.00
Trailers (6 x 4) High Sides	N/A	76.45	7.65	84.10	80.91	8.09	89.00
Tandem/ Horse Floats (< 1 tonne)	N/A	113.64	11.36	125.00	120.00	12.00	132.00
240 Litre Mobile Garbage Bin	N/A	11.00	1.10	12.10	11.82	1.18	13.00
Commercial (General)	1 tonne	161.36	16.14	177.50	180.91	18.09	199.00
Minimum Commercial Charges	0.50 tonne	80.73	8.07	88.80	90.45	9.05	99.50
Garden Organics							
Garden Organics - Member Councils (uncontaminated - Red Hill)	1 tonne	50.27	5.03	55.30	53.64	5.36	59.00
Garden Organics - Commercial (uncontaminated - Red Hill)	1 tonne	65.91	6.59	72.50	70.00	7.00	77.00
Garden Organics - Shredded to EMRC specification (to Red Hill)	1 tonne	11.09	1.11	12.20	11.82	1.18	13.00
(Minimum charge for Garden Organics 0.5 tonne)							
FOGO Waste							
FOGO waste - MGB (Member Councils) - Red Hill	1 tonne	104.27	10.43	114.70	110.00	11.00	121.00
FOGO waste - MGB (Member Councils) (6% - 9% contamination) - Hazelmere	1 tonne				126.27	12.63	138.90

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

Note 2: In the event that the weighbridges at Red Hill Waste Management Facility are not operational, vehicles will be charged according to their carrying capacity (in tonnes) multiplied by the appropriate rate from the schedule of fees and charges according to the type of waste being disposed.

EASTERN METROPOLITAN REGIONAL COUNCIL

2024/2025 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES

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

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

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

EASTERN METROPOLITAN REGIONAL COUNCIL

2024/2025 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES

Description	Unit	2023/2024 Charges with no GST $	Value of GST $	2023/2024 Charges inc GST $	2024/2025 Charges with no GST $	Value of GST $	2024/2025 Charges inc GST $
Waste Management Charges continued ..							
Hazlemere – Woodwaste Sorting & Recycling							
Wood Waste (per tonne)							
- Grade 1	1 tonne	58.45	5.85	64.30	61.82	6.18	68.00
- Grade 2	1 tonne	65.00	6.50	71.50	69.09	6.91	76.00
- Contaminated	1 tonne	251.73	25.17	276.90	264.55	26.45	291.00
(Minimum Charge for Wood Waste of 0.50 Tonnes)							
Wood Waste Unloading Fee	per load				30.00	3.00	33.00
Hazelmere - Commercial & Industrial Waste Sorting Facility							
Dry Commercial and Industrial Waste (contain minimum 40% recycled material)*	1 tonne	171.91	17.19	189.10	180.91	18.09	199.00
Minimum Charge (Member Councils)	0.50 tonne	86.00	8.60	94.60	90.91	9.09	100.00
Minimum Charges (Commercial)	0.50 tonne	86.00	8.60	94.60	90.91	9.09	100.00
Additional Charges for Recovered Items							
Tyre - Passenger car (off rim)	each	5.64	0.56	6.20	6.36	0.64	7.00
Tyre - Passenger car (with rim)	each	7.55	0.75	8.30	8.18	0.82	9.00
Tyre - Light truck, Light Industrial (off rim)	each	11.09	1.11	12.20	11.82	1.18	13.00
Tyre - Light truck, Light Industrial (with rim)	each	22.27	2.23	24.50	23.64	2.36	26.00
Fridges & Freezers / White Goods / Air Conditioning Units	each	33.36	3.34	36.70	35.45	3.55	39.00
Car Batteries	each	11.18	1.12	12.30	11.82	1.18	13.00
Handling Fee (for special handling requirements)	per load	161.27	16.13	177.40	170.00	17.00	187.00
Hazelmere Waste Transfer Station							
General waste (commercial)* **					203.64	20.36	224.00

Note 1 : If a C&I waste load is contaminated by more than 40% (by visual inspection), a surcharge of 50% of the disposal charge per tonne will apply plus a handling fee will be applied to the consignment.

Note 2 : Tyres other than mentioned above will be required to be removed from site by the customer.

Note 3 : In the event that the weighbridge at Hazelmere Resource Recovery Park is not operational, vehicles will be charged according to the estimated waste volumes in cubic metres converted to tonnes.

* Discounts are available on large qualities of waste, please contact the EMRC sales team
** Access under Contract or Agreement Only

EASTERN METROPOLITAN REGIONAL COUNCIL

2024/2025 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES

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

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

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

EASTERN METROPOLITAN REGIONAL COUNCIL

2024/2025 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES

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

WASTE DISPOSAL TONNAGES

For the Year Ending
30 June 2025

TONNAGE ANALYSIS

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

FINANCIAL PERFORMANCE BY ACCOUNT

For the Year Ending
30 June 2025

Financial Performance by Account 2024/2025

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

Financial Performance by Account 2024/2025

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

Financial Performance by Account 2024/2025

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

Financial Performance by Account 2024/2025

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

Financial Performance by Account 2024/2025

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

Financial Performance by Account 2024/2025

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

Financial Performance by Account 2024/2025

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

Financial Performance by Account 2024/2025

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

Financial Performance by Account 2024/2025

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

Financial Performance by Account 2024/2025

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

Financial Performance by Account 2024/2025

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

Financial Performance by Account 2024/2025

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

Financial Performance by Account 2024/2025

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

Financial Performance by Account 2024/2025

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

Financial Performance by Account 2024/2025

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

Financial Performance by Account 2024/2025

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

Financial Performance by Account 2024/2025

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

Financial Performance by Account 2024/2025

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

Net Operating and Capital Expenditure for Operations Team	**20,186,041**	**13,829,421**	**17,874,569**

Financial Performance by Account 2024/2025

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

Financial Performance by Account 2024/2025

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

CAPITAL WORKS SUMMARY

For the Year Ending
30 June 2025

Capital Works Summary 2024/2025

CEO's Team		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
CEO and Support				
Capital Expenditure				
24550/01	Purchase Information Technology & Communication Equipment -	70,000	70,000	75,000
Net Expenditure		**70,000**	**70,000**	**75,000**

Capital Works Summary 2024/2025

Business Support		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
Business Support - General				
Capital Expenditure				
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	10,000	10,000	10,000
Net Expenditure		**10,000**	**10,000**	**10,000**
Information Team				
Capital Expenditure				
24550/00	Purchase Information Technology & Communication Equipment	73,000	73,000	392,000
Net Expenditure		**73,000**	**73,000**	**392,000**
Procurement and Governance				
Capital Expenditure				
24399/28	Extend Ascot PV & EV Charging	282,000	53,603	53,603
24440/00	Purchase Vehicles - Ascot Place	68,750	295,954	136,000
24440/01	Purchase Vehicles - Ascot Place (Electric Vehicles)	418,000	250,000	250,000
25240/01	Capital Improvement Administration Building - Ascot Place	95,000	95,000	20,000
25530/01	Upgrade Security Equipment - Ascot Place	5,000	5,000	5,150
Net Expenditure		**868,750**	**699,557**	**464,753**

Capital Works Summary 2024/2025

Operations Team		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
Hazelmere Operations				
Capital Expenditure				
24395/10	Construct Hardstand 2 (Old House Site) - Hazelmere	360,000	0	0
24410/01	Purchase / Replace Plant - Hazelmere	2,788,000	2,398,784	2,369,760
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	466,259	600,000	34,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	0	0	10,000
24530/10	Purchase / Replace Security System - Hazelmere	10,000	10,000	0
24550/03	Purchase Information Technology & Communication Equipment -	87,166	70,363	34,000
24590/02	Purchase / Replace Miscellaneous Equipment - Hazelmere	0	7,500	10,000
24590/10	Purchase of Fume Hood at HRRP - Waste Environment	0	15,000	0
24610/10	Purchase Office Furniture and Fittings - Hazelmere Office	20,000	20,000	5,000
24610/11	Purchase Furniture and Fittings - Hazelmere Workshop	27,000	27,000	10,000
	Net Expenditure	**3,758,425**	**3,148,647**	**2,472,760**
Hazelmere Projects				
Capital Expenditure				
24259/06	Construct Community Recycling Centre (CRC) - HRRP	0	0	30,000
24259/10	Construct Waste Transfer Station - HRRP	849,858	2,468,614	300,000
24259/12	Construct Weighbridge Office - Hazelmere	0	2,360	10,000
24259/13	Construct Site Workshop - Hazelmere	0	1,700	0
24394/06	Noise Control Fencing Hazelmere - Construct	0	154,249	0
24399/03	Project & Engineering Hazelmere - Construct Other	0	0	100,000
24399/09	Construct Storage Bunkers for Wood Fines (QA process) - Hazelmere	0	19,128	50,000
24399/23	Extension of Sewer Line from WWtE to Sewer Sump & existing ATU -	180,000	34,115	0
24399/26	Noise Barrier for Hammer Mill - HRRP	99,900	0	100,000
24399/29	Hydrant Upgrade - HRRP	175,000	537,827	0
24399/30	Sewer Line connection to Talloman - HRRP	53,764	524,649	0
24530/11	Waste Transfer Station - CCTV and Network - HRRP	50,000	50,000	0
24530/12	Waste Transfer Station - Thermal Cameras - HRRP	25,000	200,738	0
	Net Expenditure	**1,433,522**	**3,993,380**	**590,000**
Hazelmere Regional Waste Collection Project - Shire of Mundaring				
Capital Expenditure				
24410/14	Regional Waste Collection Project - Plant Purchases	1,000,000	1,200,000	180,000
24410/16	Regional Waste Collection Project - Bulk Verge for Bassendean and	0	0	510,000
	Net Expenditure	**1,000,000**	**1,200,000**	**690,000**

Capital Works Summary 2024/2025

Operations Team		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
Hazelmere WWtE				
Capital Expenditure				
24259/05	Construct Wood Waste to Energy Building - HRRP	2,727,588	2,239,500	1,310,291
24259/18	Construct Wood Waste to Energy Building (Commissioning) - HRRP	0	0	0
24259/19	Construct Wood Waste to Energy Dry Char Storage Facility - HRRP	0	0	520,000
24259/22	Wood Waste to Energy Plant - Fire Protection - HRRP	200,000	200,000	300,000
24399/11	Wood Waste to Energy Utilities/Infrastructure - HRRP	200,000	200,000	600,000
24410/03	Purchase Wood Waste to Energy Plant & Equipment - HRRP	0	0	330,000
Net Expenditure		**3,127,588**	**2,639,500**	**3,060,291**
Projects – General				
Capital Expenditure				
24550/02	Purchase Information Technology & Communication Equipment -	6,000	6,000	6,000
Net Expenditure		**6,000**	**6,000**	**6,000**
Red Hill Operations				
Capital Expenditure				
24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	250,000	85,198	250,000
24350/01	Construct Leachate and Stormwaste Infrastructure and Siltation Ponds -	375,000	375,000	475,000
24350/02	Leachate Pond Deepening - Red Hill Landfill Facility	1,550,000	1,628,098	0
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red Hill	75,000	100,000	100,000
24394/05	Construct Litter Fence - Redhill Landfill Facility	30,000	30,000	30,000
24394/07	Supply and Install Electronic Gates - Redhill Landfill Facility	200,000	150,000	0
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	300,000	100,000	100,000
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	50,000	100,000	200,000
24399/20	Gas Extraction System Wells - Red Hill Landfill Facility	100,000	50,000	500,000
24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	2,725,000	2,598,019	1,700,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility	507,000	507,000	342,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	293,250	463,958	289,000
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	20,000	20,000	0
24530/08	Purchase / Replace Security System - Red Hill Waste Management	60,000	60,000	60,000
24550/05	Purchase Information Technology & Communication Equipment - Red	12,000	16,803	6,000
24550/06	Purchase Information Technology & Communication Equipment - Red	0	0	6,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	275,000	450,000	100,000
24590/13	Purchase Gas Analyser (Methane) - Redhill Landfill Facility	0	0	100,000
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	20,000	20,000	0
25410/00	Refurbish Plant - Red Hill Landfill Facility	1,260,000	1,260,000	150,000
Net Expenditure		**8,102,250**	**8,014,076**	**4,408,000**

Capital Works Summary 2024/2025

Operations Team

Red Hill Projects

Capital Expenditure

		Budget 2023/2024	Forecast 2023/2024	Budget 2024/2025
24259/15	Upgrade Power Supply to Workshop No 2 - Red Hill Landfill Facility	0	328,456	100,000
24259/16	Install Power Supply to Lots 8 9 & 10 - Red Hill Landfill Facility	250,000	250,000	1,500,000
24259/23	Construct New Power Station - Redhill Landfill Facility	0	0	150,000
24310/21	Construct Class III Cell Stage 17 - Red Hill Landfill Facility	440,000	5,565,374	0
24310/22	Construct Class III Cell Stage 18 - Red Hill Landfill Facility	0	0	5,650,000
24330/04	Design and Construct Class IV Cell Stage 2 - Red Hill Landfill Facility	600,000	639,050	100,000
24330/05	Design and Construct Class IV Cell Stage 3 - Red Hill Landfill Facility	3,206,000	150,000	150,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	127,060	212,060	250,000
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	660,000	200,000	330,000
24380/01	Construct Drainage Works to Lots 8 9 10 - Red Hill Landfill Facility	440,000	0	220,000
24395/05	Construct FOGO Processing Area - Red Hill Landfill Facility	0	100,000	770,000
24395/06	Undertake FOGO Reference Site Tours	35,000	0	40,000
24395/07	Implementation of the FOGO Recovery Strategy	100,000	58,550	210,000
24395/11	FOGO Picking Station - Red Hill Landfill Facility	500,000	450,000	254,105
24399/19	Develop Lots 8 9 & 10 For Future Waste Activities - Red Hill Landfill	0	0	100,000
24399/21	Air Pollution Control Residue Facility (APCR) - Red Hill Landfill Facility	2,528,034	240,000	3,927,815
24399/31	Red Hill Project - Others/ Emergency	0	0	100,000
24399/32	Design and Construct Air Pollution Control Residue Facility (APCR)	0	0	150,000
24410/10	Purchase FOGO Processing Plant - Red Hill Landfill Facility	0	0	340,000
24410/15	Air Pollution Control Residue Facility (APCR) Plant & Equipment - Red	1,074,000	0	1,074,000
24420/08	Purchase Wheel Wash - Red Hill Landfill Facility	0	0	250,000
24590/12	Purchase Evaporators - Solar Generator - Red Hill Landfill Facility	0	0	1,000,000
Net Expenditure		**9,960,094**	**8,193,490**	**16,665,920**

Capital Works Summary 2024/2025

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

12.4 RISK MANAGEMENT UPDATE

D2024/10571

PURPOSE OF REPORT

The purpose of this report is to provide Council with an update on the EMRC's risk management profile.

KEY POINT(S)

- Sound corporate governance requires an integrated risk management approach including management processes, strategic planning, reporting and performance management.
- In accordance with the Risk Management Framework, an overview of the management of risk is reported approximately 3 – 4 times a year to the Audit Committee.

RECOMMENDATION(S)

That Council notes the update on the status of the Council's risk management profile.

SOURCE OF REPORT

Chief Financial Officer

BACKGROUND

1 At the Ordinary Council meeting on 3 December 2020 it was resolved that (D2020/21187):

THAT COUNCIL:

1. CANCELS 7.1 - RISK MANAGEMENT POLICY, FORMING ATTACHMENT 1 OF THIS REPORT.

2. ADOPTS A NEW 7.1 - RISK MANAGEMENT POLICY, FORMING ATTACHMENT 3 OF THIS REPORT.

3. ENDORSES THE NEW RISK MANAGEMENT FRAMEWORK, FORMING ATTACHMENT 4 OF THIS REPORT AND THE NEW RISK APPETITE STATEMENT, FORMING ATTACHMENT 5 OF THIS REPORT TO ENSURE THAT THE APPROPRIATE GOVERNANCE OF RISK MANAGEMENT WITHIN THE EMRC IS PROVIDED.

2 Copies of the report, the adopted Risk Management Policy, the Risk Management Framework, and Risk Appetite Statement form attachments 2, 3, 4 and 5 to this report.

3 The EMRC has quantified its broad risk appetite through the EMRC's risk assessment and acceptance criteria. The criteria are included within the EMRC's Risk Management Policy, Risk Management Framework and the Risk Appetite Statement.

4 The EMRC continues to monitor and review process and to report on the progress of its achievement of the risk management objectives, the management of individual risks and the ongoing identification of issues and trends.

5 The last risk performance objectives were reported to the Audit Committee and Council in March 2024 (D2024/03595).

REPORT

6 The EMRC's Risk Management Framework provides the guidance to integrate risk management into significant activities and functions performed by the EMRC and supporting the EMRC's ability to use risk management as part of the decision-making processes.

7 The current EMRC risk appetite accepts the taking of controlled risks, the use of innovative approaches and the development of new opportunities to improve service delivery and to achieve EMRC objectives provided that the risks are properly identified, evaluated and managed to ensure that any exposures are acceptable.

8 The current risk management profile (heat map report), forming attachment 1 to this report, is a heat map report generated using the CAMMS risk software and shows all of the EMRC's strategic risks. The heat map offers a visualised, comprehensive view of the likelihood and impact of the EMRC's strategic risks and helps the organisation improve its risk management and risk governance by prioritising risk management efforts.

9 The table below summarises the current risk management update associated with all of the EMRC's strategic risks that are included in the attachment to this report.

Risk Code	Risk Title	Risk Owner	Risk Status Update
SR-1	Excessive Employee Benefits leave liability	Chief Executive Officer	Introduced Competency Framework Management Guideline, monthly Executive Leadership Team reporting and included this into performance reviews.
SR-2	Inadequate succession planning	Chief Executive Officer	Internal promotions increasing.
SR-3	Ineffective Operational Reporting (timely and relevant)	Chief Operating Officer	All reports are effective with clear KPI's. The effectiveness of the reports is tested regularly.
SR-4	Over-use of single-source suppliers	Chief Financial Officer	On-going review is also undertaken by the Operations and Procurement Teams. Where possible, the EMRC will also include the use of WALGA Panel of suppliers to reduce over-reliance on single-source suppliers.
SR-5	Legacy issues restricting innovation and performance	Chief Executive Officer	Business improvement is now an agenda item at monthly Executive Leadership Team meetings. New revenue and value add to member councils observing budget restraints are mainstream now.
SR-6	Under/poor performance	Chief Executive Officer	Performance management system is undertaken an ongoing basis and poor performance is dealt with on a case-by-case basis.
SR-7	Reduced Grant Funding	Chief Sustainability Officer	All opportunities are explored to secure external funding in order to deliver quality programs to member councils and to continue regional advocacy.

Risk Code	Risk Title	Risk Owner	Risk Status Update
SR-8	Inadequate leachate control	Chief Operating Officer	Leachate controls put in place are deemed adequate. The leachate ponds are monitored on a daily basis. All inspections and controls are in place. The deepening of the second main leachate pond provides additional storage capacity. Minor decrease in risk.
SR-9	Odour, noise, dust and traffic complaints	Chief Operating Officer	Internal processes that allow neighbours and others to report on any of these issues. All complaints are acted on within a timely manner and signed off by both the Site Manager and Chief Operating Officer and filed in accordance with EMRC's internal requirements. Some improvements to FOGO processing have reduced odour issues which has decreased the risk of these complaints.
SR-10	WWTE (Pyrolysis) Project underperformance	Chief Operating Officer	Contractors have been secured to continue with the project. Stage 1 & 2 'Construction' is complete. Verification well under way. Commissioning of Stage 1 & 2 should commence by the end of July 2024.
SR-11	Fire in operational sites	Chief Operating Officer	All inductions and internal processes are adequate to manage all EMRC sites in the unlikely event of a fire on site. This includes all reporting requirements.
SR-12	By-passing established Tender or Procurement procedures	Chief Financial Officer	An online training for procurement procedures has been rolled out to team members to ensure understanding and knowledge of statutory requirements and to ensure that best practice principles are maintained.
SR-13	Cyber attack	Chief Financial Officer	Ongoing testing and system updates are undertaken to ensure a high level of security is maintained. Internal Audit on the IT general controls is planned for June 2024.
SR-14	Poor Stakeholder Engagement	Chief Executive Officer	2023 Stakeholder Perception Review showed remarkable year on year improvement.
SR-15	By-passing established administrative (non-financial) procedures	Chief Financial Officer	Team members are encouraged to highlight and escalate non-compliance to senior members, with appropriate remedial actions undertaken. Controls and checks in place, with appropriate investigations into non-adherence of accepted procedures.
SR-16	Injury to Operational Field Officers	Chief Executive Officer	MYOSH being implemented to assist in recording hazards, incidents and risks.
SR-17	COVID-19 Infection	Chief Executive Officer	COVID cases remain in the community and employees testing positive are requested to work from home if possible or for operational employees are requested to stay at home until they test negative. EMRC offers flu shots for all employees to assist them in dealing with other infectious diseases.

Risk Code	Risk Title	Risk Owner	Risk Status Update
SR-18	Capex project objectives/targets not achieved	Chief Sustainability Officer	All Requests For Information (RFI) have been submitted and the Section 38 APCR plant Environmental Review Document (ERD) was updated by Talis and resubmitted in early October 2023. The Section 43A APCr Monocell has been accepted by EPA and will be considered simultaneously with the APCr plant application. The FOGO RRF Section 45C (changes in processing technology and expiry date) has been approved by EPA in November 2023. Section 38 Harmonisation application to be withdrawn and reassessed and updated to reflect recent changes. EMRC met with DWER to discuss the possibility of the next Class IV General Contaminated Waste cell being assessed under Part V of the EP Act. EPA has recommended application be made under Section 45C. Talis has been commissioned to complete the application which will be submitted September/October 2024.
SR-19	Licencing conditions breach	Chief Sustainability Officer	The Red Hill Licence has been reviewed and amended to include: all HHW categories, gas flare type and location, FOGO Interim Pad and increase acceptance of volumes and removal of dust conditions after successful dust monitoring regarding shredding of power poles. Site is now compliant with all current activities. The EMRC is in discussion with DWER on the possibility of changing Red Hill water monitoring requirements from being managed under Part IV to Part V to alleviate administrative burdens. Recent Hazelmere Licence amendment includes newly constructed transfer station. No notices of non-compliance were received in 2023.
SR-20	Lack of interest from Member Councils regarding Sustainability Programs	Chief Sustainability Officer	A focus on decarbonisation, circular economy, net zero, sustainability and resource recovery will help guide delivery of relevant programs and ensure alignment with the EMRC's endorsed Sustainability Strategy 2022/23 - 2026/2027.

Risk Code	Risk Title	Risk Owner	Risk Status Update
SR-21	Employment related litigation	Chief Executive Officer	Audits by LGIS and Internal auditors of management guidelines and procedures took place as well as training regarding employee relations, WHS and site procedures enforcement. Risk being reviewed/reclassified.
SR-22	Sub-surface landfill fires	Chief Operating Officer	There is a process in place in the unlikely event that there is a sub-surface fire. This process also includes the reporting of the actual incident, as well to the regulator as required under licence conditions. Re assessed risk rating and decreased both likelihood and consequence.
SR-23	Methane gas explosion	Chief Operating Officer	All areas are monitored on a daily basis by the EMRC site contractor (EDL) as well as EMRC site leaders. All inductions as well as EMRC's site emergency plan covers the requirements in the event of an incident. The EMRC conducts regular drills on evacuation procedures etc. This is to ensure that all personnel understand what is required in the unlikely event of a methane gas explosion. Emergency evacuation drills up to date.
SR-24	Light vehicle or pedestrian interaction with heavy equipment	Chief Operating Officer	All external visitors and contractors are inducted to ensure they are informed of all active operational areas. Suitable PPE must be worn if required and they are also issued with two-way radios and escorted safely by an EMRC site employee. No visitors and contractors are permitted to enter EMRC sites without being first inducted. Inductions cover off on all site requirements when it comes to light vehicles or pedestrian activity. There are set safety KPI's for all managers and leaders of the sites. This is to ensure that EMRC leaders auditing the process to ensure all processes are being adhered too. These results and mitigations are highlighted in regular operational reports. Consequence and risk was re assessed and increased due to potential outcome should an incident ever occur.
SR-25	Fraudster changing a Creditor's bank account details	Chief Financial Officer	The ongoing threats of phishing, scam emails remain a constant risk for the EMRC. The IT team is exploring generative AI solutions that may be used to fight and prevent fraud by analysing patterns in data and identifying risk factors.
SR-26	No scheduled maintenance program for all buildings	Chief Financial Officer	Funding in the 2023/2024 budget has factored in scheduled maintenance programs to improve asset conditions. This will reduce and minimise unscheduled repairs for all buildings.

Risk Code	Risk Title	Risk Owner	Risk Status Update
SR-27	Intentional activities in excess of delegated authority (PID Officer)	Chief Executive Officer	No PID's have been disclosed to the Officer.
SR-28	Large numbers of Ibis and Pelicans scavenging on open tip face	Chief Sustainability Officer	There are internal procedures in place to ensure that this is managed in accordance with EMRC's requirements. The Operations team is also supported by the Environmental team. No changes. Bird numbers are stable and tip face is managed by compaction and daily cover.

STRATEGIC/POLICY IMPLICATIONS

2 Reporting on EMRC Strategic Policy implications align with the Revised 10 Year Strategic Plan 2017 - 2027 and the Sustainability Strategy 2022/2023 – 2026/2027.

FINANCIAL IMPLICATIONS

3 Nil

SUSTAINABILITY IMPLICATIONS

4 Nil

RISK MANAGEMENT

Risk – The EMRC is required to ensure that all risks are reviewed, monitored and controlled on a regular basis		
Consequence	**Likelihood**	**Rating**
Moderate	Likely	High
Action/Strategy		
➢ Council to note the update on the status of the Council's risk management objectives.		

MEMBER COUNCIL IMPLICATIONS

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

ATTACHMENT(S)

Current Risk Management Profile (D2024/10571)

VOTING REQUIREMENT

Simple Majority

RECOMMENDATION(S)

That Council notes the update on the status of the Council's risk management profile.

The Chairperson invited questions to the report item.

Cr Bowman commented that many of the risks presented are an outcome of risks.

The Chairperson advised that the information was left in the risk report so Councillors were kept aware of what was happening within the whole of the organisation.

The CEO advised that the review was undertaken by LGIS through a couple of workshops and the next review is planned to be undertaken next year.

The Chairperson closed debate and put the motion to the vote.

AC RECOMMENDATION(S)

MOVED CR POLIWKA SECONDED CR SUTHERLAND

That Council notes the update on the status of the Council's risk management profile.

MOTION CARRIED 3/1
For: Crs Jeans, Sutherland and Poliwka
Against: Cr Bowman

COUNCIL RESOLUTION(S)

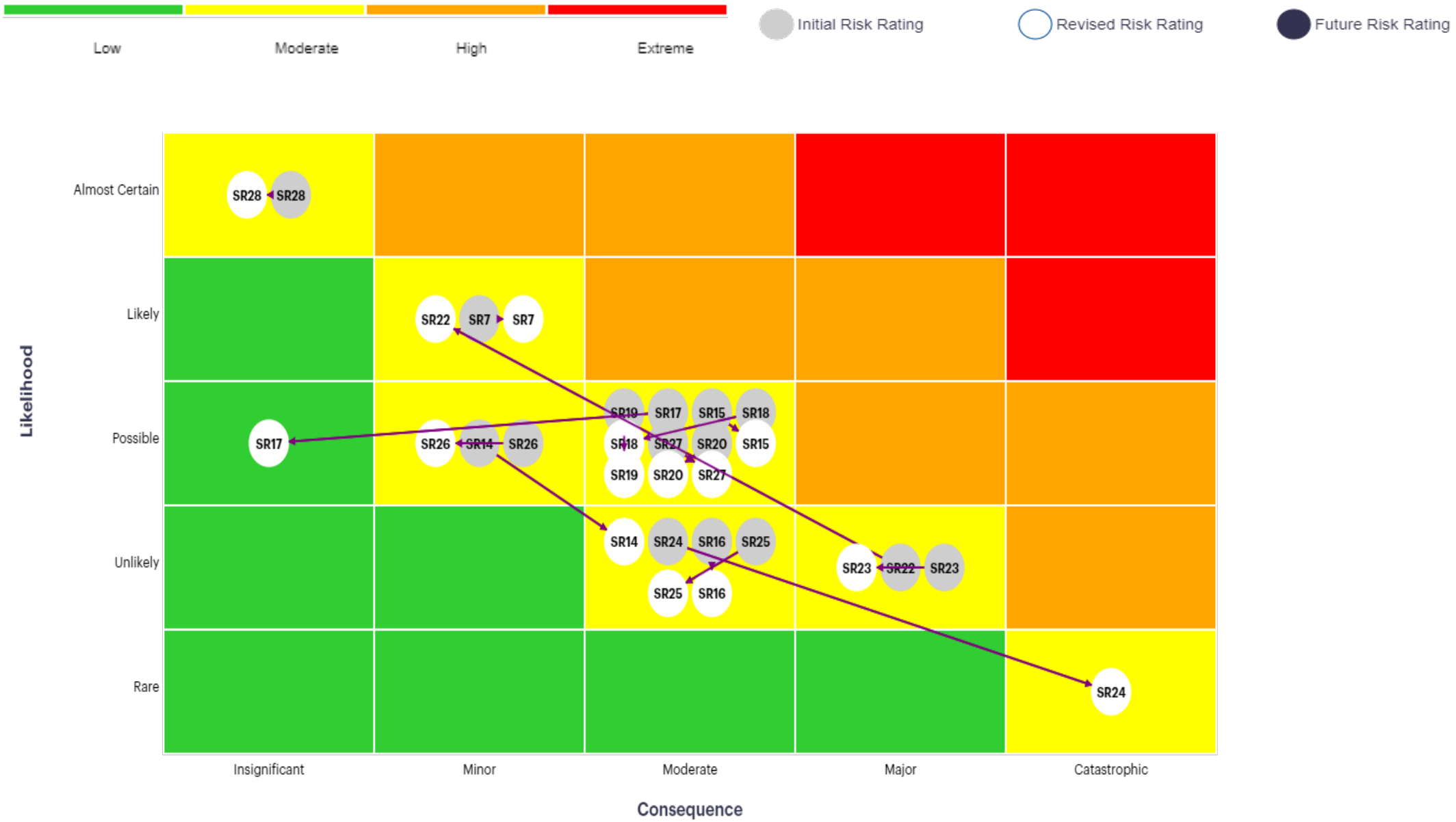
MOVED CR JEANS SECONDED CR SUTHERLAND

THAT COUNCIL NOTES THE UPDATE ON THE STATUS OF THE COUNCIL'S RISK MANAGEMENT PROFILE

MOTION CARRIED 6/1
For: Crs Piffaretti, Bowman, Jeans, Hamilton, Poliwka, Sutherland
Against: Cr Catalano


Low
Moderate
High
Extreme
Initial Risk Rating
Revised Risk Rating
Future Risk Rating
Likelihood
Almost Certain
Likely
Possible
Unlikely
Rare
Insignificant
Minor
Moderate
Major
Catastrophic
Consequence
SR9
SR12
SR9
SR1
SR6
SR4
SR3
SR5
SR21
SR12
SR2
SR13
SR4
SR3
SR21
SR5
SR13
SR1
SR6
SR11
SR11
SR10
SR8
SR10
SR2
SR8

Risk Code	Risk Title
SR1	Excessive Employee Benefits leave liability
SR2	Inadequate succession planning
SR3	Ineffective Operational Reporting (timely and relevant)
SR4	Over-use of single-source suppliers
SR5	Legacy issues restricting innovation and performance
SR6	Under/poor performance
SR8	Inadequate leachate control
SR9	Odour, noise, dust and traffic complaints
SR10	WWTE (Pyrolysis) Project underperformance
SR11	Fire in operational sites
SR12	By-passing established Tender or Procurement procedures
SR13	Cyber attack
SR21	Employment related litigation


Low
Moderate
High
Extreme
Initial Risk Rating
Revised Risk Rating
Future Risk Rating
Likelihood
Almost Certain
Likely
Possible
Unlikely
Rare
Insignificant
Minor
Moderate
Major
Catastrophic
Consequence
SR28
SR28
SR22
SR7
SR7
SR17
SR26
SR14
SR26
SR19
SR17
SR15
SR18
SR18
SR27
SR20
SR15
SR19
SR20
SR27
SR14
SR24
SR16
SR25
SR25
SR16
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SR23
SR24

Risk Code	Risk Title
SR7	Reduced Grant Funding
SR14	Poor Stakeholder Engagement
SR15	By-passing established administrative (non-financial) procedures
SR16	Injury to Operational Field Officers
SR17	Covid-19 Infection
SR18	Capex project objectives/targets not achieved
SR19	Licencing conditions breach
SR20	Lack of interest from Member Councils regarding Sustainability Programs
SR22	Sub-surface landfill fires
SR23	Methane gas explosion
SR24	Light vehicle or pedestrian interaction with heavy equipment
SR25	Fraudster changing a Creditor's bank account details
SR26	No scheduled maintenance program for all buildings
SR27	Intentional activities in excess of delegated authority (PID Officer)
SR28	Large numbers of Ibis and Pelicans scavenging on open tip face

13 REPORTS OF DELEGATES

Nil

14 NEW BUSINESS OF AN URGENT NATURE

Nil

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

Nil

16 FUTURE MEETINGS OF THE AUDIT COMMITTEE

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

> "**4 Meetings**
>
> 4.1 The Audit Committee will meet as required at the discretion of the chairperson of the committee and at least three times per year to coincide with:
>
> a. Approval of strategic and annual plans;
>
> b. Approval of the annual budget; and
>
> c. The auditor's report on the annual financial report."

Future Meetings 2024

Thursday	4	July	(If Required)	at	EMRC Administration Office
Thursday	1	August	(If Required)	at	EMRC Administration Office
Thursday	5	September	(If Required)	at	EMRC Administration Office
Thursday	3	October	(If Required)	at	EMRC Administration Office
Thursday	7	November	(If Required)	at	EMRC Administration Office

17 DECLARATION OF CLOSURE OF MEETING

The Chairperson expressed gratitude to Mrs Lee Loughnan for her support and contributions as minute taker and Council Support for the Audit Committee over the past 4 years. Lee will be taking an extended period of leave to travel in July as her husband has decided to retire then.

The Chairperson declared the meeting closed at 6.45pm