



AGENDA

D2026/09451

Audit, Risk and Improvement Committee 4 June 2026

Notice of Meeting

Dear Councillors

I wish to advise that the next meeting of the Audit, Risk and Improvement Committee will be held on Thursday, 4 June 2026 at the EMRC Administration Office, 1st Floor, 226 Great Eastern Highway, Ascot WA 6104 commencing at 6:00pm.

A handwritten signature in black ink, appearing to read "Hua Jer Liew", is written over a horizontal line.

Hua Jer Liew | Acting Chief Executive Officer

29 May 2026

Please Note

If any member has a query regarding a report item or requires additional information in relation to a report item, please contact the responsible officer (SOURCE OF REPORT) prior to the meeting.



Audit, Risk and Improvement Committee Members

Cr Paul Poliwka	Committee Chairperson	Town of Bassendean
Cr Steven Ostaszewskyj	Committee Deputy Chairperson	City of Bayswater
Cr Kathryn Hamilton	Committee Member	Town of Bassendean
Cr Filomena Piffaretti	Committee Member	City of Bayswater

Audit, Risk and Improvement Committee Deputies

Cr Jennie Carter	Deputy Committee Member	Town of Bassendean
Cr Michelle Sutherland	Deputy Committee Member	City of Bayswater



Audit, Risk and Improvement Committee

4 June 2026

Table of Contents

1	DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS	1
2	ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE (PREVIOUSLY APPROVED)	1
3	DISCLOSURE OF INTERESTS	1
4	ANNOUNCEMENTS BY THE CHAIRPERSON OR PRESIDING MEMBER	1
5	PUBLIC QUESTION TIME	1
6	PETITIONS, DEPUTATIONS AND PRESENTATIONS	1
7	CONFIRMATION OF MINUTES OF PREVIOUS MEETING	1
	7.1 MINUTES OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING HELD ON 5 MARCH 2026 (D2026/09315)	1
8	QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN QUESTIONS	2
9	WITHOUT NOTICE	2
10	ANNOUNCEMENT OF CONFIDENTIAL MATTERS FOR WHICH MEETINGS MAY BE CLOSED TO THE PUBLIC	2
11	BUSINESS NOT DEALT WITH FROM A PREVIOUS MEETING	2
12	EMPLOYEE REPORTS	2
	12.1 DRAFT CORPORATE BUSINESS PLAN 2026/2027 TO 2030/2031 (D2026/10012)	3
	12.2 EMRC 2026/2027 DRAFT ANNUAL BUDGET (D2026/09953)	19
	12.3 RISK MANAGEMENT UPDATE (D2026/09816)	85
13	REPORTS OF DELEGATES	96
14	NEW BUSINESS OF AN URGENT NATURE	96
15	CONFIDENTIAL MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC	96
16	FUTURE MEETINGS OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE	96
17	DECLARATION OF CLOSURE OF MEETING	96

1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

1.1 ACKNOWLEDGEMENT OF COUNTRY

We wish to acknowledge the traditional custodians of the land on which we meet today and to pay our respects to elders past, present and emerging.

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

3 DISCLOSURE OF INTERESTS

4 ANNOUNCEMENTS BY THE CHAIRPERSON OR PRESIDING MEMBER

5 PUBLIC QUESTION TIME

6 PETITIONS, DEPUTATIONS AND PRESENTATIONS

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETING

7.1 MINUTES OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE MEETING HELD ON 5 MARCH 2026 (D2026/09315)

That the minutes of the Audit, Risk and Improvement Committee meeting held on 5 March 2026 which have been distributed, be confirmed.

AUDIT, RISK AND IMPROVEMENT COMMITTEE RESOLUTION

MOVED

SECONDED



8 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN

9 QUESTIONS WITHOUT NOTICE

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

11 BUSINESS NOT DEALT WITH FROM A PREVIOUS MEETING

Nil

12 EMPLOYEE REPORTS

12.1 DRAFT CORPORATE BUSINESS PLAN 2026/2027 TO 2030/2031 (D2026/10012)

12.2 EMRC 2026/2027 DRAFT ANNUAL BUDGET (D2026/09953)

12.3 RISK MANAGEMENT UPDATE (D2026/09816)



12.1 DRAFT CORPORATE BUSINESS PLAN 2026/2027 TO 2030/2031

D2026/10012

PURPOSE OF REPORT

The purpose of this report is to present the draft Corporate Business Plan 2026/2027 to 2030/2031 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 2025/2026 to 2028/2029 has been reviewed and the draft Corporate Business Plan 2026/2027 to 2030/2031 has been prepared (attached).
- The draft Corporate Business Plan 2026/2027 to 2030/2031 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 2025/2026 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.

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 2026/2027 to 2030/2031 forming an attachment to this report; and
2. Local public notice of the adoption of the Corporate Business Plan 2026/2027 to 2030/2031 be given in accordance with r.19D of the *Local Government (Administration) Regulations 1996*.

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the *Local Government Act 1995*

Author(s)	Chief Transformation Officer	Nil
Responsible Officer	Chief Executive Officer	Nil

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; (Refer to explanation above)
 - Identify and prioritise the principal strategies and activities Council will undertake in response to the objectives stated in the Strategic Community Plan 2017 to 2027;
 - 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 (D2022/20404) for implementation from 1 July 2017 onwards and adopted the EMRC’s Corporate Business Plan 2025/2026 to 2028/2029 in August 2025.

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 2026/2027 to 2030/2031 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 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 2026/2027 to 2030/2031 constitutes 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 2026/2027 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 2025/2026 Annual Report.
- 14 Regulation 19B(2)(k) requires that any significant modifications to the adopted Corporate Business Plan 2025/2026 to 2028/2029 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 2026/2027 to 2030/2031 (attached) is provided for Council adoption.

STRATEGIC/POLICY IMPLICATIONS

- 17 Reporting on EMRC Strategic Policy implications align with the revised Strategic Plan 2017-2027 and the Sustainability Strategy 2022/2023 – 2026/2027.

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 } City of Bayswater }	Nil

ATTACHMENT(S)

Draft Corporate Business Plan 2026/2027 to 2030/2031 (D2026/10012)

VOTING REQUIREMENT

Absolute Majority

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 2026/2027 to 2030/2031 forming an attachment to this report; and
2. Local public notice of the adoption of the Corporate Business Plan 2026/2027 to 2030/2031 be given in accordance with r.19D of the *Local Government (Administration) Regulations 1996*.

ARIC RECOMMENDATION(S)

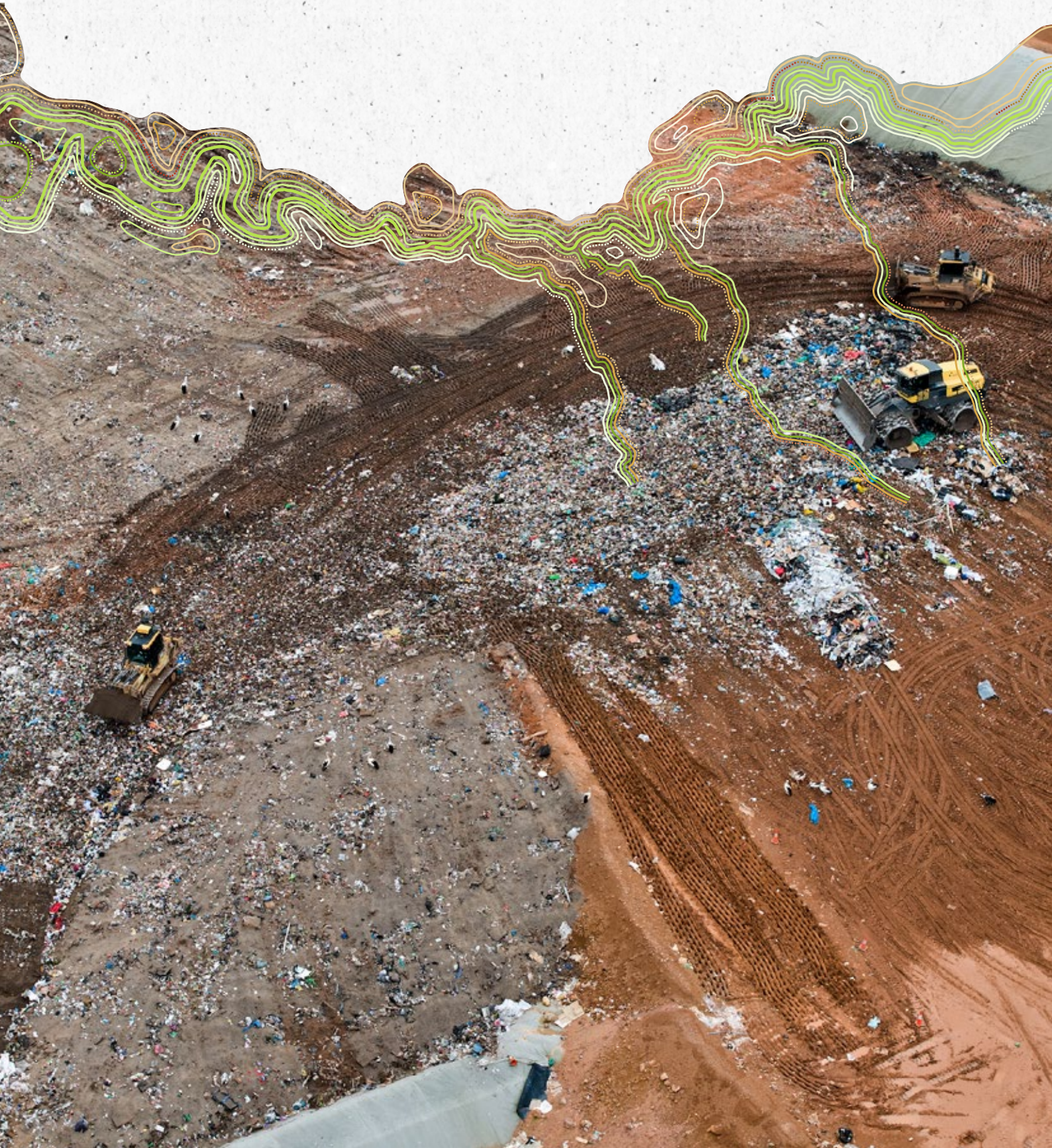
MOVED

SECONDED



Corporate Business Plan

2026/2027 – 2030/2031



ABOUT THE EASTERN METROPOLITAN REGIONAL COUNCIL

The EMRC works in partnership with two member Councils located in Perth's Eastern Region - Town of Bassendean, City of Bayswater.

The EMRC's Vision, Mission and Values are outlined below:



OUR VISION

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



OUR MISSION

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

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.

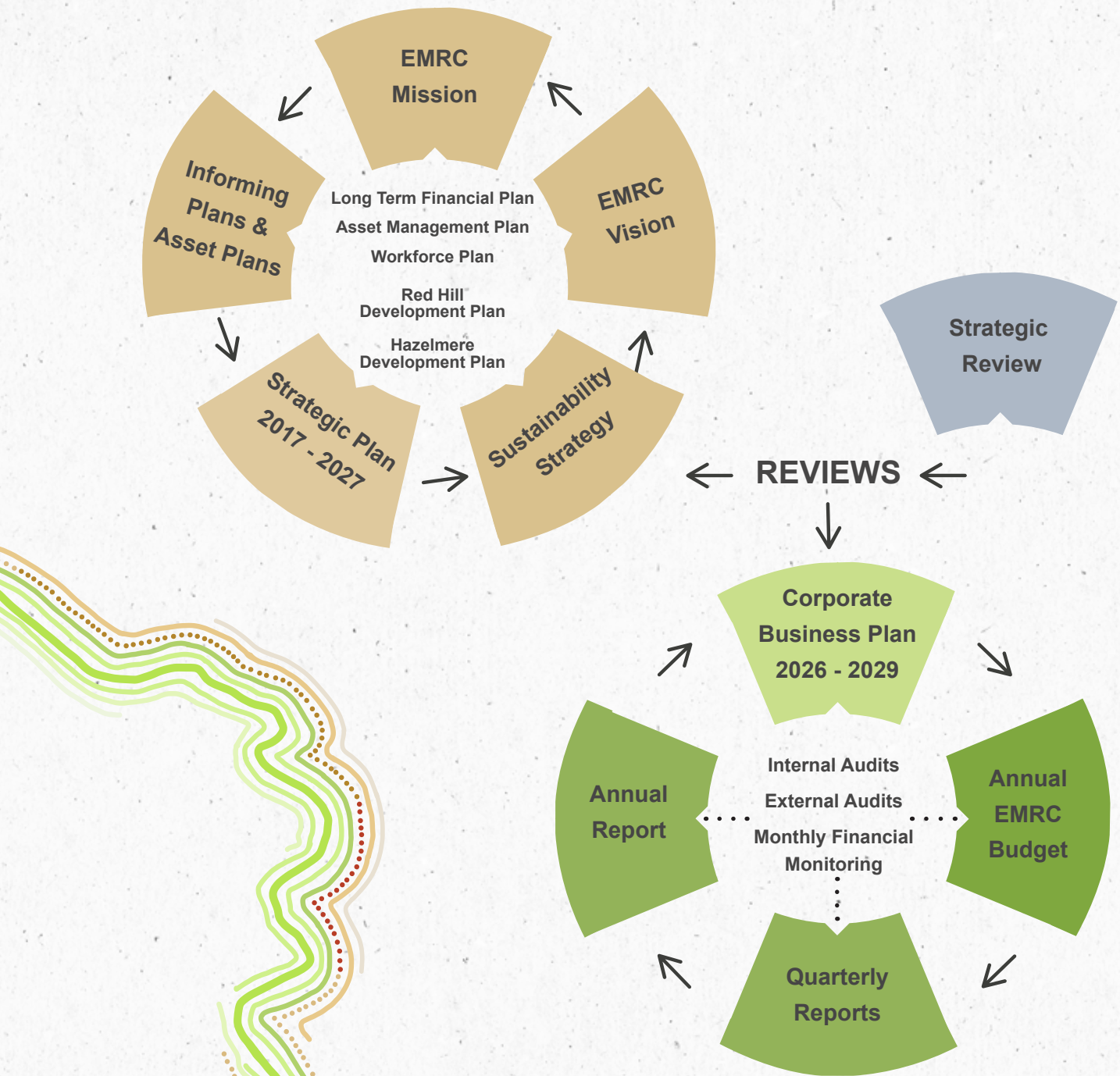
KEY STAKEHOLDERS

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.



ORGANISATIONAL STRUCTURE

Office of the Chief Executive Officer

❖ Office of the CEO

- Advocacy
-
- Corporate
-
- Public relations
-
- Stakeholder engagement and relationships
-
- Corporate functions
-
- Strategic and corporate planning
-
- Organisational development
-

Operations Team

❖ Waste Management Operations

Red Hill Waste Management Facility – Operations

- RHWMF site operations and Development
-
- Community Recycling Centre (CRC)
-
- Garden Organics
-
- FOGO processing
-
- CRC - operated by the EMRC on behalf of the Shire of Mundaring, Coppin Road and Mathieson Road
-
- Baywaste CRC and Transfer Station - operated by the EMRC on behalf of the City of Bayswater
-

❖ Resource Recovery Operations

Hazelmere Resource Recovery Park (HRRP) - Operations

- HRRP site operations and development
-
- Transfer Station activities
-
- Mattress receipt
-
- Western Power pole stripping/shredding
-

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
-

Transformation Team

❖ Environmental & Waste Compliance

- Environmental Compliance
-
- Environmental Advice
-

❖ Communications

- Marketing
-
- Design
-
- Social media
-

❖ Human Resources

- Human resource management
-
- Occupational safety and health
-

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.

FIVE YEAR CAPITAL EXPENDITURE STATEMENT

FORECAST PROVISIONS > = \$100,000

Description and G/L Number	Forecasts				
	2026/2027	2027/2028	2028/2029	2029/2030	2030/2031
Business Support					
24550/00 Purchase Information Technology & Communication Equipment	\$175,500	\$17,500	\$17,000	\$305,600	174000
Operations Team					
24310/23 Construct Class III Cell Stage 19 Red Hill Landfill Facility	\$5,000,000	\$0	\$0	\$0	0
24410/00 Purchase / Replace Plant Red Hill Landfill Facility	\$4,100,000	\$3,000,000	\$3,000,000	\$3,000,000	3000000
24410/01 Purchase / Replace Plant Hazelmere	\$500,000	\$3,590,000	\$2,640,000	\$2,670,000	1880000
24420/00 Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility	\$330,000	\$200,000	\$200,000	\$200,000	200000
24370/02 Construct Access Road to Lots 8 9 10 Red Hill Landfill Facility	\$320,000	\$0	\$0	\$0	0
24590/00 Purchase / Replace Other Equipment Red Hill Landfill Facility	\$246,000	\$50,000	\$50,000	\$50,000	50000
24530/08 Purchase / Replace Security System Red Hill Waste Management Facility	\$150,000	\$50,000	\$50,000	\$50,000	50000
24399/20 Gas Extraction System Wells Red Hill Landfill Facility	\$150,000	\$0	\$500,000	\$25,000	500000
24430/00 Purchase / Replace Vehicles Red Hill Landfill Facility	\$120,000	\$240,000	\$346,000	\$252,000	264000
24350/01 Construct Leachate and Stormwaste Infrastructure and Siltation Ponds Red Hill Landfill Facility	\$100,000	\$1,500,000	\$50,000	\$50,000	60000
24399/03 Project & Engineering Hazelmere Construct Other	\$100,000	\$100,000	\$100,000	\$100,000	100000
TOTAL	\$11,291,500	\$8,747,500	\$6,953,000	\$6,702,600	\$6,278,000

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 associated 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.



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

KEY ACTIONS
Map our current waste production profile for benchmarking (as an organisation) and align with the EMRC's FOGO Strategy where applicable.
Regularly review and implement initiatives in line with the Red Hill and Hazelmere Development Plans.
Regularly review local government procurement guidelines and processes for sustainable decision making.
Identify and facilitate supply chain awareness for product production e.g. FOGO products and construction materials including ferricrete.

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 by 2030

KEY ACTIONS
Undertake asset management assessment, workforce planning and long term financial planning for all EMRC owned infrastructure .
Identify and evaluate land-use options at EMRC sites.
Map and benchmark energy usage and consumption rates across all sites e.g. energy use, vehicle fuel consumption, auditing requirements, early stage asset management.

2.2 Sustainability integrated into management processes

KEY ACTIONS
Establish a decision-making framework to include sustainability for operational and capital expenditure.
Include sustainable decision-making frameworks in procurement templates, evaluation and processes of all projects.
Implement a sustainability performance review for each team and identify sustainability criteria for environmental, social, governance (ESG) decision making.
Establish regular internal collaboration sessions to identify new sustainability initiatives.

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 Contribute to a decrease in illegal waste disposal by 2040

KEY ACTIONS

Consider programs for recovery of construction and demolition waste e.g. bricks, timber, sand, soil, concrete and other resource recovery initiatives.

3.2 EMRC wide environmental management system

KEY ACTIONS

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.

Establish compliance monitoring, reporting and review processes in alignment with the EMRC's Environmental Management System (e.g. NGRS, NPI etc).

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 Use of recovered material in the region by 2040

KEY ACTIONS

Continue to establish and promote community recycling and reuse networks for exchange of products, and reuse initiatives.

Identify uses for recovered materials e.g. FOGO products, construction materials for road surfacing and energy reuse.

Provide waste solutions that are in line with WA Waste Strategy and waste hierarchy.



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;
- Financial sustainability of the organisation;
- Progression towards achieving the identified targets and actions; and
- Create value through partnerships and external funding

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

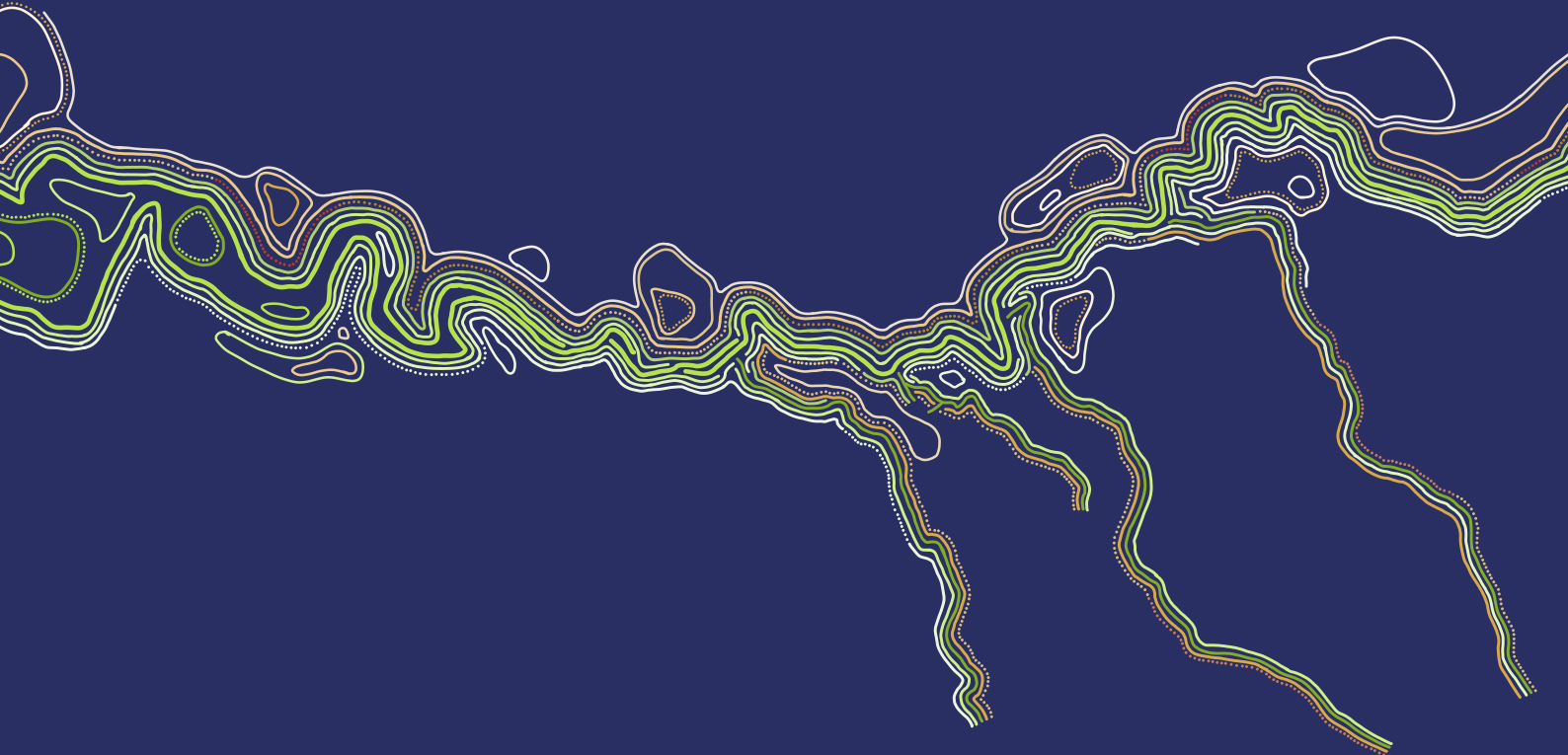
The Corporate Business Plan will be reviewed annually in accordance with current legislation. Any significant modifications will be the subject of future reports to Council.

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 and Hazelmere Development Plans	This plan indicates infrastructure requirements for the ongoing development of the Red Hill Waste Management Facility and the Hazelmere Resource Recovery Park..
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
Ascot WA 6104
T: 9424 2222**



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



12.2 EASTERN METROPOLITAN REGIONAL COUNCIL (EMRC) 2026/2027 DRAFT ANNUAL BUDGET

D2026/09953

PURPOSE OF REPORT

The purpose of this report is to present the 2026/2027 Draft Annual Budget for Council adoption.

KEY POINT(S)

- The 2026/2027 Draft Annual Budget has been prepared using the Ten Year Financial Plan 2026/2027 – 2035/2036 that has been reviewed and adjusted to take into consideration:
 - ⇒ Forecast financial results for 2025/2026;
 - ⇒ Budget provisions from 2025/2026 required to be carried forward into the 2026/2027 Budget;
 - ⇒ The draft 2026/2027 fees and charges relating to Waste Management, Sustainability, and Administration; and
 - ⇒ Other variations and adjustments as outlined within the report.

ARIC RESOLUTION(S)

That:

1. The Audit, Risk and Improvement Committee endorses the EMRC 2026/2027 Annual Budget.
2. The EMRC 2026/2027 Annual Budget be referred to Council for adoption at its meeting on 25 June 2026.

ARIC 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 2026/2027 Annual Budget and supporting schedules which have been prepared in compliance with the Australian Accounting Standards.
2. For the 2026/2027 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 2026/2027 Annual Budget be submitted to the Departmental CEO within 14 days of its adoption by Council.

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the *Local Government Act 1995*

Author(s)	Manager Financial Services	Nil
Responsible Officer	Chief Financial Officer	Nil

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 2025/2026 to 2028/2029 (Report Item 12.1), considered as part of this Council Agenda, together constitute the EMRC’s ‘Plan for the Future’ (Strategic Plan 2017-2027) 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 2026/2027 Annual Budget draws from the priorities as identified in the EMRC’s ‘Plan for the Future’ (Strategic Plan 2017-2027).
- 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 2026/2027 budget and includes fees and charges for Waste Management.
- 6 Budget reviews were undertaken by the Executive Leadership Team during February to May 2026 to ensure the budget accurately reflected the planned operations for 2026/2027 and beyond.
- 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).
- 8 All business units have developed detailed financial estimates for 2026/2027 to 2035/2036. These estimates have been entered into the EMRC’s financial management system to produce the ten year financial forecasts.
- 9 As the EMRC has not commenced the process of preparing its Annual Financial Statements for 2025/2026, the forecast results for 2025/2026 have been used as a basis for the finalisation of the 2026/2027 Budget.

REPORT

- 10 In producing the 2026/2027 Budget, the EMRC’s Ten Year Financial Plan has been reviewed and adjusted to take into consideration the following:
 - Forecast financial results for 2025/2026; and
 - Budget provisions from 2025/2026 required to be carried forward into the 2026/2027 Budget.
- 11 The budgeted 2026/2027 Net Result is a surplus of \$12,700,387 compared to a forecast surplus of \$9,136,105 and the budget surplus of \$2,960,857 for 2025/2026.
- 12 Major variances to the 2025/2026 forecasts are attributable to:
 - An estimated increase of \$4.69m in User Charges income is primarily due to the additional tonnages expected to be received at RHWMF.
 - A decrease of approximately \$1.79m in interest earnings due to a decrease in available funds for investment through 2026/2027. The interest rate for 2026/2027 is being set at an average of 5.00% compared to a rate of 4.60% for 2025/2026 forecast.
 - Other income is budgeted to be \$1.12m lower than 2025/2026 forecast due to the anticipated decrease in royalty income from methane gas and the removal of income from sale of woodchips.

- A decrease of \$3.3m in Salary expenses is mainly attributed to the reduction in workforce to achieve the right size workforce as some projects have been cancelled.
- Higher Miscellaneous expenses of approximately \$1.68m is due to an increase in Waste Levy as additional tonnages are expected to be received.

Key Budget Assumptions

13 The following key assumptions have been used in the development of the Ten Year Financial Plan and the 2026/2027 Budget (all values are exclusive of GST):

- An increase of \$6.19 per tonne on the member Council base waste disposal charge;
- An increase of \$2.00 per tonne on the Waste Levy;
- An increase of \$8.19 per tonne on the Commercial Waste Disposal charge (includes \$2.00 per tonne increase on the Waste Levy);
- Member Councils uncontaminated Garden Organics disposed at the RHWMF has increased by \$3.64 per tonne for 2026/2027;
- The rate for Commercial uncontaminated Garden Organics disposed at the RHWMF has increased by \$4.54 per tonne to \$89.09 per tonne;
- The consulting rates for 2026/2027 for member Councils and Other Organisations have increased by an average of 5.58%;
- Increased insurance premiums of 4.60% have been applied in 2026/2027 for property, plant and equipment and liability insurance;
- The average interest rate for term deposit investments for the 2026/2027 financial year is budgeted at 5.00% per annum; and
- A 5.00% increase in fuel purchase price has been applied in 2026/2027 along with a reduction in fuel usages due to the cancellation of some projects.

Tonnages

14 Budgeted total tonnages for 2026/2027 of 308,840 tonnes are above the 2025/2026 forecast of 302,221 tonnes and above the 2025/2026 budget of 260,678 tonnes.

Disposal Fees and Charges (pages 31 - 35 of the attachment)

15 The member Council disposal charge for Class III waste for 2026/2027 has been increased from the 2025/2026 rate of \$206.36 per tonne (ex GST) to \$214.55 per tonne (ex GST). The additional charge includes an increase of \$2.00 per tonne for Waste Levy.

EMRC Administration Fees and Charges (page 32 of the attachment)

16 An average increase of 4.10% has been applied to 2026/2027 EMRC Administration Fees and Charges except for Photocopier charges.

EMRC Consulting Fees (page 34 of the attachment)

17 An average increase of 5.58% in the consulting rates for member Councils and Other Organisations has been proposed for 2026/2027.

Statement of Comprehensive Income (page 2 of the attachment)

18 The budgeted 2026/2027 “Net Result” is a surplus of \$12,700,387 compared with a budgeted surplus of \$2,960,857 and a forecast surplus of \$9,136,105 for 2025/2026.

19 Also provided is a Statement of Comprehensive Income by (Local Government) Program on page 3 of the attachment.

Staffing Levels

20 As part of the budget development for 2026/2027, no new positions have been budgeted in the 2026/2027 budget. In fact there has been a reduction in workforce to achieve the right size workforce in 2026/2027. Some of the positions previously approved and were not filled have been carried forward into the 2026/2027 financial year.

Staff Remuneration Structure

21 A 5.00% increase in staff remuneration has been budgeted for 2026/2027.

Capital Works (pages 58 - 61 of the attachment)

22 The total proposed Capital Works expenditure for 2026/2027 is \$11,833,800 which includes carried forward capital expenditure of \$2,400,000. This compares with the 2025/2026 budgeted expenditure of 11,081,401 and the 2025/2026 forecast expenditure of \$10,493,553. It should be noted that some capital funds were from unspent funds expected to be expended by 30 June 2026.

23 Major capital expenditure items for 2026/2027 including carry forwards from 2025/2025 are:

➤ Construct Class III Cell Stage 19 – RHWMF	\$5,000,000
➤ Purchase/Replace Plant – RHWMF (\$1,200,000 carried forward)	\$4,100,000
➤ Purchase/Replace Plant – HRRP (\$500,000 carried forward)	\$500,000
➤ Purchase / Replace Minor Plant and Equipment – RHWMF	\$330,000
➤ Construct Access Road to Lots 8 9 10 – RHWMF (\$320,000 carried forward)	\$320,000
➤ Purchase / Replace Other Equipment – RHWMF	\$246,000
➤ Purchase Information Technology & Communication Equipment (\$138,000 carried forward)	\$175,500
➤ Gas Extraction System Wells – RHWMF	\$150,000
➤ Purchase / Replace Security System – RHWMF	\$150,000
➤ Purchase / Replace Vehicles – RHWMF	\$120,000
➤ Construct Leachate and Stormwater Infrastructure and Siltation Ponds – RHWMF	\$100,000

24 Additional Capital Works Expenditure of approximately \$1.2m has been identified for a slow speed shredder for Red Hill. This expenditure will be reported to the Council and subject to approval.

Statement of Cash Flows (page 5 of the attachment)

25 The budgeted net cash provided by operating activities is an increase of \$13,901,526 compared with the 2025/2026 budget and an increase of \$1,820,341 compared with the forecast position in 2025/2026.

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

- 26 The cash and investments (Municipal and Restricted Investments) as at 30 June 2027 has been forecast to be \$58,453,149 compared with the forecast cash and investments as at 30 June 2026 of \$44,202,702.
- 27 The overall increase in budgeted cash (Municipal and Restricted Investments) is attributable to additional funds that have been set aside in Reserves and will be utilised in accordance to the budgeted expenditure.
- 28 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

- 29 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.
- 30 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.”*
- 31 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.
- 32 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 2026/2027 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

- 33 There have been no post budget preparation events that will have a significant effect on the 2026/2027 draft budget.

STRATEGIC/POLICY IMPLICATIONS

- 34 Reporting on EMRC Strategic Policy implications align with the revised Strategic Plan 2017-2027 and the Sustainability Strategy 2022/23 - 2026/27.

FINANCIAL IMPLICATIONS

- 35 As detailed in the attachment to this report.

SUSTAINABILITY IMPLICATIONS

- 36 Nil

RISK MANAGEMENT

Risk – Non Compliance with Financial Regulations		
Consequence	Likelihood	Rating
Moderate	Unlikely	Moderate
Action/Strategy		
<ul style="list-style-type: none"> ➤ 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	} As per budget implications

ATTACHMENT(S)

Financial Statements – 2026/2027 Budget (D2026/09954)

VOTING REQUIREMENT

Absolute Majority

ARIC RESOLUTION(S)

That:

1. The Audit, Risk and Improvement Committee endorses the EMRC 2026/2027 Annual Budget.
2. The EMRC 2026/2027 Annual Budget be referred to Council for adoption at its meeting on 25 June 2026.

ARIC RESOLUTION(S)

MOVED

SECONDED



ARIC 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 2026/2027 Annual Budget and supporting schedules which have been prepared in compliance with the Australian Accounting Standards.
2. For the 2026/2027 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 2026/2027 Annual Budget be submitted to the Departmental CEO within 14 days of its adoption by Council.

ARIC RECOMMENDATION(S)

MOVED

SECONDED



FINANCIAL STATEMENT

**2026/2027
BUDGET**

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2027**

	NOTE	BUDGET 2025/2026 \$	FORECAST 2025/2026 \$	BUDGET 2026/2027 \$
REVENUE				
User Charges	5	55,608,977	64,943,917	69,633,835
Contributions		7,365	7,365	0
Operating Grants		2,107,000	2,107,000	2,000,000
Interest Investments Earnings	8	1,386,326	2,968,968	1,183,559
Reimbursements		1,871,673	1,647,024	1,526,815
Other		2,439,285	2,691,983	1,574,500
Proceeds from Sale of Assets		160,000	158,000	170,000
TOTAL REVENUE		63,580,626	74,524,257	76,088,709
EXPENSES				
Salary Expenses		15,855,118	14,420,464	11,128,285
Contract Expenses		9,102,046	8,462,465	7,790,632
Material Expenses		1,583,122	1,343,379	1,156,158
Fuel Expenses		2,069,203	1,686,460	1,433,758
Utility Expenses		542,444	497,258	377,306
Finance Costs		0	0	0
Insurance Expenses		918,074	935,737	852,159
Provision Expenses		2,370,947	2,801,566	2,939,156
Miscellaneous Expenses		21,405,582	24,621,520	26,297,106
Depreciation Expenses		6,674,450	10,518,491	11,284,069
Costs Allocated		0	0	0
Carrying Amount of Assets Disposed		98,783	100,812	129,693
TOTAL EXPENSES		60,619,769	65,388,152	63,388,322
NET RESULT BEFORE OTHER COMPREHENSIVE INCOME		2,960,857	9,136,105	12,700,387
OTHER COMPREHENSIVE INCOME				
Changes in asset revaluation surplus		0	0	0
TOTAL OTHER COMPREHENSIVE INCOME		0	0	0
NET RESULT		2,960,857	9,136,105	12,700,387

**STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE YEAR ENDING 30 JUNE 2027**

	NOTE	BUDGET 2025/2026 \$	FORECAST 2025/2026 \$	BUDGET 2026/2027 \$
REVENUE				
General Purpose Funding		1,386,326	2,968,968	1,183,559
Governance		43,000	36,428	12,000
Community Amenities		61,682,935	71,052,483	74,441,287
Other Property and Services		308,365	308,378	281,863
TOTAL REVENUE		63,420,626	74,366,257	75,918,709
EXPENSES				
Governance		809,484	550,404	835,886
Community Amenities		56,032,727	59,504,267	56,939,748
Other Property and Services		3,678,775	5,232,669	5,482,995
TOTAL EXPENSES		60,520,986	65,287,340	63,258,629
INCREASE / (DECREASE)		2,899,640	9,078,917	12,660,080
DISPOSAL OF ASSETS				
Proceeds from Sale of Assets		160,000	158,000	170,000
<u>Less</u> Carrying Amount of Assets Disposed Of		(98,783)	(100,812)	(129,693)
PROFIT / (LOSS) ON DISPOSALS	9	61,217	57,188	40,307
NET RESULT BEFORE OTHER COMPREHENSIVE INCOME		2,960,857	9,136,105	12,700,387
OTHER COMPREHENSIVE INCOME				
Changes in asset revaluation surplus		0	0	0
TOTAL OTHER COMPREHENSIVE INCOME		0	0	0
NET RESULT		2,960,857	9,136,105	12,700,387

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2027**

	NOTE	BUDGET 2025/2026 \$	FORECAST 2025/2026 \$	BUDGET 2026/2027 \$
CURRENT ASSET				
Cash and Cash Equivalents	3(i)	33,594,001	44,202,702	58,453,149
Investments		0	0	0
Trade and Other Receivables		4,088,629	4,088,629	4,088,629
Inventories		39,035	39,499	39,499
Other Assets		67,382	67,382	67,382
TOTAL CURRENT ASSETS		37,789,047	48,398,212	62,648,659
CURRENT LIABILITIES				
Trade and Other Payables		7,302,539	7,302,539	7,302,539
Provisions		2,888,934	2,888,934	127,917,320
TOTAL CURRENT LIABILITIES		10,191,473	10,191,473	135,219,859
NET CURRENT ASSETS		27,597,574	38,206,739	72,571,200
NON CURRENT ASSETS				
Land		47,850,257	47,850,257	47,850,257
Building		30,976,537	31,072,357	30,370,891
Structures		56,149,200	51,928,994	53,174,443
Plant		22,381,126	22,203,353	21,768,827
Equipment		2,955,435	2,775,091	3,097,253
Furniture and Fittings		209,836	217,757	206,176
Work in Progress		10,562,667	10,603,331	10,603,331
TOTAL NON CURRENT ASSETS		171,085,058	166,651,140	167,071,178
NON CURRENT LIABILITIES				
Provisions		135,803,992	135,803,992	12,745,704
TOTAL NON CURRENT LIABILITIES		135,803,992	135,803,992	12,745,704
NET ASSETS		62,878,640	69,053,887	81,754,274
EQUITY				
Accumulated Surplus		34,617,497	32,261,391	42,724,190
Reserves		28,261,143	36,792,496	39,030,084
TOTAL EQUITY		62,878,640	69,053,887	81,754,274

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 30 JUNE 2027**

	NOTE	BUDGET 2025/2026 \$	FORECAST 2025/2026 \$	BUDGET 2026/2027 \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts in the course of operations		63,726,830	73,193,033	75,822,997
Cash payments in the course of operations		(53,100,435)	(52,068,095)	(51,092,309)
Interest receipts		1,386,326	2,968,968	1,183,559
Net Cash Provided by Operating Activities	3(ii)	12,012,721	24,093,906	25,914,247
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash receipts from sale of property, plant and equipment		160,000	158,000	170,000
Cash payments for property, plant and equipment		(11,081,400)	(10,493,553)	(11,833,800)
Net Cash Provided by Investing Activities		(10,921,400)	(10,335,553)	(11,663,800)
CASH FLOWS FROM FINANCE ACTIVITIES				
Cash receipts from sale of investments		0	0	0
Provision for City of Kalamunda payout		(31,717,882)	0	0
Net Cash Used in Financing Activities		(31,717,882)	0	0
SUMMARY OF CASH FLOWS				
Cash at the beginning of the year		64,220,562	30,444,349	44,202,702
Net Increase (Decrease) in Cash Held		(30,626,561)	13,758,353	14,250,447
Cash at the end of the year	3(i)	33,594,001	44,202,702	58,453,149

**STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027**

	NOTE	BUDGET 2025/2026 \$	FORECAST 2025/2026 \$	BUDGET 2026/2027 \$
OPERATING ACTIVITIES				
Revenue from operating activities				
Fees and charges		55,608,977	64,943,917	69,633,835
Grants, subsidies and contributions		3,986,038	3,761,389	3,526,815
Interest revenue		1,386,326	2,968,968	1,183,559
Other revenue		2,439,285	2,691,983	1,574,500
Profit on asset disposals		61,217	57,188	40,307
		63,481,843	74,423,445	75,959,016
Expenditure from operating activities				
Employee costs		(15,855,118)	(14,420,464)	(11,128,285)
Materials and contracts		(10,685,168)	(9,805,844)	(8,946,790)
Utility charges		(542,444)	(497,258)	(377,306)
Depreciation		(6,674,450)	(10,518,491)	(11,284,069)
Insurance		(918,074)	(935,737)	(852,159)
Other expenditure		(25,845,732)	(29,109,546)	(30,670,020)
		(60,520,986)	(65,287,340)	(63,258,629)
Non-cash amounts excluded from operating activities	4(a)	8,631,722	12,479,792	(111,814,526)
Amount attributable to operating activities		11,592,579	21,615,897	(99,114,139)
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from disposal of assets		160,000	158,000	170,000
		160,000	158,000	170,000
Outflows from investing activities				
Purchase of property, plant and equipment		(3,910,450)	(4,266,450)	(5,993,800)
Purchase and construction of infrastructure		(7,170,950)	(6,227,103)	(5,840,000)
		(11,081,401)	(10,493,553)	(11,833,800)
Amount attributable to investing activities		(10,921,401)	(10,335,553)	(11,663,800)
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts		18,427,499	35,237,311	6,110,000
		18,427,499	35,237,311	6,110,000
Outflows from financing activities				
Transfers to reserve accounts		(3,519,176)	(4,799,171)	(8,347,588)
		(3,519,176)	(4,799,171)	(8,347,588)
Amount attributable to financing activities		14,908,323	30,438,140	(2,237,588)
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year		(16,243,070)	(40,304,241)	1,414,243
Amount attributable to operating activities		11,592,579	21,615,897	(99,114,139)
Amount attributable to investing activities		(10,921,401)	(10,335,553)	(11,663,800)
Amount attributable to financing activities		14,908,323	30,438,140	(2,237,588)
Surplus or deficit after imposition of general rates	4(b)	(663,569)	1,414,243	(111,601,284)

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

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2027**

NOTE	BUDGET 2025/2026 \$	FORECAST 2025/2026 \$	BUDGET 2026/2027 \$
Municipal Fund (Cash and Investment)			
Opening Balance	21,051,096	6,576,582	7,410,206
Transfer to Restricted Investments	(2,291,801)	(2,291,801)	(7,352,212)
Transfer from Restricted Investments	18,427,499	0	6,110,000
Transfer to/from Municipal Investments	3,947,721	0	0
Interest on Municipal Funds	158,951	461,598	188,183
Payments and Receipts	(35,960,608)	2,663,827	13,066,888
Movement in Accrued Interest	0	0	0
Closing Balance	5,332,858	7,410,206	19,423,065
Plant and Equipment Reserve			
Opening Balance	1,131,661	1,479,730	1,839,876
Transfer to Restricted Investments	834,174	834,174	850,856
Transfer from Restricted Investments	(550,000)	(550,000)	(860,000)
Interest on Restricted Investments	59,419	75,972	28,418
Closing Balance	1,475,254	1,839,876	1,859,150
Site Rehabilitation Reserve			
Opening Balance	3,923,282	4,853,325	4,498,852
Transfer to Restricted Investments	0	0	0
Transfer from Restricted Investments	(750,000)	(750,000)	0
Interest on Restricted Investments	221,871	395,527	157,215
Closing Balance	3,395,153	4,498,852	4,656,067
Future Development Reserve			
Opening Balance	6,690,534	6,991,417	484,660
Transfer to Restricted Investments	0	0	0
Transfer from Restricted Investments	(500,000)	(7,000,000)	(200,000)
Interest on Restricted Investments	319,614	493,243	190,523
Closing Balance	6,510,148	484,660	475,183

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2027**

NOTE	BUDGET 2025/2026 \$	FORECAST 2025/2026 \$	BUDGET 2026/2027 \$
Environmental Monitoring Reserve			
Opening Balance	1,814,864	4,404,275	3,763,207
Transfer to Restricted Investments	0	0	0
Transfer from Restricted Investments	(1,000,000)	(1,000,000)	0
Interest on Restricted Investments	102,680	358,932	142,668
Closing Balance	917,544	3,763,207	3,905,875
Class IV Cell Reserve			
Opening Balance	4,976,203	5,669,768	5,800,689
Transfer to Restricted Investments	769,708	769,708	792,799
Transfer from Restricted Investments	(1,100,000)	(1,100,000)	(550,000)
Interest on Restricted Investments	255,723	461,213	183,421
Closing Balance	4,901,634	5,800,689	6,226,909
EastLink Rehabilitation Reserve			
Opening Balance	1,223,139	6,268,111	6,778,938
Transfer to Restricted Investments	0	0	0
Transfer from Restricted Investments	0	0	0
Interest on Restricted Investments	193,633	510,827	203,044
Closing Balance	1,416,772	6,778,938	6,981,982
Secondary Waste Reserve			
Opening Balance	3,527,499	0	0
Transfer to Restricted Investments	0	0	0
Transfer from Restricted Investments	(3,527,499)	0	0
Interest on Restricted Investments	0	0	0
Closing Balance	0	0	0

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2027**

	NOTE	BUDGET 2025/2026 \$	FORECAST 2025/2026 \$	BUDGET 2026/2027 \$
Class III Cells Reserve				
Opening Balance		6,651	1,595,150	2,392,037
Transfer to Restricted Investments		687,919	687,919	708,557
Transfer from Restricted Investments		0	0	(1,500,000)
Interest on Restricted Investments		16,832	108,968	49,270
Closing Balance		711,402	2,392,037	1,649,864
Committed Funds Reserve				
Opening Balance		17,823,043	6,162,728	162,728
Transfer to Restricted Investments		0	0	5,000,000
Transfer from Restricted Investments		(11,000,000)	(6,000,000)	(3,000,000)
Interest on Restricted Investments		0	0	0
Closing Balance		6,823,043	162,728	2,162,728
Equity Reserve				
Opening Balance		782,061	28,546,094	9,708,783
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	(18,837,311)	0
Interest on Restricted Investments		0	0	0
Closing Balance		782,061	9,708,783	9,708,783
Long Service Leave - Restricted Asset				
Opening Balance		1,270,529	1,260,038	1,362,726
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		57,603	102,688	40,817
Closing Balance		1,328,132	1,362,726	1,403,543
Cash and Investments at the end of the Year		33,594,001	44,202,702	58,453,149
<u>Add</u> Accrued Interest - Restricted Assets		0	0	0
Cash and Investments as per Statement of Financial Position		33,594,001	44,202,702	58,453,149

**BUDGETED STATEMENT OF CASH MOVEMENTS
AS AT 30 JUNE 2027**

	NOTE	BUDGET 2025/2026 \$	FORECAST 2025/2026 \$	BUDGET 2026/2027 \$
SUMMARY				
MUNICIPAL FUND (CASH AND INVESTMENTS)				
Opening Balance		21,051,096	6,576,582	7,410,206
Transfer to Restricted Investments		(2,291,801)	(2,291,801)	(7,352,212)
Transfer from Restricted Investments		18,427,499	0	6,110,000
Transfer to/from Municipal Investments		3,947,721	0	0
Interest on Municipal Funds		158,951	461,598	188,183
Payments and Receipts		(35,960,608)	2,663,827	13,066,888
Movement in Accrued Interest		0	0	0
Closing Balance		5,332,858	7,410,206	19,423,065
RESTRICTED INVESTMENTS				
Opening Balance		43,169,466	67,230,636	36,792,496
Transfer to Restricted Investments		2,291,801	2,291,801	7,352,212
Transfer from Restricted Investments		(18,427,499)	(35,237,311)	(6,110,000)
Interest on Restricted Investments		1,227,375	2,507,370	995,376
Closing Balance		28,261,143	36,792,496	39,030,084
Sub Total		33,594,001	44,202,702	58,453,149
<u>Add</u> Accrued Interest - Restricted Assets		0	0	0
Cash and Investments as per Statement of Financial Position	3(i)	33,594,001	44,202,702	58,453,149

**NET CURRENT ASSETS CARRIED FORWARD
AS AT 30 JUNE 2027**

NOTE	BUDGET 2025/2026 \$	FORECAST 2025/2026 \$	BUDGET 2026/2027 \$
NET CURRENT ASSETS REPRESENTED BY			
CURRENT ASSETS			
Cash at Bank - Unrestricted	5,332,858	7,410,206	19,423,065
Receivables	4,088,629	4,088,629	4,088,629
Inventory	39,035	39,499	39,499
Prepayments	67,382	67,382	67,382
	9,527,904	11,605,716	23,618,575
LESS: CURRENT LIABILITIES			
Creditors	7,302,539	7,302,539	7,302,539
Current Provisions	2,888,934	2,888,934	127,917,320
	10,191,473	10,191,473	135,219,859
(DEFICIT) SURPLUS - OTHER FUNDS	(663,569)	1,414,243	(111,601,284)
ADD BALANCE OF NET RESTRICTED INVESTMENTS	28,261,143	36,792,496	39,030,084
ESTIMATED NET CURRENT ASSET POSITION	27,597,574	38,206,739	(72,571,200)



BUDGET NOTES

**2026/2027
BUDGET**

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2027**

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.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2027**

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 2024/2025 financial year. It is proposed to undertake the next revaluation in the 2028/2029 financial year.

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2027**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Fixed Assets (continued)

Revaluation

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

Depreciation

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

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

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

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

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

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

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

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

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

Capitalisation Threshold

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2027**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Fair Value of Assets and Liabilities

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

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation Techniques

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2027**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Market Approach

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

Income Approach

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

Cost Approach

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

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

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

(e) Grants, Donations and Other Contributions

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

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

(f) Trade and Other Payables

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2027**

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 December 2024, the value for the rehabilitation of the site has been calculated to be \$8,917,142 and has been deemed sufficient for post closure management purposes. This value will be reviewed on a five yearly cycle.

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2027**

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 December 2024, the value for the environmental monitoring of the site has been calculated to be \$10,885,352 and has been deemed sufficient for post closure management purposes. This value will be reviewed on a five yearly cycle.

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

(m) Critical Accounting Estimates

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

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

(n) Trade and Other Receivables

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

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

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

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

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

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2027**

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 (12% for 2026/2027). It also contributes to Aware Super and other choice funds for full scheme members (5% for 2026/2027). Contributions to defined contribution plans are recognised as an expense as they become payable.

(p) Rounding Off Amounts

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

(q) Comparative Figures

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

(r) Budget Comparative Figures

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2027**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Leases

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

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

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

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

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

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

The EMRC does not currently have any leases.

(t) Other Financial Assets

(i) Other Financial Assets at Amortised Cost

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

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

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

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

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2027**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(u) Current and Non-Current Classification

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

(v) Landfill Cells

There are three general components of cell construction:

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

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

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2027**

2. PROGRAMS

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

Governance

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

General Purpose Funding

Records interest revenue as well as other general purpose revenue.

Community Amenities

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

Other Property and Services

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

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

FOR THE YEAR ENDING 30 JUNE 2027

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	FORECAST	BUDGET
	2025/2026	2025/2026	2026/2027
	\$	\$	\$
Cash - Unrestricted	5,332,858	7,410,206	19,423,065
Cash - Restricted	28,261,143	36,792,496	39,030,084
Total Cash	33,594,001	44,202,702	58,453,149

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

	BUDGET	FORECAST	BUDGET
	2025/2026	2025/2026	2026/2027
	\$	\$	\$
Net Change in assets from operations	2,960,857	9,136,105	12,700,387
Non-cash items:			
Depreciation	6,674,450	10,518,491	11,284,069
Provisions	2,370,947	2,801,566	2,939,156
Finance Costs	0	0	0
(Profit)/Loss on sale of assets	(61,217)	(57,188)	(40,307)
Changes in assets and liabilities:			
(Increase)/decrease in trade and other receivables	(1,100,571)	0	0
Increase/(decrease) in trade and other payables	1,100,571	0	0
Increase/(decrease) in employee related provisions	220,143	220,143	211,916
Increase/(decrease) in other liabilities	(152,459)	1,474,789	(1,180,974)
Net cash from operating activities	12,012,721	24,093,906	25,914,247

(iii) Depreciation of Assets

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

	BUDGET	FORECAST	BUDGET
	2025/2026	2025/2026	2026/2027
	\$	\$	\$
Administration	209,713	306,093	251,657
Community Amenities	3,208,845	6,445,171	6,477,549
Other Property and Services	3,255,892	3,767,227	4,554,863
Total Depreciation all Programs	6,674,450	10,518,491	11,284,069

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027**

4. DETERMINATION OF SURPLUS OR DEFICIT

	NOTE	BUDGET 2025/2026	FORECAST 2025/2026	BUDGET 2026/2027
		\$	\$	\$
(a) Non-cash amounts excluded from operating activities				
<p>The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Statement of Financial Activity in accordance with r.32 of the <i>Local Government (Financial Management) Regulations 1996</i>.</p>				
Adjustments to operating activities				
Less: Profit on asset disposals		(61,217)	(57,188)	(40,307)
Add: Depreciation		6,674,450	10,518,491	11,284,069
Non-cash movements in non-current assets and liabilities:				
Provisions		2,018,489	2,018,489	(123,058,288)
Non-cash amounts excluded from operating activities		8,631,722	12,479,792	(111,814,526)
(b) Surplus or deficit after imposition of general rates				
<p>The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with r.32 of the <i>Local Government (Financial Management) Regulations 1996</i> to agree to the surplus/(deficit) after imposition of general rates.</p>				
Adjustments to net current assets				
Less: Reserve accounts		(28,261,143)	(36,792,496)	(39,030,084)
Total adjustments to net current assets		(28,261,143)	(36,792,496)	(39,030,084)
Net current assets used in the Statement of Financial Activity				
Total current assets		37,789,047	48,398,212	62,648,659
Less: Total current liabilities		(10,191,473)	(10,191,473)	(135,219,859)
Less: Total adjustments to net current assets		(28,261,143)	(36,792,496)	(39,030,084)
Surplus or deficit after imposition of general rates		(663,569)	1,414,243	(111,601,284)

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2027**

5. FEES AND CHARGES SUMMARY BY PROGRAM

	BUDGET 2025/2026 \$	FORECAST 2025/2026 \$	BUDGET 2026/2027 \$
Administration	0	0	0
Community Amenities	55,608,977	64,943,917	69,633,835
Other Property and Services	0	0	0
Total Statutory Fees and Charges	55,608,977	64,943,917	69,633,835

	BUDGET 2025/2026 \$	FORECAST 2025/2026 \$	BUDGET 2026/2027 \$
User Charges	55,608,977	64,943,917	69,633,835
Special Charges	0	0	0
Secondary Waste Charge	0	0	0
Total Statutory Fees and Charges	55,608,977	64,943,917	69,633,835

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2027**

6. LOAN BORROWINGS

(a) Loan Repayments

No Loans existed as at 30 June 2026 and no loans are anticipated during the 2026/2027 financial year.

(b) Unspent Loan

No unspent loan funds existed as at 30 June 2026 and no unspent loan funds are anticipated during the 2026/2027 financial year.

(c) New Borrowings

The EMRC does not propose to undertake new borrowings during the 2026/2027 financial year.

(d) Overdraft

Council has not utilised an overdraft facility during the 2025/2026 financial year and it is not anticipated that any such facility will be utilised during the 2026/2027 financial year

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

FOR THE YEAR ENDING 30 JUNE 2027

7. COUNCILLOR FEES AND ALLOWANCES

From July 2026 each Councillor, other than the Chairman, will be entitled to an annual meeting fee of \$12,245.

From July 2026 the Chairman will be entitled to an annual meeting fee of \$18,361 as well as an annual Local Government fee of \$23,257.

From July 2026 the Deputy Chairman will be entitled to an annual Local Government fee of \$5,814.25.

A provision of \$3,061.25 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 2026 Salaries and Allowances (SAT) Tribunal determination.

	BUDGET 2025/2026	FORECAST 2025/2026	BUDGET 2026/2027
	\$	\$	\$
Councillor(s) meeting fees	47,320	35,490	36,735
Chairman's meeting fees	17,740	17,740	18,361
Chairman's Local Government fee	22,470	22,470	23,257
Deputy Chairman's Local Government fee	5,618	5,618	5,814
Deputy Councillors' meeting fees	7,052	3,302	6,863
Total Fees and Allowances	100,200	84,620	91,030

8. INVESTMENT INTEREST

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

	BUDGET 2025/2026	FORECAST 2025/2026	BUDGET 2026/2027
	\$	\$	\$
Interest on Restricted Assets			
Interest on funds held in Reserve	1,169,772	2,404,682	954,559
Interest on other restricted investments (LSL)	57,603	102,688	40,817
Sub-Total Interest on Restricted Assets	1,227,375	2,507,370	995,376
Interest on Other Funds			
Interest on Municipal funds	158,951	461,598	188,183
Total Interest on Investments	1,386,326	2,968,968	1,183,559

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

FOR THE YEAR ENDING 30 JUNE 2027

9. ASSET PROFIT OR LOSS ON DISPOSAL

	BUDGET 2025/2026 \$	FORECAST 2025/2026 \$	BUDGET 2026/2027 \$
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	0	0
(Profit) Loss on Disposal	0	0	0
 Furniture and Fittings			
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	160,000	158,000	170,000
Carried Amount of Assets Disposed	(98,783)	(100,812)	(129,693)
(Profit) Loss on Disposal	61,217	57,188	40,307
 Structures			
Carried Amount of Assets Disposed	0	0	0
(Profit) Loss on Disposal	0	0	0
 Net Profit/ (Loss) on Disposal	61,217	57,188	40,307

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 2025/2026 to 2028/2029 (Ref: Report Item 12.1), considered as part of this Council Agenda, together constitute EMRC's 'Plan For The Future' in accordance with *section 5.56* of the *Local Government Act 1995*.

The 2026/2027 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 2027**

EASTERN METROPOLITAN REGIONAL COUNCIL
2026/2027 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

Description	Unit	2025/2026	Value of GST	2025/2026	2026/2027	Value of GST	2026/2027
		Charges with no GST	\$	Charges inc GST	Charges with no GST	\$	Charges inc GST
RED HILL WASTE MANAGEMENT FACILITY							
<u>Waste Management Charges</u>							
Member Council disposal rate	1 tonne	206.36	20.64	227.00	214.55	21.45	236.00
<u>Councils - Other (Member and Non-Member Council)</u>							
Domestic Refuse Tip Pass (Gidgegannup @ 3bags/wk)	N/A	9.09	0.91	10.00	9.09	0.91	10.00
Council Refuse Tip Passes - Trailers (up to 500kg)	N/A	73.64	7.36	81.00	78.18	7.82	86.00
Council Garden Organics Tip Passes (up to 500 kg)	N/A	37.27	3.73	41.00	40.00	4.00	44.00
<u>General Waste</u>							
Cars / Station Wagons *	N/A	39.09	3.91	43.00	41.82	4.18	46.00
Trailers (6 x 4) / Vans / Utes *	N/A	67.27	6.73	74.00	70.91	7.09	78.00
Trailers (6 x 4) High Sides *	N/A	83.64	8.36	92.00	88.18	8.82	97.00
Tandem/ Horse Floats (< 1 tonne) *	N/A	123.64	12.36	136.00	130.00	13.00	143.00
Up to 240 Litre Mobile Garbage Bin *	N/A	12.73	1.27	14.00	12.73	1.27	14.00
Commercial (General)	1 tonne	206.36	20.64	227.00	214.55	21.45	236.00
Minimum Commercial Charges	0.50 tonne	103.64	10.36	114.00	107.27	10.73	118.00
<u>Commercial (Low Density)</u>							
Timber/Wood/Cotton Reels	1 tonne				340.00	34.00	374.00
Woodchip Class III	1 tonne				713.64	71.36	785.00
Light Weight Plastics/Paper/Cardboard	1 tonne				589.09	58.91	648.00
Polystyrene	1 tonne				4,241.82	424.18	4,666.00
Fridge Panels	1 tonne				3,204.55	320.45	3,525.00
Paper/Cardboard	1 tonne				713.64	71.36	785.00
<u>Garden Organics</u>							
Garden Organics - Member Councils (uncontaminated - Red Hill)	1 tonne	55.45	5.55	61.00	59.09	5.91	65.00
Garden Organics - Commercial and Non-Member Council (uncontaminated - Red Hill)	1 tonne	84.55	8.45	93.00	89.09	8.91	98.00
Garden Organics - Shredded to EMRC specification (to Red Hill)	1 tonne	12.73	1.27	14.00	27.27	2.73	30.00
(Minimum charge for Garden Organics 0.5 tonne)							
<u>FOGO Waste</u>							
FOGO waste - MGB - Red Hill (Member Council)	1 tonne	174.55	17.45	192.00	214.55	21.45	236.00
FOGO waste - MGB (6% - 9% contamination) - Hazelmere (Member Council)	1 tonne	220.91	22.09	243.00	246.36	24.64	271.00
FOGO waste - MGB - Red Hill (Non-Member Council)	1 tonne				468.18	46.82	515.00
FOGO waste - MGB (6% - 9% contamination) - Hazelmere (Non-Member Council)	1 tonne				538.18	53.82	592.00
<u>Note 1:</u> Attractive discounts available to major customers and Local Government depending on service requirements such as volume, contamination and length of contract.							
<u>Note 2:</u> 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.							
<u>Note 3:</u> Lightweight material will attract surcharge							
* Fees and Charges are for all weights Under 1 Tonne							

EASTERN METROPOLITAN REGIONAL COUNCIL
2026/2027 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

Description	Unit	2025/2026 Charges with no GST	Value of GST	2025/2026 Charges inc GST	2026/2027 Charges with no GST	Value of GST	2026/2027 Charges inc GST
		\$	\$	\$	\$	\$	\$
Waste Management Charges continued ..							
Special Wastes							
Asbestos (Wrapped)	1 tonne	206.36	20.64	227.00	300.00	30.00	330.00
Asbestos (Wrapped) - Member Council residents only	1 tonne	109.09	10.91	120.00	114.55	11.45	126.00
Asbestos (Wrapped) - Minimum Charge		36.36	3.64	40.00	38.18	3.82	42.00
Car Bodies - Commercial	each	60.00	6.00	66.00	63.64	6.36	70.00
Car Bodies - Member Council residents only	each	29.09	2.91	32.00	30.91	3.09	34.00
Biosecurity Waste	1 tonne	234.55	23.45	258.00	246.36	24.64	271.00
Burial Fee (for immediate burial requirements)	N/A	162.73	16.27	179.00	170.91	17.09	188.00
Handling Fee (for special handling requirements)	N/A	162.73	16.27	179.00	170.91	17.09	188.00
Tyre Disposal (off rim) *	each	10.00	1.00	11.00	10.91	1.09	12.00
Tyre Disposal (with rim) *	each	17.27	1.73	19.00	18.18	1.82	20.00
Tyre Recovery Charges (for tyres at the landfill face)	each	29.09	2.91	32.00	30.91	3.09	34.00
Mattress disposal fee (Member and Non-Member Council Residents)	each	32.73	3.27	36.00	34.55	3.45	38.00
Mattress disposal fee (Charitable Organisations)	each	33.64	3.36	37.00	35.45	3.55	39.00
Mattress disposal fee (Commercial)	each	40.00	4.00	44.00	42.73	4.27	47.00
E-Waste (Price applicable after quota has been reached under Infoactive agreement)	each	11.82	1.18	13.00	12.73	1.27	14.00
Wash Facility Fee	N/A	43.64	4.36	48.00	46.36	4.64	51.00
Waste to Energy Bottom Ash	1 tonne				214.55	21.45	236.00
* Only car and 4 wheel drive vehicle tyres accepted. Member Council residents only maximum 4 per person.							
Class III Contaminated Waste **	1 tonne	208.18	20.82	229.00	216.36	21.64	238.00
Class III Contaminated Soil **	1 tonne	208.18	20.82	229.00	216.36	21.64	238.00
Class IV Contaminated Waste **	1 tonne	290.00	29.00	319.00	400.00	40.00	440.00
Class IV Contaminated Soil **	1 tonne	245.45	24.55	270.00	300.00	30.00	330.00
Class IV Treated Timber	POA			POA			POA
** Minimum Contaminated Waste Charges							
Administration Charge - For Waste Acceptance Approvals	consignment	175.45	17.55	193.00	184.55	18.45	203.00
Administration Charge - Reprinting of Weighbridge Dockets	per docket	6.36	0.64	7.00	6.36	0.64	7.00
Administration Charge - For uploading invoices onto the portal	set up fee	136.36	13.64	150.00	143.64	14.36	158.00
Administration Charge - For uploading invoices onto the portal	per invoice	61.82	6.18	68.00	65.45	6.55	72.00
Note 1: Attractive discounts available to major customers and Local Government depending on service requirements such as volume, contamination and length of contract.							
* Only car and 4 wheel drive vehicle tyres accepted. Member Council residents only maximum 4 per person.							

EASTERN METROPOLITAN REGIONAL COUNCIL

2026/2027 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

Description	Unit	2025/2026 Charges with no GST	Value of GST	2025/2026 Charges inc GST	2026/2027 Charges with no GST	Value of GST	2026/2027 Charges inc GST
		\$	\$	\$	\$	\$	\$
Waste Management Charges continued ..							
Ferricrete Products (dependant on availability)*							
Ferricrete 25 mm < 5000 tonnes (Tonnage Price)	1 tonne	19.09	1.91	21.00	20.91	2.09	23.00
Ferricrete 25 mm 5000 - 10000 tonnes (Tonnage Price)	1 tonne	18.18	1.82	20.00	19.09	1.91	21.00
Ferricrete 25 mm > 10000 tonnes (Tonnage Price)	1 tonne	17.27	1.73	19.00	18.18	1.82	20.00
Ferricrete 12 mm < 5000 tonnes (Tonnage Price)	1 tonne	19.09	1.91	21.00	20.91	2.09	23.00
Ferricrete 12 mm 5000 - 10000 tonnes (Tonnage Price)	1 tonne	18.18	1.82	20.00	19.09	1.91	21.00
Ferricrete 12 mm > 10000 tonnes (Tonnage Price)	1 tonne	17.27	1.73	19.00	18.18	1.82	20.00
Filter Rock 28-60 mm < 5000 tonnes (Tonnage Price)	1 tonne	20.91	2.09	23.00	22.73	2.27	25.00
Filter Rock 28-60 mm 5000 - 10000 tonnes (Tonnage Price)	1 tonne	20.00	2.00	22.00	21.82	2.18	24.00
Filter Rock 28-60 mm > 10000 tonnes (Tonnage Price)	1 tonne	19.09	1.91	21.00	20.91	2.09	23.00
Filter Rock 60-150 mm < 5000 tonnes (Tonnage Price)	1 tonne	20.91	2.09	23.00	22.73	2.27	25.00
Filter Rock 60-150 mm 5000 - 10000 tonnes (Tonnage Price)	1 tonne	20.00	2.00	22.00	21.82	2.18	24.00
Filter Rock 60-150 mm > 10000 tonnes (Tonnage Price)	1 tonne	19.09	1.91	21.00	20.91	2.09	23.00
Manufactured Products (m³ and T)*							
Bulk volumes of manufactured products	Per tonne / per m ³			POA			POA
Mixed Mulch	1 m ³	20.00	2.00	22.00	21.82	2.18	24.00
Mixed Mulch	1 tonne	12.27	1.23	13.50	13.64	1.36	15.00
Mulch (Member Councils)	1 m ³	16.36	1.64	18.00	17.27	1.73	19.00
Shredded, Unprocessed Garden Organics (Red Hill)	1 m ³	14.55	1.45	16.00	15.45	1.55	17.00
Soil Improver (Blended)	1 m ³	21.82	2.18	24.00	23.64	2.36	26.00
Soil Improver (Blended)	1 tonne	20.00	2.00	22.00	21.82	2.18	24.00
Soil Improver (Unblended)	1 m ³				20.00	2.00	22.00
Soil Improver (Unblended)	1 tonne				18.18	1.82	20.00
* Discounts are available on large quantities of Manufactured Products, please contact the EMRC Sales Team							
Trailer Loaded Products (per scoop)							
Mixed Mulch	1 scoop	18.18	1.82	20.00	19.09	1.91	21.00
Soil Improver (Blended)	1 scoop	19.09	1.91	21.00	20.91	2.09	23.00
* Discounts are available on large quantities of Ferricrete Products, please contact the EMRC Sales Team							

EASTERN METROPOLITAN REGIONAL COUNCIL

2026/2027 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

Description	Unit	2025/2026 Charges with no GST \$	Value of GST \$	2025/2026 Charges inc GST \$	2026/2027 Charges with no GST \$	Value of GST \$	2026/2027 Charges inc GST \$
<u>HAZELMERE TRANSFER STATION</u>							
<u>Waste Transfer Station</u>							
General waste - Handling & EMRC Site Disposal (commercial)*	1 tonne	250.91	25.09	276.00	266.36	26.64	293.00
General waste - Handling & Third Party Site Disposal (commercial)*	POA			POA			POA
General waste - Handling & Transfer to East Rocking Waste to Energy	POA			POA			POA
General waste - Handling & Transfer to Kwinana Energy Recovery	POA			POA			POA
<u>Special Wastes</u>							
Mattress disposal fee (Member and Non-Member Council Residents)	each	32.73	3.27	36.00	34.55	3.45	38.00
Mattress disposal fee (Charitable Organisations)	each	33.64	3.36	37.00	35.45	3.55	39.00
Mattress disposal fee (Commercial)	each	40.00	4.00	44.00	42.73	4.27	47.00
* Discounts are available on large quantities of waste, please contact the EMRC sales team							
Bulk Fresh Water for construction/maintenance purposes	kL (1,000 litres)	2.73	0.27	3.00	3.64	0.36	4.00
<u>CONSULTING FEES</u>							
<u>Member Councils</u>							
Senior Executive	1 hour	144.55	14.45	159.00	151.82	15.18	167.00
Manager	1 hour	128.18	12.82	141.00	135.45	13.55	149.00
Co-ordinator	1 hour	110.00	11.00	121.00	116.36	11.64	128.00
Officer	1 hour	78.18	7.82	86.00	82.73	8.27	91.00
<u>Other Organisations</u>							
Senior Executive	1 hour	431.82	43.18	475.00	453.64	45.36	499.00
Manager	1 hour	319.09	31.91	351.00	335.45	33.55	369.00
Co-ordinator	1 hour	250.91	25.09	276.00	263.64	26.36	290.00
Officer	1 hour	205.45	20.55	226.00	216.36	21.64	238.00

EASTERN METROPOLITAN REGIONAL COUNCIL
2026/2027 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES
EFFECTIVE FROM 1 JULY 2026

Description	Unit	2025/2026 Charges with no GST \$	Value of GST \$	2025/2026 Charges inc GST \$	2026/2027 Charges with no GST \$	Value of GST \$	2026/2027 Charges inc GST \$
<u>MISCELLANEOUS CHARGES</u>							
<u>Hazelmere Site Access Fees & Surcharges</u>							
After Hours Access Surcharge - Extended Opening hours (charged min per 30 mins)	1 hour	661.82	66.18	728.00	695.45	69.55	765.00
Opening on request (outside of scheduled hours)	POA			POA			POA
<u>Red Hill Site Access Fees & Surcharges</u>							
After Hours Access Surcharge - Extended Opening hours (charged min per 30 mins)	1 hour	867.27	86.73	954.00	910.91	91.09	1,002.00
Opening on request (outside of scheduled hours)	POA			POA			POA
<u>Group Tour of Red Hill Waste Management Facility (tour group to provide their own bus)</u>							
Commercial	N/A				500.00	50.00	550.00
Not for Profit	N/A				250.00	25.00	275.00
<u>Photocopier Charges</u>							
Black & White A4 print	per page	0.55	0.05	0.60	0.55	0.05	0.60
Black & White A3 print	per page	0.68	0.07	0.75	0.68	0.07	0.75
Colour A4 print	per page	0.64	0.06	0.70	0.64	0.06	0.70
Colour A3 print	per page	0.77	0.08	0.85	0.77	0.08	0.85
<u>Other Charges</u>							
Late Payment Fees		% of the transaction amount		5.0% pa calculated daily			5.0% pa calculated daily



FINANCIAL PERFORMANCE BY ACCOUNT

**For the Year Ending
30 June 2027**

Financial Performance by Account 2026/2027

CEO's Team		Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
CEO and Support				
Operating Expenditure				
72851/06	IT Support - Councillors	44,148	48,901	39,267
73904/01	Attend Corporate and Award Functions and Events - Governance	1,400	0	1,000
73906/00	Provide Compliance Services and Internal Audit	98,221	98,221	110,100
73917/09	Provide Staff Annual Leave - CEO's Department	5,000	5,000	5,025
73918/08	Recruit Senior Staff	25,600	1,000	25,600
73918/11	Recruit Staff - CEO's Department	10,000	4,000	10,000
73919/10	Train and Develop Staff - CEO's Department	20,810	1,000	21,434
73922/09	Provide Staff Long Service Leave - CEO's Department	20,731	20,731	20,835
73966/00	Undertake Regional Advocacy - CEO/Councillors	4,000	4,000	2,000
73981/01	Manage CEO's Department	617,739	857,896	741,312
73981/02	Project Due Diligence	10,000	10,000	10,000
73989/00	Undertake Strategic Planning Research and Special Projects	50,000	141,925	50,000
73989/03	Transition Project	0	200,000	200,000
73992/01	Hold Stakeholder Events/Functions	16,000	16,000	16,080
73993/00	Governance - Council Members	222,660	198,566	281,089
73994/00	Conduct Committee Meetings	2,000	2,000	2,020
73995/00	Conduct Council Meetings	18,500	18,500	18,670
73995/01	Catering Kitchen - Provisions	8,153	8,153	8,298
73996/00	Conduct Other Functions	12,848	12,848	13,016
73996/02	EMRC Staff Kitchen - Provisions	10,750	10,750	11,338
73999/00	Prepare Strategic Plan and Plan for the Future	0	0	26,650
		1,198,560	1,659,491	1,613,734
Net Income/(Expenditure)		(1,198,560)	(1,659,491)	(1,613,734)

Communications Team				
Operating Expenditure				
72851/09	IT Support - Communications	0	0	7,430
73953/01	Support and Maintenance of EMRC Web Sites	17,000	18,067	18,000
73961/00	Manage Marketing and Communications Services	253,676	252,577	89,364
73961/01	Conduct Biennial Stakeholder Perception Survey	15,000	0	12,000
73963/00	Prepare Annual Report	3,750	3,500	5,250
73965/00	Conduct Promotions/Public Relations Events - Marketing	2,061	2,000	2,000
		291,487	276,144	134,044
Net Income/(Expenditure)		(291,487)	(276,144)	(134,044)

GDA Project				
Other Expenditure				
72864/20	Green Deal Alliance Project	0	22,811	0
72864/21	Green Deal Alliance Project - Recoup of Expenditure / Income	0	(22,811)	0
72864/22	Albemarle Limited (SWA Product Stewardship Scheme)	0	20,900	0
72864/23	Albemarle Limited (SWA Product Stewardship Scheme) - Recoup of	0	20,900	0
72864/24	Mineral Resources (SWA Product Stewardship Scheme)	0	52,584	0
72864/25	Mineral Resources (SWA Product Stewardship Scheme) - Recoup of	0	(52,584)	0
72864/26	Covalent Lithium (SWA Product Stewardship Scheme)	0	142,530	0
72864/27	Covalent Lithium (SWA Product Stewardship Scheme) - Recoup of	0	(142,530)	0
		0	41,800	0
Net Income/(Expenditure)		0	(41,800)	0

Human Resources				
Operating Expenditure				

Financial Performance by Account 2026/2027

CEO's Team		Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
Human Resources				
Operating Expenditure				
72752/00	Reconciliation Action Plan (RAP)	5,200	5,200	2,700
72851/08	IT Support - Human Resources	28,500	27,000	24,600
72859/02	Monitor WHS Impacts - Red Hill & Hazelmere Occupational	26,579	11,816	8,500
73911/00	Provide Staff Health Welfare - EAP	6,915	6,915	4,000
73911/01	Implement Health Promotion Activities	16,454	16,454	9,400
73911/02	Provide Staff Health Welfare - 1st Aid	24,724	12,571	9,400
73912/00	Provide Human Resource Management Service	913,386	779,901	629,280
73912/01	Conduct Employee Service Recognition Presentations	3,263	3,263	1,900
73919/00	Train and Develop Staff - Corporate General	20,208	20,208	19,000
73988/02	Facilitate Continuous Improvement Programme	2,934	0	0
73988/03	Implement the Rewards and Recognition Programme	5,519	5,519	4,000
73999/03	Implement Disability Access & Inclusion Plan	1,104	0	500
73999/04	Implement Workforce Plan Initiatives	2,261	2,261	1,500
		1,057,047	891,108	714,780
Net Income/(Expenditure)		(1,057,047)	(891,108)	(714,780)
Net Operating and Capital Expenditure for CEO's Team		2,547,094	2,868,543	2,462,558

Financial Performance by Account 2026/2027

Business Support		Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
Business Support - General				
Operating Income				
59981/00	Income Governance and Corporate Services Business Unit	0	5	0
		0	5	0
Operating Expenditure				
66590/00	Operate and Maintain Miscellaneous Equipment - Corporate Services	1,000	200	1,000
73914/01	Implement Governance and Corporate Services Study Assistance	3,000	0	3,000
73917/01	Provide Staff Annual Leave - Business Support	12,017	12,017	12,077
73918/01	Recruit Staff - Business Support	10,000	6,500	11,000
73919/01	Train and Develop Staff - Business Support	29,100	19,100	30,496
73922/01	Provide Staff Long Service Leave - Business Support	23,449	23,449	23,566
73981/00	Manage Governance and Corporate Services Business Unit	538,485	172,601	587,396
		617,051	233,867	668,535
Capital Expenditure				
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	4,800	0	5,000
		4,800	0	5,000
Net Income/(Expenditure)		(621,851)	(233,862)	(673,535)

Financial Performance by Account 2026/2027

Business Support		Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
Finance Team				
Operating Income				
59943/00	Income Financial Services	12,000	3,787	12,000
59945/00	Income Municipal Cash Investments	148,951	441,659	180,183
59945/02	Income Municipal Cash at Bank	10,000	19,939	8,000
		170,951	465,385	200,183
Operating Expenditure				
71981/00	Internal Revenue Governance and Corporate Services Business Unit	(5,574,889)	(5,574,889)	(5,686,259)
73913/00	Provide Payroll Service	250	0	250
73943/00	Provide Financial Services	894,917	908,073	960,348
73943/01	Provide Financial Services - Non GST Fees and Charges	1,389	1,389	1,431
73981/99	Councillors - Corporate Services Allocation	553,572	553,572	564,643
73982/99	Waste Management Services Business Unit - Corporate Services	3,067,908	3,067,908	3,129,266
73983/99	Sustainability Team - Corporate Services Allocation	746,023	746,023	760,943
73984/99	Environmental Services Business Unit - Corporate Services	746,023	746,023	760,943
		435,193	448,099	491,565
Other Income				
59945/01	Income Restricted Cash Investments	1,227,375	2,507,370	995,376
		1,227,375	2,507,370	995,376
Other Expenditure				
73986/99	Resource Recovery Business Unit - Corporate Services Allocation	453,763	453,763	462,838
		453,763	453,763	462,838
Net Income/(Expenditure)		509,370	2,070,893	241,156
Information Team				
Operating Expenditure				
65420/06	Operate and Maintain Power Supply Equipment - Ascot Place	17,839	18,147	17,260
66550/00	Operate and Maintain Information Technology & Communication	133,056	155,330	145,270
66560/00	Operate and Maintain Network Communications Equipment	2,001	6,529	6,594
66570/00	Operate and Maintain Information Technology Servers	2,001	6,529	6,594
71951/00	Internal Revenue Information Technology Services	(124,678)	(118,973)	(115,414)
73951/00	Manage Information Technology Services	611,611	601,262	690,059
73951/01	Provide Records Management Services	11,530	7,030	11,500
73952/00	Manage Application and Operating System Software	332,745	306,733	315,593
73953/00	Manage Telecommunications	87,640	87,680	88,880
		1,073,745	1,070,267	1,166,336
Capital Expenditure				
24550/00	Purchase Information Technology & Communication Equipment	176,000	170,000	175,500
		176,000	170,000	175,500
Net Income/(Expenditure)		(1,249,745)	(1,240,267)	(1,341,836)

Financial Performance by Account 2026/2027

Business Support		Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
Procurement and Governance				
Operating Expenditure				
61440/00	Internal Revenue Vehicles - Ascot Place	(250,445)	(259,906)	(97,527)
63240/01	Operate and Maintain Administration Building - Ascot Place	370,904	432,401	394,288
63240/02	Clean Administration Building - Ascot Place	77,040	63,888	79,750
64394/07	Operate and Maintain EV Charging Station - Ascot Place	893	980	1,072
65420/07	Operate and Maintain Office Furniture and Miscellaneous Plant and	3,527	3,358	3,692
65440/00	Operate and Maintain Vehicles - Ascot Place	64,303	62,397	75,705
66510/01	Operate and Maintain Office Equipment - Corporate Services	1,887	5,264	5,375
66520/10	Operate and Maintain Fire Fighting Equipment - Ascot Place	1,000	1,000	1,000
67610/01	Operate and Maintain Office Furniture and Fittings - Corporate	6,607	4,897	11,074
73901/00	Provide Administrative Service	456,746	259,616	276,040
		732,462	573,895	750,469
Other Income				
82440/00	Income Disposal of Vehicles - Ascot Place	31,000	29,000	0
		31,000	29,000	0
Other Expenditure				
83440/00	Disposal of Vehicles - Ascot Place	18,609	16,010	700
		18,609	16,010	700
Capital Expenditure				
24399/28	Extend Ascot PV & EV Charging	1,320	0	0
24440/00	Purchase Vehicles - Ascot Place	0	0	60,000
25240/01	Capital Improvement Administration Building - Ascot Place	0	20,000	10,000
25530/01	Upgrade Security Equipment - Ascot Place	2,450	2,450	2,000
		3,770	22,450	72,000
Net Income/(Expenditure)		(723,841)	(583,355)	(823,169)
Net Operating and Capital Expenditure for Business Support		2,086,067	(13,409)	2,597,384

Financial Performance by Account 2026/2027

Sustainability Team		Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
Advocacy				
Operating Expenditure				
73917/11	Provide Staff Annual Leave - Advocacy	3,662	3,662	0
73922/11	Provide Staff Long Service Leave - Advocacy	1,914	1,914	0
73966/02	Implement Regional Advocacy	289,357	288,651	297,454
		294,933	294,227	297,454
Other Expenditure				
72883/01	Support Waste Management Community Reference Group	500	0	0
		500	0	0
Net Income/(Expenditure)		(295,433)	(294,227)	(297,454)
Transformation				
Operating Expenditure				
73966/04	Implement Transformation	47,977	18,641	0
		47,977	18,641	0
Net Income/(Expenditure)		(47,977)	(18,641)	0

Financial Performance by Account 2026/2027

Sustainability Team		Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
Urban Environmental Team				
Operating Income				
58739/07	Income Urban Environment Sustainability Programs	7,365	7,365	0
58829/01	Income Avon Descent	107,000	107,000	0
		114,365	114,365	0
Operating Expenditure				
71915/04	Internal Revenue Staff Leave Entitlements - Urban Environment	(12,063)	(3,401)	0
72739/08	Implement Urban Environment Sustainability Programs	40,115	7,548	0
72829/01	Support Avon Descent	148,037	155,442	0
73917/04	Provide Staff Annual Leave - Urban Environment	16,759	40,998	0
73919/04	Train and Develop Staff - Urban Environment Team	3,566	0	0
73921/04	Provide Staff Sick Leave - Urban Environment	7,131	667	0
73922/04	Provide Staff Long Service Leave - Urban Environment	0	17,252	0
73923/04	Provide Staff RDO and TIL Leave - Urban Environment	0	913	0
73924/04	Provide Staff Public Holiday Leave - Urban Environment	7,131	419	0
73983/06	IT Support - Urban Environmental	0	10,290	0
		210,676	230,128	0
Net Income/(Expenditure)		(96,311)	(115,763)	0
Waste Environmental				
Operating Income				
58712/03	Income Waste Mngmt Environ. Cons. - Other Clients	50,000	50,000	50,000
		50,000	50,000	50,000
Operating Expenditure				
64310/06	Operate and Maintain Class III Cells - Sample/Test Materials/Waste	5,750	3,250	3,750
64310/13	Rehabilitate Class III Cells Waste Environmental - Red Hill Landfill	45,000	15,000	35,000
64330/06	Operate and Maintain Class IV Cells - Sample / Test Materials /	20,000	0	5,000
64330/10	Rehabilitate Class IV Cells - Red Hill Landfill Facility	10,000	5,000	2,500
71915/11	Internal Revenue Staff Leave Entitlements - Waste Environmental	(61,707)	(60,805)	(67,648)
72712/03	Provide Waste Management Consulting Services - Member	27,000	18,432	16,000
72853/00	Monitor Environmental Impacts - Red Hill Water Monitoring	292,695	237,000	277,500
72856/00	Develop Environmental Management System - Red Hill Landfill	10,000	7,500	8,000
72859/00	Monitor Environmental Impacts - Red Hill Landfill Other	271,230	282,957	257,980
72859/06	Monitor Environmental Impacts - Red Hill Odour Monitoring	10,000	5,000	37,000
72859/08	Monitor Environmental Impacts - Hazelmere Water Monitoring	3,500	3,000	3,000
72859/09	Monitor Environmental Impacts - Hazelmere Ambient Dust Monitoring	10,176	5,176	5,176
72859/11	Monitor Environmental Impacts - Environmental Offsets	35,000	30,000	20,000
72859/12	Monitor Environmental Impacts - Hazelmere Fines Sampling	4,500	4,015	4,000
72859/16	Monitor Environmental Impacts - Hazelmere Other	0	3,705	8,750
73917/14	Provide Staff Annual Leave - Waste Environmental	30,800	44,710	41,471
73919/14	Train and Develop Staff - Waste Environmental Staff	12,297	9,603	14,566
73921/14	Provide Staff Sick Leave - Waste Environmental	12,594	11,855	17,132
73922/14	Provide Staff Long Service Leave - Waste Environmental	6,570	6,570	6,603
73923/14	Provide Staff RDO and TIL Leave - Waste Environmental	0	1,628	0
73924/14	Provide Staff Public Holiday Leave - Waste Environmental	12,594	13,798	17,132
73982/02	Environmental Waste Compliance Operations	565,209	534,641	579,323
		1,323,208	1,182,035	1,292,235
Net Income/(Expenditure)		(1,273,208)	(1,132,035)	(1,242,235)
Net Operating and Capital Expenditure for Sustainability Team		1,712,929	1,560,666	1,539,689

Financial Performance by Account 2026/2027

Operations Team		Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
Hazelmere Operations				
Operating Income				
53221/00	Income Hazelmere - Operations General	70,100	70,100	0
58857/09	Income Power Pole Processing (Steel Recycling) Hazelmere -	159,650	159,650	0
58888/01	Income Woodwaste Project Hazelmere - Operations	1,857,406	1,557,806	0
58888/02	Income Mattress Processing Hazelmere - Operations	527,637	527,663	0
58888/05	Income Woodwaste Project (broiler growers guarantee fee)	30,000	30,000	0
58888/10	Income Power Pole Processing (Transport of CLIV to Red Hill)	100,000	100,000	0
58888/11	Income Power Pole Processing (Admin Surcharge for Poles to Red	2,000	2,000	0
58888/12	Income CWTF's for Poles to Red Hill (not subject to GST) -	10,000	10,000	0
		2,756,793	2,457,219	0
Operating Expenditure				
62120/00	Hazelmere Site - Maintenance	341,047	243,876	231,699
63221/00	Building (Admin Building and Admin Hub and Workshop) Hazelmere -	223,033	213,897	125,012
63259/02	Building (hut minor other) Hazelmere - Maintenance	86,078	66,365	95,844
64392/01	Maintain Hazelmere Weighbridge Structure	37,809	37,185	15,803
64393/01	Water Storage Dams/Tanks Hazelmere - Maintenance	4,059	4,176	4,271
64394/01	Fencing Hazelmere - Maintenance	7,651	10,484	11,681
64394/06	Noise Control Fencing Hazelmere - Maintenance	23,101	12,551	27,721
64395/02	Hardstand & Road Hazelmere - Maintenance	84,356	213,709	72,627
64396/03	Monitoring Bores Hazelmere - Maintenance	669	806	814
65410/02	Major Plant Hazelmere - Maintenance	5,771	7,769	6,696
65420/08	Minor Plant Hazelmere - Maintenance	293,400	203,636	308,578
66520/09	Fire Fighting Equipment Hazelmere - Maintenance	94,586	174,552	71,901
66530/09	Security System Hazelmere - Maintenance	138,632	105,576	141,358
66590/09	Other Equipment Hazelmere - Maintenance	25,000	13,483	13,618
67610/09	Office Furniture & Fittings Hazelmere - Maintenance	20,213	15,399	15,553
71915/09	Internal Revenue Staff Leave Entitlements Hazelmere - Operations	(806,518)	(327,870)	(104,447)
72851/05	IT Support - Hazelmere Operations	48,869	36,737	37,055
72888/01	Woodwaste Project Hazelmere - Operations	1,888,516	2,095,868	0
72888/02	Mattress Processing Hazelmere - Operations	689	351,830	0
72888/05	Woodwaste Project (broiler growers guarantee fee) Hazelmere -	30,000	30,000	0
72888/08	Manage Hazelmere Weighbridge Operations (Software)	33,420	33,420	34,190
72888/10	Power Pole Processing Hazelmere - Operations	298,831	245,079	0
73917/12	Provide Staff Annual Leave Hazelmere - Operations General	96,885	131,035	82,599
73918/10	Recruit Staff Hazelmere - Operation General	8,100	8,400	10,131
73919/09	Train and Develop Staff Hazelmere - Operations General	41,699	36,312	31,973
73921/12	Provide Staff Sick Leave Hazelmere - Operations General	39,421	35,533	33,324
73922/12	Provide Staff Long Service Leave Hazelmere - Operations General	3,106	3,106	3,137
73923/12	Provide Staff RDO and TIL Leave Hazelmere - Operations General	0	756	0
73924/12	Provide Staff Public Holiday Leave Hazelmere - Operations General	39,421	30,956	33,324
73936/01	Mechanical Workshop Hazelmere - Operation	581,139	194,610	179,956
		3,688,983	4,229,236	1,484,418
Other Income				
58986/04	Income Waste Transfer Station Hazelmere - General Waste -	3,278,157	1,215,987	2,227,273
58986/05	Income C & I Processing Hazelmere - Operations	73,455	73,455	0
		3,351,612	1,289,442	2,227,273
Other Expenditure				
63259/04	Waste Transfer Station Hazelmere - Maintenance	631,801	458,557	395,788
63259/05	C & I Building Hazelmere - Maintenance	84,188	100,077	57,134
64398/01	Operate and Maintain Infrastructure - Hazelmere	20,787	39,606	40,002
65410/05	C & I Plant and Equipment Hazelmere - Maintenance	96,914	202,819	95,995
66550/05	Information Technology & Communication Equipment Hazelmere -	9,780	9,044	9,134
66590/07	Miscellaneous Equipment Hazelmere - Maintenance	48,201	45,575	35,831
71915/07	Internal Revenue Staff Leave Entitlements - Resource Recovery	(256,349)	(85,462)	(150,820)
72986/00	Manage Hazelmere - Administration	1,277,719	931,299	679,813

Financial Performance by Account 2026/2027

Operations Team		Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
Hazelmere Operations				
Other Expenditure				
72986/03	C & I Processing Hazelmere - Operations	258,658	199,497	0
72986/06	Waste Transfer Station Hazelmere - General Waste - Operations	2,058,379	1,405,978	2,008,546
72986/08	C & I Processing Member Councils Bulk Verge Trial Hazelmere -	0	(68)	0
73917/07	Provide Staff Annual Leave - Hazelmere - Administration	11,348	11,348	11,461
73919/07	Train and Develop Staff Hazelmere - Administration	8,000	8,000	5,000
73922/07	Provide Staff Long Service Leave - Hazelmere - Administration	8,145	8,145	8,226
		4,257,571	3,334,415	3,196,110
Capital Expenditure				
24410/01	Purchase / Replace Plant - Hazelmere	550,000	550,000	500,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	132,000	160,000	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 -	28,000	18,000	46,000
24590/02	Purchase / Replace Miscellaneous Equipment - Hazelmere	20,000	20,000	20,200
24610/10	Purchase Office Furniture and Fittings - Hazelmere Office	5,000	5,000	5,050
24610/11	Purchase Furniture and Fittings - Hazelmere Workshop	5,000	5,000	5,050
		750,000	768,000	620,300
Net Income/(Expenditure)		(2,588,149)	(4,584,990)	(3,073,555)
Hazelmere Projects				
Operating Expenditure				
73939/16	Project & Engineering Hazelmere Other - Maintenance	150,000	75,000	0
73939/17	Hazelmere Site Clean up	0	0	200,000
		150,000	75,000	200,000
Capital Expenditure				
24259/10	Construct Waste Transfer Station - HRRP	400,000	400,000	0
24399/03	Project & Engineering Hazelmere - Construct Other	125,000	100,000	100,000
24530/11	Waste Transfer Station - CCTV and Network - HRRP	10,000	10,000	0
		535,000	510,000	100,000
Net Income/(Expenditure)		(685,000)	(585,000)	(300,000)
Hazelmere Regional Waste Collection Project - EMRC				
Other Income				
58889/02	Regional Waste Collection Systems - EMRC Services Fee	138,568	138,568	0
		138,568	138,568	0
Net Income/(Expenditure)		138,568	138,568	0
Hazelmere Regional Waste Collection Project - Shire of Mundaring				
Other Income				
58889/00	Regional Waste Collection Systems	2,079,208	2,347,416	0
58889/01	Regional Waste Collection Systems - Bin Management	10,000	10,000	0
		2,089,208	2,357,416	0
Other Expenditure				
72889/10	Regional Waste Collection Systems	1,963,588	1,754,924	0
72889/24	Regional Waste Collection Systems - Bin Costs	24,000	2,000	0

Financial Performance by Account 2026/2027

Operations Team		Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
Hazelmere Regional Waste Collection Project - Shire of Mundaring				
		1,987,588	1,756,924	0
Net Income/(Expenditure)		101,620	600,492	0
Hazelmere WWtE				
Other Expenditure				
65410/03	Operate and Maintain Hazelmere Wood Waste to Energy - Plant and	8,851	9,475	0
72859/10	Monitor Environmental Impacts - Hazelmere Wood Waste to Energy	6,000	7,991	0
72986/01	Manage Hazelmere Wood Waste to Energy Project	396,759	555,491	0
72986/09	Manage Hazelmere Wood Waste to Energy Project - Legal Expenses	10,000	2,350	0
		421,610	575,307	0
Capital Expenditure				
24259/18	Construct Wood Waste to Energy Building (Commissioning) - HRRP	0	0	0
		0	0	0
Net Income/(Expenditure)		(421,610)	(575,307)	0
Operations Other				
Operating Expenditure				
72860/00	Manage - Sales and Marketing	461,766	290,025	61,830
73917/10	Provide Staff Annual Leave COO Team - Operations General	7,000	7,000	7,070
73918/14	Recruit Staff - Sales and Marketing	500	500	505
73919/11	Train and Develop Staff COO Team - Operations General	9,000	8,500	8,585
73919/15	Train and Develop Staff - Sales and Marketing	3,000	3,000	3,030
73922/10	Provide Staff Long Service Leave COO Team - Operations General	(2,362)	(2,362)	(1,971)
73982/01	Manage COO Team - Operations General	737,897	763,456	381,910
		1,216,801	1,070,119	460,959
Other Expenditure				
72864/10	Market FOGO Products - Sales and Marketing	17,000	5,000	5,050
72888/00	Market Resource Recovery Products - Sales and Marketing	4,300	300	303
73982/03	Undertake Research and Development Bulk Verge Waste COO	5,000	5,000	5,050
		26,300	10,300	10,403
Net Income/(Expenditure)		(1,243,101)	(1,080,419)	(471,362)

Financial Performance by Account 2026/2027

Operations Team		Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
Projects – General				
Operating Expenditure				
66590/02	Operate and Maintain Miscellaneous Equipment - Engineering	794	740	953
67610/02	Operate and Maintain Office Furniture and Fittings - Engineering	0	0	500
71915/02	Internal Revenue Staff Leave Entitlements - Engineering	(74,682)	(93,285)	(44,843)
72851/07	IT Support - Projects General	12,731	12,411	12,555
73914/02	Implement Engineering Study Assistance Programme	1,000	1,000	1,000
73917/02	Provide Staff Annual Leave - Engineering	125,481	211,464	34,331
73918/02	Recruit Staff - Engineering	3,000	3,000	5,000
73919/02	Train and Develop Staff - Engineering	34,095	24,250	15,210
73921/02	Provide Staff Sick Leave - Engineering	48,790	33,315	9,979
73922/02	Provide Staff Long Service Leave - Engineering	25,998	25,998	26,128
73923/02	Provide Staff RDO and TIL Leave - Engineering	0	1,999	0
73924/02	Provide Staff Public Holiday Leave - Engineering	48,790	25,516	9,979
73932/00	Undertake Engineering / Waste Management Research and	13,250	13,250	13,250
73982/00	Engineering & Projects - Operations	768,285	731,115	430,924
		1,007,532	990,773	514,966
Net Income/(Expenditure)		(1,007,532)	(990,773)	(514,966)

Financial Performance by Account 2026/2027

Operations Team		Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
Red Hill Operations				
Operating Income				
53310/00	Income Class III Cells Red Hill - Operations	40,265,786	49,194,418	41,350,837
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	0	0	17,163,636
53310/06	Income Class III - PFAS Material Red Hill - Operations	0	2,401,876	0
53330/00	Income Class IV Cells Red Hill - Operations	1,814,800	1,896,526	1,518,636
54430/00	Income Vehicles - Red Hill	0	3,636	0
58851/00	Income Red Hill Landfill - Administration	500	9,018	500
58857/00	Income Waste Transfer Station Red Hill - Operations	1,682,580	1,682,582	1,705,489
58862/00	Ferricrete Processing Red Hill - Operations	536,482	536,482	617,165
58863/00	Income Landfill Gas Capture (Methane) & Processing Red Hill -	523,035	778,715	492,000
58864/00	Income Garden Organics Processing Red Hill - Operations	451,759	401,031	466,385
58888/04	Income Mattress Project Red Hill - Operations	1,636	1,636	1,727
		45,284,078	56,913,420	63,323,875
Operating Expenditure				
61430/00	Internal Revenue Vehicles Red Hill	(323,440)	(323,440)	(471,428)
62150/00	Land (Admin WB & TS Areas) Red Hill - Maintenance	69,790	73,967	56,989
62150/03	Land Offsets (Lot 501 and Lot 82) Red Hill - Maintenance	2,500	0	2,500
62150/06	Land (Lots 8 9 & 10) Red Hill - Maintenance	3,500	1,000	3,500
62151/00	Land (Farm 500m Buffer Zone) - Maintenance	15,528	13,528	15,934
63251/00	Buildings Administration Office Red Hill - Maintenance	118,474	119,072	126,239
63252/00	Buildings House Red Hill - Maintenance	8,475	13,757	9,150
63253/00	Operate and Maintain Environ. Education Centre Blds - Red Hill	11,054	23,809	19,354
63259/00	Buildings Other (Workshops WB Office Crib etc) Red Hill -	205,865	226,500	223,239
64310/01	Class III Cells Receive and Compact Waste Red Hill - Operations	1,827,208	1,584,937	1,939,901
64310/02	Class III Cells Suppress Dust Red Hill - Operations	128,304	108,880	124,915
64310/03	Class III Cells Manage Litter Red Hill - Operations	376,658	385,776	377,864
64310/04	Class III Cells Manage Traffic and Maintain Hardstand Red Hill -	158,781	97,708	246,173
64310/05	Class III Cells Supply and Maintain Intermediate/Daily Cover Red Hill	548,693	515,220	623,316
64310/07	Class III Cell Drainage System Red Hill - Operations	74,090	30,831	62,071
64310/08	Class III Cells Cell Usage (Airspace Consumption) Red Hill -	20,169,285	26,436,209	28,760,071
64310/09	Class III Cells Maintain Liner Red Hill - Operations	33,861	30,539	32,132
64310/10	Class III Cells Rehabilitation Red Hill - Operations	310,272	260,648	169,606
64310/16	Class III Cells - Cleanaway Commercial (via Baywaste) Red Hill -	0	0	9,339
64320/01	Class III Leachate Ponds Red Hill - Maintenance	231,974	246,107	246,776
64330/01	Class IV Cells Receive and Compact Waste Red Hill - Operations	223,821	207,767	240,052
64330/02	Class IV Cells Suppress Dust Red Hill - Operations	12,109	9,295	10,851
64330/03	Class IV Cells Maintain Liner / Sand Filter Red Hill - Operations	50,000	0	10,000
64330/04	Class IV Cells Manage Traffic and Maintain Hardstand Red Hill -	832	4,427	2,616
64330/05	Class IV Cells Supply and Maintain Intermediate / Daily Cover Red	32,828	23,040	33,386
64330/07	Class IV Cell Drainage System Red Hill - Operations	11,053	2,240	10,325
64330/08	Class IV Cells Cell Usage (Airspace Consumption) Red Hill -	682,563	770,622	583,550
64340/01	Class IV Leachate Ponds Red Hill - Maintenance	52,349	53,326	50,505
64350/00	Siltation Ponds Red Hill - Maintenance	23,973	18,248	22,242
64370/00	Roads / Car Parks Red Hill - Maintenance	56,982	99,656	74,438
64380/00	Stormwater System Red Hill - Maintenance	31,897	62,639	32,730
64391/00	Buildings Transfer Station Red Hill - Maintenance	5,780	4,518	5,763
64392/00	Maintain Red Hill - Weighbridge Structure	29,284	38,114	29,396
64394/00	Fencing Red Hill - Maintenance	65,815	67,153	64,941
64395/00	Garden Organics Processing Area (Unsealed Pavement) Red Hill -	2,474	2,430	2,869
64396/00	Operate and Maintain Monitoring Bores - Red Hill Landfill Facility	40,382	30,240	11,458
64398/00	Structures Miscellaneous Red Hill - Maintenance	92,369	163,960	105,877
65410/01	Operate and Maintain Plant - Arrange for servicing repairs and	27,465	42,029	25,393
65410/07	Major Plant Leachate Infrastructure Red Hill - Maintenance	34,288	16,550	41,146
65420/01	Minor Plant Water Pumps/Wheel Wash Red Hill - Maintenance	114,582	115,766	118,468
65420/02	Minor Plant Other Red Hill - Maintenance	356,700	218,775	393,268
65420/03	Minor Plant Water Tanker Red Hill - Maintenance	139	145	167
65420/04	Minor Plant Trailers Red Hill - Maintenance	2,521	10,626	2,707

Financial Performance by Account 2026/2027

Operations Team		Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
Red Hill Operations				
Operating Expenditure				
65420/11	Minor Plant Leachate Infrastructure Red Hill - Maintenance	5,148	0	6,178
65420/99	Minor Plant Miscellaneous Attachments Red Hill - Maintenance	126,028	121,879	165,348
65430/00	Vehicles Red Hill - Maintenance	317,822	357,026	373,670
66510/08	Office Equipment Red Hill - Maintenance	7,000	2,500	7,500
66520/08	Fire Fighting Equipment Red Hill - Maintenance	7,600	7,000	7,500
66530/08	Security System Red Hill - Maintenance	143,206	175,432	146,647
66550/03	Information Technology & Communication Equipment Red Hill -	5,480	5,067	6,576
66590/08	Other Equipment Red Hill - Maintenance	110,778	129,360	117,434
67610/08	Office Furniture and Fittings Red Hill - Maintenance	3,000	0	3,000
71915/03	Internal Revenue Staff Leave Entitlements Red Hill - Administration	(66,775)	(162,298)	(152,084)
71916/00	Internal Revenue Staff On Costs Red Hill - Operations General	(541,840)	(637,616)	(757,098)
72851/00	Manage Red Hill - Administration	1,294,959	1,032,858	1,295,323
72851/02	Manage Safety Requirements Red Hill - Operation General	7,100	6,600	6,600
72851/04	IT Support Red Hill - Administration	53,609	49,309	60,679
72857/00	Transfer Station Red Hill - Operations	936,260	1,139,820	947,823
72858/00	Manage Red Hill - Weighbridge Operations	347,829	138,146	389,668
72858/01	Manage Red Hill - Weighbridge Operations (Software)	40,900	46,720	46,980
72861/00	Surplus Clay Stock Pile Red Hill - Operations	23,676	23,483	18,103
72862/00	Ferricrete Processing Red Hill - Operations	128,256	109,465	123,809
72862/02	Ferricrete Crush and Screen Caprock Red Hill - Operations	600,000	275,000	150,000
72863/00	Landfill Gas Capture (Methane) & Processing Red Hill - Operations	18,340	11,639	58,657
72863/01	Woodside Red Hill - Project	363	0	0
72864/01	Garden Organics Composting Baywaste MGB Red Hill - Operations	0	0	570
72864/02	Garden Organics Mulch Processing Red Hill - Operations	284,469	275,143	301,237
72866/00	Household Hazardous Waste Red Hill - Operations	10,630	7,107	10,356
73916/00	Manage Staff On Costs Red Hill - Operations General	282,508	217,832	242,622
73917/03	Provide Staff Annual Leave Red Hill - Administration	52,550	104,823	58,205
73917/08	Provide Staff Annual Leave Red Hill - Operations General	165,373	135,467	168,061
73918/03	Recruit Staff Red Hill - Operations General	12,000	12,000	12,000
73919/03	Train and Develop Staff Red Hill - Administration	19,144	11,406	21,542
73919/08	Train and Develop Staff Red Hill - Operations General	83,288	85,815	68,852
73921/03	Provide Staff Sick Leave Red Hill - Administration	20,288	21,900	22,684
73921/08	Provide Staff Sick Leave Red Hill - Operations General	65,660	44,403	66,783
73922/03	Provide Staff Long Service Leave Red Hill - Administration	19,795	55,233	19,894
73922/08	Provide Staff Long Service Leave Red Hill - Operations General	12,556	12,556	12,619
73923/03	Provide Staff RDO and TIL Leave Red Hill - Administration	0	3,638	0
73923/08	Provide Staff RDO and TIL Leave Red Hill - Operations General	(72)	2,956	(68)
73924/03	Provide Staff Public Holiday Leave Red Hill - Administration	20,288	7,610	22,684
73924/08	Provide Staff Public Holiday Leave Red Hill - Operations General	65,854	45,270	66,964
73936/00	Mechanical Workshop Red Hill - Operations	43,400	33,200	83,862
		30,647,548	35,714,363	38,650,969
Other Income				
58864/02	Income Interim FOGO Processing Red Hill - Operations	6,909,091	7,079,273	7,743,751
82410/00	Income Disposal of Plant Red Hill	100,000	100,000	100,000
82430/00	Income Disposal of Vehicles Red Hill	29,000	29,000	70,000
		7,038,091	7,208,273	7,913,751
Other Expenditure				
65410/08	Interim FOGO Processing Plant and Equipment Red Hill -	163,035	120,128	177,652
72864/06	Interim FOGO Processing Red Hill - Operations	3,278,631	2,917,386	3,192,045
72864/07	Interim FOGO Processing Waste Stream Audits Red Hill - Operations	0	0	2,000
83410/00	Disposal of Plant Red Hill	74,256	66,756	90,850
83430/00	Disposal of Vehicles Red Hill	16,868	18,828	47,455
		3,532,790	3,123,098	3,510,002
Capital Expenditure				

Financial Performance by Account 2026/2027

Operations Team		Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
Red Hill Operations				
Capital Expenditure				
24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	40,000	40,000	50,000
24350/01	Construct Leachate and Stormwater Infrastructure and Siltation	50,000	50,000	100,000
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red	50,000	50,000	50,000
24394/05	Construct Litter Fence - Redhill Landfill Facility	40,000	40,000	70,000
24395/04	Relocate Garden Organics Processing area - Red Hill Landfill Facility	1,370,000	1,370,000	0
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	25,000	35,000	50,000
24399/20	Gas Extraction System Wells - Red Hill Landfill Facility	25,000	75,000	150,000
24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	1,500,000	1,500,000	4,100,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill	161,000	161,000	330,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	47,000	47,000	120,000
24530/08	Purchase / Replace Security System - Red Hill Waste Management	0	0	150,000
24550/05	Purchase Information Technology & Communication Equipment - Red	27,000	27,000	15,000
24550/06	Purchase Information Technology & Communication Equipment - Red	6,000	0	18,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	50,000	50,000	246,000
25410/00	Refurbish Plant - Red Hill Landfill Facility	109,000	109,000	0
		3,500,000	3,554,000	5,449,000
Net Income/(Expenditure)		14,641,831	21,730,232	23,627,655

Financial Performance by Account 2026/2027

Operations Team		Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
Red Hill Projects				
Operating Expenditure				
73939/01	Undertake Geotechnical and Materials Investigations Red Hill	0	0	5,000
73939/02	Update Red Hill Development Plan	10,000	10,000	0
73939/15	Project & Engineering Red Hill Other - Maintenance	100,000	7,000	100,000
		110,000	17,000	105,000
Capital Expenditure				
24310/21	Construct Class III Cell Stage 17 - Red Hill Landfill Facility	0	45,000	0
24310/22	Construct Class III Cell Stage 18 - Red Hill Landfill Facility	2,588,374	1,200,000	0
24310/23	Construct Class III Cell Stage 19 - Red Hill Landfill Facility	575,000	1,000,000	5,000,000
24310/24	Construct Class III Cell Stage 20 - Red Hill Landfill Facility	75,000	75,000	0
24330/05	Design and Construct Class IV Cell Stage 3 - Red Hill Landfill Facility	50,000	50,000	0
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	50,000	50,000	0
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	330,000	400,000	320,000
24380/01	Construct Drainage Works to Lots 8 9 10 - Red Hill Landfill Facility	220,000	3,683	0
24395/05	Construct FOGO Processing Area - Red Hill Landfill Facility	50,000	50,000	0
24395/11	FOGO Picking Station - Red Hill Landfill Facility	50,000	131,500	0
24395/12	FOGO Pad Fence - Red Hill Landfill Facility	150,000	80,000	0
24395/13	FOGO Pad Cover & Associated Works - Red Hill Landfill Facility	1,811,456	2,221,920	0
24399/19	Develop Lots 8 9 & 10 For Future Waste Activities - Red Hill Landfill	100,000	100,000	0
24399/32	Design and Construct Air Pollution Control Residue Facility (APCR)	0	0	0
24410/10	Purchase FOGO Processing Plant - Red Hill Landfill Facility	50,000	50,000	80,000
		6,099,830	5,457,103	5,400,000
Net Income/(Expenditure)		(6,209,830)	(5,474,103)	(5,505,000)
Transfer Stations				
Operating Income				
58857/02	Income Mathieson Road Transfer Station - Operations	426,785	541,934	168,973
58857/03	Income Coppin Road Transfer Station - Operations	577,089	513,632	230,673
58857/07	Income Baywaste Transfer Station - Operations	1,073,228	1,047,148	1,402,285
58857/11	Income Mundaring CDS - Operations (at Coppin Road Transfer	750,013	492,811	382,304
		2,827,115	2,595,525	2,184,235
Operating Expenditure				
72857/02	Manage Mathieson Road Transfer Station - Operations	387,986	492,942	148,380
72857/03	Manage Coppin Road Transfer Station - Operations	524,626	502,432	196,014
72857/09	Manage Baywaste Transfer Station - Operations	964,662	951,079	1,260,484
72857/12	Manage Mundaring CDS - Operations (at Coppin Road Transfer	681,830	449,320	344,542
72857/13	Baywaste Transfer Station - IT Software Subscriptions	11,000	11,000	11,330
73917/15	Provide Staff Annual Leave - Baywaste Transfer Station	1,599	1,599	1,615
73917/16	Provide Staff Annual Leave - Mundaring CDS - Operations (at	1,547	1,547	1,555
73917/17	Provide Staff Annual Leave - Coppin Road Transfer Station	6,902	6,902	6,937
73917/18	Provide Staff Annual Leave - Mathieson Road Transfer Station	3,678	3,678	3,696
73922/15	Provide Staff Long Service Leave - Baywaste Transfer Station	1,359	1,359	1,373
73922/16	Provide Staff Long Service Leave - Mundaring CDS - Operations (at	1,445	1,445	1,452
73922/17	Provide Staff Long Service Leave - Coppin Road Transfer Station	6,718	6,718	6,752
73922/18	Provide Staff Long Service Leave - Mathieson Road Transfer Station	1,528	1,528	1,536
		2,594,880	2,431,549	1,985,666
Capital Expenditure				
24550/04	Purchase Information Technology & Communication Equipment -	12,000	12,000	12,000
		12,000	12,000	12,000
Net Income/(Expenditure)		220,235	151,976	186,569

Net Operating and Capital Expenditure for Operations Team

(2,947,031) (9,330,676) (13,949,341)

Financial Performance by Account 2026/2027

Miscellaneous		Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
Payroll Control Accounts				
Operating Expenditure				
93999/01	Clearing Account - Salaries Paid	0	6,304,148	0
93999/02	Clearing Account - Salaries Allocated	0	(6,304,148)	0
93999/99	Clearing Account - Payroll	0	468,439	0
		0	468,439	0
Net Income/(Expenditure)		0	(468,439)	0
Plant Control Accounts				
Operating Income				
58410/00	Income Plant	194,000	194,013	281,863
		194,000	194,013	281,863
Operating Expenditure				
61410/00	Internal Revenue Plant	(3,453,666)	(3,453,666)	(2,889,534)
65410/00	Arrange Servicing/Repairs/Parts Plant Red Hill - Administration	5,998,204	6,649,998	6,715,364
		2,544,538	3,196,332	3,825,830
Net Income/(Expenditure)		(2,350,538)	(3,002,319)	(3,543,967)
Post Closure Provisions				
Operating Expenditure				
64310/15	Operate and Maintain Class III Cells - Post Closure Provisions	2,304,003	2,731,295	2,886,856
64330/15	Operate and Maintain Class IV Cells - Post Closure Provisions	66,944	70,271	52,300
		2,370,947	2,801,566	2,939,156
Net Income/(Expenditure)		(2,370,947)	(2,801,566)	(2,939,156)
Net Operating and Capital Expenditure for Miscellaneous		4,721,485	6,272,324	6,483,123

Financial Performance by Account 2026/2027

Total Organisation	Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
Net Operating and Capital Expenditure	(8,120,544)	(1,357,448)	866,587



CAPITAL WORKS SUMMARY

**For the Year Ending
30 June 2027**

Capital Works Summary 2026/2027

Business Support	Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
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Business Support - General

Capital Expenditure

24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	4,800	0	5,000
Net Expenditure		4,800	0	5,000

Information Team

Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	176,000	170,000	175,500
Net Expenditure		176,000	170,000	175,500

Procurement and Governance

Capital Expenditure

24399/28	Extend Ascot PV & EV Charging	1,320	0	0
24440/00	Purchase Vehicles - Ascot Place	0	0	60,000
25240/01	Capital Improvement Administration Building - Ascot Place	0	20,000	10,000
25530/01	Upgrade Security Equipment - Ascot Place	2,450	2,450	2,000
Net Expenditure		3,770	22,450	72,000

Capital Works Summary 2026/2027

Operations Team	Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
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Hazelmere Operations

Capital Expenditure

24410/01	Purchase / Replace Plant - Hazelmere	550,000	550,000	500,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	132,000	160,000	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 -	28,000	18,000	46,000
24590/02	Purchase / Replace Miscellaneous Equipment - Hazelmere	20,000	20,000	20,200
24610/10	Purchase Office Furniture and Fittings - Hazelmere Office	5,000	5,000	5,050
24610/11	Purchase Furniture and Fittings - Hazelmere Workshop	5,000	5,000	5,050
Net Expenditure		750,000	768,000	620,300

Hazelmere Projects

Capital Expenditure

24259/10	Construct Waste Transfer Station - HRRP	400,000	400,000	0
24399/03	Project & Engineering Hazelmere - Construct Other	125,000	100,000	100,000
24530/11	Waste Transfer Station - CCTV and Network - HRRP	10,000	10,000	0
Net Expenditure		535,000	510,000	100,000

Hazelmere WWtE

Capital Expenditure

24259/18	Construct Wood Waste to Energy Building (Commissioning) - HRRP	0	0	0
Net Expenditure		0	0	0

Red Hill Operations

Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill Facility	40,000	40,000	50,000
24350/01	Construct Leachate and Stormwater Infrastructure and Siltation Ponds -	50,000	50,000	100,000
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red Hill	50,000	50,000	50,000
24394/05	Construct Litter Fence - Redhill Landfill Facility	40,000	40,000	70,000
24395/04	Relocate Garden Organics Processing area - Red Hill Landfill Facility	1,370,000	1,370,000	0
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill Facility	25,000	35,000	50,000
24399/20	Gas Extraction System Wells - Red Hill Landfill Facility	25,000	75,000	150,000
24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	1,500,000	1,500,000	4,100,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility	161,000	161,000	330,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	47,000	47,000	120,000
24530/08	Purchase / Replace Security System - Red Hill Waste Management	0	0	150,000
24550/05	Purchase Information Technology & Communication Equipment - Red Hill	27,000	27,000	15,000
24550/06	Purchase Information Technology & Communication Equipment - Red Hill	6,000	0	18,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	50,000	50,000	246,000
25410/00	Refurbish Plant - Red Hill Landfill Facility	109,000	109,000	0
Net Expenditure		3,500,000	3,554,000	5,449,000

Capital Works Summary 2026/2027

Operations Team	Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
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Red Hill Projects

Capital Expenditure

24310/21	Construct Class III Cell Stage 17 - Red Hill Landfill Facility	0	45,000	0
24310/22	Construct Class III Cell Stage 18 - Red Hill Landfill Facility	2,588,374	1,200,000	0
24310/23	Construct Class III Cell Stage 19 - Red Hill Landfill Facility	575,000	1,000,000	5,000,000
24310/24	Construct Class III Cell Stage 20 - Red Hill Landfill Facility	75,000	75,000	0
24330/05	Design and Construct Class IV Cell Stage 3 - Red Hill Landfill Facility	50,000	50,000	0
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	50,000	50,000	0
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	330,000	400,000	320,000
24380/01	Construct Drainage Works to Lots 8 9 10 - Red Hill Landfill Facility	220,000	3,683	0
24395/05	Construct FOGO Processing Area - Red Hill Landfill Facility	50,000	50,000	0
24395/11	FOGO Picking Station - Red Hill Landfill Facility	50,000	131,500	0
24395/12	FOGO Pad Fence - Red Hill Landfill Facility	150,000	80,000	0
24395/13	FOGO Pad Cover & Associated Works - Red Hill Landfill Facility	1,811,456	2,221,920	0
24399/19	Develop Lots 8 9 & 10 For Future Waste Activities - Red Hill Landfill	100,000	100,000	0
24399/32	Design and Construct Air Pollution Control Residue Facility (APCR)	0	0	0
24410/10	Purchase FOGO Processing Plant - Red Hill Landfill Facility	50,000	50,000	80,000
Net Expenditure		6,099,830	5,457,103	5,400,000

Transfer Stations

Capital Expenditure

24550/04	Purchase Information Technology & Communication Equipment -	12,000	12,000	12,000
Net Expenditure		12,000	12,000	12,000

Capital Works Summary 2026/2027

Total Organisation	Budget 2025/2026	Forecast 2025/2026	Budget 2026/2027
Total Capital Expenditure	11,081,401	10,493,553	11,833,800



12.3 RISK MANAGEMENT UPDATE

D2026/09816

PURPOSE OF REPORT

The purpose of this report is to provide the Audit, Risk and Improvement Committee and 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, Risk and Improvement Committee.

RECOMMENDATION(S)

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

SOURCE OF REPORT

Employee Disclosure under s.5.70 of the Local Government Act 1995

Author(s)	Manager Information Services	Nil
Responsible Officer	Chief Executive Officer	Nil

BACKGROUND

- 1 At the Ordinary Council meeting on 22 August 2024, it was resolved inter alia that (D2024/21002):
 2. *COUNCIL ADOPTS THE COUNCIL POLICY 7.1 - RISK MANAGEMENT AS REVIEWED AND AMENDED FORMING ATTACHMENT 5 TO THIS REPORT.*
- 2 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.
- 3 The EMRC continues to monitor and review processes 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.
- 4 The last risk performance objectives were reported to the Audit, Risk and Improvement Committee and Council in the March 2026 round of meetings (D2026/04193).

REPORT

- 5 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.
- 6 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.
- 7 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 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.
- 8 The table below summarises the current risk management update associated with all 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	Excessive leave liability are reported and reviewed by Executive Leadership Team monthly resulting in a significant reduction in excessive leave liability.
SR-2	Inadequate succession planning	Chief Executive Officer	Investing in our people is a priority. Through dedicated professional development and refinements in the organisational structure, we are creating more opportunities for internal advertisement and promotion.
SR-3	Ineffective Operational Reporting (timely and relevant)	Chief Operating Officer	Operational reports are consistently effective and contain clearly defined Key Performance Indicators (KPIs). To ensure continuous improvement, the effectiveness of these reports are subject to regular assessment. Outcomes and data from these evaluations are systematically entered into the MYOSH System, supporting timely and relevant operational oversight.
SR-4	Over-use of single-source suppliers	Chief Financial Officer	To mitigate the sites of over-reliance on single-source suppliers, we have utilised the WALGA Panel, RFQs and formal tenders. The organisation continuously identifies sole-source dependencies and works to diversify the supply chain, enhancing both resilience and cost efficiency.
SR-5	Legacy issues restricting innovation and performance	Chief Executive Officer	Ongoing continuous improvements have enhanced operational efficiency while fostering innovation. These initiatives have created clear pathways for team members to make controlled meaningful impact, ultimately boosting overall morale.

Risk Code	Risk Title	Risk Owner	Risk Status Update
SR-6	Under/poor performance	Chief Executive Officer	By tackling underperformance head-on, we've improved accountability and optimised our core platforms. As a result, the team has seen a direct positive impact on both operational efficiency and our financial bottomline.
SR-7	Reduced Grant Funding	Chief Transformation Officer	All opportunities are explored to secure external funding and deliver quality outcomes to member councils that is aligned to the strategic plan.
SR-8	Inadequate leachate control	Chief Operating Officer	<p>Leachate management controls in place are deemed adequate. The leachate ponds are subject to daily monitoring, with all inspections and controls operating as required.</p> <p>As the organisation approaches the end of the summer period, evaporation rates have been sufficient to reduce leachate volumes within the ponds, ensuring adequate available capacity ahead of anticipated winter rainfall. The deepening of the second main leachate pond has also been completed, providing additional storage capacity.</p>
SR-9	Odour, noise, dust and traffic complaints	Chief Operating Officer	Internal processes enable neighbours and stakeholders to report issues. All complaints are promptly addressed, reviewed and approved by the Site Manager and Chief Operating Officer, and recorded in accordance with EMRC requirements. Improvements to FOGO processing have reduced odour-related issues.
SR-10	WWTE (Pyrolysis) Project underperformance	Chief Operating Officer	At the November 2025 Ordinary Council meeting it was resolved that the project be cancelled.
SR-11	Fire in operational sites	Chief Operating Officer	Inductions and site procedures are in place to manage fire risk across EMRC sites and to ensure compliance with reporting requirements.
SR-12	By-passing established Tender or Procurement procedures	Chief Financial Officer	Our procurement framework relies on strict authority limits and rigorous internal audits to prevent risks like PO splitting. We continuously review these procedures and reinforce approval controls through open dialogues across all leadership levels - from team coordinators to managers to executives.

Risk Code	Risk Title	Risk Owner	Risk Status Update
SR-13	Cyber attack	Chief Financial Officer	Continuous testing and regular system updates ensure high-level security. Looking ahead, our 2026 internal audit and annual cyber security insurance review will be finalised shortly.
SR-14	Poor Stakeholder Engagement	Chief Executive Officer	Regular meetings are held with member Council Mayors, CEOs and Officers to improve engagement.
SR-15	By-passing established administrative (non-financial) procedures	Chief Financial Officer	On going review undertaken, with updates to process as well as procedures to improve accountability and efficiency.
SR-16	Injury to Operational Field Officers	Chief Executive Officer	<p>Regularly health and safety meetings are held, with attendance by representatives from various staff levels, from Executives, Managers, Team Leaders and coordinators to reinforce the importance of managing this risk.</p> <p>Introduction of revised pre-starts, a WHS focus at recruitment and accountability / corrective action, as well as communication / check-in tools have been implemented and continuously improved. Recording hazards, incidents and risks provide insights and date to improve procedures and processes.</p> <p>WHS guidelines are continuously reviewed and undertaken to improve reporting, improvements, and accountability.</p>
SR-17	COVID-19 Infection	Chief Executive Officer	<p>COVID cases remain in the community and control measures are regularly reviewed as the practicability and effectiveness of controls may change over time.</p> <p>Continuous improvement in this area is noted.</p>
SR-18	Capex project objectives/targets not achieved	Chief Transformation Officer	Continuous review of the project deliverables against project objectives have seen more recent capital projects achieved on time and within budget.
SR-19	Licencing conditions breach	Chief Transformation Officer	There are no changes to the Hazelmere licence and there have been no notices of non-compliance at Red Hill or Hazelmere facilities during this financial year. The EMRC continues to monitor its licence conditions on a regular basis to ensure strict compliance.
SR-20	Lack of interest from Member Councils regarding Sustainability Programs	Chief Transformation Officer	This has been captured in the revised Corporate Business Plan 2025/2026 - 2028/2029, which will flow on to the EMRC's Strategic Plan 2017-2027 when it is reviewed in late 2026.

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. Risks are being reviewed/reclassified.
SR-22	Sub-surface landfill fires	Chief Operating Officer	A formal process is in place to manage the unlikely event of a sub-surface fire, including incident reporting and notification to the regulator in accordance with licence conditions. The risk has been reassessed, resulting in reduced likelihood and consequence ratings. The Environmental Team prepares an incident report, and all incidents are recorded in MYOSH for investigation.
SR-23	Methane gas explosion	Chief Operating Officer	All site areas are monitored daily by the EMRC site contractor and EMRC operations team leaders. Inductions and the EMRC site emergency plan are in place to manage incident response requirements. Regular evacuation drills are conducted to ensure personnel are prepared in the unlikely event of a methane gas explosion, reinforcing site-wide emergency preparedness.
SR-24	Light vehicle or pedestrian interaction with heavy equipment	Chief Operating Officer	All external visitors and contractors are inducted prior to site access to ensure awareness of active operational areas. Where required, appropriate PPE is worn, two-way radios are issued, and individuals are escorted by an EMRC site employee. Access to EMRC sites is not permitted without prior induction or escort. Inductions address all requirements relating to light vehicle and pedestrian movements. Safety KPIs are in place for site managers and leaders, with compliance monitored through audits. Outcomes and mitigation actions are documented and reported through regular operational and safety reporting.
SR-25	Fraudster changing a Creditor's bank account details	Chief Financial Officer	Ongoing review of processes and internal audits are being undertaken including such concern areas as the ongoing threats of phishing, scam emails and the approval processes for changing creditors bank account details.
SR-26	No scheduled maintenance program for all buildings	Chief Financial Officer	Funding in the annual budget has factored in scheduled maintenance programs to maintain the condition of assets to 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 Transformation Officer	No public intent disclosure has been received.
SR-28	Large numbers of Ibis and Pelicans scavenging on open tip face	Chief Operating Officer	Internal procedures are in place to manage this risk in accordance with EMRC requirements, with operational support provided by the Environmental team. No changes are required. Bird numbers remain stable, and the tip face is effectively managed through compaction and daily cover. Ibis numbers have significantly dropped over the period of March to May 2026.
SR-29	Lack of interest for future participation from Member Councils in EMRC Services	Chief Executive Officer	Increased engagement with member Councils senior officers and Mayors has provided opportunity to improve collaboration.

STRATEGIC/POLICY IMPLICATIONS

- 9 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

- 10 Nil

SUSTAINABILITY IMPLICATIONS

- 11 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	Unlikely	Moderate
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 City of Bayswater	} Nil direct implications

ATTACHMENT(S)

Current Risk Management Profile (D2026/09900)



VOTING REQUIREMENT

Simple Majority

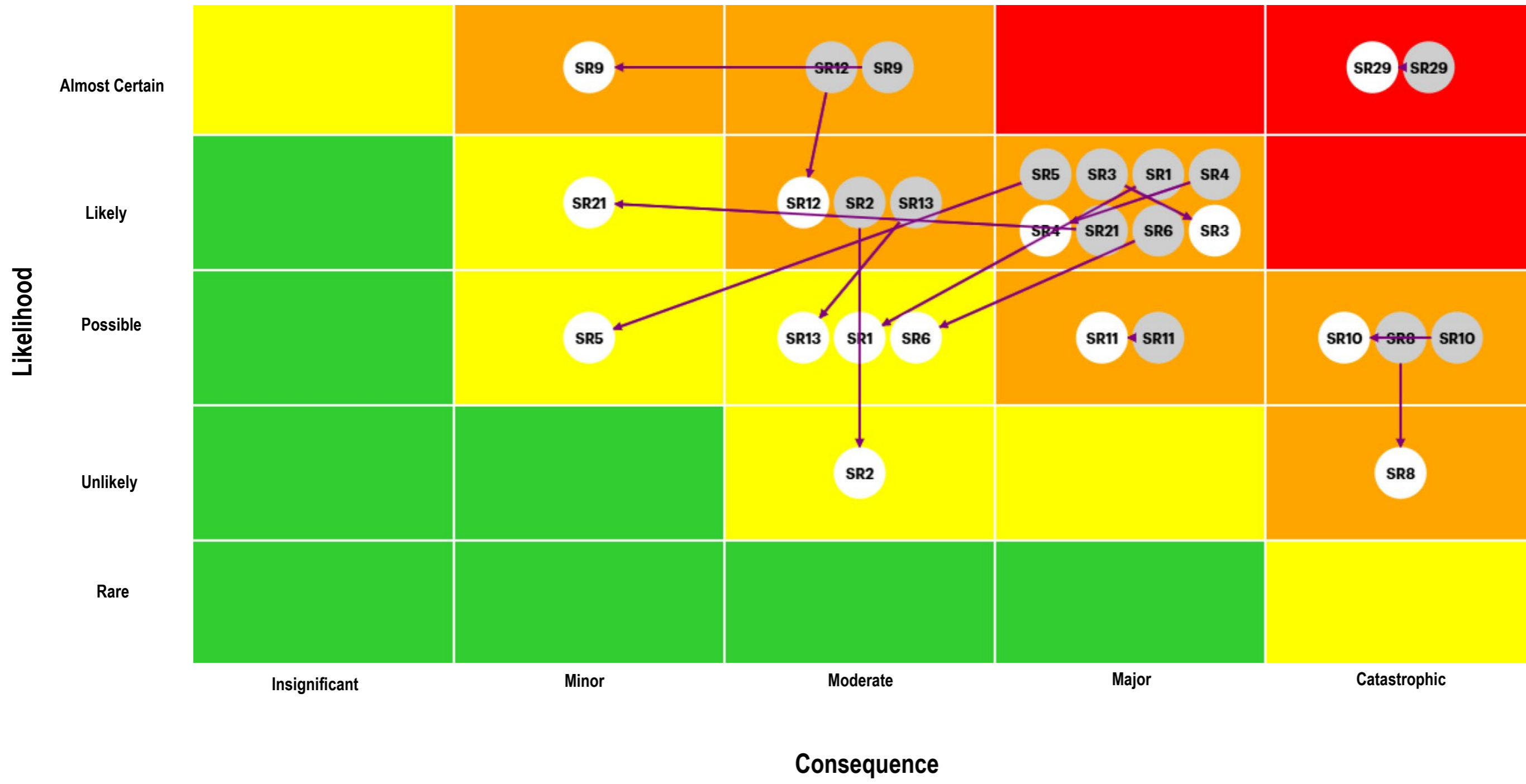
RECOMMENDATION(S)

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

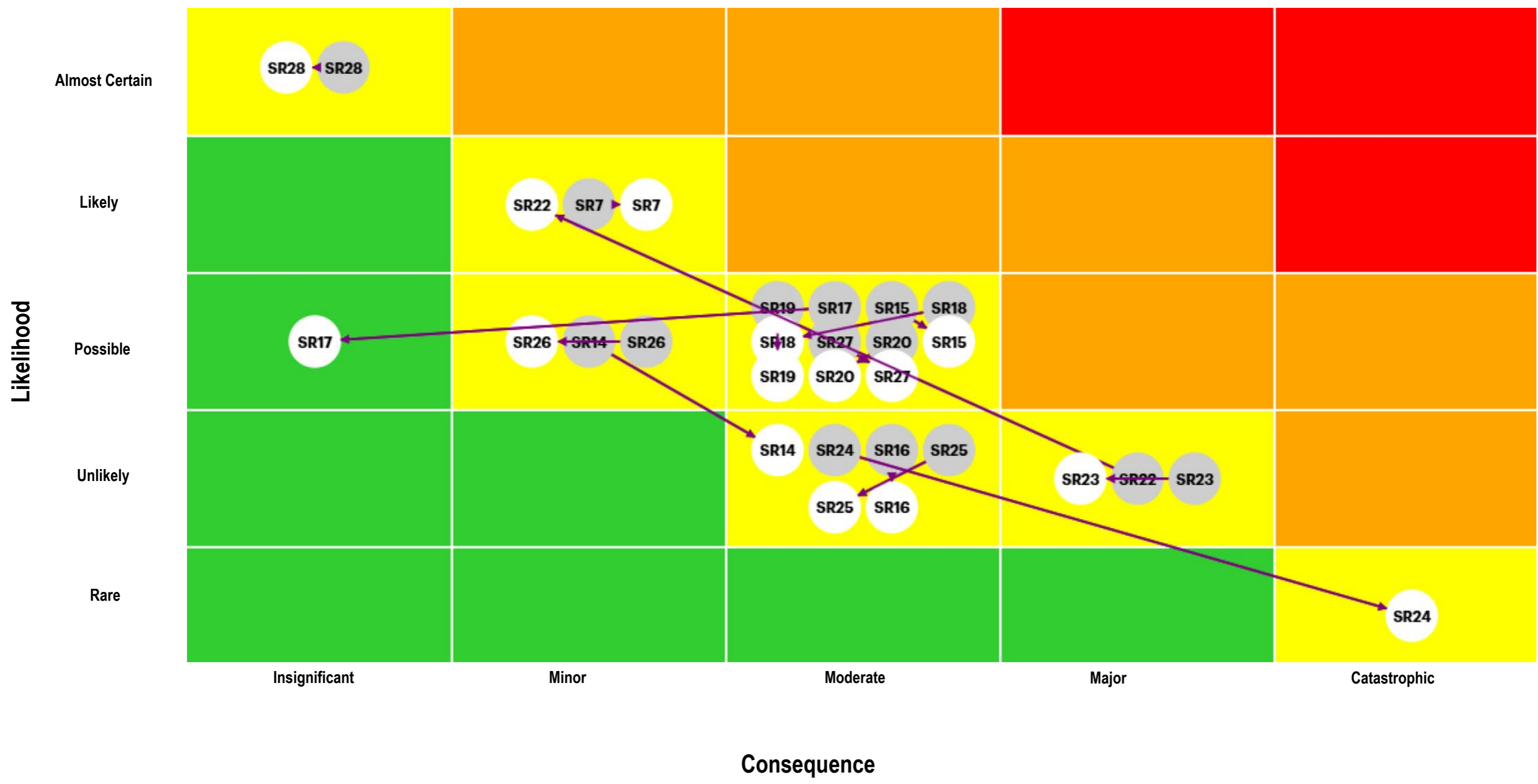
ARIC RECOMMENDATION(S)

MOVED

SECONDED



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
SR29	Lack of interest in EMRC Services from Member Councils



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 Member Councils participating in 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
16 FUTURE MEETINGS OF THE AUDIT, RISK AND IMPROVEMENT COMMITTEE

Meetings of the Audit, Risk and Improvement Committee are covered under the Audit, Risk and Improvement Committee Terms of Reference as follows:

“5 Meetings

5.1 The Audit, Risk and Improvement 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) The Compliance Audit Return;
- (c) Approval of the annual budget; and
- (d) The auditor’s report on the annual financial report.

5.2 Additional meetings will be convened at the discretion of the Chairperson.”

Future Meetings 2026

Thursday	2 July	(if required)	at	EMRC Administration Office
Thursday	6 August	(if required)	at	EMRC Administration Office
Thursday	3 September	(if required)	at	EMRC Administration Office
Thursday	1 October	(if required)	at	EMRC Administration Office
Thursday	5 November	(if required)	at	EMRC Administration Office

17 DECLARATION OF CLOSURE OF MEETING