

FINANCIAL STATEMENTS

**2017/2018
BUDGET**

EASTERN METROPOLITAN REGIONAL COUNCIL

2017/2018 ANNUAL BUDGET

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BUDGET CERTIFICATION

**2017/2018
BUDGET**

2017/2018 BUDGET CERTIFICATION

This is to certify that the Annual Budget of the Eastern Metropolitan Regional Council for the year ending 30 June 2018 was adopted at the Ordinary Meeting of Council held on Thursday 22nd June 2017.

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

Signed



D. Färdig
Eastern Metropolitan Regional Council - Chairman

Signed



P. B. Schneider
Chief Executive Officer

Signed



H. J. Liew
Director, Corporate Services

Dated this Twenty Second day of June 2017.

BUDGET REPORT

**2017/2018
BUDGET**

BUDGET REPORT - 2017/2018

EXECUTIVE OVERVIEW

The draft 2017/2018 Budget was adopted by Council at its meeting held on 22nd June 2017 and the following overview is provided for information:

Tonnages - (page 47 of 91)

Budgeted total tonnages for 2017/2018 of 224,137 tonnes is above the 2016/2017 forecast of 207,725 tonnes and slightly above the 2016/2017 budget of 223,954 tonnes.

Class IV tonnages which have been budgeted at 275 tonnes for 2017/2018 is the same as the 2016/2017 forecast of 275 tonnes and lower than the 2016/2017 budget of 3,000 tonnes.

	Actual 2014/2015	Actual 2015/2016	Budget 2016/2017	Forecast 2016/2017	Budget 2017/2018
Class II & III	233,426	209,971	211,118	195,740	211,425
Class IV & V	347	1,316	3,000	275	275
Greenwaste	13,310	9,481	9,836	11,710	12,437
Total	247,083	220,768	223,954	207,725	224,137

Disposal Fees and Charges - (pages 39-43 of 91)

The member Council disposal charge for Class III waste has increased from \$157.05 per tonne (ex GST) to \$166.00 (ex GST). This increase of \$8.95 per tonne (ex GST) is attributable to a \$5.00 per tonne increase in the State Government's Landfill Levy, a \$2.00 per tonne increase in the Secondary Waste levy (Council resolution 2 June 1999), and \$1.95 per tonne increase in the general disposal charge.

EMRC Consulting Fees - (pages 44 of 91)

The proposed 2017/2018 Regional Services consulting fees were accepted by Council at its meeting held on 16 February 2017 (Ref: D2017/00272) for use in developing the draft budget for 2017/2018.

No increase in the Regional Services consulting rates has been proposed for 2017/2018.

Statement of Comprehensive Income - (pages 10-12 of 91)

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

The "*Normal Operating Result*" has been calculated by removing the impact of the Secondary Waste levy, Resource Recovery expenditure and capital revenues and expenses and thus provides a better indication of underlying operating performance.

The proposed "*Normal Operating Result*" of \$934,309 surplus for 2017/2018 is below the budgeted surplus of \$2,215,306 for 2016/2017 and below the forecast surplus of \$3,308,484 for 2016/2017. As outlined earlier in this report, the variance in budgeted normal operating result year on year is attributable to an increase in depreciation expenses resulting from the proposed capital expenditure during 2017/2018, an increase in salary expenses for which full budget provisions have been allowed for unfilled positions, an increase in miscellaneous expenses relating to the landfill levy which will increase from \$60 per tonne to \$65 per tonne from 1 July 2017 offset by an increase in user charges resulting from increased fees and charges together with an increase in budgeted tonnages of 224,137 for 2017/2018 compared to the 2016/2017 tonnage forecast of 207,725.

BUDGET REPORT - 2017/2018 (Continued)

Statement of Comprehensive Income continued - (pages 10-12 of 91)

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

The budgeted “*Net Result*” is a surplus of \$5,975,220 for 2017/2018 compared with a budgeted surplus of \$6,940,334 for 2016/2017 and a forecast surplus of \$9,997,802 for 2016/2017.

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

Staffing Levels

As part of the budget development, no new positions have been identified in the 2017/2018 budget.

Capital Works - (pages 84-91 of 91)

The total proposed Capital Works expenditure for 2017/2018 is \$25,956,194 which includes carried forward capital expenditure of \$20,020,145. This compares with the 2016/2017 budgeted expenditure of \$33,620,638 and 2016/2017 forecast expenditure of \$8,579,223.

Major capital expenditure items for 2017/2018 include:

- | | |
|---|-------------|
| • Construction of Class III Cell (Farm Stage 3) - Red Hill Waste Management Facility (\$3,365,204 carried forward from 2016/2017). | \$3,765,204 |
| • Purchase/Replace Plant - Red Hill Waste Management Facility (\$789,497 carried forward from 2016/2017). | \$3,589,497 |
| • Construct and Commission Resource Recovery Park - Site Infrastructure (\$2,000,000 carried forward from 2016/2017). | \$3,000,000 |
| • Leachate Project - Red Hill Waste Management Facility (\$2,423,169 carried forward from 2016/2017). | \$2,423,169 |
| • Resource Recovery Park - Wood Waste to Energy Building, Infrastructure, Plant and Equipment (\$2,191,633 carried forward from 2016/2017). | \$2,191,633 |
| • Purchase/Replace Plant - Hazelmere (\$1,530,000 carried forward from 2016/2017). | \$1,880,000 |
| • Construction of Class III Cell (Stage 15B) - Red Hill Waste Management Facility (\$1,611,222 carried forward from 2016/2017). | \$1,611,222 |
| • Construct and Commission Resource Recovery Park - Community Reuse Store and Infrastructure (\$750,000 carried forward from 2016/2017). | \$750,000 |
| • Purchase Information Technology and Communications Equipment - Ascot Place (\$207,000 carried forward from 2016/2017). | \$681,030 |
| • Purchase Plant & Minor Plant for Leachate Project - Red Hill Waste Management Facility (\$630,000 carried forward from 2016/2017). | \$630,000 |
| • Construct Class III Leachate Pond - Red Hill Waste Management Facility (\$594,483 carried forward from 2016/2017). | \$600,000 |
| • Design and Construct Class IV Cell Stage 2 - Red Hill Waste Management Facility (\$500,000 carried forward from 2016/2017). | \$500,000 |
| • Construct Access Roads to Lots 8, 9, & 10 - Red Hill Waste Management Facility (\$475,000 carried forward from 2016/2017). | \$475,000 |

BUDGET REPORT - 2017/2018 (Continued)

Statement of Cash Flows - (page 14 of 91)

The format of the Statement of Cash Flows separates “*Normal Operating Activities*” from Resource Recovery activities.

The budgeted net cash provided by normal operating activities is \$5,460,775. This represents a decrease of \$3,012,063 when compared with the 2016/2017 budget and a decrease of \$721,138 compared with the forecast position in 2016/2017.

Municipal Cash and Restricted Investments (Reserves) - (pages 15-18 of 91)

The cash and investments (Municipal and Restricted Investments) as at 30 June 2018 has been forecast to be \$77,736,317 compared with the forecast cash and investments for 2016/2017 of \$92,285,179.

The overall decrease in budgeted cash (Municipal and Restricted Investments) year on year is attributable to the capital expenditure exceeding the net budgeted cash flow from normal and other operating activities during the 2017/2018 financial year. Funds have been set aside in Reserve funds and will be utilised in accordance with the budgeted expenditure.

Approximately 60% of total cash and restricted investments budgeted for 30 June 2017 will be held in the Secondary Waste Reserve (\$46,356,096) to fund the development of a Resource Recovery Facility. Other restricted cash investments will be used to fund future capital works projects including:

- Major plant replacements at the Red Hill and Hazelmere Waste Management Facilities;
- Site rehabilitation at Red Hill Waste Management Facility; and
- Future Class III cell construction.

Reporting Requirements

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

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

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

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

Council adopted 10% as the percentage, and a dollar value of \$20,000, whichever is the greater to be used during the 2016/2017 financial year when reporting variances. It is recommended that for the 2017/2018 financial year the materiality percentage of 10% and a dollar value of \$20,000, whichever is the greater, be retained and adopted for reporting variances in the statements of financial activity.

FINANCIAL STATEMENTS

**2017/2018
BUDGET**

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2018**

	NOTE	BUDGET 2016/2017 \$	FORECAST 2016/2017 \$	BUDGET 2017/2018 \$
REVENUE FROM ORDINARY ACTIVITIES				
User Charges	5	30,959,709	26,858,024	29,714,288
Special Charges	5	460,601	457,678	467,651
Contributions		529,323	521,568	589,972
Operating Grants		650,662	554,110	560,175
Interest Municipal Cash Investments	9	210,000	524,500	400,000
Reimbursements		701,203	802,656	749,688
Other		2,381,452	2,010,750	2,484,662
TOTAL REVENUE FROM ORDINARY ACTIVITIES		35,892,950	31,729,285	34,966,436
OPERATING EXPENSES FROM ORDINARY ACTIVITIES				
Salary Expenses		8,997,886	8,012,360	8,911,576
Contract Expenses		6,154,360	4,548,968	6,129,201
Material Expenses		921,694	933,738	1,036,679
Fuel Expenses		634,241	589,313	615,656
Utility Expenses		299,728	321,178	310,517
Insurance Expenses		280,005	265,460	260,979
Provision Expenses		219,964	201,367	204,047
Miscellaneous Expenses		13,121,385	11,613,352	13,513,783
Depreciation Expenses		6,013,588	2,661,266	4,312,811
Costs Allocated		(2,965,207)	(726,201)	(1,263,122)
TOTAL OPERATING EXPENSES FROM ORDINARY ACTIVITIES		33,677,644	28,420,801	34,032,127
NORMAL OPERATING RESULT		2,215,306	3,308,484	934,309

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2018**

	NOTE	BUDGET 2016/2017 \$	FORECAST 2016/2017 \$	BUDGET 2017/2018 \$
REVENUE FROM OTHER ACTIVITIES				
User Charges	5	2,000,000	845,833	1,350,000
Secondary Waste Charge	5	5,248,491	5,037,260	4,810,120
Interest Restricted Cash Investments	9	1,391,758	2,166,081	1,759,626
Reimbursements		50	301,650	50
Other		1,756,572	409,145	1,216,891
Proceeds from Sale of Assets		280,707	586,594	605,924
TOTAL REVENUE FROM OTHER ACTIVITIES		10,677,578	9,346,563	9,742,611
OPERATING EXPENSES FROM OTHER ACTIVITIES				
Salary Expenses		879,747	443,244	578,888
Contract Expenses		1,115,345	590,415	1,280,297
Material Expenses		42,199	17,083	122,368
Fuel Expenses		139,002	1,000	10,000
Utility Expenses		61,936	11,100	92,584
Insurance Expenses		9,885	14,188	57,167
Miscellaneous Expenses		194,697	100,044	483,627
Depreciation Expenses		336,415	181,864	315,322
Costs Allocated		2,914,206	639,661	1,190,122
Carrying Amount of Assets Disposed Of		259,118	658,646	571,325
TOTAL OPERATING EXPENSES FROM OTHER ACTIVITIES		5,952,550	2,657,245	4,701,700
REALISED/ UNREALISED GAIN/(LOSS) FROM CHANGE IN FAIR VALUE OF INVESTMENTS				
Unrealised Gain/(Loss)		0	0	0
Realised Gain/(Loss)		0	0	0
TOTAL REALISED / UNREALISED GAIN/(LOSS)		0	0	0
NET RESULT		6,940,334	9,997,802	5,975,220

**STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE YEAR ENDING 30 JUNE 2018**

	NOTE	BUDGET 2016/2017 \$	FORECAST 2016/2017 \$	BUDGET 2017/2018 \$
REVENUE FROM ORDINARY ACTIVITIES				
General Purpose Funding		1,601,759	2,690,581	2,159,626
Governance		158,383	156,422	135,105
Community Amenities		43,185,937	36,102,084	40,548,121
Other Property and Services		1,343,742	1,254,914	1,260,271
TOTAL REVENUE FROM ORDINARY ACTIVITIES		46,289,821	40,204,000	44,103,123
EXPENSES FROM ORDINARY ACTIVITIES				
Governance		1,149,271	984,705	1,100,954
Community Amenities		33,895,925	25,229,133	32,413,238
Other Property and Services		4,325,880	3,920,308	4,648,310
TOTAL EXPENSES FROM ORDINARY ACTIVITIES		39,371,076	30,134,146	38,162,502
INCREASE / (DECREASE)		6,918,745	10,069,854	5,940,621
DISPOSAL OF ASSETS				
Proceeds from Sale of Assets		280,707	586,594	605,924
Less Carrying Amount of Assets Disposed Of		(259,118)	(658,646)	(571,325)
PROFIT / (LOSS) ON DISPOSALS	10	21,589	(72,052)	34,599
REALISED / UNREALISED GAIN / (LOSS) FROM CHANGE IN FAIR VALUE OF INVESTMENTS				
General Purpose Funding		0	0	0
TOTAL REALISED / UNREALISED GAIN / (LOSS)		0	0	0
NET RESULT		6,940,334	9,997,802	5,975,220

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2018**

	NOTE	BUDGET 2016/2017 \$	FORECAST 2016/2017 \$	BUDGET 2011/2018 \$
CURRENT ASSETS				
Cash and Cash Equivalents	4(i)	51,097,706	92,285,179	77,736,317
Investments		0	0	0
Trade and Other Receivables		2,765,944	3,267,011	3,267,011
Inventories		67,598	27,842	27,842
Other Assets		41,930	85,059	85,059
TOTAL CURRENT ASSETS		53,973,178	95,665,091	81,116,229
CURRENT LIABILITIES				
Trade and Other Payables		4,021,539	5,889,919	5,889,919
Provisions		1,404,136	1,399,359	1,427,968
TOTAL CURRENT LIABILITIES		5,425,675	7,289,278	7,317,887
NET CURRENT ASSETS		48,547,503	88,375,813	73,798,342
NON CURRENT ASSETS				
Land		48,512,462	48,504,912	48,504,912
Buildings		12,078,705	5,823,395	7,224,987
Structures		29,748,561	17,552,871	30,616,054
Plant		20,582,265	12,066,171	17,390,630
Equipment		1,413,919	872,387	1,808,238
Furniture and Fittings		224,037	166,220	197,871
Work in Progress		7,484,639	7,860,423	7,860,423
TOTAL NON CURRENT ASSETS		120,044,588	92,846,379	113,603,115
NON CURRENT LIABILITIES				
Provisions		7,490,014	7,608,413	7,812,460
TOTAL NON CURRENT LIABILITIES		7,490,014	7,608,413	7,812,460
NET ASSETS		161,102,077	173,613,779	179,588,997
EQUITY				
Accumulated Surplus		112,963,319	108,218,123	107,046,422
Reserves		48,138,758	65,395,656	72,542,575
TOTAL EQUITY		161,102,077	173,613,779	179,588,997

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 30 JUNE 2018**

	NOTE	BUDGET 2016/2017 \$	FORECAST 2016/2017 \$	BUDGET 2017/2018 \$
CASH FLOWS FROM NORMAL OPERATING				
Cash receipts in the course of normal operations		38,324,032	31,883,673	35,400,985
Cash payments in the course of normal operations		(30,061,194)	(26,226,260)	(30,340,210)
Interest receipts - Municipal Cash		210,000	524,500	400,000
Net Cash Provided by Normal Operating Activities	4(ii)	8,472,838	6,181,913	5,460,775
CASH FLOWS FROM OTHER OPERATING				
<u>Resource Recovery</u>				
Cash receipts from secondary waste charge		5,248,491	5,037,260	4,810,120
Cash receipts from resource recovery project		3,756,622	1,556,628	2,566,941
Cash payments for resource recovery project		(5,353,017)	(1,799,550)	(3,796,054)
Interest receipts - secondary waste restricted		1,030,989	1,616,545	1,195,844
<u>Other Activities</u>				
Interest receipts - other restricted investments		360,769	549,536	563,782
Net Cash Provided by Other Operating Activities	4(ii)	5,043,854	6,960,419	5,340,633
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash receipts from sale of property, plant and		280,707	586,594	605,924
Cash payments for property, plant and equipment		(33,620,638)	(8,579,223)	(25,956,194)
Net Cash Provided by Investing Activities		(33,339,931)	(7,992,629)	(25,350,270)
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		70,920,945	87,135,476	92,285,179
Net Increase (Decrease) in Cash Held		(19,823,239)	5,149,703	(14,548,862)
Cash at the end of the year	4(i)	51,097,706	92,285,179	77,736,317

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2018**

	NOTE	BUDGET 2016/2017 \$	FORECAST 2016/2017 \$	BUDGET 2017/2018 \$
Municipal Fund (Cash and Investment)				
Opening Balance		8,032,094	24,309,136	26,017,980
Transfer to Restricted Investments		(19,805,876)	(8,422,417)	(26,922,808)
Transfer from Restricted Investments		35,082,944	7,147,638	21,491,410
Transfer to/from Municipal Investments		0	0	0
Interest on Municipal Funds		210,000	524,500	400,000
Payments and Receipts		(21,424,997)	2,459,123	(16,708,487)
Movement in Accrued Interest		0	0	0
Closing Balance		2,094,165	26,017,980	4,278,095
Plant and Equipment Reserve				
Opening Balance		487,372	510,804	1,526,891
Transfer to Restricted Investments		4,386,814	3,002,368	5,551,377
Transfer from Restricted Investments		(4,625,000)	(2,003,935)	(6,299,497)
Interest on Restricted Investments		21,013	17,654	29,543
Closing Balance		270,199	1,526,891	808,314
Site Rehabilitation Reserve				
Opening Balance		2,131,253	2,132,389	2,330,654
Transfer to Restricted Investments		136,072	124,568	126,226
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		56,295	73,697	61,136
Closing Balance		2,323,620	2,330,654	2,518,016
Future Development Reserve				
Opening Balance		6,064,453	6,063,056	6,272,601
Transfer to Restricted Investments		0	0	13,945,000
Transfer from Restricted Investments		(6,100,000)	0	0
Interest on Restricted Investments		84,681	209,545	346,626
Closing Balance		49,134	6,272,601	20,564,227
Environmental Monitoring Reserve				
Opening Balance		787,247	788,213	892,253
Transfer to Restricted Investments		83,891	76,799	77,821
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		21,194	27,241	23,800
Closing Balance		892,332	892,253	993,874

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2018**

	NOTE	BUDGET 2016/2017 \$	FORECAST 2016/2017 \$	BUDGET 2017/2018 \$
Environmental Insurance Reserve				
Opening Balance		40,549	40,514	13,734
Transfer to Restricted Investments		0	0	40,000
Transfer from Restricted Investments		(40,000)	(28,180)	(42,000)
Interest on Restricted Investments		533	1,400	305
Closing Balance		1,082	13,734	12,039
Risk Management Reserve				
Opening Balance		13,977	13,973	14,456
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		359	483	369
Closing Balance		14,336	14,456	14,825
Class IV Cell Reserve				
Opening Balance		544,811	544,803	566,846
Transfer to Restricted Investments		35,057	3,214	3,214
Transfer from Restricted Investments		(500,000)	0	(500,000)
Interest on Restricted Investments		7,800	18,829	7,908
Closing Balance		87,668	566,846	77,968
Regional Development Reserve				
Opening Balance		359,139	359,102	197,255
Transfer to Restricted Investments		900,000	250,000	580,000
Transfer from Restricted Investments		(671,664)	(424,258)	(637,738)
Interest on Restricted Investments		11,315	12,411	4,292
Closing Balance		598,790	197,255	143,809
Secondary Waste Reserve				
Opening Balance		46,676,120	46,773,843	48,985,881
Transfer to Restricted Investments		5,248,491	4,944,510	4,810,120
Transfer from Restricted Investments		(15,507,028)	(4,349,017)	(8,635,749)
Interest on Restricted Investments		1,030,989	1,616,545	1,195,844
Closing Balance		37,448,572	48,985,881	46,356,096

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2018**

NOTE	BUDGET 2016/2017 \$	FORECAST 2016/2017 \$	BUDGET 2017/2018 \$
Class III Cells Reserve			
Opening Balance	4,555,998	4,554,958	4,370,133
Transfer to Restricted Investments	8,994,593	0	1,767,464
Transfer from Restricted Investments	(7,639,252)	(342,248)	(5,376,426)
Interest on Restricted Investments	134,405	157,423	65,423
Closing Balance	6,045,744	4,370,133	826,594
Long Service Leave - Restricted Asset			
Opening Balance	822,462	822,170	871,543
Transfer to Restricted Investments	20,958	20,958	21,586
Transfer from Restricted Investments	0	0	0
Interest on Restricted Investments	21,363	28,415	22,518
Closing Balance	864,783	871,543	915,647
Building Refurbishment Reserve			
Opening Balance	70,578	70,552	72,990
Transfer to Restricted Investments	0	0	0
Transfer from Restricted Investments	0	0	0
Interest on Restricted Investments	1,811	2,438	1,862
Closing Balance	72,389	72,990	74,852
Cash and Investments at the end of the Year	50,762,814	92,133,217	77,584,356
<u>Add</u> Accrued Interest - Restricted Assets	334,892	151,962	151,961
Cash and Investments as per Statement of Financial Position	51,097,706	92,285,179	77,736,317

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2018**

	NOTE	BUDGET 2016/2017 \$	FORECAST 2016/2017 \$	BUDGET 2017/2018 \$
SUMMARY				
MUNICIPAL FUND (CASH AND INVESTMENTS)				
Opening Balance		8,032,094	24,309,136	26,017,980
Transfer to Restricted Investments		(19,805,876)	(8,422,417)	(26,922,808)
Transfer from Restricted Investments		35,082,944	7,147,638	21,491,410
Interest on Municipal Funds		210,000	524,500	400,000
Payments and Receipts		(21,424,997)	2,459,123	(16,708,487)
Movement in Accrued Interest		0	0	0
Closing Balance	4(i)	2,094,165	26,017,980	4,278,095
RESTRICTED INVESTMENTS				
Opening Balance		62,553,959	62,674,377	66,115,237
Transfer to Restricted Investments		19,805,876	8,422,417	26,922,808
Transfer from Restricted Investments		(35,082,944)	(7,147,638)	(21,491,410)
Interest on Restricted Investments		1,391,758	2,166,081	1,759,626
Closing Balance		48,668,649	66,115,237	73,306,261
Sub Total		50,762,814	92,133,217	77,584,356
<u>Less</u> Unrealised Losses from change in fair value of investments		0	0	0
<u>Add</u> Accrued Interest - Restricted Assets		334,892	151,962	151,961
Cash and Investments as per Statement of Financial Position		51,097,706	92,285,179	77,736,317

**NET CURRENT ASSETS CARRIED FORWARD
FOR THE YEAR ENDING 30 JUNE 2018**

	BUDGET 2016/2017 \$	FORECAST 2016/2017 \$	BUDGET 2017/2018 \$
NET CURRENT ASSETS REPRESENTED BY			
CURRENT ASSETS			
Cash at Bank - Unrestricted	2,094,165	26,017,980	4,278,095
Receivables	2,765,944	3,267,011	3,267,011
Inventory	67,598	27,842	27,842
Prepayments	41,930	85,059	85,059
	<u>4,969,637</u>	<u>29,397,892</u>	<u>7,658,007</u>
LESS: CURRENT LIABILITIES			
Creditors	4,021,538	5,889,919	5,889,919
Current Provisions	1,404,137	1,399,359	1,427,968
	<u>5,425,675</u>	<u>7,289,278</u>	<u>7,317,887</u>
(DEFICIT) SURPLUS - OTHER FUNDS	<u>(456,038)</u>	<u>22,108,614</u>	<u>340,120</u>
ADD BALANCE OF NET RESTRICTED INVESTMENTS *	49,003,541	66,267,199	73,458,222
ESTIMATED NET CURRENT ASSET POSITION	<u>48,547,503</u>	<u>88,375,813</u>	<u>73,798,342</u>

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

BUDGET NOTES

2017/2018 BUDGET

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2018**

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

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.

(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

Effective from 1 July 2012, the *Local Government (Financial Management) Regulations 1996* were amended and the measurement of non-current assets at Fair Value became mandatory.

The amendments allow for the phasing in of fair value in relation to fixed assets over three years as follows:

- (a) For the financial year ending on 30 June 2013, the fair value of all assets of the local government that are plant and equipment; and
- (b) For the financial year ending on 30 June 2014, the fair value of all of the assets of the local government -
 - (i) that are plant and equipment; and
 - (ii) that are –
 - (I) land and buildings; or-
 - (II) Infrastructure;

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Fixed Assets (continued)

and

(c) For the financial year ending on or after 30 June 2015, the fair value of all the assets of the local government.

Thereafter, in accordance with the regulations, each asset class must be revalued every 3 years.

In 2013, Council commenced the process of adopting Fair Value in accordance with the Regulations.

Relevant disclosures, in accordance with the requirements of Australian Accounting Standards, have been made in the financial report as necessary.

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.

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.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Fixed Assets (continued)

Revaluation

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

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	0.48 - 6.67% (based on components)
• Structures	
General	1.10 - 18.10% (based on components)
Class III and IV Waste Cells	% of actual usage
• Plant	15.00 - 40.00%
• Furniture and fittings	10.00 - 40.00%
• Equipment	10.00 - 40.00%

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 major equipment under \$5,000 and minor equipment under \$1,000 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 2018**

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.

To the extent 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 2018**

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 at least every 3 years.

(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 Eastern Metropolitan Regional Council 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 2018**

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) 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 2018**

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.

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.

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 three year cycle in line with the revaluation of infrastructure assets.

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.

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 three year cycle in line with the revaluation of infrastructure assets.

(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 2018**

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

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

(iii) Superannuation Fund

The Council contributes to the WA Local Government Superannuation Plan (LGSP) and other choice funds for qualifying employees as per statutory requirements (9.50% for 2017/18). It also co-contributes to the LGSP and other choice funds for full scheme members (5% for 2017/18). Contributions to defined contribution plans are recognised as an expense as they become payable.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2018**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(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 and operating 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 2018**

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 2018**

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 2018**

2. PROGRAMS

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

Governance

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

General Purpose Funding

Records interest revenue as well as other general purpose revenue.

Community Amenities

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

Other Property and Services

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2018**

3. RECONCILIATION OF RATES LEVIED

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

4. NOTES TO THE STATEMENT OF CASH FLOWS

(i) Reconciliation of Cash

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

	BUDGET 2016/2017 \$	FORECAST 2016/2017 \$	BUDGET 2017/2018 \$
Cash - Unrestricted	2,094,165	26,017,980	4,278,095
Cash - Restricted	49,003,541	66,267,199	73,458,222
Total Cash	51,097,706	92,285,179	77,736,317

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

	BUDGET 2016/2017 \$	FORECAST 2016/2017 \$	BUDGET 2017/2018 \$
Net Change in assets from operations	6,940,334	9,997,802	5,975,220
Write back Depreciation	6,350,003	2,843,130	4,628,133
Write back Provisions	219,964	201,367	204,047
Write back Accruals - Staff Entitlements	27,980	27,981	28,607
Write back (Profit)/Loss on sale of assets	(21,589)	72,052	(34,599)
Write back Movement in Accrued Interest earnings	0	0	0
Net cash from operating activities	13,516,692	13,142,332	10,801,408

(iii) Depreciation of Assets

Details of depreciation expenditure budgets for each program are as follows

	BUDGET 2016/2017 \$	FORECAST 2016/2017 \$	BUDGET 2017/2018 \$
Administration	487,144	320,965	485,478
Community Amenities	3,774,417	761,534	1,969,154
Other Property and Services	2,088,442	1,760,631	2,173,501
Total Depreciation all Programs	6,350,003	2,843,130	4,628,133

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2018**

5. FEES AND CHARGES SUMMARY BY PROGRAM

	BUDGET 2016/2017 \$	FORECAST 2016/2017 \$	BUDGET 2017/2018 \$
Administration	0	0	0
Community Amenities	38,658,801	33,188,795	36,336,059
Other Property and Services	10,000	10,000	6,000
Total Statutory Fees and Charges	38,668,801	33,198,795	36,342,059

	BUDGET 2016/2017 \$	FORECAST 2016/2017 \$	BUDGET 2017/2018 \$
<u>User Charges</u>			
Ordinary activities	30,959,709	26,858,024	29,714,288
Other activities	2,000,000	845,833	1,350,000
<u>Special Charges</u>			
Ordinary activities	460,601	457,678	467,651
<u>Secondary Waste Charge</u>			
Other activities	5,248,491	5,037,260	4,810,120
Total Statutory Fees and Charges	38,668,801	33,198,795	36,342,059

6. FEES AND CHARGES - REDUCTION OF REVENUE

Cumulative Commercial & Contaminated Soils tonnages disposed in excess of 15,000, 20,000, 25,000, 30,000 and 35,000 tonnes are subject to discounts as outlined on page 4 of the 2017/2018 Waste Management Schedule of Fees and Charges.

It is estimated that the total value of applicable discounts during 2016/2017 will be \$337,700 (inclusive of GST).

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2018**

7. LOAN BORROWINGS

(a) Loan Repayments

No loans existed as at 30 June 2017 and no loans are anticipated during the 2017/2018 financial year.

(b) Unspent Loans

No unspent loan funds existed as at 30 June 2017 and no unspent loan funds are anticipated during the 2017/2018 financial year.

(c) New Borrowings

The Eastern Metropolitan Regional Council does not propose to undertake new borrowings during the 2017/2018 financial year.

(d) Overdraft

Council has not utilised an overdraft facility during the 2016/2017 financial year and it is not anticipated that any such facility will be utilised during the 2017/2018 financial year.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2018**

8. COUNCILLOR FEES AND ALLOWANCES

Each Councillor, other than the Chairman, is entitled to an annual meeting fee of \$10,455.

The Chairman is entitled to an annual meeting fee of \$15,682 as well as an annual Local Government fee of \$19,864.

The Deputy Chairman is entitled to an annual Local Government fee of \$4,966.

A provision of \$12,393 for meeting fees has been provided for deputy Councillors when deputising for a Councillor at a meeting. All fees paid to Councillors and the Chairman are paid quarterly in arrears.

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

	BUDGET 2016/2017 \$	FORECAST 2016/2017 \$	BUDGET 2017/2018 \$
Councillor(s) meeting fees	115,005	115,005	115,005
Chairman's meeting fees	15,682	15,682	15,682
Chairman's Local Government fee	19,864	19,864	19,864
Deputy Chairman's Local Government fee	4,966	4,966	4,966
Deputy Councillors' meeting fees	9,912	9,912	12,393
Total Fees and Allowances	165,429	165,429	167,910

9. INVESTMENT INTEREST

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

	BUDGET 2016/2017 \$	FORECAST 2016/2017 \$	BUDGET 2017/2018 \$
Interest on Restricted Assets			
Interest on funds held in Reserve	1,370,395	2,137,666	1,737,108
Interest on other restricted investments (LSL)	21,363	28,415	22,518
Sub-Total Interest on Restricted Assets	1,391,758	2,166,081	1,759,626
Interest on Other Funds			
Interest on Municipal funds	210,000	524,500	400,000
Total Interest on Investments	1,601,758	2,690,581	2,159,626

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2018**

10. ASSET PROFIT OR LOSS ON DISPOSAL

	BUDGET 2016/2017 \$	FORECAST 2016/2017 \$	BUDGET 2017/2018 \$
Buildings			
Carrying Amount of Assets Disposed	0	(37,112)	0
(Profit) Loss on Disposal	0	(37,112)	0
Equipment			
Proceeds from Sale of Assets	0	0	0
Carrying Amount of Assets Disposed	0	(108)	0
(Profit) Loss on Disposal	0	(108)	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	280,707	586,594	605,924
Carrying Amount of Assets Disposed	(259,118)	(621,426)	(571,325)
(Profit) Loss on Disposal	21,589	(34,832)	34,599
Structures			
Carrying Amount of Assets Disposed	0	0	0
(Profit) Loss on Disposal	0	0	0
Net Profit / (Loss) on Disposal	21,589	(72,052)	34,599

11. PLAN FOR THE FUTURE

EMRC's Strategic Community Plan titled *EMRC 2022 - 10 Year Strategic Plan*, adopted by Council at its meeting held on 6 December 2012 and the Corporate Business Plan 2017/18 to 2021/22, which was adopted by Council at its meeting held on 22 June 2017 together constitute EMRC's 'Plan For The Future' in accordance with *section 5.56 of the Local Government Act 1995*.

The 2017/2018 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 2018**

EASTERN METROPOLITAN REGIONAL COUNCIL
2017-2018 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES

Description	Unit	2016/2017 Charges		2016/2017 Charges		2017/2018 Charges		2017/2018 Charges	
		with no GST	Value of GST	inc GST		with no GST	Value of GST	inc GST	
		\$	\$	\$		\$	\$	\$	\$
Waste Management Charges									
Disposal Rates									
Member Councils									
Base Tipping Fee	1 tonne	59.55				61.50			
CWES Levy		3.50				3.50			
Secondary Waste Reserve		34.00				36.00			
Landfill Levy		60.00				65.00			
Total Member Council disposal rate		157.05	15.70	172.75		166.00	16.60	182.60	
Councils - Other									
Domestic Refuse Tip Pass (Gidgannup @ 3bags/wk)	n/a	5.64	0.56	6.20		5.91	0.59	6.50	
Council Refuse Tip Passes - Trailers (up to 500kg)	n/a	51.82	5.18	57.00		54.55	5.45	60.00	
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	30.00	3.00	33.00		30.00	3.00	33.00	
Trailers (6 x 4)	n/a	52.73	5.27	58.00		52.73	5.27	58.00	
Trailers (6 x 4) High Sides	n/a	66.37	6.64	73.00		66.37	6.64	73.00	
Tandem/ Horse Floats (< 1 tonne)	n/a	97.73	9.77	107.50		98.19	9.82	108.00	
Vans / Utes	n/a	51.37	5.13	56.50		51.82	5.17	57.00	
Commercial (General)	1 tonne	150.45	15.05	165.50		150.45	15.05	165.50	
Minimum Commercial Charges	0.50 tonnes	75.23	7.52	82.75		75.23	7.52	82.75	
Greenwaste									
Greenwaste - Member Councils (uncontaminated - Red Hill & Hazelmere)	1 tonne	45.00	4.50	49.50		46.36	4.64	51.00	
Greenwaste - MGB (Member Councils)	1 tonne	107.05	10.70	117.75		111.00	11.10	122.10	
Greenwaste - Commercial (uncontaminated - Red Hill)	1 tonne	60.00	6.00	66.00		60.00	6.00	66.00	
Greenwaste - shredded to EMRC specification (to Red Hill)	1 tonne	50.00	5.00	55.00		50.00	5.00	55.00	
(Minimum charge for greenwaste 0.5 tonne)									

(Cumulative Commercial tonnages & Contaminated Soils tonnages disposed of at the Red Hill Waste Management Facility in excess of 15,000, 20,000, 25,000, 30,000 & 35,000 tonnes are subject to discounts as outlined on page 4 of this schedule)

Note:

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

EASTERN METROPOLITAN REGIONAL COUNCIL
2017-2018 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES

Description	Unit	2016/2017 Charges		2016/2017 Charges		2017/2018 Charges		2017/2018 Charges	
		with no GST	Value of GST	inc GST		with no GST	Value of GST	inc GST	
		\$	\$	\$		\$	\$	\$	
Waste Management Charges continued ..									
Disposal Rates continued..									
Special Wastes									
Asbestos (Wrapped)	1 tonne	163.18	16.32	179.50		170.00	17.00	187.00	
Asbestos (Wrapped) - Member Council residents only	1 tonne	86.82	8.68	95.50		92.73	9.27	102.00	
Asbestos (Wrapped) - Minimum Charge		27.73	2.77	30.50		29.09	2.91	32.00	
Car Bodies - Commercial	each	50.91	5.09	56.00		50.91	5.09	56.00	
Car Bodies - Member Council residents only	each	25.45	2.55	28.00		25.45	2.55	28.00	
Quarantine Waste	1 tonne	180.45	18.05	198.50		184.55	18.45	203.00	
Burial Fee (for immediate burial requirements)	n/a	145.45	14.55	160.00		145.45	14.55	160.00	
Handling Fee (for special handling requirements)	n/a	145.45	14.55	160.00		145.45	14.55	160.00	
Tyre Disposal (off rim) *	each	5.00	0.50	5.50		5.00	0.50	5.50	
Tyre Disposal (with rim) *	each	6.82	0.68	7.50		6.82	0.68	7.50	
Tyre Recovery Charges (for tyres at the landfill face)	each	23.64	2.36	26.00		23.64	2.36	26.00	
Mattress disposal fee (Member Council Residents)	each	15.00	1.50	16.50		15.00	1.50	16.50	
Mattress disposal fee (Charitable Organisations)	each	15.00	1.50	16.50		15.00	1.50	16.50	
Mattress disposal fee (Commercial)	each	24.55	2.45	27.00		24.55	2.45	27.00	
E-Waste (Price applicable after quota has been reached under Infoactive agreement)	each	9.10	0.90	10.00		9.10	0.90	10.00	
Wash Facility Fee	n/a	36.36	3.64	40.00		36.36	3.64	40.00	
Class III Contaminated Waste	1 tonne	134.55	13.45	148.00		140.00	14.00	154.00	
Class III Contaminated Soil	1 tonne	134.55	13.45	148.00		140.00	14.00	154.00	
Class IV Contaminated Waste	1 tonne	212.27	21.23	233.50		217.27	21.73	239.00	
Class IV Contaminated Soil	1 tonne	182.73	18.27	201.00		189.73	18.97	208.70	
Class V Waste - Concrete encapsulated drums (L 900mm D 600mm)	each	618.18	61.82	680.00		623.18	62.32	685.50	
Class V Waste - Concrete encapsulated bulka bags (1.1m x 1.1m x 1.1m)	each	1460.00	146.00	1606.00		1465.00	146.50	1611.50	
Administration Charge - Class III (for waste acceptance approvals)	consignment	118.18	11.82	130.00		118.18	11.82	130.00	
Administration Charge - Class IV (for waste acceptance approvals)	consignment	145.45	14.55	160.00		145.45	14.55	160.00	
Administration Charge - Reprinting of Signed Weighbridge Dockets	per docket	20.00	2.00	22.00		20.00	2.00	22.00	
Administration Charge - Reprinting of Unsigned Weighbridge Dockets	per docket	4.55	0.45	5.00		4.55	0.45	5.00	

(Cumulative Commercial tonnages & Contaminated Soils tonnages disposed of at the Red Hill Waste Management Facility in excess of 15,000, 20,000, 25,000, 30,000 & 35,000 tonnes are subject to discounts as outlined on page 4 of this schedule)

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

EASTERN METROPOLITAN REGIONAL COUNCIL
2017-2018 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES

Description	Unit	2016/2017 Charges with no GST \$	Value of GST \$	2016/2017 Charges inc GST \$	2017/2018 Charges with no GST \$	Value of GST \$	2017/2018 Charges inc GST \$
<u>Waste Management Charges continued ..</u>							
<u>Hazelmere</u>							
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	55.95	5.60	61.55	55.95	5.60	61.55
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	363.64	36.36	400.00	363.64	36.36	400.00
<u>Hazelmere - Commercial & Industrial Waste Sorting Facility</u>							
Dry Commercial and Industrial Waste *	1 tonne	145.00	14.50	159.50	135.00	13.50	148.50
Member Councils including bulk verge Collections and skip bins	1 tonne	135.00	13.50	148.50	135.00	13.50	148.50
Minimum Charge (Member Councils)	0.50 tonnes	67.50	6.75	74.25	67.50	6.75	74.25
Minimum Charges (Commercial)							
Skip Bins	0.50 tonnes	72.50	7.25	79.75	67.50	6.75	74.25
Flat Bed Trucks	0.50 tonnes	72.50	7.25	79.75	67.50	6.75	74.25
< 15m ³ Roll on Roll off (RORO / Hook Lift)	1.50 tonnes	217.50	21.75	239.25	202.50	20.25	222.75
≥ 15m ³ Roll on Roll off (RORO / Hook Lift)	2.00 tonnes	290.00	29.00	319.00	270.00	27.00	297.00
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
<u>Note 1</u> : 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 of \$160 (inc. GST) will be applied to the consignment.							
<u>Note 2</u> : Tyres other than mentioned above will be required to be removed from site by the customer.							
<u>Note 3</u> : Contracts with attractive discounts available to major customers and local governments.							
<u>Note 4</u> : 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.							

EASTERN METROPOLITAN REGIONAL COUNCIL
2017-2018 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES

Description	Unit	2016/2017 Charges		2016/2017 Charges		2017/2018 Charges		2017/2018 Charges	
		with no GST	Value of GST	inc GST		with no GST	Value of GST	inc GST	
		\$	\$	\$		\$	\$	\$	
Waste Management Charges continued ..									
Sale of Materials (all ex stockpile, minimum 10 tonnes)									
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/Laterite Filter Rock **	1 tonne	11.82	1.18	13.00		11.82	1.18	13.00	
Ferricrete (20 - 40 mm) **	1 tonne	11.82	1.18	13.00		11.82	1.18	13.00	
Ferricrete (40 - 80 mm) **	1 tonne	11.82	1.18	13.00		11.82	1.18	13.00	
Ferricrete (Member Councils)	1 tonne	10.00	1.00	11.00		10.00	1.00	11.00	
Manufactured Products (per cubic metre)									
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	54.55	5.45	60.00		54.55	5.45	60.00	
Standard Recycled Wood Chip (Coloured) - Hazelmere	1 m ³	38.18	3.82	42.00		38.18	3.82	42.00	
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	
Grade 3 Recycled Woodchip	1 m ³	5.00	0.50	5.50		5.00	0.50	5.50	
Wood Chip (fines) - Hazelmere	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 Council)	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	272.73	27.27	300.00		272.73	27.27	300.00	
Standard Recycled Wood Chip (Coloured) - Hazelmere	1 tonne	190.91	19.09	210.00		190.91	19.09	210.00	
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	
Grade 3 Recycled Woodchip	1 tonne	25.00	2.50	27.50		25.00	2.50	27.50	
Wood Chip (fines) - Hazelmere	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	

** Material purchases in excess of 200 tonnes and 1,000 tonnes over the financial year are subject to a discount of 15% and 20% respectively.

EASTERN METROPOLITAN REGIONAL COUNCIL
2017-2018 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES

Description	Unit	2016/2017 Charges		2016/2017 Charges		2017/2018 Charges		2017/2018 Charges	
		with no GST	Value of GST	inc GST		with no GST	Value of GST	inc GST	
		\$	\$	\$		\$	\$	\$	\$
Waste Management Charges continued ..									
Member Councils Consulting Fees									
Consultant Director	1 hour	117.30	11.73	129.03		120.00	12.00	132.00	
Consultant Manager	1 hour	103.00	10.30	113.30		105.50	10.55	116.05	
Senior Consultant	1 hour	89.00	8.90	97.90		90.91	9.09	100.00	
Consultant	1 hour	80.00	8.00	88.00		81.82	8.18	90.00	
Project Officer	1 hour	62.00	6.20	68.20		63.64	6.36	70.00	
Commercial Consulting Fees									
Consultant Director	1 hour	199.00	19.90	218.90		204.55	20.45	225.00	
Consultant Manager	1 hour	176.00	17.60	193.60		180.91	18.09	199.00	
Senior Consultant	1 hour	159.00	15.90	174.90		163.64	16.36	180.00	
Consultant	1 hour	134.00	13.40	147.40		137.27	13.73	151.00	
Project Officer	1 hour	106.00	10.60	116.60		109.09	10.91	120.00	

Discount Applicable Once Threshold is reached

Threshold (per financial year	2017/2018	
	Discount	per tonne (inc. GST)
15,000 tonnes	\$5.00	
20,000 tonnes	\$20.00	
25,000 tonnes	\$22.00	
30,000 tonnes	\$24.00	
35,000 tonnes	\$27.00	

NOTE: Long Term Contracts (3 years) with attractive discounts available to major customers and Local Governments.

EASTERN METROPOLITAN REGIONAL COUNCIL
2017/2018 - REGIONAL SERVICES (ENVIRONMENTAL SERVICES & REGIONAL DEVELOPMENT) CONSULTING RATES

	Prior Year Rates					2017/2018 Rates	
	2012/2013 (exc. GST) \$	2013/2014 (exc. GST) \$	2014/2015 (exc. GST) \$	2015/2016 (exc. GST) \$	2016/2017 (exc. GST) \$	2017/2018 (exc. GST) \$	% Change 2017/2018 (inc. GST) \$
<u>Member Council Consulting Fees</u>							
Consultant Director	\$102.00	\$105.00	\$108.00	\$111.00	\$111.00	\$111.00	0.00%
Consultant Manager	\$91.00	\$93.00	\$95.00	\$97.50	\$97.50	\$97.50	0.00%
Consultant Coordinator	\$78.00	\$80.00	\$82.00	\$84.00	\$84.00	\$84.00	0.00%
Consultant	\$70.00	\$72.00	\$74.00	\$76.00	\$76.00	\$76.00	0.00%
Project Officer	\$53.00	\$54.50	\$56.00	\$57.50	\$57.50	\$57.50	0.00%
<u>Other Organisations Consulting Fees</u>							
Consultant Director	\$187.50	\$187.50	\$187.50	\$187.50	\$187.50	\$187.50	0.00%
Consultant Manager	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	0.00%
Consultant Coordinator	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	0.00%
Consultant	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	0.00%
Project Officer	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	0.00%
<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	N/A	N/A	\$18.87	\$18.87	N/A
Daily rate	N/A	N/A	N/A	N/A	\$150.00	\$150.00	N/A
<u>- EMRC Hourly Operator Charge</u>							
EMRC Operator (min 4 hrs applies)	N/A	N/A	N/A	N/A	\$57.50	\$57.50	N/A
							\$20.76
							\$165.00
							\$63.25

**EASTERN METROPOLITAN REGIONAL COUNCIL
2017/2018 - ADMINISTRATION FEES & CHARGES**

Photocopy Fees	\$ Per Page (Inclusive of GST)
Black & White A4 print	\$0.35
Black & White A3 print	\$0.50
Colour A4 print	\$0.45
Colour A3 print	\$0.60

WASTE DISPOSAL TONNAGES

**For the Year Ending
30 June 2018**

TONNAGES ANALYSIS

COUNCIL	ACTUAL 2014/15 TONNES	ACTUAL 2015/16 TONNES	BUDGET 2016/17 TONNES	FORECAST 2016/17 TONNES	PROJECTED 2017/18 TONNES
Bayswater - MSW	18,844	20,284	20,757	20,470	20,879
Belmont	12,926	13,348	13,780	13,820	14,096
Bassendean	6,440	6,345	7,273	7,030	7,171
Swan - MSW	47,665	50,589	48,919	49,820	51,051
Mundaring	13,628	13,469	14,770	14,850	15,147
Kalamunda	25,685	25,429	26,102	24,775	25,271
Sub-total - Member Councils (MSW)	125,188	129,465	131,600	130,765	133,614
Bayswater - Greenwaste	4,935	4,941	5,239	6,020	6,140
Swan - Greenwaste	936	4	7	460	471
Bassendean - Greenwaste	568	570	0	0	0
Belmont - Greenwaste	0	0	0	100	102
Kalamunda - Greenwaste	4,365	1,537	1,632	1,970	2,500
Mundaring - Greenwaste	480	453	918	1,290	1,316
Transfer Station - Greenwaste	955	937	877	860	877
Commercial/Other - Greenwaste	1,071	1,040	1,163	1,010	1,030
Sub-total - Greenwaste	13,310	9,481	9,836	11,710	12,437
Hazelmere - C & I, WWTE, Wood & Mattress Waste	0	0	0	4,000	10,000
RRF Residual	0	0	0	0	0
Non-Member Local Governments	2,071	1,605	0	0	0
EMRC Transfer Stn (Trailers & Commercial etc)	7,279	6,690	6,701	6,260	6,385
Asbestos (Wrapped)	0	0	0	3,015	3,075
Commercial/Other Class III (inc. Asbestos)	78,389	66,924	70,706	49,850	56,500
Contaminated Class III	20,499	5,286	2,110	1,850	1,850
Class IV Waste	348	1,316	3,000	275	275
Class V - Concrete Encapsulation	0	0	0	0	0
Sub-total - Other Tonnages	108,585	81,822	82,518	65,250	78,086
TOTAL TONNAGES	247,083	220,768	223,954	207,725	224,137
Class III	233,426	209,971	211,118	195,740	211,425
Class IV & V	348	1,316	3,000	275	275
Greenwaste	13,310	9,481	9,836	11,710	12,437
TOTAL TONNAGES	247,083	220,768	223,954	207,725	224,137

BASE INCOME (INCLUDING LANDFILL LEVY) FROM TONAGES ANALYSIS

COUNCIL	A/C#	IE	ACTUAL 2012/13 \$	ACTUAL 2013/14 \$	ACTUAL 2014/15 \$	ACTUAL 2015/16 \$	BUDGET 2016/17 \$	FORECAST 2016/17 \$	PROJECTED 2017/18 \$
Bayswater	53310/00	BB	1,402,865	1,553,049	1,704,041	2,060,027	2,481,499	2,447,189	2,641,244
Belmont	53310/00	BC	1,028,565	1,196,098	1,232,785	1,482,206	1,647,423	1,652,181	1,783,195
Bassendean	53310/00	BA	487,188	675,202	603,766	704,331	869,439	840,437	907,081
Swan	53310/00	BD	3,518,167	3,843,782	4,562,354	5,617,734	5,848,288	5,955,981	6,457,895
Mundaring	53310/00	BF	1,162,308	1,260,578	1,290,054	1,495,598	1,765,706	1,775,318	1,916,096
Kalamunda	53310/00	BE	2,019,728	2,110,587	2,425,327	2,823,831	3,120,470	2,961,851	3,196,718
Sub-total - Member Councils			9,618,822	10,639,296	11,818,327	14,183,726	15,732,825	15,632,956	16,902,228
Bayswater - Greenwaste	58864/00	BB	345,529	437,578	567,049	501,687	560,805	644,441	681,584
Swan - Greenwaste	58864/00	BD	70,101	70,865	173,041	158	323	20,700	21,852
Bassendean - Greenwaste	58864/00	BA	21,081	24,457	0	25,645	0	0	0
Belmont - Greenwaste	58864/00	BC	8,226	5,930	14,421	0	0	4,500	4,729
Kalamunda - Greenwaste	58864/00	BE	164,943	116,179	127,683	69,184	73,440	88,650	115,900
Mundaring - Greenwaste	58864/00	BF	0	13,959	35,952	20,377	41,310	58,050	61,000
Commercial/Other - Greenwaste	58864/00	BK	154,781	164,875	147,502	153,109	119,340	109,395	114,955
Sub-total - Greenwaste			764,660	833,844	1,065,648	770,158	795,218	925,736	1,000,021
Non-Member Local Governments	53310/00	BS	8,745,105	1,276,942	224,500	219,194	0	0	0
Hazelmere - C & I, WWTE, Wood & Mattress Waste			0	0	0	0	2,531,082	478,200	1,265,000
EMRC Transfer Stn (Trailers etc) + Asbestos	58857/00	BI	1,153,782	1,414,362	1,517,545	1,285,011	1,367,235	1,564,704	1,656,423
EMRC Transfer Stn (Commercial)	58857/00	BK	284,111	262,259	354,386	297,542	316,809	295,942	316,067
Contaminated Class III	53310/00	BJ	980,532	714,698	2,729,178	757,575	283,901	248,918	259,000
Class IV Waste	53330/00	BK	359,264	298	526,350	191,666	548,190	50,251	52,176
Commercial/Other Class III	53310/00	BK	11,913,220	12,155,481	8,798,172	8,066,773	9,623,714	6,694,433	8,193,425
Sub-total - Other			23,436,014	15,824,040	14,150,131	10,817,762	14,670,930	9,332,446	11,742,091
TOTAL BASE			33,819,496	27,297,180	27,034,106	25,771,647	31,198,973	25,891,138	29,644,341
Class III			32,695,572	26,463,038	25,442,108	24,809,822	29,855,565	24,915,151	28,592,144
Class IV			359,264	298	526,350	191,666	548,190	50,251	52,176
Greenwaste			764,660	833,844	1,065,648	770,158	795,218	925,735	1,000,021
TOTAL BASE			33,819,496	27,297,180	27,034,106	25,771,647	31,198,973	25,891,137	29,644,341

ANNUAL BUDGET SUMMARY

**For the Year Ending
30 June 2018**

Annual Budget Summary 2017/2018

	Budget 2016/2017	Forecast 2016/2017	Budget 2017/2018
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Governance

Operating Income	0	0	0
Less Operating Expenditure	837,597	732,038	851,495
Total for Governance - Net Income/(Expenditure)	(837,597)	(732,038)	(851,495)

Corporate Services

Operating Income	129,818	67,027	152,176
Less Operating Expenditure	(135,502)	(217,634)	(177,949)
Add Other Income	133,565	113,895	107,929
Less Other Expenditure	118,307	129,486	88,402
Less Capital Expenditure	822,673	540,934	926,256
Total for Corporate Services - Net Income/(Expenditure)	(542,095)	(271,864)	(576,604)

Waste Management Services

Operating Income	37,140,473	30,771,232	34,278,538
Less Operating Expenditure	31,665,094	25,223,394	30,505,059
Add Other Income	147,142	472,699	497,995
Less Other Expenditure	144,811	546,345	501,923
Less Capital Expenditure	18,966,747	4,021,308	17,809,305
Total for Waste Management Services - Net Income/(Expenditure)	(13,489,037)	1,452,884	(14,039,754)

Environmental Services

Operating Income	806,117	732,289	726,486
Less Operating Expenditure	2,112,790	1,814,134	1,855,510
Less Capital Expenditure	0	0	0
Total for Environmental Services - Net Income/(Expenditure)	(1,306,673)	(1,081,845)	(1,129,024)

Regional Development

Operating Income	352,625	337,625	368,785
Less Operating Expenditure	1,524,289	1,261,883	1,506,523
Less Capital Expenditure	0	0	0
Total for Regional Development - Net Income/(Expenditure)	(1,171,664)	(924,258)	(1,137,738)

Annual Budget Summary 2017/2018

	Budget 2016/2017	Forecast 2016/2017	Budget 2017/2018
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Risk Management Services

Operating Income	0	0	0
Less Operating Expenditure	(10,700)	(12,480)	(11,085)
Less Capital Expenditure	0	0	0
Total for Risk Management Services - Net Income/(Expenditure)	10,700	12,480	11,085

Resource Recovery

Other Income	9,005,113	6,593,888	7,377,061
<u>Less</u> Other Expenditure	5,689,432	1,981,414	4,111,376
<u>Less</u> Capital Expenditure	13,574,218	4,016,982	6,963,633
Total for Resource Recovery - Net Income/(Expenditure)	(10,258,537)	595,492	(3,697,948)

Ascot Place

Operating Income	0	0	0
Less Operating Expenditure	325,159	298,352	337,123
Less Capital Expenditure	257,000	0	257,000
Total for Ascot Place - Net Income/(Expenditure)	(582,159)	(298,352)	(594,123)

Investment

Operating Income	105,000	500,000	275,000
Add Other Income	1,391,758	2,166,081	1,759,626
Total for Investment - Net Income/(Expenditure)	1,496,758	2,666,081	2,034,626

Net Operating and Capital Expenditure	(26,680,304)	1,418,580	(19,980,975)
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FINANCIAL PERFORMANCE BY ACCOUNT

**For the Year Ending
30 June 2018**

Financial Performance by Account 2017/2018

Governance and Corporate Services

Budget
2016/2017

Forecast
2016/2017

Budget
2017/2018

Manage Governance and Corporate Services

Operating Income

54440/00	Income Vehicles - Ascot Place	100	4,159	100
59981/00	Income Governance and Corporate Services Business Unit	0	150	0
		100	4,309	100

Operating Expenditure

61440/00	Internal Revenue Vehicles - Ascot Place	(175,900)	(161,496)	(154,861)
65420/06	Operate and Maintain Power Supply Equipment - Ascot Place	8,865	10,785	13,136
65420/07	Operate and Maintain Office Furniture and Miscellaneous Plant and	13,806	13,860	15,605
65440/00	Operate and Maintain Vehicles - Ascot Place	187,953	172,720	203,135
66510/01	Operate and Maintain Office Equipment - Corporate Services	9,339	2,362	5,541
66520/10	Operate and Maintain Fire Fighting Equipment - Ascot Place	250	250	250
67610/01	Operate and Maintain Office Furniture and Fittings - Corporate	1,241	925	1,216
73918/01	Recruit Staff - Corporate Services	15,000	7,500	10,000
73918/08	Recruit Senior Staff	20,100	0	20,100
73981/00	Manage Governance and Corporate Services Business Unit	814,478	733,552	795,135
73987/00	Provide Corporate Environmental Advice and Monitor Business Risk	62,000	62,000	62,000
		957,132	842,458	971,257

Net Income/(Expenditure)

(957,032) **(838,149)** **(971,157)**

Provide Governance

Operating Expenditure

73993/00	Governance - Council Members	708,749	617,238	719,414
73994/00	Conduct Committee Meetings	7,700	4,000	7,931
73995/00	Conduct Council Meetings	31,750	26,000	32,650
73995/01	Catering Kitchen - Provisions	8,818	5,700	5,700
		757,017	652,938	765,695

Net Income/(Expenditure)

(757,017) **(652,938)** **(765,695)**

Allocate Corporate Services Costs

Operating Expenditure

71981/00	Internal Revenue Governance and Corporate Services Business	(4,562,017)	(3,744,133)	(4,585,828)
		(4,562,017)	(3,744,133)	(4,585,828)

Net Income/(Expenditure)

4,562,017 **3,744,133** **4,585,828**

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)**

Financial Performance by Account 2017/2018

Governance and Corporate Services

Budget
2016/2017

Forecast
2016/2017

Budget
2017/2018

Identify and Coordinate Networking Opportunities

Operating Income

58996/00	Income Conduct Other Functions	23,568	23,568	25,926
		23,568	23,568	25,926

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	6,000	3,300	6,000
73992/00	Hold Biennial Dinner/ Cocktail Function	39,999	40,000	50,000
73996/00	Conduct Other Functions	28,280	27,300	23,500
73996/02	EMRC Staff Kitchen - Provisions	11,000	10,500	11,000
		86,579	82,400	91,800

Net Income/(Expenditure)

(63,011) **(58,832)** **(65,874)**

Implement Employee Assistance Programme (EAP)

Operating Expenditure

73911/00	Provide Staff Health Welfare - EAP	5,000	3,000	3,000
73911/01	Promote Staff Health and Welfare - Corporate	9,000	9,000	5,500
73911/02	Provide Staff Health Welfare - 1st Aid	900	900	500
		14,900	12,900	9,000

Net Income/(Expenditure)

(14,900) **(12,900)** **(9,000)**

Implement EMRC's Strategic Information Plan

Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	507,550	259,400	681,050
		507,550	259,400	681,050

Net Income/(Expenditure)

(507,550) **(259,400)** **(681,050)**

Implement Governance and Corporate Services Staff Training and Development

Operating Expenditure

73919/00	Train and Develop Staff - Corporate General	12,000	10,000	5,200
73919/01	Train and Develop Staff - Governance and Corporate Services	45,200	47,293	38,600
		57,200	57,293	43,800

Net Income/(Expenditure)

(57,200) **(57,293)** **(43,800)**

Implement Governance and Corporate Services Study Assistance Programme

Operating Expenditure

73914/01	Implement Governance and Corporate Services Study Assistance	4,000	3,000	3,000
		4,000	3,000	3,000

Net Income/(Expenditure)

(4,000) **(3,000)** **(3,000)**

Financial Performance by Account 2017/2018

Governance and Corporate Services

Budget
2016/2017

Forecast
2016/2017

Budget
2017/2018

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

Operating Income

58999/00	Income Implement Disability Access & Inclusion Plan	0	9,500	0
		0	9,500	0

Operating Expenditure

73989/00	Undertake Strategic Planning Research and Special Projects	50,300	30,500	50,300
73999/00	Prepare Strategic Plan and Plan for the Future	24,500	2,113	12,500
73999/01	Facilitate Business Planning Workshops	500	500	0
73999/03	Implement Disability Access & Inclusion Plan	0	9,500	1,000
73999/04	Implement Workforce Plan Initiatives	2,000	2,000	5,000
		77,300	44,613	68,800

Net Income/(Expenditure)

(77,300) (35,113) (68,800)

Manage Corporate Administration Facilities (Ascot Place)

Operating Expenditure

63240/01	Operate and Maintain Administration Building - Ascot Place	294,834	269,498	306,266
63240/02	Clean Administration Building - Ascot Place	29,253	28,500	29,500
66530/01	Operate and Maintain Security System - Ascot Place	1,072	354	1,357
66590/00	Operate and Maintain Miscellaneous Equipment - Corporate	2,237	435	439
		327,396	298,787	337,562

Capital Expenditure

25240/01	Capital Improvement Administration Building - Ascot Place	257,000	0	257,000
		257,000	0	257,000

Net Income/(Expenditure)

(584,396) (298,787) (594,562)

Manage Portfolio of Assets

Other Income

82440/00	Income Disposal of Vehicles - Ascot Place	133,565	113,895	107,929
		133,565	113,895	107,929

Other Expenditure

83420/01	Disposal of Minor Plant - Ascot Place	0	0	0
83440/00	Disposal of Vehicles - Ascot Place	118,307	129,486	88,402
		118,307	129,486	88,402

Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	226,473	222,884	173,706
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	55,000	55,000	31,500
24620/00	Purchase Art Works	30,000	0	30,000
25530/01	Upgrade Security Equipment - Ascot Place	3,650	3,650	10,000
		315,123	281,534	245,206

Net Income/(Expenditure)

(299,865) (297,125) (225,679)

Financial Performance by Account 2017/2018

Governance and Corporate Services

Budget
2016/2017

Forecast
2016/2017

Budget
2017/2018

Monitor Stakeholder Satisfaction with Type and Quality of Services Provided

Operating Expenditure

73961/01	Conduct Biennial Stakeholder Perception Survey	29,000	22,500	0
		29,000	22,500	0

Net Income/(Expenditure)

(29,000) **(22,500)** **0**

Provide Administration Services

Operating Expenditure

73901/00	Provide Administrative Service	319,922	329,513	323,362
		319,922	329,513	323,362

Net Income/(Expenditure)

(319,922) **(329,513)** **(323,362)**

Provide Financial Services

Operating Income

59943/00	Income Financial Services	1,100	5,100	1,100
59945/00	Income Municipal Cash Investments	105,000	500,000	275,000
59945/02	Income Municipal Cash at Bank	105,000	24,500	125,000
		211,100	529,600	401,100

Operating Expenditure

73943/00	Provide Financial Services	882,370	638,782	811,262
73943/01	Provide Financial Services - Non GST Fees and Charges	900	800	930
93999/01	Clearing Account - Salaries Paid	0	7,094,249	0
93999/02	Clearing Account - Salaries Allocated	0	(7,094,249)	0
		883,270	639,582	812,192

Other Income

59945/01	Income Restricted Cash Investments	1,391,758	2,166,081	1,759,626
		1,391,758	2,166,081	1,759,626

Net Income/(Expenditure)

719,588 **2,056,099** **1,348,534**

Provide Human Resource Management Services

Operating Income

58912/00	Income Human Resource Services	0	0	0
		0	0	0

Operating Expenditure

73912/00	Provide Human Resource Management Service	515,466	430,240	507,884
73912/01	Conduct Staff Recognition Presentations	3,500	2,000	3,500
93999/99	Clearing Account - Payroll	0	(41,193)	0
		518,966	391,047	511,384

Net Income/(Expenditure)

(518,966) **(391,047)** **(511,384)**

Financial Performance by Account 2017/2018

Governance and Corporate Services

Budget
2016/2017

Forecast
2016/2017

Budget
2017/2018

Provide Information and Technology Service

Operating Expenditure

66550/00	Operate and Maintain Information Technology & Communication	405,097	198,148	376,520
66560/00	Operate and Maintain Network Communications Equipment	1,385	1,100	1,454
66570/00	Operate and Maintain Information Technology Servers	1,385	1,308	1,454
73951/00	Manage Information Technology Services	477,004	419,368	478,947
73951/01	Provide Records Management Services	7,200	7,200	11,600
73952/00	Manage Application and Operating System Software	356,027	253,427	425,570
		1,248,098	880,551	1,295,545

Net Income/(Expenditure)

(1,248,098) **(880,551)** **(1,295,545)**

Provide Internal Audit and Compliance Services

Operating Expenditure

73906/00	Provide Compliance Services and Internal Audit	53,560	48,560	55,980
		53,560	48,560	55,980

Net Income/(Expenditure)

(53,560) **(48,560)** **(55,980)**

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	113,950	98,627	119,808
73963/00	Prepare Annual Report	11,000	10,340	9,500
		124,950	108,967	129,308

Net Income/(Expenditure)

(124,900) **(108,917)** **(129,258)**

Update Maintain and Promote EMRC's Web Presence

Operating Expenditure

73953/00	Manage Telecommunications	99,980	89,980	117,812
73953/01	Update Style and Content of EMRC Web Sites	25,000	46,800	55,000
		124,980	136,780	172,812

Net Income/(Expenditure)

(124,980) **(136,780)** **(172,812)**

Financial Performance by Account 2017/2018

Waste Management

Budget
2016/2017

Forecast
2016/2017

Budget
2017/2018

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	202	5	5
66590/02	Operate and Maintain Miscellaneous Equipment -Waste	3,710	1,270	1,883
67610/02	Operate and Maintain Office Furniture and Fittings - Waste	800	578	578
67610/09	Operate and Maintain Office Furniture and Fittings - Hazelmere	476	100	483
71915/02	Internal Revenue Staff Leave Entitlements - Engineering and Waste	(247,800)	(264,568)	(251,910)
73917/02	Provide Staff Annual Leave - Engineering Waste Management	171,572	159,520	160,251
73918/02	Recruit Staff - Engineering / Waste Management	5,000	5,000	5,000
73921/02	Provide Staff Sick Leave - Engineering Waste Management	36,551	29,834	34,661
73922/02	Provide Staff Long Service Leave - Engineering Waste Management	4,502	4,502	4,637
73923/02	Provide Staff RDO and TIL Leave - Engineering Waste Management	0	3,616	0
73924/02	Provide Staff Public Holiday Leave - Engineering Waste	73,101	50,226	69,322
73925/02	Provide Staff Workers' Compensation - Engineering Waste	0	10,477	0
73982/00	Manage Engineering / Waste Management Business Unit	2,251,778	1,996,358	2,146,360
		2,299,892	1,996,918	2,171,270

Capital Expenditure

24510/02	Purchase / Replace Office Equipment - Engineering / Waste	550	0	0
24590/03	Purchase/Replace Other Equipment - Engineering and Waste	2,000	2,000	2,000
24610/03	Purchase Office Furniture and Fittings-Engineering and Waste	500	0	0
24610/10	Purchase Office Furniture and Fittings-Hazelmere	2,000	0	4,000
		5,050	2,000	6,000

Net Income/(Expenditure)

(2,304,792) **(1,998,768)** **(2,177,120)**

By-Products - Hazelmere Site

Operating Income

58857/06	Income By-Products recovered - Hazelmere Facility	0	250	0
		0	250	0

Net Income/(Expenditure)

0 **250** **0**

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By-Products - Red Hill Waste Management Facility

Operating Income

58857/05	Income Tip Face Steel Recycling - Red Hill Waste Management	0	0	500
58861/00	Income Surplus Clay	1,000	1,000	1,000
58862/00	Income Laterite	417,365	525,134	316,496
58863/00	Income Methane	465,000	465,000	700,000
		883,365	991,134	1,017,996

Operating Expenditure

72857/04	Manage Tip Face Steel Recycling - Red Hill Waste Management	0	783	2,828
72860/00	Market Waste Facility Products	23,521	4,000	23,927
72861/00	Manage Surplus Clay Stock Pile	3,044	3,639	13,737
72862/00	Manage Laterite	94,451	92,057	117,034
72862/02	Crush and Screen Lateritic Caprock	770,000	450,000	400,000
72863/00	Manage Methane	13,470	3,807	10,161
		904,486	554,286	567,687

Net Income/(Expenditure)

(21,121) 436,848 450,309

Collect Problematic Waste in the Region

Operating Expenditure

72866/00	Manage Household Hazardous Waste	13,451	13,461	21,488
72866/02	Dispose of Household Hazardous Waste	9,887	7,467	9,415
72866/03	Market Household Hazardous Waste Collections	2,000	0	2,000
		25,338	20,928	32,903

Net Income/(Expenditure)

(25,338) (20,928) (32,903)

Coppin Road Transfer Station

Operating Income

58857/03	Income Coppin Road Transfer Station Operations	486,448	499,518	505,954
		486,448	499,518	505,954

Operating Expenditure

72857/03	Manage Coppin Road Transfer Station Operations	442,225	454,107	459,958
		442,225	454,107	459,958

Net Income/(Expenditure)

44,223 45,411 45,996

Develop an Education Programme to Address Problematic Waste in the Region

Operating Expenditure

72866/01	Conduct School Battery Collection Programme	44,587	35,992	49,907
		44,587	35,992	49,907

Net Income/(Expenditure)

(44,587) (35,992) (49,907)

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

Operating Expenditure

68690/02	Operate and maintain miscellaneous Furniture and fittings - Edu	0	800	1,130
72873/00	Conduct Waste Education Programmes	66,082	66,641	63,150
		66,082	67,441	64,280

Capital Expenditure

24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill Education	3,000	5,543	1,000
		3,000	5,543	1,000

Net Income/(Expenditure)

(69,082)	(72,984)	(65,280)
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Develop Environmental Management System for Red Hill Waste Management Facility

Operating Expenditure

72856/00	Develop Environmental Management System - Red Hill Landfill	36,500	19,200	21,500
		36,500	19,200	21,500

Net Income/(Expenditure)

(36,500)	(19,200)	(21,500)
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Greenwaste Operations - Red Hill Waste Management Facility

Operating Income

58864/00	Income Greenwaste Operations - General	1,050,837	1,017,736	1,265,422
58884/01	Income Greenwaste Waste Stream Audits	0	0	25,000
		1,050,837	1,017,736	1,290,422

Operating Expenditure

64395/00	Operate and Maintain Greenwaste Processing Area (Unsealed	36,603	51,362	54,526
72864/01	Manage Greenwaste Composting	199,058	124,569	155,723
72864/02	Manage Greenwaste Mulching	434,694	338,660	412,530
72884/03	Undertake Greenwaste Waste Stream Audits	0	0	50,000
		670,355	514,591	672,779

Net Income/(Expenditure)

380,482	503,145	617,643
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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)
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Implement Red Hill Master Plan Land Acquisition Recommendations

Other Expenditure

83259/01	Disposal of Other Waste Management Buildings - Hazelmere	0	37,112	0
		0	37,112	0

Net Income/(Expenditure)

0	(37,112)	0
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Implement Red Hill Master Plan Planning Recommendations

Capital Expenditure

24320/01	Construct Class III Leachate Pond - Red Hill Landfill Facility	600,000	5,517	600,000
24320/02	Leachate Project - Red Hill Landfill Facility	3,385,000	114,534	2,423,169
24350/01	Construct Stormwater and Siltation Ponds - Red Hill Landfill Facility	175,804	600,000	200,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	271,000	63,799	329,201
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	475,000	0	475,000
24393/00	Construct Water Storage Dams - Red Hill Landfill Facility	0	0	150,000
24394/00	Construct Perimeter Fencing - Red Hill Landfill Facility	0	94,600	0
24394/04	Construct Litter Fence - Red Hill Farm	0	0	0
24394/05	Construct Litter Fence - Redhill Landfill Facility	0	0	50,000
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	60,000	40,000	60,000
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	0	0	50,000
24410/08	Purchase Plant for Leachate Project - Red Hill Landfill Facility	0	150,000	530,000
24420/06	Purchase Minor Plant for Leachate Project - Red Hill Landfill Facility	0	67,297	100,000
		4,966,804	1,135,747	4,967,370
Net Income/(Expenditure)		(4,966,804)	(1,135,747)	(4,967,370)

Implement Red Hill Master Plan Recommendations (Other)

Operating Expenditure

73939/02	Update Red Hill Development Plan	500	40,000	500
		500	40,000	500
Net Income/(Expenditure)		(500)	(40,000)	(500)

Implement Regional Waste Education Plan

Operating Income

58873/01	Income Stakeholder Waste Education	460,602	458,478	467,651
		460,602	458,478	467,651

Operating Expenditure

72873/01	Provide Stakeholder Waste Education Service	67,091	61,651	67,126
72873/02	Conduct Waste Education Research / Surveys	20,000	0	20,000
72873/04	Produce Regional Waste Education Marketing Materials	80,000	82,500	87,500
72873/06	Conduct Earth Carers Volunteer Program	17,271	12,796	15,157
		184,362	156,947	189,783
Net Income/(Expenditure)		276,240	301,531	277,868

Implement Waste Management Services Study Assistance Programme

Operating Expenditure

73914/02	Implement Engineering/Waste Management Services Study	1,000	0	1,000
73914/03	Implement Red Hill Landfill Facility Administration Staff Study	750	0	750
73914/08	Implement Red Hill Landfill Facility Operations Staff Study	500	1,100	500
		2,250	1,100	2,250
Net Income/(Expenditure)		(2,250)	(1,100)	(2,250)

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Implement Waste Management Staff Training and Development

Operating Expenditure

73919/02	Train and Develop Staff - Engineering / Waste Management	47,072	38,262	46,623
73919/03	Train and Develop Staff - Red Hill Landfill Facility	21,016	24,855	18,094
73919/08	Train and Develop Staff - Waste Management Landfill Operations	10,729	6,754	10,542
73919/09	Train and Develop Staff - Hazelmere Operations Staff	10,079	8,688	8,090
		88,896	78,559	83,349
Net Income/(Expenditure)		(88,896)	(78,559)	(83,349)

Manage Major & Minor Plant - Hazelmere

Operating Expenditure

65410/02	Operate and Maintain Plant - Hazelmere	526,542	300,000	375,328
65420/08	Operate and Maintain Miscellaneous Plant - Hazelmere	113,252	61,861	42,797
		639,794	361,861	418,125

Capital Expenditure

24410/01	Purchase / Replace Plant - Hazelmere	1,830,000	275,000	1,880,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	10,000	35,000	10,000
25410/01	Refurbish Plant - Hazelmere	40,000	20,000	70,000
		1,880,000	330,000	1,960,000
Net Income/(Expenditure)		(2,519,794)	(691,861)	(2,378,125)

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

Operating Income

58410/00	Income Plant	185,000	185,000	165,000
		185,000	185,000	165,000

Operating Expenditure

61410/00	Internal Revenue Plant	(2,586,679)	(1,906,925)	(2,209,219)
61430/00	Internal Revenue Vehicles - Red Hill Landfill Facility	(120,000)	(100,000)	(103,000)
65410/00	Operate and Maintain Plant - Waste Management Facilities	2,972,452	2,759,368	3,323,929
65410/01	Operate and Maintain Plant - Arrange for servicing repairs and	59,144	35,023	32,170
65410/07	Operate and Maintain Major Plant - Red Hill Leachate Project	16,056	13,250	13,341
65420/01	Operate and Maintain Minor Plant - Water Pumps	134,932	82,225	160,029
65420/02	Operate and Maintain Minor Plant - Generators	30,476	55,914	45,235
65420/03	Operate and Maintain Minor Plant - Water Tanker	221	3,154	3,454
65420/04	Operate and Maintain Minor Plant-Trailers-Red Hill	10,802	6,096	6,154
65420/11	Operate and Maintain Minor Plant - Red Hill Leachate Project	393	8,019	34,844
65420/99	Operate and Maintain Minor Plant - Misc Attachments - Red Hill	21,181	63,850	64,873
65430/00	Operate and Maintain Vehicles - Red Hill Landfill Facility	103,458	87,374	113,660
		642,436	1,107,348	1,485,470

Other Income

82410/00	Income Disposal of Plant - Red Hill Landfill Facility	100,000	414,100	456,000
82430/00	Income Disposal of Vehicles - Red Hill Landfill Facility	47,142	58,599	41,995
		147,142	472,699	497,995

Other Expenditure

83410/00	Disposal of Plant - Red Hill Landfill Facility	101,000	459,635	472,000
83420/00	Disposal of Minor Plant - Red Hill Landfill Facility	0	1,853	0
83430/00	Disposal of Vehicles - Red Hill Landfill Facility	43,811	47,637	29,923
		144,811	509,125	501,923

Capital Expenditure

24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	2,635,000	1,380,627	3,589,497
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	70,141	104,223	69,276
25410/00	Refurbish Plant - Red Hill Landfill Facility	10,000	10,000	20,000
		2,715,141	1,494,850	3,678,773

Net Income/(Expenditure)

(3,170,246) **(2,453,624)** **(5,003,171)**

Mathieson Road Transfer Station

Operating Income

58857/02	Income Mathieson Road Transfer Station Operations	348,101	388,372	383,546
		348,101	388,372	383,546

Operating Expenditure

72857/02	Manage Mathieson Road Transfer Station Operations	316,455	353,065	348,678
		316,455	353,065	348,678

Net Income/(Expenditure)

31,646 **35,307** **34,868**

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Mattress Project - Red Hill Waste Management Facility

Operating Income

58888/04	Income Mattress Project - Red Hill	15,334	334	794
		15,334	334	794

Net Income/(Expenditure)

15,334 **334** **794**

Mattress Project - Resource Recovery Park Hazelmere

Operating Income

58888/02	Income Mattress Project - Hazelmere	328,648	52,860	128,556
		328,648	52,860	128,556

Operating Expenditure

72888/02	Manage Mattress Project - Hazelmere	247,785	84,870	125,691
		247,785	84,870	125,691

Net Income/(Expenditure)

80,863 **(32,010)** **2,865**

Operate & Maintain Site - Hazelmere

Operating Income

53221/00	Income - Hazelmere Site General Income	36,100	36,881	36,100
		36,100	36,881	36,100

Operating Expenditure

62120/00	Operate and Maintain Hazelmere Site	212,304	218,337	226,517
63221/00	Operate and Maintain Hazelmere Buildings	46,765	57,715	54,564
63259/02	Operate and Maintain Other Waste Management Buildings	6,390	2,118	4,991
64392/01	Operate and Maintain Weighbridge Structure - Hazelmere	7,475	2,900	7,913
64393/01	Operate and Maintain Water Storage Dams/Tanks - Hazelmere	76	3,826	2,839
64394/01	Operate and Maintain Perimeter Fencing - Hazelmere	3,205	3,458	4,014
64395/02	Operate and Maintain Hardstand & Road - Hazelmere	33,197	47,474	50,709
64396/03	Operate and Maintain Monitoring Bores - Hazelmere	205	640	649
66520/09	Operate and Maintain Fire Fighting Equipment - Hazelmere	73,270	19,880	20,212
66530/09	Operate and Maintain Security System - Hazelmere	36,927	21,977	39,558
66590/09	Operate and Maintain Other Equipment - Hazelmere	12,478	10,658	10,840
		432,292	388,983	422,806

Net Income/(Expenditure)

(396,192) **(352,102)** **(386,706)**

Other Facilities - Hazelmere

Capital Expenditure

24250/05	Construct Storage Shed - Hazelmere	63,000	0	0
24395/01	Construct Hardstand and Road - Hazelmere	114,000	60,294	53,706
24530/10	Purchase / Replace Security System - Hazelmere	60,000	10,870	49,130
		237,000	71,164	102,836

Net Income/(Expenditure)

(237,000) **(71,164)** **(102,836)**

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Promote Red Hill Landfill Facility Operations

Operating Income

58253/00	Income Battery Collection - Hazelmere Facility	10,000	10,000	10,000
		10,000	10,000	10,000

Operating Expenditure

63252/00	Operate and Maintain Training Centre Buildings (House) - Red Hill	10,232	8,974	10,714
63253/00	Operate and Maintain Environ. Education Centre Blds - Red Hill	14,511	19,424	24,370
63253/01	Education Centre Displays - Hazelmere Facility	0	0	8,500
63253/03	Establish Battery Collection Facility - Hazelmere Facility	10,000	0	0
66530/10	Operate and Maintain Security System Education / Training Centre	500	0	500
68690/01	Operate and Maintain Misc Furn and Fittings - Educ / Trng Centre	392	10	107
72851/03	Support EMRC Community Grants Program	15,775	8,707	15,783
72871/00	Provide Site Tours - Red Hill Landfill Facility	27,914	26,551	15,964
		79,324	63,666	75,938

Capital Expenditure

25253/00	Refurbish Environmental Education Centre - Redhill Landfill Facility	5,000	0	2,000
		5,000	0	2,000

Net Income/(Expenditure)

(74,324) (53,666) (67,938)

Provide Environmental Consulting Services to External Organisations

Operating Income

58712/03	Income Waste Mngmt Environ. Cons. - Other Clients	30,000	5,000	5,000
58712/04	Income Waste Management Environmental Consulting - Member	154,500	58,384	20,000
		184,500	63,384	25,000

Operating Expenditure

72712/03	Provide Waste Management Consulting Services - Contaminated	86,891	56,956	143,218
		86,891	56,956	143,218

Net Income/(Expenditure)

97,609 6,428 (118,218)

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

Operating Income

53330/00	Income Class IV Cells - Red Hill Landfill Facility	548,190	50,251	52,176
		548,190	50,251	52,176

Operating Expenditure

64330/01	Operate and Maintain Class IV Cells - Receive and Compact Waste	2,180	1,115	775
64330/02	Operate and Maintain Class IV Cells - Suppress Dust	500	826	1,518
64330/03	Operate and Maintain Class IV Cells - Maintain Liner / Sand Filter	651	57	500
64330/04	Operate and Maintain Class IV Cells - Manage Traffic and Maintain	2,165	1,270	1,393
64330/05	Operate and Maintain Class IV Cells - Supply and Maintain	4,773	2,016	1,351
64330/06	Operate and Maintain Class IV Cells - Sample / Test Materials /	5,000	0	20,000
64330/07	Operate and Maintain Class IV Cell Drainage System - Red Hill	43,255	39,644	61,159
64330/08	Operate and Maintain Class IV Cells - Cell Usage (Airspace	203,739	18,677	19,942
64330/09	Operate and Maintain Class IV Cell - Encapsulate Material in	146	56	0
64330/10	Rehabilitate Class IV Cells - Red Hill Landfill Facility	39,040	27,261	20,300
64330/11	Operate and Maintain Class IV Cell - Leachate Removal - Red Hill	750,000	0	750,000
		1,051,449	90,922	876,938

Capital Expenditure

24330/04	Design and Construct Class IV Cell Stage 2 - Red Hill Landfill	500,000	0	500,000
		500,000	0	500,000

Net Income/(Expenditure)

(1,003,259)	(40,671)	(1,324,762)
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Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

Operating Income

58581/01	Income Workers Compensation Reimbursement - Red Hill Landfill	0	15,000	0
58851/00	Income Red Hill Landfill Administration	2,000	2,180	4,500
58857/00	Income Waste Transfer Station Operations - Red Hill Landfill	1,735,044	1,871,645	2,023,491
		1,737,044	1,888,825	2,027,991

Operating Expenditure

62150/00	Operate and Maintain Waste Management Land - Redhill Landfill	84,087	55,082	44,057
62150/03	Operate and Maintain Waste Management Land - Lot 501 (Lot 81 Hills Spine Road Realignment	2,500	2,000	2,500
62150/05		15,000	0	15,000
62150/06	Operate and Maintain Waste Management Land - Lots 8 9 and 10	5,600	4,600	5,600
62151/00	Operate and Maintain Waste Management Land - Red Hill Farm	13,581	13,679	18,347
63251/00	Operate and Maintain Administration Buildings - Red Hill Landfill	41,500	40,668	43,214
63259/00	Operate and Maintain Other Waste Management Buildings Red Hill	63,354	45,540	42,562
64320/01	Operate and Maintain Class III Leachate Ponds - Red Hill Landfill	224,824	298,346	174,162
64320/02	Operate and Maintain Leachate Project - Red Hill Landfill Facility	0	0	307,323
64340/01	Operate and Maintain Class IV Leachate Ponds - Red Hill Landfill	12,791	10,848	10,950
64350/00	Operate and Maintain Siltation Ponds - Red Hill Landfill Facility	40,551	48,537	110,327
64360/00	Operate and Maintain Nutrient Stripping Ponds - Red Hill Landfill	6,250	5,250	10,900
64370/00	Operate and Maintain Roads / Car Parks - Red Hill Landfill Facility	78,727	81,139	110,138
64380/00	Operate and Maintain Stormwater System - Red Hill Landfill Facility	59,262	46,297	80,642
64391/00	Operate and Maintain Waste Transfer Station Buildings - Red Hill	3,563	3,328	3,675
64392/00	Operate and Maintain Weighbridge Structure - Red Hill	28,129	30,887	30,817
64393/00	Operate and Maintain Water Storage Dams - Red Hill Landfill	1,600	0	3,100
64394/00	Operate and Maintain Perimeter Fencing - Red Hill Landfill Facility	41,162	33,081	45,992
64394/03	Operate and Maintain Perimeter Fencing - Lot 501 (81North)	916	1,000	1,273
64394/04	Operate and Maintain Perimeter Fencing - Red Hill Farm	8,077	8,250	8,835
64394/05	Operate and Maintain Perimeter Fencing - Lots 8 9 and 10 - Red	1,000	1,000	1,500
64396/00	Operate and Maintain Monitoring Bores - Red Hill Landfill Facility	17,774	17,442	21,002
64396/01	Operate and Maintain Monitoring Bores - Red Hill Farm	1,500	0	3,500
64398/00	Operate and Maintain Miscellaneous Waste Management Structures	36,695	30,928	47,049
66510/08	Operate and Maintain Office Equipment - Redhill Landfill Facility	3,787	1,575	3,374
66520/08	Operate and Maintain Fire Fighting Equipment - Red Hill Landfill	9,800	9,600	10,100
66530/08	Operate and Maintain Security System - Red Hill Waste	71,981	60,153	72,682
66590/08	Operate and Maintain Other Equipment - Red Hill Landfill Facility	35,139	20,707	62,276
67610/08	Operate and Maintain Office Furniture and Fittings - Red Hill Landfill	2,108	638	1,555
71915/03	Internal Revenue Staff Leave Entitlements - Red Hill Landfill	(91,443)	(72,694)	(82,040)
71916/00	Internal Revenue Red Hill Operations Staff On Costs	(1,004,878)	(782,936)	(789,992)
72851/00	Manage and Administer Red Hill Landfill Facility	2,127,984	1,834,578	2,074,586
72851/01	Market Waste Facilities	0	1,500	1,659
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	935,542	813,297	998,015
72858/00	Manage Weighbridge Operations - Red Hill Landfill Facility	281,153	230,704	283,177
73916/00	Manage Red Hill Landfill Operations Staff On Costs	230,953	191,708	199,953
73917/03	Provide Staff Annual Leave - Red Hill Landfill Facility Administration	37,114	30,501	29,453
73917/08	Provide Staff Annual Leave - Waste Management Landfill	123,026	113,939	121,200
73918/03	Recruit Staff - Red Hill Landfill	4,000	4,000	4,000
73921/03	Provide Staff Sick Leave - Red Hill Landfill Facility Administration	8,012	12,968	6,267
73921/08	Provide Staff Sick Leave - Waste Management Landfill Operations	25,482	31,973	25,038
73922/08	Provide Staff Long Service Leave - Waste Management Landfill	7,649	7,649	7,878
73923/03	Provide Staff RDO and TIL Leave - Red Hill Landfill Facility	0	1,667	0
73923/08	Provide Staff RDO and TIL Leave - Waste Management Landfill	0	4,997	0
73924/03	Provide Staff Public Holiday Leave - Red Hill Landfill Facility	16,024	8,414	12,533
73924/08	Provide Staff Public Holiday Leave - Waste Management Landfill	50,965	32,691	50,075
73925/08	Provide Staff Workers' Compensation - Waste Management Landfill	0	512	0
73936/00	Manage Workshop Operations	11,450	10,950	11,605
73939/01	Undertake Geotechnical and Materials Investigations	0	0	2,000
		3,677,391	3,350,093	4,250,959

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Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

Other Expenditure

83390/00	Disposal of Infrastructure - Red Hill Landfill Facility	0	0	0
83590/00	Disposal of Miscellaneous Equipment - Red Hill Landfill Facility	0	108	0
		0	108	0

Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	25,000	0	25,000
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red	0	448,858	420,000
24399/04	Washdown bay Upgrade - Red Hill Landfill Facility	0	53,345	20,000
24399/05	Truck Washdown Bay for Member Councils - Red Hill Landfill	30,000	0	30,000
24399/13	Workshop No 2 Washdown Bay - Red Hill Landfill Facility	40,000	0	0
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill	150,000	96,011	190,000
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	4,000	2,000	4,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	10,000	6,600	13,400
24520/08	Purchase / Replace Fire Fighting Equipment - Red Hill Landfill	1,000	0	0
24530/08	Purchase / Replace Security System - Red Hill Waste Management	37,500	0	83,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	69,000	23,889	424,000
24590/02	Purchase / Replace Miscellaneous Equipment - Hazelmere	6,000	6,053	2,500
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	3,000	3,000	3,000
25259/01	Refurbish Waste Transfer Station Building - Red Hill Landfill Facility	140,000	0	0
		515,500	639,756	1,214,900

Net Income/(Expenditure)

(2,455,847) **(2,101,132)** **(3,437,868)**

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

Operating Income

53310/00	Income Class III Cells - Red Hill Landfill Facility	28,172,051	23,090,060	26,190,703
53310/01	Income Tyre Recovery Charge Class III Cells - Red Hill Landfill	7,500	7,500	7,500
		28,179,551	23,097,560	26,198,203

Operating Expenditure

64310/01	Operate and Maintain Class III Cells - Receive and Compact Waste	1,469,962	930,891	1,021,306
64310/02	Operate and Maintain Class III Cells - Suppress Dust	106,201	106,266	125,415
64310/03	Operate and Maintain Class III Cells - Manage Litter	144,567	113,357	143,784
64310/04	Operate and Maintain Class III Cells - Manage Traffic and Maintain	184,500	158,335	82,459
64310/05	Operate and Maintain Class III Cells - Supply and Maintain	625,235	538,213	638,945
64310/06	Operate and Maintain Class III Cells - Sample/Test Materials/Waste	4,408	3,159	790
64310/07	Operate and Maintain Class III Cell Drainage System - Red Hill	122,852	94,727	123,737
64310/08	Operate and Maintain Class III Cells - Cell Usage (Airspace)	14,155,281	10,538,952	13,058,702
64310/09	Operate and Maintain Class III Cells - Maintain Liner	83,642	40,148	80,942
64310/10	Rehabilitate Class III Cells - Red Hill Landfill Facility	541,761	513,011	471,800
		17,438,409	13,037,059	15,747,880

Capital Expenditure

24310/13	Construct Class III Landfill Cell Farm Stage 3 - Red Hill Landfill	5,969,252	259,797	3,765,204
24310/16	Construct Class III Cell Stage 15 - Red Hill Landfill Facility	0	61,795	0
24310/18	Construct Class III Cell Stage 15B - Red Hill Landfill Facility	1,670,000	20,656	1,611,222
		7,639,252	342,248	5,376,426

Net Income/(Expenditure)

3,101,890 **9,718,253** **5,073,897**

Financial Performance by Account 2017/2018

Waste Management	Budget 2016/2017	Forecast 2016/2017	Budget 2017/2018
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Satisfy Red Hill Legislative Environmental Requirements

Operating Expenditure

72853/00	Monitor Environmental Impacts - Red Hill Water Monitoring	247,314	247,314	237,797
72854/00	Monitor Environmental Impacts - Red Hill Groundwater Remediation	133,666	133,666	134,321
72859/00	Monitor Environmental Impacts - Red Hill Landfill Other	82,083	102,083	82,518
72859/02	Monitor Environmental Impacts - Red Hill & Hazelmere	10,500	10,500	5,500
72859/06	Monitor Environmental Impacts - Red Hill Odour Monitoring	30,000	10,000	20,000
72859/07	Monitor Environmental Impacts - Hazelmere Occupational Dust	5,100	5,100	5,000
72859/08	Monitor Environmental Impacts - Hazelmere Water Monitoring	10,700	13,650	11,050
72859/09	Monitor Environmental Impacts - Hazelmere Ambient Dust	15,000	15,000	10,000
72859/11	Monitor Environmental Impacts - Environmental Offsets	100,000	100,000	10,000
		634,363	637,313	516,187

Net Income/(Expenditure)

(634,363) (637,313) (516,187)

Undertake Waste Management Research and Development

Operating Expenditure

73918/10	Recruit Staff - Hazelmere	150	690	150
73932/00	Undertake Engineering / Waste Management Research and	10,000	5,000	10,000
		10,150	5,690	10,150

Net Income/(Expenditure)

(10,150) (5,690) (10,150)

Woodwaste Project - Resource Recovery Park Hazelmere

Operating Income

58888/01	Income Woodwaste Project	2,656,603	2,000,500	1,939,000
58888/05	Income Woodwaste Project (broiler growers guarantee fee) -	30,000	30,000	30,000
		2,686,603	2,030,500	1,969,000

Operating Expenditure

72888/01	Manage Woodwaste Project - Hazelmere	1,612,682	1,715,301	1,736,654
72888/05	Woodwaste Project - Hazelmere (broiler growers guarantee fee)	30,000	30,000	30,000
		1,642,682	1,745,301	1,766,654

Capital Expenditure

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

Net Income/(Expenditure)

543,921 285,199 202,346

Financial Performance by Account 2017/2018

Environmental Services

Budget
2016/2017

Forecast
2016/2017

Budget
2017/2018

20 Million Trees Program

Operating Income

58721/12	Income 20 Million Trees Program	41,950	41,950	5,300
		41,950	41,950	5,300

Operating Expenditure

72721/30	Implement 20 Million Trees Program (EMRC)	52,610	55,785	22,240
		52,610	55,785	22,240

Net Income/(Expenditure)

(10,660) (13,835) (16,940)

Bush Skills for Youth

Operating Income

58721/14	Income Community Bushskills for Youth	28,155	25,000	0
		28,155	25,000	0

Operating Expenditure

73984/09	Environmental Services - Bushskills for our Youth	48,878	60,717	0
		48,878	60,717	0

Net Income/(Expenditure)

(20,723) (35,717) 0

Community Capability Project

Operating Income

58721/13	Income Community Capability Project	142,057	80,000	100,000
		142,057	80,000	100,000

Operating Expenditure

72721/34	Community Capability Project (EHCM)	126,955	61,568	94,530
		126,955	61,568	94,530

Net Income/(Expenditure)

15,102 18,432 5,470

Healthy Wildlife Project

Operating Income

58721/11	Income Healthy Wildlife Project	107,500	105,000	101,875
		107,500	105,000	101,875

Operating Expenditure

72721/27	Implement Healthy Wildlife Project	157,264	161,972	106,976
		157,264	161,972	106,976

Net Income/(Expenditure)

(49,764) (56,972) (5,101)

Financial Performance by Account 2017/2018

Environmental Services

Budget
2016/2017

Forecast
2016/2017

Budget
2017/2018

Implement Cities For Climate Protection (CCP) Programme

Operating Income

58725/00	Income Achieving Carbon Emissions Reduction (ACEr)	34,613	45,358	35,651
		34,613	45,358	35,651

Operating Expenditure

72725/00	Achieving Carbon Emissions Reduction (ACEr)	54,759	49,247	56,393
72725/01	EMRC - Achieving Carbon Emissions Reduction EMRC (ACEr)	3,000	13,245	2,500
		57,759	62,492	58,893

Net Income/(Expenditure)

(23,146) **(17,134)** **(23,242)**

Implement Eastern Hills Catchment Management Action Project

Operating Income

58721/00	Income Eastern Hills Catchment Management (EHCM)	107,990	107,990	106,080
		107,990	107,990	106,080

Operating Expenditure

72721/00	Implement Eastern Hills Catchment Management Project - EHCM	41,198	30,348	41,338
72721/06	Implement Eastern Hills Catchment Management Project - NRM	71,432	69,822	68,777
72721/10	Implement Eastern Hills Catchment Management Project - NRM	69,850	68,070	61,716
72721/28	Water Quality Monitoring - Lower Industrial Catchments lower	19,365	11,608	0
72721/33	Implement 20 Million Trees (City of South Perth)	0	455	0
		201,845	180,303	171,831

Net Income/(Expenditure)

(93,855) **(72,313)** **(65,751)**

Implement Eastern Hills Catchment Management Project - NRM Coordinator

Operating Income

58721/10	Income Implement Eastern Region Catchment Management Project	105,000	105,000	105,000
		105,000	105,000	105,000

Operating Expenditure

72721/07	Implement Eastern Region Catchment Management Project - NRM	101,601	93,053	98,368
		101,601	93,053	98,368

Net Income/(Expenditure)

3,399 **11,947** **6,632**

Implement Environmental Services Staff Training and Development

Operating Expenditure

73919/05	Train and Develop Staff - Environmental Services	27,496	12,156	26,204
		27,496	12,156	26,204

Net Income/(Expenditure)

(27,496) **(12,156)** **(26,204)**

Financial Performance by Account 2017/2018

Environmental Services

Budget
2016/2017

Forecast
2016/2017

Budget
2017/2018

Implement Future Proofing Climate Change Adaptation Project

Operating Income

58725/02	Income Future Proofing Climate Change Adaptation Project	30,900	30,900	31,828
		30,900	30,900	31,828

Operating Expenditure

72725/07	Implement Future Proofing Climate Change Adaptation Project	55,887	44,708	38,815
		55,887	44,708	38,815

Net Income/(Expenditure)

(24,987) (13,808) (6,987)

Implement Steaming to Success

Operating Income

58721/09	Implement Steaming to Success	16,000	16,000	6,000
		16,000	16,000	6,000

Operating Expenditure

72721/29	Implement Steaming to Success	21,155	28,132	9,404
		21,155	28,132	9,404

Net Income/(Expenditure)

(5,155) (12,132) (3,404)

Implement Swan and Helena River Management Framework

Operating Income

58799/02	Income Flood Risk Project	90,000	80,000	130,000
		90,000	80,000	130,000

Operating Expenditure

72799/03	Implement Swan and Helena River Management Framework	253,764	172,268	258,687
		253,764	172,268	258,687

Net Income/(Expenditure)

(163,764) (92,268) (128,687)

Implement Water Campaign Programme

Operating Income

58739/05	Income Regional Water Quality & Conservation Program	73,763	73,763	75,977
		73,763	73,763	75,977

Operating Expenditure

72739/05	Undertake Regional Water Quality & Conservation Program	97,747	91,684	97,553
		97,747	91,684	97,553

Net Income/(Expenditure)

(23,984) (17,921) (21,576)

Financial Performance by Account 2017/2018

Environmental Services

Budget
2016/2017

Forecast
2016/2017

Budget
2017/2018

Manage and Deliver Environmental Services

Operating Income

58984/00	Income Environmental Services Business Unit	0	0	0
58984/01	Income Environmental Services - Vehicle Costs Reimbursement	2,275	414	0
		2,275	414	0

Operating Expenditure

66510/05	Operate and Maintain Office Equipment - Environmental Services	239	46	47
66590/06	Operate and Maintain Miscellaneous Equipment - Environmental	3,426	404	1,484
67610/05	Operate and Maintain Office Furniture and Fittings - Environmental	550	0	600
71915/05	Internal Revenue Staff Leave Entitlements - Environmental Services	(101,043)	(102,869)	(98,610)
73917/05	Provide Staff Annual Leave - Environmental Services	58,425	60,047	61,165
73918/05	Recruit Staff - Environmental Services	1,000	1,000	1,000
73921/05	Provide Staff Sick Leave - Environmental Services	12,080	15,125	12,663
73922/05	Provide Staff Long Service Leave - Environmental Services	6,556	6,556	6,753
73923/05	Provide Staff RDO and TIL Leave - Environmental Services	0	2,622	0
73924/05	Provide Staff Public Holiday Leave - Environmental Services	24,160	17,106	25,325
73984/00	Manage Environmental Services Business Unit	825,632	688,545	799,235
73984/10	Environmental Services Research & Development	21,500	21,500	21,500
		852,525	710,082	831,162

Capital Expenditure

24590/05	Purchase Other Equipment - Environmental Services	0	0	0
		0	0	0

Net Income/(Expenditure)

(850,250) (709,668) (831,162)

Priority Tributary Restoration Project

Operating Expenditure

72721/26	Priority Tributary Restoration in Perth's Eastern Region	7,890	7,890	0
		7,890	7,890	0

Net Income/(Expenditure)

(7,890) (7,890) 0

Provide Environmental Consulting Service to member Councils

Operating Income

58711/01	Income Environmental Services Future Projects	25,914	20,914	28,775
		25,914	20,914	28,775

Operating Expenditure

73984/01	Undertake Environmental Services Future Projects	49,414	71,324	40,847
		49,414	71,324	40,847

Net Income/(Expenditure)

(23,500) (50,410) (12,072)

Financial Performance by Account 2017/2018

Regional Development

Budget
2016/2017

Forecast
2016/2017

Budget
2017/2018

Develop Advocacy and Lobbying Protocol

Operating Expenditure

73966/02	Implement Regional Advocacy Strategy	184,290	178,432	180,350
		184,290	178,432	180,350

Net Income/(Expenditure)

(184,290) **(178,432)** **(180,350)**

Facilitate Regional Youth Strategies

Operating Expenditure

72762/00	Develop Youth Education Projects	10,800	10,800	10,800
		10,800	10,800	10,800

Net Income/(Expenditure)

(10,800) **(10,800)** **(10,800)**

Identify and Investigate New Regional Development Project Opportunities

Operating Income

58769/02	Income Keep Australia Beautiful Community Litter Programme	0	8,000	0
		0	8,000	0

Operating Expenditure

72769/02	Undertake Keep Australia Beautiful Community Litter Programme	0	8,000	0
		0	8,000	0

Net Income/(Expenditure)

0 **0** **0**

Implement Perth's Eastern Autumn Festival Regional Publicity Campaign

Operating Income

58802/01	Income Perth's Autumn Festival	26,000	25,000	25,000
		26,000	25,000	25,000

Operating Expenditure

72802/01	Perth's Autumn Festival	50,100	49,841	51,953
		50,100	49,841	51,953

Net Income/(Expenditure)

(24,100) **(24,841)** **(26,953)**

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)**

Financial Performance by Account 2017/2018

Regional Development		Budget 2016/2017	Forecast 2016/2017	Budget 2017/2018
Implement Regional Development Staff Training and Development				
Operating Expenditure				
73919/04	Train and Develop Staff - Regional Development	10,718	4,953	10,219
		10,718	4,953	10,219
Net Income/(Expenditure)		(10,718)	(4,953)	(10,219)
Implement Regional Integrated Transport Strategy				
Operating Income				
58787/05	Income Regional Integrated Transport Strategy	88,949	66,949	68,958
		88,949	66,949	68,958
Operating Expenditure				
72787/01	Implement Regional Integrated Transport Strategy	167,204	117,321	142,093
72787/03	Co-ordinate Regional Recreation Cycling Guide	20,000	15,000	10,000
		187,204	132,321	152,093
Net Income/(Expenditure)		(98,255)	(65,372)	(83,135)
Investigate and Develop Industry Capability and Clustering Project				
Operating Income				
58983/00	Income Regional Development Business Unit	47,380	47,380	48,801
58983/02	Income Smart Cities Program	0	0	35,000
		47,380	47,380	83,801
Operating Expenditure				
72782/01	Implement Regional Economic Development Projects	141,171	86,144	127,400
72782/02	Implement Smart Cities Program	0	0	40,000
		141,171	86,144	167,400
Net Income/(Expenditure)		(93,791)	(38,764)	(83,599)
Manage and Deliver Regional Development Service				
Operating Expenditure				
67610/04	Operate and Maintain Furniture and Fittings - Regional	313	85	83
71915/04	Internal Revenue Staff Leave Entitlements - Regional Development	(45,005)	(42,083)	(41,458)
72799/02	Provide Regional Economic Profile Information	30,000	26,800	30,000
73917/04	Provide Staff Annual Leave - Regional Development	23,504	23,029	23,508
73918/04	Recruit Staff - Regional Development	2,000	1,000	1,000
73921/04	Provide Staff Sick Leave - Regional Development	5,384	4,265	5,385
73922/04	Provide Staff Long Service Leave - Regional Development	1,705	1,705	1,756
73923/04	Provide Staff RDO and TIL Leave - Regional Development	0	1,058	0
73924/04	Provide Staff Public Holiday Leave - Regional Development	10,769	7,766	10,770
73983/00	Manage Regional Development Business Unit	670,436	539,620	660,205
73983/03	Support Regional Development Grant/Sponsorship Opportunities	30,000	20,000	20,000
73983/05	Regional Development Research and Development -	30,000	27,500	32,500
		759,106	610,745	743,749
Net Income/(Expenditure)		(759,106)	(610,745)	(743,749)

Financial Performance by Account 2017/2018

Regional Development	Budget 2016/2017	Forecast 2016/2017	Budget 2017/2018
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Support Avon Descent Community Days

Operating Income

58829/01	Income Avon Descent	165,500	165,500	165,500
		165,500	165,500	165,500

Operating Expenditure

72829/01	Support Avon Descent	174,900	179,947	183,959
		174,900	179,947	183,959

Net Income/(Expenditure)

(9,400)	(14,447)	(18,459)
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Tourism Events

Operating Income

58983/01	Income Regional Events	24,796	24,796	25,526
		24,796	24,796	25,526

Operating Expenditure

72818/02	Manage Perth Tourism Website	5,000	700	5,000
		5,000	700	5,000

Net Income/(Expenditure)

19,796	24,096	20,526
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Financial Performance by Account 2017/2018

Risk Management		Budget 2016/2017	Forecast 2016/2017	Budget 2017/2018
Manage and Deliver Regional Risk Management Service				
Operating Expenditure				
66510/06	Operate and Maintain Office Equipment - Risk Management	276	96	93
71985/00	Internal Revenue Risk Management Service Business Unit	(76,050)	(76,050)	(76,050)
73917/06	Provide Staff Annual Leave - Risk Management	0	8,739	0
73922/06	Provide Staff Long Service Leave - Risk Management Services	0	0	0
73923/06	Provide Staff RDO and TIL Leave - Risk Management Services	0	88	0
73985/00	Manage Risk Management Services Business Unit	65,074	54,647	64,872
		(10,700)	(12,480)	(11,085)
Net Income/(Expenditure)		10,700	12,480	11,085

Financial Performance by Account 2017/2018

Resource Recovery	Budget 2016/2017	Forecast 2016/2017	Budget 2017/2018
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C & I Project - Resource Recovery Park Hazelmere

Other Income

58986/05	Income Hazelmere C & I Project	3,205,000	1,247,162	1,692,414
		3,205,000	1,247,162	1,692,414

Other Expenditure

63259/05	Operate and Maintain C & I Building	30,306	26,309	44,611
65410/05	Operate and Maintain C & I Building - Plant and Equipment	85,625	76,610	88,339
72986/03	Manage C & I Plant	3,657,306	753,614	1,532,595
		3,773,237	856,533	1,665,545

Capital Expenditure

24259/04	Construct and Commission Resource Recovery Park - C & I	2,050,000	512,500	0
24410/04	Purchase Resource Recovery Park C & I Building - Plant &	2,993,585	960,481	0
		5,043,585	1,472,981	0

Net Income/(Expenditure)

(5,611,822)	(1,082,352)	26,869
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Develop Resource Recovery Products

Other Expenditure

72888/00	Market Resource Recovery Products	22,000	7,000	15,000
		22,000	7,000	15,000

Net Income/(Expenditure)

(22,000)	(7,000)	(15,000)
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Identify and Coordinate Networking Opportunities

Other Expenditure

73904/07	Attend Corporate and Award Functions and Events - Resource	250	250	250
		250	250	250

Net Income/(Expenditure)

(250)	(250)	(250)
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Financial Performance by Account 2017/2018

Resource Recovery	Budget 2016/2017	Forecast 2016/2017	Budget 2017/2018
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Implement Resource Recovery Project Plan

Other Expenditure

72882/03	Conduct Resource Recovery Community Consultation	47,000	21,500	26,000
72889/00	Develop Resource Recovery Park	0	12,000	0
72889/01	Prepare Project Management Plan and Schedule (Task 1)	18,300	9,000	5,000
72889/03	Undertake Community Consultation (Task 3)	0	5,000	0
72889/04	Undertake EMRC Participant Consultation (Task 4)	2,000	2,000	2,000
72889/07	Develop Financial Models (Task 7)	7,500	9,000	7,500
72889/08	Determine Project Staging (Task 8)	4,000	0	0
72889/09	Prepare Business Plan and Participating Members Agreement (Task 9)	15,000	13,500	27,500
72889/10	Review Waste Collection Systems (Task 10)	0	0	5,000
72889/15	Seek Environmental Approvals (Task 15)	10,000	0	10,000
72889/17	Prepare Tender Documents (Task 17)	2,000	137,512	0
72889/18	Seek Tenders (Task 18)	104,000	20,618	0
72889/19	Evaluate Tenders (Task 19)	180,000	179,041	35,000
72889/20	Prepare and Negotiate Contract (Task 20)	89,000	0	89,000
72889/22	Prepare Project Progress Reports (Task 22)	8,000	1,000	2,500
72889/23	Conduct Project Advisory Group Meetings (Task 23)	16,300	3,000	3,500
		503,100	413,171	213,000

Net Income/(Expenditure)

(503,100) (413,171) (213,000)

Implement Resource Recovery Project Study Assistance Programme

Other Expenditure

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

Net Income/(Expenditure)

(500) (500) (500)

Implement Resource Recovery Staff Training and Development

Other Expenditure

73919/07	Train and Develop Staff - Resource Recovery	17,725	10,062	13,773
		17,725	10,062	13,773

Net Income/(Expenditure)

(17,725) (10,062) (13,773)

Financial Performance by Account 2017/2018

Resource Recovery	Budget 2016/2017	Forecast 2016/2017	Budget 2017/2018
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Manage Resource Recovery Project

Other Income

58986/00	Income Resource Recovery Project	5,248,540	5,346,726	4,810,170
		5,248,540	5,346,726	4,810,170

Other Expenditure

64399/00	Operate and Maintain Resource Recovery Park - Hazelmere	18,316	6,105	0
65420/09	Operate and Maintain Minor Plant/Equipment - Resource Recovery	1,160	50	22
66510/07	Operate and Maintain Office Equipment - Resource Recovery	200	200	600
66590/07	Operate and Maintain Miscellaneous Equipment - Resource	700	1,081	1,086
67610/07	Operate and Maintain Office Furniture and Fittings - Resource	386	142	143
71915/07	Internal Revenue Staff Leave Entitlements - Resource Recovery	(133,858)	(71,057)	(77,911)
72884/00	Evaluate Resource Recovery Park Options	54,000	60,000	24,000
72884/01	Undertake Waste Stream Audits	54,000	0	24,000
72986/00	Manage Resource Recovery Project	543,156	513,087	521,401
73917/07	Provide Staff Annual Leave - Resource Recovery	74,874	19,574	34,010
73918/07	Recruit Staff - Resource Recovery	20,000	2,000	2,000
73921/07	Provide Staff Sick Leave - Resource Recovery	15,878	5,981	7,104
73922/07	Provide Staff Long Service Leave - Resource Recovery	546	546	562
73923/07	Provide Staff RDO and TIL Leave - Resource Recovery	0	247	0
73924/07	Provide Staff Public Holiday Leave - Resource Recovery	31,756	7,651	14,208
		681,114	545,607	551,225

Capital Expenditure

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

Net Income/(Expenditure)

4,565,426	4,799,119	4,256,945
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MRF - Resource Recovery Park Hazelmere

Other Expenditure

63259/06	Operate and Maintain MRF Building	550	0	750
		550	0	750

Capital Expenditure

24259/09	Construct and Commission Resource Recovery Park - MRF	55,000	20,000	35,000
		55,000	20,000	35,000

Net Income/(Expenditure)

(55,550)	(20,000)	(35,750)
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Financial Performance by Account 2017/2018

Resource Recovery	Budget 2016/2017	Forecast 2016/2017	Budget 2017/2018
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Other Facilities - Resource Recovery Park Hazelmere

Other Expenditure

64398/01	Operate and Maintain Infrastructure - Resource Recovery Park	117,156	59,000	137,592
		117,156	59,000	137,592

Capital Expenditure

24259/06	Construct and Commission Resource Recovery Park - Community	0	0	110,000
24259/07	Construct and Commission Resource Recovery Park -	165,000	0	330,000
24259/08	Construct and Commission Resource Recovery Park - Community	500,000	0	500,000
24259/12	Construct and Commission Resource Recovery Park - Weighbridge	70,000	0	70,000
24259/13	Construct and Commission Resource Recovery Park - Site	250,000	0	250,000
24392/02	Construct and Commission Resource Recovery Park -	225,000	0	225,000
24394/06	Resource Recovery Park - Fencing	10,000	10,000	0
24399/01	Construct and Commission Resource Recovery Park - Site	2,560,000	560,000	3,000,000
24399/07	Construct Resource Recovery Park - Reuse Store Infrastructure	250,000	0	250,000
24410/05	Purchase Resource Recovery Park Transfer Station - Plant &	300,000	0	0
		4,330,000	570,000	4,735,000

Net Income/(Expenditure)

(4,447,156) (629,000) (4,872,592)

Promote Awareness of Resource Recovery Project

Other Expenditure

72882/01	Implement Resource Recovery Education Programme	0	0	2,200
72882/02	Market Resource Recovery Education Programme	0	0	9,500
		0	0	11,700

Net Income/(Expenditure)

0 0 (11,700)

Resource Recovery Facility - Red Hill Waste Management Facility

Other Expenditure

63259/04	Operate and Maintain Resource Recovery Facility - Building	6,650	0	8,300
72884/02	Undertake Resource Recovery Project Study Tour	64,000	64,000	14,000
		70,650	64,000	22,300

Net Income/(Expenditure)

(70,650) (64,000) (22,300)

Support Waste Management Community Reference Group (WMCRG)

Other Expenditure

72883/01	Support Waste Management Community Reference Group	7,600	4,764	7,600
		7,600	4,764	7,600

Net Income/(Expenditure)

(7,600) (4,764) (7,600)

Financial Performance by Account 2017/2018

Resource Recovery		Budget 2016/2017	Forecast 2016/2017	Budget 2017/2018
Woodwaste to Energy Project - Resource Recovery Park Hazelmere				
Other Income				
58986/02	Income Hazelmere Wood Waste to Energy Project	551,572	0	874,477
		551,572	0	874,477
Other Expenditure				
63259/03	Operate and Maintain Hazelmere Wood Waste to Energy - Building	6,241	3,121	0
65410/03	Operate and Maintain Hazelmere Wood Waste to Energy - Plant	69,625	17,406	46,889
72859/10	Monitor Environmental Impacts - Hazelmere Wood Waste to Energy	22,400	0	23,100
72986/01	Manage Hazelmere Wood Waste to Energy Project	397,284	0	1,402,152
		495,550	20,527	1,472,141
Capital Expenditure				
24399/11	Wood Waste to Energy Utilities/Infrastructure - Resource Recovery	1,400,000	1,200,000	200,000
24410/03	Purchase Resource Recovery Park - Wood Waste to Energy Plant &	2,743,633	752,000	1,991,633
		4,143,633	1,952,000	2,191,633
Net Income/(Expenditure)		(4,087,611)	(1,972,527)	(2,789,297)

Financial Performance by Account 2017/2018

	Budget 2016/2017	Forecast 2016/2017	Budget 2017/2018
Net Operating and Capital Expenditure	(26,680,304)	1,418,580	(19,980,975)

CAPITAL WORKS SUMMARY

**For the Year Ending
30 June 2018**

Capital Works Summary 2017/2018

Governance and Corporate Services

Budget
2016/2017

Forecast
2016/2017

Budget
2017/2018

Implement EMRC's Strategic Information Plan

Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	507,550	259,400	681,050
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Net Expenditure

507,550	259,400	681,050
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Manage Corporate Administration Facilities (Ascot Place)

Capital Expenditure

25240/01	Capital Improvement Administration Building - Ascot Place	257,000	0	257,000
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Net Expenditure

257,000	0	257,000
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Manage Portfolio of Assets

Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	226,473	222,884	173,706
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24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	55,000	55,000	31,500
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24620/00	Purchase Art Works	30,000	0	30,000
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25530/01	Upgrade Security Equipment - Ascot Place	3,650	3,650	10,000
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Net Expenditure

315,123	281,534	245,206
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Capital Works Summary 2017/2018

Waste Management	Budget 2016/2017	Forecast 2016/2017	Budget 2017/2018
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Manage Engineering and Waste Management Services

Capital Expenditure

24510/02	Purchase / Replace Office Equipment - Engineering / Waste	550	0	0
24590/03	Purchase/Replace Other Equipment - Engineering and Waste	2,000	2,000	2,000
24610/03	Purchase Office Furniture and Fittings-Engineering and Waste	500	0	0
24610/10	Purchase Office Furniture and Fittings-Hazelmere	2,000	0	4,000
Net Expenditure		5,050	2,000	6,000

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

Capital Expenditure

24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill Education	3,000	5,543	1,000
Net Expenditure		3,000	5,543	1,000

Implement Red Hill Master Plan Planning Recommendations

Capital Expenditure

24320/01	Construct Class III Leachate Pond - Red Hill Landfill Facility	600,000	5,517	600,000
24320/02	Leachate Project - Red Hill Landfill Facility	3,385,000	114,534	2,423,169
24350/01	Construct Stormwater and Siltation Ponds - Red Hill Landfill Facility	175,804	600,000	200,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	271,000	63,799	329,201
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	475,000	0	475,000
24393/00	Construct Water Storage Dams - Red Hill Landfill Facility	0	0	150,000
24394/00	Construct Perimeter Fencing - Red Hill Landfill Facility	0	94,600	0
24394/04	Construct Litter Fence - Red Hill Farm	0	0	0
24394/05	Construct Litter Fence - Redhill Landfill Facility	0	0	50,000
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	60,000	40,000	60,000
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	0	0	50,000
24410/08	Purchase Plant for Leachate Project - Red Hill Landfill Facility	0	150,000	530,000
24420/06	Purchase Minor Plant for Leachate Project - Red Hill Landfill Facility	0	67,297	100,000
Net Expenditure		4,966,804	1,135,747	4,967,370

Manage Major & Minor Plant - Hazelmere

Capital Expenditure

24410/01	Purchase / Replace Plant - Hazelmere	1,830,000	275,000	1,880,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	10,000	35,000	10,000
25410/01	Refurbish Plant - Hazelmere	40,000	20,000	70,000
Net Expenditure		1,880,000	330,000	1,960,000

Capital Works Summary 2017/2018

Waste Management	Budget 2016/2017	Forecast 2016/2017	Budget 2017/2018
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Manage Major and Minor Plant (Red Hill Waste Disposal Facility)

Capital Expenditure

24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	2,635,000	1,380,627	3,589,497
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	70,141	104,223	69,276
25410/00	Refurbish Plant - Red Hill Landfill Facility	10,000	10,000	20,000
Net Expenditure		2,715,141	1,494,850	3,678,773

Other Facilities - Hazelmere

Capital Expenditure

24250/05	Construct Storage Shed - Hazelmere	63,000	0	0
24395/01	Construct Hardstand and Road - Hazelmere	114,000	60,294	53,706
24530/10	Purchase / Replace Security System - Hazelmere	60,000	10,870	49,130
Net Expenditure		237,000	71,164	102,836

Promote Red Hill Landfill Facility Operations

Capital Expenditure

25253/00	Refurbish Environmental Education Centre - Redhill Landfill Facility	5,000	0	2,000
Net Expenditure		5,000	0	2,000

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	0	500,000
Net Expenditure		500,000	0	500,000

Capital Works Summary 2017/2018

Waste Management	Budget 2016/2017	Forecast 2016/2017	Budget 2017/2018
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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	25,000	0	25,000
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red Hill	0	448,858	420,000
24399/04	Washdown bay Upgrade - Red Hill Landfill Facility	0	53,345	20,000
24399/05	Truck Washdown Bay for Member Councils - Red Hill Landfill Facility	30,000	0	30,000
24399/13	Workshop No 2 Washdown Bay - Red Hill Landfill Facility	40,000	0	0
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility	150,000	96,011	190,000
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	4,000	2,000	4,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	10,000	6,600	13,400
24520/08	Purchase / Replace Fire Fighting Equipment - Red Hill Landfill Facility	1,000	0	0
24530/08	Purchase / Replace Security System - Red Hill Waste Management	37,500	0	83,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	69,000	23,889	424,000
24590/02	Purchase / Replace Miscellaneous Equipment - Hazelmere	6,000	6,053	2,500
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	3,000	3,000	3,000
25259/01	Refurbish Waste Transfer Station Building - Red Hill Landfill Facility	140,000	0	0

Net Expenditure

515,500	639,756	1,214,900
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Provide Waste Disposal Services (Class III) - Red Hill Waste Management

Capital Expenditure

24310/13	Construct Class III Landfill Cell Farm Stage 3 - Red Hill Landfill Facility	5,969,252	259,797	3,765,204
24310/16	Construct Class III Cell Stage 15 - Red Hill Landfill Facility	0	61,795	0
24310/18	Construct Class III Cell Stage 15B - Red Hill Landfill Facility	1,670,000	20,656	1,611,222

Net Expenditure

7,639,252	342,248	5,376,426
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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
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Capital Works Summary 2017/2018

Environmental Services	Budget 2016/2017	Forecast 2016/2017	Budget 2017/2018
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Manage and Deliver Environmental Services

Capital Expenditure

24590/05	Purchase Other Equipment - Environmental Services	0	0	0
Net Expenditure		0	0	0

Capital Works Summary 2017/2018

Resource Recovery	Budget 2016/2017	Forecast 2016/2017	Budget 2017/2018
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C & I Project - Resource Recovery Park Hazelmere

Capital Expenditure

24259/04	Construct and Commission Resource Recovery Park - C & I Building	2,050,000	512,500	0
24410/04	Purchase Resource Recovery Park C & I Building - Plant & Equipment	2,993,585	960,481	0
Net Expenditure		5,043,585	1,472,981	0

Manage Resource Recovery Project

Capital Expenditure

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

MRF - Resource Recovery Park Hazelmere

Capital Expenditure

24259/09	Construct and Commission Resource Recovery Park - MRF Building -	55,000	20,000	35,000
Net Expenditure		55,000	20,000	35,000

Other Facilities - Resource Recovery Park Hazelmere

Capital Expenditure

24259/06	Construct and Commission Resource Recovery Park - Community	0	0	110,000
24259/07	Construct and Commission Resource Recovery Park -	165,000	0	330,000
24259/08	Construct and Commission Resource Recovery Park - Community	500,000	0	500,000
24259/12	Construct and Commission Resource Recovery Park - Weighbridge	70,000	0	70,000
24259/13	Construct and Commission Resource Recovery Park - Site Workshop	250,000	0	250,000
24392/02	Construct and Commission Resource Recovery Park - Weighbridges	225,000	0	225,000
24394/06	Resource Recovery Park - Fencing	10,000	10,000	0
24399/01	Construct and Commission Resource Recovery Park - Site Infrastructure	2,560,000	560,000	3,000,000
24399/07	Construct Resource Recovery Park - Reuse Store Infrastructure (Car	250,000	0	250,000
24410/05	Purchase Resource Recovery Park Transfer Station - Plant & Equipment	300,000	0	0
Net Expenditure		4,330,000	570,000	4,735,000

Woodwaste to Energy Project - Resource Recovery Park Hazelmere

Capital Expenditure

24399/11	Wood Waste to Energy Utilities/Infrastructure - Resource Recovery Park	1,400,000	1,200,000	200,000
24410/03	Purchase Resource Recovery Park - Wood Waste to Energy Plant &	2,743,633	752,000	1,991,633
Net Expenditure		4,143,633	1,952,000	2,191,633

Capital Works Summary 2017/2018

	Budget 2016/2017	Forecast 2016/2017	Budget 2017/2018
Total Capital Expenditure	33,620,638	8,579,223	25,956,194