

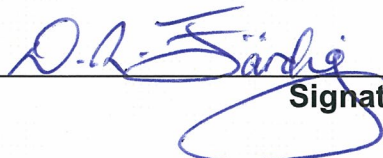


## MINUTES

### CERTIFICATION OF CONFIRMATION OF COMMITTEE MEETING MINUTES

6 JUNE 2013

I, Cr David Färdig, hereby certify that the following minutes [pages 1 to 127] of the Meeting of **AUDIT COMMITTEE** held on 6 June 2013 were confirmed at a meeting of the Committee held on 5 September 2013.

  
\_\_\_\_\_  
Signature

Cr David Färdig

**Person presiding at the Committee Meeting held on 5 September 2013**

## AUDIT COMMITTEE

### MINUTES

6 June 2013

(REF: COMMITTEES-15599)

A meeting of the Audit Committee was held at the EMRC Administration Office, 1<sup>st</sup> Floor, 226 Great Eastern Highway, BELMONT WA 6104 on **Thursday, 6 June 2013**. The meeting commenced at **6:30pm**.

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## 1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

The Chairman opened the meeting at 6:30pm.

## 2 ATTENDANCE, APOLOGIES AND LEAVE OF ABSENCE PREVIOUSLY APPROVED

### Councillor Attendance

Cr David Färdig ( <b>Acting Chairman</b> )	EMRC Member	City of Swan
Cr Gerry Pule	EMRC Member	Town of Bassendean
Cr Alan Radford (Deputising for Cr Pittaway)	City of Bayswater	City of Bayswater
Cr Bob Emery (Deputising for Cr Lindsey)	Shire of Kalamunda	Shire of Kalamunda
Cr Alan Pilgrim ( <i>from 6:32pm</i> )	EMRC Member	Shire of Mundaring

### Leave of Absence Previously Approved

*Cr Powell (from 1/06/2013 to 15/06/2013 inclusive)*

### Apologies

Cr Graham Pittaway OAM	EMRC Member	City of Bayswater
Cr Frank Lindsey	EMRC Member	Shire of Kalamunda

### EMRC Officers

Mr Peter Schneider	Chief Executive Officer
Mr Hua Jer Liew	Director Corporate Services
Mr Brian Jones	Director Waste Services
Mrs Marilyn Horgan	Director Regional Services
Mr Stephen Fitzpatrick	Manager Project Development
Mr David Ameduri	Manager Financial Services
Ms Mary-Ann Winnett	Personal Assistant to Director Corporate Services

## 3 DISCLOSURE OF INTERESTS

Nil

## 4 ANNOUNCEMENT BY THE CHAIRMAN OR PERSON PRESIDING WITHOUT DISCUSSION

Nil

## 5 APPLICATION FOR LEAVE OF ABSENCE

Nil

## 6 PRESENTATIONS

Nil



**7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

**7.1 MINUTES OF AUDIT COMMITTEE MEETING HELD ON 7 MARCH 2013**

That the Minutes of the Audit Committee meeting held 7 March 2013, which have been distributed, be confirmed.

Cr Pilgrim entered the meeting at 6:32pm.

**AC RESOLUTION(S)**

MOVED CR PULE

SECONDED CR PILGRIM

THAT THE MINUTES OF THE AUDIT COMMITTEE HELD ON 7 MARCH 2013, WHICH HAVE BEEN DISTRIBUTED, BE CONFIRMED.

**CARRIED UNANIMOUSLY**

**8 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN**

Nil

**9 QUESTIONS WITHOUT NOTICE**

Nil

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

Nil

**11 BUSINESS NOT DEALT WITH FROM A PREVIOUS MEETING**

Nil



## 12 REPORTS OF OFFICERS/AUDITORS

### 12.1 CORPORATE BUSINESS PLAN

REFERENCE: COMMITTEES-15605

#### PURPOSE OF REPORT

To present the Corporate Plan 2013/14 to 2017/18 to Council for adoption.

#### KEY ISSUES AND RECOMMENDATION(S)

- Sections 5.56(1) and (2) of the *Local Government Act 1995* ("the Act") require that each local government is 'to plan for the future of the district', by developing plans in accordance with the regulations. The *Local Government (Administration) Regulations 1996* ("the Regulations") specify that a 'plan for the future' comprise the following:
  - A Strategic Community Plan – a minimum 10 year timeframe.
  - A Corporate Business Plan – a four to five year plan, which translates the 10 year strategic plan into operations.
- Council adopted EMRC's Strategic Community Plan titled *EMRC 2022 – 10 Year Strategic Plan* on 6 December 2012.
- *EMRC 2022 – 10 Year Strategic Plan* is an element of EMRC's Integrated Planning Framework ("IPF") which has been developed to ensure that strategic priorities drive operational activities.
- The Corporate Business Plan 2013/14 to 2017/18 (Attachment 2), also an element of the IPF, has been developed which sets out the actions that staff will undertake over the next five years to deliver on EMRC 2022 – 10 Year Strategic Plan.
- It is intended to report to Council against the Corporate Business Plan on a periodic basis.
- The Regulations require that an overview of the 'plan for the future' must be made in the Annual Report, including major initiatives that are proposed to commence or to continue in the next financial year. Therefore a report will be provided within the 2013/14 Annual Report.

#### Recommendation(s)

That Council by absolute majority, in accordance with r.19DA(6) of the *Local Government (Administration) Regulations 1996*, adopt the Corporate Business Plan 2013/14 to 2017/18 forming Attachment 2 to this report.

#### SOURCE OF REPORT

Chief Executive Officer  
Manager Human Resources



*Item 12.1 continued*

## **BACKGROUND**

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

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

The regulation 19DA states that the Corporate Business Plan ("the Plan") is to:

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

In addition to the above requirements local public notice must be given when the Plan is adopted or modified.

Council adopted EMRC's Strategic Community Plan titled *EMRC 2022 – 10 Year Strategic Plan* on 6 December 2013 (Ref: Committees-14986) on 6 December 2012 (Ref: Committees-14986).

## **REPORT**

### EMRC – Corporate Business Plan 2013/14 to 2017/18

EMRC has in place an integrated planning framework ("IPF") to ensure that strategic priorities drive operational activities (Attachment 1).

The 10 Year Strategic Plan (EMRC 2022) guides, at a strategic level, the direction that the EMRC will take over the next ten years towards achievement of its vision: *"To be a responsive and innovative leader in assisting Perth's Eastern Region to be a great place to live, work, play and do business"*.

The Corporate Business Plan 2013/14 to 2017/18 is an element of the IPF and has been developed to articulate the strategic direction into operational activities. Both documents form EMRC's 'plan for the future'.

The Corporate Business Plan 2013/14 to 2017/18 (Attachment 2) is before Council for endorsement. In accordance with s.19DA(6) of the *Local Government (Administration) Regulations 1996* Council is to determine whether or not to adopt the Corporate Business Plan by absolute majority.

### Structure of the Corporate Business Plan 2013/14 to 2017/18

The Corporate Business Plan 2013/14 to 2017/18 sets out the actions that staff will undertake over the next five years to deliver on EMRC 2022 – 10 Year Strategic Plan.



*Item 12.1 continued*

### Annual Budget

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

As both the Strategic Community Plan and the Corporate Business Plan constitute the ‘plan for the future’ from 30 June 2013 onwards, both must be taken into account in budget preparations. The 2013/2014 budget is tabled separately for adoption.

### Reporting

It is intended to report to Council against the Corporate Business Plan on a periodic basis.

The Regulations require that an overview of the ‘plan for the future’ must be made in the Annual Report, including major initiatives that are proposed to commence or to continue in the next financial year. Therefore a report will be provided within the 2013/14 Annual Report.

### Review & Significant Modifications

The Regulations require that any significant modifications to the Corporate Business Plan 2013/14 to 2017/18 must be reported through the Annual Report. The Act does not define what constitutes a ‘significant’ modification. Therefore there will be a need to exercise judgement and apply a test of materiality in determining whether to report any changes.

## **STRATEGIC/POLICY IMPLICATIONS**

Key Result Area 4 – Good Governance

- 4.6 To provide responsible and accountable governance and management of the EMRC
- 4.7 To continue to improve financial and asset management practices

## **FINANCIAL IMPLICATIONS**

As reflected in budgets and long term financial plans.

## **SUSTAINABILITY IMPLICATIONS**

Nil

## **MEMBER COUNCIL IMPLICATIONS**

<b>Member Council</b>	<b>Implication Details</b>
Town of Bassendean	} Nil
City of Bayswater	
City of Belmont	
Shire of Kalamunda	
Shire of Mundaring	
City of Swan	



*Item 12.1 continued*

ATTACHMENT(S)

1. Integrated Planning Framework (Ref: Committees-15633)
2. Corporate Business Plan (Ref: Committees-15634)

VOTING REQUIREMENT

Absolute Majority

**RECOMMENDATION(S)**

That Council by absolute majority, in accordance with r.19DA(6) of the *Local Government (Administration) Regulations 1996*, adopt the Corporate Business Plan 2013/14 to 2017/18 forming Attachment 2 to this report.

**AC RECOMMENDATION(S)**

MOVED CR PULE

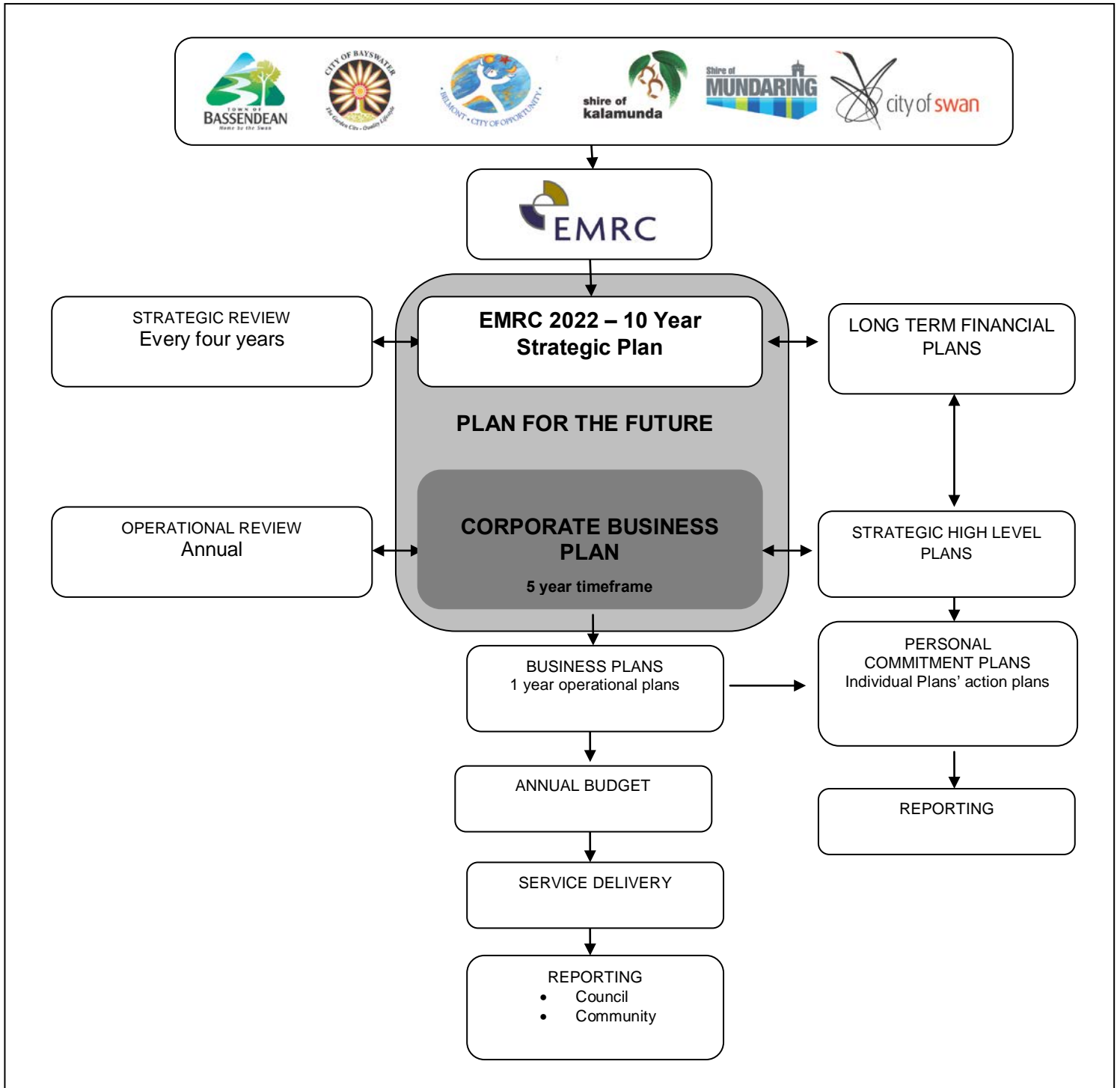
SECONDED CR PILGRIM

That Council by absolute majority, in accordance with r.19DA(6) of the *Local Government (Administration) Regulations 1996*, adopt the Corporate Business Plan 2013/14 to 2017/18 forming Attachment 2 to this report.

**CARRIED UNANIMOUSLY**



# INTEGRATED PLANNING FRAMEWORK



EMRC’s Integrated Planning Framework has been developed to ensure that strategic priorities drive operational activities.

**EMRC 2022 – 10 Year Strategic Plan** and the Corporate Business Plan together form EMRC’s ‘plan for the future’. These documents have developed to guide and inform the actions that will be taken over the next 10 years to benefit the community that lives, works, plays and does business within Perth’s Eastern Region.



A proud history with a bright future ➔

## CORPORATE BUSINESS PLAN



**2013/14 to 2017/18**



TEL (08) 9424 2222 FAX (08) 9277 7598 EMAIL [mail@emrc.org.au](mailto:mail@emrc.org.au) WEB [www.emrc.org.au](http://www.emrc.org.au)

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## 1. Perth's Eastern Region – a snapshot

### Perth's Eastern Region - an economic powerhouse

Strategically located, Perth's Eastern Region hosts Western Australia's major air, road and rail transport hub for movement of freight and passengers throughout Perth, intrastate, interstate and overseas. The major industrial areas of Malaga, Welshpool, Kewdale, Hazelmere, Forrestfield, Bayswater and Bassendean play key roles in transport, storage, manufacturing and logistics servicing the state's construction and resource sectors.

Perth's Eastern Region is undergoing rapid expansion and growth with major capital investments including intermodal freight terminal development, major airport and road redevelopment, and education and health investment. Increasingly, the inner city areas are becoming home to large national and international companies seeking office and commercial accommodation within close proximity of the city, key stakeholders and major transport routes.

Perth's Eastern Region provides employment for about 124,512 workers across key industries representing 16.75% of the 743,399 people working in Greater Perth<sup>1</sup>. With a diverse regional economy, access to a skilled workforce and a range of leisure, lifestyle and living opportunities, Perth's Eastern Region is well positioned for continued strong growth and represents an attractive investment destination.

### Perth's Eastern Region – a healthy environment

Perth's Eastern Region has some of the state's most beautiful national parks and walking trails. The Swan and Helena Rivers and their tributaries provide iconic recreational and heritage precincts, as well as supporting the renowned vineyards along its valley. Other major features include the Perth Hills wine region, Mundaring Weir and Lake Leschenaultia.

The region also has urban residential areas, commercial and industrial areas, major transport hubs, peri-urban agricultural land and large amounts of bushland. It is important that these diverse land uses are managed so that there is minimal impact on the Region's environmental assets.

The region aspires to have a natural environment that is protected, enhanced and maintained for future generations.

### Perth's Eastern Region – a cultural and recreational experience

With forested hills, picturesque vineyards, a ribbon of stunning river ways, and a kaleidoscope of gourmet food, wine, heritage and arts - Perth's Eastern Region offers an enviable getaway all within a half hour drive of the Perth city centre.

The region boasts a vibrant event program suited to residents and visitors alike, including two key regional festivals supported by EMRC; Perth's Autumn Festival and the Avon Descent Family Fun Days.

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<sup>1</sup> RemPlan Economic Profile, 21 May 2013



## 2. About the Eastern Metropolitan Regional Council

The Eastern Metropolitan Regional Council (EMRC) works in partnership with six member Councils located in Perth's Eastern Region — Town of Bassendean, City of Bayswater, City of Belmont, Shire of Kalamunda, Shire of Mundaring and City of Swan. Together, these six councils constitute around one third of the area of metropolitan Perth. EMRC assists the councils to ensure that the entire region fulfils its potential as one of Western Australia's most vibrant and fast growing areas.

An Establishment Agreement was approved and signed by all member Councils in 1998, which states that EMRC will:

- Work in consultation with member Councils to facilitate local government to enhance its service delivery to the community;
- Be efficient and effective in delivering quality services and facilities;
- Promote and market the role of local government in the community;
- Implement a strategic plan that is regularly reviewed; and
- Avoid providing any service or facility that adversely impacts on the services or facilities of any member Council.

## 3. Committees

EMRC Council has established six committees to assist in decision making.

- **Audit Committee (AC)** – assists the Council with audits and financial management.
- **Chief Executive Officers Advisory Committee (CEOAC)** – consists of the member Councils' Chief Executive Officers and the EMRC Chief Executive Officer
- **Chief Executive Officer Performance Review Committee (CEOPRC)** – reviews the EMRC Chief Executive Officer's Performance Review
- **The Investment Committee (IC)** - deals with matters related to EMRC's Management of Investment Policy.
- **Resource Recovery Committee (RRC)** – reviews and provides reports on resource recovery activities for the region.
- **Technical Advisory Committee (TAC)** - reviews and provides reports on technical matters



## 4. Vision, Mission and Values

### VISION

*To be a responsive and innovative leader in assisting Perth's Eastern Region to be a great place to live, work, play and do business.*

### MISSION

*The Eastern Metropolitan Regional Council, by partnering with member councils (and other stakeholders), facilitates strategies and actions for the benefit and sustainability of Perth's Eastern Region.*

### ORGANISATIONAL VALUES

*The organisational values will guide decision making and interaction with stakeholders.*

<b>Excellence:</b>	<i>Striving for excellence through the development of quality and continuous improvement.</i>
<b>Recognition:</b>	<i>Valuing staff in a supportive environment that focuses on their wellbeing.</i>
<b>Innovation:</b>	<i>Focus on innovative approaches in projects and service delivery.</i>
<b>Responsiveness:</b>	<i>Dynamic and flexible service delivery.</i>
<b>Integrity:</b>	<i>Accountability and consistency in all that we do.</i>

## 5. Stakeholders

### Primary Stakeholders

- EMRC & Member Council Elected Members
- EMRC & Member Council Staff

### Secondary Stakeholders

- Federal Government Agencies
- State Government Agencies
- Non-Government Agencies
- Politicians
- Regional Business Groups
- Regional Community & Reference Groups

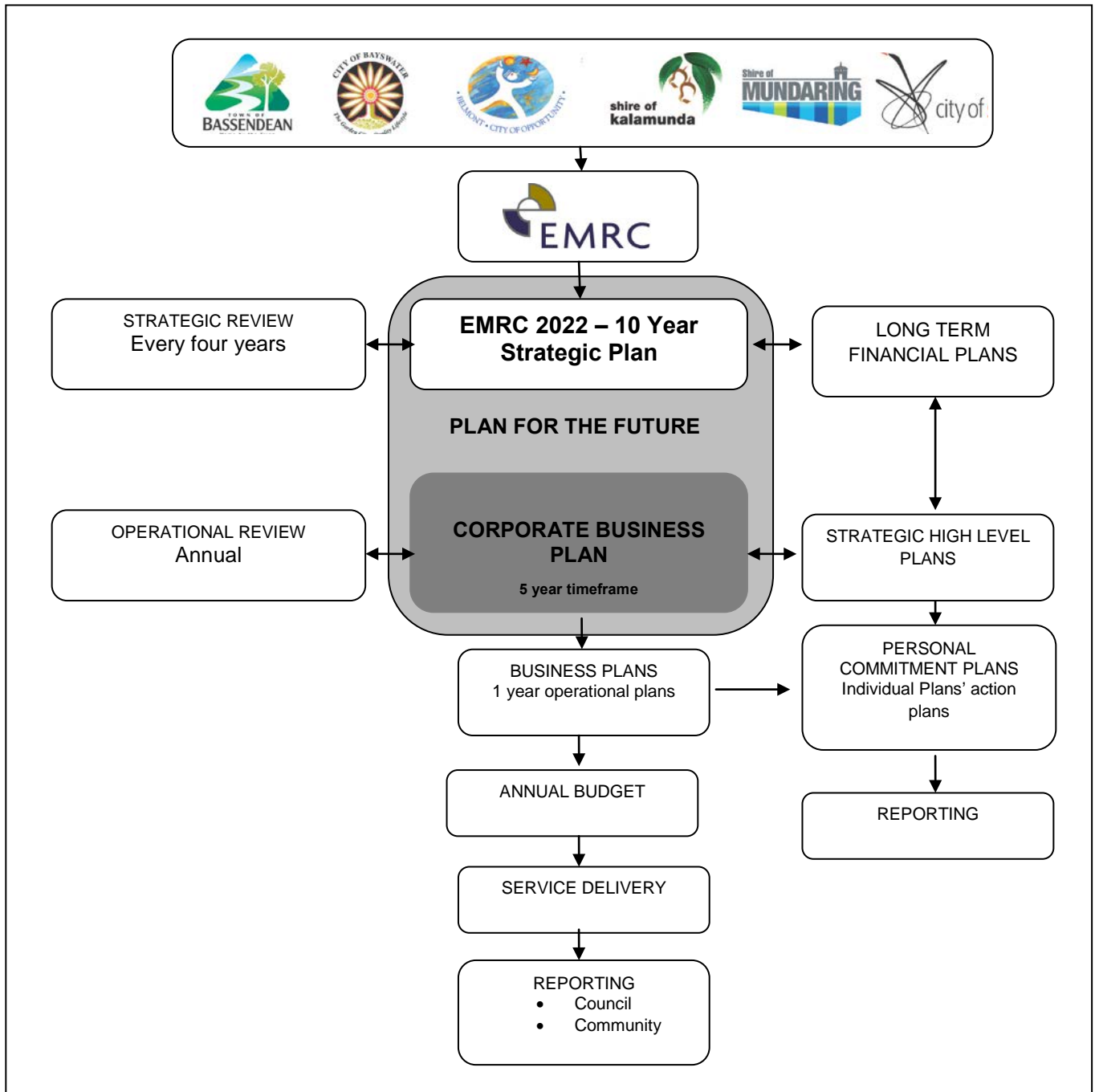
### Tertiary Stakeholders

- Customers and Clients
- Visitors and Tourists
- Investors
- Businesses
- Regional Volunteers
- Regional Residents



## 6. Integrated Planning Framework

EMRC has developed an Integrated Planning Framework to ensure that strategic priorities drive operational activities. **EMRC 2022 – 10 Year Strategic Plan** is a shared vision between EMRC and its member Councils. It has been developed to guide and inform the actions that will be taken over the next 10 years to benefit the community that lives, works, plays and does business within Perth's Eastern Region. The Corporate Business Plan is used to drive operational activities and is aligned to the priorities identified in EMRC 2022 – 10 Year Strategic Plan. Strategic high level plans guide development of actions which are prioritised during annual business planning workshops.





## 7. Corporate Business Plan – Legislative Requirements

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

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

Both these documents comprise a local government's 'plan for the future' under the requirements of s56.2 (2) of the *Local Government Act 1995* (the Act).

With reference to the Corporate Business Plan the Regulations state:

### **19DA. Planning for the future: corporate business plans — s. 5.56**

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

\*Absolute majority required.

- 7) If a corporate business plan is, or modifications of a corporate business plan are, adopted by the council, the plan or modified plan applies to the district for the period specified in the plan.





## 8. How to use the Corporate Business Plan

The Corporate Business Plan comprises of a suite of documents:

No.	COMPONENT	DESCRIPTION	REVIEW
1.	Corporate Business Plan	<p>The Corporate Business Plan is an essential management tool designed to ensure that the organisation as a whole is able to deliver on Council's high level priorities.</p> <p>It summarises the services, operations and projects EMRC will deliver over the next five years.</p>	Reviewed annually
2.	Long Term Financial Plans	<p>The 10 year and 5 year financial plans enable delivery of projects and services.</p> <p>Both these plans:</p> <ul style="list-style-type: none"> <li>• project EMRC's financial position over a period of time</li> <li>• provide EMRC reliable information to develop the capacity for maintaining financial sustainability</li> <li>• enable EMRC to fund and replace capital projects</li> <li>• enable EMRC to fund projects, programs and services</li> <li>• enable EMRC to manage investments</li> </ul>	Reviewed annually
3.	Strategic High Level Plans	<p>Strategic high level plans have been developed for specific issues. Examples are:</p> <ul style="list-style-type: none"> <li>• Red Hill Development Plan – to manage the future development of Red Hill Waste Management Facility</li> <li>• Regional Integrated Transport Strategy – to develop a strategic transport network within Perth's Eastern Region</li> </ul> <p>These high level plans provide EMRC the framework for developing initiatives for the benefit and sustainability of the region</p>	As identified within each plan

### Notes:

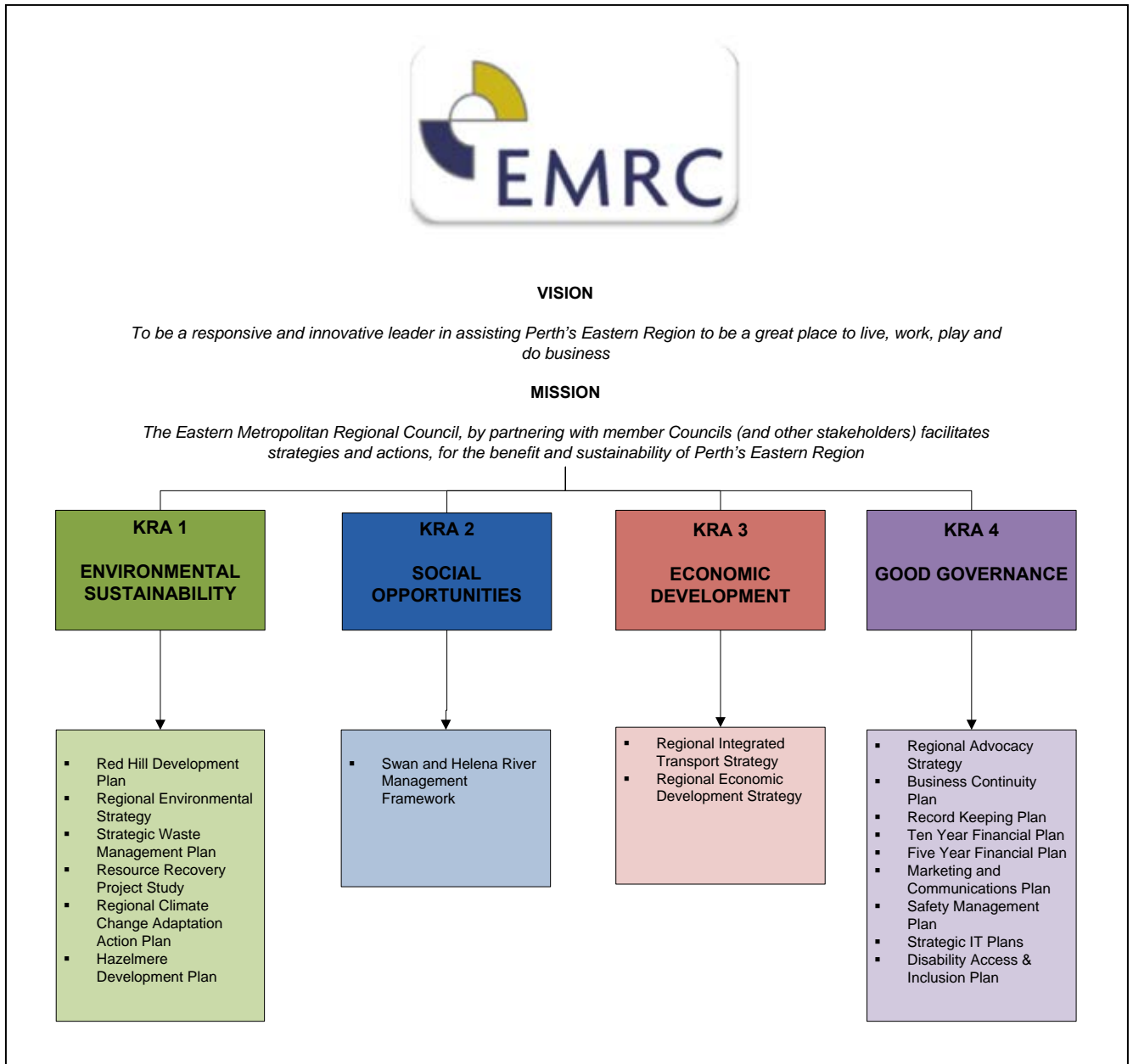
- The first year of the Corporate Business Plan establishes EMRC's annual Budget.
- This Corporate Business Plan provides high level information on capital and operating projects planned over the next five years.
- Planned capital projects in excess of \$100,000 and key projects, programmes and services have been included in this Corporate Business Plan
- Detailed expenditure is provided in the 5 & 10 year financial plans
- Detailed project information is found in Strategic High Level Plans and each business unit's annual Business Plans



## 9. Delivering the Corporate Business Plan

The Corporate Business Plan identifies projects, programs and services that will be delivered over the next five years. To ensure that these meet our stakeholders' needs EMRC has developed a number of strategic high level plans under each of the four Key Result Areas.

The strategic high level plans are key reference points during annual business planning workshops. These are the basis for identifying priority projects and initiatives, which are then recommended to Council during the annual budget deliberation process for funding.



A short description of each of the high level plans can be found at Appendix One. The abbreviations used throughout this document are explained at Appendix Two



## 10. Organisational Structure

The Corporate Plan priorities are delivered through EMRC’s skilled and dedicated staff across four Directorates.



### 1.1 Office of the Chief Executive Officer

This Directorate is responsible for governance, strategic planning and organisational development. The Directorate is also responsible for the Resource Recovery Project which is working towards resource recovery solutions for the region.

BUSINESS UNIT	SERVICES
CEO’s Office	<ul style="list-style-type: none"> <li>• Council support</li> <li>• Strategic Planning</li> </ul>
Resource Recovery	<ul style="list-style-type: none"> <li>• Resource Recovery Facility</li> <li>• Resource Recovery Park</li> <li>• Waste Education</li> </ul>

Resources	2013/14
FTE:	5*
Budget	refer Financial Plans



## 1.2 Waste Services

This Directorate provides a range of waste management services to the EMRC's member Councils and commercial operators through the management of the council owned Red Hill Waste Management Facility, Hazelmere Recycling Centre as well as the management of the Coppin Road and Mathieson Road Transfer Stations on behalf of the Shire of Mundaring.

BUSINESS UNIT	SERVICES
Waste Operations	<u>Red Hill Waste Management Facility</u> <ul style="list-style-type: none"> <li>• Classes I,II, III &amp; IV waste</li> <li>• Transfer station – Red Hill</li> <li>• Greenwaste processing</li> <li>• Transfer Stations – Coppin Road &amp; Mathieson Road (on behalf of the Shire of Mundaring)</li> </ul> <u>Hazelmere Recycling Centre</u> <ul style="list-style-type: none"> <li>• Resource Recovery</li> <li>• Timber recycling</li> <li>• Mattress recycling</li> </ul>
Waste Engineering	<ul style="list-style-type: none"> <li>• Design &amp; Construction</li> <li>• Project Management</li> </ul>
Waste Environmental Operations	<ul style="list-style-type: none"> <li>• Environmental Compliance</li> <li>• Environmental Advice</li> </ul>

Resources	2013/14
FTE:	45.13*
Budget	refer Financial Plans

## 1.3 Regional Services

This Directorate provides a range of services and projects focussed on environmental management, economic development, transport, tourism and advocacy.

BUSINESS UNIT	SERVICES
Regional Development	<ul style="list-style-type: none"> <li>• Economic Development</li> <li>• Transport Planning</li> <li>• Regional events and tourism website</li> <li>• Advocacy</li> </ul>
Environmental Services	<ul style="list-style-type: none"> <li>• Natural Resource Management</li> <li>• River Management</li> <li>• Water Campaign</li> <li>• Climate Change</li> <li>• Energy</li> <li>• Environmental Projects</li> </ul>

Resources	2013/14
FTE:	17*
Budget	refer Financial Plans



## 1.4 Corporate Services

This Directorate provides administrative, human resource, information technology, financial management, risk management and marketing and communications support to the organisation.

BUSINESS UNIT	SERVICES
Administration and Compliance	<ul style="list-style-type: none"><li>• Procurement, Fleet &amp; Building (Ascot Place)</li><li>• Compliance</li><li>• Records</li><li>• Functions</li></ul>
Human Resources	<ul style="list-style-type: none"><li>• Corporate Planning</li><li>• Organisational Development</li><li>• Employee Relations</li><li>• HR systems</li></ul>
Marketing and Communications	<ul style="list-style-type: none"><li>• Corporate Communications</li><li>• Public relations</li><li>• Corporate websites</li><li>• Corporate events</li></ul>
Information Services	<ul style="list-style-type: none"><li>• Help desk</li><li>• Projects</li><li>• Computing services</li></ul>
Finance Services	<ul style="list-style-type: none"><li>• Financial Management and Reporting</li><li>• Asset Management</li><li>• Payroll</li></ul>
Risk Management Services	<ul style="list-style-type: none"><li>• Strategic Risk Management</li><li>• Occupational Safety and Health</li></ul>

Resources	2013/14
FTE:	31*
Budget	refer Financial Plans

Note:

\*FTE count is as at 1 May 2013



## 11. Structure of the Corporate Business Plan

The Corporate Business Plan is built on the foundation of four strategic Key Result Areas (KRA) identified within **EMRC 2022 – 10 Year Strategic Plan**. The Corporate Plan sets out the actions that staff will undertake to deliver on Council's strategic priorities.

### **KRA 1: Environmental Sustainability**

Aim:

- Provide and maintain a world class waste and recycling service which is sustainable, efficient and meets the needs of the region.
- Deliver a range of environmental services that enables the region and member Councils to meet their responsibilities and community expectations for sustainable and adaptive environmental initiatives, and to maintain and enhance the natural assets of the region.

### **KRA 2: Social Opportunity**

Aim:

- Facilitate social opportunities within the region and assist member Councils achieve their social outcomes

### **KRA3: Economic Development**

Aim:

- Facilitate the sustainable economic development of the region

### **KRA 4: Good Governance**

Aim:

- Assist the good governance of member Councils and ensure that EMRC is a responsive, progressive and responsible organisation.





## 12. Key Result Area 1 Environmental Sustainability

### OBJECTIVE

#### 1.1 To provide sustainable waste disposal operations

##### Minimise the environmental impact of waste management operations

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Implement the Leachate Project	Cap			✓		
Construct Class III Leachate pond	Cap	✓				
Construct siltation ponds	Cap	✓				
Construct stormwater control pond	Cap	✓				
Construct nutrient stripping pond	Cap	✓				
Construct water storage dam	Cap				✓	
<b>Responsible:</b>	<b>Waste Engineering / Environmental Operations</b>					

##### Provide a waste disposal service at Red Hill Waste Management Facility

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Review the Red Hill Development Plan	Op	✓				
Construct Class III Cell Stage 14(a)	Cap	✓	✓			
Construct Class III Cell Stage 14(b)	Cap		✓	✓		
Construct new landfill cells	Cap					✓
Construct roads, fencing and perimeter bunds	Cap	✓	✓	✓	✓	✓
Relocate Greenwaste processing area	Cap	✓				
<b>Responsible:</b>	<b>Waste Services</b>					



## Develop Hazelmere Resource Recovery Park

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Construct and commission C&I Building	Cap	✓	✓			
Construct and commission Pyrolysis Building	Cap	✓	✓			
Construct and commission Community Transfer Station	Cap		✓			
Construct and commission Administration Office	Cap		✓			
Construct Reuse Store infrastructure	Cap	✓				
Construct and commission Community Reuse Store	Cap		✓			
Construct and commission Materials Recovery Facility (MRF)	Cap			✓	✓	✓
Construct and commission Weighbridge	Cap	✓				
Construct and commission site infrastructure	Cap	✓	✓			
<b>Responsible:</b>	<b>Waste Services / Resource Recovery</b>					

## OBJECTIVE

### 1.2 To improve regional waste management

**Continue the Waste Education Program and align this to new operations and resource recovery**

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Implement priority projects (refer the Waste Education Strategy)	Op	✓	✓	✓	✓	✓
Review Waste Education Strategy	Op			✓		
Implement the Earth Carer's Program	Op	✓	✓	✓	✓	✓
Promote and co-ordinate Red Hill Education Tours	Op	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Resource Recovery</b>					





## Operate member councils' waste transfer stations where applicable

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Operate Coppin Road Transfer Station	Op	✓	✓	✓	✓	✓
Operate Mathieson Road Transfer Station	Op	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Waste Services</b>					

## Provide a Waste Management Advisory Service

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Develop Environmental Management System for Red Hill	Op	✓	✓	✓	✓	✓
Rehabilitate former landfill cells	Op	✓	✓	✓	✓	✓
Monitor environmental impacts from waste management operations and ensure all environmental legislative requirements are met.	Op	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Waste Environmental Operations</b>					



## OBJECTIVE

### 1.3 To provide resource recovery and recycling solutions in partnership with member councils

#### Establish a Resource Recovery Facility

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Update preferred options report for the siting of the RRF at Red Hill	Op	✓				
Update financial model for the impact of carbon credit on the RRF	Op	✓				
Manage environmental approval process for RRF	Op	✓	✓			
Facilitate RRF tender process	Op	✓	✓	✓		
Administer RRF contract	Cap		✓	✓	✓	
Construct and commission the Resource Recovery Facility	Cap			✓	✓	
<b>Responsible:</b>	<b>Resource Recovery</b>					

#### Identify and develop resource recovery products and markets in order to reduce waste going to landfill

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Develop and implement programs to increase sales of Red Hill by-products	Op	✓	✓	✓	✓	✓
Develop and implement programs to increase sales of Hazelmere by-products	Op	✓	✓	✓	✓	✓
Review and update product marketing plan	Op	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Waste Services</b>					



## OBJECTIVE

### 1.4 To investigate leading edge waste management practices

#### Undertake research into Integrated Waste Management

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Audit contents of household bins and amend promotional materials accordingly	Op	✓				
Investigate viability for remediation of salt affected land with compost derived from municipal solid waste	Op	✓				
Assess feasibility of ANSAC Pyrolysis technology for Resource Recovery Park, Hazelmere once detailed engineering completed	Op	✓				
Undertake Resource Recovery Project Study Tour of Australian and other facilities	Op	✓				
<b>Responsible:</b>	<b>Resource Recovery</b>					

#### 1.4.2 Provide leadership in the development of waste policy and practices

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Undertake initiatives and projects in partnership with Regional Waste Education Steering Group	Op	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Resource Recovery</b>					

## OBJECTIVE

### 1.5 To contribute towards improved regional air, water and land quality and regional biodiversity conservation

#### Implement the Regional Environmental Strategy 2011-2016

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Implement priority projects (refer Regional Environmental Strategy)	Op	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Environmental Services</b>					



## Implement the Eastern Hills Catchment Management Program

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Implement priority initiatives (refer EHCMP)	Op	✓	✓	✓	✓	✓
Develop a Best practice Weed Management manual	Op	✓				
<b>Responsible:</b>	<b>Environmental Services</b>					

## Implement the Water Campaign

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Implement the Water Campaign for participating member Councils	Op	✓	✓	✓	✓	✓
Implement the Water Campaign for the Town of Vic Park and City of South Perth	Op	✓	✓	✓	✓	✓
Undertake water efficiency auditing	Op	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Environmental Services</b>					

## Identify, investigate and develop new environmental and sustainability opportunities

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Implement the Community Energy Efficiency Program (CEEP)	Op	✓	✓	✓		
Implement the CEEP Demonstration Program for the City of Bayswater	Op	✓				
Implement the CEEP Demonstration Program for the Shire of Mundaring	Op	✓	✓			
Implement the CEEP Demonstration Program for the Town of Bassendean	Op	✓				
<b>Responsible:</b>	<b>Environmental Services</b>					



## OBJECTIVE

### 1.6 To address climate change issues within the Region

#### Implement the ACER Program

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Implement the ACER Program for EMRC and participating member Councils	Op	✓	✓	✓	✓	✓
Co-ordinate the Carbon Reduction Strategy Project for the Shire of Kalamunda	Op	✓	✓	✓	✓	✓
Promote the ACER Program to small businesses	Op	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Environmental Services</b>					

#### Implement the Regional Climate Change Adaptation Action Plan

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Implement priority actions (refer RCCAAP)	Op	✓	✓	✓	✓	✓
Implement member Council's LCCAAPs	Op	✓	✓	✓	✓	✓
Undertaken energy efficiency auditing	Op	✓	✓	✓	✓	✓
Review the RCCAAP	Op	✓				
<b>Responsible:</b>	<b>Waste Services</b>					



### 13. Key Result Area 2 Social Opportunities

#### OBJECTIVE

##### 2.1 To facilitate regional cultural and recreational activities

Continue the coordination of regional events

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Co-ordinate the Avon Descent Family Fun Days	Op	✓	✓	✓	✓	✓
Co-ordinate the Perth's Autumn Festival	Op	✓	✓	✓	✓	✓
Administer the Perth Tourism.com.au regional tourism website	Op	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Regional Development</b>					

Implement the Swan and Helena Rivers Framework

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Implement priority projects (refer SHRMF)	Op	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Environmental Services</b>					



## 14. Key Result Area 3 Economic Development

### OBJECTIVE:

#### 3.1 To facilitate increased investment in regional infrastructure

Continue the implementation of the Regional Integrated Transport Strategy

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Implement priority projects (refer RITS)	Op	✓	✓	✓	✓	✓
Review and develop a new Regional Integrated Transport Strategy	Op	✓				
Implement priority TravelSmart initiatives (refer TravelSmart Program)	Op	✓	✓			
<b>Responsible:</b>	<b>Regional Development</b>					

### OBJECTIVE:

#### 3.2 To facilitate regional economic development activities

Implement the Regional Economic Development Strategy 2010 - 2015

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Implement priority projects (refer REDS)	Op	✓	✓	✓	✓	✓
Provide regional tools (REMPLAN, Profile ID, Atlas ID, ABR)	Op	✓	✓	✓	✓	✓
Implement the Youth Futures Project	Op	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Regional Development</b>					

Identify and investigate strategic regional development project and investment opportunities

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Implement priority actions from the Regional Digital Strategy	Op	✓	✓			
<b>Responsible:</b>	<b>Regional Development</b>					



## 15. Key Result Area 4 Good Governance

### OBJECTIVE

#### 4.1 To provide advice and advocacy on issues affecting Perth's Eastern Region

##### Implement the Regional Advocacy Strategy 2010-2013

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Facilitate meetings and discussions with key stakeholders including state and federal politicians for investment into Perth's Eastern Region	Op	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Chief Executive Officer</b>					

### OBJECTIVE

#### 4.2 To manage partnerships and relationships with stakeholders

##### Continue to foster and enhance relationships with member councils

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Implement biennial Stakeholder Perception Survey	Op	✓		✓		✓
Co-ordinate EMRC's Community Grants Program	Op	✓	✓	✓	✓	✓
Produce EMRC's Annual Report	Op	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Marketing and Communications</b>					

##### Continue to foster and enhance relationships with stakeholders including government agencies and business groups

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Hold Biennial Dinner / Cocktail Function	Op	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Chief Executive Officer</b>					





## Review and implement the Marketing and Communications Plan

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Implement priority initiatives (refer Marketing and Communications Plan)	Op	✓	✓	✓	✓	✓
Review the Marketing and Communications Plan	Op	✓		✓		✓
<b>Responsible:</b>	<b>Marketing and Communications</b>					
Develop a communication plan to promote interdependency of the 4 R's (Reduce, Reuse, Recycle and Recover)	Op	✓				
<b>Responsible:</b>	<b>Resource Recovery</b>					

## OBJECTIVE

### 4.3 To provide responsible and accountable governance and management of the EMRC

#### Implement EMRC's Integrated Planning Framework

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Review the 10 Year Strategic Plan	Op			✓		
Review the Corporate Business Plan	Op	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Organisational Development</b>					

#### Continue to improve organisational governance

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Implement a new records keeping system	Cap	✓				
Review the Record Keeping Plan	Op	✓				
Co-ordinate Council and Committee elections	Op	✓			✓	
<b>Responsible:</b>	<b>Administration and Compliance</b>					



### Develop and implement a Risk Management Plan

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Implement priority actions (refer Safety Management Plan)	Op	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Risk Services</b>					

### Review and implement the Disability Access and Inclusion Plan

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Implement priority actions (refer DAIP)	Op	✓	✓	✓	✓	✓
Review the DAIP	Op					✓
<b>Responsible:</b>	<b>Risk Services</b>					

## OBJECTIVE

### 4.4 To continue to improve financial and asset management practices

Develop and review long term financial plans

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Review the 5 and 10 Financial Plans	Op	✓	✓	✓	✓	✓
Monitor and review financial investment portfolio	Op	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Finance Services</b>					



## Develop and implement an Asset Management Plan

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Implement an Integrated Asset Management System	Op	✓				
<b>Responsible:</b>	<b>Finance Services</b>					
Replace Red Hill security system	Cap	✓				
Purchase and replace plant (Red Hill)	Cap	✓	✓	✓	✓	✓
Purchase and replace equipment (Red Hill)	Cap	✓				
Purchase and replace vehicles (Red Hill)	Cap	✓	✓	✓	✓	✓
Purchase and replace plant (Hazelmere)	Cap	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Waste Services</b>					
Purchase plant and equipment – C&I Building (Hazelmere Resource Recovery Park)	Cap	✓	✓			
Purchase plant and equipment – Transfer Station (Hazelmere Resource Recovery Park)	Cap		✓			
Purchase plant and equipment – MRF (Hazelmere Resource Recovery Park)	Cap			✓	✓	✓
Purchase plant and equipment (Resource Recovery Facility)	Cap			✓	✓	
<b>Responsible:</b>	<b>Resource Recovery / Waste Services</b>					
<b>Responsible:</b>	<b>Waste Services</b>					
Purchase and replace Corporate fleet	Cap	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Administration and Compliance</b>					

## Review and implement the Strategic IT Plan

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Purchase IT and Communications assets (refer Strategic IT Plan)	Cap	✓	✓	✓	✓	✓
Maintain IT and Communications equipment	Op	✓	✓	✓	✓	✓
Manage web based communications	Op	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Information Services</b>					



## OBJECTIVE

### 4.5 To improve organisational culture, health, welfare and safety

#### Develop and implement a Workforce Plan

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Implement priority projects (refer Workforce Plan)	Op	✓	✓	✓	✓	✓
Review the Workforce Plan					✓	
<b>Responsible:</b>	<b>Human Resources</b>					

#### Review and implement the Safety Management Plan

Key Actions	Budget	13/14	14/15	15/16	16/17	17/18
Review the Business Continuity Plan	Op	✓	✓	✓	✓	✓
Co-ordinate Health Promotion Program	Op	✓	✓	✓	✓	✓
Implement actions from the Risk Management Steering Group	Op	✓		✓		✓
Review the Safety Management Plan	Op	✓		✓		✓
<b>Responsible:</b>	<b>Risk Services</b>					



## 16. Reporting & Review

### 1.5 Reporting

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

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

**19CA. Annual reports to contain information on strategic community plans and corporate business plans — s. 5.53(2)(i)**

- 1) This regulation has effect for the purposes of section 5.53(2)(i).
- 2) If a modification is made during a financial year to a local government's strategic community plan, the annual report of the local government for the financial year is to contain information about that modification.
- 3) If a significant modification is made during a financial year to a local government's corporate business plan, the annual report of the local government for the financial year is to contain information about that significant modification.

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

### 1.6 Reviewing

The Corporate Business Plan will be reviewed annually in accordance with current legislation

Any significant modifications will be reported through the Annual Report



## 17. Appendix One - Key Strategic High Level Plans

DOCUMENT	DESCRIPTION
<b>Asset Management Plan</b>	This plan will be developed to define current levels of service and the processes used to manage each of EMRC's asset classes.
<b>Business Continuity Plan</b>	This Plan outlines the key steps to be taken by the EMRC to respond to and recover from a disaster.
<b>Regional Climate Change Adaptation Plan</b>	This plan details actions for member councils and EMRC to undertake, in order to maximise any opportunities and reduce or eliminate the risks to the community as a result of climate change.
<b>Establishment Agreement</b>	This document was signed by all EMRC member Councils in 1998 replacing the Constitution on which the EMRC was founded in 1983.
<b>Local Government Act 1995</b>	The principal legislative instrument which sets out the legislative framework for local governments in Western Australia
<b>Long Term Financial Plans</b>	The 10 year and 5 year financial plans enable delivery of projects and services
<b>Marketing &amp; Communications Plan</b>	This document outlines the marketing and communications activities to assist the organisation in achieving strategic objectives.
<b>Red Hill Development Plan</b>	The Red Hill Development Plan indicates infrastructure requirements for the ongoing development of the Red Hill Waste Management Facility.
<b>Regional Advocacy Strategy</b>	The aim of the strategy is to build capacity within EMRC and its member Councils to attract an increased share of benefits and services to Perth's Eastern Region through a framework that delivers effective regional advocacy campaigns.
<b>Regional Economic Development Strategy</b>	This strategy supports sustainable economic growth, increased investment and industry attraction within Perth's Eastern Region.
<b>Regional Environmental Strategy</b>	The Regional Environmental Strategy seeks to ensure a sustainable approach for the future development, protection and management of Perth's Eastern Region.
<b>Regional Integrated Transport Strategy</b>	This strategy guides the creation of a transport network in Perth's Eastern Region that is efficient, safe and integrates all modes of transport.
<b>TravelSmart Program</b>	This Program is an element of RITS and has been developed to promote and increase use of public transport, and sustainable and active methods of transport.
<b>Resource Recovery Project Study</b>	This study investigates the introduction of resource recovery to the region.
<b>Safety Management Plan</b>	This plan provides a framework for protection of EMRC staff and property, and other people who may interface with EMRC operations.



<b>Strategic Waste Management Plan</b>	The Strategic Waste Management Plan provides a regional approach to waste management.
<b>Strategic IT Plan</b>	This document outlines the Information Technology infrastructure requirements for the EMRC.
<b>Workforce Plan</b>	This plan will enable the EMRC to ensure that it has a workforce capable of delivering organisational objectives now and in the future.



## 18. Appendix Two - Abbreviations used within the Corporate Business Plan

<b>ABBREVIATION</b>	<b>EXPLANATION</b>
<b>ABR</b>	Australian Business Register used for engaging with local businesses
<b>OP</b>	Operating Expenditure
<b>CAP</b>	Capital Expenditure
<b>DAIP</b>	Disability Access and Inclusion Plan
<b>EHCMP</b>	Eastern Hills Catchment Management Program
<b>EMRC</b>	Eastern Metropolitan Regional Council
<b>FTE</b>	Full Time Equivalent (used to describe staffing level)
<b>IT</b>	Information Technology
<b>LCCAAP</b>	Local Climate Change Adaption Action Plan
<b>OP</b>	Capital Expenditure
<b>RCCAAP</b>	Regional Climate Change Adaption Action Plan
<b>RITS</b>	Regional Integrated Transport Strategy
<b>RRF</b>	Resource
<b>SHRMF</b>	Swan and Helena Rivers Management Framework





**For further information please contact:**

The Eastern Metropolitan Regional Council  
226 Great Eastern Highway, Belmont WA 6104  
Phone: 9424 2222

**THIS PLAN IS AVAILABLE IN ALTERNATIVE FORMATS**



## **12.2 EASTERN METROPOLITAN REGIONAL COUNCIL (EMRC) 2013/2014 DRAFT ANNUAL BUDGET**

**REFERENCE: COMMITTEES-15600**

### **PURPOSE OF REPORT**

To present the 2013/2014 Draft Annual Budget for Council adoption.

### **KEY ISSUES AND RECOMMENDATION(S)**

- The 2013/2014 Draft Annual Budget has been prepared using the Ten Year Financial Plan 2013/2014 - 2022/2023 that has been reviewed and adjusted to take into consideration forecast financial results for 2012/2013, budget provisions from 2012/2013 required to be carried forward into the 2013/2014 Budget, the draft 2013/2014 fees and charges relating to Waste Management, Environmental Services and Regional Development and, other variations and adjustments as outlined within the report.

### **AC RESOLUTION(S)**

That:

1. The Audit Committee endorses the EMRC 2013/2014 Annual Budget.
2. The EMRC 2013/2014 Annual Budget be referred to Council for adoption at its 20 June 2013 meeting.

### **AC RECOMMENDATION(S)**

That:

1. Council, by absolute majority, in accordance with section 6.2(1) of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996, adopts the EMRC 2013/2014 Annual Budget and supporting schedules which have been prepared in compliance with the Australian Accounting Standards.
2. For the 2013/2014 financial year a material variance percentage of 10% of the appropriate base, and dollar value of \$10,000, whichever is the greater, be adopted for reporting variances in the statements of financial activity.
3. In accordance with Regulation 33 of the Local Government (Financial Management) Regulations 1996, a copy of the 2013/2014 Annual Budget be submitted to the Departmental CEO, Department of Local Government, within 30 days of its adoption by Council.

### **SOURCE OF REPORT**

Director Corporate Services  
Manager Financial Services

### **BACKGROUND**

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



*Item 12.2 continued*

EMRC's Strategic Community Plan titled *EMRC 2022 – 10 Year Strategic Plan*, adopted by Council on 6 December 2012 (Ref: Committees-14986) and the Corporate Business Plan 2013/14 to 2017/18 (Ref: Committees-15605), considered as part of this Council Agenda, together constitute EMRC's 'Plan for the Future' in accordance with *section 5.56 of the Local Government Act 1995*. From 30 June 2013 onwards, both must be taken into account in budget preparations.

The 2013/2014 Annual Budget draws from the priorities as identified in the EMRC's 'Plan for the Future'.

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

The revised plan includes key assumptions which provide the framework for the 2013/2014 budget and includes fees and charges for Waste Management, Regional Development and Environmental Services and project funding for Regional Development and Environmental Services.

Annual budget review meetings were undertaken by the Executive Management Team initially during the period 10 - 12 April 2013 and again on the 6 and 14 May 2013.

The 2013/2014 Schedule of Fees and Charges for Waste Management was presented to Council at its meeting dated 23 May 2013 (Ref: Committees-15534) where it was resolved as follows:

*"THAT THE AMENDED DRAFT FEES AND CHARGES, FORMING THE ATTACHMENT TO THIS REPORT, BE USED IN FURTHER DEVELOPING THE 2013/2014 DRAFT BUDGET AND THAT MEMBER COUNCILS BE ADVISED ACCORDINGLY."*

The Regional Services Consulting Rates 2013/2014 and Miscellaneous Administration Fees were presented to Council at its meeting dated 21 February 2013 (Ref: Committees-15089) where it was resolved as follows:

*"THAT THE 2013/2014 REGIONAL SERVICES CONSULTING RATES AND ADMINISTRATION FEES AND CHARGES, FORMING ATTACHMENT 1 AND 2 TO THIS REPORT, BE ACCEPTED FOR THE USE IN DEVELOPING THE DRAFT BUDGET FOR 2013/2014."*

EMRC's Ten Year Financial Plan tonnage forecasts are reviewed regularly and have been used to derive forecast income and expenditure for the Red Hill Waste Management Facility and Hazelmere Recycling Facility. These tonnages are included within the budget document (refer attachment, page 34 of 78).

All business units have developed detailed financial estimates for 2013/2014 to 2022/2023. These estimates have been entered into the EMRC's financial management system to produce the ten year financial forecasts.

As the EMRC will not commence the process of preparing its Annual Financial Statements for 2012/2013 until July 2013, the forecast results for 2012/2013 have been used as a basis for the finalisation of the 2013/2014 Budget.

## **REPORT**

In producing the 2013/2014 Budget, the EMRC's Ten Year Financial Plan has been reviewed and adjusted to take into consideration the following:

- Forecast financial results for 2012/2013; and
- Budget provisions from 2012/2013 required to be carried forward into the 2013/2014 Budget.

The budgeted 2013/2014 Net Result from operations of \$11,944,111 has decreased from a budgeted surplus in 2012/2013 of \$12,197,216 but represents an increase above the forecast surplus in 2012/2013 of \$11,017,169.



### *Item 12.2 continued*

The variance to the 2012/2013 budget is attributable to an operating grant from other activities of \$2,250,000 relating to the Hazelmere Resource Recovery Park Pyrolysis project that was budgeted in the 2012/2013 financial year but will not be directly received by the EMRC, a reduction of \$418,788 in operating grants from ordinary activities budgeted for the 2013/2014 financial year and a reduction of \$585,546 in interest earning on restricted cash investments for 2013/2014.

This is offset by a \$2,901,976 increase in user charges budgeted for 2013/2014 based on an increase in budgeted tonnages and an increase in the tonnage disposal rates as set out in the Waste Management Schedule of Fees and Charges.

### **Key Budget Assumptions**

The following key assumptions have been used in development of the Ten Year Financial Plan and the 2013/2014 Budget:

- An increase of \$4.36 per tonne (ex GST) for 2013/2014 in the member Council base waste disposal charge;
- An increase of \$2.00 per tonne (ex GST) for 2013/2014 in the Secondary Waste Disposal Charge;
- No increase for 2013/2014 in the Comprehensive Waste Education Strategy (CWES);
- No increase in the State Government Landfill Levy for 2013/2014;
- No increase in the Carbon Price for 2013/2014.
- An increase of \$7.27 (ex GST) per tonne (inclusive of a Carbon Price) for 2013/2014 in the Non-Member Local Government/Commercial Waste Disposal Charge;
- A 2.20% - 2.94% increase in Environmental Services member Council consulting rates for 2013/2014;
- A 2.20% - 2.94% increase in Regional Development member Council consulting rates for 2013/2014;
- A 10% increase in Insurance Premiums for 2013/2014;
- A 10% increase in Fuel costs for 2013/2014;
- The interest rate for term deposit investments for the 2013/2014 financial year is budgeted at 3.70% p.a.; and
- The funding of Regional Development and Environmental Services projects is based on the schedules used in the Regional Services Proposed Funding Program 2013/2014 - 2017/2018 presented to Council at its meeting held on 21 February 2013 (Ref: Committees-15101)

### **Investments**

Investments are accounted for in accordance to *AASB139 Financial Investments: Recognition and Measurement* and are classified as financial assets at fair value through profit and loss. Investments are recognised at their fair value on a marked to market basis. As their market value is only determinable on the day of valuation, it is not possible to provide for the movement in values within the context of the budget.

Unrealised gains or losses represent a fair market value measurement of the financial instruments during the period in which they are held. It should be noted that actual gains or losses on financial instruments will not be realised until such time as the individual investments are sold. Accordingly, unrealised gains or losses from changes in value of investments cannot be budgeted.



Item 12.2 continued

### Tonnages - (page 34 of 78)

Budgeted total tonnages for 2013/2014 of 375,197 tonnes are in line with the 2012/2013 end of year forecast of 374,877 tonnes.

Class IV and Class V tonnages have been budgeted at 5,005 tonnes for 2013/2014 compared with a 2012/2013 projection of 5,126 tonnes. This budget provision represents the average historical base tonnages for Class IV waste in the absence of specific contracts being in place.

	<b>Actual 2009/2010</b>	<b>Actual 2010/2011</b>	<b>Actual 2011/2012</b>	<b>Forecast 2012/2013</b>	<b>Budget 2013/2014</b>
Class II & III	283,437	278,200	345,979	356,589	356,787
Class IV & V	11,825	5,232	3,630	5,126	5,005
Greenwaste	14,025	13,192	13,225	13,162	13,404
<b>Total</b>	<b>309,287</b>	<b>296,624</b>	<b>362,834</b>	<b>374,877</b>	<b>375,197</b>

### Disposal Fees and Charges - (pages 27-30 of 78)

The member Council disposal charge for Class III waste has increased from \$109.09 (ex. GST) to \$115.45 (ex. GST). This increase of \$6.36 per tonne is attributable to a \$2.00 per tonne increase in the Secondary Waste Reserve and a \$4.36 per tonne increase in the general disposal charge.

### Secondary Waste Levy

The member Council contribution to the Secondary Waste Reserve has increased to \$28.00 per tonne (ex. GST), a \$2.00 per tonne (ex. GST) increase over the 2012/2013 contribution.

A summary of income generated from the secondary waste levy is provided in the following table:

	<b>Actual 2009/2010</b>	<b>Actual 2010/2011</b>	<b>Actual 2011/2012</b>	<b>Forecast 2012/2013</b>	<b>Budget 2013/2014</b>
Class III	\$4,250,236	\$4,359,912	\$5,178,928	\$5,322,672	\$5,690,727
Class IV	N/A	N/A	N/A	N/A	N/A
<b>Total</b>	<b>\$4,250,236</b>	<b>\$4,359,912</b>	<b>\$5,178,928</b>	<b>\$5,322,672</b>	<b>\$5,690,727</b>

### Consulting Fees - (pages 31 of 78)

The Draft 2013/2014 Regional Services (Regional Development and Environmental Services) consulting fees were accepted by Council at its meeting held on 21 February 2013 (Ref: Committees-15089) for use in developing the draft budget for 2013/2014.

An increase of 2.20% - 2.94% for the Environmental Services & Regional Development member Council consulting rates for 2013/2014 have been proposed for 2013/2014.

### Statement of Comprehensive Income - (pages 2-4 of 78)

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

The "normal operating result" has been calculated by removing the impact of the Secondary Waste Levy income, Resource Recovery expenditure and capital revenues and expenses and thus provides a better indication of underlying operating performance.



*Item 12.2 continued*

The proposed “normal operating result” of \$5,855,241 surplus for 2013/2014 compares with a budgeted surplus of \$3,523,471 for 2012/2013 and a forecast surplus of \$3,855,713 for 2012/2013. The improvement in budgeted normal operating result year on year is attributable to increases in user charges offset by decreases in operating grants as outlined earlier in this report.

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

The budgeted “Net Result” is a surplus of \$11,944,111 for 2013/2014 compared with a budgeted surplus of \$12,197,217 for 2012/2013 and a forecast surplus of \$11,017,169 for 2012/2013. The decrease in budgeted net surplus year on year is attributable to the operating grants relating to the Hazelmere Resource Recovery Pyrolysis project as outlined earlier in this report.

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

### **Staffing Levels**

As part of the budget development, nine (9) new positions have been identified:

- Governance and Corporate Services - A Management Accountant is required to provide support to the organisation in looking for ways to improve efficiencies while providing regular management reporting so that informed and proactive decisions can be made on the various projects currently being undertaken or proposed to be undertaken;
- Environmental Services - Bushskills for Youth Officer (0.5 FTE), subject to grant funding and will be on a two year fixed term contract;
- Waste Management - 2 x Labourers to replace the current use of external labour hire at the Hazelmere mattress project due to the increasing level of activity with lower cost labour directly employed by the EMRC;
- Waste Management - 2 x Environmental Field Officers required to undertake contaminated site work for member Councils and environmental management work at Hazelmere. These roles are currently being filled by 2 labour hire personnel and will reduce the cost structure by directly employing these positions;
- Waste Management - An Engineer is required to manage construction and site development activities on behalf of Waste Services at the Red Hill Waste Management Facility, in particular due to the level of cell construction now undertaken in-house;
- Waste Management - A part time Sales Administrator (0.5 FTE) is required to maximise the revenue from sales of products at Red Hill and Hazelmere (sales of ferricrete and mulch to member councils, sale of wood fines); and
- Waste Management - A Procurement Officer is required to undertake procurement activities for Waste Services due to the increased levels of activities including tenders.

### **Capital Works - (pages 69-78 of 78)**

The total proposed Capital Works expenditure for 2013/2014 is \$15,471,081 including carried forward capital expenditure of \$5,842,266 compared to budgeted expenditure of \$24,090,652 (inclusive of a \$6,619,015 budget provision for the purchase of Waste Management land at Red Hill) for 2012/2013.

It was estimated at the half year budget review that the forecast capital expenditure as at 30 June 2013 will total \$19,953,056. However as part of the budget deliberations it was established that additional capital expenditure estimated at \$1,700,000 above what was originally forecast at the half year review is required to be carried forward. This additional carried forward amount relates to various Waste Management capital works, plant and equipment purchases and IT equipment purchases which have been carried forward into the 2013/2014 financial year.

The capital expenditure forecast to 30 June 2013 has not been adjusted to reflect this.



*Item 12.2 continued*

Major capital expenditure items for 2013/2014 include:

• Construction of Class III Cells (Stage 14a) - Red Hill Waste Management facility (\$150,000 carried forward from 2012/2013).	\$3,215,000
• Resource Recovery Park – Hazelmere: Buildings, Infrastructure, Plant and Equipment (\$2,400,000 carried forward from 2012/2013).	\$3,110,000
• Purchase/Replace Plant - Hazelmere (\$850,000 carried forward from 2012/2013)	\$2,142,000
• Purchase/Replace Plant - Red Hill Waste Management facility.	\$1,821,850
• Purchase Information Technology and Communications Equipment - Ascot Place (\$469,500 carried forward from 2012/2013).	\$898,850
• Construction of Roads/Carparks - Red Hill Waste Management facility (\$280,000 carried forward from 2012/2013).	\$400,000
• Replacement of Vehicles - Ascot Place.	\$380,429
• Construction of Access Road to Lots 8, 9 and 10 - Red Hill Waste Management facility.	\$375,000
• Relocate Greenwaste Processing area - Red Hill Waste Management facility (\$175,000 carried forward from 2012/2013).	\$350,000
• Purchase/Replace Other Equipment - Red Hill Waste Management facility (\$185,000 carried forward from 2012/2013).	\$301,000
• Purchase/Replace Minor Plant and Equipment - Red Hill Waste Management facility (\$240,686 carried forward from 2011/2012).	\$263,000
• Construct Hardstand and Road - Hazelmere (\$164,000 carried forward from 2012/2013).	\$202,175
• Construction of a Siltation Pond - Red Hill Waste Management facility (\$130,000 carried forward from 2012/2013).	\$190,000
• Replacement of Vehicles - Red Hill Red Hill Waste Management facility.	\$189,925
• Construction of Class III Leachate Pond - Red Hill Waste Management facility (\$150,000 carried forward from 2012/2013).	\$180,000
• Purchase/Replace Security System - Red Hill Waste Management facility (\$143,000 carried forward from 2012/2013).	\$144,600
• Construction of a Nutrient Stripping Pond - Red Hill Waste Management facility (\$60,500 carried forward from 2012/2013).	\$110,500
• Construction of a Stormwater Control Pond at Red Hill Farm - Red Hill Waste Management facility (\$100,000 carried forward from 2012/2013).	\$100,000
• Construction of Perimeter Fencing - Red Hill Waste Management facility (\$100,000 carried forward from 2012/2013).	\$100,000



*Item 12.2 continued*

### **Statement of Cash Flows - (page 6 of 78)**

The format of the Statement of Cash Flows separates “*normal operating activities*” from Resource Recovery activities.

The budgeted net cash provided by normal operating activities is \$12,381,243. This represents an increase of \$2,664,760 when compared with the 2012/2013 budget and an increase of \$2,448,699 compared with the forecast position in 2012/2013.

### **Municipal Cash and Restricted Investments (Reserves) - (pages 7-10 of 78)**

The total forecast cash and investments (Municipal and Restricted Investments) for 2013/2014 is \$49,030,616 compared with estimated actual cash and investments for 2012/2013 of \$45,561,474.

The overall increase in budgeted cash (Municipal and Restricted Investments) year on year is attributable to the net budgeted cash flow from normal and other operating activities exceeding the capital expenditure during 2013/2014 financial year.

Approximately 84.8% of total cash and restricted investments budgeted for 30 June 2014 will be held in the Secondary Waste Reserve (\$41,571,382) to fund the development of a Resource Recovery Facility. Other restricted cash investments will be used to fund future capital works projects including:

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

### **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.

Accounting Standard AAS 5 defines materiality in relation to information to mean that information which if omitted, misstated or not disclosed has the potential to adversely affect decisions or the discharge of accountability by management or the governing body of the entity.

The Standard also provides that an amount, which is equal to or greater than 10% of the appropriate base, may be presumed to be material, whilst an amount equal to or less than 5% of the appropriate base may be presumed not to be material unless there is evidence to the contrary.

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

Council adopted 10% as the percentage, and a dollar value of \$10,000, whichever is the greater to be used during the 2012/2013 financial year when reporting variances.

It is recommended that for the 2013/2014 financial year the materiality percentage of 10% and dollar value of \$10,000, whichever is the greater, be retained and adopted for reporting variances in the statements of financial activity.





*Item 12.2 continued*

## **STRATEGIC/POLICY IMPLICATIONS**

Key Result Area 4 - Good Governance

- 4.1 To improve member Council and EMRC financial viability
- 4.6 To provide responsible and accountable governance and management of the EMRC
- 4.7 To continue to improve financial and asset management practices

## **FINANCIAL IMPLICATIONS**

As detailed in the attachment to this report.

## **SUSTAINABILITY IMPLICATIONS**

Nil

## **MEMBER COUNCIL IMPLICATIONS**

<b>Member Council</b>	<b>Implication Details</b>
Town of Bassendean	} As per budget implications.
City of Bayswater	
City of Belmont	
Shire of Kalamunda	
Shire of Mundaring	
City of Swan	

## **ATTACHMENT(S)**

Financial Statements - 2013/2014 Budget (Ref: Committees-15657)

## **VOTING REQUIREMENT**

Absolute Majority

## **AC RESOLUTION(S)**

That:

1. The Audit Committee endorses the EMRC 2013/2014 Annual Budget.
2. The EMRC 2013/2014 Annual Budget be referred to Council for adoption at its 20 June 2013 meeting.



*Item 12.2 continued*

### **RECOMMENDATION(S)**

That:

1. Council, by absolute majority, in accordance with section 6.2(1) of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996, adopts the EMRC 2013/2014 Annual Budget and supporting schedules which have been prepared in compliance with the Australian Accounting Standards.
2. For the 2013/2014 financial year a material variance percentage of 10% of the appropriate base, and dollar value of \$10,000, whichever is the greater, be adopted for reporting variances in the statements of financial activity.
3. In accordance with Regulation 33 of the Local Government (Financial Management) Regulations 1996, a copy of the 2013/2014 Annual Budget be submitted to the Departmental CEO, Department of Local Government, within 30 days of its adoption by Council.

The CEO provided a brief overview of the EMRC 2013/2014 budget and discussion ensued.

### **AC RESOLUTION(S)**

MOVED CR PULE

SECONDED CR EMERY

1. The Audit Committee endorses the EMRC 2013/2014 Annual Budget.
2. The EMRC 2013/2014 Annual Budget be referred to Council for adoption at its 20 June 2013 meeting.

**CARRIED UNANIMOUSLY**

### **AC RECOMMENDATION(S)**

MOVED CR PULE

SECONDED CR RADFORD

That:

1. Council, by absolute majority, in accordance with section 6.2(1) of the Local Government Act 1995 and Local Government (Financial Management) Regulations 1996, adopts the EMRC 2013/2014 Annual Budget and supporting schedules which have been prepared in compliance with the Australian Accounting Standards.
2. For the 2013/2014 financial year a material variance percentage of 10% of the appropriate base, and dollar value of \$10,000, whichever is the greater, be adopted for reporting variances in the statements of financial activity.
3. In accordance with Regulation 33 of the Local Government (Financial Management) Regulations 1996, a copy of the 2013/2014 Annual Budget be submitted to the Departmental CEO, Department of Local Government, within 30 days of its adoption by Council.

**CARRIED UNANIMOUSLY**



# **FINANCIAL STATEMENTS**

## **2013/2014 BUDGET**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDING 30 JUNE 2014**

	<b>BUDGET 2012/2013 \$</b>	<b>EST. ACTUAL 2012/2013 \$</b>	<b>BUDGET 2013/2014 \$</b>
<b>REVENUE FROM ORDINARY ACTIVITIES</b>			
User Charges	35,972,544	36,424,617	38,874,520
Special Charges	391,680	354,861	362,143
Contributions	655,113	644,893	724,646
Operating Grants	1,434,588	1,359,993	1,015,800
Interest Municipal Cash Investments	238,334	355,596	278,303
Reimbursements	927,282	962,140	886,567
Other	1,743,837	1,754,108	1,759,404
<b>TOTAL REVENUE FROM ORDINARY ACTIVITIES</b>	<b>41,363,378</b>	<b>41,856,208</b>	<b>43,901,383</b>
<b>OPERATING EXPENSES FROM ORDINARY ACTIVITIES</b>			
Salary Expenses	9,157,202	8,099,375	9,801,805
Contract Expenses	7,356,790	8,548,955	6,608,817
Material Expenses	1,198,814	1,156,758	1,146,270
Fuel Expenses	777,328	775,028	844,764
Utility Expenses	255,582	252,128	265,536
Insurance Expenses	255,252	262,903	281,030
Finance Fees and Interest Expenses	15,300	19,650	20,683
Provision Expenses	122,526	111,870	111,895
Miscellaneous Expenses	12,948,600	12,989,495	12,969,658
Depreciation Expenses	6,062,103	6,073,840	6,420,134
Costs Allocated	(309,590)	(289,507)	(424,451)
<b>TOTAL OPERATING EXPENSES FROM ORDINARY ACTIVITIES</b>	<b>37,839,907</b>	<b>38,000,495</b>	<b>38,046,142</b>
<b>NORMAL OPERATING RESULT</b>	<b>3,523,471</b>	<b>3,855,713</b>	<b>5,855,241</b>

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDING 30 JUNE 2014**

	<b>BUDGET 2012/2013 \$</b>	<b>EST. ACTUAL 2012/2013 \$</b>	<b>BUDGET 2013/2014 \$</b>
<b>REVENUE FROM OTHER ACTIVITIES</b>			
Secondary Waste Charge	5,590,416	5,322,672	5,690,727
Operating Grants	2,250,000	0	0
Interest Restricted Cash Investments	2,133,360	2,016,098	1,547,814
Reimbursements	50	50	2,169
Proceeds from Sale of Assets	690,226	690,226	724,614
<b>TOTAL REVENUE FROM OTHER ACTIVITIES</b>	<b>10,664,052</b>	<b>8,029,046</b>	<b>7,965,324</b>
<b>OPERATING EXPENSES FROM OTHER ACTIVITIES</b>			
Salary Expenses	312,116	247,261	316,956
Contract Expenses	749,600	647,600	754,630
Material Expenses	27,050	24,456	14,550
Utility Expenses	3,200	2,500	2,500
Insurance Expenses	2,337	1,250	1,375
Miscellaneous Expenses	104,555	72,055	59,113
Depreciation Expenses	11,720	11,720	12,020
Costs Allocated	254,590	254,507	264,451
Carrying Amount of Assets Disposed Of	525,138	525,293	450,859
<b>TOTAL OPERATING EXPENSES FROM OTHER ACTIVITIES</b>	<b>1,990,306</b>	<b>1,786,642</b>	<b>1,876,454</b>
<b>REALISED/ UNREALISED GAIN/(LOSS) FROM CHANGE IN FAIR VALUE OF INVESTMENTS</b>			
Unrealised Gain/(Loss)	0	(21,862)	0
Realised Gain/(Loss)	0	940,914	0
<b>TOTAL REALISED / UNREALISED GAIN/(LOSS)</b>	<b>0</b>	<b>919,052</b>	<b>0</b>
<b>NET RESULT</b>	<b>12,197,217</b>	<b>11,017,169</b>	<b>11,944,111</b>

**STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM  
FOR THE YEAR ENDING 30 JUNE 2014**

	<b>BUDGET 2012/2013 \$</b>	<b>EST. ACTUAL 2012/2013 \$</b>	<b>BUDGET 2013/2014 \$</b>
<b>REVENUE FROM ORDINARY ACTIVITIES</b>			
General Purpose Funding	2,371,694	2,371,694	1,826,117
Governance	301,443	342,581	288,929
Community Amenities	46,903,101	44,759,811	47,461,992
Other Property and Services	1,760,966	1,720,943	1,565,055
<b>TOTAL REVENUE FROM ORDINARY ACTIVITIES</b>	<b>51,337,204</b>	<b>49,195,029</b>	<b>51,142,093</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>			
Governance	1,289,060	1,225,639	1,290,444
Community Amenities	32,541,820	32,738,175	32,610,956
Other Property and Services	5,474,195	5,298,031	5,570,337
<b>TOTAL EXPENSES FROM ORDINARY ACTIVITIES</b>	<b>39,305,075</b>	<b>39,261,845</b>	<b>39,471,737</b>
<b>INCREASE / (DECREASE)</b>	<b>12,032,129</b>	<b>9,933,184</b>	<b>11,670,356</b>
<b>DISPOSAL OF ASSETS</b>			
Proceeds from Sale of Assets	690,226	690,226	724,614
Less Carrying Amount of Assets Disposed Of	(525,138)	(525,293)	(450,859)
<b>PROFIT / (LOSS) ON DISPOSALS</b>	<b>165,088</b>	<b>164,933</b>	<b>273,755</b>
<b>REALISED / UNREALISED GAIN / (LOSS) FROM CHANGE IN FAIR VALUE OF INVESTMENTS</b>			
General Purpose Funding	0	919,052	0
<b>TOTAL REALISED / UNREALISED GAIN / (LOSS)</b>	<b>0</b>	<b>919,052</b>	<b>0</b>
<b>NET RESULT</b>	<b>12,197,217</b>	<b>11,017,169</b>	<b>11,944,111</b>

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2014**

	NOTE	BUDGET 2012/2013 \$	EST. ACTUAL 2012/2013 \$	BUDGET 2013/2014 \$
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	4(i)	40,553,781	45,561,474	49,030,616
Investments		28,181	0	0
Trade and Other Receivables		2,598,670	2,930,193	2,930,193
Inventories		46,105	44,528	44,528
Other Assets		105,194	108,494	108,494
<b>TOTAL CURRENT ASSETS</b>		<b>43,331,931</b>	<b>48,644,689</b>	<b>52,113,831</b>
<b>CURRENT LIABILITIES</b>				
Trade and Other Payables		4,970,223	4,251,981	4,251,981
Provisions		1,096,407	1,206,095	1,207,298
<b>TOTAL CURRENT LIABILITIES</b>		<b>6,066,630</b>	<b>5,458,076</b>	<b>5,459,279</b>
<b>NET CURRENT ASSETS</b>		<b>37,265,301</b>	<b>43,186,613</b>	<b>46,654,552</b>
<b>NON CURRENT ASSETS</b>				
Land		14,141,229	16,007,526	16,037,526
Buildings		6,019,791	5,152,136	6,061,757
Structures		15,302,261	13,968,422	17,883,682
Plant		12,696,624	9,403,456	12,231,481
Equipment		2,312,083	1,610,140	2,496,575
Furniture and Fittings		212,682	185,984	204,711
Work in Progress		272,020	412,860	412,860
<b>TOTAL NON CURRENT ASSETS</b>		<b>50,956,688</b>	<b>46,740,524</b>	<b>55,328,592</b>
<b>NON CURRENT LIABILITIES</b>				
Provisions		1,758,678	1,766,656	1,878,551
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>1,758,678</b>	<b>1,766,656</b>	<b>1,878,551</b>
<b>NET ASSETS</b>		<b>86,463,311</b>	<b>88,160,481</b>	<b>100,104,593</b>
<b>EQUITY</b>				
Accumulated Surplus		46,127,533	47,039,960	53,933,333
Reserves		40,335,778	41,120,521	46,171,260
<b>TOTAL EQUITY</b>		<b>86,463,311</b>	<b>88,160,481</b>	<b>100,104,593</b>

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDING 30 JUNE 2014**

	NOTE	BUDGET 2012/2013 \$	EST. ACTUAL 2012/2013 \$	BUDGET 2013/2014 \$
<b>CASH FLOWS FROM NORMAL OPERATING</b>				
Cash receipts in the course of normal operations		40,987,782	41,363,351	43,623,080
Cash payments in the course of normal operations		(31,646,895)	(31,806,403)	(31,520,140)
Interest receipts - Municipal Cash		375,596	375,596	278,303
<b>Net Cash Provided by Normal Operating Activities</b>	4(ii)	<b>9,716,483</b>	<b>9,932,544</b>	<b>12,381,243</b>
<b>CASH FLOWS FROM OTHER OPERATING</b>				
<u>Resource Recovery</u>				
Cash receipts from secondary waste charge		5,590,416	5,322,672	5,690,727
Cash receipts from resource recovery project		2,250,050	50	2,169
Cash payments for resource recovery project		(1,446,248)	(1,242,429)	(1,406,345)
Interest receipts - secondary waste restricted		1,600,382	1,600,382	1,336,231
<u>Other Activities</u>				
Interest receipts - other restricted investments		532,978	532,978	211,583
<b>Net Cash Provided by Other Operating Activities</b>	4(ii)	<b>8,527,578</b>	<b>6,213,653</b>	<b>5,834,365</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Cash receipts from sale of property, plant and		690,226	690,226	724,614
Cash payments for property, plant and equipment		(24,090,652)	(19,953,056)	(15,471,081)
<b>Net Cash Provided by Investing Activities</b>		<b>(23,400,426)</b>	<b>(19,262,830)</b>	<b>(14,746,467)</b>
<b>CASH FLOWS FROM FINANCE ACTIVITIES</b>				
Cash receipts from sale of investments		1,167	1,552,501	0
<b>Net Cash Used in Financing Activities</b>		<b>1,167</b>	<b>1,552,501</b>	<b>0</b>
<b>SUMMARY OF CASH FLOWS</b>				
Cash at the beginning of the year		45,708,979	47,125,606	45,561,474
Net Increase (Decrease) in Cash Held		(5,155,198)	(1,564,132)	3,469,141
<b>Cash at the end of the year</b>	4(i)	<b>40,553,781</b>	<b>45,561,474</b>	<b>49,030,615</b>



**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2014**

	NOTE	BUDGET 2012/2013 \$	EST. ACTUAL 2012/2013 \$	BUDGET 2013/2014 \$
<b>Municipal Fund (Cash and Investment)</b>				
Opening Balance		4,936,395	5,665,946	4,342,580
Transfer to Restricted Investments		(11,453,845)	(12,176,464)	(16,972,171)
Transfer from Restricted Investments		17,535,089	17,189,943	13,449,165
Transfer to/from Municipal Investments		0	0	0
Interest on Municipal Funds		375,596	375,596	278,303
Payments and Receipts		(7,528,059)	(6,575,179)	1,643,024
Movement in Accrued Interest		(137,262)	(137,262)	0
<b>Closing Balance</b>		<b>3,727,914</b>	<b>4,342,580</b>	<b>2,740,901</b>
<b>Plant and Equipment Reserve</b>				
Opening Balance		1,211,096	1,211,123	107,141
Transfer to Restricted Investments		2,629,585	2,629,585	4,279,353
Transfer from Restricted Investments		(3,790,965)	(3,790,962)	(4,385,850)
Interest on Restricted Investments		57,395	57,395	3,965
<b>Closing Balance</b>		<b>107,111</b>	<b>107,141</b>	<b>4,609</b>
<b>Site Rehabilitation Reserve</b>				
Opening Balance		1,700,612	1,697,942	1,889,978
Transfer to Restricted Investments		111,394	111,394	111,902
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		80,641	80,642	69,950
<b>Closing Balance</b>		<b>1,892,647</b>	<b>1,889,978</b>	<b>2,071,830</b>
<b>Future Development Reserve</b>				
Opening Balance		2,941,374	2,913,350	280,812
Transfer to Restricted Investments		0	980,000	0
Transfer from Restricted Investments		(2,853,015)	(3,752,015)	(230,000)
Interest on Restricted Investments		139,477	139,477	10,393
<b>Closing Balance</b>		<b>227,836</b>	<b>280,812</b>	<b>61,205</b>
<b>Environmental Monitoring Reserve</b>				
Opening Balance		529,750	526,688	551,808
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		25,120	25,120	20,423
<b>Closing Balance</b>		<b>554,870</b>	<b>551,808</b>	<b>572,231</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2014**

	NOTE	BUDGET 2012/2013 \$	EST. ACTUAL 2012/2013 \$	BUDGET 2013/2014 \$
<b>Environmental Insurance Reserve</b>				
Opening Balance		198,047	195,912	168,770
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		(36,533)	(36,533)	(40,186)
Interest on Restricted Investments		9,391	9,391	6,246
<b>Closing Balance</b>		<b>170,905</b>	<b>168,770</b>	<b>134,830</b>
<b>Risk Management Reserve</b>				
Opening Balance		12,185	12,071	12,649
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		578	578	468
<b>Closing Balance</b>		<b>12,763</b>	<b>12,649</b>	<b>13,117</b>
<b>Class IV Cell Reserve</b>				
Opening Balance		365,695	362,862	440,104
Transfer to Restricted Investments		58,487	59,901	58,487
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		17,341	17,341	16,289
<b>Closing Balance</b>		<b>441,523</b>	<b>440,104</b>	<b>514,880</b>
<b>Regional Development Reserve</b>				
Opening Balance		17,920	17,913	20,196
Transfer to Restricted Investments		855,000	855,000	1,005,000
Transfer from Restricted Investments		(663,166)	(853,534)	(1,013,113)
Interest on Restricted Investments		817	817	748
<b>Closing Balance</b>		<b>210,571</b>	<b>20,196</b>	<b>12,831</b>
<b>Secondary Waste Reserve</b>				
Opening Balance		33,749,744	33,522,665	36,103,620
Transfer to Restricted Investments		5,590,416	5,322,672	8,690,727
Transfer from Restricted Investments		(5,916,410)	(4,342,099)	(4,559,196)
Interest on Restricted Investments		1,600,382	1,600,382	1,336,231
<b>Closing Balance</b>		<b>35,024,132</b>	<b>36,103,620</b>	<b>41,571,382</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2014**

	NOTE	BUDGET 2012/2013 \$	EST. ACTUAL 2012/2013 \$	BUDGET 2013/2014 \$
<b>Class III Cells Reserve</b>				
Opening Balance		3,535,822	3,517,865	1,481,582
Transfer to Restricted Investments		2,201,903	2,210,852	2,826,702
Transfer from Restricted Investments		(4,275,000)	(4,414,800)	(3,215,000)
Interest on Restricted Investments		167,665	167,665	54,835
<b>Closing Balance</b>		<b>1,630,390</b>	<b>1,481,582</b>	<b>1,148,119</b>
<b>Long Service Leave - Restricted Asset</b>				
Opening Balance		667,166	661,162	699,858
Transfer to Restricted Investments		7,060	7,060	0
Transfer from Restricted Investments		0	0	(5,820)
Interest on Restricted Investments		31,636	31,636	25,902
<b>Closing Balance</b>		<b>705,862</b>	<b>699,858</b>	<b>719,940</b>
<b>Building Refurbishment Reserve</b>				
Opening Balance		61,524	60,945	63,862
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		2,917	2,917	2,364
<b>Closing Balance</b>		<b>64,441</b>	<b>63,862</b>	<b>66,226</b>
<b>Cash and Investments at the end of the Year</b>		<b>44,770,963</b>	<b>46,162,959</b>	<b>49,632,101</b>
<u>Less</u> Unrealised losses from change in fair value of investments		(4,189,001)	(601,485)	(601,485)
<b>Cash and Investments as per Statement of Financial Position</b>		<b>40,581,962</b>	<b>45,561,474</b>	<b>49,030,616</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2014**

	NOTE	BUDGET 2012/2013 \$	EST. ACTUAL 2012/2013 \$	BUDGET 2013/2014 \$
<b>SUMMARY</b>				
<b>MUNICIPAL FUND (CASH AND INVESTMENTS)</b>				
Opening Balance		4,936,395	5,665,946	4,342,580
Transfer to Restricted Investments		(11,453,845)	(12,176,464)	(16,972,171)
Transfer from Restricted Investments		17,535,089	17,189,943	13,449,165
Interest on Municipal Funds		375,596	375,596	278,303
Payments and Receipts		(7,528,059)	(6,575,179)	1,643,024
Movement in Accrued Interest		(137,262)	(137,262)	0
<b>Closing Balance</b>	4(i)	<b>3,727,914</b>	<b>4,342,580</b>	<b>2,740,901</b>
<b>RESTRICTED INVESTMENTS</b>				
Opening Balance		44,990,933	44,700,498	41,820,379
Transfer to Restricted Investments		11,453,845	12,176,464	16,972,171
Transfer from Restricted Investments		(17,535,089)	(17,189,943)	(13,449,165)
Interest on Restricted Investments		2,133,360	2,133,360	1,547,814
<b>Closing Balance</b>		<b>41,043,049</b>	<b>41,820,379</b>	<b>46,891,200</b>
<b>Sub Total</b>		<b>44,770,963</b>	<b>46,162,959</b>	<b>49,632,101</b>
<u>Less</u> Unrealised Losses from change in fair value of investments		(4,189,001)	(601,485)	(601,485)
<b>Cash and Investments as per Statement of Financial Position</b>		<b>40,581,962</b>	<b>45,561,474</b>	<b>49,030,616</b>

**NET CURRENT ASSETS CARRIED FORWARD  
FOR THE YEAR ENDING 30 JUNE 2014**

	<b>BUDGET 2012/2013 \$</b>	<b>EST. ACTUAL 2012/2013 \$</b>	<b>BUDGET 2013/2014 \$</b>
<b>NET CURRENT ASSETS REPRESENTED BY</b>			
<b>CURRENT ASSETS</b>			
Cash at Bank - Unrestricted	3,727,914	4,342,580	2,740,901
Receivables	2,598,670	2,930,193	2,930,193
Inventory	46,105	44,528	44,528
Prepayments	105,194	108,495	108,494
	6,477,883	7,425,796	5,824,116
<b>LESS: CURRENT LIABILITIES</b>			
Creditors	4,970,223	4,251,981	4,251,981
Current Provisions	1,096,407	1,206,095	1,207,298
	6,066,630	5,458,076	5,459,279
<b>(DEFICIT) SURPLUS - OTHER FUNDS</b>	<b>(411,253)</b>	<b>1,967,720</b>	<b>(364,837)</b>
<b>ADD BALANCE OF NET RESTRICTED INVESTMENTS *</b>	36,854,048	41,218,894	46,289,715
<b>ESTIMATED NET CURRENT ASSET POSITION</b>	<b>37,265,301</b>	<b>43,186,614</b>	<b>46,654,552</b>

\* Net of unrealised gains or losses from change in fair value of investments



## **BUDGET NOTES**

**2013/2014  
BUDGET**

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2014**

**1. SIGNIFICANT ACCOUNTING POLICIES**

The significant accounting policies which have been adopted in the preparation of this financial report are:

**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 non-for-profit entities), other mandatory professional reporting requirements and the Local Government Act 1995 and accompanying regulations. The report has also been prepared on the accrual basis under the convention of historical cost accounting modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**The Local Government Reporting Entity**

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

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

**(a) Cash and Cash Equivalents**

Cash and cash equivalents in the Statement of Financial Position comprise cash at bank and in hand and short-term deposits that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above, net of outstanding bank overdrafts. Bank overdrafts, where applicable, are included as short-term borrowings in current liabilities on the Statement of Financial Position.

**(b) Property, Plant and Equipment**

**Initial Recognition**

All assets are initially recognised at cost. Cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed includes the cost of all materials, direct labour and variable and fixed overheads.

**Revaluation**

Certain asset classes may be revalued on a regular basis such that the carrying values are not materially different from fair value. For infrastructure and other asset classes where no active market exists, fair value is determined to be the current replacement cost of an asset less, where applicable, accumulated depreciation calculated on a basis to reflect the already consumed or expired future economic benefits. Those assets carried at a revalued amount, being their fair value at the date of revaluation less any subsequent accumulated depreciation and accumulated impairment losses, are to be revalued with sufficient regularity to ensure the carrying amount does not differ significantly from that determined using fair value at reporting date.

**Land Under Roads**

The roads on the land owned by the EMRC are private roads. The land under these private roads has already been recognised as part of the land cost shown in the Statement of Financial Position.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2014**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(c) Depreciation of Non-Current Assets**

All non-current assets having a limited useful life are separately and systematically depreciated over their useful lives in a manner which reflects the consumption of the future economic benefits embodied in those assets.

Depreciation is recognised on a straight-line basis, using rates which are reviewed each reporting period, as follows:

· Buildings	2-10%
· Structures	
General	2-10%
Class III and IV Waste Cells	% of actual usage
· Plant	15-40%
· Furniture and fittings	10-40%
· Equipment	10-40%

**(d) Rates**

The Eastern Metropolitan Regional Council does not levy rates. Accordingly rating information as required under the Local Government (Financial Management) Regulations 1996 has not been presented in these financial reports.

**(e) Grants, Donations and Other Contributions**

Grants, donations and other contributions have been recognised as revenues when received. Conditional Grants and contributions income is recognised subject to conditions applicable to the use of such income. Expenditure of those monies has been made in the manner specified under the conditions upon which the Eastern Metropolitan Regional Council received those monies.

**(f) Trade and Other Payables**

Trade and other payables are carried at amortised cost. They represent liabilities for goods and services provided to the Local Government prior to the end of the financial year that are unpaid and arise when the Local Government becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured and are usually paid within 30 days of recognition.

**(g) Impairment**

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

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 in the Statement of Comprehensive Income.



**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2014**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(h) Revenue Recognition**

**Sale of Goods and Disposal of Assets**

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

**Rendering of Services**

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

**Royalties**

Royalty revenue is recognised on an accrual basis.

**(i) 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.

Inventories held from trading are classified as current even if not expected to be realised in the next 12 months.

**Land Held for Resale**

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

**(j) 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.

Cash flows are included in the cash flow statement 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.

**(k) Trade and Other Receivables**

Trade receivables, which generally have 30 - 90 day terms, are recognised initially at fair value and subsequently measured at amortised cost using the effective interest rate method, less any allowance for uncollectible amounts.

Collectibility 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.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2014**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(l) 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 not recognised for future operating losses.

Where there are a number of similar obligations, the likelihood that an outflow will be required in settlement is determined by considering the class of obligations as a whole. A provision is recognised even if the likelihood of an outflow with respect to any one item included in the same class of obligations may be small.

**(m) Provision for Site Rehabilitation**

The estimated closure and post-closure site rehabilitation cost is charged to the Statement of Comprehensive Income on a volumetric basis over the life of the landfill site.

The nature of work planned by Council includes cell capping, landform reconstruction, dismantling of site operating facilities and implementation of a revegetation plan to suit the final land use. The cost is based on estimated current costs, determined on a non-discounted basis.

**(n) Provision for Environmental Monitoring**

The estimated closure and post-closure environmental monitoring cost is charged to the Statement of Comprehensive Income on a volumetric basis over the life of the landfill site.

The nature of work planned by Council includes monitoring of groundwater, surface water, leachate and landfill gas generation. The cost is based on estimated current costs, determined on a non-discounted basis.

**(o) Borrowing Costs**

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

**(p) 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.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2014**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(q) Employee Entitlements**

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

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

The provision for employees' benefits to wages, salaries, annual leave and long service leave expected to be settled within 12 months represents the amount the municipality has a present obligation to pay resulting from employees services provided to balance date. The provision has been calculated at nominal amounts based on remuneration rates the Council expects to pay and includes related on-costs.

*(ii) Long Service Leave (Long-term Benefits):*

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

*(iii) Superannuation Fund:*

The Council contributes to the WA Local Government Superannuation Plan (LGSP) and other choice funds for qualifying employees as per statutory requirements (9.25% for 2013/14). It also contributes to the LGSP and other choice funds for full scheme members (5% for 2013/14). Contributions to defined contribution plans are recognised as an expense as they become payable.

**(r) Rounding Of Amounts**

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

**(s) Comparative Figures**

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

**(t) Leases**

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

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2014**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(u) Investments and Other Financial Assets**

**Classification**

Council classifies its investments in the following categories: financial assets at fair value through profit or loss, loans and receivables, held-to-maturity investments and available-for-sale financial assets. The classification depends on the purpose for which the investments were acquired. Management determines the classification of its investments at initial recognition and, in the case of assets classified as held-to-maturity, re-evaluates this designation at each reporting date.

*(i) Financial assets at fair value through profit and loss*

Financial assets at fair value through profit or loss are financial assets held for trading. A financial asset is classified in this category if acquired principally for the purpose of selling in the short term. Derivatives are classified as held for trading unless they are designated as hedges. Assets in this category are classified as current assets.

*(ii) Loans and receivables*

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. They are included in current assets, except for those with maturities greater than 12 months after the balance sheet date which are classified as non-current assets. Loans and receivables are included in trade and other receivables in the Statement of Financial Position.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are non-derivative financial assets with fixed or determinable payments and fixed maturities that the Council's management has the positive intention and ability to hold to maturity. If Council were to sell other than an insignificant amount of held-to-maturity financial assets, the whole category would be tainted and reclassified as available-for-sale. Held-to-maturity financial assets are included in non-current assets, except for those with maturities less than 12 months from the reporting date, which are classified as current assets.

*(iv) Available-for-sale financial assets*

Available-for-sale financial assets, comprising principally marketable equity securities, are non-derivatives that are either designated in this category or not classified in any of the other categories. They are included in non-current assets unless management intends to dispose of the investment within 12 months of the balance sheet date. Investments are designated as available-for-sale if they do not have fixed maturities and fixed or determinable payments and management intends to hold them for the medium to long term.

**Recognition and Derecognition**

Regular purchases and sales of financial assets are recognised on trade-date – the date on which Council commits to purchase or sell the asset. Investments are initially recognised at fair value plus transaction costs for all financial assets not carried at fair value through profit or loss. Financial assets carried at fair value through profit or loss are initially recognised at fair value and transaction costs are expensed in the Statement of Comprehensive Income. Financial assets are derecognised when the rights to receive cash flows from the financial assets have expired or have been transferred and Council has transferred substantially all the risks and rewards of ownership.

When securities classified as available-for-sale are sold, the accumulated fair value adjustments recognised in equity are included in the Statement of Comprehensive Income as gains and losses from investment securities.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2014**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(u) Investments and Other Financial Assets (Continued)**

**Subsequent measurement**

Loans and receivables and held-to-maturity investments are carried at amortised cost using the effective interest method.

Available-for-sale financial assets and financial assets at fair value through profit and loss are subsequently carried at fair value. Gains or losses arising from changes in the fair value of the financial assets at fair value through profit or loss category are presented in the Statement of Comprehensive Income within other income or other expenses in the period in which they arise. Dividend income from financial assets at fair value through profit and loss is recognised in the Statement of Comprehensive Income as part of revenue from continuing operations when Council's right to receive payments is established. Changes in the fair value of other monetary and non-monetary securities classified as available-for-sale are recognised in equity.

**Impairment**

Council assesses at each balance date whether there is objective evidence that a financial asset or group of financial assets is impaired. In the case of equity securities classified as available-for-sale, a significant or prolonged decline in the fair value of a security below its cost is considered as an indicator that the securities are impaired. If any such evidence exists for available-for-sale financial assets, the cumulative loss- measured as the difference between the acquisition cost and the current fair value, less any impairment loss on that financial asset previously recognised in profit or loss – is removed from equity and recognised in the Statement of Comprehensive Income.

**(v) Estimation of Fair Value**

The fair value of financial assets and financial liabilities must be estimated for recognition and measurement or for disclosure purposes.

The fair value of financial instruments traded in active markets is based on quoted market prices at the balance sheet date.

The fair value of financial instruments that are not traded in an active market is determined using valuation techniques. Council uses a variety of methods and makes assumptions that are based on market conditions existing at each balance date. These include the use of recent arm's length transactions, reference to other instruments that are substantially the same, discounted cash flow analysis, and option pricing models making maximum use of market inputs and relying as little as possible on entity-specific inputs.

Quoted market prices or dealer quotes for similar instruments are used for long-term debt instruments held. Other techniques, such as estimated discounted cash flows, are used to determine fair value for the remaining financial instruments.

The nominal value less estimated credit adjustments of trade receivables and payables are assumed to approximate their fair values. The fair value of financial liabilities for disclosure purposes is estimated by discounting the future contractual cash flows at the current market interest rate that is available to the Council for similar financial instruments.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2014**

**2. PROGRAMS**

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

**Governance**

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

**General Purpose Funding**

Records interest revenue as well as other general purpose revenue.

**Community Amenities**

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

**Other Property and Services**

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

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2014**

**3. RECONCILIATION OF RATES LEVIED**

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

**4. NOTES TO THE STATEMENT OF CASH FLOWS**

**(i) Reconciliation of Cash**

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

	<b>BUDGET 2012/2013 \$</b>	<b>EST. ACTUAL 2012/2013 \$</b>	<b>BUDGET 2013/2014 \$</b>
Cash - Unrestricted	3,727,914	4,342,580	2,740,901
Cash - Restricted	36,825,868	41,218,894	46,289,715
<b>Total Cash</b>	<b>40,553,781</b>	<b>45,561,474</b>	<b>49,030,616</b>

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

	<b>BUDGET 2012/2013 \$</b>	<b>EST. ACTUAL 2012/2013 \$</b>	<b>BUDGET 2013/2014 \$</b>
Net Change in assets from operations	12,197,217	11,017,169	11,944,111
Write back Depreciation	6,073,823	6,085,560	6,432,154
Write back Provisions	122,526	111,870	111,895
Write back Accruals - Staff Entitlements	15,583	15,583	1,203
Write back (Profit) Loss on sale of assets	(165,088)	(164,933)	(273,755)
Write back Realised/Unrealised (Gain)/Loss from change in fair value of investments	0	(919,052)	0
<b>Net cash from operating activities</b>	<b>18,244,061</b>	<b>16,146,197</b>	<b>18,215,608</b>

**(iii) Depreciation of Assets**

Details of depreciation expenditure budgets for each program are as follows

	<b>BUDGET 2012/2013 \$</b>	<b>EST. ACTUAL 2012/2013 \$</b>	<b>BUDGET 2013/2014 \$</b>
Administration	627,342	627,511	740,948
Community Amenities	3,186,091	3,196,454	3,270,643
Other Property and Services	2,260,390	2,261,595	2,420,563
<b>Total Depreciation all Programs</b>	<b>6,073,823</b>	<b>6,085,560</b>	<b>6,432,154</b>

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2014**

**5. FEES AND CHARGES SUMMARY BY PROGRAM**

	<b>BUDGET 2012/2013</b>	<b>EST. ACTUAL 2012/2013</b>	<b>BUDGET 2013/2014</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
Administration	600	600	600
Community Amenities	41,924,040	42,071,550	44,906,790
Governance	0	0	0
Other Property and Services	30,000	30,000	20,000
<b>Total Statutory Fees and Charges</b>	<b>41,954,640</b>	<b>42,102,150</b>	<b>44,927,390</b>

**6. FEES AND CHARGES - REDUCTION OF REVENUE**

Annual cumulative Commercial tonnages disposed in excess of 15,000 tonnes and 25,000 tonnes are subject to a reduction of \$5.00/tonne (inclusive of GST) and \$10.00/tonne (inclusive of GST) respectively.

It is estimated that the total value of applicable discounts during 2013/2014 will be \$605,000 (inclusive of GST).



**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2014**

**7. LOAN BORROWINGS**

**(a) Loan Repayments**

No loans existed as at 30 June 2013 and no loans are anticipated during 2013/2014.

**(b) Unspent Loans**

No unspent loan funds existed as at 30 June 2013 and during 2013/2014.

**(c) New Borrowings**

The Eastern Metropolitan Regional Council does not propose to undertake new borrowings during the 2013/2014 financial year.

**(d) Overdraft**

Council has not utilised an overdraft facility during the 2012/2013 financial year and it is not anticipated that this facility will be utilised during the 2013/2014 financial year.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2014**

**8. COUNCILLOR FEES AND ALLOWANCES**

Each Councillor, other than the Chairman, is entitled to an annual meeting fee of \$7,000.

The Chairman is entitled to an annual meeting fee of \$14,000 as well as an annual Local Government fee of \$6,000

The Deputy Chairman is entitled to an annual Local Government fee of \$1,500.

A provision of \$8,600 for meeting fees has been provided for deputy Councillors when deputising for a Councillor at a meeting. All fees paid to Councillors and the Chairman are paid quarterly in arrears.

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

	<b>BUDGET 2012/2013 \$</b>	<b>EST. ACTUAL 2012/2013 \$</b>	<b>BUDGET 2013/2014 \$</b>
Councillor(s) meeting fees	77,000	77,000	77,000
Chairman's meeting fees	14,000	14,000	14,000
Chairman's Local Government fee	6,000	6,000	6,000
Deputy Chairman's Local Government fee	1,500	1,500	1,500
Deputy Councillors' meeting fees	3,360	3,500	8,600
<b>Total Fees and Allowances</b>	<b>102,000</b>	<b>102,000</b>	<b>107,100</b>

**9. INVESTMENT INTEREST**

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

	<b>BUDGET 2012/2013 \$</b>	<b>EST. ACTUAL 2012/2013 \$</b>	<b>BUDGET 2013/2014 \$</b>
Interest on Funds held in Reserve	2,101,724	1,984,462	1,521,912
Interest on other restricted investments (LSL)	31,636	31,636	25,902
Interest on other funds	238,334	355,596	278,303
<b>Total Interest on Investments</b>	<b>2,371,694</b>	<b>2,371,694</b>	<b>1,826,117</b>

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2014**

**10. ASSET PROFIT OR LOSS ON DISPOSAL**

	BUDGET 2012/2013 \$	EST. ACTUAL 2012/2013 \$	BUDGET 2013/2014 \$
<b>Land</b>			
Proceeds from Sale of Assets	0	0	0
Carrying Amount of Assets Disposed	0	0	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Buildings</b>			
Carrying Amount of Assets Disposed	0	0	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plant</b>			
Proceeds from Sale of Assets	(690,225)	(690,226)	(724,614)
Carrying Amount of Assets Disposed	525,138	525,138	450,859
<b>(Profit) Loss on Disposal</b>	<b>(165,087)</b>	<b>(165,088)</b>	<b>(273,755)</b>
<b>Equipment</b>			
Proceeds from Sale of Assets	0	0	0
Carrying Amount of Assets Disposed	0	155	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>155</b>	<b>0</b>
<b>Furniture and Fittings</b>			
Carrying Amount of Assets Disposed	0	0	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net (Profit) Loss on Disposal</b>	<b>(165,087)</b>	<b>(164,933)</b>	<b>(273,755)</b>

**11. STRATEGIC PLAN FOR THE FUTURE**

EMRC's Strategic Community Plan titled *EMRC 2022 - 10 Year Strategic Plan*, adopted by Council at its meeting held on 6 December 2012 and the Corporate Business Plan 2013/14 to 2017/18, which is anticipated to be adopted by Council at its meeting held on 20 June 2013 together constitute EMRC's 'plan for the future' in accordance with section 5.56 of the *Local Government Act 1995*.

The 2013/2014 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 2014**

**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2013/2014 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Unit	2012/2013 Charges		2012/2013 Charges		2013/2014 Charges		2013/2014 Charges		% Inc GST
		with no GST \$	Value of GST \$	inc GST \$	inc GST \$	with no GST \$	Value of GST \$	inc GST \$	inc GST \$	
<b>Waste Management Charges</b>										
<b>Disposal Rates</b>										
<b>Member Councils</b>	1 tonne									
Base Tipping Fee		45.19	4.52	49.71		49.55				9.65%
CWES Levy		3.00	0.30	3.30		3.00				0.00%
Secondary Waste Reserve		26.00	2.60	28.60		28.00				7.69%
Landfill Levy		28.00	2.80	30.80		28.00				0.00%
Carbon Price		6.90	0.69	7.59		6.90				
<b>Total Member Council disposal rate - (*)</b>		<b>109.09</b>	<b>10.91</b>	<b>120.00</b>		<b>115.45</b>	<b>11.55</b>	<b>127.00</b>		<b>5.83%</b>
<b>Councils - Other</b>										
<b>Non-Member Local Government - Commercial</b>										
WMRC - Domestic (*)	1 tonne	108.18	10.82	119.00		115.45	11.55	127.00		6.72%
WMRC - Commercial	1 tonne	N/A	N/A	N/A		N/A	N/A	N/A		N/A
Domestic Refuse Tip Pass (Gidgegannup @ 3bags/wk)	1 tonne	4.00	0.40	4.40		4.09	0.41	4.50		2.25%
Council Refuse Tip Passes - Cars (up to 200kg)	n/a	21.82	2.18	24.00		22.73	2.27	25.00		4.17%
Council Refuse Tip Passes - Trailers (up to 500kg)	n/a	38.18	3.82	42.00		39.09	3.91	43.00		2.38%
<b>General Waste</b>										
Cars / Station Wagons	n/a	22.73	2.27	25.00		23.64	2.36	26.00		4.03%
Trailers (6 x 4)	n/a	40.91	4.09	45.00		41.82	4.18	46.00		2.22%
Trailers (6 x 4) High Sides	n/a	50.00	5.00	55.00		51.82	5.18	57.00		3.64%
Tandem/ Horse Floats (< 1 tonne)	n/a	72.73	7.27	80.00		76.36	7.64	84.00		4.99%
Vans / Utes	n/a	38.18	3.82	42.00		40.00	4.00	44.00		4.77%
Commercial (General)	1 tonne	109.09	10.91	120.00		118.18	11.82	130.00		8.33%
Minimum Commercial Charges	0.50 tonnes	54.55	5.45	60.00		59.09	5.91	65.00		8.33%
<b>Greenwaste</b>										
Greenwaste - Member Councils (uncontaminated - Red Hill & Hazelmere)	1 tonne	36.36	3.64	40.00		40.91	4.09	45.00		12.51%
Greenwaste - Member Councils (stumps/logs/palms)	1 tonne	109.09	10.91	120.00		115.09	11.51	126.60		5.50%
Greenwaste - MGB (Member Councils)	1 tonne	74.19	7.42	81.61		90.55	9.05	99.60		22.05%
Greenwaste - Commercial (uncontaminated - Red Hill)	1 tonne	50.00	5.00	55.00		54.55	5.45	60.00		9.10%
Greenwaste - Commercial (stumps/logs/palms)	1 tonne	109.09	10.91	120.00		117.27	11.73	129.00		7.50%
Greenwaste - uncontaminated (to Hazelmere)	1 tonne	60.00	6.00	66.00		65.91	6.59	72.50		9.85%
Greenwaste - shredded to EMRC specification (to Red Hill)	1 tonne	5.00	0.50	5.50		10.00	1.00	11.00		100.00%
Greenwaste - shredded to EMRC specification (to Hazelmere)	1 tonne	N/A	N/A	N/A		7.50	0.75	8.25		N/A

(Cumulative Commercial & Contaminated Soils tonnages disposed in excess of 15,000 tonnes and 25,000 tonnes over financial year are subject to a reduction of \$5.00/tonne and \$10.00/tonne respectively.)

(\*) 2013/2014 - Inclusive of \$28.00 Secondary Waste Reserve and \$3.00 CWES Levy.  
 \* Minimum charge for greenwaste 0.5 tonnes

**Note:**

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

**EASTERN METROPOLITAN REGIONAL COUNCIL  
2013/2014 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Unit	2012/2013 Charges		2012/2013 Charges		2013/2014 Charges		2013/2014 Charges		% Inc Exc. GST
		with no GST	Value of GST	inc GST	Value of GST	with no GST	Value of GST	inc GST	Value of GST	
		\$	\$	\$	\$	\$	\$	\$	\$	
<b>Waste Management Charges continued..</b>										
<b>Disposal Rates continued..</b>										
<b>Special Wastes</b>										
Asbestos	1 tonne	163.64	16.36	180.00	171.82	189.00	17.18	189.00	5.00%	
Asbestos - Member Council residents only	1 tonne	100.00	10.00	110.00	105.00	115.50	10.50	115.50	5.00%	
Asbestos - Minimum Charge		22.73		25.00	22.73	25.00	4.55	25.00	100.00%	
Asbestos (Wrapped)	1 tonne	135.64	13.56	149.20	145.45	160.00	14.55	160.00	7.23%	
Asbestos (Wrapped) - Member Council residents only	1 tonne	72.00	7.20	79.20	75.45	83.00	7.55	83.00	4.79%	
Asbestos (Wrapped) - Minimum Charge		18.18	1.82	20.00	22.73	25.00	2.27	25.00	25.03%	
Asbestos Contaminated Class 1 material <5,000m <sup>3</sup>	1 m <sup>3</sup>	N/A	N/A	N/A	34.09	37.50	3.41	37.50	N/A	
Asbestos Contaminated Class 1 material >5,000m <sup>3</sup>	1 m <sup>3</sup>	N/A	N/A	N/A	25.00	27.50	2.50	27.50	N/A	
Car Bodies - Commercial	each	22.73	2.27	25.00	22.73	25.00	2.27	25.00	0.00%	
Car Bodies - Member Council residents only	each	9.09	0.91	10.00	13.64	15.00	1.36	15.00	50.06%	
Quarantine Waste	1 tonne	136.36	13.64	150.00	143.18	157.50	14.32	157.50	5.00%	
Burial Fee (for immediate burial requirements)	n/a	136.36	13.64	150.00	143.18	157.50	14.32	157.50	5.00%	
Handling Fee (for special handling requirements)	n/a	136.36	13.64	150.00	143.18	157.50	14.32	157.50	5.00%	
Tyre Disposal (off rim) *	each	5.00	0.50	5.50	5.00	5.50	0.50	5.50	0.00%	
Tyre Disposal (with rim) *	each	6.82	0.68	7.50	6.82	7.50	0.68	7.50	0.00%	
Tyre Recovery Charges (for tyres at the landfill face)	each	22.73	2.27	25.00	22.73	25.00	2.27	25.00	0.00%	
Mattress disposal fee (Member Council Residents)	each	5.00	0.50	5.50	6.82	7.50	0.68	7.50	36.40%	
Mattress disposal fee (Charitable Organisations)	each	10.00	1.00	11.00	10.00	11.00	1.00	11.00	0.00%	
Mattress disposal fee (Commercial)	each	13.64	1.36	15.00	15.00	16.50	1.50	16.50	9.97%	
E-Waste (Price applicable after quota has been reached under Infoactive agreement)	each	9.10	0.90	10.00	9.10	10.00	0.90	10.00	0.00%	
Wash Facility Fee	n/a	36.36	3.64	40.00	36.36	40.00	3.64	40.00	0.00%	
Class III Waste	1 tonne	109.09	10.91	120.00	118.18	130.00	11.82	130.00	8.33%	
Class III Contaminated Soil	1 tonne	100.00	10.00	110.00	105.00	115.50	10.50	115.50	5.00%	
Class IV Waste	1 tonne	159.09	15.91	175.00	170.00	187.00	17.00	187.00	6.86%	
Class IV Contaminated Soil	1 tonne	136.36	13.64	150.00	143.18	157.50	14.32	157.50	5.00%	
Class V Waste - Concrete encapsulated drums (L 900mm D 600mm)	each	454.55	45.45	500.00	545.45	600.00	54.55	600.00	20.00%	
Class V Waste - Concrete encapsulated bulka bags (1.1m x 1.1m x 1.1m)	each	909.09	90.91	1000.00	1363.64	1500.00	136.36	1500.00	50.00%	
Administration Charge - Class III (for waste acceptance approvals)	consignment	109.09	10.91	120.00	113.64	125.00	11.36	125.00	4.17%	
Administration Charge - Class IV (for waste acceptance approvals)	consignment	136.36	13.64	150.00	143.18	157.50	14.32	157.50	5.00%	
Clean Fill/Inert Waste - Commercial (no sorting required)	1 m <sup>3</sup> (1,000m <sup>3</sup> min)	15.00	1.50	16.50	15.00	16.50	1.50	16.50	0.00%	
Clean Fill/Inert Waste - Commercial (minor sorting required)	1 m <sup>3</sup> (1,000m <sup>3</sup> min)	20.00	2.00	22.00	20.00	22.00	2.00	22.00	0.00%	
Clean Fill/Inert Waste - Commercial (unsuitable for re-use)	1 m <sup>3</sup> (1,000m <sup>3</sup> min)	150.00	15.00	165.00	163.64	180.00	16.36	180.00	9.09%	
Clean Fill/Inert Waste - Member Councils (no sorting required)	1 m <sup>3</sup>	13.50	1.35	14.85	13.64	15.00	1.36	15.00	1.04%	
Clean Fill/Inert Waste - Member Councils (minor sorting required)	1 m <sup>3</sup>	18.00	1.80	19.80	18.18	20.00	1.82	20.00	1.00%	
Acid Sulphate Soil Treatment	As required	Actual Acid Sulphate Soil Treatment Contractor's Treatment Cost + 10% Surcharge		Actual Acid Sulphate Soil Treatment Contractor's Treatment Cost + 10% Surcharge		Actual Acid Sulphate Soil Treatment Contractor's Treatment Cost + 10% Surcharge		Actual Acid Sulphate Soil Treatment Contractor's Treatment Cost + 10% Surcharge		N/A

(Cumulative Commercial & Contaminated Soils tonnages disposed in excess of 15,000 tonnes and 25,000 tonnes over financial year are subject to a reduction of \$5.00/tonne and \$10.00/tonne respectively.)

\* Only car and 4 wheel drive vehicle tyres accepted

**EASTERN METROPOLITAN REGIONAL COUNCIL  
2013/2014 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Unit	2012/2013 Charges		2012/2013 Charges		2013/2014 Charges		2013/2014 Charges		% Inc Exc. GST
		with no GST	Value of GST	inc GST	Value of GST	with no GST	Value of GST	inc GST	Value of GST	
		\$	\$	\$	\$	\$	\$	\$	\$	
<b>Waste Management Charges continued..</b>										
<b>Hazelmere</b>										
Wood Waste (per cubic metre)										
- Grade 1	1 m <sup>3</sup>	6.36	0.64	7.00	7.00	7.27	0.73	8.00	8.00	14.31%
- Grade 2	1 m <sup>3</sup>	7.27	0.73	8.00	8.00	8.18	0.82	9.00	9.00	12.52%
- Contaminated	1 m <sup>3</sup>	18.18	1.82	20.00	20.00	22.73	2.27	25.00	25.00	25.03%
Wood Waste (per tonne)										
- Grade 1	1 tonne	63.64	6.36	70.00	70.00	72.73	7.27	80.00	80.00	14.28%
- Grade 2	1 tonne	72.73	7.27	80.00	80.00	81.82	8.18	90.00	90.00	12.50%
- Contaminated	1 tonne	181.82	18.18	200.00	200.00	227.27	22.73	250.00	250.00	25.00%
<b>Sale of Materials (all ex stockpile, minimum 10 tonnes)</b>										
Mixed clay/fill (purchaser to load)	1 tonne	0.50	0.05	0.55	0.55	0.50	0.05	0.55	0.55	0.00%
Mixed clay/fill (loaded)	1 tonne	1.50	0.15	1.65	1.65	2.00	0.20	2.20	2.20	33.33%
Ferricrete/Laterite Filter Rock	1 tonne	11.00	1.10	12.10	12.10	10.00	1.00	11.00	11.00	-9.09%
Ferricrete (Member Councils)	1 tonne		NOT APPLICABLE			8.00	0.80	8.80	8.80	N/A
<b>Manufactured Products (per cubic metre)</b>										
Fine Mulch	1 m <sup>3</sup>		NOT APPLICABLE			40.00	4.00	44.00	44.00	N/A
Mixed Mulch	1 m <sup>3</sup>	13.91	1.39	15.30	15.30	18.18	1.82	20.00	20.00	30.70%
Coarse Mulch	1 m <sup>3</sup>		NOT APPLICABLE			20.00	2.00	22.00	22.00	N/A
Soil Improver	1 m <sup>3</sup>	16.36	1.64	18.00	18.00	22.73	2.27	25.00	25.00	38.94%
Coloured Chip	1 m <sup>3</sup>		N/A			N/A	N/A	N/A	N/A	N/A
Wood Chip (unscreened secondary ground) - Hazelmere	1 m <sup>3</sup>	5.50	0.55	6.05	6.05	5.50	0.55	6.05	6.05	0.00%
EcoChip Mulch - Hazelmere	1 m <sup>3</sup>	10.91	1.09	12.00	12.00	10.91	1.09	12.00	12.00	0.00%
Wood Chip (fines) - Hazelmere	1 m <sup>3</sup>	10.91	1.09	12.00	12.00	10.91	1.09	12.00	12.00	0.00%
<b>Manufactured Products (per tonne)</b>										
Fine Mulch	1 tonne		NOT APPLICABLE			55.00	5.50	60.50	60.50	N/A
Mixed Mulch	1 tonne	23.18	2.32	25.50	25.50	30.00	3.00	33.00	33.00	29.42%
Coarse Mulch	1 tonne		NOT APPLICABLE			30.00	3.00	33.00	33.00	N/A
Mulch (Member Council)	1 tonne	19.09	1.91	21.00	21.00	20.00	2.00	22.00	22.00	4.77%
Soil Improver	1 tonne	18.18	1.82	20.00	20.00	27.27	2.73	30.00	30.00	50.00%
Soil Improver (Member Councils)	1 tonne	15.00	1.50	16.50	16.50	18.18	1.82	20.00	20.00	21.20%
Wood Chip (unscreened secondary ground) - Hazelmere	1 tonne	27.27	2.73	30.00	30.00	27.27	2.73	30.00	30.00	0.00%
EcoChip Mulch - Hazelmere	1 tonne	54.55	5.45	60.00	60.00	54.55	5.45	60.00	60.00	0.00%
Wood Chip (fines) - Hazelmere	1 tonne	40.91	4.09	45.00	45.00	40.91	4.09	45.00	45.00	0.00%
Shredded, Unprocessed Greenwaste	1 tonne	5.00	0.50	5.50	5.50	5.00	0.50	5.50	5.50	N/A
<b>Trailer Loaded Products (per scoop)</b>										
Soil Improver	1 scoop	9.09	0.91	10.00	10.00	13.64	1.36	15.00	15.00	50.06%
Fine Mulch	1 scoop		NOT APPLICABLE			27.27	2.73	30.00	30.00	N/A
Mixed Mulch	1 scoop	9.09	0.91	10.00	10.00	13.64	1.36	15.00	15.00	50.06%
EcoChip Mulch (Hazelmere)	1 scoop	9.09	0.91	10.00	10.00	9.09	0.91	10.00	10.00	0.00%
Ferricrete	1 scoop	9.09	0.91	10.00	10.00	9.09	0.91	10.00	10.00	0.00%

(Material purchases in excess of 200 tonnes and 1,000 over financial year are subject to a reduction of 15% and 20% respectively.)

**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2013/2014 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Unit	2012/2013 Charges		2012/2013 Charges		2013/2014 Charges		2013/2014 Charges		% Inc Exc. GST
		with no GST	Value of GST	inc GST	Value of GST	with no GST	Value of GST	inc GST	Value of GST	
		\$	\$	\$	\$	\$	\$	\$	\$	
<u>Waste Management Charges continued...</u>										
<u>Waste Services Environmental Consulting Fees</u>										
Miscellaneous Plant Hire (per hour)										
Hire of Water Tanker	1 hour	136.36	13.64	150.00	13.64	136.36	13.64	150.00	13.64	0.00%
Hire of Loader (Volvo L120 or equivalent)	1 hour	136.36	13.64	150.00	13.64	136.36	13.64	150.00	13.64	0.00%
Hire of Tip Truck (11 m3)	1 hour	100.00	10.00	110.00	10.00	100.00	10.00	110.00	10.00	0.00%
Wet Hire of 17m <sup>3</sup> Articulated Dump Truck	1 hour	130.00	13.00	143.00	13.00	130.00	13.00	143.00	13.00	0.00%
Dry Hire of Manitou MLT 625 Telehandler - Member Council Rate only	per day	200.00	20.00	220.00	20.00	200.00	20.00	220.00	20.00	0.00%
Labour Hire	1 hour	45.45	4.55	50.00	5.00	50.00	5.00	55.00	5.00	10.01%
<u>Member Councils Consulting Fees</u>										
Consultant Director	1 hour	102.00	10.20	112.20	10.70	107.00	10.70	117.70	10.70	4.90%
Consultant Manager	1 hour	91.00	9.10	100.10	9.60	96.00	9.60	105.60	9.60	5.49%
Senior Consultant	1 hour	78.00	7.80	85.80	8.20	82.00	8.20	90.20	8.20	5.13%
Consultant	1 hour	70.00	7.00	77.00	7.40	74.00	7.40	81.40	7.40	5.71%
Project Officer	1 hour	53.00	5.30	58.30	5.60	56.00	5.60	61.60	5.60	5.66%



## 2013/2014 - Regional Services (Environmental Services & Regional Development) Consulting Rates

	Prior Year Actuals							Proposed	
	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	2013/2014	% Change		
<b>Member Council Consulting Fees</b>									
Consultant Director	\$88.00	\$92.00	\$96.00	\$99.00	\$102.00	\$105.00	2.94%		
Consultant Manager	\$78.00	\$82.00	\$86.00	\$88.50	\$91.00	\$93.00	2.20%		
Consultant Coordinator	\$68.00	\$71.00	\$74.00	\$76.00	\$78.00	\$80.00	2.56%		
Consultant	\$60.00	\$63.00	\$66.00	\$68.00	\$70.00	\$72.00	2.86%		
Project Officer	\$46.00	\$48.00	\$50.00	\$51.50	\$53.00	\$54.50	2.83%		
<b>Other Organisations Consulting Fees</b>									
Consultant Director	\$165.00	\$174.00	\$182.00	\$187.50	\$187.50	\$187.50	0.00%		
Consultant Manager	\$145.00	\$153.00	\$160.00	\$165.00	\$165.00	\$165.00	0.00%		
Consultant Coordinator	\$145.00	\$153.00	\$160.00	\$165.00	\$150.00	\$150.00	0.00%		
Consultant	\$132.00	\$139.00	\$145.00	\$149.50	\$125.00	\$125.00	0.00%		
Project Officer	\$115.00	\$121.00	\$127.00	\$131.00	\$100.00	\$100.00	0.00%		

\* Note : All hourly rates are exclusive of GST

## 2013/2014 - Administration Fees and Charges

Photocopy Fees	\$ Per Page
Black & White A4 print	\$0.35
Black & White A3 print	\$0.50
Colour A4 print	\$0.45
Colour A3 print	0.60

**\* Note: Prices are inclusive of GST**



# **WASTE DISPOSAL TONNAGES**

**For the Year Ending  
30 June 2014**

## TONNAGE ANALYSIS

COUNCIL	ACTUAL 2009/10 TONNES	ACTUAL 2010/11 TONNES	ACTUAL 2011/2012 TONNES	EST. ACTUAL 2012/13 TONNES	PROJECTED 2013/14 TONNES
Bayswater - MSW	27,214	25,540	23,050	17,189	17,533
Belmont	15,678	14,372	12,820	12,849	13,106
Bassendean	5,813	5,704	6,235	6,333	6,460
Swan - MSW	41,628	39,425	42,217	44,348	45,235
Mundaring	14,948	14,700	15,255	13,070	13,393
Kalamunda	22,304	22,083	24,062	24,498	24,988
<b>Sub-total Member Councils - MSW</b>	<b>127,584</b>	<b>121,824</b>	<b>123,638</b>	<b>118,287</b>	<b>120,714</b>
Bayswater - Greenwaste	4,783	4,435	4,863	4,614	4,706
Swan - Greenwaste	1,648	1,147	5	1,450	1,479
Bassendean - Greenwaste	743	702	813	750	765
Belmont - Greenwaste	263	244	282	299	306
Kalamunda - Greenwaste	4,128	3,743	4,332	3,719	3,793
Mundaring - Greenwaste	268	380	260	0	0
Transfer Station - Greenwaste	993	1,198	1,230	1,114	1,114
Commercial/Other - Greenwaste	1,198	1,343	1,439	1,216	1,240
<b>Sub-total Member Councils - Greenwaste</b>	<b>14,025</b>	<b>13,192</b>	<b>13,225</b>	<b>13,162</b>	<b>13,404</b>
W.M.R.C	17,284	12,504	6,734	0	0
W.M.R.C Commercial	12,302	3,623	0	0	0
Non-Member Local Governments		0	95,040	96,218	100,000
RRF Residual			0	0	0
EMRC Transfer Stn (Trailers & Commercial etc)	7,433	6,780	6,541	7,336	7,483
Commercial/Other Class III	115,552	130,066	103,420	121,167	123,590
Contaminated Class III	3,282	3,402	10,606	13,581	5,000
Class IV Waste	11,826	5,233	3,630	4,926	5,000
Class V - Concrete Encapsulation	0	0	0	200	5
<b>Sub-total Other Tonnages</b>	<b>167,678</b>	<b>161,608</b>	<b>225,971</b>	<b>243,428</b>	<b>241,078</b>
<b>TOTAL TONNAGES</b>	<b>309,287</b>	<b>296,624</b>	<b>362,834</b>	<b>374,877</b>	<b>375,197</b>
Class III	283,437	278,200	345,979	356,589	356,787
Class IV & V	11,826	5,233	3,630	5,126	5,005
Greenwaste	14,025	13,192	13,225	13,162	13,404
<b>TOTAL TONNAGES</b>	<b>309,287</b>	<b>296,624</b>	<b>362,834</b>	<b>374,877</b>	<b>375,197</b>

**BASE INCOME (INCLUDING LANDFILL LEVY) FROM TONNAGES ANALYSIS**

COUNCIL	A/C#	IE	ACTUAL 2007/08 \$	ACTUAL 2008/09 \$	ACTUAL 2009/10 \$	ACTUAL 2010/11 \$	ACTUAL 2011/12 \$	FORECAST 2012/13 \$	PROJECTED 2013/14 \$
Bayswater	53310/00	BB	936,987	949,106	1,318,859	1,554,797	1,542,193	1,376,667	1,480,643
Belmont	53310/00	BC	632,932	766,521	757,162	977,139	872,127	1,029,076	1,106,800
Bassendean	53310/00	BA	208,788	224,328	290,092	387,456	425,731	507,210	545,518
Swan - MSW	53310/00	BD	1,516,984	1,582,642	2,124,301	2,685,079	2,983,130	3,551,831	3,820,092
Mundaring	53310/00	BF	553,333	605,770	753,350	984,904	1,067,925	1,046,776	1,131,024
Kalamunda	53310/00	BE	637,266	827,666	1,135,984	1,440,517	1,684,897	1,962,045	2,110,233
<b>Sub-total Member Councils</b>			<b>4,486,291</b>	<b>4,956,032</b>	<b>6,379,749</b>	<b>8,029,892</b>	<b>8,576,002</b>	<b>9,473,606</b>	<b>10,194,312</b>
Bayswater - Greenwaste	58864/00	BB	209,786	231,515	263,720	292,203	331,590	342,313	426,154
Swan - Greenwaste	58864/00	BD	80,356	50,993	47,794	36,714	179	52,722	60,506
Bassendean - Greenwaste	58864/00	BA	20,174	20,195	21,469	20,083	27,360	27,270	31,296
Belmont - Greenwaste	58864/00	BC	104	5,834	6,570	6,967	9,495	10,872	12,534
Kalamunda - Greenwaste	58864/00	BE	10,598	107,340	118,523	179,588	145,272	135,223	155,187
Mundaring - Greenwaste	58864/00	BF	6,463	2,333	7,785	26,731	8,642	0	0
Commercial/Other - Greenwaste	58864/00	BK	58,137	72,157	94,393	113,210	132,761	110,134	125,210
<b>Sub-total Greenwaste</b>			<b>385,617</b>	<b>490,366</b>	<b>560,254</b>	<b>675,495</b>	<b>655,297</b>	<b>678,534</b>	<b>810,887</b>
W.M.R.C	53310/00	BG	709,420	609,380	886,342	870,145	476,079	0	0
W.M.R.C Commercial	53310/00	BH	609,514	746,302	850,552	301,361	0	0	0
Non-Member Local Governments	53310/00	BS	0	0	0	0	0	8,726,683	9,745,000
EMRC Transfer Stn (Trailers etc)	58857/00	BI	585,958	543,227	717,878	960,507	1,047,558	992,414	1,077,512
EMRC Transfer Stn (Commercial)	58857/00	BK	148,748	209,661	219,752	205,460	200,940	248,104	269,378
Contaminated Class III	53310/00	BJ	169,653	399,540	220,357	354,299	1,260,829	1,358,100	525,000
Class IV Waste	53330/00	BK	309,801	528,087	970,834	619,980	459,493	783,677	850,000
Class V - Concrete Encapsulation	53330/01	BK	0	0	0	0	35,993	90,910	2,727
Commercial/Other Class III	53310/00	BK	9,194,357	8,015,614	7,617,436	10,113,802	15,565,473	11,456,438	12,820,003
<b>Sub-total Other</b>			<b>11,727,451</b>	<b>11,051,811</b>	<b>11,483,150</b>	<b>13,425,554</b>	<b>19,046,365</b>	<b>23,656,326</b>	<b>25,289,620</b>
<b>TOTAL BASE</b>			<b>16,599,359</b>	<b>16,498,209</b>	<b>18,423,153</b>	<b>22,130,941</b>	<b>28,277,664</b>	<b>33,808,466</b>	<b>36,294,818</b>
Class III			15,903,941	15,479,756	16,892,065	20,835,466	27,126,882	32,255,345	34,631,204
Class IV			309,801	528,087	970,834	619,980	495,485	874,587	852,727
Greenwaste			385,617	490,366	560,254	675,495	655,297	678,534	810,887
<b>TOTAL BASE</b>			<b>16,599,359</b>	<b>16,498,209</b>	<b>18,423,153</b>	<b>22,130,941</b>	<b>28,277,664</b>	<b>33,808,466</b>	<b>36,294,818</b>



# **ANNUAL BUDGET SUMMARY**

**For the Year Ending  
30 June 2014**

# Annual Budget Summary 2013/2014

	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
<b>Governance</b>			
Operating Income	0	0	0
Operating Expenditure	770,165	763,031	828,523
<b>Total for Governance</b>	<b>770,165</b>	<b>763,031</b>	<b>828,523</b>
<b>Corporate Services</b>			
Operating Income	(157,748)	(198,886)	(209,756)
Operating Expenditure	(243,812)	(287,198)	(249,457)
Other Income	(284,544)	(284,545)	(270,423)
Other Expenditure	299,152	299,152	250,784
Capital Expenditure	1,248,817	1,251,856	1,343,668
<b>Total for Corporate Services</b>	<b>861,865</b>	<b>780,379</b>	<b>864,816</b>
<b>Waste Management Services</b>			
Operating Income	(39,512,123)	(39,922,644)	(42,241,958)
Operating Expenditure	32,738,893	33,087,361	32,822,409
Other Income	(405,681)	(405,681)	(454,191)
Other Expenditure	233,186	233,341	207,305
Capital Expenditure	18,988,535	18,512,039	10,960,913
<b>Total for Waste Management Services</b>	<b>12,042,810</b>	<b>11,504,416</b>	<b>1,294,477</b>
<b>Environmental Services</b>			
Operating Income	(947,340)	(958,326)	(758,613)
Operating Expenditure	2,021,402	1,950,070	2,015,769
Capital Expenditure	3,500	2,000	3,000
<b>Total for Environmental Services</b>	<b>1,077,562</b>	<b>993,744</b>	<b>1,260,156</b>
<b>Regional Development</b>			
Operating Income	(648,683)	(561,473)	(604,002)
Operating Expenditure	1,898,023	1,913,007	2,115,115
Capital Expenditure	2,000	2,000	2,000
<b>Total for Regional Development</b>	<b>1,251,340</b>	<b>1,353,534</b>	<b>1,513,113</b>

# Annual Budget Summary 2013/2014

	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
<b>Risk Management Services</b>			
Operating Income	0	(133)	0
Operating Expenditure	192,699	124,589	54,207
Capital Expenditure	1,000	1,000	1,000
<b>Total for Risk Management Services</b>	<b>193,699</b>	<b>125,456</b>	<b>55,207</b>
<b>Resource Recovery</b>			
Other Income	(7,840,466)	(5,322,722)	(5,692,896)
Other Expenditure	1,457,968	1,254,149	1,418,365
Capital Expenditure	3,748,000	89,000	3,143,000
<b>Total for Resource Recovery</b>	<b>(2,634,498)</b>	<b>(3,979,573)</b>	<b>(1,131,531)</b>
<b>Ascot Place</b>			
Operating Income	(600)	(600)	(600)
Operating Expenditure	462,537	449,636	459,576
Capital Expenditure	98,800	95,161	17,500
<b>Total for Ascot Place</b>	<b>560,737</b>	<b>544,197</b>	<b>476,476</b>
<b>Investment</b>			
Operating Income	(96,884)	(214,146)	(86,453)
Other Income	(2,133,360)	(2,935,150)	(1,547,814)
<b>Total for Investment</b>	<b>(2,230,244)</b>	<b>(3,149,296)</b>	<b>(1,634,267)</b>
<b>Net Operating and Capital Expenditure</b>	<b>11,893,436</b>	<b>8,935,887</b>	<b>3,526,970</b>





# **FINANCIAL PERFORMANCE BY ACCOUNT**

**For the Year Ending  
30 June 2014**

# Financial Performance by Account 2013/2014

Governance and Corporate Services		Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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## Manage Governance and Corporate Services

### Operating Income

54440/00	Income Vehicles - Ascot Place	(100)	(17,921)	(100)
58925/01	Income Workers Compensation Governance and Corporate	0	(4,834)	0
59981/00	Income Governance and Corporate Services Business Unit	0	(1,079)	0
		<b>(100)</b>	<b>(23,834)</b>	<b>(100)</b>

### Operating Expenditure

61440/00	Internal Revenue Vehicles - Ascot Place	(256,229)	(259,704)	(279,214)
65420/05	Operate and Maintain Minor Plant - Ascot Place	464	464	464
65420/06	Operate and Maintain Power Supply Equipment - Ascot Place	8,561	8,561	8,644
65420/07	Operate and Maintain Office Furniture and Miscellaneous Plant and	25,434	25,874	25,874
65440/00	Operate and Maintain Vehicles - Ascot Place	256,229	250,979	247,947
66510/01	Operate and Maintain Office Equipment - Corporate Services	23,185	21,797	24,962
66520/10	Operate and Maintain Fire Fighting Equipment - Ascot Place	0	1,000	250
67610/01	Operate and Maintain Office Furniture and Fittings - Corporate	1,159	850	935
68690/00	Operate and Maintain Miscellaneous Furniture and Fittings - Ascot	24	60	60
73918/01	Recruit Staff - Corporate Services	20,200	20,200	15,000
73918/08	Recruit Senior Staff	29,600	29,600	29,600
73925/01	Provide Staff Workers' Compensation - Governance and Corporate	0	988	0
73981/00	Manage Governance and Corporate Services Business Unit	759,612	780,104	821,005
73987/00	Provide Corporate Environmental Advice and Monitor Business Risk	56,000	124,464	56,000
		<b>924,239</b>	<b>1,005,237</b>	<b>951,527</b>

### Net (Income) Expenditure

**924,139      981,403      951,427**

## Provide Governance

### Operating Expenditure

73993/00	Governance - Council Members	617,210	619,576	659,694
73994/00	Conduct Committee Meetings	15,126	14,126	12,435
73995/00	Conduct Council Meetings	25,644	26,644	28,494
73995/01	Catering Kitchen - Provisions	23,100	15,100	20,500
		<b>681,080</b>	<b>675,446</b>	<b>721,123</b>

### Net (Income) Expenditure

**681,080      675,446      721,123**

## Allocate Corporate Services Costs

### Operating Expenditure

71981/00	Internal Revenue Governance and Corporate Services Business	(4,414,014)	(4,414,014)	(4,568,505)
		<b>(4,414,014)</b>	<b>(4,414,014)</b>	<b>(4,568,505)</b>

### Net (Income) Expenditure

**(4,414,014)      (4,414,014)      (4,568,505)**

# Financial Performance by Account 2013/2014

Governance and Corporate Services	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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## Facilitate Continuous Organisational Improvement Programmes

### Operating Expenditure

73988/01	Implement Business Improvement Projects	50,000	50,000	5,000
73988/02	Facilitate Continuous Improvement Programme	3,500	3,500	3,100
73988/03	Implement the Rewards and Recognition Programme	10,000	10,000	5,000
		<b>63,500</b>	<b>63,500</b>	<b>13,100</b>
<b>Net (Income) Expenditure</b>		<b>63,500</b>	<b>63,500</b>	<b>13,100</b>

## Identify and Coordinate Networking Opportunities

### Operating Income

58996/00	Income Conduct Other Functions	(16,098)	(22,539)	(17,706)
		<b>(16,098)</b>	<b>(22,539)</b>	<b>(17,706)</b>

### Operating Expenditure

73904/01	Attend Corporate and Award Functions and Events - Governance	1,200	1,200	1,200
73965/00	Conduct Promotions/Public Relations Events - Marketing	8,050	8,050	8,050
73992/00	Hold Biennial Dinner/ Cocktail Function	40,000	40,000	55,000
73996/00	Conduct Other Functions	37,385	37,385	39,200
73996/02	EMRC Staff Kitchen - Provisions	10,500	9,000	12,000
		<b>97,135</b>	<b>95,635</b>	<b>115,450</b>
<b>Net (Income) Expenditure</b>		<b>81,037</b>	<b>73,096</b>	<b>97,744</b>

## Implement Employee Assistance Programme (EAP)

### Operating Expenditure

73911/00	Provide Staff Health Welfare & EAP	2,500	2,500	2,500
73911/01	Promote Staff Health and Welfare - Corporate Services	6,050	7,400	6,300
		<b>8,550</b>	<b>9,900</b>	<b>8,800</b>
<b>Net (Income) Expenditure</b>		<b>8,550</b>	<b>9,900</b>	<b>8,800</b>

## Implement EMRC's Strategic Information Plan

### Other Expenditure

83550/00	Disposal of Information Technology PC's and Printers	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>

### Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	665,600	645,000	898,850
		<b>665,600</b>	<b>645,000</b>	<b>898,850</b>
<b>Net (Income) Expenditure</b>		<b>665,600</b>	<b>645,000</b>	<b>898,850</b>

## Financial Performance by Account 2013/2014

Governance and Corporate Services	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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### Implement Governance and Corporate Services Staff Training and Development

#### Operating Expenditure

73919/00	Train and Develop Staff - Corporate General	37,500	38,000	38,400
73919/01	Train and Develop Staff - Governance and Corporate Services	66,010	78,362	75,500
		<b>103,510</b>	<b>116,362</b>	<b>113,900</b>
<b>Net (Income) Expenditure</b>		<b>103,510</b>	<b>116,362</b>	<b>113,900</b>

### Implement Governance and Corporate Services Study Assistance Programme

#### Operating Expenditure

73914/01	Implement Governance and Corporate Services Study Assistance	8,000	8,000	8,000
		<b>8,000</b>	<b>8,000</b>	<b>8,000</b>
<b>Net (Income) Expenditure</b>		<b>8,000</b>	<b>8,000</b>	<b>8,000</b>

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

#### Operating Expenditure

73989/00	Undertake Strategic Planning Research and Special Projects	75,300	75,300	75,300
73999/00	Prepare Strategic Plan and Plan for the Future	66,500	50,500	36,500
73999/01	Facilitate Business Planning Workshops	0	0	2,000
73999/03	Implement Disability Access & Inclusion Plan	200	200	500
73999/04	Implement Workforce Plan Initiatives	0	0	2,000
		<b>142,000</b>	<b>126,000</b>	<b>116,300</b>
<b>Net (Income) Expenditure</b>		<b>142,000</b>	<b>126,000</b>	<b>116,300</b>

### Manage Corporate Administration Facilities (Ascot Place)

#### Operating Income

52240/01	Income Administration Building - Ascot Place	(600)	(600)	(600)
		<b>(600)</b>	<b>(600)</b>	<b>(600)</b>

#### Operating Expenditure

63240/01	Operate and Maintain Administration Building - Ascot Place	401,230	398,329	405,922
63240/02	Clean Administration Building - Ascot Place	53,307	43,307	43,472
63240/04	Lease Artwork Administration Building - Ascot Place	8,000	8,000	10,000
66530/01	Operate and Maintain Security System - Ascot Place	0	0	182
66590/00	Operate and Maintain Miscellaneous Equipment - Corporate	0	133	133
		<b>462,537</b>	<b>449,769</b>	<b>459,709</b>

#### Capital Expenditure

25240/01	Capital Improvement Administration Building - Ascot Place	98,800	95,161	17,500
		<b>98,800</b>	<b>95,161</b>	<b>17,500</b>
<b>Net (Income) Expenditure</b>		<b>560,737</b>	<b>544,330</b>	<b>476,609</b>

# Financial Performance by Account 2013/2014

Governance and Corporate Services	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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## Manage Portfolio of Assets

### Other Income

82440/00	Income Disposal of Vehicles - Ascot Place	(284,544)	(284,545)	(270,423)
		<b>(284,544)</b>	<b>(284,545)</b>	<b>(270,423)</b>

### Other Expenditure

83440/00	Disposal of Vehicles - Ascot Place	299,152	299,152	250,784
83510/00	Disposal of Office Equipment - Ascot Place	0	0	0
83610/00	Disposal of Office Furniture and Fittings - Ascot Place	0	0	0
		<b>299,152</b>	<b>299,152</b>	<b>250,784</b>

### Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	513,617	513,617	380,429
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	49,600	49,600	30,750
24620/00	Purchase Art Works	20,000	40,000	30,000
25530/01	Upgrade Security Equipment - Ascot Place	0	3,639	3,639
		<b>583,217</b>	<b>606,856</b>	<b>444,818</b>
<b>Net (Income) Expenditure</b>		<b>597,825</b>	<b>621,463</b>	<b>425,179</b>

## Monitor Stakeholder Satisfaction with Type and Quality of Services Provided

### Operating Expenditure

73961/01	Conduct Biennial Stakeholder Perception Survey	27,000	27,000	27,000
		<b>27,000</b>	<b>27,000</b>	<b>27,000</b>
<b>Net (Income) Expenditure</b>		<b>27,000</b>	<b>27,000</b>	<b>27,000</b>

## Provide Administration Services

### Operating Expenditure

73901/00	Provide Administrative Service	511,118	472,818	502,559
		<b>511,118</b>	<b>472,818</b>	<b>502,559</b>
<b>Net (Income) Expenditure</b>		<b>511,118</b>	<b>472,818</b>	<b>502,559</b>

# Financial Performance by Account 2013/2014

Governance and Corporate Services	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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## Provide Financial Services

### Operating Income

59943/00	Income Financial Services	0	0	0
59945/00	Income Municipal Cash Investments	(96,884)	(214,146)	(86,453)
59945/02	Income Municipal Cash at Bank	(141,450)	(141,450)	(191,850)
		<b>(238,334)</b>	<b>(355,596)</b>	<b>(278,303)</b>

### Operating Expenditure

73943/00	Provide Financial Services	622,915	655,476	663,714
73943/01	Provide Financial Services - Non GST Fees and Charges	1,300	650	683
93999/01	Clearing Account - Salaries Paid	0	4,218,782	0
93999/02	Clearing Account - Salaries Allocated	0	(4,218,782)	0
		<b>624,215</b>	<b>656,126</b>	<b>664,397</b>

### Other Income

59945/01	Income Restricted Cash Investments	(2,133,360)	(2,016,098)	(1,547,814)
59945/03	Unrealised loss/gain on Restricted Investments	0	(919,052)	0
		<b>(2,133,360)</b>	<b>(2,935,150)</b>	<b>(1,547,814)</b>

### Net (Income) Expenditure

<b>(1,747,479)</b>	<b>(2,634,620)</b>	<b>(1,161,720)</b>
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## Provide Human Resource Management Services

### Operating Income

58912/00	Income Human Resource Services	0	(146)	0
		<b>0</b>	<b>(146)</b>	<b>0</b>

### Operating Expenditure

73912/00	Provide Human Resource Management Service	302,200	288,119	309,311
73912/01	Conduct Staff Recognition Presentations	2,500	2,500	3,000
		<b>304,700</b>	<b>290,619</b>	<b>312,311</b>

### Net (Income) Expenditure

<b>304,700</b>	<b>290,473</b>	<b>312,311</b>
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## Provide Information and Technology Service

### Operating Expenditure

66550/00	Operate and Maintain Information Technology & Communication	405,688	368,633	473,176
66560/00	Operate and Maintain Network Communications Equipment	1,547	1,100	1,210
66570/00	Operate and Maintain Information Technology Servers	1,547	1,100	1,210
73951/00	Manage Information Technology Services	322,007	292,936	369,021
73952/00	Manage Application and Operating System Software	321,050	311,050	373,550
		<b>1,051,839</b>	<b>974,819</b>	<b>1,218,167</b>

### Net (Income) Expenditure

<b>1,051,839</b>	<b>974,819</b>	<b>1,218,167</b>
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## Financial Performance by Account 2013/2014

Governance and Corporate Services	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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### Provide Internal Audit and Compliance Services

#### Operating Expenditure

73906/00	Provide Compliance Services and Internal Audit	46,000	46,000	46,500
		<b>46,000</b>	<b>46,000</b>	<b>46,500</b>

#### Net (Income) Expenditure

<b>46,000</b>	<b>46,000</b>	<b>46,500</b>
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### Provide Organisation Development Services

#### Operating Income

58988/01	Income Organisational Development Service	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>

#### Net (Income) Expenditure

<b>0</b>	<b>0</b>	<b>0</b>
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### Provide Organisation Marketing and Communication Services

#### Operating Income

59961/00	Income Marketing and Communications	(100)	(10,917)	(100)
		<b>(100)</b>	<b>(10,917)</b>	<b>(100)</b>

#### Operating Expenditure

73961/00	Manage Marketing and Communications Services	230,381	207,295	207,527
73963/00	Prepare Annual Report	10,500	8,357	9,047
		<b>240,881</b>	<b>215,652</b>	<b>216,574</b>

#### Net (Income) Expenditure

<b>240,781</b>	<b>204,735</b>	<b>216,474</b>
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### Update Maintain and Promote EMRC's Web Presence

#### Operating Expenditure

73953/00	Manage Web Based Communications	78,600	78,600	86,730
73953/01	Update Style and Content of EMRC Web Sites	28,000	28,000	25,000
		<b>106,600</b>	<b>106,600</b>	<b>111,730</b>

#### Net (Income) Expenditure

<b>106,600</b>	<b>106,600</b>	<b>111,730</b>
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## Financial Performance by Account 2013/2014

Waste Management	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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### Manage Engineering and Waste Management Services

#### Operating Income

59982/00	Income Engineering / Waste Management Business Unit	(150)	(150)	(150)
59982/01	Income Engineering / Waste Management Business Unit - Vehicle	(2,100)	(2,100)	(2,100)
		<b>(2,250)</b>	<b>(2,250)</b>	<b>(2,250)</b>

#### Operating Expenditure

66510/02	Operate and Maintain Office Equipment - Waste Management	226	226	281
66590/02	Operate and Maintain Miscellaneous Equipment -Waste	1,018	1,018	1,018
67610/02	Operate and Maintain Office Furniture and Fittings - Waste	2,927	2,927	3,027
67610/09	Operate and Maintain Office Furniture and Fittings - Hazelmere	1,399	1,399	1,549
71915/02	Internal Revenue Staff Leave Entitlements - Engineering and Waste	(221,404)	(247,892)	(170,397)
73917/02	Provide Staff Annual Leave - Engineering Waste Management	58,523	86,939	156,303
73918/02	Recruit Staff - Engineering / Waste Management	7,500	7,500	9,000
73921/02	Provide Staff Sick Leave - Engineering Waste Management	13,103	23,373	34,040
73922/02	Provide Staff Long Service Leave - Engineering Waste Management	4,000	4,000	4,120
73923/02	Provide Staff RDO and TIL Leave - Engineering Waste Management	0	5,717	0
73924/02	Provide Staff Public Holiday Leave - Engineering Waste	26,206	23,261	63,903
73929/02	Provide Staff Other Leave - Engineering Waste Management	0	2,520	0
73982/00	Manage Engineering / Waste Management Business Unit	1,887,043	2,008,531	2,429,836
		<b>1,780,541</b>	<b>1,919,519</b>	<b>2,532,680</b>

#### Capital Expenditure

24510/02	Purchase / Replace Office Equipment - Engineering / Waste	550	550	550
24590/03	Purchase/Replace Other Equipment - Engineering and Waste	3,000	3,000	3,000
24610/03	Purchase Office Furniture and Fittings-Engineering and Waste	3,500	3,500	1,000
24610/10	Purchase Office Furniture and Fittings-Hazelmere	1,500	1,500	1,500
		<b>8,550</b>	<b>8,550</b>	<b>6,050</b>

#### Net (Income) Expenditure

<b>1,786,841</b>	<b>1,925,819</b>	<b>2,536,480</b>
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### Collect Problematic Waste in the Region

#### Operating Income

58866/00	Income Household Hazardous Waste	(6,000)	(6,000)	0
		<b>(6,000)</b>	<b>(6,000)</b>	<b>0</b>

#### Operating Expenditure

72866/00	Manage Household Hazardous Waste	6,290	7,896	6,282
72866/02	Dispose of Household Hazardous Waste	28,767	27,157	30,608
72866/03	Market Household Hazardous Waste Collections	11,500	11,500	3,500
		<b>46,557</b>	<b>46,553</b>	<b>40,390</b>

#### Net (Income) Expenditure

<b>40,557</b>	<b>40,553</b>	<b>40,390</b>
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### Develop an Education Programme to Address Problematic Waste in the Region

#### Operating Expenditure

72866/01	Conduct School Battery Collection Programme	28,776	25,503	26,662
		<b>28,776</b>	<b>25,503</b>	<b>26,662</b>

#### Net (Income) Expenditure

<b>28,776</b>	<b>25,503</b>	<b>26,662</b>
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# Financial Performance by Account 2013/2014

Waste Management	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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## Develop and implement an Education Programme for the Red Hill Education Centre

### Operating Expenditure

68690/02	Operate and maintain miscellaneous Furniture and fittings - Edu	0	0	0
72873/00	Conduct Waste Education Programmes	137,632	146,923	139,962
		<b>137,632</b>	<b>146,923</b>	<b>139,962</b>

### Capital Expenditure

24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill Education	1,000	1,000	1,000
		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

### Net (Income) Expenditure

<b>138,632</b>	<b>147,923</b>	<b>140,962</b>
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## Develop Environmental Management System for Red Hill Waste Management Facility

### Operating Expenditure

72856/00	Develop Environmental Management System - Red Hill Landfill	78,780	12,500	97,875
		<b>78,780</b>	<b>12,500</b>	<b>97,875</b>

### Net (Income) Expenditure

<b>78,780</b>	<b>12,500</b>	<b>97,875</b>
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## Implement Red Hill Master Plan Land Acquisition Recommendations

### Capital Expenditure

24150/02	Purchase Waste Management Land	6,619,015	6,742,015	0
24150/04	Purchase Waste Management Land - Hazelmere	10,000	10,000	0
		<b>6,629,015</b>	<b>6,752,015</b>	<b>0</b>

### Net (Income) Expenditure

<b>6,629,015</b>	<b>6,752,015</b>	<b>0</b>
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## Implement Red Hill Master Plan Planning Recommendations

### Capital Expenditure

24310/11	Construct Class III Cell Farm Stage 2 - Red Hill Landfill Facility	4,144,800	4,144,800	0
24310/12	Construct Class III Cell Stage 14(a) - Red Hill Landfill Facility	270,000	270,000	3,215,000
24320/01	Construct Class III Leachate Pond - Red Hill Landfill Facility	150,000	0	180,000
24320/02	Leachate Project - Red Hill Landfill Facility	415,000	546,618	15,000
24350/00	Construct Siltation Ponds - Red Hill Landfill Facility	130,000	0	190,000
24350/01	Construct Stormwater Control Pond - Red Hill Farm Stage I	100,000	100,000	100,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	485,000	485,000	400,000
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	0	0	375,000
24393/00	Construct Water Storage Dams - Red Hill Landfill Facility	500,000	50,000	0
24394/00	Construct Perimeter Fencing - Red Hill Landfill Facility	100,000	100,000	100,000
24394/04	Construct Litter Fence - Red Hill Farm	50,000	50,000	50,000
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	48,846	48,846	31,827
24397/00	Construct Perimeter Bunds - Red Hill Landfill Facility	120,000	120,000	0
		<b>6,513,646</b>	<b>5,915,264</b>	<b>4,656,827</b>

### Net (Income) Expenditure

<b>6,513,646</b>	<b>5,915,264</b>	<b>4,656,827</b>
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## Financial Performance by Account 2013/2014

Waste Management	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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### Implement Red Hill Master Plan Recommendations (Other)

#### Operating Expenditure

73939/02	Update Red Hill Development Plan	1,000	1,000	1,000
		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

#### Net (Income) Expenditure

<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
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### Implement Regional Waste Education Plan

#### Operating Income

58873/01	Income Stakeholder Waste Education	(393,180)	(356,361)	(363,643)
58873/03	Income Stakeholder Waste Education - Vehicle Costs	(1,872)	(1,872)	0
		<b>(395,052)</b>	<b>(358,233)</b>	<b>(363,643)</b>

#### Operating Expenditure

72873/01	Provide Stakeholder Waste Education Service	55,092	46,978	56,514
72873/04	Produce Regional Waste Education Marketing Materials	136,000	136,000	134,500
72873/06	Conduct Earth Carers Volunteer Program	18,862	19,262	18,342
		<b>209,954</b>	<b>202,240</b>	<b>209,356</b>

#### Net (Income) Expenditure

<b>(185,098)</b>	<b>(155,993)</b>	<b>(154,287)</b>
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### Implement Waste Management Services Study Assistance Programme

#### Operating Expenditure

73914/02	Implement Engineering/Waste Management Services Study	0	1,000	2,000
73914/03	Implement Red Hill Landfill Facility Administration Staff Study	250	250	250
73914/08	Implement Red Hill Landfill Facility Operations Staff Study	500	500	500
		<b>750</b>	<b>1,750</b>	<b>2,750</b>

#### Net (Income) Expenditure

<b>750</b>	<b>1,750</b>	<b>2,750</b>
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### Implement Waste Management Staff Training and Development

#### Operating Expenditure

73919/02	Train and Develop Staff - Engineering / Waste Management	40,643	41,892	48,528
73919/03	Train and Develop Staff - Red Hill Landfill Facility	65,150	30,241	25,826
73919/08	Train and Develop Staff - Waste Management Landfill Operations	0	0	14,678
73919/09	Train and Develop Staff - Hazelmere Operations Staff	19,409	6,544	12,782
		<b>125,202</b>	<b>78,677</b>	<b>101,814</b>

#### Net (Income) Expenditure

<b>125,202</b>	<b>78,677</b>	<b>101,814</b>
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## Financial Performance by Account 2013/2014

Waste Management	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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### Manage Major and Minor Plant (Red Hill Waste Disposal Facility)

#### Operating Income

58410/00	Income Plant	(164,943)	(165,010)	(165,000)
58420/00	Income Minor Plant	0	(36,000)	(37,440)
		<b>(164,943)</b>	<b>(201,010)</b>	<b>(202,440)</b>

#### Operating Expenditure

61410/00	Internal Revenue Plant	(2,003,125)	(1,991,625)	(2,169,966)
61430/00	Internal Revenue Vehicles - Red Hill Landfill Facility	(110,228)	(110,228)	(115,739)
65410/00	Operate and Maintain Plant - Waste Management Facilities	3,084,154	3,054,757	3,353,903
65410/01	Operate and Maintain Plant - Arrange for servicing repairs and	32,302	25,858	32,097
65410/02	Operate and Maintain Plant - Hazelmere	242,551	242,551	371,751
65420/01	Operate and Maintain Minor Plant - Water Pumps	141,024	141,275	174,803
65420/02	Operate and Maintain Minor Plant - Generators	31,401	36,201	37,322
65420/03	Operate and Maintain Minor Plant - Water Tanker	750	750	750
65420/04	Operate and Maintain Minor Plant-Trailers-Red Hill	1,704	1,704	1,804
65420/08	Operate and Maintain Miscellaneous Plant - Hazelmere	191,517	191,517	29,300
65420/99	Operate and Maintain Minor Plant - Misc Attachments - Red Hill	66,897	72,397	50,497
		<b>1,678,947</b>	<b>1,665,157</b>	<b>1,766,522</b>

#### Other Income

82410/00	Income Disposal of Plant - Red Hill Landfill Facility	(250,000)	(250,000)	(350,000)
82430/00	Income Disposal of Vehicles - Red Hill Landfill Facility	(155,681)	(155,681)	(104,191)
		<b>(405,681)</b>	<b>(405,681)</b>	<b>(454,191)</b>

#### Other Expenditure

83410/00	Disposal of Plant - Red Hill Landfill Facility	101,000	101,000	101,000
83430/00	Disposal of Vehicles - Red Hill Landfill Facility	132,186	132,186	106,305
		<b>233,186</b>	<b>233,186</b>	<b>207,305</b>

#### Capital Expenditure

24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	1,776,500	1,776,500	1,821,850
24410/01	Purchase / Replace Plant - Hazelmere	1,503,779	1,503,779	2,142,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	30,000	30,000	84,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	145,770	145,770	189,925
25410/00	Refurbish Plant - Red Hill Landfill Facility	20,000	20,000	20,000
		<b>3,476,049</b>	<b>3,476,049</b>	<b>4,257,775</b>

#### Net (Income) Expenditure

<b>4,817,558</b>	<b>4,767,701</b>	<b>5,574,971</b>
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### Market EMRC Consulting Services to Member Councils

#### Operating Income

58864/01	Income Greenwaste Operations - Bagged Products	(20,000)	(20,000)	(20,000)
		<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>

#### Net (Income) Expenditure

<b>(20,000)</b>	<b>(20,000)</b>	<b>(20,000)</b>
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## Financial Performance by Account 2013/2014

Waste Management	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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### Market Red Hill Waste Management Facility By-Products

#### Operating Income

58861/00	Income Surplus Clay	(1,000)	(1,000)	(500)
58862/00	Income Laterite	(205,000)	(205,000)	(102,500)
58863/00	Income Methane	(55,000)	(55,000)	(100,000)
58864/00	Income Greenwaste Operations - General	(909,993)	(838,534)	(908,887)
		<b>(1,170,993)</b>	<b>(1,099,534)</b>	<b>(1,111,887)</b>

#### Operating Expenditure

64395/00	Operate and Maintain Greenwaste Processing Area (Unsealed)	34,618	33,251	51,964
64395/01	Operate and Maintain Contaminated Soil Remediation Area	4,923	3,987	4,354
64395/02	Operate and Maintain Hardstand & Road - Hazelmere	49,235	61,557	68,344
72860/00	Market Waste Facility Products	39,430	39,430	22,161
72861/00	Manage Surplus Clay Stock Pile	2,695	11,349	6,999
72862/00	Manage Laterite	24,634	34,991	38,930
72862/01	Market Laterite	591	304	401
72862/02	Remove and Crush Lateritic Caprock	950,000	1,550,000	500,000
72863/00	Manage Methane	17,466	12,572	24,786
72864/01	Manage Greenwaste Composting	186,388	132,915	115,738
72864/02	Manage Greenwaste Mulching	528,260	463,519	468,294
72864/04	Operate and Maintain Bagging Plant - Hazelmere	18,500	0	0
		<b>1,856,740</b>	<b>2,343,875</b>	<b>1,301,971</b>

#### Capital Expenditure

24395/00	Construct Greenwaste Processing Area - Red Hill Landfill Facility	175,000	175,000	0
24410/02	Purchase Bagging Plant for Mulch/Compost	75,000	75,000	75,000
		<b>250,000</b>	<b>250,000</b>	<b>75,000</b>

#### Net (Income) Expenditure

<b>935,747</b>	<b>1,494,342</b>	<b>265,084</b>
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### Promote Red Hill Landfill Facility Operations

#### Operating Expenditure

63252/00	Operate and Maintain Training Centre Buildings (House) - Red Hill	4,938	8,438	8,438
63253/00	Operate and Maintain Environ. Education Centre Blds - Red Hill	15,273	15,273	15,559
66530/10	Operate and Maintain Security System Education / Training Centre	900	900	900
68690/01	Operate and Maintain Misc Furn and Fittings - Educ / Trng Centre	2,479	2,479	2,579
72851/03	Support EMRC Community Grants Program	16,000	13,293	15,750
72871/00	Provide Site Tours - Red Hill Landfill Facility	18,934	15,116	19,477
72872/00	Conduct Open day - Red Hill Landfill	13,103	9,012	0
		<b>71,627</b>	<b>64,511</b>	<b>62,703</b>

#### Capital Expenditure

25253/00	Refurbish Environmental Education Centre - Redhill Landfill Facility	2,000	2,000	2,000
		<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

#### Net (Income) Expenditure

<b>73,627</b>	<b>66,511</b>	<b>64,703</b>
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## Financial Performance by Account 2013/2014

Waste Management	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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### Provide Environmental Consulting Services to External Organisations

#### Operating Income

58712/03	Income Waste Mngmt Environ. Cons. - Other Clients	(175,000)	0	(45,000)
58712/04	Income Waste Management Environmental Consulting - Member	0	(126,000)	(167,000)
		<b>(175,000)</b>	<b>(126,000)</b>	<b>(212,000)</b>

#### Operating Expenditure

72712/03	Provide Waste Management Consulting Services - Contaminated	153,500	180,500	90,000
		<b>153,500</b>	<b>180,500</b>	<b>90,000</b>

#### Net (Income) Expenditure

		<b>(21,500)</b>	<b>54,500</b>	<b>(122,000)</b>
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# Financial Performance by Account 2013/2014

Waste Management	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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## Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

### Operating Income

53221/00	Income - Hazelmere Site General Income	(16,543)	(16,543)	(16,543)
53310/00	Income Class III Cells - Red Hill Landfill Facility	(30,588,499)	(31,016,327)	(33,285,815)
53310/01	Income Tyre Recovery Charge Class III Cells - Red Hill Landfill	(24,000)	(24,000)	(24,000)
53310/02	Income E-Waste Charge Class III Cells - Red Hill Landfill Facility	0	0	0
53310/03	Income Clean Fill/Inert Waste - Red Hill Waste Management Facility	(550,000)	(550,000)	(75,000)
53330/00	Income Class IV Cells - Red Hill Landfill Facility	(795,450)	(783,677)	(850,000)
53330/01	Income Encapsulate Class IV Material in Concrete - Red Hill Landfill	(2,273)	(90,910)	(2,727)
58581/01	Income Workers Compensation Reimbursement - Red Hill Landfill	0	0	0
58851/00	Income Red Hill Landfill Administration	(500)	(1,800)	(500)
58857/00	Income Waste Transfer Station Operations - Red Hill Landfill Facility	(1,223,878)	(1,291,518)	(1,397,890)
58857/02	Income Mathieson Road Transfer Station Operations	(507,817)	(498,017)	(459,418)
58857/03	Income Coppin Road Transfer Station Operations	(510,623)	(478,623)	(484,554)
58857/04	Income Waste Transfer Stations Operations - RCTI's to be Allocated	0	0	0
58857/05	Income Tip Face Steel Recycling - Red Hill Waste Management	0	0	0
58859/01	Income - Lime Amended Bio-Clay Operations	(123,434)	(123,434)	(128,271)
58865/00	Income Remediate Contaminated Soils	(110,000)	(110,000)	0
		<b>(34,453,017)</b>	<b>(34,984,849)</b>	<b>(36,724,718)</b>

### Operating Expenditure

62120/00	Operate and Maintain Hazelmere Site	162,140	179,967	234,996
62150/00	Operate and Maintain Waste Management Land - Redhill Landfill	85,836	100,744	124,743
62150/03	Operate and Maintain Waste Management Land - Lot 501 (Lot 81 Hills Spine Road Realignment	2,450	2,500	2,600
62150/05	Hills Spine Road Realignment	33,255	33,255	50,000
62151/00	Operate and Maintain Waste Management Land - Red Hill Farm	21,071	44,594	44,741
63221/00	Operate and Maintain Hazelmere Buildings	18,397	19,397	25,943
63251/00	Operate and Maintain Administration Buildings - Red Hill Landfill	16,801	34,801	37,121
63259/00	Operate and Maintain Other Waste Management Buildings Red Hill	93,527	104,307	110,138
63259/02	Operate and Maintain Other Waste Management Buildings	7,322	7,322	8,976
64250/01	Operate and Maintain structures Mattress Recycling Centre -	3,115	3,115	3,115
64310/01	Operate and Maintain Class III Cells - Receive and Compact Waste	1,390,758	1,362,729	1,567,451
64310/02	Operate and Maintain Class III Cells - Suppress Dust	112,234	101,981	123,648
64310/03	Operate and Maintain Class III Cells - Manage Litter	235,588	229,791	279,396
64310/04	Operate and Maintain Class III Cells - Manage Traffic and Maintain	188,338	167,904	223,912
64310/05	Operate and Maintain Class III Cells - Supply and Maintain	625,581	599,115	678,471
64310/06	Operate and Maintain Class III Cells - Sample/Test Materials/Waste	73,864	4,307	5,700
64310/07	Operate and Maintain Class III Cell Drainage System - Red Hill	167,686	174,026	193,160
64310/08	Operate and Maintain Class III Cells - Cell Usage (Airspace)	13,700,252	13,732,740	13,650,334
64310/09	Operate and Maintain Class III Cells - Maintain Liner	10,888	10,456	10,603
64310/10	Rehabilitate Class III Cells (ALGER) - Red Hill Landfill Facility	684,145	710,023	745,939
64310/12	Mining of Lot 11 - Red Hill Waste Disposal Site	775,000	775,000	20,000
64320/01	Operate and Maintain Class III Leachate Ponds - Red Hill Landfill	133,540	133,176	143,099
64330/01	Operate and Maintain Class IV Cells - Receive and Compact Waste	7,879	8,164	8,880
64330/02	Operate and Maintain Class IV Cells - Suppress Dust	11,344	8,587	9,947
64330/03	Operate and Maintain Class IV Cells - Maintain Liner / Sand Filter	1,535	1,032	1,202
64330/04	Operate and Maintain Class IV Cells - Manage Traffic and Maintain	8,632	11,058	13,448
64330/05	Operate and Maintain Class IV Cells - Supply and Maintain	5,439	4,968	5,364
64330/06	Operate and Maintain Class IV Cells - Sample / Test Materials /	5,000	5,000	5,000
64330/07	Operate and Maintain Class IV Cell Drainage System - Red Hill	35,614	30,174	37,830
64330/08	Operate and Maintain Class IV Cells - Cell Usage (Airspace)	223,653	228,901	223,498
64330/09	Operate and Maintain Class IV Cell - Encapsulate Material in	3,115	3,059	3,577
64330/10	Rehabilitate Class IV Cells - Red Hill Landfill Facility	30,501	30,295	80,387
64340/01	Operate and Maintain Class IV Leachate Ponds - Red Hill Landfill	81,534	81,247	82,369
64350/00	Operate and Maintain Siltation Ponds - Red Hill Landfill Facility	27,004	26,989	49,936
64360/00	Operate and Maintain Nutrient Stripping Ponds - Red Hill Landfill	3,836	3,433	9,120
64370/00	Operate and Maintain Roads / Car Parks - Red Hill Landfill Facility	130,060	125,437	146,618
64380/00	Operate and Maintain Stormwater System - Red Hill Landfill Facility	110,017	123,582	125,056

# Financial Performance by Account 2013/2014

Waste Management	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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## Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

### Operating Expenditure

64391/00	Operate and Maintain Waste Transfer Station Buildings - Red Hill	8,394	8,394	8,978
64392/00	Operate and Maintain Weighbridge Structure - Red Hill	21,121	44,221	24,621
64392/01	Operate and Maintain Weighbridge Structure - Hazlemere	7,146	7,146	7,146
64393/00	Operate and Maintain Water Storage Dams - Red Hill Landfill Facility	19,554	18,691	24,008
64393/01	Operate and Maintain Water Storage Dams/Tanks - Hazlemere	2,794	2,794	2,794
64394/00	Operate and Maintain Perimeter Fencing - Red Hill Landfill Facility	5,528	14,176	21,577
64394/01	Operate and Maintain Perimeter Fencing - Hazlemere	4,010	4,010	5,010
64394/03	Operate and Maintain Perimeter Fencing - Lot 501 (81North)	11,848	11,848	16,848
64394/04	Operate and Maintain Perimeter Fencing - Red Hill Farm	15,771	15,771	15,771
64396/00	Operate and Maintain Monitoring Bores - Red Hill Landfill Facility	30,316	30,316	32,016
64397/00	Construct and Maintain Perimeter Bunds - Red Hill Landfill Facility	0	0	175,000
64398/00	Operate and Maintain Miscellaneous Waste Management Structures	57,743	56,488	72,280
65430/00	Operate and Maintain Vehicles - Red Hill Landfill Facility	127,343	125,287	132,536
66510/08	Operate and Maintain Office Equipment - Redhill Landfill Facility	11,863	11,863	15,763
66520/08	Operate and Maintain Fire Fighting Equipment - Red Hill Landfill	9,407	9,991	13,107
66520/09	Operate and Maintain Fire Fighting Equipment - Hazlemere	50,352	50,352	53,852
66530/08	Operate and Maintain Security System - Red Hill Waste	90,685	90,685	105,145
66530/09	Operate and Maintain Security System - Hazlemere	27,183	52,983	47,783
66590/08	Operate and Maintain Other Equipment - Red Hill Landfill Facility	76,180	73,979	86,732
66590/09	Operate and Maintain Other Equipment - Hazlemere	20,310	25,460	29,180
66690/08	Operate and Maintain Miscellaneous Furniture and Fittings-Red Hill	20	20	20
67610/08	Operate and Maintain Office Furniture and Fittings - Red Hill Landfill	7,981	7,981	8,081
71915/03	Internal Revenue Staff Leave Entitlements - Red Hill Landfill	(57,890)	(92,824)	(94,027)
71916/00	Internal Revenue Red Hill Operations Staff On Costs	(1,162,310)	(806,010)	(1,358,071)
72851/00	Manage and Administer Red Hill Landfill Facility	2,101,829	2,190,696	2,232,518
72851/01	Market Waste Facilities	5,400	5,400	0
72851/02	Manage Red Hill Landfill Facility Safety Requirements	2,600	2,600	3,600
72857/00	Manage Waste Transfer Station Operations - Red Hill Landfill Facility	900,959	659,004	646,251
72857/02	Manage Mathieson Road Transfer Station Operations	461,652	414,258	419,130
72857/03	Manage Coppin Road Transfer Station Operations	464,203	453,138	441,968
72858/00	Manage Weighbridge Operations - Red Hill Landfill Facility	304,637	227,852	262,211
72859/04	Lime Amended Bio-Clay Operations	80,280	79,246	80,807
72865/00	Remediate Contaminated Soils	107,394	100,000	0
73916/00	Manage Red Hill Landfill Operations Staff On Costs	249,219	197,687	244,573
73917/03	Provide Staff Annual Leave - Red Hill Landfill Facility Administration	43,328	15,823	44,319
73917/08	Provide Staff Annual Leave - Waste Management Landfill	238,405	82,311	167,223
73918/03	Recruit Staff - Red Hill Landfill	15,000	15,000	15,000
73921/03	Provide Staff Sick Leave - Red Hill Landfill Facility Administration	9,219	9,162	9,429
73921/08	Provide Staff Sick Leave - Waste Management Landfill Operations	49,975	21,055	34,861
73922/03	Provide Staff Long Service Leave - Red Hill Landfill Facility	0	4,814	0
73922/08	Provide Staff Long Service Leave - Waste Management Landfill	7,000	7,000	7,000
73923/03	Provide Staff RDO and TIL Leave - Red Hill Landfill Facility	0	2,209	0
73923/08	Provide Staff RDO and TIL Leave - Waste Management Landfill	0	12,548	0
73924/03	Provide Staff Public Holiday Leave - Red Hill Landfill Facility	18,437	5,499	18,859
73924/08	Provide Staff Public Holiday Leave - Waste Management Landfill	32,676	16,636	69,723
73925/03	Provide Staff Workers' Compensation - Red Hill Landfill Facility	0	32,252	0
73925/08	Provide Staff Workers' Compensation - Waste Management Landfill	0	2,717	0
73936/00	Manage Workshop Operations	17,100	17,100	16,700
73939/01	Undertake Geotechnical Investigations	55,000	55,000	25,000
		<b>23,776,613</b>	<b>23,615,805</b>	<b>23,271,640</b>

### Other Expenditure

83590/00	Disposal of Miscellaneous Equipment - Red Hill Landfill Facility	0	155	0
		<b>0</b>	<b>155</b>	<b>0</b>

## Financial Performance by Account 2013/2014

Waste Management	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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### Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

#### Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	98,886	167,772	93,886
24250/02	Construct Waste Management Facility Buildings - Hazelmere	78,000	78,000	93,000
24250/03	Construct Weighbridge Office - Hazelmere	8,000	8,000	0
24250/05	Construct Storage Shed for Mattresses - Hazelmere	16,400	16,400	27,400
24250/06	Construct Mobile workshop - Red Hill Landfill Facility	100,000	100,000	0
24250/07	Construct Lunchroom and Ablution Block - Red Hill Landfill Facility	20,000	20,000	20,000
24259/02	Construct Waste Management Facility Buildings - Other - Hazelmere	5,000	5,000	50,000
24259/03	Upgrade Power - Redhill Landfill Facility	12,750	12,750	0
24360/00	Construct Nutrient Stripping Pond - Red Hill Landfill Facility	60,500	60,500	110,500
24395/01	Construct Hardstand and Road - Hazelmere	286,175	286,175	202,175
24395/04	Relocate Greenwaste Processing area - Red Hill Landfill Facility	0	0	350,000
24399/04	Washdown bay Upgrade - Red Hill Landfill Facility	70,000	70,000	70,000
24399/05	Truck Washdown Bay for Member Councils - Red Hill Landfill Facility	30,000	30,000	30,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill	263,586	263,586	263,000
24420/03	Purchase Minor Plant and Equipment - Cardboard Recycling Project	142,100	142,100	0
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	19,000	19,000	39,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	371,360	371,360	35,000
24520/08	Purchase / Replace Fire Fighting Equipment - Red Hill Landfill	1,000	1,000	1,000
24530/08	Purchase / Replace Security System - Red Hill Waste Management	143,600	143,600	144,600
24530/10	Purchase / Replace Security System - Hazelmere	11,000	11,000	27,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	283,150	283,150	301,000
24590/02	Purchase / Replace Miscellaneous Equipment - Hazelmere	2,000	12,000	23,700
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	5,768	5,768	1,000
25259/01	Refurbish Waste Transfer Station Building - Red Hill Landfill Facility	80,000	0	80,000
		<b>2,108,275</b>	<b>2,107,161</b>	<b>1,962,261</b>

#### Net (Income) Expenditure

<b>(8,568,129)</b>	<b>(9,261,728)</b>	<b>(11,490,817)</b>
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### Satisfy Red Hill Legislative Environmental Requirements

#### Operating Expenditure

72853/00	Monitor Environmental Impacts - Red Hill Water Monitoring	216,500	216,500	229,348
72854/00	Monitor Environmental Impacts - Red Hill Groundwater Remediation	140,500	140,500	131,718
72859/00	Monitor Environmental Impacts - Red Hill Landfill Other	25,500	25,500	26,484
72859/01	Monitor Environmental Impacts - Red Hill National Pollutant	25,000	25,000	5,000
72859/02	Monitor Environmental Impacts - Red Hill Landfill Occupational	15,500	15,500	20,500
72859/06	Monitor Environmental Impacts - Red Hill Odour Monitoring	40,000	40,000	80,000
72859/07	Monitor Environmental Impacts - Hazelmere Dust Monitoring	50,000	50,000	20,000
72859/08	Monitor Environmental Impacts - Hazelmere Water Monitoring	50,000	50,000	10,000
72859/09	Monitor Environmental Impacts - Hazelmere Occupational Hygiene	25,000	25,000	4,000
		<b>588,000</b>	<b>588,000</b>	<b>527,050</b>

#### Net (Income) Expenditure

<b>588,000</b>	<b>588,000</b>	<b>527,050</b>
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## Financial Performance by Account 2013/2014

Waste Management		Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
<b>Undertake Waste Management Research and Development</b>				
<b>Operating Income</b>				
58888/01	Income Woodwaste Project	(2,150,097)	(2,150,097)	(2,374,000)
58888/02	Income Mattress Project - Hazelmere	(311,276)	(311,276)	(707,655)
58888/04	Income Mattress Project - Red Hill	(4,410)	(4,410)	(4,631)
58888/05	Income Woodwaste Project (broiler growers guarantee fee) -	(17,500)	(17,500)	(19,250)
58939/00	Income Forum of Regional Councils (FORC)	(111,485)	(111,485)	(111,485)
58939/01	Income Engineering / Waste Management Special Projects	(388,000)	(388,000)	(388,000)
58939/12	Income Engineering / Waste Management - Cardboard Recycling	(142,100)	(142,000)	0
		<b>(3,124,868)</b>	<b>(3,124,768)</b>	<b>(3,605,021)</b>
<b>Operating Expenditure</b>				
72888/01	Manage Woodwaste Project - Hazelmere	1,254,956	1,222,961	1,496,742
72888/02	Manage Mattress Project - Hazelmere	392,149	382,720	558,141
72888/04	Manage Carpet Recycling Project - Hazelmere	1,420	1,420	500
72888/05	Woodwaste Project - Hazelmere (broiler growers guarantee fee)	(17,500)	17,500	19,250
73932/00	Undertake Engineering / Waste Management Research and	34,100	34,600	45,200
73933/00	Undertake Household Hazardous Waste Research and	5,400	5,000	0
73939/04	Support Forum of Regional Councils (FORC)	142,200	142,200	142,200
73939/10	Greenhouse Waste Plan Project	3,549	447	0
73939/12	Undertake Engineering/Waste Management Special Projects	388,000	388,000	388,000
		<b>2,204,274</b>	<b>2,194,848</b>	<b>2,650,033</b>
<b>Net (Income) Expenditure</b>		<b>(920,594)</b>	<b>(929,920)</b>	<b>(954,988)</b>

## Financial Performance by Account 2013/2014

Environmental Services	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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### Implement Cities For Climate Protection (CCP) Programme

#### Operating Income

58725/00	Income Achieving Carbon Emissions Reduction (ACEr)	(126,032)	(48,572)	(55,170)
58725/03	Income Community Energy Efficiency Program (CEEP)	(146,000)	(184,644)	(117,368)
		<b>(272,032)</b>	<b>(233,216)</b>	<b>(172,538)</b>

#### Operating Expenditure

72725/00	Achieving Carbon Emissions Reduction (ACEr)	63,436	79,800	66,765
72725/01	EMRC - Achieving Carbon Emissions Reduction EMRC (ACEr)	7,875	7,875	8,270
72725/09	Implement Community Energy Efficiency Program (CEEP)	14,493	20,493	56,366
72725/10	Implement Energy Efficiency Information Program (EEIG)	55,571	0	0
72725/11	Implement CEEP Demonstration Project - Mundaring	1,000	1,000	7,500
72725/12	Implement CEEP Demonstration Project - Bayswater	83,507	83,507	113,000
72725/13	Implement CEEP Demonstration Project - Bassendean	47,000	47,000	2,000
		<b>272,882</b>	<b>239,675</b>	<b>253,901</b>

#### Net (Income) Expenditure

<b>850</b>	<b>6,459</b>	<b>81,363</b>
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### Implement Eastern Hills Catchment Management Action Project

#### Operating Income

58721/00	Income Eastern Hills Catchment Management (EHCM)	(313,390)	(368,435)	(284,467)
		<b>(313,390)</b>	<b>(368,435)</b>	<b>(284,467)</b>

#### Operating Expenditure

72721/00	Implement Eastern Hills Catchment Management Project - EHCM	37,512	39,025	38,215
72721/06	Implement Eastern Hills Catchment Management Project - NRM	79,845	87,541	81,578
72721/07	Implement Eastern Hills Catchment Management Project - NRM	96,745	94,683	94,208
72721/10	Implement Eastern Hills Catchment Management Project - NRM	80,447	85,532	82,205
72721/17	Native Fish Monitoring Project (EHCM)	15,345	15,345	0
72721/18	Strengthening Our Streams Project (EHCM)	4,650	4,526	0
72721/21	Implement Eastern Catchment Management Plan	0	0	0
72721/23	Implement Helping the Helena Project	35,600	24,824	61,384
72721/24	North Swan Park Species Richness Project	0	21,500	0
72721/25	Eastern Hill Catchment Management Project - Community	0	0	20,000
		<b>350,144</b>	<b>372,976</b>	<b>377,590</b>

#### Net (Income) Expenditure

<b>36,754</b>	<b>4,541</b>	<b>93,123</b>
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### Implement Environmental Services Staff Training and Development

#### Operating Expenditure

73919/05	Train and Develop Staff - Environmental Services	37,640	31,676	33,834
		<b>37,640</b>	<b>31,676</b>	<b>33,834</b>

#### Net (Income) Expenditure

<b>37,640</b>	<b>31,676</b>	<b>33,834</b>
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## Financial Performance by Account 2013/2014

Environmental Services	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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### Implement Environmental Services Study Assistance Programme

#### Operating Expenditure

73914/05	Implement Environmental Services Staff Study Assistance	2,000	0	2,000
		<b>2,000</b>	<b>0</b>	<b>2,000</b>

#### Net (Income) Expenditure

<b>2,000</b>	<b>0</b>	<b>2,000</b>
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### Implement Future Proofing Climate Change Adaptation Project

#### Operating Income

58725/02	Income Future Proofing Climate Change Adaptation Project	(75,000)	(75,000)	(75,000)
		<b>(75,000)</b>	<b>(75,000)</b>	<b>(75,000)</b>

#### Operating Expenditure

72725/07	Implement Future Proofing Climate Change Adaptation Project	117,151	106,560	100,587
		<b>117,151</b>	<b>106,560</b>	<b>100,587</b>

#### Net (Income) Expenditure

<b>42,151</b>	<b>31,560</b>	<b>25,587</b>
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### Implement Perth Solar City Project

#### Operating Income

58731/00	Income Perth Solar City Project	(110,000)	(110,000)	0
		<b>(110,000)</b>	<b>(110,000)</b>	<b>0</b>

#### Operating Expenditure

72731/00	Implement Perth Solar City Project	85,753	87,104	0
72731/01	Implement Perth Solar City Living Smart Program	20,000	0	0
		<b>105,753</b>	<b>87,104</b>	<b>0</b>

#### Net (Income) Expenditure

<b>(4,247)</b>	<b>(22,896)</b>	<b>0</b>
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### Implement Swan and Helena River Management Framework

#### Operating Expenditure

72799/03	Implement Swan and Helena River Management Framework	117,214	71,117	114,253
		<b>117,214</b>	<b>71,117</b>	<b>114,253</b>

#### Net (Income) Expenditure

<b>117,214</b>	<b>71,117</b>	<b>114,253</b>
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## Financial Performance by Account 2013/2014

Environmental Services	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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### Implement Water Campaign Programme

#### Operating Income

58739/05	Income Regional Water Campaign	(102,850)	(92,650)	(83,833)
		<b>(102,850)</b>	<b>(92,650)</b>	<b>(83,833)</b>

#### Operating Expenditure

72739/05	Undertake Regional Water Campaign	94,765	93,736	97,115
72739/07	Undertake Stormwater Harvesting and Reuse In Perth's Eastern	22,644	0	0
		<b>117,409</b>	<b>93,736</b>	<b>97,115</b>

#### Net (Income) Expenditure

<b>14,559</b>	<b>1,086</b>	<b>13,282</b>
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### Manage and Deliver Environmental Services

#### Operating Income

58984/00	Income Environmental Services Business Unit	(9,100)	(9,100)	(500)
58984/01	Income Environmental Services - Vehicle Costs Reimbursement	(8,320)	(8,320)	(2,275)
		<b>(17,420)</b>	<b>(17,420)</b>	<b>(2,775)</b>

#### Operating Expenditure

66510/05	Operate and Maintain Office Equipment - Environmental Services	1,732	1,732	1,882
67610/05	Operate and Maintain Office Furniture and Fittings - Environmental	1,385	1,385	1,535
71915/05	Internal Revenue Staff Leave Entitlements - Environmental Services	(129,396)	(113,487)	(114,871)
73917/05	Provide Staff Annual Leave - Environmental Services	64,465	41,060	60,827
73918/05	Recruit Staff - Environmental Services	6,000	3,000	3,000
73921/05	Provide Staff Sick Leave - Environmental Services	13,338	11,688	12,572
73922/05	Provide Staff Long Service Leave - Environmental Services	9,500	22,286	(19,000)
73923/05	Provide Staff RDO and TIL Leave - Environmental Services	0	1,808	0
73924/05	Provide Staff Public Holiday Leave - Environmental Services	26,676	11,092	25,144
73984/00	Manage Environmental Services Business Unit	787,132	817,920	893,166
73984/01	Undertake Environmental Services Future Projects	3,000	3,000	84,506
73984/06	Environmental Services Research & Development - Alternative	10,000	10,000	20,000
73984/07	Environmental Services Research & Development - Marri Canker	10,000	51,907	9,392
73984/08	Environmental Services Research & Development - Groundwater	10,000	10,000	0
73984/09	Environmental Services - Bushskills for our Youth	0	0	39,626
		<b>813,832</b>	<b>873,391</b>	<b>1,017,779</b>

#### Capital Expenditure

24510/05	Purchase Office Equipment - Environmental Services	2,000	1,000	1,500
24610/05	Purchase Office Furniture and Fittings - Environmental Services	1,500	1,000	1,500
		<b>3,500</b>	<b>2,000</b>	<b>3,000</b>

#### Net (Income) Expenditure

<b>799,912</b>	<b>857,971</b>	<b>1,018,004</b>
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### Participate in Environmental Issues and Projects that Affect the Region

#### Operating Expenditure

72739/00	Implement Other Environmental Projects	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>

#### Net (Income) Expenditure

<b>0</b>	<b>0</b>	<b>0</b>
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## Financial Performance by Account 2013/2014

Environmental Services	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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### Provide Environmental Consulting Service to member Councils

#### Operating Income

58711/00	Income Environmental Consulting Services	(56,648)	(61,605)	(50,000)
58711/01	Income Environmental Services Future Projects	0	0	(90,000)
		<b>(56,648)</b>	<b>(61,605)</b>	<b>(140,000)</b>

#### Operating Expenditure

72711/00	Provide Environmental Consulting Services	87,377	73,835	18,710
		<b>87,377</b>	<b>73,835</b>	<b>18,710</b>

#### Net (Income) Expenditure

<b>30,729</b>	<b>12,230</b>	<b>(121,290)</b>
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### Provide Environmental Consulting Services to External Organisations

#### Operating Income

58712/00	Income Environmental Consulting Services - Other Clients	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>

#### Net (Income) Expenditure

<b>0</b>	<b>0</b>	<b>0</b>
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## Financial Performance by Account 2013/2014

Regional Development	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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### Develop Advocacy and Lobbying Protocol

#### Operating Expenditure

73966/02	Implement Regional Advocacy Strategy	175,375	178,793	177,456
		<b>175,375</b>	<b>178,793</b>	<b>177,456</b>

#### Net (Income) Expenditure

<b>175,375</b>	<b>178,793</b>	<b>177,456</b>
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### Develop and Promote Perth's Eastern Region as a Tourism Destination

#### Operating Expenditure

72818/02	Manage Perth Tourism Website	8,663	11,636	13,472
		<b>8,663</b>	<b>11,636</b>	<b>13,472</b>

#### Net (Income) Expenditure

<b>8,663</b>	<b>11,636</b>	<b>13,472</b>
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### Facilitate Regional Youth Strategies

#### Operating Expenditure

72762/00	Develop Youth Education Strategy	36,909	30,026	41,540
		<b>36,909</b>	<b>30,026</b>	<b>41,540</b>

#### Net (Income) Expenditure

<b>36,909</b>	<b>30,026</b>	<b>41,540</b>
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### Implement Perth's Eastern Autumn Festival Regional Publicity Campaign

#### Operating Income

58802/01	Income Perth's Autumn Festival	(125,000)	(72,411)	(70,000)
		<b>(125,000)</b>	<b>(72,411)</b>	<b>(70,000)</b>

#### Operating Expenditure

72802/01	Perth's Autumn Festival	128,252	168,822	154,855
		<b>128,252</b>	<b>168,822</b>	<b>154,855</b>

#### Net (Income) Expenditure

<b>3,252</b>	<b>96,411</b>	<b>84,855</b>
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### Implement Regional Development Services Study Assistance Programme

#### Operating Expenditure

73914/04	Implement Regional Development Staff Study Assistance	1,000	0	1,000
		<b>1,000</b>	<b>0</b>	<b>1,000</b>

#### Net (Income) Expenditure

<b>1,000</b>	<b>0</b>	<b>1,000</b>
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## Financial Performance by Account 2013/2014

Regional Development	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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### Implement Regional Development Staff Training and Development

#### Operating Expenditure

73919/04	Train and Develop Staff - Regional Development	26,477	13,346	22,366
		<b>26,477</b>	<b>13,346</b>	<b>22,366</b>

#### Net (Income) Expenditure

<b>26,477</b>	<b>13,346</b>	<b>22,366</b>
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### Implement Regional Integrated Transport Strategy

#### Operating Income

58787/04	Income Regional Active Transport Plan	(60,002)	(60,002)	(60,000)
58787/05	Income Regional Integrated Transport Strategy	0	0	(54,888)
		<b>(60,002)</b>	<b>(60,002)</b>	<b>(114,888)</b>

#### Operating Expenditure

72787/01	Implement Regional Integrated Transport Strategy	68,972	61,244	93,271
72787/03	Co-ordinate Regional Cycle Plan	5,000	5,000	5,000
72787/04	Regional Active Transport Plan	83,435	59,408	73,126
		<b>157,407</b>	<b>125,652</b>	<b>171,397</b>

#### Net (Income) Expenditure

<b>97,405</b>	<b>65,650</b>	<b>56,509</b>
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### Investigate and Develop Industry Capability and Clustering Project

#### Operating Expenditure

72782/01	Implement Regional Economic Development Strategy	164,663	174,089	253,080
		<b>164,663</b>	<b>174,089</b>	<b>253,080</b>

#### Net (Income) Expenditure

<b>164,663</b>	<b>174,089</b>	<b>253,080</b>
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# Financial Performance by Account 2013/2014

Regional Development	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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## Manage and Deliver Regional Development Service

### Operating Income

58983/00	Income Regional Development Business Unit	(203,181)	(182,278)	(163,114)
		<b>(203,181)</b>	<b>(182,278)</b>	<b>(163,114)</b>

### Operating Expenditure

66510/04	Operate and Maintain Office Equipment - Regional Development	415	1,503	1,603
66590/05	Operate and Maintain Other Equipment - Regional Development	1,870	2,091	2,091
67610/04	Operate and Maintain Furniture and Fittings - Regional Development	2,006	1,902	2,002
71915/04	Internal Revenue Staff Leave Entitlements - Regional Development	(99,281)	(84,374)	(98,725)
72799/02	Provide Regional Economic Profile Information	34,000	34,000	34,000
73917/04	Provide Staff Annual Leave - Regional Development	46,743	23,673	45,823
73918/04	Recruit Staff - Regional Development	3,500	3,500	2,000
73921/04	Provide Staff Sick Leave - Regional Development	10,570	7,289	10,465
73922/04	Provide Staff Long Service Leave - Regional Development	1,560	1,560	1,560
73923/04	Provide Staff RDO and TIL Leave - Regional Development	0	405	0
73924/04	Provide Staff Public Holiday Leave - Regional Development	21,141	8,617	20,931
73983/00	Manage Regional Development Business Unit	827,008	894,989	882,100
73983/03	Support Regional Development Grant/Sponsorship Opportunities	30,000	0	30,000
73983/04	Regional Development Research and Development - Urban	24,000	24,000	39,500
73983/05	Regional Development Research and Development - Research	0	0	10,000
		<b>903,532</b>	<b>919,155</b>	<b>983,350</b>

### Capital Expenditure

24510/04	Purchase Office Equipment - Regional Development	1,000	1,000	1,000
24610/04	Purchase Office Furniture and Fittings - Regional Development	1,000	1,000	1,000
		<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

### Net (Income) Expenditure

		<b>702,351</b>	<b>738,877</b>	<b>822,236</b>
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## Support Avon Descent Community Days

### Operating Income

58829/01	Income Avon Descent	(260,500)	(246,782)	(256,000)
		<b>(260,500)</b>	<b>(246,782)</b>	<b>(256,000)</b>

### Operating Expenditure

72829/01	Support Avon Descent	295,745	291,488	296,599
		<b>295,745</b>	<b>291,488</b>	<b>296,599</b>

### Net (Income) Expenditure

		<b>35,245</b>	<b>44,706</b>	<b>40,599</b>
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# Financial Performance by Account 2013/2014

Risk Management	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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## Implement Risk Management Staff Training and Performance Review Process

### Operating Expenditure

73919/06	Train and Develop Staff - Risk Management	0	414	0
		<b>0</b>	<b>414</b>	<b>0</b>
<b>Net (Income) Expenditure</b>		<b>0</b>	<b>414</b>	<b>0</b>

## Manage and Deliver Regional Risk Management Service

### Operating Income

58985/00	Income Risk Management Service Business Unit	0	(133)	0
		<b>0</b>	<b>(133)</b>	<b>0</b>

### Operating Expenditure

66510/06	Operate and Maintain Office Equipment - Risk Management	1,218	1,218	1,218
67610/06	Operate and Maintain Office Furniture and Fittings - Risk	150	150	150
71915/06	Internal Revenue Staff Leave Entitlements - Risk Management	0	(13,866)	0
71985/00	Internal Revenue Risk Management Service Business Unit	(62,650)	(131,114)	(75,050)
73917/06	Provide Staff Annual Leave - Risk Management	1,500	9,037	0
73921/06	Provide Staff Sick Leave - Risk Management Services	0	3,454	0
73922/06	Provide Staff Long Service Leave - Risk Management Services	7,000	7,000	0
73923/06	Provide Staff RDO and TIL Leave - Risk Management Services	0	617	0
73924/06	Provide Staff Public Holiday Leave - Risk Management	0	1,572	0
73985/00	Manage Risk Management Services Business Unit	245,481	246,107	127,889
		<b>192,699</b>	<b>124,175</b>	<b>54,207</b>

### Capital Expenditure

24510/06	Purchase Office Equipment - Risk Management	500	500	500
24610/06	Purchase Office Furniture and Fittings - Risk Management	500	500	500
		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

### Net (Income) Expenditure

		<b>193,699</b>	<b>125,042</b>	<b>55,207</b>
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## Financial Performance by Account 2013/2014

Resource Recovery	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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### Develop a Clearer Understanding of Available Resource Recovery Technologies

#### Other Expenditure

72884/02	Undertake Resource Recovery Project Study Tour	59,000	34,106	14,000
		<b>59,000</b>	<b>34,106</b>	<b>14,000</b>
<b>Net (Income) Expenditure</b>		<b>59,000</b>	<b>34,106</b>	<b>14,000</b>

### Develop Resource Recovery Products

#### Other Expenditure

72888/00	Market Resource Recovery Products	12,000	7,000	10,000
		<b>12,000</b>	<b>7,000</b>	<b>10,000</b>
<b>Net (Income) Expenditure</b>		<b>12,000</b>	<b>7,000</b>	<b>10,000</b>

### Identify and Coordinate Networking Opportunities

#### Other Expenditure

73904/07	Attend Corporate and Award Functions and Events - Resource	250	250	250
		<b>250</b>	<b>250</b>	<b>250</b>
<b>Net (Income) Expenditure</b>		<b>250</b>	<b>250</b>	<b>250</b>

## Financial Performance by Account 2013/2014

Resource Recovery	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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### Implement Resource Recovery Project Plan

#### Other Income

58986/01	Income Resource Recovery Park Project	(2,250,000)	0	0
		<b>(2,250,000)</b>	<b>0</b>	<b>0</b>

#### Other Expenditure

72882/03	Conduct Resource Recovery Community Consultation	51,000	51,000	12,000
72889/00	Develop Resource Recovery Project	50,000	20,000	30,000
72889/01	Prepare Project Management Plan and Schedule (Task 1)	10,000	16,000	10,000
72889/03	Undertake Community Consultation (Task 3)	20,000	15,000	0
72889/04	Undertake EMRC Participant Consultation (Task 4)	12,000	6,000	11,000
72889/06	Determine Preferred Site and Technology (Task 6)	20,500	26,000	0
72889/07	Develop Financial Models (Task 7)	15,000	3,000	17,000
72889/08	Determine Project Staging (Task 8)	18,000	18,000	0
72889/09	Prepare Business Plan and Participating Members Agreement (Task 9)	50,000	25,000	30,000
72889/10	Review Waste Collection Systems (Task 10)	6,000	6,000	0
72889/11	Determine Contract Delivery Mechanism (Task 11)	10,000	10,000	0
72889/12	Prepare Expression of Interest Documents (Task 12)	0	0	0
72889/15	Seek Environmental Approvals (Task 15)	73,000	143,000	5,000
72889/16	Seek Town Planning Approvals (Task 16)	1,500	0	1,500
72889/17	Prepare Tender Documents (Task 17)	59,000	49,000	39,000
72889/18	Seek Tenders (Task 18)	10,500	0	79,000
72889/19	Evaluate Tenders (Task 19)	0	1,000	175,000
72889/20	Prepare and Negotiate Contract (Task 20)	0	0	42,000
72889/22	Prepare Project Progress Reports (Task 22)	2,500	2,500	2,500
72889/23	Conduct Project Advisory Group Meetings (Task 23)	3,500	3,500	3,500
		<b>412,500</b>	<b>395,000</b>	<b>457,500</b>

#### Capital Expenditure

24150/05	Resource Recovery Park - Land	30,000	0	30,000
24259/04	Construct and Commission Resource Recovery Park - C & I Building	500,000	50,000	500,000
24259/05	Construct and Commission Resource Recovery Park - Pyrolysis	263,000	0	250,000
24259/06	Construct and Commission Resource Recovery Park - Community	0	0	10,000
24259/09	Construct and Commission Resource Recovery Park - MRF	0	0	50,000
24392/02	Construct and Commission Resource Recovery Park - Weighbridges	150,000	0	150,000
24399/01	Construct and Commission Resource Recovery Park - Site	636,000	35,000	1,050,000
24410/03	Purchase Resource Recovery Park Pyrolysis - Plant & Equipment	2,160,000	0	1,000,000
24410/04	Purchase Resource Recovery Park C & I Building - Plant &	0	0	100,000
		<b>3,739,000</b>	<b>85,000</b>	<b>3,140,000</b>

#### Net (Income) Expenditure

<b>1,901,500</b>	<b>480,000</b>	<b>3,597,500</b>
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### Implement Resource Recovery Project Study Assistance Programme

#### Other Expenditure

73914/07	Implement Resource Recovery Staff Study Assistance Programme	500	500	500
		<b>500</b>	<b>500</b>	<b>500</b>

#### Net (Income) Expenditure

<b>500</b>	<b>500</b>	<b>500</b>
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# Financial Performance by Account 2013/2014

Resource Recovery	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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## Implement Resource Recovery Staff Training and Development

### Other Expenditure

73919/07	Train and Develop Staff - Resource Recovery	20,999	16,230	16,484
		<b>20,999</b>	<b>16,230</b>	<b>16,484</b>

### Net (Income) Expenditure

<b>20,999</b>	<b>16,230</b>	<b>16,484</b>
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## Manage Resource Recovery Project

### Other Income

58986/00	Income Resource Recovery Project	(5,590,466)	(5,322,722)	(5,690,777)
58986/03	Income Resource Recovery - Vehicle Costs Reimbursement	0	0	(2,119)
		<b>(5,590,466)</b>	<b>(5,322,722)</b>	<b>(5,692,896)</b>

### Other Expenditure

65420/09	Operate and Maintain Minor Plant/Equipment - Resource Recovery	2,871	2,871	2,871
66510/07	Operate and Maintain Office Equipment - Resource Recovery	300	300	400
66590/07	Operate and Maintain Miscellaneous Equipment - Resource	6,896	6,896	6,996
67610/07	Operate and Maintain Office Furniture and Fittings - Resource	1,653	1,653	1,753
71915/07	Internal Revenue Staff Leave Entitlements - Resource Recovery	(59,534)	(53,477)	(59,415)
72884/00	Evaluate Resource Recovery Park Options	150,000	90,000	192,000
72884/01	Undertake Waste Stream Audits	163,000	163,000	0
72986/00	Manage Resource Recovery Project	608,661	547,159	701,978
73917/07	Provide Staff Annual Leave - Resource Recovery	32,699	17,632	33,918
73918/07	Recruit Staff - Resource Recovery	4,000	2,000	2,000
73921/07	Provide Staff Sick Leave - Resource Recovery	7,124	2,035	7,110
73922/07	Provide Staff Long Service Leave - Resource Recovery	500	500	500
73923/07	Provide Staff RDO and TIL Leave - Resource Recovery	0	8,253	0
73924/07	Provide Staff Public Holiday Leave - Resource Recovery	14,249	4,641	14,220
		<b>932,419</b>	<b>793,463</b>	<b>904,331</b>

### Capital Expenditure

24510/07	Purchase Office Equipment - Resource Recovery	2,000	1,000	1,000
24590/07	Purchase Other Equipment - Resource Recovery	2,000	500	1,000
24610/07	Purchase Office Furniture and Fittings - Resource Recovery	5,000	2,500	1,000
		<b>9,000</b>	<b>4,000</b>	<b>3,000</b>

### Net (Income) Expenditure

<b>(4,649,047)</b>	<b>(4,525,259)</b>	<b>(4,785,565)</b>
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## Promote Awareness of Resource Recovery Project

### Other Expenditure

72882/01	Implement Resource Recovery Education Programme	2,200	0	2,200
72882/02	Market Resource Recovery Education Programme	10,500	0	5,500
		<b>12,700</b>	<b>0</b>	<b>7,700</b>

### Net (Income) Expenditure

<b>12,700</b>	<b>0</b>	<b>7,700</b>
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# Financial Performance by Account 2013/2014

<b>Resource Recovery</b>	<b>Budget 2012/2013</b>	<b>Est. Actual 2012/2013</b>	<b>Budget 2013/2014</b>
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<b>Support Waste Management Community Reference Group (WMCRG)</b>
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**Other Expenditure**

72883/01 Support Waste Management Community Reference Group	7,600	7,600	7,600
	<b>7,600</b>	<b>7,600</b>	<b>7,600</b>
<b>Net (Income) Expenditure</b>	<b>7,600</b>	<b>7,600</b>	<b>7,600</b>

# Financial Performance by Account 2013/2014

	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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Net Operating and Capital Expenditure	11,893,436	8,935,887	3,526,970
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# **CAPITAL WORKS SUMMARY**

**For the Year Ending  
30 June 2014**

# Capital Works Summary 2013/2014

Governance and Corporate Services	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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## Implement EMRC's Strategic Information Plan

### Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	665,600	645,000	898,850
<b>Net (Income) Expenditure</b>		<b>665,600</b>	<b>645,000</b>	<b>898,850</b>

## Manage Corporate Administration Facilities (Ascot Place)

### Capital Expenditure

25240/01	Capital Improvement Administration Building - Ascot Place	98,800	95,161	17,500
<b>Net (Income) Expenditure</b>		<b>98,800</b>	<b>95,161</b>	<b>17,500</b>

## Manage Portfolio of Assets

### Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	513,617	513,617	380,429
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	49,600	49,600	30,750
24620/00	Purchase Art Works	20,000	40,000	30,000
25530/01	Upgrade Security Equipment - Ascot Place	0	3,639	3,639
<b>Net (Income) Expenditure</b>		<b>583,217</b>	<b>606,856</b>	<b>444,818</b>



## Capital Works Summary 2013/2014

Waste Management	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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### Manage Engineering and Waste Management Services

#### Capital Expenditure

24510/02	Purchase / Replace Office Equipment - Engineering / Waste	550	550	550
24590/03	Purchase/Replace Other Equipment - Engineering and Waste	3,000	3,000	3,000
24610/03	Purchase Office Furniture and Fittings-Engineering and Waste	3,500	3,500	1,000
24610/10	Purchase Office Furniture and Fittings-Hazelmere	1,500	1,500	1,500
<b>Net (Income) Expenditure</b>		<b>8,550</b>	<b>8,550</b>	<b>6,050</b>

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

#### Capital Expenditure

24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill Education	1,000	1,000	1,000
<b>Net (Income) Expenditure</b>		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

### Implement Red Hill Master Plan Land Acquisition Recommendations

#### Capital Expenditure

24150/02	Purchase Waste Management Land	6,619,015	6,742,015	0
24150/04	Purchase Waste Management Land - Hazelmere	10,000	10,000	0
<b>Net (Income) Expenditure</b>		<b>6,629,015</b>	<b>6,752,015</b>	<b>0</b>

### Implement Red Hill Master Plan Planning Recommendations

#### Capital Expenditure

24310/11	Construct Class III Cell Farm Stage 2 - Red Hill Landfill Facility	4,144,800	4,144,800	0
24310/12	Construct Class III Cell Stage 14(a) - Red Hill Landfill Facility	270,000	270,000	3,215,000
24320/01	Construct Class III Leachate Pond - Red Hill Landfill Facility	150,000	0	180,000
24320/02	Leachate Project - Red Hill Landfill Facility	415,000	546,618	15,000
24350/00	Construct Siltation Ponds - Red Hill Landfill Facility	130,000	0	190,000
24350/01	Construct Stormwater Control Pond - Red Hill Farm Stage I	100,000	100,000	100,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	485,000	485,000	400,000
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	0	0	375,000
24393/00	Construct Water Storage Dams - Red Hill Landfill Facility	500,000	50,000	0
24394/00	Construct Perimeter Fencing - Red Hill Landfill Facility	100,000	100,000	100,000
24394/04	Construct Litter Fence - Red Hill Farm	50,000	50,000	50,000
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	48,846	48,846	31,827
24397/00	Construct Perimeter Bunds - Red Hill Landfill Facility	120,000	120,000	0
<b>Net (Income) Expenditure</b>		<b>6,513,646</b>	<b>5,915,264</b>	<b>4,656,827</b>

## Capital Works Summary 2013/2014

Waste Management	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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### Manage Major and Minor Plant (Red Hill Waste Disposal Facility)

#### Capital Expenditure

24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	1,776,500	1,776,500	1,821,850
24410/01	Purchase / Replace Plant - Hazelmere	1,503,779	1,503,779	2,142,000
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	30,000	30,000	84,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	145,770	145,770	189,925
25410/00	Refurbish Plant - Red Hill Landfill Facility	20,000	20,000	20,000

#### Net (Income) Expenditure

<b>3,476,049</b>	<b>3,476,049</b>	<b>4,257,775</b>
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### Market Red Hill Waste Management Facility By-Products

#### Capital Expenditure

24395/00	Construct Greenwaste Processing Area - Red Hill Landfill Facility	175,000	175,000	0
24410/02	Purchase Bagging Plant for Mulch/Compost	75,000	75,000	75,000

#### Net (Income) Expenditure

<b>250,000</b>	<b>250,000</b>	<b>75,000</b>
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### Promote Red Hill Landfill Facility Operations

#### Capital Expenditure

25253/00	Refurbish Environmental Education Centre - Redhill Landfill Facility	2,000	2,000	2,000
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#### Net (Income) Expenditure

<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
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# Capital Works Summary 2013/2014

Waste Management	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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## Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

### Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	98,886	167,772	93,886
24250/02	Construct Waste Management Facility Buildings - Hazelmere	78,000	78,000	93,000
24250/03	Construct Weighbridge Office - Hazelmere	8,000	8,000	0
24250/05	Construct Storage Shed for Mattresses - Hazelmere	16,400	16,400	27,400
24250/06	Construct Mobile workshop - Red Hill Landfill Facility	100,000	100,000	0
24250/07	Construct Lunchroom and Ablution Block - Red Hill Landfill Facility	20,000	20,000	20,000
24259/02	Construct Waste Management Facility Buildings - Other - Hazelmere	5,000	5,000	50,000
24259/03	Upgrade Power - Redhill Landfill Facility	12,750	12,750	0
24360/00	Construct Nutrient Stripping Pond - Red Hill Landfill Facility	60,500	60,500	110,500
24395/01	Construct Hardstand and Road - Hazelmere	286,175	286,175	202,175
24395/04	Relocate Greenwaste Processing area - Red Hill Landfill Facility	0	0	350,000
24399/04	Washdown bay Upgrade - Red Hill Landfill Facility	70,000	70,000	70,000
24399/05	Truck Washdown Bay for Member Councils - Red Hill Landfill Facility	30,000	30,000	30,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility	263,586	263,586	263,000
24420/03	Purchase Minor Plant and Equipment - Cardboard Recycling Project	142,100	142,100	0
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	19,000	19,000	39,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	371,360	371,360	35,000
24520/08	Purchase / Replace Fire Fighting Equipment - Red Hill Landfill Facility	1,000	1,000	1,000
24530/08	Purchase / Replace Security System - Red Hill Waste Management	143,600	143,600	144,600
24530/10	Purchase / Replace Security System - Hazelmere	11,000	11,000	27,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	283,150	283,150	301,000
24590/02	Purchase / Replace Miscellaneous Equipment - Hazelmere	2,000	12,000	23,700
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	5,768	5,768	1,000
25259/01	Refurbish Waste Transfer Station Building - Red Hill Landfill Facility	80,000	0	80,000

### Net (Income) Expenditure

<b>2,108,275</b>	<b>2,107,161</b>	<b>1,962,261</b>
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# Capital Works Summary 2013/2014

Environmental Services	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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## Manage and Deliver Environmental Services

### Capital Expenditure

24510/05	Purchase Office Equipment - Environmental Services	2,000	1,000	1,500
24610/05	Purchase Office Furniture and Fittings - Environmental Services	1,500	1,000	1,500
<b>Net (Income) Expenditure</b>		<b>3,500</b>	<b>2,000</b>	<b>3,000</b>

# Capital Works Summary 2013/2014

Regional Development	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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## Manage and Deliver Regional Development Service

### Capital Expenditure

24510/04	Purchase Office Equipment - Regional Development	1,000	1,000	1,000
24610/04	Purchase Office Furniture and Fittings - Regional Development	1,000	1,000	1,000
<b>Net (Income) Expenditure</b>		<b>2,000</b>	<b>2,000</b>	<b>2,000</b>

# Capital Works Summary 2013/2014

Risk Management	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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## Manage and Deliver Regional Risk Management Service

### Capital Expenditure

24510/06	Purchase Office Equipment - Risk Management	500	500	500
24610/06	Purchase Office Furniture and Fittings - Risk Management	500	500	500
<b>Net (Income) Expenditure</b>		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>

# Capital Works Summary 2013/2014

Resource Recovery	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
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## Implement Resource Recovery Project Plan

### Capital Expenditure

24150/05	Resource Recovery Park - Land	30,000	0	30,000
24259/04	Construct and Commission Resource Recovery Park - C & I Building	500,000	50,000	500,000
24259/05	Construct and Commission Resource Recovery Park - Pyrolysis Building	263,000	0	250,000
24259/06	Construct and Commission Resource Recovery Park - Community	0	0	10,000
24259/09	Construct and Commission Resource Recovery Park - MRF	0	0	50,000
24392/02	Construct and Commission Resource Recovery Park - Weighbridges (x2)	150,000	0	150,000
24399/01	Construct and Commission Resource Recovery Park - Site Infrastructure	636,000	35,000	1,050,000
24410/03	Purchase Resource Recovery Park Pyrolysis - Plant & Equipment	2,160,000	0	1,000,000
24410/04	Purchase Resource Recovery Park C & I Building - Plant & Equipment	0	0	100,000
<b>Net (Income) Expenditure</b>		<b>3,739,000</b>	<b>85,000</b>	<b>3,140,000</b>

## Manage Resource Recovery Project

### Capital Expenditure

24510/07	Purchase Office Equipment - Resource Recovery	2,000	1,000	1,000
24590/07	Purchase Other Equipment - Resource Recovery	2,000	500	1,000
24610/07	Purchase Office Furniture and Fittings - Resource Recovery	5,000	2,500	1,000
<b>Net (Income) Expenditure</b>		<b>9,000</b>	<b>4,000</b>	<b>3,000</b>

# Capital Works Summary 2013/2014

	Budget 2012/2013	Est. Actual 2012/2013	Budget 2013/2014
Total Capital Expenditure	24,090,652	19,953,056	15,471,081





### **13 REPORTS OF DELEGATES**

Nil

### **14 CONFIDENTIAL MATTERS FOR WHICH THE MEETING MAY BE CLOSED TO THE PUBLIC**

Nil

### **15 GENERAL BUSINESS**

Nil

### **16 FUTURE MEETINGS OF THE AUDIT COMMITTEE**

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

#### **“2.3 Meetings**

*The Committee meet as required at the discretion of the Chairman of the Committee at least three (3) times per year to coincide with approval of strategic and annual plans, the annual budget and the auditor’s report on the annual financial report.*

*Additional meetings shall be convened at the discretion of the Chairman or at the written request of any member of the Committee or external auditor.”*

#### **Future Meetings 2013**

Thursday	4	July (if required)	at	EMRC Administration Office
Thursday	8	August (if required)	at	EMRC Administration Office
Thursday	5	September	at	EMRC Administration Office
Thursday	10	October (if required)	at	EMRC Administration Office
Thursday	21	November (if required)	at	EMRC Administration Office

### **17 DECLARATION OF CLOSURE OF MEETING**

There being no further business the meeting was closed at 6:55pm.