



**FINANCIAL
STATEMENTS**

**2022/2023
BUDGET**

EASTERN METROPOLITAN REGIONAL COUNCIL

2022/2023 ANNUAL BUDGET

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BUDGET CERTIFICATION

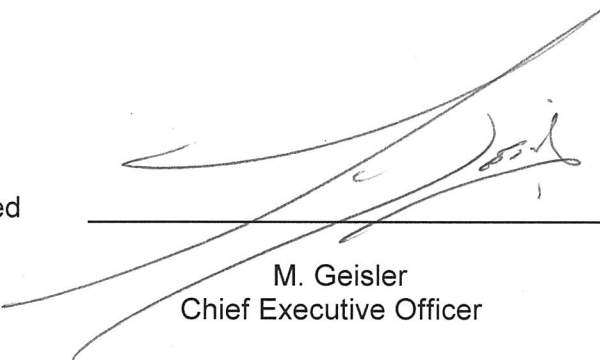
**2022/2023
BUDGET**


2022/2023 BUDGET CERTIFICATION

This is to certify that the Annual Budget of the Eastern Metropolitan Regional Council for the year ending 30 June 2023 was adopted at the Ordinary Meeting of Council held on Thursday 23th June 2022.

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

Signed 
M. Congerton
Eastern Metropolitan Regional Council - Chairman

Signed 
M. Geisler
Chief Executive Officer

Signed 
H. J. Liew
Chief Financial Officer

Dated this Twenty Third day of June 2022.

BUDGET REPORT

2022/2023 BUDGET

BUDGET REPORT - 2022/2023

EXECUTIVE OVERVIEW

The draft 2022/2023 Budget was adopted by Council at its Ordinary Council Meeting held on 23 June 2022 and the following overview is provided for information:

Tonnages - (page 44 of 71)

Budgeted total tonnages for 2022/2023 of 158,572 tonnes is above the 2021/2022 forecast of 239,679 tonnes and below the 2021/2022 budget of 222,770 tonnes.

Class IV tonnages have been budgeted at 12,900 tonnes for 2022/2023. This is above the 2020/2021 forecast of 6,500 and above the 2021/2022 budget of 8,000 tonnes.

FOGO tonnages have been budgeted at 16,392 for 2022/2023 and represents tonnages to be received from the Town of Bassendean and the City of Bayswater.

	Actual 2019/2020	Actual 2020/2021	Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
Class III	226,865	216,976	194,490	209,760	122,702 *
Class IV & V	572	4,441	8,000	6,500	12,900
Greenwaste	8,719	6,958	5,015	7,027	6,578
FOGO	0	5,722	15,265	16,392	16,392
TOTAL	236,156	234,097	222,770	236,679	158,572

* Not inclusive of 57,640 tonnes budgeted to go to the Hazelmere Transfer Station.

Disposal Fees and Charges - (pages 38-41 of 71)

The member Council disposal charge for Class III waste for 2022/2023 has been increased from the 2021/2022 rate of \$187.50 per tonne (ex GST) to \$193.00 per tonne (ex GST).

EMRC Consulting Fees - (page 42 of 71)

An average increase of 3% in the consulting rates for member Councils has been proposed for 2022//2023, whilst rates for Other Organisations has increased by an average of 40%.

EMRC Administration Fees and Charges - (page 42 of 71)

An average increase of 10.6% has been applied to Photocopier charges for 2022/2023.

Statement of Comprehensive Income - (page 11 of 71)

The budgeted "Net Result" is a surplus of \$2,577,370 for 2022/2023 compared with a budgeted surplus of \$4,356,672 for 2021/2022 and a forecast surplus of \$4,950,794.

Also provided is a Statement of Comprehensive Income by (Local Government) Program on page 12 of 71.

Staffing Levels

As part of the budget development, listed below are seven (4) new positions that have been identified in the 2022/2023 budget. Positions previously approved and not filled have been carried forward into the 2022/2023 financial year:

- 2 x Beverage Container Refund Point (CDS) Attendants - proposed additional attendants for the CDS scheme at the Coppin Road Recycling Centre.
- 1 x Plant Operator - Provision is made for the staffing of the HTS expected to be commissioned in November 2022.

BUDGET REPORT - 2022/2023 (Continued)

Staffing Levels (continued)

- 1 x Gas Technician - Provision is made for a Gas Technician with the cease of the contract between Landfill Gas Pty Ltd and the EMRC relating to the processing of landfill gas at the RHWMF. The EMRC will be taking over the landfill gas operations effective from February 2023.

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

Staff Remuneration Structure

A 3% increase in staff remuneration has been budgeted in 2022/2023.

Capital Works - (pages 65-71 of 71)

The total proposed Capital Works expenditure for 2022/2023 is \$25,690,906 which includes carried forward capital expenditure of \$10,244,923. This compares with the 2021/2022 budgeted expenditure of 16,333,004 and the 2021/2022 forecast expenditure of \$11,659,431. It should also be noted that additional capital funds were either approved by council during the financial year or unspent funds that were expected to be expended by 30 June 2021 and not carried forward into the 2021/2022 financial year were utilised during 2021/2022 and updated as part of the half year budget review.

Major capital expenditure items for 2022/2023 including carry forwards are:

• Air Pollution Control Residue Facility (APCR) - RHWMF (\$2,280,000 carried forward from 2021/2022)	\$2,850,000
• Construct Resource Recovery Park - Commercial Transfer Station - HRRP (\$2,668,372 carried forward from 2021/2022)	\$2,668,372
• Purchase/Replace Plant - HRRP (\$395,000 carried forward from 2021/2022).	\$2,445,000
• Liquid Waste Project Infrastructure - RHWMF (\$500,000 carried forward from 2021/2022)	\$1,775,931
• WWtE Project - Pre-Commissioning Cost (\$172,565 carried forward from 2021/2022)	\$1,680,869
• Design & Construct Class IV Cell - Stage 3 (\$147,500 carried forward from 2021/2022)	\$1,297,003
• Refurbish Plant - RHWMF (\$100,000 carried forward from 2021/2022)	\$1,300,000
• Construction of Class III Cell (Stage 17- part) - RHWMF (\$347,500 carried forward from 2021/2022)	\$1,068,677
• Air Pollution Control Residue Facility Plant (APCR) - RHWMF	\$964,000
• Purchase/Replace Plant - RHWMF (\$50,000 carried forward from 2021/2022).	\$950,000
• WWtE Project - Building/Infrastructure/Plant (\$436,820 carried forward from 2021/2022)	\$818,806
• Construct Access Road to Lots 8, 9 & 10 - RHWMF (\$128,000 carried forward from 2021/2022)	\$682,751
• Construction Workshop No - RHWMF (\$617,257 carried forward from 2021/2022)	\$617,257
• Liquid Waste Project Plant - RHWMF	\$550,000
• Install Power Supply to Lots 8, 9 & 10 - RHWMF (\$150,000 carried forward from 2021/2022)	\$538,326
• Purchase/Replace Minor Plant & Equipment - RHWMF	\$495,000
• Purchase/Replace Vehicles - Ascot Place/RHWMF/HRRP (\$69,000 carried forward from 2021/2022)	\$493,000
• Capital Improvement - Ascot Place (\$458,000 carried forward from 2021/2022)	\$458,000
• Implementation of the FOGO Recovery Strategy - RHWMF (\$145,338 carried forward from 2021/2022)	\$356,144
• Purchase/Replace Minor Plant & Equipment - HRRP (\$40,000 carried forward from 2021/2022)	\$299,000

BUDGET REPORT - 2022/2023 (Continued)

Statement of Cash Flows - (page 14 of 71)

The budgeted net cash provided by operating activities is \$7,555,199. This represents a decrease of \$2,382,367 when compared with the 2021/2022 budget and a decrease of \$4,713,535 compared with the forecast position in 2021/2022.

Municipal Cash and Restricted Investments (Reserves) - (pages 15-18 of 71)

The cash and investments (Municipal and Restricted Investments) as at 30 June 2023 has been forecast to be \$71,147,244 compared with the forecast cash and investments as at 30 June 2022 of \$88,922,951.

The overall decrease year on year in budgeted cash (Municipal and Restricted Investments) is attributable to the capital expenditure exceeding the net budgeted operational cash flow during the 2022/2023 financial year. Funds have been set aside in Reserves and will be utilised in accordance with the budgeted expenditure.

Approximately 22.89% of total cash and restricted investments budgeted for 30 June 2023 will be held in the Secondary Waste Reserve (\$16,286,784) to fund the development of Resource Recovery Projects. Other restricted cash investments will be used to fund future capital works projects including:

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

Reporting Requirements

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.

Since the 2015/2016 financial year Council has adopted 10% as the percentage, or a dollar value of \$20,000, whichever is the greater to be used when reporting variances. It is recommended that for the 2022/2023 financial year the materiality percentage of 10%, or a dollar value of \$20,000, whichever is the greater, be retained and adopted for reporting variances in the statements of financial activity.

Post Budget Preparation Event

There have been no post budget preparation events that will have a significant effect on the 2022/2023 draft budget.

BUDGET REPORT - 2022/2023 (Continued)

Key Budget Assumptions

The following key assumptions have been used in the development of the Ten Year Financial Plan and the 2022/2023 Budget (all values are exclusive of GST):

- An increase of \$5.00 per tonne in the member Council base waste disposal charge;
- An increase of \$0.50 per tonne in the Comprehensive Waste Education Strategy (CWES) Levy to \$5.00 per tonne for 2022/2023;
- No increase be applied for the Secondary Waste charge since Council's resolution on 23 May 2019 (Ref: D2019/07296);
- An increase of \$4.55 per tonne in the Commercial Waste Disposal charge;
- The C & I rate has increased by \$13.64 per tonne to \$163.64 per tonne;
- The C & I Bulk Verge collection has increased by \$13.64 per tonne to \$163.64 per tonne.
- Class III Contaminated Waste charge has increased by \$4.54 per tonne for 2022/2023.
- The Food Organics and Garden Organics (FOGO) rate has increased \$3.23 per tonne to \$98.73 per tonne, which is also inclusive of the \$5.00 per tonne Waste Education Levy.
- Member Councils uncontaminated greenwaste disposed at the HRRP has increased by \$1.63 per tonne for 2022/2023;
- Member Councils uncontaminated greenwaste disposed at the RHWMF has increased by \$1.46 per tonne for 2022/2023;
- The rate for the sale of Premium Recycled Wood Chip has increased from \$66.14 per tonne to \$68.09 per tonne.
- The rate for the sale of Wood Chip (fines) has increased from \$74.09 per tonne to \$76.27 per tonne.
- The rate for Commercial uncontaminated greenwaste disposed at the HRRP has increased by \$1.82 per tonne to \$70.00 per tonne;
- Mattress disposal charges of \$27.50 per mattress for member council residents and the rate of \$28.18 per mattress for charitable organisations and commercial clients has remained the same for 2022/2023;
- The consulting rates for 2022/2023 for member Councils have increased by an average of 3% for 2022/2023 whilst consulting rates for Other Organisations have increased by an average of 40%;
- Increased insurance premiums of 10% have been applied in 2022/2023 for property, plant and equipment and liability insurance;
- The average interest rate for term deposit investments for the 2022/2023 financial year is budgeted at 1.70% per annum;
- A Fuel Purchase price increase of 10% has been applied in 2022/2023; and
- The funding for the Sustainability Team projects is based on the schedules used in the Sustainability Team Projects Proposal presented to Council at its meeting held on 25 November 2021 (Ref: D2021/23189).

FINANCIAL STATEMENTS

2022/2023 BUDGET

**STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDING 30 JUNE 2023**

	NOTE	BUDGET 2021/2022 \$	FORECAST 2021/2022 \$	BUDGET 2022/2023 \$
REVENUE				
User Charges	5	33,566,195	37,022,848	38,358,337
Special Charges	5	556,740	605,925	690,614
Secondary Waste Charge	5	4,121,290	4,493,804	2,435,450
Contributions		239,460	167,121	117,730
Operating Grants		398,000	203,000	163,000
Interest Investments Earnings	8	931,975	576,898	879,453
Reimbursements		1,536,722	1,610,688	1,611,291
Other		2,844,278	2,208,380	2,558,840
Proceeds from Sale of Assets		351,000	329,000	360,000
TOTAL REVENUE		44,545,660	47,217,664	47,174,715
EXPENSES				
Salary Expenses		11,174,794	10,064,688	11,862,596
Contract Expenses		6,429,257	6,947,567	9,117,051
Material Expenses		1,347,539	1,343,145	1,939,704
Fuel Expenses		720,135	835,218	1,016,373
Utility Expenses		310,375	340,150	364,023
Insurance Expenses		310,604	309,404	377,272
Provision Expenses		793,871	2,262,682	737,674
Miscellaneous Expenses		14,081,211	14,902,562	14,840,399
Depreciation Expenses		4,826,380	5,016,610	4,286,462
Costs Allocated		(89,343)	(95,327)	(188,696)
Carrying Amount of Assets Disposed Of		284,165	340,171	244,487
TOTAL EXPENSES		40,188,988	42,266,870	44,597,345
NET RESULT BEFORE OTHER COMPREHENSIVE INCOME		4,356,672	4,950,794	2,577,370
OTHER COMPREHENSIVE INCOME		0	0	0
TOTAL OTHER COMPREHENSIVE INCOME		0	0	0
NET RESULT		4,356,672	4,950,794	2,577,370

**STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE YEAR ENDING 30 JUNE 2023**

	NOTE	BUDGET 2021/2022 \$	FORECAST 2021/2022 \$	BUDGET 2022/2023 \$
REVENUE				
General Purpose Funding		931,975	576,898	879,453
Governance		197,150	186,090	81,600
Community Amenities		42,248,075	45,581,255	45,378,632
Other Property and Services		817,460	544,421	475,030
TOTAL REVENUE		44,194,660	46,888,664	46,814,715
EXPENSES				
Governance		282,092	803,754	917,731
Community Amenities		36,923,865	38,813,511	41,410,345
Other Property and Services		2,698,866	2,309,434	2,024,782
TOTAL EXPENSES		39,904,823	41,926,699	44,352,858
INCREASE / (DECREASE)		4,289,837	4,961,965	2,461,857
DISPOSAL OF ASSETS				
Proceeds from Sale of Assets		351,000	329,000	360,000
Less Carrying Amount of Assets Disposed Of		(284,165)	(340,171)	(244,487)
PROFIT / (LOSS) ON DISPOSALS	9	66,835	(11,171)	115,513
NET RESULT BEFORE OTHER COMPREHENSIVE INCOME		4,356,672	4,950,794	2,577,370
OTHER COMPREHENSIVE INCOME		0	0	0
TOTAL OTHER COMPREHENSIVE INCOME		0	0	0
NET RESULT		4,356,672	4,950,794	2,577,370

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023**

	NOTE	BUDGET 2021/2022 \$	FORECAST 2021/2022 \$	BUDGET 2022/2023 \$
CURRENT ASSETS				
Cash and Cash Equivalents	4(i)	69,885,715	88,922,951	71,147,244
Investments		0	0	0
Trade and Other Receivables		2,987,058	2,987,058	2,987,058
Inventories		39,035	39,035	39,035
Other Assets		67,382	67,382	67,382
TOTAL CURRENT ASSETS		72,979,190	92,016,426	74,240,719
CURRENT LIABILITIES				
Trade and Other Payables		6,160,299	6,160,299	6,201,968
Provisions		1,892,645	1,892,645	1,920,181
TOTAL CURRENT LIABILITIES		8,052,944	8,052,944	8,122,149
NET CURRENT ASSETS		64,926,246	83,963,482	66,118,570
NON CURRENT ASSETS				
Land		52,585,907	52,586,164	52,586,164
Buildings		16,583,375	16,859,079	23,363,403
Structures		30,428,680	26,079,502	35,130,271
Plant		14,867,626	14,106,720	19,079,688
Equipment		1,123,575	1,102,005	1,689,881
Furniture and Fittings		250,604	186,488	230,507
Work in Progress		17,536,763	17,536,763	17,536,763
TOTAL NON CURRENT ASSETS		133,376,530	128,456,721	149,616,677
NON CURRENT LIABILITIES				
Provisions		9,039,362	31,100,854	31,838,528
TOTAL NON CURRENT LIABILITIES		9,039,362	31,100,854	31,838,528
NET ASSETS		189,263,414	181,319,349	183,896,719
EQUITY				
Accumulated Surplus		124,451,349	120,223,925	138,506,447
Reserves		64,812,065	61,095,424	45,390,272
TOTAL EQUITY		189,263,414	181,319,349	183,896,719

**STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 30 JUNE 2023**

	NOTE	BUDGET 2021/2022 \$	FORECAST 2021/2022 \$	BUDGET 2022/2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Cash receipts in the course of operations		43,722,509	46,889,643	46,248,912
Cash payments in the course of operations		(34,716,918)	(35,197,807)	(39,573,166)
Interest receipts		931,975	576,898	879,453
Net Cash Provided by Operating Activities	4(ii)	9,937,566	12,268,734	7,555,199
CASH FLOWS FROM INVESTING ACTIVITIES				
Cash receipts from sale of property, plant and equipment		351,000	329,000	360,000
Cash payments for property, plant and equipment		(16,333,004)	(11,659,431)	(25,690,906)
Net Cash Provided by Investing Activities		(15,982,004)	(11,330,431)	(25,330,906)
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		75,930,153	87,984,648	88,922,951
Net Increase (Decrease) in Cash Held		(6,044,438)	938,303	(17,775,707)
Cash at the end of the year	4(i)	69,885,715	88,922,951	71,147,244

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2023**

	NOTE	BUDGET 2021/2022 \$	FORECAST 2021/2022 \$	BUDGET 2022/2023 \$
Municipal Fund (Cash and Investment)				
Opening Balance		6,408,662	21,907,536	26,771,889
Transfer to Restricted Investments		(8,385,674)	(25,754,836)	(6,566,505)
Transfer from Restricted Investments		12,831,731	30,120,614	23,050,134
Transfer to/from Municipal Investments		0	0	0
Interest on Municipal Funds		132,000	137,029	70,000
Payments and Receipts		(6,976,439)	361,546	(18,655,160)
Movement in Accrued Interest		0	0	0
Closing Balance		4,010,280	26,771,889	24,670,358
Plant and Equipment Reserve				
Opening Balance		724,344	749,821	2,247,152
Transfer to Restricted Investments		1,957,975	2,916,673	2,546,029
Transfer from Restricted Investments		(1,979,000)	(1,421,901)	(4,784,000)
Interest on Restricted Investments		1,500	2,559	1,500
Closing Balance		704,819	2,247,152	10,681
Site Rehabilitation Reserve				
Opening Balance		5,545,303	2,943,263	4,454,935
Transfer to Restricted Investments		488,924	1,501,630	453,997
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		56,000	10,042	55,997
Closing Balance		6,090,227	4,454,935	4,964,929
Future Development Reserve				
Opening Balance		16,772,393	11,460,995	25,459,842
Transfer to Restricted Investments		0	14,000,000	0
Transfer from Restricted Investments		(2,550,000)	(40,257)	(12,514,000)
Interest on Restricted Investments		189,000	39,104	188,990
Closing Balance		14,411,393	25,459,842	13,134,832
Environmental Monitoring Reserve				
Opening Balance		2,654,559	1,349,161	2,059,936
Transfer to Restricted Investments		269,486	706,172	213,501
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		27,500	4,603	27,499
Closing Balance		2,951,545	2,059,936	2,300,936

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2023**

	NOTE	BUDGET 2021/2022 \$	FORECAST 2021/2022 \$	BUDGET 2022/2023 \$
Environmental Insurance Reserve				
Opening Balance		59,604	59,639	0
Transfer to Restricted Investments		45,000	0	0
Transfer from Restricted Investments		(39,690)	(59,766)	0
Interest on Restricted Investments		800	127	0
Closing Balance		65,714	0	0
Risk Management Reserve				
Opening Balance		15,802	15,813	0
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	(15,847)	0
Interest on Restricted Investments		200	34	0
Closing Balance		16,002	0	0
Class IV Cell Reserve				
Opening Balance		600,460	600,945	741,806
Transfer to Restricted Investments		93,486	141,310	280,446
Transfer from Restricted Investments		(150,000)	(2,500)	(150,000)
Interest on Restricted Investments		7,100	2,051	7,100
Closing Balance		551,046	741,806	879,352
EastLink Rehabilitation Reserve				
Opening Balance		0	5,325,000	5,343,168
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		0	18,168	0
Closing Balance		0	5,343,168	5,343,168
Secondary Waste Reserve				
Opening Balance		40,447,124	41,177,833	17,914,815
Transfer to Restricted Investments		4,121,290	4,493,804	2,435,450
Transfer from Restricted Investments		(7,763,041)	(27,897,609)	(4,533,457)
Interest on Restricted Investments		470,000	140,787	469,976
Closing Balance		37,275,373	17,914,815	16,286,784

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2023**

	NOTE	BUDGET 2021/2022 \$	FORECAST 2021/2022 \$	BUDGET 2022/2023 \$
Class III Cells Reserve				
Opening Balance		1,156,021	1,158,161	2,535,661
Transfer to Restricted Investments		1,390,535	1,976,270	618,105
Transfer from Restricted Investments		(350,000)	(602,722)	(1,068,677)
Interest on Restricted Investments		35,000	3,952	34,998
Closing Balance		2,231,556	2,535,661	2,120,087
Long Service Leave - Restricted Asset				
Opening Balance		1,032,391	1,033,136	1,055,638
Transfer to Restricted Investments		18,979	18,977	18,977
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		12,000	3,525	11,999
Closing Balance		1,063,370	1,055,638	1,086,614
Building Refurbishment Reserve				
Opening Balance		79,783	79,842	0
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	(80,012)	0
Interest on Restricted Investments		900	170	0
Closing Balance		80,683	0	0
Cash and Investments at the end of the Year		69,452,008	88,584,842	70,797,741
<u>Add</u> Accrued Interest - Restricted Assets		433,707	338,109	349,503
Cash and Investments as per Statement of Financial Position		69,885,715	88,922,951	71,147,244

**BUDGETED STATEMENT OF CASH MOVEMENTS
FOR THE YEAR ENDING 30 JUNE 2023**

	NOTE	BUDGET 2021/2022 \$	FORECAST 2021/2022 \$	BUDGET 2022/2023 \$
SUMMARY				
MUNICIPAL FUND (CASH AND INVESTMENTS)				
Opening Balance		6,408,662	21,907,536	26,771,889
Transfer to Restricted Investments		(8,385,674)	(25,754,836)	(6,566,505)
Transfer from Restricted Investments		12,831,731	30,120,614	23,050,134
Interest on Municipal Funds		132,000	137,029	70,000
Payments and Receipts		(6,976,439)	361,546	(18,655,160)
Closing Balance	4(i)	4,010,280	26,771,889	24,670,358
RESTRICTED INVESTMENTS				
Opening Balance		69,087,784	65,953,609	61,812,953
Transfer to Restricted Investments		8,385,674	25,754,836	6,566,505
Transfer from Restricted Investments		(12,831,731)	(30,120,614)	(23,050,134)
Interest on Restricted Investments		800,000	225,122	798,059
Closing Balance		65,441,727	61,812,953	46,127,383
Sub Total		69,452,007	88,584,842	70,797,741
<u>Add</u> Accrued Interest - Restricted Assets		433,708	338,109	349,503
Cash and Investments as per Statement of Financial Position		69,885,715	88,922,951	71,147,244

**NET CURRENT ASSETS CARRIED FORWARD
FOR THE YEAR ENDING 30 JUNE 2023**

	BUDGET 2021/2022 \$	FORECAST 2021/2022 \$	BUDGET 2022/2023 \$
NET CURRENT ASSETS REPRESENTED BY			
CURRENT ASSETS			
Cash at Bank - Unrestricted	4,010,280	26,771,889	24,670,358
Receivables	2,987,058	2,987,058	2,987,058
Inventory	39,035	39,035	39,035
Prepayments	67,382	67,382	67,382
	7,103,755	29,865,364	27,763,833
LESS: CURRENT LIABILITIES			
Creditors	6,160,299	6,160,299	6,201,968
Current Provisions	1,892,645	1,892,645	1,920,181
	8,052,944	8,052,944	8,122,149
(DEFICIT) SURPLUS - OTHER FUNDS	(949,189)	21,812,420	19,641,684
ADD BALANCE OF NET RESTRICTED INVESTMENTS	65,875,435	62,151,062	46,476,886
ESTIMATED NET CURRENT ASSET POSITION	64,926,246	83,963,482	66,118,570

BUDGET NOTES

2022/2023 BUDGET

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

1. SIGNIFICANT ACCOUNTING POLICIES

Basis of Preparation

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

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

Amendments to Local Government (Financial Management) Regulations 1996

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

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

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

The Local Government Reporting Entity

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

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

(a) Trust Funds

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

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(b) Cash and Cash Equivalents

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

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

The EMRC does not have any bank overdrafts.

(c) Fixed Assets

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

Mandatory Requirements to Revalue Non-Current Assets

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

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

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

Initial Recognition and Measurement between Mandatory Revaluation Dates

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

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

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(c) Fixed Assets (continued)

Revaluation

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

Depreciation

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

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

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

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

• Buildings	1.00 - 13.33% (based on components)
• Structures	
General	0.95 - 6.67%
Class III and IV Waste Cells	% of actual usage
• Plant	4.17 - 33.33%
• Furniture and fittings	4.00 - 33.33%
• Equipment	4.00 - 33.33%

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

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

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

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

Capitalisation Threshold

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(d) Fair Value of Assets and Liabilities

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

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

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

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

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

Fair Value Hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation Techniques

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

Market Approach

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

Income Approach

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

Cost Approach

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

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

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

(e) Grants, Donations and Other Contributions

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

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

(f) Trade and Other Payables

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(g) Impairment

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

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

(h) Inventories

General

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

(i) Goods and Services Tax

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

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

(j) Provisions

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

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

(k) Provision for Site Rehabilitation

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

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

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

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(l) Provision for Environmental Monitoring

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

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

As per the independent engineers report from June 2020, the current value for the environmental monitoring of the site has been calculated to be \$3,403,950 and has been deemed sufficient for post closure management purposes. This value will be reviewed on a five yearly cycle.

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

(m) Critical Accounting Estimates

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

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

(n) Trade and Other Receivables

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

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

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

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

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

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(o) Employee Entitlements

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

(i) Short-term Employee Benefits

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

(ii) Other long-term Employee Benefits

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

(iii) Superannuation Fund

The Council contributes to Aware Super and other choice funds for qualifying employees as per statutory requirements (10.5% for 2022/2023). It also contributes to Aware Super and other choice funds for full scheme members (5% for 2022/2023). Contributions to defined contribution plans are recognised as an expense as they become payable.

(p) Rounding Off Amounts

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

(q) Comparative Figures

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

(r) Budget Comparative Figures

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(s) Leases

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

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

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

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

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

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

The EMRC does not currently have any leases.

(t) Other Financial Assets

(i) Other Financial Assets at Amortised Cost

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

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

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

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

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

1. SIGNIFICANT ACCOUNTING POLICIES (Continued)

(u) Current and Non-Current Classification

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

Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Council's intentions to release for sale.

(v) Landfill Cells

There are three general components of cell construction:

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

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

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

2. PROGRAMS

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

Governance

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

General Purpose Funding

Records interest revenue as well as other general purpose revenue.

Community Amenities

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

Other Property and Services

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

3. RECONCILIATION OF RATES LEVIED

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

4. NOTES TO THE STATEMENT OF CASH FLOWS

(i) Reconciliation of Cash

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

	BUDGET 2021/2022 \$	FORECAST 2021/2022 \$	BUDGET 2022/2023 \$
Cash - Unrestricted	4,010,280	26,771,889	24,670,358
Cash - Restricted	65,875,435	62,151,062	46,476,886
Total Cash	69,885,715	88,922,951	71,147,244

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

	BUDGET 2021/2022 \$	FORECAST 2021/2022 \$	BUDGET 2022/2023 \$
Net Change in assets from operations	4,356,672	4,950,794	2,577,370
Write back Depreciation	4,826,380	5,016,610	4,286,462
Write back Provisions	793,871	2,262,682	737,674
Write back Accruals - Staff Entitlements	27,478	27,477	69,206
Write back (Profit)/Loss on sale of assets	(66,835)	11,171	(115,513)
Net cash from operating activities	9,937,566	12,268,734	7,555,199

(iii) Depreciation of Assets

Details of depreciation expenditure budgets for each program are as follows

	BUDGET 2021/2022 \$	FORECAST 2021/2022 \$	BUDGET 2022/2023 \$
Administration	416,958	454,914	445,377
Community Amenities	2,894,532	3,081,769	2,150,052
Other Property and Services	1,514,890	1,479,927	1,691,033
Total Depreciation all Programs	4,826,380	5,016,610	4,286,462

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

5. FEES AND CHARGES SUMMARY BY PROGRAM

	BUDGET 2021/2022 \$	FORECAST 2021/2022 \$	BUDGET 2022/2023 \$
Administration	0	0	0
Community Amenities	38,244,225	42,122,577	41,484,401
Other Property and Services	0	0	0
Total Statutory Fees and Charges	38,244,225	42,122,577	41,484,401

	BUDGET 2021/2022 \$	FORECAST 2021/2022 \$	BUDGET 2022/2023 \$
User Charges	33,566,195	37,022,848	38,358,337
Special Charges	556,740	605,925	690,614
Secondary Waste Charge	4,121,290	4,493,804	2,435,450
Total Statutory Fees and Charges	38,244,225	42,122,577	41,484,401

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

6. LOAN BORROWINGS

(a) Loan Repayments

No loans existed as at 30 June 2022 and no loans are anticipated during the 2022/2023 financial year.

(b) Unspent Loans

No unspent loan funds existed as at 30 June 2022 and no unspent loan funds are anticipated during the 2022/2023 financial year.

(c) New Borrowings

The EMRC does not propose to undertake new borrowings during the 2022/2023 financial year.

(d) Overdraft

Council has not utilised an overdraft facility during the 2021/2022 financial year and it is not anticipated that any such facility will be utilised during the 2022/2023 financial year.

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

7. COUNCILLOR FEES AND ALLOWANCES

From July 2022 each Councillor, other than the Chairman, will be entitled to an annual meeting fee of \$10,824.

From July 2022 the Chairman will be entitled to an annual meeting fee of \$16,235 as well as an annual Local Government fee of \$20,565.

From July 2022 the Deputy Chairman will be entitled to an annual Local Government fee of \$5,141.

A provision of \$12,343 for meeting fees has been provided for deputy Councillors when deputising for a Councillor at a meeting. All fees paid to Councillors and the Chairman are paid quarterly in arrears.

All fees are in accordance with the 2022 Salaries and Allowances (SAT) Tribunal determination.

	BUDGET 2021/2022 \$	FORECAST 2021/2022 \$	BUDGET 2022/2023 \$
Councillor(s) meeting fees	95,040	95,040	97,416
Chairman's meeting fees	15,839	15,839	16,235
Chairman's Local Government fee	20,063	20,063	20,565
Deputy Chairman's Local Government fee	5,016	5,016	5,141
Deputy Councillors' meeting fees	15,742	15,742	12,343
Total Fees and Allowances	151,700	151,700	151,700

8. INVESTMENT INTEREST

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

	BUDGET 2021/2022 \$	FORECAST 2021/2022 \$	BUDGET 2022/2023 \$
Interest on Restricted Assets			
Interest on funds held in Reserve	787,975	436,344	797,454
Interest on other restricted investments (LSL)	12,000	3,525	11,999
Sub-Total Interest on Restricted Assets	799,975	439,869	809,453
Interest on Other Funds			
Interest on Municipal funds	132,000	137,029	70,000
Total Interest on Investments	931,975	576,898	879,453

**EASTERN METROPOLITAN REGIONAL COUNCIL
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDING 30 JUNE 2023**

9. ASSET PROFIT OR LOSS ON DISPOSAL

	BUDGET 2021/2022 \$	FORECAST 2021/2022 \$	BUDGET 2022/2023 \$
Buildings			
Carrying Amount of Assets Disposed	0	0	0
(Profit) Loss on Disposal	0	0	0
Equipment			
Proceeds from Sale of Assets	0	0	0
Carrying Amount of Assets Disposed	0	(2,450)	0
(Profit) Loss on Disposal	0	(2,450)	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	351,000	329,000	360,000
Carrying Amount of Assets Disposed	(284,165)	(320,404)	(244,487)
(Profit) Loss on Disposal	66,835	8,596	115,513
Structures			
Carrying Amount of Assets Disposed	0	(17,317)	0
(Profit) Loss on Disposal	0	(17,317)	0
Net Profit / (Loss) on Disposal	66,835	(11,171)	115,513

10. PLAN FOR THE FUTURE

EMRC's Strategic Community Plan titled *EMRC - 10 Year Strategic Plan 2017 - 2027*, adopted by Council at its meeting held on 18 August 2016 and the Corporate Business Plan 2022/23 to 2026/27, which was adopted by Council at its meeting held on 23 June 2022 together constitute EMRC's 'Plan For The Future' in accordance with *section 5.56 of the Local Government Act 1995*.

The 2022/2023 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 2023**

EASTERN METROPOLITAN REGIONAL COUNCIL
2022-2023 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES

Description	Unit	2021/2022 Charges with no GST \$	Value of GST \$	2021/2022 Charges inc GST \$	2022/2023 Charges with no GST \$	Value of GST \$	2022/2023 Charges inc GST \$
Waste Management Charges							
Disposal Rates							
Member Councils							
	1 tonne						
Base Tipping Fee		75.00			80.00		
CWES Levy		4.50			5.00		
Secondary Waste Reserve		38.00			38.00		
Landfill Levy		70.00			70.00		
Total Member Council disposal rate		187.50	18.75	206.25	193.00	19.30	212.30
Councils - Other							
Domestic Refuse Tip Pass (Gidgegannup @ 3bags/wk)	N/A	6.69	0.67	7.35	6.91	0.69	7.60
Council Refuse Tip Passes - Trailers (up to 500kg)	N/A	62.09	6.21	68.30	63.91	6.39	70.30
Council Greenwaste Tip Passes (up to 500 kg)	N/A	30.68	3.07	33.75	31.36	3.14	34.50
General Waste							
Cars / Station Wagons	N/A	32.73	3.27	36.00	33.64	3.36	37.00
Trailers (6 x 4)	N/A	55.91	5.59	61.50	57.73	5.77	63.50
Vans / Utes	N/A	55.91	5.59	61.50	57.73	5.77	63.50
Trailers (6 x 4) High Sides	N/A	70.91	7.09	78.00	72.73	7.27	80.00
Tandem/ Horse Floats (< 1 tonne)	N/A	105.01	10.49	115.50	108.18	10.82	119.00
240 Litre Mobile Garbage Bin	N/A	10.27	1.03	11.30	10.45	1.05	11.50
Commercial (General)	1 tonne	149.09	14.91	164.00	153.64	15.36	169.00
Minimum Commercial Charges	0.50 tonnes	74.55	7.45	82.00	76.82	7.68	84.50
Greenwaste							
Greenwaste - Member Councils (uncontaminated - Red Hill)	1 tonne	46.36	4.64	51.00	47.82	4.78	52.60
Greenwaste - Member Councils (uncontaminated - Hazelmere)	1 tonne	52.73	5.27	58.00	54.36	5.44	59.80
Greenwaste - Commercial (uncontaminated - Red Hill)	1 tonne	61.36	6.14	67.50	62.73	6.27	69.00
Greenwaste - Commercial (uncontaminated - Hazelmere)	1 tonne	68.18	6.82	75.00	70.00	7.00	77.00
Greenwaste - Shredded to EMRC specification (to Red Hill)	1 tonne	10.27	1.03	11.30	10.55	1.05	11.60
Greenwaste - Shredded to EMRC specification (to Hazelmere)	1 tonne	10.27	1.03	11.30	10.55	1.05	11.60
(Minimum charge for greenwaste 0.5 tonne)							
FOGO Waste							
FOGO waste - MGB (Member Councils)	1 tonne	95.50	9.55	105.05	98.73	9.87	108.60
Note 1: Attractive discounts available to major customers and Local Governments.							
Note 2: In the event that the weighbridges at Red Hill Waste Management Facility are not operational, vehicles will be charged according to their carrying capacity (in tonnes) multiplied by the appropriate rate from the schedule of fees and charges according to the type of waste being disposed.							

EASTERN METROPOLITAN REGIONAL COUNCIL

2022-2023 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES

Description	Unit	2021/2022	Value of GST	2021/2022	2022/2023 Charges	Value of GST	2022/2023
		Charges with no GST	\$	Charges inc GST	with no GST	\$	Charges inc GST
		\$	\$	\$	\$	\$	\$
Waste Management Charges continued ..							
Disposal Rates continued..							
Special Wastes							
Asbestos (Wrapped)	1 tonne	174.09	17.41	191.50	179.09	17.91	197.00
Asbestos (Wrapped) - Member Council residents only	1 tonne	92.73	9.27	102.00	95.45	9.55	105.00
Asbestos (Wrapped) - Minimum Charge		30.00	3.00	33.00	30.86	3.09	33.95
Car Bodies - Commercial	each	52.27	5.23	57.50	52.27	5.23	57.50
Car Bodies - Member Council residents only	each	25.45	2.55	28.00	25.45	2.55	28.00
Biosecurity Waste	1 tonne	200.00	20.00	220.00	206.00	20.60	226.60
Burial Fee (for immediate burial requirements)	n/a	149.09	14.91	164.00	149.09	14.91	164.00
Handling Fee (for special handling requirements)	n/a	149.09	14.91	164.00	149.09	14.91	164.00
Tyre Disposal (off rim) *	each	5.18	0.52	5.70	6.36	0.64	7.00
Tyre Disposal (with rim) *	each	7.00	0.70	7.70	12.73	1.27	14.00
Tyre Recovery Charges (for tyres at the landfill face)	each	24.27	2.43	26.70	25.00	2.50	27.50
Mattress disposal fee (Member Council Residents)	each	27.50	2.75	30.25	27.50	2.75	30.25
Mattress disposal fee (Charitable Organisations)	each	28.18	2.82	31.00	28.18	2.82	31.00
Mattress disposal fee (Commercial)	each	28.18	2.82	31.00	28.18	2.82	31.00
E-Waste (Price applicable after quota has been reached under Infoactive agreement)	each	9.37	0.93	10.30	9.37	0.93	10.30
Wash Facility Fee	n/a	37.27	3.73	41.00	37.27	3.73	41.00
Class III Contaminated Waste	1 tonne	150.73	15.07	165.80	155.27	15.53	170.80
Class III Contaminated Soil	1 tonne	150.73	15.07	165.80	155.27	15.53	170.80
Class III Controlled Waste (Categories 1 - 5)	1 tonne	210.00	21.00	231.00	216.27	21.63	237.90
Class IV Contaminated Waste	1 tonne	227.73	22.77	250.50	234.55	23.45	258.00
Class IV Contaminated Soil	1 tonne	199.64	19.96	219.60	205.64	20.56	226.20
Class V Waste - Concrete encapsulated drums (L 900mm D 600mm)	each	915.00	91.50	1006.50	942.45	94.25	1036.70
Class V Waste - Concrete encapsulated bulka bags (1.1m x 1.1m x 1.1m)	each	1506.82	150.68	1657.50	1552.00	155.20	1707.20
Administration Charge - Class III (for waste acceptance approvals)	consignment	121.13	12.11	133.25	124.82	12.48	137.30
Administration Charge - Class IV (for waste acceptance approvals)	consignment	149.09	14.91	164.00	153.55	15.35	168.90
Administration Charge - Reprinting of Unsigned Weighbridge Dockets	per docket	4.64	0.46	5.10	4.64	0.46	5.10
Note 1: Attractive discounts available to major customers and Local Governments.							
* Only car and 4 wheel drive vehicle tyres accepted. Member Council residents only maximum 4 per person.							

EASTERN METROPOLITAN REGIONAL COUNCIL
2022-2023 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES

Description	Unit	2021/2022 Charges with no GST \$	Value of GST \$	2021/2022 Charges inc GST \$	2022/2023 Charges with no GST \$	Value of GST \$	2022/2023 Charges inc GST \$
<u>Waste Management Charges continued ..</u>							
<u>Hazelmere</u>							
Wood Waste (per tonne)							
- Grade 1	1 tonne	54.00	5.40	59.40	55.64	5.56	61.20
- Grade 2	1 tonne	60.00	6.00	66.00	61.82	6.18	68.00
- Contaminated	1 tonne	232.73	23.27	256.00	239.73	23.97	263.70
<u>Hazelmere - Commercial & Industrial Waste Sorting Facility</u>							
Dry Commercial and Industrial Waste	1 tonne	150.00	15.00	165.00	163.64	16.36	180.00
Bulk verge Collections	1 tonne	150.00	15.00	165.00	163.64	16.36	180.00
Minimum Charge (Member Councils)	0.50 tonnes	75.00	7.50	82.50	81.82	8.18	90.00
Minimum Charges (Commercial)	0.50 tonnes	75.00	7.50	82.50	81.82	8.18	90.00
Additional Charges for Recovered Items							
Tyre - Passenger car (off rim)	each	5.18	0.52	5.70	5.36	0.54	5.90
Tyre - Passenger car (with rim)	each	7.00	0.70	7.70	7.18	0.72	7.90
Tyre - Light truck, Light Industrial (off rim)	each	10.27	1.03	11.30	10.55	1.05	11.60
Tyre - Light truck, Light Industrial (with rim)	each	20.55	2.05	22.60	21.19	2.11	23.30
Fridges & Freezers / White Goods / Air Conditioning Units	each	30.82	3.08	33.90	31.73	3.17	34.90
Car Batteries	each	10.27	1.03	11.30	10.59	1.06	11.65
Handling Fee (for special handling requirements)	per load	149.09	14.91	164.00	153.55	15.35	168.90
<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 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

2022-2023 DRAFT SCHEDULE OF WASTE MANAGEMENT FEES AND CHARGES

Description	Unit	2021/2022	Value of GST	2021/2022	2022/2023 Charges	Value of GST	2022/2023
		Charges with no GST	\$	Charges inc GST	with no GST	\$	Charges inc GST
		\$	\$	\$	\$	\$	\$
Waste Management Charges continued ..							
Sale of Materials (all ex stockpile, minimum 10 tonnes)							
Bulk Fresh Water for construction/maintenance purposes	kL (1,000 litres)	1.05	0.10	1.15	1.10	0.10	1.20
Mixed clay/fill (purchaser to load) **	1 tonne	4.68	0.47	5.15	4.82	0.48	5.30
Mixed clay/fill (loaded) **	1 tonne	7.45	0.75	8.20	7.64	0.76	8.40
Ferricrete 25 mm **	1 tonne	13.32	1.33	14.65	13.32	1.33	14.65
Ferricrete 19 mm **	1 tonne	13.32	1.33	14.65	13.32	1.33	14.65
Filter Rock 20-40 mm **	1 tonne	13.32	1.33	14.65	13.32	1.33	14.65
Filter Rock 40-80 mm **	1 tonne	13.32	1.33	14.65	13.32	1.33	14.65
Rock Spalls (Unsorted) **	1 tonne	23.32	2.33	25.65	24.00	2.40	26.40
Ferricrete (Member Councils)	1 tonne	11.00	1.10	12.10	11.00	1.10	12.10
Premium Recycled Wood Chip (Coloured) - Hazelmere	1 m ³	65.23	6.52	71.75	68.91	6.89	75.80
Standard Recycled Wood Chip (Coloured) - Hazelmere	1 m ³	44.73	4.47	49.20	47.86	4.79	52.65
Manufactured Products (per tonne)							
Mixed Mulch **	1 tonne	35.73	3.57	39.30	36.82	3.68	40.50
Mulch (Member Councils)	1 tonne	21.41	2.14	23.55	22.09	2.21	24.30
Soil Improver **	1 tonne	26.46	2.65	29.10	27.27	2.73	30.00
Soil Improver (Member Councils)	1 tonne	20.00	2.00	22.00	20.64	2.06	22.70
Premium Recycled Wood Chip (Coloured) - Hazelmere	1 tonne	326.14	32.61	358.75	344.55	34.45	379.00
Standard Recycled Wood Chip (Coloured) - Hazelmere	1 tonne	223.64	22.36	246.00	239.18	23.92	263.10
Premium Recycled Wood Chip - Hazelmere	1 tonne	66.14	6.61	72.75	68.09	6.81	74.90
Standard Recycled Wood Chip - Hazelmere	1 tonne	36.37	3.64	40.00	37.45	3.75	41.20
Wood Chip (fines) - Hazelmere (when available)	1 tonne	74.09	7.41	81.50	76.27	7.63	83.90
Shredded, Unprocessed Greenwaste	1 tonne	10.27	1.03	11.30	10.55	1.05	11.60
FOGO derived dig-in compost	1 tonne		N/A		31.82	3.18	35.00
Trailer Loaded Products (per scoop)							
Soil Improver	1 scoop	14.55	1.45	16.00	15.00	1.50	16.50
Mixed Mulch	1 scoop	14.55	1.45	16.00	15.00	1.50	16.50
FOGO derived dig-in compost	1 scoop		N/A		15.91	1.59	17.50
Note 1 : Quotes can be provided for delivery of material/products.							
Note 2 : Upon the commissioning of new weighbridges at the Hazelmere Resource Recovery Park, all inward and outward material will be charged on a per tonne rate and not on a cubic (m³) rate.							
** Material purchases in excess of 400 tonnes and 2,000 tonnes over the financial year are subject to a discount of 15% and 20% respectively.							

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

**EASTERN METROPOLITAN REGIONAL COUNCIL
2022-2023 - DRAFT SCHEDULE OF OTHER FEES AND CHARGES**

Description	Unit	2022/2023 Charges with no GST \$	Value of GST \$	2022/2023 Charges inc GST \$
<u>Consulting Fees</u>				
<u>Member Councils</u>				
Senior Executive	1 hour	126.36	12.64	139.00
Manager	1 hour	111.45	11.15	122.60
Co-ordinator	1 hour	96.45	9.65	106.10
Officer	1 hour	68.36	6.84	75.20
<u>Other Organisations</u>				
Senior Executive	1 hour	380.00	38.00	418.00
Manager	1 hour	280.00	28.00	308.00
Co-ordinator	1 hour	220.00	22.00	242.00
Officer	1 hour	180.00	18.00	198.00
<u>Miscellaneous Charges</u>				
<u>Vehicle Charges</u>				
Commercial Vehicle	1 hour	25.00	2.50	27.50
<u>Photocopier Charges</u>				
Black & White A4 print	per page	0.41	0.04	0.45
Black & White A3 print	per page	0.55	0.05	0.60
Colour A4 print	per page	0.50	0.05	0.55
Colour A3 print	per page	0.64	0.06	0.70

WASTE DISPOSAL TONNAGES

**For the Year Ending
30 June 2023**

TONNAGES ANALYSIS

COUNCIL	ACTUAL 2019/2020 TONNES	ACTUAL 2020/2021 TONNES	BUDGET 2021/2022 TONNES	FORECAST 2021/2022 TONNES	BUDGET 2022/2023 TONNES
Bassendean	6,082	2,920	3,240	3,012	3,149
Bayswater/Baywaste	25,589	25,481	20,480	20,733	22,179
Belmont	16,147	16,376	0	0	0
Kalamunda	23,810	21,800	23,605	21,917	7,315
Mundaring	12,376	12,467	12,055	15,004	6,920
Swan	50,052	52,166	49,075	57,592	24,528
Sub-total - Member Councils (MSW)	134,057	131,210	108,455	118,258	64,091
Bassendean - Greenwaste	510	348	0	9	0
Bayswater/Baywaste - Greenwaste	2,751	1,565	450	680	399
Belmont - Greenwaste	852	685	0	0	0
Kalamunda - Greenwaste	2,144	2,228	2,030	2,428	2,177
Mundaring - Greenwaste	459	0	0	576	0
Swan - Greenwaste	551	463	600	488	557
Transfer Station - Greenwaste	639	1,039	735	1,039	905
Commercial/Other - Greenwaste	813	631	1,200	1,807	2,540
Sub-total - Greenwaste	8,719	6,958	5,015	7,027	6,578
Hazelmere - C & I, WWTE, Wood & Mattress Waste	1,538	1,571	1,950	2,674	2,091
Non-Member Local Governments	40,726	39,912	40,000	0	0
EMRC Transfer Stn (Trailers & Commercial etc)	5,057	5,039	5,155	5,155	5,040
Asbestos (Wrapped)	2,217	2,632	2,430	2,673	2,480
Commercial/Other Class III (exc. Asbestos)	14,956	18,180	21,500	71,000	39,000
Liquid Waste	0	0	0	0	0
FOGO (trial) - Town of Bassendean	0	2,970	2,875	3,837	3,837
FOGO (trial) - City of Bayswater	0	2,753	12,390	12,555	12,555
Contaminated Class III	28,314	18,430	15,000	10,000	10,000
Class IV Waste	572	4,441	8,000	6,500	12,900
Class V - Concrete Encapsulation	0	0	0	0	0
Sub-total - Other Tonnages	93,380	95,929	109,300	114,394	87,903
TOTAL TONNAGES TO REDHILL WASTE DISPOSAL FACILITY	236,156	234,097	222,770	239,679	158,572
Class III	226,865	216,976	194,490	209,760	122,702
Class IV & V	572	4,441	8,000	6,500	12,900
Greenwaste	8,719	6,958	5,015	7,027	6,578
FOGO	0	5,722	15,265	16,392	16,392
SUMMARY TOTAL TONNAGES TO REDHILL WASTE DISPOSAL FACILITY	236,156	234,097	222,770	239,679	158,572
<u>Hazelmere Transfer Station</u>					
Kalamunda	0	0	0	0	15,040
Mundaring	0	0	0	0	8,384
Swan	0	0	0	0	34,216
TOTAL TONNAGES TO HAZELMERE TRANSFER STATION	0	0	0	0	57,640

FINANCIAL PERFORMANCE BY ACCOUNT

**For the Year Ending
30 June 2023**

Financial Performance by Account 2022/2023

CEO's Team		Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
CEO and Support				
Operating Expenditure				
72851/06	IT Support - Councillors	89,140	93,256	94,956
73904/01	Attend Corporate and Award Functions and Events - Governance	1,400	1,400	1,400
73906/00	Provide Compliance Services and Internal Audit	58,916	58,916	61,844
73917/09	Provide Staff Annual Leave - CEO's Department	1,000	1,000	1,000
73918/08	Recruit Senior Staff	25,600	25,600	25,600
73918/11	Recruit Staff - CEO's Department	10,000	10,000	10,000
73919/10	Train and Develop Staff - CEO's Department	17,000	17,000	17,330
73922/09	Provide Staff Long Service Leave - CEO's Department	1,000	1,000	1,000
73966/00	Undertake Regional Advocacy - CEO/Councillors	4,000	4,000	4,000
73981/01	Manage CEO's Department	495,919	464,380	531,296
73989/00	Undertake Strategic Planning Research and Special Projects	75,000	75,000	50,000
73992/01	Hold Stakeholder Events/Functions	25,000	25,000	25,000
73993/00	Governance - Council Members	348,322	434,578	234,489
73994/00	Conduct Committee Meetings	3,000	3,000	3,000
73995/00	Conduct Council Meetings	21,500	21,500	22,100
73995/01	Catering Kitchen - Provisions	11,500	10,000	10,500
73996/00	Conduct Other Functions	20,650	24,630	28,660
73996/02	EMRC Staff Kitchen - Provisions	10,050	10,050	10,250
73999/00	Prepare Strategic Plan and Plan for the Future	26,515	10,000	11,530
		1,245,512	1,290,310	1,143,955
Capital Expenditure				
24550/01	Purchase Information Technology & Communication Equipment -	30,000	0	35,000
24620/00	Purchase Art Works	10,000	10,000	10,000
		40,000	10,000	45,000
Net Income/(Expenditure)		(1,285,512)	(1,300,310)	(1,188,955)
Human Resources				
Operating Income				
58912/00	Income Human Resource Services	0	8,440	0
		0	8,440	0
Operating Expenditure				
73911/00	Provide Staff Health Welfare - EAP	4,000	4,000	4,100
73911/01	Implement Health Promotion Activities	14,000	14,000	14,350
73911/02	Provide Staff Health Welfare - 1st Aid	4,530	41,030	42,060
73912/00	Provide Human Resource Management Service	563,588	565,631	635,707
73912/01	Conduct Employee Service Recognition Presentations	3,030	3,030	3,030
73919/00	Train and Develop Staff - Corporate General	22,000	22,000	22,550
73988/02	Facilitate Continuous Improvement Programme	2,650	2,650	2,725
73988/03	Implement the Rewards and Recognition Programme	5,000	5,000	5,125
73999/03	Implement Disability Access & Inclusion Plan	1,000	1,000	1,025
73999/04	Implement Workforce Plan Initiatives	2,060	2,060	2,100
		621,858	660,401	732,772
Net Income/(Expenditure)		(621,858)	(651,961)	(732,772)
Unlisted SubTeam				
Operating Income				
59961/00	Income Marketing and Communications	50	50	0
		50	50	0

Financial Performance by Account 2022/2023

CEO's Team		Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
Unlisted SubTeam				
Operating Expenditure				
73953/01	Support and Maintenance of EMRC Web Sites	20,000	20,000	20,600
73961/00	Manage Marketing and Communications Services	109,977	110,968	116,318
73961/01	Conduct Biennial Stakeholder Perception Survey	19,100	9,546	10,000
73963/00	Prepare Annual Report	8,700	3,940	8,200
73965/00	Conduct Promotions/Public Relations Events - Marketing	2,000	2,000	2,000
		159,777	146,454	157,118
Net Income/(Expenditure)		(159,727)	(146,404)	(157,118)
Net Operating and Capital Expenditure for CEO's Team		2,067,097	2,098,675	2,078,845

Financial Performance by Account 2022/2023

Business Support		Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
Business Support - General				
Operating Expenditure				
73914/01	Implement Governance and Corporate Services Study Assistance	3,000	1,000	3,000
73918/01	Recruit Staff - Business Support	10,000	10,000	10,000
73919/01	Train and Develop Staff - Business Support	39,750	44,711	40,750
73981/00	Manage Governance and Corporate Services Business Unit	436,038	479,458	515,506
		488,788	535,169	569,256
Capital Expenditure				
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	10,000	10,000	10,000
		10,000	10,000	10,000
Net Income/(Expenditure)		(498,788)	(545,169)	(579,256)

Financial Performance by Account 2022/2023

Business Support		Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
Finance Team				
Operating Income				
59943/00	Income Financial Services	4,000	6,500	9,500
59945/00	Income Municipal Cash Investments	32,000	37,029	68,000
59945/02	Income Municipal Cash at Bank	100,000	100,000	2,000
		136,000	143,529	79,500
Operating Expenditure				
71981/00	Internal Revenue Governance and Corporate Services Business	(5,150,915)	(5,150,915)	(5,253,780)
73943/00	Provide Financial Services	676,651	672,653	752,773
73943/01	Provide Financial Services - Non GST Fees and Charges	1,566	1,566	1,600
73981/99	Councillors - Corporate Services Allocation	511,415	511,415	521,643
73982/99	Waste Management Services Business Unit - Corporate Services	2,834,273	2,834,273	2,890,958
73983/99	Regional Development Business Unit - Corporate Services	689,210	689,210	702,994
73984/99	Environmental Services Business Unit - Corporate Services	689,210	689,210	702,994
		251,410	247,412	319,182
Other Income				
59945/01	Income Restricted Cash Investments	799,975	439,869	809,453
		799,975	439,869	809,453
Other Expenditure				
73986/99	Resource Recovery Business Unit - Corporate Services Allocation	419,207	419,207	427,591
		419,207	419,207	427,591
Net Income/(Expenditure)		265,358	(83,221)	142,180
Information Team				
Operating Expenditure				
65420/06	Operate and Maintain Power Supply Equipment - Ascot Place	9,934	9,991	10,045
66550/00	Operate and Maintain Information Technology & Communication	411,241	411,241	409,505
66560/00	Operate and Maintain Network Communications Equipment	950	950	1,045
66570/00	Operate and Maintain Information Technology Servers	950	950	1,045
71951/00	Internal Revenue Information Technology Services	0	(115,723)	(110,339)
73951/00	Manage Information Technology Services	469,304	458,714	507,593
73951/01	Provide Records Management Services	12,400	27,900	11,900
73952/00	Manage Application and Operating System Software	425,620	490,299	489,965
73953/00	Manage Telecommunications	42,120	72,120	135,120
		1,372,519	1,356,442	1,455,879
Other Expenditure				
83550/00	Disposal of Information Technology PC's and Printers	0	733	0
		0	733	0
Capital Expenditure				
24550/00	Purchase Information Technology & Communication Equipment	129,000	163,000	105,000
		129,000	163,000	105,000
Net Income/(Expenditure)		(1,501,519)	(1,520,175)	(1,560,879)

Financial Performance by Account 2022/2023

Business Support		Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
Procurement and Governance				
Operating Income				
54440/00	Income Vehicles - Ascot Place	100	100	100
		100	100	100
Operating Expenditure				
61440/00	Internal Revenue Vehicles - Ascot Place	(125,050)	(182,979)	(141,159)
63240/01	Operate and Maintain Administration Building - Ascot Place	320,066	352,531	314,804
63240/02	Clean Administration Building - Ascot Place	38,940	38,940	50,065
65420/07	Operate and Maintain Office Furniture and Miscellaneous Plant and	5,800	6,124	5,594
65440/00	Operate and Maintain Vehicles - Ascot Place	121,830	130,471	152,968
66510/01	Operate and Maintain Office Equipment - Corporate Services	3,066	2,255	4,280
66520/10	Operate and Maintain Fire Fighting Equipment - Ascot Place	500	500	500
66530/01	Operate and Maintain Security System - Ascot Place	250	0	625
67610/01	Operate and Maintain Office Furniture and Fittings - Corporate	5,508	6,250	5,116
73901/00	Provide Administrative Service	423,546	384,332	459,307
		794,456	738,424	852,100
Other Income				
82440/00	Income Disposal of Vehicles - Ascot Place	193,000	171,000	72,000
		193,000	171,000	72,000
Other Expenditure				
83440/00	Disposal of Vehicles - Ascot Place	138,776	116,000	49,200
		138,776	116,000	49,200
Capital Expenditure				
24440/00	Purchase Vehicles - Ascot Place	266,000	197,000	186,000
25240/01	Capital Improvement Administration Building - Ascot Place	458,000	0	458,000
25530/01	Upgrade Security Equipment - Ascot Place	5,000	5,000	5,000
		729,000	202,000	649,000
Net Income/(Expenditure)		(1,469,132)	(885,324)	(1,478,200)
Net Operating and Capital Expenditure for Business Support		3,204,081	3,033,889	3,476,156

Financial Performance by Account 2022/2023

Sustainability Team		Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
Advocacy				
Operating Expenditure				
73917/11	Provide Staff Annual Leave - Advocacy	1,000	1,000	1,000
73966/02	Implement Regional Advocacy Strategy	231,311	222,534	237,729
73983/03	Support Sustainability Team Grant/Sponsorship Opportunities	10,000	0	10,000
		242,311	223,534	248,729
Other Expenditure				
72883/01	Support Waste Management Community Reference Group	7,600	2,150	5,100
		7,600	2,150	5,100
Net Income/(Expenditure)		(249,911)	(225,684)	(253,829)
Natural Environmental Team				
Operating Income				
58721/10	Income Coordination of Community-led NRM Projects in Eastern	105,000	0	0
58721/16	Income Farm Dams Project	100,000	0	0
58721/17	Income Eastern Region Catchment Management Program	14,000	0	0
		219,000	0	0
Operating Expenditure				
71915/05	Internal Revenue Staff Leave Entitlements - Natural Environment	0	(11,960)	0
72721/07	Undertake Coordination of Community-led NRM Projects in Eastern	91,390	46,785	0
72721/29	Implement Steaming to Success	0	96	0
72721/36	Farm Dams Project	120,000	0	0
72721/37	Implement Eastern Region Catchment Management Program	32,464	(165)	0
73917/05	Provide Staff Annual Leave - Natural Environment Services	0	7,386	0
73918/05	Recruit Staff - Natural Environment Services	0	200	0
73919/05	Train and Develop Staff - Natural Environment Team	1,000	2,765	0
73922/05	Provide Staff Long Service Leave - Natural Environment Services	0	22,317	0
73923/05	Provide Staff RDO and TIL Leave - Natural Environment Services	0	567	0
73984/00	Coordinate Natural Environmental Business Unit	0	791	0
		244,854	68,782	0
Net Income/(Expenditure)		(25,854)	(68,782)	0

Financial Performance by Account 2022/2023

Sustainability Team		Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
Urban Environmental Team				
Operating Income				
58721/18	Income Regional Spatial Mapping	37,000	0	0
58739/07	Income Urban Environment Sustainability Programs	102,518	81,479	95,840
58787/05	Income Sustainable Transport Strategy including Net Zero	49,235	29,235	0
58799/02	Income Flood Risk Project	20,000	30,000	0
58829/01	Income Avon Descent	187,386	187,386	185,190
58983/00	Income Regional Economic Development Projects	22,321	22,321	0
		418,460	350,421	281,030
Operating Expenditure				
71915/04	Internal Revenue Staff Leave Entitlements - Urban Environment	(44,999)	(61,957)	(52,066)
72721/38	Implement Regional Spatial Mapping	37,000	0	0
72739/08	Implement Urban Environment Sustainability Programs	122,639	176,692	216,357
72752/00	Reconciliation Action Plan (RAP)	24,750	29,641	10,768
72782/01	Implement Regional Economic Development Projects	45,213	55,907	0
72787/01	Implement Sustainable Transport Strategy including Net Zero	121,875	90,683	64,847
72799/02	Provide Regional Economic Profile Information	28,000	28,000	29,000
72799/03	Implement Flood Risk Project	26,500	28,475	0
72829/01	Support Avon Descent	197,807	197,226	201,777
72829/02	Support Other Regional Events and Forums	18,875	11,794	0
73914/04	Implement Sustainability Staff Study Assistance Programme	1,000	1,000	1,000
73917/04	Provide Staff Annual Leave - Urban Environment	41,374	34,329	38,207
73918/04	Recruit Staff - Urban Environment	500	0	500
73919/04	Train and Develop Staff - Urban Environment Team	15,403	12,032	15,729
73921/04	Provide Staff Sick Leave - Urban Environment	17,606	11,812	16,259
73922/04	Provide Staff Long Service Leave - Urban Environment	1,977	1,977	2,036
73923/04	Provide Staff RDO and TIL Leave - Urban Environment	0	963	0
73924/04	Provide Staff Public Holiday Leave - Urban Environment	17,606	14,298	16,259
73983/00	Coordinate Urban Environment Business Unit	206,560	142,179	124,129
73983/04	Urban Environment Research and Development Related Studies	30,000	16,040	30,000
73983/06	IT Support - Urban Environmental	650	650	4,307
73983/07	Undertake EMRC and Other Agency Initiatives - Urban Environment	0	0	18,135
		910,336	791,741	737,244
Net Income/(Expenditure)		(491,876)	(441,320)	(456,214)
Waste Education - FOGO				
Other Income				
58864/03	Income FOGO - Waste Education	91,692	104,014	96,960
58864/04	Income - Recoup of Procurement Cost for FOGO Caddys and Liners	0	10,375	0
		91,692	114,389	96,960
Other Expenditure				
72864/08	Conduct FOGO - Waste Education	294,378	290,004	337,551
		294,378	290,004	337,551
Net Income/(Expenditure)		(202,686)	(175,615)	(240,591)

Financial Performance by Account 2022/2023

Sustainability Team		Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
Waste Education – General				
Operating Income				
58873/01	Income Stakeholder Waste Education	493,047	540,479	613,654
58873/04	Income Regional Waste Education Marketing Materials	0	1,300	0
58873/05	Income Tackling the Troublesome Two Project	0	568	0
58873/07	Income Circular Economy in the Community	0	20,000	0
		493,047	562,347	613,654
Operating Expenditure				
63253/00	Operate and Maintain Environ. Education Centre Blds - Red Hill	22,496	29,448	26,986
68690/02	Operate and maintain miscellaneous Furniture and fittings - Edu	1,920	2,225	1,739
71915/10	Internal Revenue Staff Leave Entitlements - Waste Education	(90,451)	(54,898)	(90,795)
72866/01	Conduct Battery Collection Programme	75,401	53,420	45,172
72871/00	Provide Site Tours - Red Hill Landfill Facility	31,213	18,593	0
72873/00	Conduct Waste Education Programmes	314,219	200,292	332,697
72873/01	Provide Stakeholder Waste Education Service	0	250	0
72873/02	Conduct Waste Education Research / Surveys	10,000	0	10,000
72873/04	Produce Regional Waste Education Marketing Materials	66,000	56,000	55,000
72873/06	Conduct Earth Carers Volunteer Program	39,031	23,711	0
72873/10	Implement Masterclass Project	0	(103)	0
72873/11	Coordinate Waste Education	122,102	71,683	184,636
72873/13	Undertake EMRC and Other Agency Initiatives - Waste Education	0	0	26,012
73917/13	Provide Staff Annual Leave - Waste Education	47,857	30,919	46,762
73919/13	Train and Develop Staff - Waste Education Staff	17,970	15,764	20,737
73921/13	Provide Staff Sick Leave - Waste Operations	19,939	8,250	19,473
73922/13	Provide Staff Long Service Leave - Waste Educatiion	1,000	1,000	1,000
73923/13	Provide Staff RDO and TIL Leave - Waste Education	0	637	0
73924/13	Provide Staff Public Holiday Leave - Waste Education	19,939	10,060	19,473
		698,636	467,251	698,892
Net Income/(Expenditure)		(205,589)	95,096	(85,238)
Net Operating and Capital Expenditure for Sustainability Team		1,175,916	816,305	1,035,872

Financial Performance by Account 2022/2023

Operations Team

Budget
2021/2022

Forecast
2021/2022

Budget
2022/2023

Hazelmere Operations

Operating Income

53221/00	Income - Hazelmere Site General Income	39,100	58,100	39,100
58857/09	Income Power Poles Steel Recycling - Hazelmere Facility	386,880	386,880	386,880
58888/01	Income Woodwaste Project	1,946,087	1,997,956	2,004,370
58888/02	Income Mattress Project - Hazelmere	499,360	589,319	564,799
58888/05	Income Woodwaste Project (broiler growers guarantee fee) -	30,000	30,000	30,000
58888/08	Income Western Power pole handling fee	0	5,460	5,460
58888/09	Income Firewood Processing Project	0	0	176,036
		2,901,427	3,067,715	3,206,645

Operating Expenditure

62120/00	Operate and Maintain Hazelmere Site	228,552	209,959	234,384
63221/00	Operate and Maintain Hazelmere Buildings	85,737	67,481	51,141
63259/02	Operate and Maintain Other Waste Management Buildings	70,436	70,436	61,601
64392/01	Operate and Maintain Weighbridge Structure - Hazelmere	31,356	18,277	16,905
64393/01	Operate and Maintain Water Storage Dams/Tanks - Hazelmere	1,180	2,144	1,894
64394/01	Operate and Maintain Perimeter Fencing - Hazelmere	22,292	23,034	18,891
64394/06	Operate and Maintain Noise Control Fencing - Hazelmere	0	0	5,550
64395/02	Operate and Maintain Hardstand & Road - Hazelmere	59,054	60,184	58,036
64396/03	Operate and Maintain Monitoring Bores - Hazelmere	3,992	723	565
65410/02	Operate and Maintain Plant - Hazelmere	61,718	73,045	165,811
65420/08	Operate and Maintain Miscellaneous Plant - Hazelmere	41,820	57,589	68,752
66520/09	Operate and Maintain Fire Fighting Equipment - Hazelmere	28,596	59,469	27,567
66530/09	Operate and Maintain Security System - Hazelmere	30,752	33,307	48,620
66590/09	Operate and Maintain Other Equipment - Hazelmere	27,792	37,010	31,302
67610/09	Operate and Maintain Office Furniture and Fittings - Hazelmere	5,000	6,608	31,466
71915/09	Internal Revenue Staff Leave Entitlements - Hazelmere Operations	(144,707)	(107,539)	(223,907)
72851/05	IT Support - Hazelmere Operations	51,010	68,586	49,154
72888/01	Manage Woodwaste Project - Hazelmere	2,127,202	2,346,173	2,275,105
72888/02	Manage Mattress Project - Hazelmere	547,755	560,631	613,177
72888/05	Woodwaste Project - Hazelmere (broiler growers guarantee fee)	30,000	16,800	30,000
72888/08	Manage Woodwaste Project (Weighbridge Software) - Hazelmere	12,760	12,760	13,140
72888/09	Manage Firewood Processing Project - Hazelmere	0	0	105,601
73917/12	Provide Staff Annual Leave - Hazelmere Operations	65,694	61,080	110,732
73918/10	Recruit Staff - Hazelmere	2,000	2,000	2,000
73919/09	Train and Develop Staff - Hazelmere Operations Staff	10,245	14,740	27,797
73921/12	Provide Staff Sick Leave - Hazelmere Operations	27,529	23,178	46,694
73922/12	Provide Staff Long Service Leave - Hazelmere Operations	1,000	1,000	1,000
73923/12	Provide Staff RDO and TIL Leave - Hazelmere Operations	0	(689)	0
73924/12	Provide Staff Public Holiday Leave - Hazelmere Operations	27,529	22,575	46,694
		3,456,294	3,740,561	3,919,672

Other Income

58986/04	Income Resource Recovery Commercial Transfer Station	0	0	10,836,320
58986/05	Income Hazelmere C & I Project	307,730	309,694	316,960
		307,730	309,694	11,153,280

Other Expenditure

63259/04	Operate and Maintain Resource Recovery Commercial Transfer	0	0	251,371
63259/05	Operate and Maintain C & I Building	21,638	72,956	56,153
64398/01	Operate and Maintain Infrastructure - Resource Recovery Park	35,457	0	0
64399/00	Operate and Maintain Resource Recovery Park - Hazelmere	0	0	12,503
65410/05	Operate and Maintain C & I Building - Plant and Equipment	83,212	94,876	76,825
65420/09	Operate and Maintain Minor Plant/Equipment - Resource Recovery	132	1,193	114
66590/07	Operate and Maintain Miscellaneous Equipment - Resource	704	736	684
72884/01	Undertake Waste Stream Audits - Hazelmere Commercial Transfer	0	0	50,000
72986/00	Manage Resource Recovery Project	0	941	0

Financial Performance by Account 2022/2023

Operations Team		Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
Hazelmere Operations				
Other Expenditure				
72986/03	Manage C & I Plant	188,640	96,842	127,200
72986/04	Manage Materials Recovery Facility (MRF) - Hazelmere	0	0	28,137
72986/06	Commercial Transfer Station - HRRP	0	0	7,516,301
73918/07	Recruit Staff - Resource Recovery	0	0	500
73919/07	Train and Develop Staff - Resource Recovery	0	118	0
73923/07	Provide Staff RDO and TIL Leave - Resource Recovery	0	335	0
		329,783	267,997	8,119,787
Capital Expenditure				
24410/01	Purchase / Replace Plant - Hazelmere	650,000	678,098	2,445,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	104,000	49,000	299,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	5,000	5,000	10,000
24530/10	Purchase / Replace Security System - Hazelmere	10,000	19,250	0
24550/03	Purchase Information Technology & Communication Equipment -	30,000	0	30,000
24590/02	Purchase / Replace Miscellaneous Equipment - Hazelmere	0	15,000	0
24610/10	Purchase Office Furniture and Fittings - Hazelmere Office	70,000	60,000	20,000
24610/11	Purchase Furniture and Fittings - Hazelmere Workshop	60,000	10,000	55,000
		929,000	836,348	2,859,000
Net Income/(Expenditure)		(1,505,920)	(1,467,497)	(538,535)
Operations Other				
Operating Expenditure				
72860/00	Market Waste Facility Products	67,750	83,340	52,400
73917/10	Provide Staff Annual Leave - Operations General	1,000	1,000	1,000
73918/12	Recruit Staff - Operations General	5,000	5,000	5,000
73919/11	Train and Develop Staff - Operations General	10,500	10,500	10,500
73922/10	Provide Staff Long Service Leave - Operations General	1,000	1,000	1,000
73982/01	Manage Waste Management Operations	411,089	363,780	475,758
		496,339	464,620	545,658
Other Expenditure				
72864/10	Market FOGO Products	5,000	5,000	4,000
72888/00	Market Resource Recovery Products	9,500	9,500	12,000
		14,500	14,500	16,000
Net Income/(Expenditure)		(510,839)	(479,120)	(561,658)

Financial Performance by Account 2022/2023

Operations Team

Budget
2021/2022

Forecast
2021/2022

Budget
2022/2023

Red Hill Operations

Operating Income

53310/00	Income Class III Cells - Red Hill Landfill Facility	26,102,954	23,855,877	14,750,971
53310/01	Income Tyre Recovery Charge Class III Cells - Red Hill Landfill	7,500	7,500	7,500
53310/04	Income Class III Cells - Cleanaway Commercial (via Baywaste) -	0	6,086,505	2,977,702
53330/00	Income Class IV Cells - Red Hill Landfill Facility	1,602,120	1,302,660	2,657,756
53335/00	Income APCR Facility - Red Hill Landfill Facility	0	0	998,328
58851/00	Income Red Hill Landfill Administration	500	500	500
58857/00	Income Waste Transfer Station Operations - Red Hill Landfill Facility	1,761,702	1,784,565	1,834,213
58857/05	Income Tip Face Steel Recycling - Red Hill Waste Management	500	0	0
58861/00	Income Surplus Clay	2,000	0	0
58862/00	Income Laterite	174,840	174,840	317,060
58863/00	Income Methane	400,000	300,000	287,500
58864/00	Income Greenwaste Operations - General	380,535	470,104	516,925
58888/04	Income Mattress Project - Red Hill	0	0	0
		30,432,651	33,982,551	24,348,455

Operating Expenditure

61430/00	Internal Revenue Vehicles - Red Hill Landfill Facility	(115,928)	(131,154)	(125,000)
62150/00	Operate and Maintain Waste Management Land - Redhill Landfill	40,830	46,019	51,538
62150/03	Operate and Maintain Waste Management Land - Lot 501 (Lot 81	2,500	2,500	2,500
62150/06	Operate and Maintain Waste Management Land - Lots 8 9 and 10	3,500	3,500	3,500
62151/00	Operate and Maintain Waste Management Land - Red Hill Farm	17,034	16,943	17,639
63251/00	Operate and Maintain Administration Buildings - Red Hill Landfill	63,619	65,228	72,131
63252/00	Operate and Maintain Training Centre Buildings (House) - Red Hill	11,074	11,481	11,162
63259/00	Operate and Maintain Other Waste Management Buildings Red Hill	76,640	77,842	210,495
64310/01	Operate and Maintain Class III Cells - Receive and Compact Waste	1,554,775	1,714,815	1,724,930
64310/02	Operate and Maintain Class III Cells - Suppress Dust	152,033	118,160	131,240
64310/03	Operate and Maintain Class III Cells - Manage Litter	138,115	165,290	148,974
64310/04	Operate and Maintain Class III Cells - Manage Traffic and Maintain	138,222	134,920	147,813
64310/05	Operate and Maintain Class III Cells - Supply and Maintain	564,191	490,002	483,166
64310/07	Operate and Maintain Class III Cell Drainage System - Red Hill	57,020	59,488	59,835
64310/08	Operate and Maintain Class III Cells - Cell Usage (Airspace	13,372,817	14,990,691	7,795,812
64310/09	Operate and Maintain Class III Cells - Maintain Liner	72,846	63,527	63,529
64310/10	Rehabilitate Class III Cells - Red Hill Landfill Facility	434,445	349,332	384,436
64310/16	Operation and Maintain Class III Cells - Cleanaway Commercial (via	0	580,503	285,250
64320/01	Operate and Maintain Class III Leachate Ponds - Red Hill Landfill	436,969	173,672	166,291
64330/01	Operate and Maintain Class IV Cells - Receive and Compact Waste	144,279	101,150	79,541
64330/02	Operate and Maintain Class IV Cells - Suppress Dust	5,217	7,681	5,755
64330/03	Operate and Maintain Class IV Cells - Maintain Liner / Sand Filter	100,000	100,000	50,000
64330/04	Operate and Maintain Class IV Cells - Manage Traffic and Maintain	861	466	569
64330/05	Operate and Maintain Class IV Cells - Supply and Maintain	52,518	56,297	53,619
64330/07	Operate and Maintain Class IV Cell Drainage System - Red Hill	7,752	9,199	10,015
64330/08	Operate and Maintain Class IV Cells - Cell Usage (Airspace	608,686	559,910	1,111,206
64335/00	Operate and Maintain APCR Facility - Received and Process Waste	0	0	1,287,996
64340/01	Operate and Maintain Class IV Leachate Ponds - Red Hill Landfill	36,443	33,987	41,809
64350/00	Operate and Maintain Siltation Ponds - Red Hill Landfill Facility	45,567	19,060	29,483
64370/00	Operate and Maintain Roads / Car Parks - Red Hill Landfill Facility	93,742	57,396	101,964
64380/00	Operate and Maintain Stormwater System - Red Hill Landfill Facility	76,200	66,687	66,634
64391/00	Operate and Maintain Waste Transfer Station Buildings - Red Hill	4,046	3,910	4,328
64392/00	Operate and Maintain Weighbridge Structure - Red Hill	28,023	24,805	24,466
64394/00	Operate and Maintain Fencing - Red Hill Landfill Facility	44,918	48,971	50,799
64395/00	Operate and Maintain Greenwaste Processing Area (Unsealed	58,916	2,633	2,166
64398/00	Operate and Maintain Miscellaneous Waste Management Structures	84,478	37,423	132,718
65410/01	Operate and Maintain Plant - Arrange for servicing repairs and	4,335	9,008	14,885
65410/07	Operate and Maintain Major Plant - Red Hill Leachate Project	32,052	37,049	28,950
65420/01	Operate and Maintain Minor Plant - Water Pumps/Wheel Wash	66,183	73,336	73,477
65420/02	Operate and Maintain Minor Plant - Other	240,302	233,573	281,711
65420/03	Operate and Maintain Minor Plant - Water Tanker	132	150	117
65420/04	Operate and Maintain Minor Plant-Trailers-Red Hill	10,334	10,534	7,975

Financial Performance by Account 2022/2023

Operations Team		Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
Red Hill Operations				
Operating Expenditure				
65420/11	Operate and Maintain Minor Plant - Red Hill Leachate Project	6,156	5,717	4,467
65420/99	Operate and Maintain Minor Plant - Misc Attachments - Red Hill	178,834	163,992	145,923
65430/00	Operate and Maintain Vehicles - Red Hill Landfill Facility	127,655	136,888	144,089
66510/08	Operate and Maintain Office Equipment - Redhill Landfill Facility	6,800	8,087	8,131
66520/08	Operate and Maintain Fire Fighting Equipment - Red Hill Landfill	7,600	7,600	7,600
66530/08	Operate and Maintain Security System - Red Hill Waste	48,155	37,679	62,174
66530/10	Operate and Maintain Security System Education / Training Centre	500	500	500
66590/08	Operate and Maintain Other Equipment - Red Hill Landfill Facility	62,321	58,881	60,790
67610/08	Operate and Maintain Office Furniture and Fittings - Red Hill Landfill	3,000	3,000	3,000
71915/03	Internal Revenue Staff Leave Entitlements - Red Hill Landfill	(84,312)	(120,467)	(103,655)
71916/00	Internal Revenue Red Hill Operations Staff On Costs	(607,054)	(522,823)	(714,730)
72851/00	Manage and Administer Red Hill Landfill Facility	717,303	763,521	949,268
72851/02	Manage Red Hill Landfill Facility Safety Requirements	7,600	7,600	7,600
72851/03	Support EMRC Community Grants Program	15,818	15,302	15,828
72851/04	IT Support - Administer Red Hill Landfill Facility	48,100	59,636	61,916
72857/00	Manage Waste Transfer Station Operations - Red Hill Landfill	892,250	733,831	955,866
72858/00	Manage Weighbridge Operations - Red Hill Landfill Facility	224,021	247,882	314,891
72858/01	Manage Weighbridge Operations (Software) - Red Hill Landfill	20,810	20,810	21,430
72861/00	Manage Surplus Clay Stock Pile	23,137	5,899	7,815
72862/00	Manage Laterite	74,888	41,046	73,188
72862/02	Crush and Screen Lateritic Caprock	100,000	921	500,000
72863/00	Manage Methane	9,897	9,335	73,463
72864/01	Manage Greenwaste Composting	53,014	3,470	7,470
72864/02	Manage Greenwaste Mulching	415,777	271,717	383,087
72866/00	Manage Household Hazardous Waste	15,716	11,145	15,077
72866/02	Dispose of Household Hazardous Waste	225	0	244
72866/03	Market Household Hazardous Waste Collections	2,000	2,000	1,000
73916/00	Manage Red Hill Landfill Operations Staff On Costs	170,674	165,027	198,701
73917/03	Provide Staff Annual Leave - Red Hill Landfill Facility Administration	39,079	30,833	39,707
73917/08	Provide Staff Annual Leave - Waste Management Landfill	116,706	119,246	140,965
73918/03	Recruit Staff - Red Hill Landfill	4,000	4,000	4,000
73919/03	Train and Develop Staff - Red Hill Administration Staff	17,798	19,087	16,883
73919/08	Train and Develop Staff - Red Hill Operations Staff	25,642	30,893	45,248
73921/03	Provide Staff Sick Leave - Red Hill Landfill Facility Administration	16,630	10,378	16,896
73921/08	Provide Staff Sick Leave - Waste Management Landfill Operations	48,173	61,606	58,496
73922/08	Provide Staff Long Service Leave - Waste Management Landfill	8,000	14,131	8,000
73923/03	Provide Staff RDO and TIL Leave - Red Hill Landfill Facility	0	(1,178)	0
73923/08	Provide Staff RDO and TIL Leave - Waste Management Landfill	0	8,004	0
73924/03	Provide Staff Public Holiday Leave - Red Hill Landfill Facility	4,989	12,222	16,896
73924/08	Provide Staff Public Holiday Leave - Waste Management Landfill	14,452	37,365	58,496
73936/00	Manage Workshop Operations	20,500	25,000	25,400
		21,622,540	22,935,767	18,731,542
Other Income				
58864/02	Income FOGO Trial Project	1,389,115	1,491,672	1,339,718
82410/00	Income Disposal of Plant - Red Hill Landfill Facility	100,000	100,000	100,000
82430/00	Income Disposal of Vehicles - Red Hill Landfill Facility	58,000	58,000	188,000
		1,547,115	1,649,672	1,627,718
Other Expenditure				
65410/08	Operate and Maintain FOGO - Plant and Equipment	104,387	137,925	113,239
72864/06	Implement FOGO Trial Project	649,513	694,094	688,356
72864/07	Undertake FOGO Waste Stream Audits	50,000	50,000	50,000
72864/09	Implement FOGO Project	0	40,828	0
72864/20	Green Deal Alliance Project	0	40,000	0
83390/00	Disposal of Infrastructure - Red Hill Landfill Facility	0	17,317	0
83410/00	Disposal of Plant - Red Hill Landfill Facility	107,500	162,515	142,938

Financial Performance by Account 2022/2023

Operations Team

Budget
2021/2022

Forecast
2021/2022

Budget
2022/2023

Red Hill Operations

Other Expenditure

83420/00	Disposal of Minor Plant - Red Hill Landfill Facility	0	4,000	0
83430/00	Disposal of Vehicles - Red Hill Landfill Facility	49,589	49,589	64,249
83530/00	Dispose of Security Equipment-Red Hill Landfill Facility	0	1,717	0
		960,989	1,197,985	1,058,782

Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	100,000	31,300	68,700
24350/01	Construct Leachate and Stormwater Infrastructure and Siltation	200,000	54,778	70,222
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red	100,000	25,000	75,000
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	50,000	50,000	50,000
24399/20	Gas Extraction System Wells - Red Hill Landfill Facility	200,000	216,414	50,000
24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	950,000	355,539	950,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill	275,000	296,882	495,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	132,000	132,000	307,000
24530/08	Purchase / Replace Security System - Red Hill Waste Management	213,500	213,500	60,000
24550/05	Purchase Information Technology & Communication Equipment -	0	0	22,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	40,000	40,000	120,000
25410/00	Refurbish Plant - Red Hill Landfill Facility	300,000	200,000	1,200,000
		2,560,500	1,615,413	3,467,922

Net Income/(Expenditure)

6,835,737 **9,883,058** **2,717,927**

Transfer Stations

Operating Income

58857/02	Income Mathieson Road Transfer Station Operations	554,865	438,996	390,371
58857/03	Income Coppin Road Transfer Station Operations	843,113	487,271	499,578
58857/07	Income Baywaste Transfer Station Operations	906,546	912,006	911,417
58857/11	Income Mundaring CDS Operations (at Coppin Road Transfer	0	339,536	595,906
		2,304,524	2,177,809	2,397,272

Operating Expenditure

72857/02	Manage Mathieson Road Transfer Station Operations	504,423	399,087	354,883
72857/03	Manage Coppin Road Transfer Station Operations	504,086	442,974	454,162
72857/09	Manage Baywaste Transfer Station Operations	824,133	829,096	828,561
72857/12	Manage Mundaring CDS Operations (at Coppin Road Transfer	262,380	308,669	541,733
72857/13	Baywaste Transfer Station - IT Software Subscriptions	0	0	6,000
		2,095,022	1,979,826	2,185,339

Capital Expenditure

24550/04	Purchase Information Technology & Communication Equipment -	0	13,663	22,000
		0	13,663	22,000

Net Income/(Expenditure)

209,502 **184,320** **189,933**

Net Operating and Capital Expenditure for Operations Team

(5,028,480) **(8,120,761)** **(1,807,668)**

Financial Performance by Account 2022/2023

Projects Team		Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
Hazelmere Projects				
Other Income				
58986/02	Income Hazelmere Wood Waste to Energy Project	537,417	0	0
		537,417	0	0
Other Expenditure				
63259/03	Operate and Maintain Hazelmere Wood Waste to Energy - Building	3,754	0	0
65410/03	Operate and Maintain Hazelmere Wood Waste to Energy - Plant and	2,600	0	0
72884/00	Evaluate Resource Recovery Park Options	60,000	1,900	0
72884/02	Undertake Resource Recovery Project Study Tour	14,000	0	0
72889/10	Regional Waste Collection Systems	0	2,914	0
72986/01	Manage Hazelmere Wood Waste to Energy Project	206,720	228,707	0
		287,074	233,521	0
Capital Expenditure				
24259/05	Construct Wood Waste to Energy Building - HRRP	273,032	132,317	459,459
24259/06	Construct Community Recycling Centre (CRC) - HRRP	130,000	94	129,906
24259/10	Construct Commercial Transfer Station - HRRP	3,500,000	4,872,754	2,668,372
24259/13	Construct Site Workshop - HRRP	0	25,743	0
24259/18	Construct Wood Waste to Energy Building (Pre-Commissioning) -	826,920	654,335	1,680,869
24259/19	Construct Wood Waste to Energy Dry Char Storage Facility - HRRP	60,000	24,475	91,000
24259/20	Construct Wood Waste to Energy Bucket Extension - HRRP	40,000	40,000	0
24259/21	Construct Wood Waste to Energy Project (EMRC WWtE Step-In) -	0	121,761	0
24259/22	Wood Waste to Energy Plant - Fire Protection - HRRP	0	0	200,000
24394/06	Resource Recovery Park - Noise Control Fencing	150,000	117,583	198,842
24395/01	Construct Hardstand and Road - Hazelmere	55,000	33,752	0
24399/01	Construct Site Infrastructure - HRRP	0	10,000	0
24399/11	Wood Waste to Energy Utilities/Infrastructure - HRRP	408,754	136,669	335,327
24399/22	Construct Concrete Pad east of C&I Building - HRRP	250,000	255,228	0
24399/23	Extension of Sewer Line from WWtE to Sewer Sump & existing ATU	200,000	20,000	180,000
24399/24	Sewer Line from Lakes Rd to Mary St - HRRP	300,000	5,595	294,405
24399/25	Extension of Concrete Pad with Workshop area - HRRP	120,000	121,653	0
24399/26	Noise Barrier for Hammer Mill - HRRP	100,000	100	99,900
24399/27	Digital Sign (DWER Requirement) - HRRP	50,000	0	50,000
24410/03	Purchase Wood Waste to Energy Plant & Equipment - HRRP	103,987	79,967	24,020
24530/11	Commercial Transfer Station - CCTV and Network - HRRP	0	0	250,000
24530/12	Commercial Transfer Station - Thermal Cameras - HRRP	0	0	150,000
		6,567,693	6,652,026	6,812,100
Net Income/(Expenditure)		(6,317,350)	(6,885,547)	(6,812,100)

Financial Performance by Account 2022/2023

Projects Team		Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
Projects – General				
Operating Income				
58857/10	Income Shire of Coolgardie Project - Projects Team	25,000	60,000	80,000
59982/00	Income Projects Team - General	200,150	50,150	20,500
		225,150	110,150	100,500
Operating Expenditure				
66510/02	Operate and Maintain Office Equipment - Waste Management	0	0	1,000
66590/02	Operate and Maintain Miscellaneous Equipment -Waste	4,744	858	12,670
67610/02	Operate and Maintain Office Furniture and Fittings - Waste	500	500	500
71915/02	Internal Revenue Staff Leave Entitlements - Engineering and Waste	(247,862)	(216,537)	(224,919)
71982/00	Internal Revenue Engineering / Waste Management Business Unit	0	(420,741)	(944,372)
72851/07	IT Support - Projects General	5,500	22,104	20,054
72857/10	Manage Shire of Coolgardie Project - Projects Team	2,500	6,445	76,338
73904/02	Attend Corporate and Award Functions and Events - Engineering	200	200	200
73914/02	Implement Engineering/Waste Management Services Study	1,000	1,000	1,000
73917/02	Provide Staff Annual Leave - Engineering Waste Management	149,963	147,483	138,999
73918/02	Recruit Staff - Engineering / Waste Management	5,000	1,000	5,000
73919/02	Train and Develop Staff - Engineering / Waste Management	87,310	55,718	59,708
73921/02	Provide Staff Sick Leave - Engineering Waste Management	65,619	38,496	60,415
73922/02	Provide Staff Long Service Leave - Engineering Waste Management	5,000	5,000	5,000
73923/02	Provide Staff RDO and TIL Leave - Engineering Waste Management	0	3,925	0
73924/02	Provide Staff Public Holiday Leave - Engineering Waste	65,619	46,879	60,415
73932/00	Undertake Engineering / Waste Management Research and	13,250	11,770	13,807
73982/00	Manage Engineering / Waste Management Business Unit	1,483,582	1,596,915	1,296,411
		1,641,925	1,301,015	582,226
Capital Expenditure				
24150/02	Purchase Waste Management Land	0	257	0
24550/02	Purchase Information Technology & Communication Equipment -	25,000	0	25,000
		25,000	257	25,000
Net Income/(Expenditure)		(1,441,775)	(1,191,122)	(506,726)

Financial Performance by Account 2022/2023

Projects Team		Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
Red Hill Projects				
Operating Expenditure				
73939/01	Undertake Geotechnical and Materials Investigations	5,000	5,120	5,548
73939/02	Update Red Hill Development Plan	10,000	9,903	11,095
73939/13	Eastlink Infrastructure Relocation Plan	0	0	110,950
		15,000	15,023	127,593
Capital Expenditure				
24250/08	Construct Workshop No 3 - Red Hill Landfill Facility	774,811	1,003,938	617,257
24259/15	Upgrade Power Supply to Workshop No 2 - Red Hill Landfill Facility	250,000	24	249,976
24259/16	Install Power Supply to Lots 8 9 & 10 - Red Hill Landfill Facility	150,000	0	538,326
24310/19	Construct Class III Cell Stage 16 - Red Hill Landfill Facility	0	600,596	0
24310/21	Construct Class III Cell Stage 17 - Red Hill Landfill Facility	350,000	2,500	1,068,677
24330/05	Design and Construct Class IV Cell Stage 3 - Red Hill Landfill	150,000	2,500	1,297,003
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	185,500	79,500	248,319
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	130,000	2,000	682,751
24394/05	Construct Litter Fence - Redhill Landfill Facility	50,000	0	50,000
24395/05	Construct FOGO Processing Area - Red Hill Landfill Facility	0	184,959	90,000
24395/06	Undertake FOGO Reference Site Tours	62,500	25,000	37,500
24395/07	Implementation of the FOGO Recovery Strategy	300,000	154,662	356,144
24399/16	Liquid Waste Project - Red Hill Landfill Facility	500,000	0	1,775,931
24399/21	Air Pollution Control Residue Facility (APCR) - Red Hill Landfill	2,300,000	40,000	2,850,000
24410/10	Purchase FOGO Processing Plant - Red Hill Landfill Facility	0	2,800	25,000
24410/11	Liquid Waste Project Plant - Red Hill Landfill Facility	0	0	550,000
24410/14	Regional Waste Collection Project	0	42,382	25,000
24410/15	Air Pollution Control Residue Facility (APCR) Plant & Equipment -	0	0	964,000
		5,202,811	2,140,861	11,425,884
Net Income/(Expenditure)		(5,217,811)	(2,155,884)	(11,553,477)

Financial Performance by Account 2022/2023

Projects Team		Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
Waste Environmental Team				
Operating Income				
58712/03	Income Waste Mngmt Environ. Cons. - Other Clients	75,000	10,000	50,000
58712/04	Income Waste Management Environmental Consulting - Member	21,856	10,000	22,348
		96,856	20,000	72,348
Operating Expenditure				
64310/06	Operate and Maintain Class III Cells - Sample/Test Materials/Waste	5,250	27,075	6,380
64310/13	Rehabilitate Class III Cells Waste Environmental - Red Hill Landfill	135,000	130,000	177,520
64330/06	Operate and Maintain Class IV Cells - Sample / Test Materials /	35,000	38,196	38,833
64330/10	Rehabilitate Class IV Cells - Red Hill Landfill Facility	4,000	4,000	11,095
64396/00	Operate and Maintain Monitoring Bores - Red Hill Landfill Facility	41,276	31,710	42,835
72712/03	Provide Waste Management Consulting Services - Member	17,361	4,638	29,956
72853/00	Monitor Environmental Impacts - Red Hill Water Monitoring	177,209	183,485	306,199
72856/00	Develop Environmental Management System - Red Hill Landfill	15,500	12,642	22,335
72856/01	Develop Environmental Management System - Hazelmere Resource	0	0	5,000
72859/00	Monitor Environmental Impacts - Red Hill Landfill Other	137,753	317,539	235,918
72859/02	Monitor Environmental Impacts - Red Hill & Hazelmere Occupational	5,515	5,958	13,345
72859/06	Monitor Environmental Impacts - Red Hill Odour Monitoring	2,000	9,706	23,833
72859/07	Monitor Environmental Impacts - Hazelmere Occupational Dust	1,000	2,561	17,704
72859/08	Monitor Environmental Impacts - Hazelmere Water Monitoring	10,000	10,000	3,000
72859/09	Monitor Environmental Impacts - Hazelmere Ambient Dust	11,000	12,300	21,368
72859/11	Monitor Environmental Impacts - Environmental Offsets	22,000	28,155	108,428
72859/12	Monitor Environmental Impacts - Hazelmere Fines Sampling	5,000	12,741	25,731
72859/15	NGERS / NPI Reporting	0	0	17,625
		624,864	830,706	1,107,105
Other Expenditure				
72859/10	Monitor Environmental Impacts - Hazelmere Wood Waste to Energy	55,500	44,761	45,046
		55,500	44,761	45,046
Capital Expenditure				
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	70,000	29,900	150,000
24396/02	Construct Monitoring Bores - Hazelmere	70,000	0	0
24590/09	Purchase Wood Fines Sampling Equipment - Waste Environment	0	0	60,000
24590/10	Purchase of Fume Hood at HRRP - Waste Environment	0	0	30,000
24590/11	Purchase of Equipment for Testing of Basic Parameters - Waste	0	0	30,000
		140,000	29,900	270,000
Net Income/(Expenditure)		(723,508)	(885,367)	(1,349,803)
Net Operating and Capital Expenditure for Projects Team		13,700,444	11,117,920	20,222,106

Financial Performance by Account 2022/2023

Miscellaneous	Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
Payroll Control Accounts			
Operating Expenditure			
93999/01 Clearing Account - Salaries Paid	0	8,900,000	10,900,000
93999/02 Clearing Account - Salaries Allocated	0	(8,900,000)	(10,900,000)
	0	0	0
Net Income/(Expenditure)	0	0	0
Plant Control Accounts			
Operating Income			
58410/00 Income Plant	180,000	194,000	194,000
	180,000	194,000	194,000
Operating Expenditure			
61410/00 Internal Revenue Plant	(2,697,961)	(2,816,540)	(3,274,547)
65410/00 Operate and Maintain Plant - Waste Management Facilities	3,062,654	3,018,308	3,274,547
	364,693	201,768	0
Net Income/(Expenditure)	(184,693)	(7,768)	194,000
Post Closure Provisions			
Operating Expenditure			
64310/15 Operate and Maintain Class III Cells - Post Closure Provisions	762,351	2,207,802	667,498
64330/15 Operate and Maintain Class IV Cells - Post Closure Provisions	31,520	54,880	70,176
	793,871	2,262,682	737,674
Net Income/(Expenditure)	(793,871)	(2,262,682)	(737,674)
Secondary Waste Income			
Other Income			
58986/00 Income Resource Recovery Project	4,121,290	4,493,804	2,435,450
	4,121,290	4,493,804	2,435,450
Net Income/(Expenditure)	4,121,290	4,493,804	2,435,450
Net Operating and Capital Expenditure for Miscellaneous	(3,142,726)	(2,223,354)	(1,891,776)

Financial Performance by Account 2022/2023

Total Organisation	Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
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Net Operating and Capital Expenditure	(11,976,332)	(6,722,674)	(23,113,536)
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CAPITAL WORKS SUMMARY

**For the Year Ending
30 June 2023**

Capital Works Summary 2022/2023

CEO's Team

Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
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CEO and Support

Capital Expenditure

24550/01	Purchase Information Technology & Communication Equipment -	30,000	0	35,000
24620/00	Purchase Art Works	10,000	10,000	10,000
Net Expenditure		40,000	10,000	45,000

Capital Works Summary 2022/2023

Business Support	Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
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Business Support - General

Capital Expenditure

24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	10,000	10,000	10,000
Net Expenditure		10,000	10,000	10,000

Information Team

Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	129,000	163,000	105,000
Net Expenditure		129,000	163,000	105,000

Procurement and Governance

Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	266,000	197,000	186,000
25240/01	Capital Improvement Administration Building - Ascot Place	458,000	0	458,000
25530/01	Upgrade Security Equipment - Ascot Place	5,000	5,000	5,000
Net Expenditure		729,000	202,000	649,000

Capital Works Summary 2022/2023

Operations Team

Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
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Hazelmere Operations

Capital Expenditure

24410/01	Purchase / Replace Plant - Hazelmere	650,000	678,098	2,445,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	104,000	49,000	299,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	5,000	5,000	10,000
24530/10	Purchase / Replace Security System - Hazelmere	10,000	19,250	0
24550/03	Purchase Information Technology & Communication Equipment -	30,000	0	30,000
24590/02	Purchase / Replace Miscellaneous Equipment - Hazelmere	0	15,000	0
24610/10	Purchase Office Furniture and Fittings - Hazelmere Office	70,000	60,000	20,000
24610/11	Purchase Furniture and Fittings - Hazelmere Workshop	60,000	10,000	55,000

Net Expenditure

929,000	836,348	2,859,000
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Red Hill Operations

Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	100,000	31,300	68,700
24350/01	Construct Leachate and Stormwaste Infrastructure and Siltation Ponds -	200,000	54,778	70,222
24380/00	Construct Drainage Diversion and Earthworks Infrastructures - Red Hill	100,000	25,000	75,000
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	50,000	50,000	50,000
24399/20	Gas Extraction System Wells - Red Hill Landfill Facility	200,000	216,414	50,000
24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	950,000	355,539	950,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility	275,000	296,882	495,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	132,000	132,000	307,000
24530/08	Purchase / Replace Security System - Red Hill Waste Management	213,500	213,500	60,000
24550/05	Purchase Information Technology & Communication Equipment - Red	0	0	22,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	40,000	40,000	120,000
25410/00	Refurbish Plant - Red Hill Landfill Facility	300,000	200,000	1,200,000

Net Expenditure

2,560,500	1,615,413	3,467,922
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Transfer Stations

Capital Expenditure

24550/04	Purchase Information Technology & Communication Equipment -	0	13,663	22,000
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Net Expenditure

0	13,663	22,000
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Capital Works Summary 2022/2023

Projects Team	Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
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Hazelmere Projects

Capital Expenditure

24259/05	Construct Wood Waste to Energy Building - HRRP	273,032	132,317	459,459
24259/06	Construct Community Recycling Centre (CRC) - HRRP	130,000	94	129,906
24259/10	Construct Commercial Transfer Station - HRRP	3,500,000	4,872,754	2,668,372
24259/13	Construct Site Workshop - HRRP	0	25,743	0
24259/18	Construct Wood Waste to Energy Building (Pre-Commissioning) - HRRP	826,920	654,335	1,680,869
24259/19	Construct Wood Waste to Energy Dry Char Storage Facility - HRRP	60,000	24,475	91,000
24259/20	Construct Wood Waste to Energy Bucket Extension - HRRP	40,000	40,000	0
24259/21	Construct Wood Waste to Energy Project (EMRC WWtE Step-In) -	0	121,761	0
24259/22	Wood Waste to Energy Plant - Fire Protection - HRRP	0	0	200,000
24394/06	Resource Recovery Park - Noise Control Fencing	150,000	117,583	198,842
24395/01	Construct Hardstand and Road - Hazelmere	55,000	33,752	0
24399/01	Construct Site Infrastructure - HRRP	0	10,000	0
24399/11	Wood Waste to Energy Utilities/Infrastructure - HRRP	408,754	136,669	335,327
24399/22	Construct Concrete Pad east of C&I Building - HRRP	250,000	255,228	0
24399/23	Extension of Sewer Line from WWtE to Sewer Sump & existing ATU -	200,000	20,000	180,000
24399/24	Sewer Line from Lakes Rd to Mary St - HRRP	300,000	5,595	294,405
24399/25	Extension of Concrete Pad with Workshop area - HRRP	120,000	121,653	0
24399/26	Noise Barrier for Hammer Mill - HRRP	100,000	100	99,900
24399/27	Digital Sign (DWER Requirement) - HRRP	50,000	0	50,000
24410/03	Purchase Wood Waste to Energy Plant & Equipment - HRRP	103,987	79,967	24,020
24530/11	Commercial Transfer Station - CCTV and Network - HRRP	0	0	250,000
24530/12	Commercial Transfer Station - Thermal Cameras - HRRP	0	0	150,000

Net Expenditure

6,567,693	6,652,026	6,812,100
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Projects – General

Capital Expenditure

24150/02	Purchase Waste Management Land	0	257	0
24550/02	Purchase Information Technology & Communication Equipment -	25,000	0	25,000

Net Expenditure

25,000	257	25,000
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Capital Works Summary 2022/2023

Projects Team	Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
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Red Hill Projects

Capital Expenditure

24250/08	Construct Workshop No 3 - Red Hill Landfill Facility	774,811	1,003,938	617,257
24259/15	Upgrade Power Supply to Workshop No 2 - Red Hill Landfill Facility	250,000	24	249,976
24259/16	Install Power Supply to Lots 8 9 & 10 - Red Hill Landfill Facility	150,000	0	538,326
24310/19	Construct Class III Cell Stage 16 - Red Hill Landfill Facility	0	600,596	0
24310/21	Construct Class III Cell Stage 17 - Red Hill Landfill Facility	350,000	2,500	1,068,677
24330/05	Design and Construct Class IV Cell Stage 3 - Red Hill Landfill Facility	150,000	2,500	1,297,003
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	185,500	79,500	248,319
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	130,000	2,000	682,751
24394/05	Construct Litter Fence - Redhill Landfill Facility	50,000	0	50,000
24395/05	Construct FOGO Processing Area - Red Hill Landfill Facility	0	184,959	90,000
24395/06	Undertake FOGO Reference Site Tours	62,500	25,000	37,500
24395/07	Implementation of the FOGO Recovery Strategy	300,000	154,662	356,144
24399/16	Liquid Waste Project - Red Hill Landfill Facility	500,000	0	1,775,931
24399/21	Air Pollution Control Residue Facility (APCR) - Red Hill Landfill Facility	2,300,000	40,000	2,850,000
24410/10	Purchase FOGO Processing Plant - Red Hill Landfill Facility	0	2,800	25,000
24410/11	Liquid Waste Project Plant - Red Hill Landfill Facility	0	0	550,000
24410/14	Regional Waste Collection Project	0	42,382	25,000
24410/15	Air Pollution Control Residue Facility (APCR) Plant & Equipment - Red	0	0	964,000
Net Expenditure		5,202,811	2,140,861	11,425,884

Waste Environmental Team

Capital Expenditure

24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	70,000	29,900	150,000
24396/02	Construct Monitoring Bores - Hazelmere	70,000	0	0
24590/09	Purchase Wood Fines Sampling Equipment - Waste Environment	0	0	60,000
24590/10	Purchase of Fume Hood at HRRP - Waste Environment	0	0	30,000
24590/11	Purchase of Equipment for Testing of Basic Parameters - Waste	0	0	30,000
Net Expenditure		140,000	29,900	270,000

Capital Works Summary 2022/2023

Total Organisation	Budget 2021/2022	Forecast 2021/2022	Budget 2022/2023
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Total Capital Expenditure	16,333,004	11,673,468	25,690,906
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