

AUDIT COMMITTEE MINUTES

6 JUNE 2019

REPORT ITEM 11.4 – ATTACHMENT

FINANCIAL STATEMENTS

2019/2020 BUDGET

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2020**

	NOTE	BUDGET 2018/2019 \$	FORECAST 2018/2019 \$	BUDGET 2019/2020 \$
REVENUE FROM ORDINARY ACTIVITIES				
User Charges	5	30,773,308	32,130,871	34,133,183
Special Charges	5	445,165	442,603	442,603
Contributions		488,557	527,942	563,447
Operating Grants		382,426	389,726	525,000
Interest Municipal Cash Investments	8	400,000	336,000	270,000
Reimbursements		776,185	650,434	790,259
Other		3,041,744	2,885,234	2,675,597
TOTAL REVENUE FROM ORDINARY ACTIVITIES		36,307,385	37,362,810	39,400,089
OPERATING EXPENSES FROM ORDINARY ACTIVITIES				
Salary Expenses		8,519,311	7,503,047	9,856,503
Contract Expenses		5,482,741	5,211,390	4,706,382
Material Expenses		1,787,559	951,341	1,114,269
Fuel Expenses		643,908	720,027	734,688
Utility Expenses		302,318	344,299	327,525
Insurance Expenses		237,806	244,000	258,545
Provision Expenses		202,373	229,383	236,821
Miscellaneous Expenses		13,499,714	15,091,207	15,544,029
Depreciation Expenses		4,634,193	3,997,925	4,923,631
Costs Allocated		(1,192,699)	(795,430)	(2,146,824)
TOTAL OPERATING EXPENSES FROM ORDINARY ACTIVITIES		34,117,224	33,497,189	35,555,569
NORMAL OPERATING RESULT		2,190,161	3,865,621	3,844,520

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2020**

	NOTE	BUDGET 2018/2019 \$	FORECAST 2018/2019 \$	BUDGET 2019/2020 \$
REVENUE FROM OTHER ACTIVITIES				
User Charges	5	1,012,500	87,021	705,000
Secondary Waste Charge	5	4,833,222	4,805,404	4,756,004
Interest Restricted Cash Investments	8	2,371,599	2,792,300	1,604,959
Reimbursements		50	50	50
Other		1,010,112	20,119	956,262
Proceeds from Sale of Assets		274,418	307,773	205,000
TOTAL REVENUE FROM OTHER ACTIVITIES		9,501,901	8,012,667	8,227,275
OPERATING EXPENSES FROM OTHER ACTIVITIES				
Salary Expenses		855,131	367,050	828,644
Contract Expenses		1,510,454	177,024	850,463
Material Expenses		126,850	10,750	75,475
Fuel Expenses		1,000	500	1,000
Utility Expenses		42,800	13,790	28,700
Insurance Expenses		71,894	22,170	55,406
Miscellaneous Expenses		193,175	20,983	133,350
Depreciation Expenses		432,660	78,496	503,290
Costs Allocated		1,169,699	558,776	683,135
Carrying Amount of Assets Disposed Of		204,121	273,049	153,999
TOTAL OPERATING EXPENSES FROM OTHER ACTIVITIES		4,607,784	1,522,588	3,313,462
OTHER COMPREHENSIVE INCOME				
Other		0	(302,794)	0
TOTAL OTHER COMPREHENSIVE INCOME		0	(302,794)	0
NET RESULT		7,084,278	10,052,906	8,758,333

**STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE YEAR ENDING 30 JUNE 2020**

	NOTE	BUDGET 2018/2019 \$	FORECAST 2018/2019 \$	BUDGET 2019/2020 \$
REVENUE FROM ORDINARY ACTIVITIES				
General Purpose Funding		2,771,599	3,128,300	1,874,959
Governance		179,532	226,503	76,650
Community Amenities		41,595,222	40,703,751	44,457,308
Other Property and Services		988,515	1,009,150	1,013,447
TOTAL REVENUE FROM ORDINARY ACTIVITIES		45,534,868	45,067,704	47,422,364
EXPENSES FROM ORDINARY ACTIVITIES				
Governance		1,046,798	1,052,794	1,080,394
Community Amenities		33,877,381	30,175,384	34,815,293
Other Property and Services		3,596,708	3,518,550	2,819,345
TOTAL EXPENSES FROM ORDINARY ACTIVITIES		38,520,887	34,746,728	38,715,032
INCREASE / (DECREASE)		7,013,981	10,320,976	8,707,332
DISPOSAL OF ASSETS				
Proceeds from Sale of Assets		274,418	307,773	205,000
Less Carrying Amount of Assets Disposed Of		(204,121)	(273,049)	(153,999)
PROFIT / (LOSS) ON DISPOSALS	9	70,297	34,724	51,001
OTHER COMPREHENSIVE INCOME				
Other		0	(302,794)	0
TOTAL OTHER COMPREHENSIVE INCOME		0	(302,794)	0
NET RESULT		7,084,278	10,052,906	8,758,333

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2020**

	NOTE	BUDGET 2018/2019 \$	FORECAST 2018/2019 \$	BUDGET 2019/2020 \$
CURRENT ASSETS				
Cash and Cash Equivalents	4(i)	91,723,171	102,708,894	90,373,880
Investments		0	0	0
Trade and Other Receivables		2,578,375	2,426,402	2,426,402
Inventories		28,834	29,845	29,845
Other Assets		115,197	21,377	21,377
TOTAL CURRENT ASSETS		94,445,577	105,186,518	92,851,504
CURRENT LIABILITIES				
Trade and Other Payables		3,846,227	3,604,991	3,604,991
Provisions		1,496,643	1,570,535	1,600,159
TOTAL CURRENT LIABILITIES		5,342,870	5,175,526	5,205,150
NET CURRENT ASSETS		89,102,707	100,010,992	87,646,354
NON CURRENT ASSETS				
Land		50,570,000	50,570,000	50,570,000
Buildings		7,785,986	7,607,985	10,683,789
Structures		24,919,226	16,917,280	27,371,536
Plant		16,624,030	11,898,791	19,411,090
Equipment		1,064,458	637,570	918,978
Furniture and Fittings		193,763	88,416	124,441
Work in Progress		7,402,372	11,954,052	11,954,052
TOTAL NON CURRENT ASSETS		108,559,835	99,674,094	121,033,886
NON CURRENT LIABILITIES				
Provisions		3,713,856	3,803,288	4,040,109
TOTAL NON CURRENT LIABILITIES		3,713,856	3,803,288	4,040,109
NET ASSETS		193,948,686	195,881,798	204,640,131
EQUITY				
Accumulated Surplus		107,270,376	103,714,245	119,546,892
Reserves		86,678,310	92,167,553	85,093,239
TOTAL EQUITY		193,948,686	195,881,798	204,640,131

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 30 JUNE 2020**

	NOTE	BUDGET 2018/2019 \$	FORECAST 2018/2019 \$	BUDGET 2019/2020 \$
CASH FLOWS FROM NORMAL OPERATING				
Cash receipts in the course of normal operations		36,693,080	37,398,842	39,508,088
Cash payments in the course of normal operations		(30,056,009)	(29,934,601)	(30,762,292)
Interest receipts - Municipal Cash		400,000	336,000	270,000
Net Cash Provided by Normal Operating Activities	4(ii)	7,037,071	7,800,241	9,015,796
CASH FLOWS FROM OTHER OPERATING				
<u>Resource Recovery</u>				
Cash receipts from secondary waste charge		4,833,222	4,805,404	4,756,004
Cash receipts from resource recovery project		2,022,662	107,190	1,661,312
Cash payments for resource recovery project		(3,952,003)	(1,152,143)	(2,637,373)
Interest receipts - secondary waste restricted		1,429,157	1,800,000	1,007,893
<u>Other Activities</u>				
Interest receipts - other restricted investments		942,442	992,300	597,066
Net Cash Provided by Other Operating Activities	4(ii)	5,275,480	6,552,751	5,384,902
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash receipts from sale of property, plant and		274,418	307,773	205,000
Cash payments for property, plant and equipment		(19,951,902)	(10,675,542)	(26,940,712)
Net Cash Provided by Investing Activities		(19,677,484)	(10,367,769)	(26,735,712)
CASH FLOWS FROM FINANCE ACTIVITIES				
Cash receipts from sale of investments		0	0	0
Net Cash Used in Financing Activities		0	0	0
SUMMARY OF CASH FLOWS				
Cash at the beginning of the year		99,088,104	98,723,671	102,708,894
Net Increase (Decrease) in Cash Held		(7,364,933)	3,985,223	(12,335,014)
Cash at the end of the year	4(i)	91,723,171	102,708,894	90,373,880

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2020**

	NOTE	BUDGET 2018/2019 \$	FORECAST 2018/2019 \$	BUDGET 2019/2020 \$
Municipal Fund (Cash and Investment)				
Opening Balance		11,596,211	11,167,685	9,578,800
Transfer to Restricted Investments		(16,540,220)	(12,375,976)	(13,495,996)
Transfer from Restricted Investments		18,762,273	9,291,374	22,135,083
Transfer to/from Municipal Investments		0	0	0
Interest on Municipal Funds		400,000	336,000	270,000
Payments and Receipts		(10,136,533)	1,159,717	(14,209,973)
Movement in Accrued Interest		0	0	0
Closing Balance		4,081,731	9,578,800	4,277,914
Plant and Equipment Reserve				
Opening Balance		3,312,798	3,383,664	2,582,821
Transfer to Restricted Investments		3,884,207	1,806,797	5,329,111
Transfer from Restricted Investments		(6,861,076)	(2,717,640)	(7,375,276)
Interest on Restricted Investments		47,177	110,000	27,858
Closing Balance		383,106	2,582,821	564,514
Site Rehabilitation Reserve				
Opening Balance		2,491,398	2,482,057	2,703,956
Transfer to Restricted Investments		125,190	141,899	146,500
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		66,954	80,000	50,075
Closing Balance		2,683,542	2,703,956	2,900,531
Future Development Reserve				
Opening Balance		16,138,460	16,089,599	20,214,599
Transfer to Restricted Investments		3,595,000	3,595,000	1,261,778
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		594,382	530,000	384,905
Closing Balance		20,327,842	20,214,599	21,861,282
Environmental Monitoring Reserve				
Opening Balance		977,377	975,126	1,092,610
Transfer to Restricted Investments		77,183	87,484	90,321
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		26,650	30,000	20,514
Closing Balance		1,081,210	1,092,610	1,203,445

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2020**

	NOTE	BUDGET 2018/2019 \$	FORECAST 2018/2019 \$	BUDGET 2019/2020 \$
Environmental Insurance Reserve				
Opening Balance		11,906	11,844	37,494
Transfer to Restricted Investments		45,000	45,000	45,000
Transfer from Restricted Investments		(44,100)	(19,700)	(20,685)
Interest on Restricted Investments		323	350	887
Closing Balance		13,129	37,494	62,696
Risk Management Reserve				
Opening Balance		14,778	14,737	15,187
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		388	450	274
Closing Balance		15,166	15,187	15,461
Class IV Cell Reserve				
Opening Balance		593,464	589,575	603,682
Transfer to Restricted Investments		68,245	45,107	59,597
Transfer from Restricted Investments		(500,000)	(50,000)	(450,000)
Interest on Restricted Investments		9,583	19,000	7,312
Closing Balance		171,292	603,682	220,591
Regional Development Reserve				
Opening Balance		329,222	328,109	312,464
Transfer to Restricted Investments		660,000	250,000	165,000
Transfer from Restricted Investments		(598,252)	(275,645)	(7,729)
Interest on Restricted Investments		9,372	10,000	7,065
Closing Balance		400,342	312,464	476,800
Secondary Waste Reserve				
Opening Balance		56,498,092	56,190,599	58,225,219
Transfer to Restricted Investments		5,189,295	4,805,404	4,756,004
Transfer from Restricted Investments		(8,497,623)	(4,570,784)	(9,307,041)
Interest on Restricted Investments		1,429,157	1,800,000	1,007,893
Closing Balance		54,618,921	58,225,219	54,682,075

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2020**

	NOTE	BUDGET 2018/2019 \$	FORECAST 2018/2019 \$	BUDGET 2019/2020 \$
Class III Cells Reserve				
Opening Balance		5,963,540	5,929,276	6,028,612
Transfer to Restricted Investments		2,873,756	1,576,941	1,620,061
Transfer from Restricted Investments		(2,261,222)	(1,657,605)	(4,974,352)
Interest on Restricted Investments		161,367	180,000	79,227
Closing Balance		6,737,441	6,028,612	2,753,548
Long Service Leave - Restricted Asset				
Opening Balance		916,500	910,197	962,541
Transfer to Restricted Investments		22,344	22,344	22,624
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		24,285	30,000	17,562
Closing Balance		963,129	962,541	1,002,727
Building Refurbishment Reserve				
Opening Balance		74,594	74,410	76,910
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		1,961	2,500	1,387
Closing Balance		76,555	76,910	78,297
Cash and Investments at the end of the Year		91,553,406	102,434,894	90,099,880
<u>Add</u> Accrued Interest - Restricted Assets		169,765	274,000	274,000
Cash and Investments as per Statement of Financial Position		91,723,171	102,708,894	90,373,880

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2020**

	NOTE	BUDGET 2018/2019 \$	FORECAST 2018/2019 \$	BUDGET 2019/2020 \$
SUMMARY				
MUNICIPAL FUND (CASH AND INVESTMENTS)				
Opening Balance		11,596,211	11,167,685	9,578,800
Transfer to Restricted Investments		(16,540,220)	(12,375,976)	(13,495,996)
Transfer from Restricted Investments		18,762,273	9,291,374	22,135,083
Interest on Municipal Funds		400,000	336,000	270,000
Payments and Receipts		(10,136,533)	1,159,717	(14,209,973)
Movement in Accrued Interest		0	0	0
Closing Balance	4(i)	4,081,731	9,578,800	4,277,914
RESTRICTED INVESTMENTS				
Opening Balance		87,322,129	86,979,192	92,856,094
Transfer to Restricted Investments		16,540,220	12,375,976	13,495,996
Transfer from Restricted Investments		(18,762,273)	(9,291,374)	(22,135,083)
Interest on Restricted Investments		2,371,599	2,792,300	1,604,959
Closing Balance		87,471,675	92,856,094	85,821,966
Sub Total		91,553,406	102,434,894	90,099,880
<u>Less</u> Unrealised Losses from change in fair value of investments		0	0	0
<u>Add</u> Accrued Interest - Restricted Assets		169,765	274,000	274,000
Cash and Investments as per Statement of Financial Position		91,723,171	102,708,894	90,373,880

**NET CURRENT ASSETS CARRIED FORWARD
FOR THE YEAR ENDING 30 JUNE 2019**

BUDGET 2018/2019 \$	FORECAST 2018/2019 \$	BUDGET 2019/2020 \$
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NET CURRENT ASSETS REPRESENTED BY

CURRENT ASSETS

Cash at Bank - Unrestricted	4,081,731	9,578,800	4,277,914
Receivables	2,578,375	2,426,401	2,426,402
Inventory	28,834	29,845	29,845
Prepayments	115,197	21,377	21,377
	6,804,137	12,056,423	6,755,538

LESS: CURRENT LIABILITIES

Creditors	3,846,227	3,604,991	3,604,991
Current Provisions	1,496,643	1,570,535	1,600,159
	5,342,870	5,175,526	5,205,150

(DEFICIT) SURPLUS - OTHER FUNDS

1,461,267	6,880,897	1,550,388
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ADD BALANCE OF NET RESTRICTED INVESTMENTS

87,641,440	93,130,095	86,095,966
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ESTIMATED NET CURRENT ASSET POSITION

89,102,707	100,010,992	87,646,354
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BUDGET NOTES

2019/2020 BUDGET

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2020**

1. SIGNIFICANT ACCOUNTING POLICIES

The significant accounting policies which have been adopted in the preparation of this financial report are presented below and have been consistently applied unless stated otherwise:

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.

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 holds in a custodian role, are excluded from the Financial Report.

The EMRC currently does not hold any trust fund monies.

(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 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 currently does not hold 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 *Local Government (Financial Management) Regulations 1996 r.17A(4)*, the Council is required to revalue an asset within a period of 3 years but no more than 5 years after the day on which the asset was last valued or revalued.

The EMRC has elected to undertake the asset revaluations on its assets on a 4 year rotational cycle commencing 2018/2019 (Year 1) as follows:

- Year 1 - *No revaluations to be undertaken;*
- Year 2 - Plant and Equipment;
- Year 3 - Land and Buildings and Infrastructure; and
- Year 4 - Art Works.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2020**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

Land Under Control

In accordance with *Local Government (Financial Management) Regulations 1996 r.16(a)*, the Council is required to include as an asset (by 30 June 2013), Crown Land operated by the local government as a golf course, showground, racecourse or other sporting or recreational facility of State or regional significance.

The Council does not have any crown land which comes under this regulation.

Land Under Roads

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 *Land Under Roads* and the fact *Local Government (Financial Management) Regulations 1996 r.16(a)(i)* prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, *Local Government (Financial Management) Regulations 1996 r.16(a)(i)* prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, *Local Government (Financial Management) Regulations 1996 r.4(2)* provides, in the event of such an inconsistency, the *Local Government (Financial Management) Regulations* prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Council.

The EMRC does not hold any land under roads.

Initial Recognition and Measurement between Mandatory Revaluation Dates

All assets are initially recognised at cost and 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 no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost on 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 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.

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 the Statement of Comprehensive Income.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2020**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Fixed Assets (continued)

Depreciation

The depreciable amount of all fixed assets including buildings but excluding freehold land, 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	0.20 - 32.00% (based on components)
• Structures	
General	0.56 - 18.10% (based on components)
Class III and IV Waste Cells	% of actual usage
• Plant	3.67 - 57.66%
• Furniture and fittings	5.97 - 33.33%
• Equipment	5.33 - 52.59%

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.

(d) Fair Value of Assets and Liabilities

When performing a revaluation, the Council uses a mix 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.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2020**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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 taking into account 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:

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.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2020**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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) Intangible Assets

Easements

Regulation 16 of the *Local Government (Financial Management) Regulations 1996* requires easements to be recognised as assets. The EMRC does not have any easements.

(f) Rates

The EMRC does not levy rates. Accordingly, rating information as required under the *Local Government (Financial Management) Regulations 1996* has not been presented in this financial report.

(g) 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.

Conditional grants and contributions income is recognised subject to conditions applicable to the use of such income. Expenditure of those monies has been made in the manner specified under the conditions upon which the EMRC received those monies.

(h) 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 and are usually paid within 30 days of recognition.

(i) Impairment

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2020**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(i) Impairment (continued)

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.

(j) Revenue Recognition

Waste Services

Revenue from waste services is recognised when the waste is received.

Generation of Gas Services

Revenue from the generation of gas services is recognised on an accrual basis. Proceeds from the sale of Renewable Energy Certificates are only recognised when the certificates are sold.

Interest Income

Interest income is recognised on an accrual basis.

Sale of Goods and Disposal of Assets

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

Rendering of Services

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

Royalties

Royalty revenue is recognised on an accrual basis.

(k) 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.

Land Held for Resale

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

(l) 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.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2020**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(m) 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.

(n) 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 cost is based on estimated current costs, determined on a non-discounted basis.

The obligation for the EMRC to recognise the provision for site rehabilitation arises at the time the landfill cell is first put into use. Increments in the provision are calculated on the basis of the volumetric usage of the landfill cell air space during the year, present value of the costs for site rehabilitation and remaining capacity of the landfill site.

As per the independent engineers report from June 2015, the present value for the rehabilitation of the site has been calculated to be \$6,920,000 and has been deemed sufficient for post closure management purposes. This value will be reviewed on a five yearly cycle.

The provision is 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 year cycle.

In addition, Council has also adopted an incremental charge based on volumetric usage of landfill airspace for ongoing site rehabilitation during the in-use operations of the landfill.

(o) 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 cost is based on estimated current costs, determined on a non-discounted basis.

The obligation for the EMRC to recognise the provision for environmental monitoring arises at the time the landfill cell is first put into use. Increments in the provision are calculated on the basis of the volumetric usage of the landfill cell air space during the year, present value of the costs for environmental monitoring and remaining capacity of the landfill site.

As per the independent engineers report from June 2015, the present value for the environmental monitoring of the site has been calculated to be \$3,760,000 and has been deemed sufficient for post closure management purposes.

The provision is 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 year cycle.

(p) Borrowing Costs

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2020**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(q) 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.

(r) 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.

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.

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.

(s) 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. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions 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.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2020**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Employee Entitlements (continued)

(iii) Superannuation Fund

The Council contributes to the WA Local Government Superannuation Plan (LGSP) and other nominated funds for qualifying employees as per statutory requirements (9.50% for 2018/19). It also co-contributes to the LGSP and other nominated funds for full scheme members (5% for 2018/19). Contributions to defined contribution plans are recognised as an expense as they become payable.

(t) Rounding Of Amounts

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

(u) Comparative Figures

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

(v) Budget Comparative Figures

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

(w) Leases

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

The EMRC does not currently have any finance leases.

(x) Financial Instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the entity becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Council commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted). Financial instruments are initially measured at fair value plus transactions costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

Classification and subsequent measurement

Financial assets are subsequently measured at either fair value, amortised cost using the effective interest rate method or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as:

- (i) the amount at which the financial asset or financial liability is measured at initial recognition;
- (ii) less principal repayments;
- (iii) plus or minus the cumulative amortisation of the differences, if any, between the amount initially recognised and the maturity amount calculated using the effective interest method; and
- (iv) less any reduction for impairment.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2020**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(x) Financial Instruments (continued)

The effective interest method is used to allocate interest income or interest expense over the related period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

The Council does not designate any interest in subsidiaries, associates or joint venture entities as being subject to the requirements of accounting standards specifically applicable to financial instruments.

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

Financial assets are classified at 'fair value through profit or loss' when they are either held for trading for the purpose of short term profit taking, derivatives not held for hedging purposes, or when they are designated as such to avoid an accounting mismatch or to enable performance evaluation where a group of financial assets is managed by key management personnel on a fair value basis in accordance with a documented risk management or investment strategy. Such assets are subsequently measured at fair value with changes in carrying value being included in profit or loss.

(ii) Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market are subsequently measured at amortised cost.

Loans and receivables are included in current assets, except for those which are not expected to mature within 12 months after the end of the reporting period. (All other loans and receivables are classified as non-current assets.)

(iii) Held-to-maturity investments

Held-to-maturity investments are non-derivative financial assets that have fixed maturities and fixed or determinable payments, and it is the Council's intention to hold these investments to maturity. They are subsequently measured at amortised cost.

Held-to-maturity investments are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period. (All other investments are classified as current assets.)

If during the period the Council sold or reclassified more than a significant amount of the held-to-maturity investments before maturity, the entire held-to-maturity investments category would be tainted and reclassified as available-for-sale.

(iv) Available for sale financial assets

Available-for-sale financial assets are non-derivative financial assets that are either not suitable to be classified into other categories of financial assets due to their nature, or they are designated as such by management. They comprise investments in the equity of other entities where there is neither a fixed maturity nor fixed or determinable payments.

Available-for-sale financial assets are included in non-current assets, except for those which are expected to mature within 12 months after the end of the reporting period. (All other financial assets are classified as current assets.)

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2020**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(x) Financial Instruments (continued)

(v) Financial Liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

(vi) Fair Value

Fair value is determined based on current bid prices of all quoted investments. Valuation techniques are applied to determine the fair value of all unlisted securities, including arm's length transactions, reference to similar instruments and option pricing models.

Impairment

At each reporting date, the Council assesses whether there is objective evidence that a financial instrument has been impaired. In the case of available-for-sale financial instruments, a prolonged decline in the value of the instrument is considered to determine whether an impairment has arisen. Impairment losses are recognised in the statement of comprehensive income.

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the entity no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expired. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of non-cash assets or liabilities assumed is recognised in profit or loss.

(y) 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.

(z) 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 2020**

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 Site and the Coppin Road and Mathieson Road transfer stations.

Other Property and Services

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2020**

3. RECONCILIATION OF RATES LEVIED

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

4. NOTES TO THE STATEMENT OF CASH FLOWS

(i) Reconciliation of Cash

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

	BUDGET 2018/2019 \$	FORECAST 2018/2019 \$	BUDGET 2019/2020 \$
Cash - Unrestricted	4,081,732	9,578,800	4,277,914
Cash - Restricted	87,641,439	93,130,094	86,095,966
Total Cash	91,723,171	102,708,894	90,373,880

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

	BUDGET 2018/2019 \$	FORECAST 2018/2019 \$	BUDGET 2019/2020 \$
Net Change in assets from operations	7,084,278	10,052,906	8,758,333
Write back Depreciation	5,066,853	4,076,421	5,426,921
Write back Provisions	202,373	229,383	236,821
Write back Accruals - Staff Entitlements	29,344	29,006	29,624
Write back (Profit)/Loss on sale of assets	(70,297)	(34,724)	(51,001)
Net cash from operating activities	12,312,551	14,352,992	14,400,698

(iii) Depreciation of Assets

Details of depreciation expenditure budgets for each program are as follows

	BUDGET 2018/2019 \$	FORECAST 2018/2019 \$	BUDGET 2019/2020 \$
Administration	367,434	271,848	333,695
Community Amenities	2,724,116	2,219,148	3,278,199
Other Property and Services	1,975,303	1,585,425	1,815,027
Total Depreciation all Programs	5,066,853	4,076,421	5,426,921

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2020**

5. FEES AND CHARGES SUMMARY BY PROGRAM

	BUDGET 2018/2019 \$	FORECAST 2018/2019 \$	BUDGET 2019/2019 \$
Administration	0	0	0
Community Amenities	37,058,195	37,465,899	40,036,790
Other Property and Services	6,000	0	0
Total Statutory Fees and Charges	37,064,195	37,465,899	40,036,790

	BUDGET 2018/2019 \$	FORECAST 2018/2019 \$	BUDGET 2019/2019 \$
<u>User Charges</u>			
Ordinary activities	30,773,308	32,130,871	34,133,183
Other activities	1,012,500	87,021	705,000
<u>Special Charges</u>			
Ordinary activities	445,165	442,603	442,603
<u>Secondary Waste Charge</u>			
Other activities	4,833,222	4,805,404	4,756,004
Total Statutory Fees and Charges	37,064,195	37,465,899	40,036,790

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2020**

6. LOAN BORROWINGS

(a) Loan Repayments

No loans existed as at 30 June 2019 and no loans are anticipated during the 2019/2020 financial year.

(b) Unspent Loans

No unspent loan funds existed as at 30 June 2019 and no unspent loan funds are anticipated during the 2019/2020 financial year.

(c) New Borrowings

The EMRC does not propose to undertake new borrowings during the 2019/2020 financial year.

(d) Overdraft

Council has not utilised an overdraft facility during the 2018/2019 financial year and it is not anticipated that any such facility will be utilised during the 2019/2020 financial year.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2020**

7. COUNCILLOR FEES AND ALLOWANCES

From July 2019 each Councillor, other than the Chairman, will be entitled to an annual meeting fee of \$10,560.

From July 2019 the Chairman will be entitled to an annual meeting fee of \$15,839 as well as an annual Local Government fee of \$20,063.

From July 2019 the Deputy Chairman will be entitled to an annual Local Government fee of \$5,016.

A provision of \$12,376 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 2019 Salaries and Allowances (SAT) Tribunal determination.

	BUDGET 2018/2019 \$	FORECAST 2018/2019 \$	BUDGET 2019/2020 \$
Councillor(s) meeting fees	116,730	116,730	116,160
Chairman's meeting fees	15,917	15,917	15,839
Chairman's Local Government fee	20,162	20,162	20,063
Deputy Chairman's Local Government fee	5,040	5,040	5,016
Deputy Councillors' meeting fees	12,580	12,580	12,376
Total Fees and Allowances	170,429	170,429	169,454

8. INVESTMENT INTEREST

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

	BUDGET 2018/2019 \$	FORECAST 2018/2019 \$	BUDGET 2019/2020 \$
Interest on Restricted Assets			
Interest on funds held in Reserve	2,347,314	2,762,300	1,587,397
Interest on other restricted investments (LSL)	24,285	30,000	17,562
Sub-Total Interest on Restricted Assets	2,371,599	2,792,300	1,604,959
Interest on Other Funds			
Interest on Municipal funds	400,000	336,000	270,000
Total Interest on Investments	2,771,599	3,128,300	1,874,959

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2020**

9. ASSET PROFIT OR LOSS ON DISPOSAL

	BUDGET 2018/2019 \$	FORECAST 2018/2019 \$	BUDGET 2019/2020 \$
Buildings			
Carrying Amount of Assets Disposed	0	0	0
(Profit) Loss on Disposal	0	0	0
Equipment			
Proceeds from Sale of Assets	0	0	0
Carrying Amount of Assets Disposed	0	0	0
(Profit) Loss on Disposal	0	0	0
Furniture and Fittings			
Carrying Amount of Assets Disposed	0	0	0
(Profit) Loss on Disposal	0	0	0
Land			
Proceeds from Sale of Assets	0	0	0
Carrying Amount of Assets Disposed	0	0	0
(Profit) Loss on Disposal	0	0	0
Plant			
Proceeds from Sale of Assets	274,418	307,773	205,000
Carrying Amount of Assets Disposed	(204,121)	(248,201)	(153,999)
(Profit) Loss on Disposal	70,297	59,572	51,001
Structures			
Carrying Amount of Assets Disposed	0	(24,848)	0
(Profit) Loss on Disposal	0	(24,848)	0
Net Profit / (Loss) on Disposal	70,297	34,724	51,001

10. PLAN FOR THE FUTURE

EMRC's Strategic Community Plan titled *EMRC - 10 Year Strategic Plan 2017 - 2027*, adopted by Council at its meeting held on 18 August 2016 and the Corporate Business Plan 2019/20 to 2023/24, which was adopted by Council at its meeting held on 20 June 2019 together constitute EMRC's 'Plan For The Future' in accordance with *section 5.56 of the Local Government Act 1995*.

The 2019/2020 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 2020**

EASTERN METROPOLITAN REGIONAL COUNCIL
2019-2020 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES

Description	Unit	2018/2019 Charges		2018/2019 Charges inc GST		2019/2020 Charges		2019/2020 Charges inc GST	
		with no GST	Value of GST	with no GST	Value of GST	with no GST	Value of GST		
		\$	\$	\$	\$	\$	\$	\$	\$
Waste Management Charges									
Disposal Rates									
Member Councils									
Base Tipping Fee	1 tonne	67.00				70.00			
CWES Levy		3.50				3.50			
Secondary Waste Reserve		38.00				38.00			
Landfill Levy		70.00				70.00			
Total Member Council disposal rate		178.50	17.85	196.35		181.50	18.15	199.65	
Councils - Other									
Domestic Refuse Tip Pass (Giddegannup @ 3bags/wk)	N/A	6.36	0.64	7.00		6.47	0.65	7.12	
Council Refuse Tip Passes - Trailers (up to 500kg)	N/A	59.10	5.90	65.00		60.09	6.00	66.09	
Council Greenwaste Tip Passes (up to 500 kg)	N/A	30.00	3.00	33.00		30.00	3.00	33.00	
General Waste									
Cars / Station Wagons	N/A	31.82	3.18	35.00		31.82	3.18	35.00	
Trailers (6 x 4)	N/A	54.55	5.45	60.00		54.55	5.45	60.00	
Vans / Utes	N/A	53.63	5.36	59.00		54.55	5.45	60.00	
Trailers (6 x 4) High Sides	N/A	69.09	6.91	76.00		69.09	6.91	76.00	
Tandem/ Horse Floats (< 1 tonne)	N/A	102.73	10.26	113.00		102.73	10.26	113.00	
240 Litre Mobile Garbage Bin	N/A	10.00	1.00	11.00		10.00	1.00	11.00	
Commercial (General)	1 tonne	145.45	14.55	160.00		145.45	14.55	160.00	
Minimum Commercial Charges	0.50 tonnes	72.73	7.27	80.00		72.73	7.27	80.00	
Greenwaste									
Greenwaste - Member Councils (uncontaminated - Red Hill)	1 tonne	46.36	4.64	51.00		46.36	4.64	51.00	
Greenwaste - Member Councils (uncontaminated - Hazelmere)	1 tonne	N/A	N/A	N/A		52.73	5.27	58.00	
Greenwaste - MGB (Member Councils)	1 tonne	118.50	11.85	130.35		72.00	7.20	79.20	
Greenwaste - Commercial (uncontaminated - Red Hill)	1 tonne	60.00	6.00	66.00		60.00	6.00	66.00	
Greenwaste - Commercial (uncontaminated - Hazelmere)	1 tonne	N/A	N/A	N/A		66.50	6.65	73.15	
Greenwaste - Shredded to EMRC specification (to Red Hill)	1 tonne	10.00	1.00	11.00		10.00	1.00	11.00	
Greenwaste - Shredded to EMRC specification (to Hazelmere)	1 tonne	N/A	N/A	N/A		10.00	1.00	11.00	
(Minimum charge for greenwaste 0.5 tonne)								6.64	
FOGO Waste									
FOGO waste - MGB (Member Councils)	1 tonne	N/A	N/A	N/A		88.50	8.85	97.35	
Note 1: Attractive discounts available to major customers and Local Governments.									
Note 2: In the event that the weighbridges at Red Hill Waste Management Facility are not operational, vehicles will be charged according to their carrying capacity (in tonnes) multiplied by the appropriate rate from the schedule of fees and charges according to the type of waste being disposed.									

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

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

EASTERN METROPOLITAN REGIONAL COUNCIL
2019-2020 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES

Description	Unit	2018/2019		2019/2020	
		Charges inc with no GST \$	Value of GST \$	Charges inc with no GST \$	Value of GST \$
Waste Management Charges continued ..					
Disposal Rates continued..					
Special Wastes					
Asbestos (Wrapped)	1 tonne	170.00	17.00	170.00	17.00
Asbestos (Wrapped) - Member Council residents only	1 tonne	92.73	9.27	92.73	9.27
Asbestos (Wrapped) - Minimum Charge		29.09	2.91	29.09	2.91
Car Bodies - Commercial	each	50.91	5.09	50.91	5.09
Car Bodies - Member Council residents only	each	25.45	2.55	25.45	2.55
Biosecurity Waste	1 tonne	189.55	18.95	195.45	19.54
Burial Fee (for immediate burial requirements)	n/a	145.45	14.55	145.45	14.55
Handling Fee (for special handling requirements)	n/a	145.45	14.55	145.45	14.55
Tyre Disposal (off rim) *	each	5.00	0.50	5.00	0.50
Tyre Disposal (with rim) *	each	6.82	0.68	6.82	0.68
Tyre Recovery Charges (for tyres at the landfill face)	each	23.64	2.36	23.64	2.36
Mattress disposal fee (Member Council Residents)	each	15.45	1.55	16.36	1.64
Mattress disposal fee (Charitable Organisations)	each	15.45	1.55	16.36	1.64
Mattress disposal fee (Commercial)	each	25.46	2.54	25.46	2.54
E-Waste (Price applicable after quota has been reached under Infoactive agreement)	each	9.10	0.90	9.10	0.90
Wash Facility Fee	n/a	36.36	3.64	36.36	3.64
Class III Contaminated Waste	1 tonne	145.00	14.50	147.00	14.70
Class III Contaminated Soil	1 tonne	145.00	14.50	147.00	14.70
Class III Controlled Waste (Categories 1 - 5)	1 tonne	205.00	20.50	205.00	20.50
Class IV Contaminated Waste	1 tonne	222.27	22.23	222.27	22.23
Class IV Contaminated Soil	1 tonne	194.73	19.47	194.73	19.47
Class V Waste - Concrete encapsulated drums (L 900mm D 600mm)	each	893.00	89.30	893.00	89.30
Class V Waste - Concrete encapsulated bulka bags (1.1m x 1.1m x 1.1m)	each	1470.00	147.00	1470.00	147.00
Administration Charge - Class III (for waste acceptance approvals)	consignment	118.18	11.82	118.18	11.82
Administration Charge - Class IV (for waste acceptance approvals)	consignment	145.45	14.55	145.45	14.55
Administration Charge - Reprinting of Signed Weighbridge Dockets	per docket	20.00	2.00	N/A	N/A
Administration Charge - Reprinting of Unsigned Weighbridge Dockets	per docket	4.55	0.45	4.55	0.45
Note 1: Attractive discounts available to major customers and Local Governments.					
* Only car and 4 wheel drive vehicle tyres accepted. Member Council residents only maximum 4 per person.					

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

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

EASTERN METROPOLITAN REGIONAL COUNCIL
2019-2020 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES

Description	Unit	2018/2019 Charges		2018/2019		2019/2020 Charges		2019/2020	
		with no GST	Value of GST	Charges inc GST		with no GST	Value of GST	Charges inc GST	
		\$	\$	\$		\$	\$	\$	\$
Waste Management Charges continued ..									
Hazelmere									
Wood Waste (per cubic metre)									
- Grade 1	1 m ³	8.00	0.80	8.80		8.00	0.80		8.80
- Grade 2	1 m ³	9.00	0.90	9.90		9.00	0.90		9.90
- Contaminated	1 m ³	35.00	3.50	38.49		35.00	3.50		38.50
Wood Waste (per tonne)									
- Grade 1	1 tonne	52.00	5.20	57.20		52.00	5.20		57.20
- Grade 2	1 tonne	58.50	5.85	64.35		58.50	5.85		64.35
- Contaminated	1 tonne	227.27	22.73	250.00		227.27	22.73		250.00
Hazelmere - Commercial & Industrial Waste Sorting Facility									
Dry Commercial and Industrial Waste	1 tonne	135.00	13.50	148.50		135.00	13.50		148.50
Bulk verge Collections	1 tonne	150.00	15.00	165.00		150.00	15.00		165.00
Minimum Charge (Member Councils)	0.50 tonnes	67.50	6.75	74.25		67.50	6.75		74.25
Minimum Charges (Commercial)	0.50 tonnes	N/A	N/A	N/A		67.50	6.75		74.25
Additional Charges for Recovered Items									
Tyre - Passenger car (off rim)	each	5.00	0.50	5.50		5.00	0.50		5.50
Tyre - Passenger car (with rim)	each	6.82	0.68	7.50		6.82	0.68		7.50
Tyre - Light truck, Light Industrial (off rim)	each	10.00	1.00	11.00		10.00	1.00		11.00
Tyre - Light truck, Light Industrial (with rim)	each	20.00	2.00	22.00		20.00	2.00		22.00
Fridges & Freezers / White Goods / Air Conditioning Units	each	30.00	3.00	33.00		30.00	3.00		33.00
Car Batteries	each	10.00	1.00	11.00		10.00	1.00		11.00
Handling Fee (for special handling requirements)	per load	145.45	14.55	160.00		145.45	14.55		160.00
Note 1 : If a C&I waste load is contaminated by more than 50% (by visual inspection) , a surcharge of 50% of the disposal charge per tonne will apply plus a handling fee will be applied to the consignment.									
Note 2 : Tyres other than mentioned above will be required to be removed from site by the customer.									
Note 3 : Contracts with attractive discounts available to major customers and local governments.									
Note 4 : In the event that the weighbridge at Hazelmere Resource Recovery Park is not operational, vehicles will be charged according to the estimated waste volumes in cubic metres converted to tonnes.									
Note 5 : Upon the commissioning of new weighbridges at the Hazelmere Resource Recovery Park, all inward and outward material will be charged on a per tonne rate and not on a cubic (m³) rate.									

EASTERN METROPOLITAN REGIONAL COUNCIL
2019-2020 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES

Description	Unit	2018/2019 Charges			2018/2019 Charges inc GST			2019/2020 Charges			2019/2020 Charges inc GST		
		with no GST \$	Value of GST \$		with no GST \$	Value of GST \$		with no GST \$	Value of GST \$		with no GST \$	Value of GST \$	
Waste Management Charges continued ..													
Sale of Materials (all ex stockpile, minimum 10 tonnes)													
Bulk Fresh Water for construction/maintenance purposes	kL (1,000 litres)	1.00	0.10		1.10			1.00	0.10		1.10		
Mixed clay/fill (purchaser to load) **	1 tonne	4.55	0.45		5.00			4.55	0.45		5.00		
Mixed clay/fill (loaded) **	1 tonne	7.27	0.73		8.00			7.27	0.73		8.00		
Ferricrete 37.5 mm (MRWA passed) **	1 tonne	11.82	1.18		13.00			13.00	1.30		14.30		
Ferricrete 37.5 mm (Untested) **	1 tonne	11.82	1.18		13.00			13.00	1.30		14.30		
Ferricrete 25 mm **	1 tonne	11.82	1.18		13.00			13.00	1.30		14.30		
Ferricrete 19 mm **	1 tonne	11.82	1.18		13.00			13.00	1.30		14.30		
Filter Rock 20-40 mm **	1 tonne	11.82	1.18		13.00			13.00	1.30		14.30		
Filter Rock 40-80 mm **	1 tonne	11.82	1.18		13.00			13.00	1.30		14.30		
Rock Spalls (Unsorted) **	1 tonne	22.73	2.27		25.00			22.73	2.27		25.00		
Ferricrete (Member Councils)	1 tonne	10.00	1.00		11.00			11.00	1.10		12.10		
Mixed Mulch	1 m ³	19.91	1.99		21.90			19.91	1.99		21.90		
Soil Improver	1 m ³	23.64	2.36		26.00			23.64	2.36		26.00		
Premium Recycled Wood Chip (Coloured) - Hazelmere	1 m ³	63.64	6.36		70.00			63.64	6.36		70.00		
Standard Recycled Wood Chip (Coloured) - Hazelmere	1 m ³	43.64	4.36		48.00			43.64	4.36		48.00		
Premium Recycled Wood Chip - Hazelmere	1 m ³	9.09	0.91		10.00			9.09	0.91		10.00		
Standard Recycled Wood Chip - Hazelmere	1 m ³	7.73	0.77		8.50			7.73	0.77		8.50		
Wood Chip (fines) - Hazelmere (when available)	1 m ³	13.73	1.37		15.10			13.73	1.37		15.10		
Manufactured Products (per tonne)													
Mixed Mulch **	1 tonne	34.87	3.48		38.35			34.87	3.48		38.35		
Mulch (Member Councils)	1 tonne	21.41	2.14		23.55			21.41	2.14		23.55		
Soil Improver **	1 tonne	25.82	2.58		28.40			25.82	2.58		28.40		
Soil Improver (Member Councils)	1 tonne	20.00	2.00		22.00			20.00	2.00		22.00		
Premium Recycled Wood Chip (Coloured) - Hazelmere	1 tonne	318.18	31.82		350.00			318.18	31.82		350.00		
Standard Recycled Wood Chip (Coloured) - Hazelmere	1 tonne	218.18	21.82		240.00			218.18	21.82		240.00		
Premium Recycled Wood Chip - Hazelmere	1 tonne	44.55	4.45		49.00			44.55	4.45		49.00		
Standard Recycled Wood Chip - Hazelmere	1 tonne	35.45	3.55		39.00			35.45	3.55		39.00		
Wood Chip (fines) - Hazelmere (when available)	1 tonne	62.41	6.24		68.65			62.41	6.24		68.65		
Shredded, Unprocessed Greenwaste	1 tonne	10.00	1.00		11.00			10.00	1.00		11.00		
Trailer Loaded Products (per scoop)													
Soil Improver	1 scoop	14.09	1.41		15.50			14.09	1.41		15.50		
Mixed Mulch	1 scoop	14.09	1.41		15.50			14.09	1.41		15.50		
Note 1 : Quotes can be provided for delivery of material/products.													
Note 2 : Upon the commissioning of new weighbridges at the Hazelmere Resource Recovery Park, all inward and outward material will be charged on a per tonne rate and not on a cubic (m ³) rate.													
** Material purchases in excess of 400 tonnes and 2,000 tonnes over the financial year are subject to a discount of 15% and 20% respectively.													

Note 1 : Quotes can be provided for delivery of material/products.

Note 2 : Upon the commissioning of new weighbridges at the Hazelmere Resource Recovery Park, all inward and outward material will be charged on a per tonne rate and not on a cubic (m³) rate.

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

EASTERN METROPOLITAN REGIONAL COUNCIL
2019-2020 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES

Description	Unit	2018/2019			2019/2020		
		Charges with no GST \$	Value of GST \$	Charges inc GST \$	Charges with no GST \$	Value of GST \$	Charges inc GST \$
<u>Waste Management Charges continued...</u>							
<u>Member Councils Consulting Fees</u>							
Consultant Director	1 hour	122.41	12.24	134.65	122.90	12.29	135.00
Consultant Manager	1 hour	107.59	10.76	118.35	108.00	10.80	119.00
Senior Consultant	1 hour	92.73	9.27	102.00	93.00	9.30	103.00
Consultant	1 hour	83.45	8.35	91.80	84.00	8.40	93.00
Project Officer	1 hour	64.91	6.49	71.40	65.00	6.50	73.00
<u>Other Organisations Consulting Fees</u>							
Consultant Director	1 hour	208.64	20.86	229.50	209.00	20.90	230.00
Consultant Manager	1 hour	184.54	18.46	203.00	185.00	18.51	204.00
Senior Consultant	1 hour	166.91	16.69	183.60	167.00	16.70	184.00
Consultant	1 hour	140.00	14.00	154.00	140.91	14.09	155.00
Project Officer	1 hour	111.27	11.13	122.40	111.82	11.18	123.00

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

EASTERN METROPOLITAN REGIONAL COUNCIL
2019/2020 - REGIONAL SERVICES (ENVIRONMENTAL SERVICES & REGIONAL DEVELOPMENT) CONSULTING RATES

	Prior Year Rates					2019/2020 Rates	
	2014/2015 (exc. GST) \$	2015/2016 (exc. GST) \$	2016/2017 (exc. GST) \$	2017/2018 (exc. GST) \$	2018/2019 (exc. GST) \$	2019/2020 (exc. GST) \$	2019/2020 (inc. GST) \$
<u>Member Council Consulting Fees (hourly rate)</u>							
Consultant Director	\$108.00	\$111.00	\$111.00	\$111.00	\$111.00	\$111.00	\$122.10
Consultant Manager	\$95.00	\$97.50	\$97.50	\$97.50	\$97.50	\$97.50	\$107.25
Consultant Coordinator	\$82.00	\$84.00	\$84.00	\$84.00	\$84.00	\$84.00	\$92.40
Consultant	\$74.00	\$76.00	\$76.00	\$76.00	\$76.00	\$76.00	\$83.60
Project Officer	\$56.00	\$57.50	\$57.50	\$57.50	\$57.50	\$57.50	\$63.25
<u>Other Organisations Consulting Fees (hourly rate)</u>							
Consultant Director	\$187.50	\$187.50	\$187.50	\$187.50	\$187.50	\$187.50	\$206.25
Consultant Manager	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$181.50
Consultant Coordinator	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$165.00
Consultant	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$137.50
Project Officer	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$110.00
<u>Hire Charges for Steam Weed Machine</u>							
- <u>Hire without an EMRC operator</u>							
Hourly Charge out rate (min 4 hrs applies)	N/A	N/A	\$18.87	\$18.87	\$18.87	\$18.87	\$20.76
Daily rate	N/A	N/A	\$150.00	\$150.00	\$150.00	\$150.00	\$165.00
- <u>EMRC Hourly Operator Charge</u>							
EMRC Operator (min 4 hrs applies)	N/A	N/A	\$57.50	\$57.50	\$57.50	\$57.50	\$63.25

**EASTERN METROPOLITAN REGIONAL COUNCIL
2019/2020 - ADMINISTRATION FEES & CHARGES**

Details	\$ (Inclusive of GST)
<u>Photocopier Charges</u> Black & White A4 print Black & White A3 print Colour A4 print Colour A3 print	\$0.35 per page \$0.50 per page \$0.45 per page \$0.60 per page

WASTE DISPOSAL TONNAGES

**For the Year Ending
30 June 2020**

TONNAGES ANALYSIS

COUNCIL	ACTUAL 2016/17 TONNES	ACTUAL 2017/18 TONNES	BUDGET 2018/2019 TONNES	FORECAST 2018/2019 TONNES	PROJECTED 2019/2020 TONNES
Bayswater	19,689	18,957	19,386	18,664	18,664
Belmont	13,396	12,995	13,554	13,094	13,094
Bassendean	6,260	6,203	6,599	6,700	5,400
Swan	50,307	49,091	50,580	50,000	50,000
Mundaring	13,358	11,612	12,046	14,000	14,000
Kalamunda	23,308	24,257	25,025	24,000	24,000
Sub-total - Member Councils (MSW)	126,317	123,116	127,190	126,458	125,158
Bayswater - Greenwaste	5,446	5,170	5,553	4,100	5,500
Swan - Greenwaste	442	577	615	700	700
Bassendean - Greenwaste	560	490	45	25	25
Belmont - Greenwaste	168	22	31	100	100
Kalamunda - Greenwaste	2,111	1,801	1,795	2,250	2,250
Mundaring - Greenwaste	646	718	976	1,420	1,420
Transfer Station - Greenwaste	903	821	851	740	740
Commercial/Other - Greenwaste	988	880	869	700	1,400
Sub-total - Greenwaste	11,264	10,480	10,734	10,035	12,135
Hazelmere - C & I, WWTE, Wood & Mattress Waste	3,446	3,968	5,735	2,700	2,700
Non-Member Local Governments	0	0	0	35,000	40,000
EMRC Transfer Stn (Trailers & Commercial etc)	5,984	5,484	5,747	5,070	5,070
Asbestos (Wrapped)	2,906	2,770	2,884	2,400	2,400
Commercial/Other Class III (exc. Asbestos)	40,660	22,979	45,350	44,000	45,000
Controlled Waste - Category 1 - 5	0	0	1,000	0	0
Liquid Waste Project	0	0	1,250	0	0
FOGO (trial) - Town of Bassendean	0	0	0	0	1,300
Contaminated Class III	2,942	2,087	3,000	3,800	3,800
Class IV Waste	167	1	3,800	3,800	5,000
Class V - Concrete Encapsulation	0	0	2,040	60	100
Sub-total - Other Tonnages	56,104	37,290	70,805	96,830	105,370
TOTAL TONNAGES	193,686	170,885	208,730	233,323	242,663
Class III	182,254	160,404	192,155	219,428	225,428
Class IV & V	167	1	5,840	3,860	5,100
Greenwaste	11,264	10,480	10,734	10,035	12,135
TOTAL TONNAGES	193,686	170,885	208,730	233,323	242,663

BASE INCOME (INCLUDING LANDFILL LEVY) FROM TONNAGES ANALYSIS

COUNCIL	A/C#	IE	ACTUAL 2014/15 \$	ACTUAL 2015/16 \$	ACTUAL 2016/17 \$	ACTUAL 2017/18 \$	BUDGET 2018/19 \$	FORECAST 2018/19 \$	PROJECTED 2019/20 \$
Baywater	53310/00	BB	1,704,041	2,060,027	2,173,640	2,250,929	2,555,898	2,556,968	2,612,960
Belmont	53310/00	BC	1,232,785	1,482,206	1,606,025	1,643,826	1,856,865	1,793,878	1,833,160
Bassendean	53310/00	BA	603,766	704,331	748,292	785,171	904,072	917,900	756,000
Swan	53310/00	BD	4,562,354	5,617,734	6,060,080	6,122,467	6,929,490	6,850,000	7,000,000
Mundaring	53310/00	BF	1,290,054	1,495,598	1,597,265	1,475,798	1,650,329	1,918,000	1,960,000
Kalamunda	53310/00	BE	2,425,327	2,823,831	2,740,924	3,206,249	3,428,381	3,288,000	3,360,000
Sub-total - Member Councils (MSW)			11,818,327	14,183,726	14,926,226	15,484,439	17,425,036	17,324,746	17,522,120
Baywater - Greenwaste	58864/00	BB	567,049	501,687	569,642	569,816	658,016	485,850	668,250
Swan - Greenwaste	58864/00	BD	173,041	158	43,830	57,300	28,503	32,452	32,452
Bassendean - Greenwaste	58864/00	BA	0	25,645	25,217	22,722	2,081	1,159	1,159
Belmont - Greenwaste	58864/00	BC	14,421	0	7,539	1,017	1,419	4,636	4,636
Kalamunda - Greenwaste	58864/00	BE	127,683	69,184	94,458	81,729	83,225	104,310	104,310
Mundaring - Greenwaste	58864/00	BF	35,952	20,377	29,052	26,400	45,254	65,831	65,831
Commercial/Other - Greenwaste	58864/00	BK	147,502	153,109	147,752	135,015	103,644	86,786	128,974
Sub-total - Greenwaste			1,065,648	770,158	917,490	894,000	922,142	781,024	1,005,612
Non-Member Local Governments									
53310/00	BS		224,500	219,194	0	0	0	4,390,750	5,018,000
53310/00	SN		0	0	411,965	501,989	785,695	369,900	378,000
58857/00	BI		1,517,545	1,285,011	1,181,632	1,185,144	1,589,308	1,300,980	1,331,400
58857/00	BK		354,386	297,542	320,163	326,297	307,447	271,245	278,850
53330/02	BK		0	0	0	0	562,500	0	0
58864/02	BA		0	0	0	0	0	0	110,500
53310/00	BK		2,729,178	757,575	384,277	250,096	435,000	551,000	551,000
53330/00	BK		526,350	191,666	18,293	538	739,974	739,974	973,650
53330/01	BK		0	0	0	0	1,281,487	37,691	64,700
53310/00	BK		8,798,172	8,066,773	5,605,661	3,724,034	6,494,158	5,738,310	6,238,250
Sub-total - Other			14,150,131	10,817,762	7,921,990	5,988,098	12,195,569	13,399,850	14,944,350
TOTAL BASE			27,034,106	25,771,647	23,765,706	22,366,537	30,542,747	31,505,620	33,472,082
Class III			25,442,108	24,809,822	22,829,922	21,471,999	27,599,144	29,946,931	31,428,120
Class IV			526,350	191,666	18,293	538	2,021,461	777,665	1,038,350
Greenwaste			1,065,648	770,158	917,490	894,000	922,142	781,024	1,005,612
TOTAL BASE			27,034,106	25,771,647	23,765,706	22,366,537	30,542,747	31,505,620	33,472,082

ANNUAL BUDGET SUMMARY

**For the Year Ending
30 June 2020**

Annual Budget Summary 2019/2020

	Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
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Governance

Operating Income	0	0	0
Less Operating Expenditure	740,924	724,824	850,716
Total for Governance - Net Income/(Expenditure)	(740,924)	(724,824)	(850,716)

Corporate Services

Operating Income	54,168	132,230	70,650
Less Operating Expenditure	(119,984)	(405,128)	(133,084)
Add Other Income	150,364	159,273	76,000
Less Other Expenditure	97,836	408,166	31,750
Less Capital Expenditure	573,493	501,252	722,500
Total for Corporate Services - Net Income/(Expenditure)	(346,813)	(212,787)	(474,516)

Waste Management Services

Operating Income	35,840,398	36,487,800	38,658,992
Less Operating Expenditure	31,148,343	30,686,236	31,785,119
Add Other Income	124,054	148,500	129,000
Less Other Expenditure	125,285	186,577	141,049
Less Capital Expenditure	13,401,003	6,664,955	18,230,522
Total for Waste Management Services - Net Income/(Expenditure)	(8,710,179)	(901,468)	(11,368,698)

Environmental Services

Operating Income	490,434	525,079	501,941
Less Operating Expenditure	1,489,236	1,446,367	1,561,260
Less Capital Expenditure	0	0	0
Total for Environmental Services - Net Income/(Expenditure)	(998,802)	(921,288)	(1,059,319)

Regional Development

Operating Income	333,081	319,071	346,506
Less Operating Expenditure	1,319,885	1,094,716	1,540,682
Less Capital Expenditure	0	0	0
Total for Regional Development - Net Income/(Expenditure)	(986,804)	(775,645)	(1,194,176)

Annual Budget Summary 2019/2020

	Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
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Risk Management Services

Operating Income	0	0	0
Less Operating Expenditure	90	16	0
Less Capital Expenditure	0	0	0
Total for Risk Management Services - Net Income/(Expenditure)	(90)	(16)	0

Resource Recovery

Other Income	6,855,884	4,912,593	6,417,316
Less Other Expenditure	4,384,664	1,230,639	3,140,664
Less Capital Expenditure	5,720,407	3,447,335	7,827,690
Total for Resource Recovery - Net Income/(Expenditure)	(3,249,187)	234,619	(4,551,038)

Ascot Place

Operating Income	0	0	0
Less Operating Expenditure	324,425	322,527	328,875
Less Capital Expenditure	257,000	62,000	160,000
Total for Ascot Place - Net Income/(Expenditure)	(581,425)	(384,527)	(488,875)

Investment

Operating Income	375,000	271,000	200,000
Add Other Income	2,371,599	2,792,300	1,604,959
Total for Investment - Net Income/(Expenditure)	2,746,599	3,063,300	1,804,959

Net Operating and Capital Expenditure	(12,867,625)	(622,636)	(18,182,379)
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FINANCIAL PERFORMANCE BY ACCOUNT

**For the Year Ending
30 June 2020**

Financial Performance by Account 2019/2020

Governance and Corporate Services		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Manage Governance and Corporate Services				
Operating Income				
54440/00	Income Vehicles - Ascot Place	100	2,050	100
59981/00	Income Governance and Corporate Services Business Unit	0	12,441	0
		100	14,491	100
Operating Expenditure				
61440/00	Internal Revenue Vehicles - Ascot Place	(104,963)	(112,429)	(131,884)
65420/06	Operate and Maintain Power Supply Equipment - Ascot Place	15,503	15,503	23,653
65420/07	Operate and Maintain Office Furniture and Miscellaneous Plant and	9,440	7,700	8,034
65440/00	Operate and Maintain Vehicles - Ascot Place	111,805	112,531	116,981
66510/01	Operate and Maintain Office Equipment - Corporate Services	6,605	1,440	3,800
66520/10	Operate and Maintain Fire Fighting Equipment - Ascot Place	500	500	500
67610/01	Operate and Maintain Office Furniture and Fittings - Corporate	667	645	767
73918/01	Recruit Staff - Corporate Services	10,000	10,000	10,000
73918/08	Recruit Senior Staff	25,100	50,100	25,100
73981/00	Manage Governance and Corporate Services Business Unit	821,505	902,488	1,613,298
		896,162	988,478	1,670,249
Net Income/(Expenditure)		(896,062)	(973,987)	(1,670,149)
Provide Governance				
Operating Expenditure				
73993/00	Governance - Council Members	643,524	660,384	765,680
73994/00	Conduct Committee Meetings	3,090	2,400	3,183
73995/00	Conduct Council Meetings	26,850	21,200	23,100
73995/01	Catering Kitchen - Provisions	5,865	10,200	10,435
		679,329	694,184	802,398
Net Income/(Expenditure)		(679,329)	(694,184)	(802,398)
Allocate Corporate Services Costs				
Operating Expenditure				
71981/00	Internal Revenue Governance and Corporate Services Business Unit	(3,831,695)	(3,947,265)	(4,820,570)
73982/99	Waste Management Services Business Unit - Corporate Services	0	0	2,596,192
73983/99	Regional Development Business Unit - Corporate Services Allocation	0	0	662,447
73984/99	Environmental Services Business Unit - Corporate Services	0	0	662,447
		(3,831,695)	(3,947,265)	(899,484)
Net Income/(Expenditure)		3,831,695	3,947,265	899,484
Develop Advocacy and Lobbying Protocol				
Operating Expenditure				
73966/00	Undertake Regional Advocacy - CEO/Councillors	0	0	4,000
		0	0	4,000
Net Income/(Expenditure)		0	0	(4,000)

Financial Performance by Account 2019/2020

Governance and Corporate Services		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Facilitate Continuous Organisational Improvement Programmes				
Operating Expenditure				
73988/02	Facilitate Continuous Improvement Programme	2,500	2,500	2,500
73988/03	Implement the Rewards and Recognition Programme	2,500	2,500	2,500
		5,000	5,000	5,000
Net Income/(Expenditure)		(5,000)	(5,000)	(5,000)
Identify and Coordinate Networking Opportunities				
Operating Income				
58996/00	Income Conduct Other Functions	28,518	28,518	0
		28,518	28,518	0
Operating Expenditure				
73904/01	Attend Corporate and Award Functions and Events - Governance	1,300	1,300	1,300
73965/00	Conduct Promotions/Public Relations Events - Marketing	2,000	2,000	2,000
73992/00	Hold Biennial Dinner/ Cocktail Function	30,000	0	0
73992/01	Hold Stakeholder Events/Functions	0	0	25,000
73996/00	Conduct Other Functions	20,540	20,540	12,000
73996/02	EMRC Staff Kitchen - Provisions	9,755	8,800	10,018
		63,595	32,640	50,318
Net Income/(Expenditure)		(35,077)	(4,122)	(50,318)
Implement Employee Assistance Programme (EAP)				
Operating Expenditure				
73911/00	Provide Staff Health Welfare - EAP	3,000	3,000	3,000
73911/01	Implement Health Promotion Activities	7,000	7,000	7,000
73911/02	Provide Staff Health Welfare - 1st Aid	1,000	1,000	1,000
		11,000	11,000	11,000
Net Income/(Expenditure)		(11,000)	(11,000)	(11,000)
Implement EMRC's Strategic Information Plan				
Capital Expenditure				
24550/00	Purchase Information Technology & Communication Equipment	282,000	276,500	336,000
		282,000	276,500	336,000
Net Income/(Expenditure)		(282,000)	(276,500)	(336,000)
Implement Governance and Corporate Services Staff Training and Development				
Operating Expenditure				
73919/00	Train and Develop Staff - Corporate General	6,000	6,000	6,000
73919/01	Train and Develop Staff - Governance and Corporate Services	38,400	52,188	38,800
		44,400	58,188	44,800
Net Income/(Expenditure)		(44,400)	(58,188)	(44,800)

Financial Performance by Account 2019/2020

Governance and Corporate Services	Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
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Implement Governance and Corporate Services Study Assistance Programme

Operating Expenditure

73914/01	Implement Governance and Corporate Services Study Assistance	3,000	0	3,000
		3,000	0	3,000

Net Income/(Expenditure)

(3,000)	0	(3,000)
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Integrate EMRC's Strategic Future Business Unit Plans and Budget Process

Operating Expenditure

73989/00	Undertake Strategic Planning Research and Special Projects	50,300	25,300	50,300
73999/00	Prepare Strategic Plan and Plan for the Future	12,500	12,500	12,500
73999/03	Implement Disability Access & Inclusion Plan	1,500	1,535	0
73999/04	Implement Workforce Plan Initiatives	2,000	2,000	2,000
		66,300	41,335	64,800

Net Income/(Expenditure)

(66,300)	(41,335)	(64,800)
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Manage Corporate Administration Facilities (Ascot Place)

Operating Expenditure

63240/01	Operate and Maintain Administration Building - Ascot Place	286,612	286,666	290,389
63240/02	Clean Administration Building - Ascot Place	35,635	35,635	36,704
64394/02	Operate and Maintain Perimeter Fencing & Gates - Ascot Place	1,332	126	1,332
66530/01	Operate and Maintain Security System - Ascot Place	846	100	450
66590/00	Operate and Maintain Miscellaneous Equipment - Corporate Services	425	111	111
		324,850	322,638	328,986

Capital Expenditure

25240/01	Capital Improvement Administration Building - Ascot Place	257,000	62,000	160,000
		257,000	62,000	160,000

Net Income/(Expenditure)

(581,850)	(384,638)	(488,986)
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Financial Performance by Account 2019/2020

Governance and Corporate Services	Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
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Manage Portfolio of Assets

Other Income

82440/00	Income Disposal of Vehicles - Ascot Place	150,364	159,273	76,000
		150,364	159,273	76,000

Other Expenditure

83440/00	Disposal of Vehicles - Ascot Place	97,836	105,372	31,750
84200/00	Changes on revaluation of non-current assets - Buildings	0	(1,588)	0
84300/00	Changes on revaluation of non-current assets - Structures	0	124,460	0
84400/00	Changes on revaluation of non-current assets - Plant	0	(15,934)	0
84500/00	Changes on revaluation of non-current assets - Equipment	0	120,187	0
84600/00	Changes on revaluation of non-current assets - Furniture & Fittings	0	26,073	0
84700/00	Changes on revaluation of non-current assets - Artworks	0	49,597	0
		97,836	408,166	31,750

Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	208,493	223,252	337,000
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	48,000	0	25,000
24620/00	Purchase Art Works	30,000	0	20,000
25530/01	Upgrade Security Equipment - Ascot Place	5,000	1,500	4,500
		291,493	224,752	386,500

Net Income/(Expenditure)

(238,965)	(473,645)	(342,250)
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Monitor Stakeholder Satisfaction with Type and Quality of Services Provided

Operating Expenditure

73961/01	Conduct Biennial Stakeholder Perception Survey	25,000	25,000	15,000
		25,000	25,000	15,000

Net Income/(Expenditure)

(25,000)	(25,000)	(15,000)
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Provide Administration Services

Operating Expenditure

73901/00	Provide Administrative Service	279,181	294,902	279,930
		279,181	294,902	279,930

Net Income/(Expenditure)

(279,181)	(294,902)	(279,930)
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Financial Performance by Account 2019/2020

Governance and Corporate Services		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Provide Financial Services				
Operating Income				
59943/00	Income Financial Services	500	12,041	500
59945/00	Income Municipal Cash Investments	375,000	271,000	200,000
59945/02	Income Municipal Cash at Bank	25,000	65,000	70,000
		400,500	348,041	270,500
Operating Expenditure				
73913/00	Provide Payroll Service	0	0	0
73943/00	Provide Financial Services	562,648	498,351	571,164
73943/01	Provide Financial Services - Non GST Fees and Charges	1,440	1,200	1,236
93999/01	Clearing Account - Salaries Paid	0	7,073,600	0
93999/02	Clearing Account - Salaries Allocated	0	(7,073,600)	0
		564,088	499,551	572,400
Other Income				
59945/01	Income Restricted Cash Investments	2,371,599	2,792,300	1,604,959
		2,371,599	2,792,300	1,604,959
Net Income/(Expenditure)		2,208,011	2,640,790	1,303,059

Provide Human Resource Management Services				
Operating Income				
58912/00	Income Human Resource Services	0	6,742	0
		0	6,742	0
Operating Expenditure				
73912/00	Provide Human Resource Management Service	467,561	400,521	392,494
73912/01	Conduct Staff Recognition Presentations	2,100	2,100	6,000
93999/99	Clearing Account - Payroll	0	0	0
		469,661	402,621	398,494
Net Income/(Expenditure)		(469,661)	(395,879)	(398,494)

Provide Information and Technology Service				
Operating Income				
59951/00	Income Information Technology Services	0	5,388	0
		0	5,388	0
Operating Expenditure				
66550/00	Operate and Maintain Information Technology & Communication	277,859	236,158	367,665
66560/00	Operate and Maintain Network Communications Equipment	1,527	840	882
66570/00	Operate and Maintain Information Technology Servers	1,527	944	882
73951/00	Manage Information Technology Services	365,213	365,991	426,592
73951/01	Provide Records Management Services	28,650	28,650	12,500
73952/00	Manage Application and Operating System Software	338,135	300,114	277,100
		1,012,911	932,697	1,085,621
Net Income/(Expenditure)		(1,012,911)	(927,309)	(1,085,621)

Financial Performance by Account 2019/2020

Governance and Corporate Services	Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
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Provide Internal Audit and Compliance Services

Operating Expenditure

73906/00	Provide Compliance Services and Internal Audit	53,560	53,560	61,578
		53,560	53,560	61,578

Net Income/(Expenditure)

(53,560)	(53,560)	(61,578)
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Provide Organisation Development Services

Operating Expenditure

73988/00	Provide Organisational Development Service	0	0	155,455
		0	0	155,455

Net Income/(Expenditure)

0	0	(155,455)
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Provide Organisation Marketing and Communication Services

Operating Income

59961/00	Income Marketing and Communications	50	50	50
		50	50	50

Operating Expenditure

73961/00	Manage Marketing and Communications Services	127,153	105,734	154,088
73963/00	Prepare Annual Report	8,000	8,090	9,650
		135,153	113,824	163,738

Net Income/(Expenditure)

(135,103)	(113,774)	(163,688)
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Update Maintain and Promote EMRC's Web Presence

Operating Expenditure

73953/00	Manage Telecommunications	118,870	98,870	125,310
73953/01	Support and Maintenance of EMRC Web Sites	25,000	15,000	25,000
		143,870	113,870	150,310

Net Income/(Expenditure)

(143,870)	(113,870)	(150,310)
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Financial Performance by Account 2019/2020

Waste Management		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Manage Engineering and Waste Management Services				
Operating Income				
59982/00	Income Engineering / Waste Management Business Unit	150	150	150
		150	150	150
Operating Expenditure				
66510/02	Operate and Maintain Office Equipment - Waste Management	5	0	0
66590/02	Operate and Maintain Miscellaneous Equipment -Waste	3,595	2,405	2,137
67610/02	Operate and Maintain Office Furniture and Fittings - Waste	575	15	500
67610/09	Operate and Maintain Office Furniture and Fittings - Hazelmere	281	100	2,000
71915/02	Internal Revenue Staff Leave Entitlements - Engineering and Waste	(249,823)	(111,578)	(253,772)
73917/02	Provide Staff Annual Leave - Engineering Waste Management	158,786	152,673	170,252
73918/02	Recruit Staff - Engineering / Waste Management	5,000	5,000	5,000
73921/02	Provide Staff Sick Leave - Engineering Waste Management	34,355	45,375	36,716
73922/02	Provide Staff Long Service Leave - Engineering Waste Management	5,000	15,126	5,000
73923/02	Provide Staff RDO and TIL Leave - Engineering Waste Management	0	15,270	0
73924/02	Provide Staff Public Holiday Leave - Engineering Waste Management	68,710	49,541	73,431
73925/02	Provide Staff Workers' Compensation - Engineering Waste	0	3,264	0
73982/00	Manage Engineering / Waste Management Business Unit	1,918,550	1,985,724	1,250,003
		1,945,034	2,162,915	1,291,267
Capital Expenditure				
24590/03	Purchase/Replace Other Equipment - Engineering and Waste	2,000	0	0
24610/10	Purchase Office Furniture and Fittings-Hazelmere	2,000	0	20,000
		4,000	0	20,000
Net Income/(Expenditure)		(1,948,884)	(2,162,765)	(1,311,117)

By-Products - Red Hill Waste Management Facility

Operating Income				
58857/05	Income Tip Face Steel Recycling - Red Hill Waste Management	500	6,000	500
58861/00	Income Surplus Clay	87	390	90
58862/00	Income Laterite	750,019	612,470	795,000
58863/00	Income Methane	700,000	700,000	700,000
		1,450,606	1,318,860	1,495,590
Operating Expenditure				
72857/04	Manage Tip Face Steel Recycling - Red Hill Waste Management	7,500	9,351	10,868
72860/00	Market Waste Facility Products	26,730	26,410	25,067
72861/00	Manage Surplus Clay Stock Pile	5,992	4,919	6,136
72862/00	Manage Laterite	77,279	106,158	79,110
72862/02	Crush and Screen Lateritic Caprock	299,795	726,869	786,106
72862/03	Receivables Impairment Write-Off - Laterite	0	(430)	0
72863/00	Manage Methane	9,323	4,098	9,402
		426,619	877,375	916,689
Net Income/(Expenditure)		1,023,987	441,485	578,901

Financial Performance by Account 2019/2020

Waste Management		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Collect Problematic Waste in the Region				
Operating Expenditure				
72866/00	Manage Household Hazardous Waste	18,289	13,290	18,752
72866/02	Dispose of Household Hazardous Waste	7,412	2,714	7,671
72866/03	Market Household Hazardous Waste Collections	2,000	2,000	2,000
		27,701	18,004	28,423
Net Income/(Expenditure)		(27,701)	(18,004)	(28,423)
Coppin Road Transfer Station				
Operating Income				
58857/03	Income Coppin Road Transfer Station Operations	506,101	439,733	524,218
		506,101	439,733	524,218
Operating Expenditure				
72857/03	Manage Coppin Road Transfer Station Operations	460,092	399,757	476,562
		460,092	399,757	476,562
Net Income/(Expenditure)		46,009	39,976	47,656
Develop an Education Programme to Address Problematic Waste in the Region				
Operating Expenditure				
72866/01	Conduct School Battery Collection Programme	58,003	45,580	60,411
		58,003	45,580	60,411
Net Income/(Expenditure)		(58,003)	(45,580)	(60,411)
Develop and implement an Education Programme for the Red Hill Education Centre				
Operating Expenditure				
68690/02	Operate and maintain miscellaneous Furniture and fittings - Edu	1,093	125	100
72873/00	Conduct Waste Education Programmes	53,404	59,909	74,756
		54,497	60,034	74,856
Capital Expenditure				
24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill Education	1,000	8,304	0
		1,000	8,304	0
Net Income/(Expenditure)		(55,497)	(68,338)	(74,856)
Develop Environmental Management System for Red Hill Waste Management Facility				
Operating Expenditure				
72856/00	Develop Environmental Management System - Red Hill Landfill	21,500	17,000	21,500
		21,500	17,000	21,500
Net Income/(Expenditure)		(21,500)	(17,000)	(21,500)

Financial Performance by Account 2019/2020

Waste Management		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Greenwaste Operations - Red Hill Waste Management Facility				
Operating Income				
58864/00	Income Greenwaste Operations - General	1,196,801	1,068,427	1,305,151
58884/01	Income Greenwaste Waste Stream Audits	25,000	45,000	0
		1,221,801	1,113,427	1,305,151
Operating Expenditure				
64395/00	Operate and Maintain Greenwaste Processing Area (Unsealed	52,783	54,783	51,860
72864/01	Manage Greenwaste Composting	248,126	160,217	228,623
72864/02	Manage Greenwaste Mulching	372,905	297,531	383,832
72884/03	Undertake Greenwaste Waste Stream Audits	50,000	65,000	0
		723,814	577,531	664,315
Capital Expenditure				
24395/00	Construct Greenwaste Processing Area - Red Hill Landfill Facility	0	67,551	0
		0	67,551	0
Net Income/(Expenditure)		497,987	468,345	640,836
Identify and Coordinate Networking Opportunities				
Operating Expenditure				
73904/02	Attend Corporate and Award Functions and Events - Engineering	200	200	200
		200	200	200
Net Income/(Expenditure)		(200)	(200)	(200)
Implement FOGO Project				
Operating Income				
58864/02	Income FOGO Trial Project	0	0	510,500
58864/03	Income FOGO Education	0	0	(160,000)
		0	0	350,500
Operating Expenditure				
72864/06	Implement FOGO Trial Project	0	0	159,065
72864/08	Undertake FOGO Education	0	0	138,346
		0	0	297,411
Capital Expenditure				
24395/05	Construct FOGO Processing Area - Red Hill Landfill Facility	0	0	100,000
24410/10	Purchase FOGO Processing Plant - Red Hill Landfill Facility	0	0	600,000
		0	0	700,000
Net Income/(Expenditure)		0	0	(646,911)

Financial Performance by Account 2019/2020

Waste Management		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Implement Red Hill Master Plan Planning Recommendations				
Capital Expenditure				
24320/01	Construct Class III Leachate Pond - Red Hill Landfill Facility	530,000	0	0
24320/02	Leachate Project - Red Hill Landfill Facility	471,192	968,192	83,000
24350/01	Construct Stormwater Infrastructure and Siltation Ponds - Red Hill	200,000	100,910	200,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	123,000	123,000	123,690
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	15,000	15,000	500,000
24393/00	Construct Water Storage Dams - Red Hill Landfill Facility	150,000	0	0
24394/00	Construct Security Fencing - Red Hill Landfill Facility	4,600	34,756	0
24394/04	Construct Litter Fence - Red Hill Farm	13,000	13,000	0
24394/05	Construct Litter Fence - Redhill Landfill Facility	29,474	29,474	100,000
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	40,000	20,000	40,000
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	50,000	25,000	75,000
24410/08	Purchase Plant for Leachate Project - Red Hill Landfill Facility	450,000	400,000	0
24420/06	Purchase Minor Plant for Leachate Project - Red Hill Landfill Facility	98,800	98,800	0
		2,175,066	1,828,132	1,121,690
Net Income/(Expenditure)		(2,175,066)	(1,828,132)	(1,121,690)
Implement Red Hill Master Plan Recommendations (Other)				
Operating Expenditure				
73939/02	Update Red Hill Development Plan	80,500	80,500	10,000
		80,500	80,500	10,000
Net Income/(Expenditure)		(80,500)	(80,500)	(10,000)
Implement Regional Waste Education Plan				
Operating Income				
58873/01	Income Stakeholder Waste Education	445,165	442,603	442,603
58873/04	Income Regional Waste Education Marketing Materials	0	4,125	0
		445,165	446,728	442,603
Operating Expenditure				
72873/01	Provide Stakeholder Waste Education Service	65,490	42,657	4,897
72873/02	Conduct Waste Education Research / Surveys	5,000	26,393	10,000
72873/04	Produce Regional Waste Education Marketing Materials	70,000	100,000	96,000
72873/06	Conduct Earth Carers Volunteer Program	14,783	28,483	22,152
		155,273	197,533	133,049
Net Income/(Expenditure)		289,892	249,195	309,554
Implement Waste Management Services Study Assistance Programme				
Operating Expenditure				
73914/02	Implement Engineering/Waste Management Services Study	1,000	1,000	1,000
		1,000	1,000	1,000
Net Income/(Expenditure)		(1,000)	(1,000)	(1,000)

Financial Performance by Account 2019/2020

Waste Management	Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
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Implement Waste Management Staff Training and Development

Operating Expenditure

73919/02	Train and Develop Staff - Engineering / Waste Management	44,302	32,790	45,798
73919/03	Train and Develop Staff - Red Hill Landfill Facility	17,814	13,119	21,532
73919/08	Train and Develop Staff - Waste Management Landfill Operations	12,051	14,432	11,220
73919/09	Train and Develop Staff - Hazelmere Operations Staff	9,923	7,968	13,601
		84,090	68,309	92,151

Net Income/(Expenditure)

(84,090) (68,309) (92,151)

Manage Major & Minor Plant - Hazelmere

Operating Expenditure

65410/02	Operate and Maintain Plant - Hazelmere	367,962	300,000	384,588
65420/08	Operate and Maintain Miscellaneous Plant - Hazelmere	40,547	36,237	40,642
		408,509	336,237	425,230

Capital Expenditure

24410/01	Purchase / Replace Plant - Hazelmere	2,001,276	260,000	2,075,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	19,000	19,000	14,000
25410/01	Refurbish Plant - Hazelmere	35,000	0	0
		2,055,276	279,000	2,089,000

Net Income/(Expenditure)

(2,463,785) (615,237) (2,514,230)

Financial Performance by Account 2019/2020

Waste Management		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Manage Major and Minor Plant (Red Hill Waste Disposal Facility)				
Operating Income				
58410/00	Income Plant	165,000	165,000	165,000
		165,000	165,000	165,000
Operating Expenditure				
61410/00	Internal Revenue Plant	(2,256,207)	(1,981,419)	(3,301,831)
61430/00	Internal Revenue Vehicles - Red Hill Landfill Facility	(106,090)	(85,000)	(109,273)
65410/00	Operate and Maintain Plant - Waste Management Facilities	3,038,803	2,761,443	3,016,264
65410/01	Operate and Maintain Plant - Arrange for servicing repairs and	17,899	11,284	18,570
65410/07	Operate and Maintain Major Plant - Red Hill Leachate Project	20,910	13,200	63,988
65420/01	Operate and Maintain Minor Plant - Water Pumps	130,958	63,971	102,823
65420/02	Operate and Maintain Minor Plant - Generators	53,879	43,497	58,731
65420/03	Operate and Maintain Minor Plant - Water Tanker	3,155	750	181
65420/04	Operate and Maintain Minor Plant-Trailers-Red Hill	5,092	4,484	4,262
65420/11	Operate and Maintain Minor Plant - Red Hill Leachate Project	55,574	56,500	53,220
65420/99	Operate and Maintain Minor Plant - Misc Attachments - Red Hill	76,754	60,571	64,962
65430/00	Operate and Maintain Vehicles - Red Hill Landfill Facility	95,043	77,793	85,445
		1,135,770	1,027,074	57,342
Other Income				
82410/00	Income Disposal of Plant - Red Hill Landfill Facility	100,000	100,000	100,000
82430/00	Income Disposal of Vehicles - Red Hill Landfill Facility	24,054	48,500	29,000
		124,054	148,500	129,000
Other Expenditure				
83394/01	Disposal of Perimeter Fencing - Red Hill Landfill Facility	0	24,848	0
83410/00	Disposal of Plant - Red Hill Landfill Facility	116,000	116,000	116,000
83420/00	Disposal of Minor Plant - Red Hill Landfill Facility	0	7,734	0
83430/00	Disposal of Vehicles - Red Hill Landfill Facility	9,285	37,995	25,049
		125,285	186,577	141,049
Capital Expenditure				
24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	3,910,000	2,183,500	3,595,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	40,044	118,912	86,000
25410/00	Refurbish Plant - Red Hill Landfill Facility	20,000	20,000	20,000
		3,970,044	2,322,412	3,701,000
Net Income/(Expenditure)		(4,942,045)	(3,222,563)	(3,605,391)
Mathieson Road Transfer Station				
Operating Income				
58857/02	Income Mathieson Road Transfer Station Operations	382,026	343,762	394,968
		382,026	343,762	394,968
Operating Expenditure				
72857/02	Manage Mathieson Road Transfer Station Operations	347,296	312,511	359,062
		347,296	312,511	359,062
Net Income/(Expenditure)		34,730	31,251	35,906

Financial Performance by Account 2019/2020

Waste Management		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Mattress Project - Red Hill Waste Management Facility				
Operating Income				
58888/04	Income Mattress Project - Red Hill	0	(7,493)	0
		0	(7,493)	0
Net Income/(Expenditure)				
		0	(7,493)	0
Mattress Project - Resource Recovery Park Hazelmere				
Operating Income				
58888/02	Income Mattress Project - Hazelmere	235,875	239,209	241,380
		235,875	239,209	241,380
Operating Expenditure				
72888/02	Manage Mattress Project - Hazelmere	165,165	162,716	167,160
		165,165	162,716	167,160
Net Income/(Expenditure)				
		70,710	76,493	74,220
Operate & Maintain Site - Hazelmere				
Operating Income				
53221/00	Income - Hazelmere Site General Income	36,100	36,100	36,100
		36,100	36,100	36,100
Operating Expenditure				
62120/00	Operate and Maintain Hazelmere Site	202,031	204,753	89,835
63221/00	Operate and Maintain Hazelmere Buildings	33,963	40,488	41,660
63259/02	Operate and Maintain Other Waste Management Buildings	3,310	2,024	10,440
64392/01	Operate and Maintain Weighbridge Structure - Hazelmere	7,834	5,150	18,343
64393/01	Operate and Maintain Water Storage Dams/Tanks - Hazelmere	2,780	700	1,170
64394/01	Operate and Maintain Perimeter Fencing - Hazelmere	3,614	7,322	7,217
64395/02	Operate and Maintain Hardstand & Road - Hazelmere	51,982	46,302	57,856
64396/03	Operate and Maintain Monitoring Bores - Hazelmere	628	488	477
66520/09	Operate and Maintain Fire Fighting Equipment - Hazelmere	22,978	20,330	21,126
66530/09	Operate and Maintain Security System - Hazelmere	40,317	27,664	46,213
66590/09	Operate and Maintain Other Equipment - Hazelmere	10,686	8,200	9,095
72856/01	Develop Environmental Management System - Hazelmere Resource	0	0	5,000
		380,123	363,421	308,432
Net Income/(Expenditure)				
		(344,023)	(327,321)	(272,332)
Other Facilities - Hazelmere				
Capital Expenditure				
24250/05	Construct Storage Shed - Hazelmere	63,000	0	63,000
24395/01	Construct Hardstand and Road - Hazelmere	51,845	2,470	55,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	17,700	10,000	0
24530/10	Purchase / Replace Security System - Hazelmere	51,480	15,000	36,480
		184,025	27,470	154,480
Net Income/(Expenditure)				
		(184,025)	(27,470)	(154,480)

Financial Performance by Account 2019/2020

Waste Management	Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
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Promote Red Hill Landfill Facility Operations

Operating Expenditure

63252/00	Operate and Maintain Training Centre Buildings (House) - Red Hill	10,315	10,315	10,538
63253/00	Operate and Maintain Environ. Education Centre Blds - Red Hill	23,857	19,816	25,778
63253/01	Education Centre Displays - Hazelmere Facility	0	0	16,000
63253/02	Establish and Maintain Community Garden - Hazelmere Facility	0	0	4,500
66530/10	Operate and Maintain Security System Education / Training Centre	500	500	500
68690/01	Operate and Maintain Misc Furn and Fittings - Educ / Trng Centre	107	10	307
72851/03	Support EMRC Community Grants Program	15,791	6,008	15,800
72871/00	Provide Site Tours - Red Hill Landfill Facility	12,474	11,763	18,924
72874/00	Provide Site Tours - Hazelmere Facility	0	0	3,753
		63,044	48,412	96,100

Capital Expenditure

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

Net Income/(Expenditure)

(65,044)	(48,412)	(96,100)
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Provide Environmental Consulting Services to External Organisations

Operating Income

58712/03	Income Waste Mngmt Environ. Cons. - Other Clients	5,000	5,000	5,000
58712/04	Income Waste Management Environmental Consulting - Member	20,000	5,000	20,600
		25,000	10,000	25,600

Operating Expenditure

72712/03	Provide Waste Management Consulting Services - Member	11,359	3,000	17,513
		11,359	3,000	17,513

Net Income/(Expenditure)

13,641	7,000	8,087
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Financial Performance by Account 2019/2020

Waste Management		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Provide Waste Disposal Service (Class IV) - Red Hill Waste Management				
Operating Income				
53330/00	Income Class IV Cells - Red Hill Landfill Facility	739,974	739,974	973,650
		739,974	739,974	973,650
Operating Expenditure				
64330/01	Operate and Maintain Class IV Cells - Receive and Compact Waste	1,736	1,782	1,778
64330/02	Operate and Maintain Class IV Cells - Suppress Dust	1,614	830	1,669
64330/03	Operate and Maintain Class IV Cells - Maintain Liner / Sand Filter	100,000	100,000	500
64330/04	Operate and Maintain Class IV Cells - Manage Traffic and Maintain	418	588	428
64330/05	Operate and Maintain Class IV Cells - Supply and Maintain	766	766	774
64330/06	Operate and Maintain Class IV Cells - Sample / Test Materials /	20,000	20,000	20,000
64330/07	Operate and Maintain Class IV Cell Drainage System - Red Hill	50,703	54,407	52,664
64330/08	Operate and Maintain Class IV Cells - Cell Usage (Airspace	450,340	297,656	393,276
64330/10	Rehabilitate Class IV Cells - Red Hill Landfill Facility	20,000	15,066	20,000
64330/11	Operate and Maintain Class IV Cell - Leachate Removal - Red Hill	400,000	0	0
		1,045,577	491,095	491,089
Capital Expenditure				
24330/04	Design and Construct Class IV Cell Stage 2 - Red Hill Landfill Facility	500,000	50,000	450,000
		500,000	50,000	450,000
Net Income/(Expenditure)		(805,603)	198,879	32,561

Financial Performance by Account 2019/2020

Waste Management		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Provide Waste Disposal Service (Red Hill Waste Disposal Facility)				
Operating Income				
58581/01	Income Workers Compensation Reimbursement - Red Hill Landfill	0	7,500	0
58851/00	Income Red Hill Landfill Administration	3,000	2,700	500
58857/00	Income Waste Transfer Station Operations - Red Hill Landfill Facility	1,947,755	1,623,225	1,661,250
		1,950,755	1,633,425	1,661,750
Operating Expenditure				
62150/00	Operate and Maintain Waste Management Land - Redhill Landfill	65,119	60,083	65,740
62150/03	Operate and Maintain Waste Management Land - Lot 501 (Lot 81	2,500	2,500	2,500
62150/05	Hills Spine Road Realignment	5,000	5,000	0
62150/06	Operate and Maintain Waste Management Land - Lots 8 9 and 10	3,500	3,500	3,500
62151/00	Operate and Maintain Waste Management Land - Red Hill Farm	18,506	16,279	19,016
63251/00	Operate and Maintain Administration Buildings - Red Hill Landfill	45,354	49,723	50,845
63259/00	Operate and Maintain Other Waste Management Buildings Red Hill	60,740	45,777	97,168
64320/01	Operate and Maintain Class III Leachate Ponds - Red Hill Landfill	125,609	93,282	80,283
64320/02	Operate and Maintain Leachate Project - Red Hill Landfill Facility	572,266	534,607	280,405
64340/01	Operate and Maintain Class IV Leachate Ponds - Red Hill Landfill	11,720	11,769	12,502
64350/00	Operate and Maintain Siltation Ponds - Red Hill Landfill Facility	113,048	62,776	98,066
64360/00	Operate and Maintain Nutrient Stripping Ponds - Red Hill Landfill	10,918	0	0
64370/00	Operate and Maintain Roads / Car Parks - Red Hill Landfill Facility	90,283	56,660	106,872
64380/00	Operate and Maintain Stormwater System - Red Hill Landfill Facility	91,026	123,339	121,032
64391/00	Operate and Maintain Waste Transfer Station Buildings - Red Hill	3,797	2,688	3,925
64392/00	Operate and Maintain Weighbridge Structure - Red Hill	27,777	25,875	28,907
64393/00	Operate and Maintain Water Storage Dams - Red Hill Landfill Facility	1,500	0	3,000
64394/00	Operate and Maintain Security Fencing - Red Hill Landfill Facility	35,121	24,728	38,887
64394/03	Operate and Maintain Perimeter Fencing - Lot 501 (81North)	1,248	800	272
64394/04	Operate and Maintain Perimeter Fencing - Red Hill Farm	8,586	8,768	8,088
64394/05	Operate and Maintain Perimeter Fencing - Lots 8 9 and 10 - Red Hill	1,000	1,000	0
64396/00	Operate and Maintain Monitoring Bores - Red Hill Landfill Facility	76,644	46,644	28,082
64396/01	Operate and Maintain Monitoring Bores - Red Hill Farm	1,000	0	3,000
64398/00	Operate and Maintain Miscellaneous Waste Management Structures	72,627	40,686	160,304
66510/08	Operate and Maintain Office Equipment - Redhill Landfill Facility	2,472	2,015	5,000
66520/08	Operate and Maintain Fire Fighting Equipment - Red Hill Landfill	8,300	6,100	8,500
66530/08	Operate and Maintain Security System - Red Hill Waste Management	77,894	36,139	44,745
66590/08	Operate and Maintain Other Equipment - Red Hill Landfill Facility	25,175	16,685	41,544
67610/08	Operate and Maintain Office Furniture and Fittings - Red Hill Landfill	1,157	250	3,000
71915/03	Internal Revenue Staff Leave Entitlements - Red Hill Landfill	(73,414)	0	(78,776)
71916/00	Internal Revenue Red Hill Operations Staff On Costs	(826,416)	(756,631)	(924,308)
72851/00	Manage and Administer Red Hill Landfill Facility	1,784,377	1,851,544	656,859
72851/02	Manage Red Hill Landfill Facility Safety Requirements	3,100	3,100	3,100
72857/00	Manage Waste Transfer Station Operations - Red Hill Landfill Facility	939,681	757,893	916,407
72857/06	Receivables Impairment Write-Off - Waste Transfer Station - Red Hill	0	92	0
72858/00	Manage Weighbridge Operations - Red Hill Landfill Facility	264,040	197,978	279,615
73916/00	Manage Red Hill Landfill Operations Staff On Costs	209,343	209,992	190,843
73917/03	Provide Staff Annual Leave - Red Hill Landfill Facility Administration	29,747	27,414	35,714
73917/08	Provide Staff Annual Leave - Waste Management Landfill Operations	138,016	144,620	125,078
73918/03	Recruit Staff - Red Hill Landfill	4,000	4,000	4,000
73921/03	Provide Staff Sick Leave - Red Hill Landfill Facility Administration	6,329	9,089	7,599
73921/08	Provide Staff Sick Leave - Waste Management Landfill Operations	28,620	41,539	25,868
73922/08	Provide Staff Long Service Leave - Waste Management Landfill	8,000	28,808	8,000
73923/03	Provide Staff RDO and TIL Leave - Red Hill Landfill Facility	0	(288)	0
73923/08	Provide Staff RDO and TIL Leave - Waste Management Landfill	0	6,233	0
73924/03	Provide Staff Public Holiday Leave - Red Hill Landfill Facility	12,658	11,006	15,198
73924/08	Provide Staff Public Holiday Leave - Waste Management Landfill	57,241	38,383	51,735
73925/08	Provide Staff Workers' Compensation - Waste Management Landfill	0	2,404	0
73936/00	Manage Workshop Operations	11,764	17,600	19,928
73939/01	Undertake Geotechnical and Materials Investigations	2,000	2,000	2,000
		4,158,973	3,874,449	2,654,043

Financial Performance by Account 2019/2020

Waste Management	Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
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Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	30,000	30,000	110,000
24259/02	Construct Waste Management Facility Buildings - Other - Hazelmere	0	7,909	0
24259/14	Upgrade Power Supply to Transfer Station - Red Hill Landfill Facility	40,000	0	80,000
24259/15	Upgrade Power Supply to Workshop No 2 - Red Hill Landfill Facility	40,000	0	80,000
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red	200,000	50,000	250,000
24399/19	Develop Lots 8 9 & 10 For Future Waste Activities - Red Hill Landfill	0	0	1,500,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill	382,000	256,340	880,000
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	4,000	0	0
24530/08	Purchase / Replace Security System - Red Hill Waste Management	103,000	0	100,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	93,870	65,266	20,000
24590/02	Purchase / Replace Miscellaneous Equipment - Hazelmere	2,500	14,966	0
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	3,000	0	0
		898,370	424,481	3,020,000
Net Income/(Expenditure)		(3,106,588)	(2,665,505)	(4,012,293)

Provide Waste Disposal Services (Class III) - Red Hill Waste Management

Operating Income

53310/00	Income Class III Cells - Red Hill Landfill Facility	25,141,388	28,376,206	29,708,870
53310/01	Income Tyre Recovery Charge Class III Cells - Red Hill Landfill	7,500	7,500	7,500
		25,148,888	28,383,706	29,716,370

Operating Expenditure

64310/01	Operate and Maintain Class III Cells - Receive and Compact Waste	979,472	929,412	968,627
64310/02	Operate and Maintain Class III Cells - Suppress Dust	103,315	99,399	106,562
64310/03	Operate and Maintain Class III Cells - Manage Litter	168,420	129,010	173,782
64310/04	Operate and Maintain Class III Cells - Manage Traffic and Maintain	185,789	142,244	192,260
64310/05	Operate and Maintain Class III Cells - Supply and Maintain	562,877	485,030	581,395
64310/06	Operate and Maintain Class III Cells - Sample/Test Materials/Waste	2,182	8,222	7,181
64310/07	Operate and Maintain Class III Cell Drainage System - Red Hill	95,516	86,348	101,013
64310/08	Operate and Maintain Class III Cells - Cell Usage (Airspace)	13,318,643	15,462,454	15,814,418
64310/09	Operate and Maintain Class III Cells - Maintain Liner	44,052	41,596	53,855
64310/10	Rehabilitate Class III Cells - Red Hill Landfill Facility	315,423	275,278	117,500
64310/13	Rehabilitate Class III Cells Waste Environmental - Red Hill Landfill	0	0	160,000
		15,775,689	17,658,993	18,276,593

Capital Expenditure

24310/12	Construct Class III Cell Stage 14 - Red Hill Landfill Facility	0	1,120,000	4,974,352
24310/13	Construct Class III Landfill Cell Farm Stage 3 - Red Hill Landfill	750,000	0	0
24310/18	Construct Class III Cell Stage 15B - Red Hill Landfill Facility	1,511,222	537,605	0
		2,261,222	1,657,605	4,974,352
Net Income/(Expenditure)		7,111,977	9,067,108	6,465,425

Financial Performance by Account 2019/2020

Waste Management		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Provide Waste Disposal Services (Class V) - Red Hill Waste Management				
Operating Income				
53330/01	Income Encapsulate Class V Material in Concrete - Red Hill Landfill	1,281,487	37,691	64,700
		1,281,487	37,691	64,700
Operating Expenditure				
64330/20	Encapsulate Class V Material in Concrete - Red Hill Landfill Facility	1,011,840	23,285	51,200
		1,011,840	23,285	51,200
	Net Income/(Expenditure)	269,647	14,406	13,500
Provide Waste Disposal Services (New Project) - Red Hill Waste Management				
Operating Income				
53330/02	Income Liquid Waste Project - Red Hill Landfill Facility	562,500	0	0
		562,500	0	0
Operating Expenditure				
64330/30	Operate and Maintain Liquid Waste Project - Red Hill Waste Disposal	376,265	0	38,750
		376,265	0	38,750
Capital Expenditure				
24399/16	Liquid Waste Project - Red Hill Landfill Facility	850,000	0	1,550,000
24410/11	Liquid Waste Project Plant - Red Hill Landfill Facility	0	0	450,000
		850,000	0	2,000,000
	Net Income/(Expenditure)	(663,765)	0	(2,038,750)
Satisfy Red Hill Legislative Environmental Requirements				
Operating Expenditure				
72853/00	Monitor Environmental Impacts - Red Hill Water Monitoring	258,500	198,500	199,700
72859/00	Monitor Environmental Impacts - Red Hill Landfill Other	65,500	126,230	146,230
72859/02	Monitor Environmental Impacts - Red Hill & Hazelmere Occupational	15,500	15,500	5,500
72859/06	Monitor Environmental Impacts - Red Hill Odour Monitoring	2,000	2,000	2,000
72859/07	Monitor Environmental Impacts - Hazelmere Occupational Dust	5,000	5,000	5,000
72859/08	Monitor Environmental Impacts - Hazelmere Water Monitoring	19,500	12,000	19,500
72859/09	Monitor Environmental Impacts - Hazelmere Ambient Dust Monitoring	10,000	15,000	15,000
72859/11	Monitor Environmental Impacts - Environmental Offsets	30,000	30,000	55,000
72859/12	Monitor Environmental Impacts - Hazelmere Fines Sampling	12,000	5,000	2,000
72859/13	Red Hill Post Closure - Environmental Monitoring and Site	0	10,000	0
		418,000	419,230	449,930
	Net Income/(Expenditure)	(418,000)	(419,230)	(449,930)
Undertake Waste Management Research and Development				
Operating Expenditure				
73918/10	Recruit Staff - Hazelmere	500	500	500
73932/00	Undertake Engineering / Waste Management Research and	10,000	5,250	13,250
		10,500	5,750	13,750
	Net Income/(Expenditure)	(10,500)	(5,750)	(13,750)

Financial Performance by Account 2019/2020

Waste Management		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Woodwaste Project - Resource Recovery Park Hazelmere				
Operating Income				
58888/01	Income Woodwaste Project	1,673,968	1,572,528	1,253,762
58888/05	Income Woodwaste Project (broiler growers guarantee fee) -	15,000	15,000	7,500
		1,688,968	1,587,528	1,261,262
Operating Expenditure				
72888/01	Manage Woodwaste Project - Hazelmere	1,786,910	1,439,325	1,707,399
72888/05	Woodwaste Project - Hazelmere (broiler growers guarantee fee)	15,000	15,000	7,500
		1,801,910	1,454,325	1,714,899
Capital Expenditure				
24399/09	Construct Storage Bunkers for Wood Fines (QA process) -	500,000	0	0
		500,000	0	0
Net Income/(Expenditure)		(612,942)	133,203	(453,637)

Financial Performance by Account 2019/2020

Environmental Services		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Bush Skills for Youth				
Operating Income				
58721/14	Income Community Bushskills for Youth	21,000	14,000	0
		21,000	14,000	0
Operating Expenditure				
73984/09	Environmental Services - Bushskills for our Youth	21,031	9,915	38,676
		21,031	9,915	38,676
Net Income/(Expenditure)		(31)	4,085	(38,676)
Community Capability Project				
Operating Income				
58721/13	Income Community Capability Project	59,000	59,000	0
		59,000	59,000	0
Operating Expenditure				
72721/34	Community Capability Project (EHCM)	46,440	87,788	0
		46,440	87,788	0
Net Income/(Expenditure)		12,560	(28,788)	0
Coordinate Community-Led NRM Projects in Eastern Region				
Operating Income				
58721/10	Income Coordination of Community-led NRM Projects in Eastern	105,000	105,000	105,000
		105,000	105,000	105,000
Operating Expenditure				
72721/07	Undertake Coordination of Community-led NRM Projects in Eastern	87,330	92,980	94,184
		87,330	92,980	94,184
Net Income/(Expenditure)		17,670	12,020	10,816
Enhancing Biodiversity and Protecting Water Quality in Perth's Eastern Reg.				
Operating Income				
58721/16	Income Farm Dams Project	42,926	42,926	0
		42,926	42,926	0
Operating Expenditure				
72721/35	Implement Enhancing Biodiversity SALP Project	2,909	3,259	0
72721/36	Farm Dams Project	50,926	53,797	0
		53,835	57,056	0
Net Income/(Expenditure)		(10,909)	(14,130)	0

Financial Performance by Account 2019/2020

Environmental Services		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Implement Employee Assistance Programme (EAP)				
Operating Expenditure				
72721/37	Implement Eastern Region Catchment Management Program	0	0	192,440
		0	0	192,440
Net Income/(Expenditure)		0	0	(192,440)
Implement Cities For Climate Protection (CCP) Programme				
Operating Income				
58725/00	Income Achieving Carbon Emissions Reduction (ACEr)	40,238	53,112	0
		40,238	53,112	0
Operating Expenditure				
72725/00	Achieving Carbon Emissions Reduction (ACEr)	139,250	35,370	0
72725/01	EMRC - Achieving Carbon Emissions Reduction EMRC (ACEr)	2,500	14,345	0
		141,750	49,715	0
Net Income/(Expenditure)		(101,512)	3,397	0
Implement Eastern Hills Catchment Management Action Project				
Operating Income				
58721/00	Income Eastern Hills Catchment Management (EHCM)	109,263	110,063	0
		109,263	110,063	0
Operating Expenditure				
72721/00	Implement Eastern Hills Catchment Management Project - EHCM	44,267	45,017	0
72721/06	Implement Eastern Hills Catchment Management Project - NRM	70,760	60,068	0
72721/10	Implement Eastern Hills Catchment Management Project - NRM	62,257	59,140	0
		177,284	164,225	0
Net Income/(Expenditure)		(68,021)	(54,162)	0
Implement Eastern Region Catchment Management Program				
Operating Income				
58721/17	Income Eastern Region Catchment Management Program (ERCMP)	0	0	147,542
		0	0	147,542
Net Income/(Expenditure)		0	0	147,542
Implement Environmental Services Staff Training and Development				
Operating Expenditure				
73919/05	Train and Develop Staff - Environmental Services	23,240	17,214	23,601
		23,240	17,214	23,601
Net Income/(Expenditure)		(23,240)	(17,214)	(23,601)

Financial Performance by Account 2019/2020

Environmental Services		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Implement Environmental Services Study Assistance Programme				
Operating Expenditure				
73914/05	Implement Environmental Services Staff Study Assistance	1,000	0	1,000
		1,000	0	1,000
Net Income/(Expenditure)		(1,000)	0	(1,000)
Implement Future Proofing Climate Change Adaptation Project				
Operating Income				
58725/02	Income Future Proofing Climate Change Adaptation Project	28,751	28,751	0
		28,751	28,751	0
Operating Expenditure				
72725/07	Implement Future Proofing Climate Change Adaptation Project	27,835	26,684	0
		27,835	26,684	0
Net Income/(Expenditure)		916	2,067	0
Implement Regional Environmental Projects				
Operating Income				
58739/08	Income Environmental Building Benchmarking Project	0	0	126,500
		0	0	126,500
Operating Expenditure				
72739/09	Implement Building Benchmarking Project - Environmental Services	0	0	56,000
		0	0	56,000
Net Income/(Expenditure)		0	0	70,500
Implement Steaming to Success				
Operating Income				
58721/09	Implement Steaming to Success	6,000	0	0
		6,000	0	0
Operating Expenditure				
72721/29	Implement Steaming to Success	18,912	9,358	2,225
		18,912	9,358	2,225
Net Income/(Expenditure)		(12,912)	(9,358)	(2,225)

Financial Performance by Account 2019/2020

Environmental Services		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Implement Sustainability Program				
Operating Income				
58739/07	Income Environmental Sustainability Programs	0	0	122,899
		0	0	122,899
Operating Expenditure				
72739/08	Implement Environmental Sustainability Programs	0	0	190,347
		0	0	190,347
Net Income/(Expenditure)		0	0	(67,448)
Implement Swan and Helena River Management Framework				
Operating Income				
58799/02	Income Flood Risk Project	0	35,000	0
		0	35,000	0
Operating Expenditure				
72799/03	Implement Flood Risk Project	187,429	161,201	81,000
		187,429	161,201	81,000
Net Income/(Expenditure)		(187,429)	(126,201)	(81,000)
Implement Water Campaign Programme				
Operating Income				
58739/05	Income Regional Water Quality & Conservation Program	78,256	77,227	0
		78,256	77,227	0
Operating Expenditure				
72739/05	Undertake Regional Water Quality & Conservation Program	71,865	56,815	0
		71,865	56,815	0
Net Income/(Expenditure)		6,391	20,412	0

Financial Performance by Account 2019/2020

Environmental Services	Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
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Manage and Deliver Environmental Services

Operating Income

58925/05	Income Workers Compensation Environmental Services	0	0	0
		0	0	0

Operating Expenditure

66510/05	Operate and Maintain Office Equipment - Environmental Services	45	15	0
66590/06	Operate and Maintain Miscellaneous Equipment - Environmental	1,436	380	380
67610/05	Operate and Maintain Office Furniture and Fittings - Environmental	300	300	300
71915/05	Internal Revenue Staff Leave Entitlements - Environmental Services	(71,015)	(80,398)	(73,033)
73917/05	Provide Staff Annual Leave - Environmental Services	51,726	66,670	48,591
73918/05	Recruit Staff - Environmental Services	1,000	1,000	1,000
73921/05	Provide Staff Sick Leave - Environmental Services	10,412	16,564	9,700
73922/05	Provide Staff Long Service Leave - Environmental Services	6,956	6,956	7,165
73923/05	Provide Staff RDO and TIL Leave - Environmental Services	0	(108)	0
73924/05	Provide Staff Public Holiday Leave - Environmental Services	20,824	16,174	19,400
73925/05	Provide Staff Workers' Compensation - Environmental Services	0	0	0
73984/00	Manage Environmental Services Business Unit	562,336	668,791	164,337
73984/10	Environmental Services Research & Development	21,500	10,750	41,500
		605,520	707,094	219,340

Net Income/(Expenditure)	(605,520)	(707,094)	(219,340)
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Provide Environmental Consulting Service to member Councils

Operating Expenditure

73984/01	Undertake Environmental Services Future Projects	25,765	6,322	0
		25,765	6,322	0

Net Income/(Expenditure)	(25,765)	(6,322)	0
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Financial Performance by Account 2019/2020

Regional Development		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Develop Advocacy and Lobbying Protocol				
Operating Expenditure				
73966/02	Implement Regional Advocacy Strategy	179,115	94,577	257,509
		179,115	94,577	257,509
Net Income/(Expenditure)		(179,115)	(94,577)	(257,509)
Facilitate Regional Youth Strategies				
Operating Expenditure				
72762/00	Develop Youth Education Projects	8,800	8,800	9,000
		8,800	8,800	9,000
Net Income/(Expenditure)		(8,800)	(8,800)	(9,000)
Implement Perth's Eastern Autumn Festival Regional Publicity Campaign				
Operating Income				
58802/01	Income Perth's Autumn Festival	20,000	12,000	0
		20,000	12,000	0
Operating Expenditure				
72802/01	Perth's Autumn Festival	56,988	8,130	0
		56,988	8,130	0
Net Income/(Expenditure)		(36,988)	3,870	0
Implement Reconciliation Action Plan				
Operating Expenditure				
72752/00	Reconciliation Action Plan (RAP)	0	0	26,392
		0	0	26,392
Net Income/(Expenditure)		0	0	(26,392)
Implement Regional Development Services Study Assistance Programme				
Operating Expenditure				
73914/04	Implement Regional Development Staff Study Assistance	1,000	0	1,000
		1,000	0	1,000
Net Income/(Expenditure)		(1,000)	0	(1,000)
Implement Regional Development Staff Training and Development				
Operating Expenditure				
73919/04	Train and Develop Staff - Regional Development	9,680	6,127	10,646
		9,680	6,127	10,646
Net Income/(Expenditure)		(9,680)	(6,127)	(10,646)

Financial Performance by Account 2019/2020

Regional Development		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Implement Regional Integrated Transport Strategy				
Operating Income				
58787/05	Income Regional Integrated Transport Strategy	71,026	71,026	73,156
		71,026	71,026	73,156
Operating Expenditure				
72787/01	Implement Regional Integrated Transport Strategy	150,439	98,540	133,957
72787/03	Co-ordinate Regional Recreation Cycling	5,000	5,000	0
		155,439	103,540	133,957
Net Income/(Expenditure)		(84,413)	(32,514)	(60,801)
Investigate and Develop Industry Capability and Clustering Project				
Operating Income				
58983/00	Income Regional Development Business Unit	50,265	63,683	65,595
		50,265	63,683	65,595
Operating Expenditure				
72782/01	Implement Regional Economic Development Projects	90,713	64,308	97,626
		90,713	64,308	97,626
Net Income/(Expenditure)		(40,448)	(625)	(32,031)
Manage and Deliver Regional Development Service				
Operating Expenditure				
67610/04	Operate and Maintain Furniture and Fittings - Regional Development	81	14	0
71915/04	Internal Revenue Staff Leave Entitlements - Regional Development	(39,935)	(25,225)	(56,624)
72799/02	Provide Regional Economic Profile Information	32,000	32,000	32,000
73917/04	Provide Staff Annual Leave - Regional Development	22,559	12,573	26,331
73918/04	Recruit Staff - Regional Development	500	500	500
73921/04	Provide Staff Sick Leave - Regional Development	5,187	5,560	5,988
73922/04	Provide Staff Long Service Leave - Regional Development	1,809	1,809	1,863
73924/04	Provide Staff Public Holiday Leave - Regional Development	10,374	5,563	11,975
73983/00	Manage Regional Development Business Unit	549,005	575,399	81,304
73983/03	Support Regional Development Grant/Sponsorship Opportunities	15,000	0	15,000
73983/04	Regional Development Research and Development - Transport	30,000	30,000	0
73983/05	Regional Development Research and Development -	0	0	30,000
		626,580	638,193	148,337
Net Income/(Expenditure)		(626,580)	(638,193)	(148,337)

Financial Performance by Account 2019/2020

Regional Development	Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
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Support Avon Descent Community Days

Operating Income

58829/01	Income Avon Descent	165,500	168,112	207,755
		165,500	168,112	207,755

Operating Expenditure

72829/01	Support Avon Descent	188,570	171,041	193,768
		188,570	171,041	193,768

Net Income/(Expenditure)

(23,070)	(2,929)	13,987
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Tourism Events

Operating Income

58983/01	Income Regional Events	26,290	4,250	0
		26,290	4,250	0

Operating Expenditure

72818/02	Manage Perth's Eastern Region Website	3,000	0	0
		3,000	0	0

Net Income/(Expenditure)

23,290	4,250	0
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Financial Performance by Account 2019/2020

Risk Management		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Manage and Deliver Regional Risk Management Service				
Operating Expenditure				
66510/06	Operate and Maintain Office Equipment - Risk Management	90	16	0
		90	16	0
Net Income/(Expenditure)		(90)	(16)	0

Financial Performance by Account 2019/2020

Resource Recovery		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Allocate Corporate Services Costs				
Other Expenditure				
73986/99	Resource Recovery Business Unit - Corporate Services Allocation	0	0	402,928
		0	0	402,928
Net Income/(Expenditure)		0	0	(402,928)
C & I Project - Resource Recovery Park Hazelmere				
Other Income				
58986/05	Income Hazelmere C & I Project	1,246,920	107,021	849,432
		1,246,920	107,021	849,432
Other Expenditure				
63259/05	Operate and Maintain C & I Building	18,289	20,298	27,968
65410/05	Operate and Maintain C & I Building - Plant and Equipment	88,438	77,456	88,796
72986/03	Manage C & I Plant	1,784,737	521,612	1,043,583
		1,891,464	619,366	1,160,347
Capital Expenditure				
24410/04	Purchase Resource Recovery Park C & I Building - Plant &	500,000	0	500,000
		500,000	0	500,000
Net Income/(Expenditure)		(1,144,544)	(512,345)	(810,915)
Develop Resource Recovery Products				
Other Expenditure				
72888/00	Market Resource Recovery Products	15,000	0	10,000
		15,000	0	10,000
Net Income/(Expenditure)		(15,000)	0	(10,000)
Hazelmere Resorce Recovery Park - Commercial Transfer Station				
Other Expenditure				
63259/04	Operate and Maintain Resource Recovery Commercial Transfer	0	0	15,636
72884/01	Undertake Waste Stream Audits - Hazelmere Commercial Transfer	55,000	0	0
		55,000	0	15,636
Capital Expenditure				
24259/10	Construct and Commission Resource Recovery Commercial Transfer	0	39,440	210,000
		0	39,440	210,000
Net Income/(Expenditure)		(55,000)	(39,440)	(225,636)

Financial Performance by Account 2019/2020

Resource Recovery		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Hazelmere Resource Recovery Park - Community Waste Transfer Station				
Capital Expenditure				
24259/06	Construct and Commission Resource Recovery Park - Community	0	0	550,000
		0	0	550,000
Net Income/(Expenditure)		0	0	(550,000)
Identify and Coordinate Networking Opportunities				
Other Expenditure				
73904/07	Attend Corporate and Award Functions and Events - Resource	250	0	0
		250	0	0
Net Income/(Expenditure)		(250)	0	0
Implement Resource Recovery Project Plan				
Other Expenditure				
65410/04	Operate and Maintain Resource Recovery Facility - Plant and	0	0	40,000
72882/03	Conduct Resource Recovery Community Consultation	26,000	15,000	17,500
72889/10	Review Waste Collection Systems (Task 10)	5,000	5,000	5,000
72889/15	Seek Environmental Approvals (Task 15)	10,000	10,000	0
72889/17	Prepare Tender Documents (Task 17)	0	2,727	0
72889/19	Evaluate Tenders (Task 19)	0	1,697	0
72889/20	Prepare and Negotiate Contract (Task 20)	12,000	16,000	16,000
72889/22	Prepare Project Progress Reports (Task 22)	2,500	2,500	2,500
72889/23	Conduct Project Advisory Group Meetings (Task 23)	3,500	3,500	3,500
		59,000	56,424	84,500
Net Income/(Expenditure)		(59,000)	(56,424)	(84,500)
Implement Resource Recovery Staff Training and Development				
Other Expenditure				
73919/07	Train and Develop Staff - Resource Recovery	15,812	10,409	19,093
		15,812	10,409	19,093
Net Income/(Expenditure)		(15,812)	(10,409)	(19,093)

Financial Performance by Account 2019/2020

Resource Recovery	Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
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Manage Resource Recovery Project

Other Income

58986/00	Income Resource Recovery Project	4,833,273	4,805,573	4,756,054
		4,833,273	4,805,573	4,756,054

Other Expenditure

64399/00	Operate and Maintain Resource Recovery Park - Hazelmere	51,742	0	103,483
65420/09	Operate and Maintain Minor Plant/Equipment - Resource Recovery	21	21	21
66510/07	Operate and Maintain Office Equipment - Resource Recovery	600	0	0
66590/07	Operate and Maintain Miscellaneous Equipment - Resource	1,408	1,428	1,408
67610/07	Operate and Maintain Office Furniture and Fittings - Resource	139	25	0
71915/07	Internal Revenue Staff Leave Entitlements - Resource Recovery	(110,629)	(42,516)	(102,795)
72884/00	Evaluate Resource Recovery Park Options	24,000	26,545	70,000
72986/00	Manage Resource Recovery Project	473,286	473,777	255,888
73917/07	Provide Staff Annual Leave - Resource Recovery	63,114	37,140	75,081
73918/07	Recruit Staff - Resource Recovery	2,000	2,000	2,000
73921/07	Provide Staff Sick Leave - Resource Recovery	13,347	11,494	15,868
73922/07	Provide Staff Long Service Leave - Resource Recovery	579	579	596
73923/07	Provide Staff RDO and TIL Leave - Resource Recovery	0	(384)	0
73924/07	Provide Staff Public Holiday Leave - Resource Recovery	26,695	11,398	31,736
		546,302	521,507	453,286

Capital Expenditure

24590/07	Purchase Other Equipment - Resource Recovery	2,000	0	0
		2,000	0	0

Net Income/(Expenditure)

4,284,971	4,284,066	4,302,768
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MRF - Resource Recovery Park Hazelmere

Other Expenditure

63259/06	Operate and Maintain MRF Building	300	300	150
		300	300	150

Capital Expenditure

24259/09	Construct and Commission Resource Recovery Park - MRF Building	10,000	5,000	10,000
24410/06	Purchase Resource Recovery Park MRF - Plant & Equipment	0	0	0
		10,000	5,000	10,000

Net Income/(Expenditure)

(10,300)	(5,300)	(10,150)
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Financial Performance by Account 2019/2020

Resource Recovery	Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
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Other Facilities - Resource Recovery Park Hazelmere

Other Expenditure

64398/01	Operate and Maintain Infrastructure - Resource Recovery Park	121,929	0	84,217
		121,929	0	84,217

Capital Expenditure

24259/07	Construct and Commission Resource Recovery Park -	0	0	800,000
24259/08	Construct and Commission Resource Recovery Park - Community	0	0	500,000
24259/12	Construct and Commission Resource Recovery Park - Weighbridge	70,000	41,945	78,055
24259/13	Construct and Commission Resource Recovery Park - Site	0	0	600,000
24392/02	Construct and Commission Resource Recovery Park - Weighbridges	225,000	251,758	115,337
24399/01	Construct and Commission Resource Recovery Park - Site	2,650,000	2,110,083	2,550,000
24399/07	Construct Resource Recovery Park - Reuse Store Infrastructure (Car	0	0	250,000
24410/05	Purchase Resource Recovery Park Transfer Station - Plant &	0	0	300,000
		2,945,000	2,403,786	5,193,392

Net Income/(Expenditure)

(3,066,929)	(2,403,786)	(5,277,609)
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Resource Recovery Facility - Red Hill Waste Management Facility

Other Expenditure

72884/02	Undertake Resource Recovery Project Study Tour	14,000	0	14,000
		14,000	0	14,000

Net Income/(Expenditure)

(14,000)	0	(14,000)
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Support Waste Management Community Reference Group (WMCRG)

Other Expenditure

72883/01	Support Waste Management Community Reference Group	7,600	3,933	7,600
		7,600	3,933	7,600

Net Income/(Expenditure)

(7,600)	(3,933)	(7,600)
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Financial Performance by Account 2019/2020

Resource Recovery		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Woodwaste to Energy Project - Resource Recovery Park Hazelmere				
Other Income				
58986/02	Income Hazelmere Wood Waste to Energy Project	775,692	0	811,830
		775,692	0	811,830
Other Expenditure				
63259/03	Operate and Maintain Hazelmere Wood Waste to Energy - Building	14,207	0	17,012
65410/03	Operate and Maintain Hazelmere Wood Waste to Energy - Plant and	154,570	0	146,658
72859/10	Monitor Environmental Impacts - Hazelmere Wood Waste to Energy	75,858	0	32,936
72986/01	Manage Hazelmere Wood Waste to Energy Project	1,413,371	18,700	692,300
		1,658,006	18,700	888,906
Capital Expenditure				
24259/05	Construct and Commission Resource Recovery Park - Wood Waste	0	150,000	0
24399/11	Wood Waste to Energy Utilities/Infrastructure - Resource Recovery	225,000	201,315	123,685
24410/03	Purchase Resource Recovery Park - Wood Waste to Energy Plant &	2,038,407	647,794	1,240,613
		2,263,407	999,109	1,364,298
Net Income/(Expenditure)		(3,145,721)	(1,017,809)	(1,441,374)

Financial Performance by Account 2019/2020

	Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Net Operating and Capital Expenditure	(12,867,625)	(622,636)	(18,182,379)

CAPITAL WORKS SUMMARY

**For the Year Ending
30 June 2020**

Capital Works Summary 2019/2020

Governance and Corporate Services

Budget
2018/2019

Forecast
2018/2019

Budget
2019/2020

Implement EMRC's Strategic Information Plan

Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	282,000	276,500	336,000
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Net Expenditure

282,000	276,500	336,000
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Manage Corporate Administration Facilities (Ascot Place)

Capital Expenditure

25240/01	Capital Improvement Administration Building - Ascot Place	257,000	62,000	160,000
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Net Expenditure

257,000	62,000	160,000
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Manage Portfolio of Assets

Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	208,493	223,252	337,000
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	48,000	0	25,000
24620/00	Purchase Art Works	30,000	0	20,000
25530/01	Upgrade Security Equipment - Ascot Place	5,000	1,500	4,500

Net Expenditure

291,493	224,752	386,500
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Capital Works Summary 2019/2020

Waste Management

Budget
2018/2019

Forecast
2018/2019

Budget
2019/2020

Manage Engineering and Waste Management Services

Capital Expenditure

24590/03	Purchase/Replace Other Equipment - Engineering and Waste	2,000	0	0
24610/10	Purchase Office Furniture and Fittings-Hazelmere	2,000	0	20,000
Net Expenditure		4,000	0	20,000

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

Capital Expenditure

24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill Education	1,000	8,304	0
Net Expenditure		1,000	8,304	0

Greenwaste Operations - Red Hill Waste Management Facility

Capital Expenditure

24395/00	Construct Greenwaste Processing Area - Red Hill Landfill Facility	0	67,551	0
Net Expenditure		0	67,551	0

Implement FOGO Project

Capital Expenditure

24395/05	Construct FOGO Processing Area - Red Hill Landfill Facility	0	0	100,000
24410/10	Purchase FOGO Processing Plant - Red Hill Landfill Facility	0	0	600,000
Net Expenditure		0	0	700,000

Implement Red Hill Master Plan Planning Recommendations

Capital Expenditure

24320/01	Construct Class III Leachate Pond - Red Hill Landfill Facility	530,000	0	0
24320/02	Leachate Project - Red Hill Landfill Facility	471,192	968,192	83,000
24350/01	Construct Stormwater Infrastructure and Siltation Ponds - Red Hill Landfill	200,000	100,910	200,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	123,000	123,000	123,690
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	15,000	15,000	500,000
24393/00	Construct Water Storage Dams - Red Hill Landfill Facility	150,000	0	0
24394/00	Construct Security Fencing - Red Hill Landfill Facility	4,600	34,756	0
24394/04	Construct Litter Fence - Red Hill Farm	13,000	13,000	0
24394/05	Construct Litter Fence - Redhill Landfill Facility	29,474	29,474	100,000
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	40,000	20,000	40,000
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill Facility	50,000	25,000	75,000
24410/08	Purchase Plant for Leachate Project - Red Hill Landfill Facility	450,000	400,000	0
24420/06	Purchase Minor Plant for Leachate Project - Red Hill Landfill Facility	98,800	98,800	0
Net Expenditure		2,175,066	1,828,132	1,121,690

Capital Works Summary 2019/2020

Waste Management	Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
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Manage Major & Minor Plant - Hazelmere

Capital Expenditure

24410/01	Purchase / Replace Plant - Hazelmere	2,001,276	260,000	2,075,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	19,000	19,000	14,000
25410/01	Refurbish Plant - Hazelmere	35,000	0	0
Net Expenditure		2,055,276	279,000	2,089,000

Manage Major and Minor Plant (Red Hill Waste Disposal Facility)

Capital Expenditure

24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	3,910,000	2,183,500	3,595,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	40,044	118,912	86,000
25410/00	Refurbish Plant - Red Hill Landfill Facility	20,000	20,000	20,000
Net Expenditure		3,970,044	2,322,412	3,701,000

Other Facilities - Hazelmere

Capital Expenditure

24250/05	Construct Storage Shed - Hazelmere	63,000	0	63,000
24395/01	Construct Hardstand and Road - Hazelmere	51,845	2,470	55,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	17,700	10,000	0
24530/10	Purchase / Replace Security System - Hazelmere	51,480	15,000	36,480
Net Expenditure		184,025	27,470	154,480

Promote Red Hill Landfill Facility Operations

Capital Expenditure

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

Provide Waste Disposal Service (Class IV) - Red Hill Waste Management

Capital Expenditure

24330/04	Design and Construct Class IV Cell Stage 2 - Red Hill Landfill Facility	500,000	50,000	450,000
Net Expenditure		500,000	50,000	450,000

Capital Works Summary 2019/2020

Waste Management

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Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill Facility	30,000	30,000	110,000
24259/02	Construct Waste Management Facility Buildings - Other - Hazelmere	0	7,909	0
24259/14	Upgrade Power Supply to Transfer Station - Red Hill Landfill Facility	40,000	0	80,000
24259/15	Upgrade Power Supply to Workshop No 2 - Red Hill Landfill Facility	40,000	0	80,000
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red Hill	200,000	50,000	250,000
24399/19	Develop Lots 8 9 & 10 For Future Waste Activities - Red Hill Landfill	0	0	1,500,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility	382,000	256,340	880,000
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	4,000	0	0
24530/08	Purchase / Replace Security System - Red Hill Waste Management	103,000	0	100,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	93,870	65,266	20,000
24590/02	Purchase / Replace Miscellaneous Equipment - Hazelmere	2,500	14,966	0
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill Facility	3,000	0	0

Net Expenditure

898,370 424,481 3,020,000

Provide Waste Disposal Services (Class III) - Red Hill Waste Management

Capital Expenditure

24310/12	Construct Class III Cell Stage 14 - Red Hill Landfill Facility	0	1,120,000	4,974,352
24310/13	Construct Class III Landfill Cell Farm Stage 3 - Red Hill Landfill Facility	750,000	0	0
24310/18	Construct Class III Cell Stage 15B - Red Hill Landfill Facility	1,511,222	537,605	0

Net Expenditure

2,261,222 1,657,605 4,974,352

Provide Waste Disposal Services (New Project) - Red Hill Waste Management

Capital Expenditure

24399/16	Liquid Waste Project - Red Hill Landfill Facility	850,000	0	1,550,000
24410/11	Liquid Waste Project Plant - Red Hill Landfill Facility	0	0	450,000

Net Expenditure

850,000 0 2,000,000

Woodwaste Project - Resource Recovery Park Hazelmere

Capital Expenditure

24399/09	Construct Storage Bunkers for Wood Fines (QA process) - Hazelmere	500,000	0	0
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Net Expenditure

500,000 0 0

Capital Works Summary 2019/2020

Resource Recovery		Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
C & I Project - Resource Recovery Park Hazelmere				
Capital Expenditure				
24410/04	Purchase Resource Recovery Park C & I Building - Plant & Equipment	500,000	0	500,000
Net Expenditure		500,000	0	500,000
Hazelmere Resource Recovery Park - Commercial Transfer Station				
Capital Expenditure				
24259/10	Construct and Commission Resource Recovery Commercial Transfer	0	39,440	210,000
Net Expenditure		0	39,440	210,000
Hazelmere Resource Recovery Park - Community Waste Transfer Station				
Capital Expenditure				
24259/06	Construct and Commission Resource Recovery Park - Community	0	0	550,000
Net Expenditure		0	0	550,000
Manage Resource Recovery Project				
Capital Expenditure				
24590/07	Purchase Other Equipment - Resource Recovery	2,000	0	0
Net Expenditure		2,000	0	0
MRF - Resource Recovery Park Hazelmere				
Capital Expenditure				
24259/09	Construct and Commission Resource Recovery Park - MRF Building -	10,000	5,000	10,000
24410/06	Purchase Resource Recovery Park MRF - Plant & Equipment	0	0	0
Net Expenditure		10,000	5,000	10,000
Other Facilities - Resource Recovery Park Hazelmere				
Capital Expenditure				
24259/07	Construct and Commission Resource Recovery Park - Site/Administration	0	0	800,000
24259/08	Construct and Commission Resource Recovery Park - Community Reuse	0	0	500,000
24259/12	Construct and Commission Resource Recovery Park - Weighbridge	70,000	41,945	78,055
24259/13	Construct and Commission Resource Recovery Park - Site Workshop	0	0	600,000
24392/02	Construct and Commission Resource Recovery Park - Weighbridges (x2)	225,000	251,758	115,337
24399/01	Construct and Commission Resource Recovery Park - Site Infrastructure	2,650,000	2,110,083	2,550,000
24399/07	Construct Resource Recovery Park - Reuse Store Infrastructure (Car	0	0	250,000
24410/05	Purchase Resource Recovery Park Transfer Station - Plant & Equipment	0	0	300,000
Net Expenditure		2,945,000	2,403,786	5,193,392

Capital Works Summary 2019/2020

Resource Recovery

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Woodwaste to Energy Project - Resource Recovery Park Hazelmere

Capital Expenditure

24259/05	Construct and Commission Resource Recovery Park - Wood Waste to	0	150,000	0
24399/11	Wood Waste to Energy Utilities/Infrastructure - Resource Recovery Park	225,000	201,315	123,685
24410/03	Purchase Resource Recovery Park - Wood Waste to Energy Plant &	2,038,407	647,794	1,240,613
Net Expenditure		2,263,407	999,109	1,364,298

Capital Works Summary 2019/2020

	Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
Total Capital Expenditure	19,951,903	10,675,542	26,940,712