

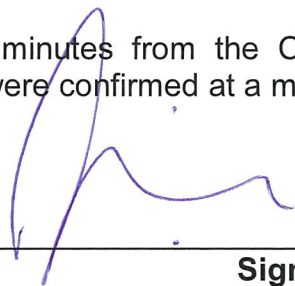


## MINUTES

### CERTIFICATION OF CONFIRMATION OF COUNCIL MEETING MINUTES

20 June 2019

I, Cr David McDonnell, hereby certify that the minutes from the Council Meeting held on 20 June 2019 pages (1) to (373) were confirmed at a meeting of Council held on 22 August 2019.



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**Signature**

Cr David McDonnell  
**Person presiding at Meeting**



# **MINUTES**

Ordinary Meeting of Council

**20 June 2019**

## ORDINARY MEETING OF COUNCIL

### MINUTES

20 June 2019

(REF: D2019/07249)

An Ordinary Meeting of Council was held at the EMRC Administration Office, 1<sup>st</sup> Floor, 226 Great Eastern Highway, BELMONT WA 6104 on **Thursday, 20 June 2019**. The meeting commenced at **6:00pm**.

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## 1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

The Chairman opened the meeting at 6:00pm, welcomed visitors and acknowledged the traditional custodians of the land on which the meeting was held and paid respects to the elders past, present and future.

The Chairman welcomed Councillors, Deputy Councillors, member Council Mayors, CEOs and officers in attendance for the confidential presentation to be provided during the meeting.

The Chairman also welcomed the HZI consortium consisting of:

Hitachi Zosen Inova (HZI):	Mr Richard Belfield (Global Lead Project Developments).
Tribe Infrastructure Group:	Mr Edward Nicholas (Executive Director), Mr Rajan Aggarwal (Associate Director).
New Energy Corporation:	Mr Jason Pugh (Chief Executive Officer).
John Laing Group:	Mr Alister Walker (Investor and Asset Manager).
National Australia Bank:	Ms Fiona McIntyre (Head of Institutional Banking WA).
Australian Renewable Energy Agency (ARENA):	Mr Simon Woods, Investment Director.
WA Department of Jobs, Tourism, Science and Innovation (JTSI):	Ms Marzia Zamir

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

### Councillor Attendance

Cr David McDonnell ( <b>Chairman</b> )	EMRC Member	City of Swan
Cr Dylan O'Connor ( <b>Deputy Chairman</b> )	EMRC Member	City of Kalamunda
Cr Melissa Mykytiuk	EMRC Member	Town of Bassendean
Cr Jai Wilson	EMRC Member	Town of Bassendean
Cr Barry McKenna	EMRC Member	City of Bayswater
Cr Sally Palmer	EMRC Member	City of Bayswater
Cr Janet Powell	EMRC Member	City of Belmont
Cr Steve Wolff	EMRC Member	City of Belmont
Cr Geoff Stallard ( <i>to 7:30pm</i> )	EMRC Member	City of Kalamunda
Cr John Daw	EMRC Member	Shire of Mundaring
Cr David Lavell	EMRC Member	Shire of Mundaring
Cr Adam Kovalevs	EMRC Member	City of Swan

### Apologies

Cr Cameron Blair	EMRC Deputy Member	City of Kalamunda
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### EMRC Officers

Mrs Wendy Harris	Acting Chief Executive Officer
Mr Hua Jer Liew	Director Corporate Services
Mr Steve Fitzpatrick	Director Waste Services
Mr David Ameduri	Manager Financial Services
Miss Izabella Krzysko	Manager Human Resources
Ms Theresa Eckstein	Executive Assistant to Chief Executive Officer
Mrs Annie Hughes-d'Aeth	Personal Assistant to Director Corporate Services (Minutes)



*Item 2 continued*

**Observer(s)**

Cr Kathryn Hamilton	EMRC Deputy Member	Town of Bassendean
Cr Doug Jeans	EMRC Deputy Member	Shire of Mundaring
Cr Ian Johnson	EMRC Deputy Member	City of Swan
Cr John Giardina	Mayor	City of Kalamunda
Cr David Lucas	Mayor	City of Swan
Ms Rhonda Hardy	Chief Executive Officer	City of Kalamunda
Mr Mike Foley	Chief Executive Officer	City of Swan
Mr Doug Pearson	Director Works and Infrastructure	City of Bayswater
Mr Alan Sheridan	Director Infrastructure Services	City of Belmont
Mr Brett Jackson	Director Asset Services	City of Kalamunda
Mr Jim Coten	Executive Manager Operations	City of Swan

**Visitor(s)**

Mr Richard Belfield	Senior Sales Director	HZI Zosen Inova (HZI)
Mr Edward Nicholas	Executive Director	Tribe Infrastructure Group
Mr Rajan Aggarwal	Associate Director	Tribe Infrastructure Group
Mr Jason Pugh	Chief Executive Officer	New Energy Corporation
Mr Alister Walker	Senior Investment Manager	John Laing Group
Ms Fiona McIntyre	Head of Institutional Banking WA	National Australia Bank
Mr Simon Woods	Investment Director	Australia Energy and Renewables (ARENA)
Ms Marzia Zamir	Representative for Project	WA Department of Jobs, Tourism, Science and Innovation (JTSI)

**3 DISCLOSURE OF INTERESTS**

**3.1 WENDY HARRIS – ACTING CHIEF EXECUTIVE OFFICER – FINANCIAL INTEREST**

Item:	Item 15.2 Audit Committee Minutes – Item 11.4
Subject:	Eastern Metropolitan Regional Council (EMRC) 2019/2020 Draft Annual Budget
Nature of Interest:	Per s.5.60A and 5.70 of the <i>Local Government Act 1995</i> , the officer has a financial interest due to the outcome of the remuneration structure review for EMRC staff identified in the report. (p50 and 51 of the agenda)

**3.2 HUA JER LIEW – DIRECTOR CORPORATE SERVICES – FINANCIAL INTEREST**

Item:	Item 15.2 Audit Committee Minutes – Item 11.4
Subject:	Eastern Metropolitan Regional Council (EMRC) 2019/2020 Draft Annual Budget
Nature of Interest:	Per s.5.60A and 5.70 of the <i>Local Government Act 1995</i> , the officer has a financial interest due to the outcome of the remuneration structure review for EMRC staff identified in the report. (p50 and 51 of the agenda)

**3.3 STEVE FITZPATRICK – DIRECTOR WASTE SERVICES – FINANCIAL INTEREST**

Item:	Item 15.2 Audit Committee Minutes – Item 11.4
Subject:	Eastern Metropolitan Regional Council (EMRC) 2019/2020 Draft Annual Budget
Nature of Interest:	Per s.5.60A and 5.70 of the <i>Local Government Act 1995</i> , the officer has a financial interest due to the outcome of the remuneration structure review for EMRC staff identified in the report. (p50 and 51 of the agenda)



*Item 3 continued*

### **3.4 DAVID AMEDURI – MANAGER FINANCIAL SERVICES – FINANCIAL INTEREST**

Item: Item 15.2 Audit Committee Minutes – Item 11.4  
Subject: Eastern Metropolitan Regional Council (EMRC) 2019/2020 Draft Annual Budget  
Nature of Interest: Per s.5.60A and 5.70 of the *Local Government Act 1995*, the officer has a financial interest due to the outcome of the remuneration structure review for EMRC staff identified in the report. (p50 and 51 of the agenda).

### **3.5 IZABELLA KRZYSKO – MANAGER HUMAN RESOURCES – FINANCIAL INTEREST**

Item: Item 15.2 Audit Committee Minutes – Item 11.4  
Subject: Eastern Metropolitan Regional Council (EMRC) 2019/2020 Draft Annual Budget  
Nature of Interest: Per s.5.60A and 5.70 of the *Local Government Act 1995*, the officer has a financial interest due to the outcome of the remuneration structure review for EMRC staff identified in the report. (p50 and 51 of the agenda)

## **4 ANNOUNCEMENTS BY THE CHAIRMAN OR PRESIDING MEMBER WITHOUT DISCUSSION**

### **4.1 2018/2019 RELATED PARTY TRANSACTIONS AND DISCLOSURE**

The 2018/2019 Related Party Transactions and Disclosure forms were distributed to Councillors. These forms are due to be returned to the EMRC by no later than Friday 12 July 2019. Councillors are requested to please complete their form as a matter of priority to assist with the finalisation of the audited 2018/2019 financial report. Please note, even if you have no disclosures a signed “nil” return is still required to be submitted.

### **4.2. 2018/2019 ANNUAL RETURN**

The Chairman advised that the 2018/2019 Annual Returns will be distributed by email the week ending 30 June 2019 and are due to be returned to the EMRC by no later than Monday, 26 August 2019.

Councillors should complete their returns as a matter of priority as the CCC has to be notified of any return received after the due date.

### **4.3. COUNCILLOR PORTAL**

The Chairman announced that from 1 July 2019 Councillors and CEOs of the EMRC’s member Councils will be able to access an online Council Portal, designed principally as a secure means of council document access and distribution. The Portal will provide access to EMRC meeting documents and attachments as they become available, with access to confidential documents restricted to members of relevant committees and their deputies by means of individual log-ins. The Portal also provides Councillors with a resource centre for other essential or useful information such as council and committee minutes with attachments, annual reports and media releases.

## **5 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**

Nil

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## **6 PUBLIC QUESTION TIME**

### **6.1 QUESTIONS FROM CR GIORGIA Johnson**

Question 1: Why is Item 8.1 confidential?

*Response: This item is Commercial in confidence.*

Question 2: Audit Committee meeting 6 June 2019, Item 11.3 Draft Corporate Business Plan 2019/2020 – 2023/2024, solar panel recycling?

*Response: This was not discussed at the Audit Committee meeting.*

Question 3: *This represents compensation tonnages from Cleanaway from previous financial years for their non-recyclable waste from bulk bins that should have gone to Red Hill Waste Management Facility. It is a historical correction agreed to by the City of Bayswater and Cleanaway.*

*Response: Can you please summarise any proposed new programs or staffing in the draft budget?*

Question 4: *This question was taken on notice.*

*Response: Is the proposed \$30,000 for art budgeted?*

Question 5: *This is a budget provision for the purchase of significant pieces of art in the region in the event an opportunity arises.*

*Response: This represents compensation tonnages from Cleanaway from previous financial years for their non-recyclable waste from bulk bins that should have gone to Red Hill Waste Management Facility. It is a historical correction agreed to by the City of Bayswater and Cleanaway.*

## **7 APPLICATIONS FOR LEAVE OF ABSENCE**

### **7.1 CR JOHN DAW - LEAVE OF ABSENCE**

#### **COUNCIL RESOLUTION(S)**

MOVED CR POWELL

SECONDED CR LAVELL

THAT COUNCIL APPROVES APPLICATION FOR LEAVE OF ABSENCE FOR CR DAW FROM 24 JUNE 2019 TO 22 JULY 2019 INCLUSIVE.

**CARRIED UNANIMOUSLY**

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## **8 PETITIONS, DEPUTATIONS AND PRESENTATIONS**

### **8.1 Confidential Presentation – Hitachi Zosen Inova (HZI) Consortium**

Representatives of the Hitachi Zosen Inova (HZI) consortium provided a confidential briefing on the progress of the East Rockingham Waste to Energy Project.

#### **RECOMMENDATION (Closing meeting to the public)**

That with the exception of ....., the meeting be closed to members of the public in accordance with Section 5.23 (2) (c) of the *Local Government Act 1995* for the purpose of dealing with matters of a confidential nature.

Cr Ian Johnson entered the meeting at 6:13pm.

#### **COUNCIL RESOLUTION**

MOVED CR DAW

SECONDED CR LAVELL

THAT WITH THE EXCEPTION OF THE ACTING CEO, DIRECTOR CORPORATE SERVICES, DIRECTOR WASTE SERVICES, EMRC DEPUTY COUNCILLOR MEMBERS, WAC MEMBERS, MEMBER COUNCIL MAYORS, MEMBER COUNCIL CEOS, MANAGER FINANCIAL SERVICES, MANAGER HUMAN RESOURCES, HITACHI ZOSEN INOVA (HZI) CONSORTIUM, EXECUTIVE ASSISTANT TO THE CEO AND PERSONAL ASSISTANT TO THE DIRECTOR CORPORATE SERVICES THE MEETING BE CLOSED TO MEMBERS OF THE PUBLIC IN ACCORDANCE WITH SECTION 5.23 (2) (C) OF THE *LOCAL GOVERNMENT ACT 1995* FOR THE PURPOSE OF DEALING WITH MATTERS OF A CONFIDENTIAL NATURE.

**CARRIED UNANIMOUSLY**

This item is recommended to be confidential because it contains matters of a commercial-in-confidence nature.

The doors of the meeting were closed at 6:13pm and members of the public departed the Council Chambers.

The Acting Chief Executive Officer, Director Corporate Services, Director Waste Services, EMRC Deputy Councillor Members, WAC Members, Member Council Mayors, Member Council CEO's, Manager Financial Services, Manager Human Resources, Hitachi Zosen Inova (HZI) consortium, EA to the Acting Chief Executive Officer and Personal Assistant to the Director Corporate Services remained in Council Chambers.

HZI consortium departed the Council Chambers at 7:05pm.

The Chairman suspended Standing Orders at 7:09pm.

Cr Wilson moved the suspension of Standing Orders which was seconded by Cr Palmer.

The Chairman reinstated Standing Orders at 7:26pm.

Cr Powell moved the reinstatement of Standing Orders which was seconded by Cr Lavell.

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*Item 8 continued*

**RECOMMENDATION [Meeting re-opened to the public]**

That the meeting be re-opened, the public be invited to return to the meeting.

**COUNCIL RESOLUTION**

MOVED CR KOVALEVS                      SECONDED CR PALMER

THAT THE MEETING BE RE-OPENED, THE PUBLIC BE INVITED TO RETURN TO THE MEETING.

**CARRIED UNANIMOUSLY**

The doors of the meeting were re-opened at 7:27pm and members of the public returned to the Council Chambers.

**9        CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

**9.1      MINUTES OF ORDINARY MEETING OF COUNCIL HELD ON 23 MAY 2019**

That the minutes of the Ordinary Meeting of Council held on 23 May 2019 which have been distributed, be confirmed.

**COUNCIL RESOLUTION**

MOVED CR DAW                              SECONDED CR LAVELL

THAT THE MINUTES OF THE ORDINARY MEETING OF COUNCIL HELD ON 23 MAY 2019 WHICH HAVE BEEN DISTRIBUTED, BE CONFIRMED.

**CARRIED UNANIMOUSLY**

**9.2      MINUTES OF SPECIAL MEETING OF COUNCIL HELD ON 6 JUNE 2019**

That the minutes of the Special Meeting of Council held on 6 June 2019 which have been distributed, be confirmed.

**COUNCIL RESOLUTION**

MOVED CR WILSON                          SECONDED CR O'CONNOR

THAT THE MINUTES OF THE SPECIAL MEETING OF COUNCIL HELD ON 6 JUNE 2019 WHICH HAVE BEEN DISTRIBUTED, BE CONFIRMED.

**CARRIED UNANIMOUSLY**

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

Nil

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**11 QUESTIONS BY MEMBERS WITHOUT NOTICE**

Nil

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

Nil

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

Nil

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## **14 REPORTS OF EMPLOYEES**

### **QUESTIONS**

The Chairman invites questions from members on the reports of employees.

### **RECOMMENDATION(S)**

That with the exception of items ....., which are to be withdrawn and dealt with separately, Council adopts the recommendations in the Reports of Employees (Section 14).

### **COUNCIL RESOLUTION(S)**

MOVED CR WOLFF

SECONDED CR KOVALEVS

THAT WITH THE EXCEPTION OF ITEM 14.4, WHICH IS TO BE WITHDRAWN AND DEALT WITH SEPARATELY, COUNCIL ADOPT THE RECOMMENDATIONS IN THE REPORTS OF EMPLOYEES (SECTION 14).

**CARRIED UNANIMOUSLY**

Cr Stallard departed the meeting 7:30pm.

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## 14.1 LIST OF ACCOUNTS PAID DURING THE MONTH OF MAY 2019

REFERENCE: D2019/08059

### PURPOSE OF REPORT

The purpose of this report is to present to Council a list of accounts paid under the Chief Executive Officer's delegated authority during the month of May 2019 noting.

### KEY POINTS AND RECOMMENDATION(S)

- As per the requirements of regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, the list of accounts paid during the month of May 2019 is provided for noting.

#### Recommendation(s)

That Council notes the CEO's list of accounts for May 2019 paid under delegated power in accordance with regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, forming the attachment to this report totalling \$29,602 954.47.

### SOURCE OF REPORT

Director Corporate Services

### BACKGROUND

Council has delegated to the Chief Executive Officer (CEO) the exercise of its power to make payments from the Municipal Fund and Trust Fund. In accordance with regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, a list of accounts paid by the CEO is to be provided to Council, where such delegation is made.



Item 14.1 continued

## REPORT

The table below summarises the payments drawn on the funds during the month of May 2019. A list detailing the payments made is appended as an attachment to this report.

<b>Municipal Fund</b>	EFT Payments	EFT41662 – EFT41837	
	Cheque Payments	220427 – 220431	
	Payroll EFT	PAY 2019-23 & PAY 2019-24	
	Direct Debits		
	- Superannuation	DD18495.1 – DD18495.22 & DD18496.1 – DD18496.22	
	- Bank Charges	1*MAY19	
	- Other	1511 – 1528	\$29,609,357.57
	<b>Less</b>		
	Cancelled EFT & Cheques	EFT41770	(\$6403.10)
<b>Trust Fund</b>	Not Applicable		Nil
<b>Total</b>			<b>\$29,602,954.47</b>

## STRATEGIC/POLICY IMPLICATIONS

Key Result Area 3 – Good Governance

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

## FINANCIAL IMPLICATIONS

As contained within the report.

## SUSTAINABILITY IMPLICATIONS

Nil



*Item 14.1 continued*

## **MEMBER COUNCIL IMPLICATIONS**

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

## ATTACHMENT(S)

CEO's Delegated Payments List for the months of May 2019 (Ref: D2019/08346)

## VOTING REQUIREMENT

Simple Majority

## **RECOMMENDATION(S)**

That Council notes the CEO's list of accounts for May 2019 paid under delegated power in accordance with regulation 13(1) of the *Local Government (Financial Management) Regulations 1996*, forming the attachment to this report totalling \$29,602,954.47.

## **COUNCIL RESOLUTION(S)**

MOVED CR WOLFF

SECONDED CR KOVALEVS

THAT COUNCIL NOTES THE CEO'S LIST OF ACCOUNTS FOR MAY 2019 PAID UNDER DELEGATED POWER IN ACCORDANCE WITH REGULATION 13(1) OF THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*, FORMING THE ATTACHMENT TO THIS REPORT TOTALLING \$29,602,954.47.

**CARRIED UNANIMOUSLY**



## Eastern Metropolitan Regional Council

CEO's DELEGATED PAYMENTS LIST  
FOR THE MONTH OF MAY 2019

Cheque / No	EFT Date	Payee	Description	Amount
EFT41662	01/05/2019	4 X 4 DREAMING PTY LTD	WORKSHOP FEE	1,809.50
EFT41663	01/05/2019	ADCORP	ADVERTISING FEE - STAFF RECRUITMENT	6,171.53
EFT41664	01/05/2019	ADT SECURITY	SECURITY MONITORING	525.33
EFT41665	01/05/2019	ADVANCED NATIONAL SERVICES PTY LTD	CLEANING SERVICES & CONSUMABLES -ASCOT PLACE	2,564.79
EFT41666	01/05/2019	AIR FILTER DRY CLEAN SYSTEMS WA	PLANT PARTS MAINTENANCE & SERVICE	2,208.22
EFT41667	01/05/2019	AIRWELL GROUP PTY LTD	QUARTERLY PLANT SERVICE & MAINTENANCE & INSTALL PUMPING SYSTEM FOR LEACHATE PROJECT	14,507.42
EFT41668	01/05/2019	ALLIGHTSYKES PTY LTD	SERVICE AGREEMENT - BACKUP GENERATOR AT RED HILL	412.50
EFT41669	01/05/2019	ALLWEST PLANT HIRE	EQUIPMENT HIRE	15,125.88
EFT41670	01/05/2019	AMALGAM RECRUITMENT	LABOUR HIRE	486.98
EFT41671	01/05/2019	ANALYTICAL REFERENCE LABORATORY (ARL)	LABORATORY TESTING & REPORTING ON WOOD FINES & DUST SAMPLES	260.70
EFT41672	01/05/2019	APOLLO FABRICATIONS	HOOK-LIFT BIN PURCHASES	28,523.00
EFT41673	01/05/2019	ARMAGUARD (LINFOX ARMAGUARD PTY LTD)	COURIER SERVICE	445.72
EFT41674	01/05/2019	AUST-WEIGH	ANNUAL WEIGHBRIDGE MAINTENANCE	6,567.00
EFT41675	01/05/2019	AUSTRALIA POST - ASCOT PLACE	POSTAL CHARGES	496.98
EFT41676	01/05/2019	AUTOSWEEP WA (LAMBERT FAMILY TRUST)	SITE SWEEPING - HAZELMERE	2,464.00
EFT41677	01/05/2019	B&J CATALANO PTY LTD	CRUSH, SCREEN & STOCKPILE FERRICRETE	84,420.76
EFT41678	01/05/2019	BARFIELD EARTHMOVING (JAYCOURT NOMINEES P/L)	PLANT & EQUIPMENT HIRE	76,424.68
EFT41679	01/05/2019	BATTERY WORLD	BATTERY PURCHASES	798.00
EFT41680	01/05/2019	BEDROCK MINE MAINTENANCE SERVICES PTY LTD	SERVICE MAINTENANCE - HAZELMERE WOODWASTE GRINDER	6,897.64
EFT41681	01/05/2019	BIN BATH AUSTRALIA PTY LTD	BIN CLEANING	113.74
EFT41682	01/05/2019	BOC LTD	GAS BOTTLE REFILLS - RED HILL	267.74
EFT41683	01/05/2019	BRING COURIERS	COURIER SERVICE	270.81
EFT41684	01/05/2019	BTS - BASSENDEAN TECHICAL SERVICE BROTHER TECHNICAL SERVICE	OFFICE EQUIPMENT REPAIR	65.00
EFT41685	01/05/2019	BUDGET ELECTRICS	BUILDING REPAIRS & MAINTENANCE	541.37
EFT41686	01/05/2019	BUNNINGS GROUP LTD	HARDWARE SUPPLIES	1,300.00
EFT41687	01/05/2019	CAPITAL TRANSPORT SERVICES (WA) PTY LTD	COURIER SERVICE	1,281.71
EFT41688	01/05/2019	CDM AUSTRALIA	IT EQUIPMENT PURCHASES	6,606.60
EFT41689	01/05/2019	CHEMCENTRE	WOODCHIP SAMPLE MONITORING	136.40
EFT41690	01/05/2019	CJD EQUIPMENT PTY LTD	PLANT MAINTENANCE, PARTS & SERVICE	9,224.18
EFT41691	01/05/2019	CPR ELECTRICAL SERVICES	REPAIRS TO COMPRESSOR ON GRINDER	253.00
EFT41692	01/05/2019	CROSSLAND & HARDY PTY LTD	SURVEYING COSTS - GREENWASTE	2,087.25
EFT41693	01/05/2019	CSE CROSSCOM PTY LTD	TWO-WAY RADIO ERPAIR	325.05
EFT41694	01/05/2019	CUTTING EDGES REPLACEMENT PARTS PTY LTD	PLANT PARTS	2,202.24
EFT41695	01/05/2019	DEERING AUTRONICS AUSTRALIA P/L	REMOVE ACCESSORIES ON A FLEET VEHICLE	314.60
EFT41696	01/05/2019	DENSFORD CIVIL PTY LTD	CONTRACT PAYMENT - HRRP	259,062.19
EFT41697	01/05/2019	DNG FAMILY TRUST T/A IDLER ENGINEERING SERVICES PTY LTD	PLANT MAINTENANCE, PARTS & SERVICE	3,289.23
EFT41698	01/05/2019	EASTERN HILLS SAWS & MOWERS	PLANT PARTS	225.00
EFT41699	01/05/2019	EFFICIENT REFRIGERATION & ENERGY SAVINGS PTY LTD	AIRCONDITIONING MAINTENANCE	220.00
EFT41700	01/05/2019	ELEMENT HYDROGRAPHIC SOLUTIONS	EQUIPMENT MAINTENANCE & SERVICE	1,027.40
EFT41701	01/05/2019	EUREKA 4WD TRAINING PTY LTD	STAFF TRAINING	760.00
EFT41702	01/05/2019	FLEXI STAFF PTY LTD	LABOUR HIRE	15,258.41
EFT41703	01/05/2019	FLICK ANTICIMEX PTY LTD	HYGIENE SERVICES	1,718.32
EFT41704	01/05/2019	FRESH BOOST PTY LTD ATF BANDITS TRUST	STAFF AMENITIES	1,166.38
EFT41705	01/05/2019	FUJI XEROX AUSTRALIA PTY LTD	PHOTOCOPIER MAINTENANCE & SUPPLIES	1,413.14
EFT41706	01/05/2019	GOODCHILD ENTERPRISES	BATTERY PURCHASE	487.30
EFT41707	01/05/2019	GREG WOOD TWISTECH	FENCE REPAIRS & INSTALL GATES AROUND LEACHATE PONDS	8,316.00
EFT41708	01/05/2019	GROENEVELD AUSTRALIA P/L	PLANT PARTS & MAINTENANCE	121.57



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EFT41709	01/05/2019	HARTAC SALES & DISTRIBUTION PTY LTD	SUPPLY & ERECT SIGNS	355.86
EFT41710	01/05/2019	HERBERT SMITH FREEHILLS	QUARTERLY LEGISLATIVE REVIEW MANUAL	2,530.00
EFT41711	01/05/2019	HITACHI CONSTRUCTION MACHINERY (AUSTRALIA) PTY LTD	PLANT SERVICE & MAINTENANCE & REPAIR	586.74
EFT41712	01/05/2019	HOSECO (WA) PTY LTD	PLANT PARTS	1,089.00
EFT41713	01/05/2019	ILLION AUSTRALIA PTY LTD ( DUN & BRADSTREET)	ONLINE CREDIT REFERENCE CHECKS	19.80
EFT41714	01/05/2019	INSTANT WEIGHT PTY LTD T/A INSTANT WEIGHING	CALIBRATION OF SCALE ON PLANT	1,916.62
EFT41715	01/05/2019	IPING PTY LTD	INTERNET SERVICE	1,128.80
EFT41716	01/05/2019	IRVIN BULLBARS (WA OUTBACK ACTION PTY LTD)	FITTED LIGHTS TO FLEET VEHICLES	1,586.00
EFT41717	01/05/2019	J & K HOPKINS	PURCHASE OF LOCKABLE STORAGE & CHAIR - RED HILL	486.00
EFT41718	01/05/2019	JCB CONSTRUCTION EQUIPMENT AUSTRALIA	PLANT SERVICE & MAINTENANCE	445.27
EFT41719	01/05/2019	JJ RICHARDS & SONS P/L	PRODUCT TRANSPORTATION COST	1,222.50
EFT41720	01/05/2019	JOHN HUGHES (ROHANNA PTY LTD)	VEHICLE PURCHASE	42,370.45
EFT41721	01/05/2019	KONE BUILDING DOORS - A DIV OF KONE ELEVATORS PTY LTD	MAINTENANCE - ASCOT PLACE GARAGE DOOR	107.78
EFT41722	01/05/2019	KOTT GUNNING LAWYERS	LEGAL ADVICE & CONTRACT PREPARATION	986.48
EFT41723	01/05/2019	LABOURFORCE IMPEX PERSONNEL P/L	LABOUR HIRE	32,647.67
EFT41724	01/05/2019	LANDFILL GAS & POWER PTY LTD	ELECTRICITY CHARGES	23,708.84
EFT41725	01/05/2019	LIQUID LABS WA	FERRICRETE SAMPLE TESTING	1,760.00
EFT41726	01/05/2019	LO-GO APPOINTMENTS	LABOUR HIRE	11,373.12
EFT41727	01/05/2019	LOCAL GOVERNMENT PROFESSIONALS AUSTRALIA WA	STAFF TRAINING	400.00
EFT41728	01/05/2019	MAIL PLUS PERTH	MAIL EXPENSES	369.60
EFT41729	01/05/2019	MAJOR SECURITY SERVICES PTY LTD	SECURITY MONITORING	3,593.37
EFT41730	01/05/2019	MARKET CREATIONS PTY LTD	IT CONSULTING	363.00
EFT41731	01/05/2019	MARSMEN PLUMBING	BUILDING MAINTENANCE AT ASCOT PLACE	385.00
EFT41732	01/05/2019	MISS MAUD	CATERING COSTS	307.30
EFT41733	01/05/2019	MONADELPHOUS ENGINEERING ASSOCIATES PTY LTD	CONSULTING FEE - WWtE SUPERINTENDENT SERVICES	4,048.00
EFT41734	01/05/2019	MS GROUNDWATER MANAGEMENT	GROUNDWATER MONITORING COSTS - RED HILL	3,581.60
EFT41735	01/05/2019	MUNDARING TYRE CENTRE	TYRE REPLACEMENT & REPAIRS	744.00
EFT41736	01/05/2019	NEVERFAIL SPRINGWATER	BOTTLED WATER	659.56
EFT41737	01/05/2019	NGIS (AUSTRALIA) PTY LTD	STAFF TRAINING	1,749.00
EFT41738	01/05/2019	ONSITE RENTALS PTY LTD	EQUIPMENT RENTAL	433.53
EFT41739	01/05/2019	OTIS ELEVATOR COMPANY PTY LTD	BUILDING MAINTENANCE & REPAIRS	1,676.10
EFT41740	01/05/2019	PERTH ENERGY PTY LTD	GAS SUPPLY - WWtE	142.80
EFT41741	01/05/2019	PERTH SCIENTIFIC	HARDWARE SUPPLIES	234.30
EFT41742	01/05/2019	PETRO MIN ENGINEERS	CONSULTING FEE - WWtE	1,980.00
EFT41743	01/05/2019	PIRTEK MIDLAND (M & B HYDRAULICS PTY LTD)	HYDRAULIC HOSE SUPPLIES & REPAIRS	54.38
EFT41744	01/05/2019	PROTECTOR FIRE SERVICES	FIRE FIGHTING EQUIPMENT REPAIR, INSPECTION & MAINTENANCE AT HAZELMERE	5,917.46
EFT41745	01/05/2019	PRUDENTIAL INVESTMENT SERVICES CORP P/L	INVESTMENT ADVISORY SERVICES	1,959.65
EFT41746	01/05/2019	PUMPS UNITED PTY LTD	PUMP HIRE	6,308.50
EFT41747	01/05/2019	RANDSTAD PTY LTD	LABOUR HIRE	1,134.30
EFT41748	01/05/2019	REFRESH WATERS PTY LTD	BOTTLED WATER	78.00
EFT41749	01/05/2019	RELATIONSHIPS AUSTRALIA WA INC	EAP - COUNSELLING FEES	330.00
EFT41750	01/05/2019	REMONDIS AUSTRALIA PTY LTD	COLLECTION OF PAPER RECYCLABLES	77.00
EFT41751	01/05/2019	RENT A FENCE PTY LTD	HIRING COSTS - TEMPORARY FENCE FOR WWtE	1,112.51
EFT41752	01/05/2019	RENTOKIL INITIAL PTY LTD	QUARTERLY PEST CONTROL SERVICE	1,084.55
EFT41753	01/05/2019	RUDD INDUSTRIAL AND FARM SUPPLIES	HARDWARE SUPPLIES	595.00
EFT41754	01/05/2019	SCADDEN UNITED PTY LTD T/A TONY SCADDEN DIESEL	PLANT REPAIR & MAINTENANCE	5,643.00
EFT41755	01/05/2019	SETON AUSTRALIA	PROTECTIVE EQUIPMENT	109.78

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EFT41756	01/05/2019	SNAP BELMONT (BELSNAP PTY LTD)	PRINTING COSTS - BUSINESS CARDS & LECTURN SIGN	415.47
EFT41757	01/05/2019	SONIC HEALTHPLUS PTY LTD	PRE-EMPLOYMENT MEDICAL	957.00
EFT41758	01/05/2019	SPUDS GARDENING SERVICES	GROUND MAINTENANCE, SITE REHABILITATION & WEED CONTROL - RED HILL	15,499.00
EFT41759	01/05/2019	ST JOHN AMBULANCE ASSOCIATION	RE STOCKING OF FIRST AID KITS FOR ALL SITES	1,317.05
EFT41760	01/05/2019	STANTONS INTERNATIONAL	PROBITY SERVICES - RRF TENDER	101.20
EFT41761	01/05/2019	STRATEGEN ENVIRONMENTAL CONSULTANTS PTY LTD	CONSULTING FEE - WWtE	7,979.95
EFT41762	01/05/2019	SWAN FIRE SERVICES	SERVICE MAINTENANCE - FIRE PROTECTION SYSTEM	173.80
EFT41763	01/05/2019	SYNNOTT MULHOLLAND MANAGEMENT SERVICES P/L T/A CONSULTATION	CONSULTING FEE - REGIONAL WASTE DEVELOPMENT	1,930.50
EFT41764	01/05/2019	TALIS CONSULTANTS	CONSULTING FEE - LANDFILL EXTENSION, LEACHATE PROJECT & HAZELMERE WASTE TRANSFER STATION	30,216.87
EFT41765	01/05/2019	TIM DAVIES LANDSCAPING PTY LTD (TDL)	GARDEN MAINTENANCE ASCOT PLACE	1,004.94
EFT41766	01/05/2019	TOTALLY WORKWEAR MIDLAND	PROTECTIVE CLOTHING	1,459.82
EFT41767	01/05/2019	UNITED CRANE SERVICES PTY LTD	RELOCATION OF WATER TANK AT HAZELMERE	539.00
EFT41768	01/05/2019	VERSE GROUP	LABOUR HIRE	1,967.68
EFT41769	01/05/2019	VOLICH WASTE CONTRACTORS PTY LTD	BULK BIN HIRE	44.00
EFT41770	01/05/2019	WA BROILER GROWERS ASSOCIATION (INC)	REFUND OF PAYMENT GUARANTEE (CANCELLED PAYMENT)	6,403.10
EFT41771	01/05/2019	WEST FORCE PLUMBING AND GAS	PLUMBING REPAIR	159.50
EFT41772	01/05/2019	WEST TIP WASTE CONTROL	PRODUCT TRANSPORTING COSTS	165.00
EFT41773	01/05/2019	WESTERN AUSTRALIAN LOCAL GOVERNMENT ASSOCIATION (WALGA)	STAFF TRAINING & ACCESS TO WORKFORCE SURVEY	2,327.00
EFT41774	01/05/2019	WESTERN MAZE T/A WESTERN EDUCATING SERVICE	DUST EXTRACTION UNIT MAINTENANCE - GRINDER	610.50
EFT41775	01/05/2019	WESTRAC EQUIPMENT PTY LTD	PLANT SERVICE AGREEMENT & PLANT PARTS & RE[PAIRS]	36,750.35
EFT41776	01/05/2019	WINC AUSTRALIA PTY LTD	STATIONERY & CONSUMABLES	2,265.78
EFT41777	01/05/2019	WURTH AUSTRALIA PTY LTD	PROTECTIVE CLOTHING	456.25
EFT41778	02/05/2019	KUEHNE+NAGEL PTY LTD	GST ON PLANT PARTS FOR WOODWASTE GRINDER	2,405.45
EFT41779	03/05/2019	AMER SAABI	STAFF REIMBURSEMENT	54.07
EFT41780	03/05/2019	ANERGY AUSTRALIA PTY LTD T/A ANSAC	WWtE - CONTRACT VARIATION PAYMENT	27,900.93
EFT41781	03/05/2019	FRANK HUA HIM KUA	STAFF REIMBURSEMENT	569.00
EFT41782	07/05/2019	COMPU-STOR	IT BACKUP DATA SERVICES	689.71
EFT41783	07/05/2019	CROSSLAND & HARDY PTY LTD	PEGGING AND REDESIGN - GREENWASTE AREA AT RED HILL	1,787.50
EFT41784	07/05/2019	GILLIAN SIRL	STAFF REIMBURSEMENT	710.00
EFT41785	07/05/2019	MONADELPHOUS ENGINEERING ASSOCIATES PTY LTD	CONSULTING FEE - WWtE SUPERINTENDENT SERVICES	20,303.25
EFT41786	07/05/2019	PAYG PAYMENTS	PAYG TAXATION PAYMENT	60,388.00
EFT41787	07/05/2019	TELSTRA CORPORATION LTD	TELEPHONE CHARGES	637.65
EFT41788	10/05/2019	CABLENET ELECTRICAL SERVICES	ELECTRICAL REPAIR	2,855.05
EFT41789	10/05/2019	DEPARTMENT OF BIODIVERSITY, CONSERVATION AND ATTRACTIONS - PERTH HILLS DISTRICT	REFUND OF OVERPAYMENT	168.00
EFT41790	10/05/2019	JULIA MOORE	STAFF HEALTH PROMOTION	360.00
EFT41791	10/05/2019	NYAMUTIN INVESTMENTS CO P/L T/A TERRIGAL PARK	REFUND OF OVERPAYMENT	4,549.60
EFT41792	10/05/2019	TELSTRA CORPORATION LTD	TELEPHONE CHARGES	317.78
EFT41793	10/05/2019	VERTIV (AUSTRALIA) PTY LTD	REFUND OF OVERPAYMENT	5,044.60
EFT41794	14/05/2019	ANERGY AUSTRALIA PTY LTD T/A ANSAC	WWtE - CONTRACT VARIATION PAYMENT	68,095.26
EFT41795	14/05/2019	DEPARTMENT OF WATER AND ENVIRONMENTAL REGULATION (DWER)	ANNUAL LICENCE RENEWAL - RED HILL	26,601.56
EFT41796	14/05/2019	JULIAN JONES	REPLACED DAMAGED FENCE - ASCOT PLACE	6,123.40
EFT41797	14/05/2019	MOTORCHARGE PTY LTD	FLEET FUEL PURCHASES	1,819.77
EFT41798	14/05/2019	STEWARTS PEST CONTROL	PEST CONTROL - HAZELMERE	475.00
EFT41799	14/05/2019	SWAN LOCK SERVICE PTY LTD	LOCK SUPPLIES & REPAIR	505.00
EFT41800	14/05/2019	SYNERGY	ELECTRICITY CHARGES - HAZELMERE	1,043.25
EFT41801	14/05/2019	TELSTRA CORPORATION LTD	TELEPHONE CHARGES	320.29
EFT41802	14/05/2019	WA BROILER GROWERS ASSOCIATION (INC)	REFUND OF PAYMENT GUARANTEE	6,403.10

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EFT41803	17/05/2019	BP AUSTRALIA PTY LTD	FUEL PURCHASES	64,985.99
EFT41804	17/05/2019	BRIGHTMARK GROUP PTY LTD	CLEANING SERVICES & CONSUMABLES	2,557.59
EFT41805	17/05/2019	CABCHARGE	ADMIN FEE	6.00
EFT41806	17/05/2019	CME BOILERMAKING PTY LTD	PARTS FOR HAMMEL SHREDDER	10,890.00
EFT41807	17/05/2019	CSE CROSSCOM PTY LTD	TWO-WAY RADIO PURCHASES	3,285.01
EFT41808	17/05/2019	FRANK HUA HIM KUA	STAFF REIMBURSEMENT	41.80
EFT41809	21/05/2019	COUNTRYMAN GIDGEGANNUP SMALL FARM FIELD DAY	EXHIBITOR FEE - EHCM	132.00
EFT41810	21/05/2019	DEPARTMENT OF PLANNING LANDS AND HERITAGE	APPLICATION FEE FOR EASEMENT - WWiE	9,397.20
EFT41811	21/05/2019	DEPUTY COMMISSIONER OF TAXATION	GST PAYMENT	236,947.00
EFT41812	21/05/2019	INDUSTRIAL ENVIRONMENTAL SERVICES PTY LTD	REFUND OF PRE-PAYMENT	5,252.84
EFT41813	21/05/2019	IZABELLA KRZYSKO	STAFF REIMBURSEMENT	1,250.00
EFT41814	21/05/2019	MARKETFORCE	ADVERTISING FOR TENDER & VARIOUS PUBLIC NOTICES	3,348.84
EFT41815	21/05/2019	RISK MANAGEMENT TECHNOLOGIES PTY LTD	ANNUAL LICENCE RENEWAL - CHEM ALERT SYSTEM	3,185.60
EFT41816	21/05/2019	TELSTRA CORPORATION LTD	TELEPHONE CHARGES	5,404.11
EFT41817	24/05/2019	AIMEE KONTOR	STAFF REIMBURSEMENT	163.45
EFT41818	24/05/2019	DALLCON (DALWALLINU CONCRETE PTY LTD)	PRECAST PANELS TO HRRP	15,292.20
EFT41819	24/05/2019	GOLDSQUARE CORPORATION T/A HENDERSON HOSE & FITTING	WWiE PAYMENT RE EMRC / ANERGY AGREEMENT	1,276.76
EFT41820	24/05/2019	IBEX AUSTRALIA	WWiE PAYMENT RE EMRC / ANERGY AGREEMENT	25,305.61
EFT41821	24/05/2019	KLINGER LIMITED	WWiE PAYMENT RE EMRC / ANERGY AGREEMENT	569.93
EFT41822	24/05/2019	MIDWAY METALS	WWiE PAYMENT RE EMRC / ANERGY AGREEMENT	541.20
EFT41823	24/05/2019	MVLV POWER SOLUTIONS P/L	WWiE PAYMENT RE EMRC / ANERGY AGREEMENT	18,665.92
EFT41824	24/05/2019	SHUGS ELECTRICAL	BUILDING MAINTNENANCE - RED HILL SERVER ROOM	44.00
EFT41825	24/05/2019	VALVE & FITTING AUSTRALIA	WWiE PAYMENT RE EMRC / ANERGY AGREEMENT	635.03
EFT41826	24/05/2019	VULCAN STEEL PTY LTD (VULCAN STAINLESS)	WWiE PAYMENT RE EMRC / ANERGY AGREEMENT	5,351.78
EFT41827	28/05/2019	CARPENTRY, HOUSE AND YARD MAINTENANCE	EQUIPMENT HIRE & INSTALL EYE WASH STATION AT RED HILL	1,440.00
EFT41828	28/05/2019	DOOLEE CONSTRUCTION PTY LTD	WWiE PAYMENT RE EMRC / ANERGY AGREEMENT	44,188.12
EFT41829	28/05/2019	LANDFILL GAS & POWER PTY LTD	ELECTRICITY CHARGES	6,563.18
EFT41830	28/05/2019	MVLV POWER SOLUTIONS P/L	WWiE PAYMENT RE EMRC / ANERGY AGREEMENT	31,421.54
EFT41831	28/05/2019	PAYG PAYMENTS	PAYG TAXATION PAYMENT	62,486.00
EFT41832	28/05/2019	PROGRAMMED SKILLED WORKFORCE	LABOUR HIRE	4,078.79
EFT41833	30/05/2019	AUSTRALIA POST - ASCOT PLACE	POSTAL CHARGES	436.09
EFT41834	30/05/2019	AUSTRALIAN LANDFILL OWNERS ASSOCIATION (ALOA)	ANNUAL MEMBERSHIP RENEWAL	2,750.00
EFT41835	30/05/2019	DOUGLAS DARMAGO	STAFF REIMBURSEMENT	898.95
EFT41836	30/05/2019	SYNERGY	ELECTRICITY CHARGES - HAZELMERE	108.10
EFT41837	30/05/2019	TELSTRA CORPORATION LTD	TELEPHONE CHARGES	563.56
220427	07/05/2019	EMRC PETTY CASH - BELMONT	PETTY CASH RECOUP	436.75
220428	07/05/2019	EMRC PETTY CASH - COPPIN ROAD	PETTY CASH RECOUP	46.00
220429	07/05/2019	EMRC PETTY CASH - HAZELMERE	PETTY CASH RECOUP	89.75
220430	07/05/2019	EMRC PETTY CASH - MATHIESON ROAD	PETTY CASH RECOUP	27.30
220431	07/05/2019	EMRC PETTY CASH - RED HILL	PETTY CASH RECOUP	289.05
PAY 2019-23	14/05/2019	PAYROLL FE 14/5/2019	PAYROLL	183,758.69
PAY 2019-24	28/05/2019	PAYROLL FE 28/5/2019	PAYROLL	179,061.38
1*MAY19	01/05/2019	BANK CHARGES 1824 - 1828	BANK FEES & CHARGES	1,176.79
DD18495.1	14/05/2019	WALGS PLAN	SUPERANNUATION	23,705.41
DD18495.2	14/05/2019	AUSTRALIAN CATHOLIC SUPERANNUATION & RETIREMENT FUND	SUPERANNUATION	196.26
DD18495.3	14/05/2019	MLC SUPER FUND	SUPERANNUATION	489.72
DD18495.4	14/05/2019	SUNSUPER	SUPERANNUATION	597.07

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DD18495.5	14/05/2019	ZURICH MASTER SUPERANNUATION FUND	SUPERANNUATION	262.17
DD18495.6	14/05/2019	AUSTRALIAN ETHICAL SUPER	SUPERANNUATION	196.88
DD18495.7	14/05/2019	ONEPATH MASTERFUND (ANZ)	SUPERANNUATION	148.36
DD18495.8	14/05/2019	BT SUPER FOR LIFE	SUPERANNUATION	551.38
DD18495.9	14/05/2019	PLUM SUPERANNUATION FUND ( MLC )	SUPERANNUATION	281.67
DD18495.10	14/05/2019	NORTH PERSONAL SUPERANNUATION	SUPERANNUATION	528.92
DD18495.11	14/05/2019	BT LIFETIME SUPER - EMPLOYER PLAN	SUPERANNUATION	271.94
DD18495.12	14/05/2019	AMP FLEXIBLE LIFETIME SUPER	SUPERANNUATION	582.26
DD18495.13	14/05/2019	CBUS INDUSTRY SUPER	SUPERANNUATION	928.12
DD18495.14	14/05/2019	TELSTRA SUPERANNUATION SCHEME	SUPERANNUATION	228.61
DD18495.15	14/05/2019	COMMONWEALTH ESSENTIAL SUPER	SUPERANNUATION	256.71
DD18495.16	14/05/2019	ETHAN Y WANG SUPER PTY LTD ATF ETHAN Y WANG SUPERANNUATION FUND	SUPERANNUATION	465.19
DD18495.17	14/05/2019	A&S HUGHES-D'AETH PTY LTD ATF A&S HUGHES-D'AETH SUPERANNUATION FUND	SUPERANNUATION	598.18
DD18495.18	14/05/2019	HOSTPLUS SUPERANNUATION FUND	SUPERANNUATION	1,244.72
DD18495.19	14/05/2019	AUSTRALIAN SUPER	SUPERANNUATION	2,178.72
DD18495.20	14/05/2019	RETAIL EMPLOYEES SUPERANNUATION TRUST	SUPERANNUATION	838.12
DD18495.21	14/05/2019	LEGALSUPER	SUPERANNUATION	370.03
DD18495.22	14/05/2019	COLONIAL FIRST STATE FIRSTCHOICE	SUPERANNUATION	267.65
DD18496.1	28/05/2019	WALGS PLAN	SUPERANNUATION	24,137.36
DD18496.2	28/05/2019	AUSTRALIAN CATHOLIC SUPERANNUATION & RETIREMENT FUND	SUPERANNUATION	196.26
DD18496.3	28/05/2019	MLC SUPER FUND	SUPERANNUATION	490.06
DD18496.4	28/05/2019	SUNSUPER	SUPERANNUATION	597.07
DD18496.5	28/05/2019	ZURICH MASTER SUPERANNUATION FUND	SUPERANNUATION	262.17
DD18496.6	28/05/2019	AUSTRALIAN ETHICAL SUPER	SUPERANNUATION	202.32
DD18496.7	28/05/2019	ONEPATH MASTERFUND (ANZ)	SUPERANNUATION	156.76
DD18496.8	28/05/2019	BT SUPER FOR LIFE	SUPERANNUATION	551.38
DD18496.9	28/05/2019	PLUM SUPERANNUATION FUND ( MLC )	SUPERANNUATION	281.67
DD18496.10	28/05/2019	NORTH PERSONAL SUPERANNUATION	SUPERANNUATION	532.59
DD18496.11	28/05/2019	BT LIFETIME SUPER - EMPLOYER PLAN	SUPERANNUATION	268.93
DD18496.12	28/05/2019	AMP FLEXIBLE LIFETIME SUPER	SUPERANNUATION	582.26
DD18496.13	28/05/2019	CBUS INDUSTRY SUPER	SUPERANNUATION	939.73
DD18496.14	28/05/2019	TELSTRA SUPERANNUATION SCHEME	SUPERANNUATION	230.56
DD18496.15	28/05/2019	COMMONWEALTH ESSENTIAL SUPER	SUPERANNUATION	257.92
DD18496.16	28/05/2019	ETHAN Y WANG SUPER PTY LTD ATF ETHAN Y WANG SUPERANNUATION FUND	SUPERANNUATION	238.56
DD18496.17	28/05/2019	A&S HUGHES-D'AETH PTY LTD ATF A&S HUGHES-D'AETH SUPERANNUATION FUND	SUPERANNUATION	544.72
DD18496.18	28/05/2019	HOSTPLUS SUPERANNUATION FUND	SUPERANNUATION	1,388.39
DD18496.19	28/05/2019	AUSTRALIAN SUPER	SUPERANNUATION	2,163.70
DD18496.20	28/05/2019	RETAIL EMPLOYEES SUPERANNUATION TRUST	SUPERANNUATION	837.45
DD18496.21	28/05/2019	LEGALSUPER	SUPERANNUATION	370.03
DD18496.22	28/05/2019	COLONIAL FIRST STATE FIRSTCHOICE	SUPERANNUATION	272.34
1511	14/05/2019	WBC - CORPORATE MASTERCARD - D AMEDURI	CREDIT CARD PURCHASES	1,415.84
1512	14/05/2019	WBC - CORPORATE MASTERCARD - DAVID SCHMIDT	CREDIT CARD PURCHASES	56.67
1513	14/05/2019	WBC - CORPORATE MASTERCARD - DOUGLAS DARMAGO	CREDIT CARD PURCHASES	5,398.00
1514	14/05/2019	WBC - CORPORATE MASTERCARD - FRANK HUA HIM KUA	CREDIT CARD PURCHASES	533.42
1515	14/05/2019	WBC - CORPORATE MASTERCARD - H LIEW	CREDIT CARD PURCHASES	8.10
1516	14/05/2019	WBC - CORPORATE MASTERCARD - S FITZPATRICK	CREDIT CARD PURCHASES	179.11
1517	14/05/2019	WBC - CORPORATE MASTERCARD - T BEINHAEUER	CREDIT CARD PURCHASES	816.83

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Cheque / No	EFT Date	Payee	Description	Amount
1518	14/05/2019	WBC - CORPORATE MASTERCARD - T ECKSTEIN	CREDIT CARD PURCHASES	1,009.11
1519	14/05/2019	WBC - CORPORATE MASTERCARD - Z WILLIAMSON	CREDIT CARD PURCHASES	509.71
1520	16/05/2019	WESTPAC BANKING CORPORATION	TERM DEPOSIT INVESTMENT	3,000,000.00
1521	16/05/2019	WESTPAC BANKING CORPORATION	TERM DEPOSIT INVESTMENT	4,000,000.00
1522	16/05/2019	WESTPAC BANKING CORPORATION	TERM DEPOSIT INVESTMENT	7,000,000.00
1523	16/05/2019	AMP BANK	TERM DEPOSIT INVESTMENT	2,000,000.00
1524	21/05/2019	AUSTRACLEAR LIMITED (ASX)	FINANCIAL SERVICES FEE	30.80
1525	21/05/2019	NATIONAL AUSTRALIA BANK	TERM DEPOSIT INVESTMENT	6,500,000.00
1526	28/05/2019	AMP BANK	TERM DEPOSIT INVESTMENT	2,000,000.00
1527	28/05/2019	CHANGZHOU PEIDE WATER TREATMENT EQUIPMENT CO LTD	WWtE PAYMENT RE EMRC / ANERGY AGREEMENT	2,931.30
1528	31/05/2019	NATIONAL AUSTRALIA BANK	TERM DEPOSIT INVESTMENT	3,000,000.00
<b>SUB TOTAL</b>				<b>29,609,357.57</b>
<b>LESS CANCELLED EFTs &amp; CHEQUES</b>				
EFT41770	01/05/2019	WA BROILER GROWERS ASSOCIATION (INC)	REFUND OF PAYMENT GUARANTEE	-6,403.10
<b>SUB TOTAL</b>				<b>-6,403.10</b>
<b>TOTAL</b>				<b>29,602,954.47</b>
<b>REPORT</b>				
<b>Bank Code</b>	<b>Bank</b>			
	EMRC - Municipal Fund			<b>29,602,954.47</b>
				<b>29,602,954.47</b>

All Employee Superannuation obligations for the period May 2019 have been paid by the EMRC.



## 14.2 FINANCIAL REPORT FOR PERIOD ENDED 30 APRIL 2019

REFERENCE: D2019/08060

### PURPOSE OF REPORT

The purpose of this report is to provide Council with an overview of the EMRC's financial performance for the period ended 30 April 2019.

### KEY POINTS AND RECOMMENDATION(S)

- Significant year to date budget variances greater than 10% or \$20,000, whichever is the greater, within each nature and type category on the Statement of Financial Activity as at 30 April 2019 have been identified and are reported on in the body of the report.

#### Recommendation(s)

That Council receives the Statement of Comprehensive Income, Capital Expenditure Statement, Statement of Financial Position, Statement of Cash and Investments and the Investment Report for the period ended 30 April 2019.

### SOURCE OF REPORT

Director Corporate Services

### BACKGROUND

It is a requirement of the *Local Government (Financial Management) Regulations 1996* (r.34) that a Local Government is to prepare and present to Council financial reports in such a form as the Local Government considers to be appropriate.

The 2018/2019 Budget was presented in a format that separated operating income and expenditure from other revenue and expenses to provide improved disclosure of Council's underlying operating result.

Submitted to each meeting of Council is a financial report and summaries which provide an overview of year to date budget performance for operating activities and capital works. Variances greater than 10% or \$20,000, whichever is the greater, within each nature and type category on the Statement of Comprehensive Income are reported on in the body of the report. Also included are end of year forecasts by nature and type for operating activities and end of year forecasts for each capital works project. These forecasts are reviewed regularly in order to provide an accurate forecast of the end of year result.

The half year budget review was undertaken during January/February 2019 and is reflected in this report.

### REPORT

Outlined below are financial statements for the period ended 30 April 2019. Where possible the year to date monthly budget allocations will be reviewed in order to match the appropriate timing for the various projects budgeted to be undertaken. This will provide a better comparison between the year to date actual and year to date budget figures.

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*Item 14.2 continued*

**Statement of Comprehensive Income - Nature and Type (refer Attachment 1)**

The year to date operating result from normal activities as at 30 April 2019 is a favourable variance of \$1,384,550 (43.50%) against budget. The following information is provided on key aspects of Council's year to date financial performance:

<b><u>Operating Income</u></b>	<i>Actuals for the Year</i>	A favourable variance of \$645,478 (2.18%).
	<i>End of Year Forecast</i>	A favourable variance of \$1,055,426 (2.91%).

Operating Income variances previously reported to Council:

1. The full year forecast for Interest Municipal Cash Investments is expected to be below the annual budget by \$64,000 (16.00%). This is attributable to the lower level of funds held in the Municipal Fund. This is offset by the expected increase in interest earning on Restricted Cash Investments (\$2,792,300 compared to a budget of \$2,371,599) together with a higher average interest rate expected to be received (2.72% as at 30 April 2019 compared to the budgeted rate of 2.60%).
2. The full year forecast for Reimbursements is \$125,751 (16.20%) below the budget of \$776,185. This is attributable to a lower level of reimbursements compared to budget relating to the Coppin & Mathieson Transfer Stations.
3. Year to date Other Income of \$1,546,026 is \$825,360 (34.80%) below the budget of \$2,371,386. This is mainly attributable to a lower level of woodwaste product sales (\$486,992 compared to a budget of \$841,710), a lower level of Greenwaste products sales (\$90,306 compared to a budget of \$214,090) and the timing of royalty payments from the sale of landfill gas (\$38,951 compared to a budget of \$655,000). This is off-set by higher than budget sales of products income at the Coppin and Mathieson transfer stations (\$121,437 compared to a budget of \$69,160) and income from the sale of ferricrete (\$504,065 compared to a budget of \$365,006).

There were no further significant Operating Income variances as at 30 April 2019.

<b><u>Operating Expenditure</u></b>	<i>Actuals for the Year</i>	A favourable variance of \$739,072 (2.80%).
	<i>End of Year Forecast</i>	A favourable variance of \$620,035 (1.82%).

Operating Expenditure variances previously reported to Council:

1. The full year forecast for Salary Expenses is below the annual budget by \$1,016,264 (11.93%). The variance is attributable to the timing of filling vacant positions and budgeted positions that will not to be filled by year end.



*Item 14.2 continued*

2. Year to date Contract Expenses of \$2,639,603 is \$1,819,739 (40.81%) below the budget of \$4,459,342 due to the timing of various projects from different business units. Major variances from the Waste Services directorate include:
- Operate and Maintain Leachate Project - Red Hill Landfill Facility - \$366,686;
  - Operate and Maintain Class IV Cell - Leachate Removal - \$333,330;
  - Encapsulate Class V Material in Concrete - Red Hill Landfill Facility - \$194,055;
  - Monitor Environmental Impacts - \$130,987;
  - Operate and Maintain Class IV Cells - Maintain Liner - \$83,330; and
  - Crush and Screen Lateritic Caprock- \$70,453.

Other projects where the expenditures are lower than budget for various directorates/business units include: Corporate Services (\$368,971), Environmental Services (\$145,619), Regional Development (\$114,798) and other Waste Services minor projects (\$17,905).

3. The full year forecast for Material Expenses is below the annual budget by \$836,218 (46.78%). The variance relates to the forecast low level of material required (\$21,500 compared to a budget of \$718,080) for the encapsulation of Class V material in concrete resulting from the low level of Class V material forecast to be received. This is specifically due to the delay in the availability of the Class IV Cell. Also attributable is the deferment of the liquid waste project (\$0 compared to a budget of \$140,000) which has been forecast to be commissioned during the 2019/2020 financial year.
4. The full year forecast for Utility Expenses is above the annual budget by \$41,981 (13.89%). The variance is attributable to a forecast increase in electricity usage for the woodwaste project at the Hazelmere RRF (\$135,000 compared to a budget of \$120,000) and a forecast increase in electricity usage over the Red Hill Landfill facility (\$100,000 compared to a budget of \$72,567).
5. The full year forecast for Fuel Expenses is above the annual budget by \$76,119 (11.82%). The variance is attributable to a forecast increase in the use of distillate (\$679,430 compared to a budget of \$604,268) as a result of additional plant utilisation due to the forecast increase in tonnages during 2018/2019.
6. The full year forecast for Depreciation Expenses is \$636,268 (13.73%) below the budget of \$4,634,193. This is attributable to the lower level of forecast and actual capital expenditure to-date (actual as at 30 April 2019 of \$5,280,255 and a full year forecast of \$10,675,542 compared to a budget of \$19,951,903) together with changes to the asset life of EMRC's structures/infrastructure class of assets in accordance with accounting standards following valuations undertaken in June 2019 have contributed to the lower expenditure.
7. The full year forecast for Miscellaneous Expenses of \$15,091,207 is \$1,591,493 (11.79%) above the budget of \$13,499,714. The variance is mainly attributable to a higher than budgeted landfill levy forecast (\$14,225,187 compared to a budget of \$12,484,695) as a result of the increased tonnages from commercial operators.
8. Year to date Provision Expenses of \$201,987 is \$29,357 (17.01%) above the budget of \$172,630. This is due to the higher than budget tonnages received to date from commercial operators resulting in additional provisions being made for post-closure Environmental Monitoring and Site rehabilitation.
- The full year forecast for Provision Expenses is expected to be \$27,010 (13.35%) above the annual budget of \$202,373 for the reasons as outlined above.
9. The full year forecast for Costs Allocated is expected to be below the annual budget by \$397,268 (33.31%). This variance relates specifically to internal costs allocated between the Hazelmere C&I Plant and the Red Hill Landfill Facility Class III cell. This variance is predominantly offset against Costs Allocated (Other Expenses).

There were no further significant Operating Expenditure variances as at 30 April 2019.





*Item 14.2 continued*

<b><u>*Other Revenues and Expenses (Net)</u></b>	<i>Actuals for the Year</i>	A favourable variance of \$772,166 (17.28%).
	<i>End of Year Forecast</i>	A favourable variance of \$1,595,961 (32.61%).

Other Revenues and Expenses variances previously reported to Council:

1. The full year forecast for User Charges (Other Revenues) is expected to be below the annual budget by \$925,479 (91.41%). The variance is due to the lower level of tonnages forecast to be received at the Hazelmere C&I Plant. This is offset by a forecast reduction in expenditure relating to this project.
2. The full year forecast for Interest on Restricted Cash Investments is \$420,701 (17.74%) above the budget of \$2,371,599. This is attributable to the higher level of funds available for investment as at 30 June 2018, additional funds invested during 2018/2019 compared to budget and a higher average interest rate expected to be received for the 2018/2019 financial year (2.72% as at 30 April 2019 compared to the budgeted rate of 2.60%).
3. The full year forecast for Proceeds from Sale of Assets is \$33,355 (12.15%) above the budget of \$274,418. The variance relates specifically to the timing of various items of plant and vehicles not previously budgeted for change over during the 2018/2019 financial that have attained the specified change over criteria.
4. The full year forecast for Other Revenues is below the annual budget by \$989,993 (98.01%). This variance relates to the forecast low sale of products (\$20,000 compared to a budget of \$245,670) from the Hazelmere C&I Plant due to the lower level of tonnages forecast to be received through the facility and resulting recoverable material available for sale, as well as a \$0 forecast for electricity sales (compared to a budget of \$764,442) due to the delay in the commissioning of the Wood Waste to Energy (WWtE) facility.
5. The full year forecast for Salary Expenses (Other Expenses) is below the annual budget by \$488,081 (57.08%). The variance is attributable to the low level of activity in the Hazelmere C&I Plant (\$98,925 compared to a budget of \$541,066) due to the lower level of tonnages forecast to be received through the facility.
6. Year to date Contract Expenses (Other Expenses) of \$83,510 is \$643,629 (88.52%) below the budget of \$727,139. This variance is due to the timing of the various Resource Recovery projects and the associated consultancy expenditure.

The full year forecast for Contract Expenses (Other Expenses) is \$1,333,430 (88.28%) below the budget of \$1,510,454. The variance relates primarily to the timing of contract/management expenses for the WWtE Project (\$17,000 compared to a budget of \$1,149,196) which is not due to be commissioned until mid 2019/2020.

7. The full year forecast for Material Expenses (Other Expenses) is \$116,100 (91.53%) below the budget of \$126,850. The variance is due predominantly to the timing of the WWtE Project (\$10,000 compared to a budget of \$100,000) which is not due to be commissioned until mid 2019/2020.
8. The full year forecast for Utility Expenses (Other Expenses) is \$29,010 (67.78%) below the budget of \$42,800. The variance relates to the forecast electricity expenses for the Hazelmere C&I Plant (\$10,000 compared to a budget of \$30,000) and is attributable to the lower level of tonnages forecast to be received to be received through the facility together with the timing of the WWtE Project (\$1,700 compared to a budget of \$10,300) which is not due to be commissioned until mid 2019/2020.
9. The full year forecast for Insurance Expenses (Other Expenses) is \$49,724 (69.16%) below the budget of \$71,894. The variance is due to insurance premiums not required to be paid on the Wood Waste to Energy facility which is yet to be completed.



*Item 14.2 continued*

10. The full year forecast for Depreciation Expenses (Other Expenses) is \$354,164 (81.86%) below the budget of \$432,660. The variance is due to the timing of the WWtE Project (\$31,000 compared to a budget of \$154,570) which is not due to be commissioned until mid 2019/2020 as well as the timing and commissioning of capital expenditure associated with the Hazelmere Resource Recovery Park projects.
11. Year to date Miscellaneous Expenses is \$22,543 (80.41%) below the budget of \$28,034. The full year forecast for Miscellaneous Expenses (Other Expenses) is \$172,192 (89.14%) below the budget of \$193,175. The variance relates to primarily miscellaneous expenses for the Hazelmere C&I Plant (\$10,000 compared to a budget of \$40,000) and is attributable to the lower level of tonnages forecast to be received through the facility and the timing of the WWtE Project (\$0 compared to a budget of \$112,675) which is not due to be commissioned until mid 2019/2020.
12. The full year Carrying Amount of Assets Disposed Of is \$68,928 (33.77%) above the budget of \$204,121. The variance relates specifically to the timing of various items of plant and vehicles not previously budgeted for change over during the 2018/2019 financial that have attained the specified change over criteria.
13. Year to date Costs Allocated (Other Expenses) of \$372,554 is \$84,676 (18.52%) below the budget of \$457,230. This variance relates specifically to the timing of internal costs allocated between the Hazelmere C&I Plant and the Red Hill Landfill Facility Class III cell.

The full year forecast for Costs Allocated is expected to be below the annual budget by \$610,923 (52.23%).

There were no further significant Other Revenues and Expenses variances as at 30 April 2019.

<b><u>Other Comprehensive Income</u></b>	<i>Actuals for the Year</i>	An unfavourable variance of \$302,794.
	<i>End of Year Forecast</i>	An unfavourable variance of \$302,794.

As a result of a change to the *Local Government (Financial Management) Regulations 1996 (Reg.17A.5)* which states: "An asset is to be excluded from the assets of a local government if the fair value of the asset as at the date of acquisition by the local government is under \$5,000", the amount of \$302,794 was written back and recognised in the Statement of Comprehensive Income.

**Capital Expenditure Statement (refer Attachment 2)**

<b><u>Capital Expenditure</u></b>	<i>Actuals for the Year</i>	A favourable variance of \$5,686,458.
	<i>End of Year Forecast</i>	A favourable variance of \$9,276,361.

Capital Expenditure variances:

A favourable variance of \$5,686,458 existed as at 30 April 2019 when compared to the budget of \$10,966,713. The year to date budget provisions are used as a guide only as expenditure of a capital nature is undertaken as and when required.

Major capital expenditures to 30 April 2019 include:

- Construct and Commission Resource Recovery Park - Site Infrastructure - \$1,711,334;
- Leachate Project - Red Hill Landfill Facility - \$967,582;
- Construct Class III Cell - Stage 15B - Red Hill Landfill Facility - \$504,442;



*Item 14.2 continued*

Capital Expenditure variances (continued):

- Purchase / Replace Plant - Red Hill Landfill Facility - \$473,500;
- Construct Class III Cell - Stage 14 - Red Hill Landfill Facility - \$283,916;
- Purchase Resource Recovery Park - WWtE Plant and Equipment - \$263,198;
- Construct and Commission Resource Recovery Park - Weighbridge - \$216,758;
- Purchase / Replace Minor Plant and Equipment - Red Hill Landfill Facility - \$156,340;
- Resource Recovery Park - WWtE Utilities/Infrastructure - \$156,315;
- Purchase/Replace Vehicles - Red Hill Landfill Facility and Ascot Place - \$125,164; and
- Purchase Plant for Leachate Project - Red Hill Landfill Facility - \$113,900.

A budget/forecast review was undertaken on the Capital Expenditure budgets during October 2018 in order to reflect the actual timing of various projects and match expenditure requirements in relation to tonnage forecasts. A further review and update was undertaken during January/February 2019 as part of the half year budget review process.

Full Year Capital Expenditure has been forecast to be \$9,276,361 (46.49%) below the budget of \$19,951,903.

Significant reductions to capital budgets where savings have been achieved or where project expenditure has been deferred and/or carried forward include the following:

- Purchase / Replace Plant - Hazelmere - \$1,741,276;
- Purchase / Replace Plant - Red Hill Landfill Facility - \$1,726,500;
- Purchase RRP - WWtE, Plant and Equipment - \$1,390,613;
- Construct Class III Cell - Stage 15B - Red Hill Landfill Facility - \$973,617;
- Liquid Waste Project - Red Hill Landfill Facility - \$850,000;
- Construct Class III Cell - Farm Stage 3 - Red Hill Landfill Facility - \$750,000;
- Construct and Commission RRP - Site Infrastructure - \$539,917;
- Construct Class III Leachate Pond - Red Hill Landfill Facility - \$530,000;
- Construct Storage Bunkers for Wood Fines (QA process) - Hazelmere - \$500,000;
- Purchase RRP - C&I Building, Plant and Equipment - \$500,000;
- Construct Class IV Cell Stage 2 - Red Hill Landfill Facility - \$450,000;
- Capital Improvement - Ascot Place Administration Building - \$195,000;
- Construct Water Storage Dam - Red Hill Landfill Facility - \$150,000;
- Construct Drainage Diversion & Infrastructures - Red Hill Landfill Facility - \$150,000;
- Purchase/Replace Minor Plant and Equipment - Red Hill Landfill Facility - \$125,660; and
- Purchase/Replace Security System - Red Hill Landfill Facility - \$103,000.

This is offset by an increase in the following Capital Expenditure budget provision following a review of the capital expenditure program:

- Construct Class III Cell - Stage 14 - Red Hill Landfill Facility - \$1,120,000 (reallocation from Stage 15B and Farm Stage 3);
- Leachate Project - Red Hill Landfill Facility - \$497,000 (\$497,000 reallocated from Class III Leachate Pond); and
- Construct RRP - WWtE, Building - \$150,000 (reallocated from WWtE, Plant and Equipment).



*Item 14.2 continued*

### **Statement of Financial Position (refer Attachment 3)**

The Statement of Financial Position shows the overall impact of actual balances compared with budget provisions and end of year forecasts for operating and capital works activities.

Total Equity as at 30 April 2019 totals \$195,335,107. This is an increase of \$9,506,214 from the 30 June 2018 equity of \$186,130,189 and represents the net change in assets from operations.

It has been forecast that Total Equity as at 30 June 2019 will be above the original budget of \$193,948,686 by \$2,968,628.

### **Statement of Cash and Investments (refer Attachment 4)**

The level of cash and investments in the Municipal Fund as at 30 April 2019 is \$13,359,748 and Restricted Cash amount to \$89,493,634.

The net movement for the month is an decrease of \$2,792,397.

It has been forecast that Total Cash and Investments as at 30 June 2019 will be above the original budget of \$91,723,171 by \$11,652,951. This is primarily as a result of the lower level of forecast capital expenditure compared to budget that has been forecast for 2018/2019 together with additional funds generated from the increase in tonnages forecast for 2018/2019.

### **Investment Report (refer Attachment 5)**

Term deposits valued at \$10,500,000 matured during April 2019. Of this amount \$8,500,000 was reinvested into further term deposits.

## **STRATEGIC/POLICY IMPLICATIONS**

Key Result Area 3 - Good Governance

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

## **FINANCIAL IMPLICATIONS**

As outlined within the report and attachments.

## **SUSTAINABILITY IMPLICATIONS**

Nil

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*Item 14.2 continued*

## **MEMBER COUNCIL IMPLICATIONS**

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

## **ATTACHMENT(S)**

1. Statement of Comprehensive Income by Nature and Type (Ref: D2019/08361)
2. Capital Expenditure Statement (Ref: D2019/08363)
3. Statement of Financial Position (Ref: D2019/08634)
4. Statement of Cash and Investments (Ref: D2019/08365)
5. Investment Report (Ref: D2019/08366)

## **VOTING REQUIREMENT**

Simple Majority

## **RECOMMENDATION(S)**

That Council receives the Statement of Comprehensive Income, Capital Expenditure Statement, Statement of Financial Position, Statement of Cash and Investments and the Investment Report for the period ended 30 April 2019.

## **COUNCIL RESOLUTION(S)**

MOVED CR WOLFF

SECONDED CR KOVALEVS

THAT COUNCIL RECEIVES THE STATEMENT OF COMPREHENSIVE INCOME, CAPITAL EXPENDITURE STATEMENT, STATEMENT OF FINANCIAL POSITION, STATEMENT OF CASH AND INVESTMENTS AND THE INVESTMENT REPORT FOR THE PERIOD ENDED 30 APRIL 2019.

**CARRIED UNANIMOUSLY**



## STATEMENT OF COMPREHENSIVE INCOME

### Nature and Type

Year to Date

APRIL 2019

Full Year

Year to Date			Full Year				
Actual	Budget	Variance		Forecast	Budget	Variance	
<b>Operating Income</b>							
\$26,662,383	\$25,194,419	\$1,467,964	(F)	User Charges	\$32,130,871	\$30,773,307	\$1,357,564 (F)
\$378,854	\$378,008	\$846	(F)	Special Charges	\$442,603	\$445,165	(\$2,562) (U)
\$527,934	\$488,557	\$39,377	(F)	Contributions	\$527,942	\$488,557	\$39,385 (F)
\$322,626	\$319,196	\$3,430	(F)	Operating Grants	\$389,726	\$382,426	\$7,300 (F)
\$317,076	\$333,330	(\$16,254)	(U)	Interest Municipal Cash Investments	\$336,000	\$400,000	(\$64,000) (U)
\$502,505	\$527,030	(\$24,525)	(U)	Reimbursements	\$650,434	\$776,185	(\$125,751) (U)
\$1,546,026	\$2,371,386	(\$825,360)	(U)	Other	\$2,885,234	\$3,041,744	(\$156,510) (U)
<b>\$30,257,404</b>	<b>\$29,611,926</b>	<b>\$645,478</b>	(F)	<b>Total Operating Income</b>	<b>\$37,362,810</b>	<b>\$36,307,384</b>	<b>\$1,055,426 (F)</b>
<b>Operating Expenditure</b>							
\$5,973,229	\$6,110,288	\$137,059	(F)	Salary Expenses	\$7,503,047	\$8,519,311	\$1,016,264 (F)
\$2,639,603	\$4,459,342	\$1,819,739	(F)	Contract Expenses	\$5,211,390	\$5,482,741	\$271,351 (F)
\$655,915	\$694,625	\$38,710	(F)	Material Expenses	\$951,341	\$1,787,559	\$836,218 (F)
\$275,922	\$255,330	(\$20,592)	(U)	Utility Expenses	\$344,299	\$302,318	(\$41,981) (U)
\$627,672	\$577,872	(\$49,800)	(U)	Fuel Expenses	\$720,027	\$643,908	(\$76,119) (U)
\$217,109	\$197,880	(\$19,229)	(U)	Insurance Expenses	\$244,000	\$237,806	(\$6,194) (U)
\$3,372,692	\$3,350,330	(\$22,362)	(U)	Depreciation Expenses	\$3,997,925	\$4,634,193	\$636,268 (F)
\$12,309,581	\$11,231,903	(\$1,077,678)	(U)	Miscellaneous Expenses	\$15,091,207	\$13,499,714	(\$1,591,493) (U)
\$201,987	\$172,630	(\$29,357)	(U)	Provision Expenses	\$229,383	\$202,373	(\$27,010) (U)
(\$583,497)	(\$620,915)	(\$37,418)	(U)	Costs Allocated	(\$795,431)	(\$1,192,699)	(\$397,268) (U)
<b>\$25,690,213</b>	<b>\$26,429,285</b>	<b>\$739,072</b>	(F)	<b>Total Operating Expenditure</b>	<b>\$33,497,189</b>	<b>\$34,117,224</b>	<b>\$620,035 (F)</b>
<b>\$4,567,191</b>	<b>\$3,182,641</b>	<b>\$1,384,550</b>	(F)	<b>OPERATING RESULT FROM NORMAL ACTIVITIES</b>	<b>\$3,865,621</b>	<b>\$2,190,160</b>	<b>\$1,675,461 (F)</b>
Surplus	Surplus				Surplus	Surplus	

## Notes:

1. User Charges - include member Councils and casual users pertaining to waste, risk management and environmental services fees and charges;
2. Special Charges - Waste Education Levy;
3. Contributions - member Councils' contributions to projects and services;
4. Operating Grants - grant income predominantly from government agencies;
5. Other Operating Income - includes income from the sale of products; and
6. Miscellaneous Expenses - includes the landfill levy expense of \$11,802,363 as at 30 April 2019.

(F) denotes Favourable variance and (U) denotes Unfavourable variance



# STATEMENT OF COMPREHENSIVE INCOME

## Nature and Type

Year to Date			APRIL 2019				Full Year		
Actual	Budget	Variance		Forecast	Budget	Variance			
<b>Other Revenues</b>									
\$57,631	\$72,530	(\$14,899)	(U)	User Charges	\$87,021	\$1,012,500	(\$925,479)	(U)	
\$4,113,271	\$4,104,054	\$9,217	(F)	Secondary Waste Charge	\$4,805,404	\$4,833,223	(\$27,819)	(U)	
\$0	\$0	\$0	(F)	Operating Grants	\$0	\$0	\$0	(F)	
\$1,940,442	\$1,976,270	(\$35,828)	(U)	Interest Restricted Cash Investments	\$2,792,300	\$2,371,599	\$420,701	(F)	
\$500	\$40	\$460	(F)	Reimbursements	\$50	\$50	\$0	(F)	
\$85,409	\$85,800	(\$391)	(U)	Proceeds from Sale of Assets	\$307,773	\$274,418	\$33,355	(F)	
\$8,910	\$12,680	(\$3,770)	(U)	Other	\$20,119	\$1,010,112	(\$989,993)	(U)	
<b>\$6,206,163</b>	<b>\$6,251,374</b>	<b>(\$45,211)</b>	<b>(U)</b>	<b>Total Other Revenues</b>	<b>\$8,012,667</b>	<b>\$9,501,902</b>	<b>(\$1,489,235)</b>	<b>(U)</b>	
<b>Other Expenses</b>									
\$291,346	\$316,726	\$25,380	(F)	Salary Expenses	\$367,050	\$855,131	\$488,081	(F)	
\$83,510	\$727,139	\$643,629	(F)	Contract Expenses	\$177,024	\$1,510,454	\$1,333,430	(F)	
\$4,379	\$14,318	\$9,939	(F)	Material Expenses	\$10,750	\$126,850	\$116,100	(F)	
\$9,383	\$12,160	\$2,777	(F)	Utility Expenses	\$13,790	\$42,800	\$29,010	(F)	
\$0	\$420	\$420	(F)	Fuel Expenses	\$500	\$1,000	\$500	(F)	
\$18,474	\$33,414	\$14,940	(F)	Insurance Expenses	\$22,170	\$71,894	\$49,724	(F)	
\$64,590	\$76,160	\$11,570	(F)	Depreciation Expenses	\$78,496	\$432,660	\$354,164	(F)	
\$5,491	\$28,034	\$22,543	(F)	Miscellaneous Expenses	\$20,983	\$193,175	\$172,192	(F)	
\$114,617	\$116,121	\$1,504	(F)	Carrying Amount of Assets Disposed Of	\$273,049	\$204,121	(\$68,928)	(U)	
\$372,554	\$457,230	\$84,676	(F)	Costs Allocated	\$558,776	\$1,169,699	\$610,923	(F)	
<b>\$964,345</b>	<b>\$1,781,722</b>	<b>\$817,377</b>	<b>(F)</b>	<b>Total Other Expenses</b>	<b>\$1,522,588</b>	<b>\$4,607,784</b>	<b>\$3,085,196</b>	<b>(F)</b>	
<b>\$5,241,818</b>	<b>\$4,469,652</b>	<b>\$772,166</b>	<b>(F)</b>	<b>OPERATING RESULT FROM OTHER ACTIVITIES</b>	<b>\$6,490,079</b>	<b>\$4,894,118</b>	<b>\$1,595,961</b>	<b>(F)</b>	
Surplus	Surplus				Surplus	Surplus			
<b>\$9,809,009</b>	<b>\$7,652,293</b>	<b>\$2,156,716</b>	<b>(F)</b>	<b>NET RESULT</b>	<b>\$10,355,700</b>	<b>\$7,084,278</b>	<b>\$3,271,422</b>	<b>(F)</b>	
Surplus	Surplus				Surplus	Surplus			
<b>Realised/Unrealised (Gain)/Loss From Change in Fair Value of Investments</b>									
\$0	\$0	\$0	(F)	Unrealised (Gain)/Loss	\$0	\$0	\$0	(F)	
\$0	\$0	\$0	(F)	Realised (Gain)/Loss	\$0	\$0	\$0	(F)	
<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(F)</b>	<b>Total (Gain)/Loss from change in Fair Value of Investments</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>(F)</b>	
<b>Other Comprehensive Income</b>									
\$302,794	\$0	(\$302,794)	(U)	Revaluation of Assets/Accumulated Depreciation Reversal	\$302,794	\$0	(\$302,794)	(U)	
\$0	\$0	\$0	(F)	Other Comprehensive Income	\$0	\$0	\$0	(F)	
<b>\$302,794</b>	<b>\$0</b>	<b>(\$302,794)</b>	<b>(U)</b>	<b>Total Other Comprehensive Income</b>	<b>\$302,794</b>	<b>\$0</b>	<b>(\$302,794)</b>	<b>(U)</b>	
<b>\$9,506,214</b>	<b>\$7,652,293</b>	<b>\$1,853,921</b>	<b>(F)</b>	<b>CHANGE IN NET ASSETS FROM OPERATIONS</b>	<b>\$10,052,906</b>	<b>\$7,084,278</b>	<b>\$2,968,628</b>	<b>(F)</b>	
Surplus	Surplus				Surplus	Surplus			



# CAPITAL EXPENDITURE STATEMENT

## APRIL 2019

Year to Date						Full Year			
Actual	Budget	Variance		On Order	(F) = Favourable variation (U) = Unfavourable variation	Forecast	Budget	Variance	
<b>Governance and Corporate Services</b>									
\$49,252	\$134,000	\$84,748 (F)	\$68,605	<b>Purchase Vehicles - Ascot Place</b> ( 24440/00 )		\$223,252	\$208,493	(\$14,759) (U)	
\$0	\$15,000	\$15,000 (F)	\$0	<b>Purchase Furniture Fittings &amp; Equipment - Corporate Services</b> ( 24510/01 )		\$0	\$48,000	\$48,000 (F)	
\$41,328	\$193,800	\$152,472 (F)	\$26,217	<b>Purchase Information Technology &amp; Communication Equipment</b> ( 24550/00 )		\$276,500	\$282,000	\$5,500 (F)	
\$0	\$0	\$0 (F)	\$0	<b>Purchase Art Works</b> ( 24620/00 )		\$0	\$30,000	\$30,000 (F)	
\$0	\$50,000	\$50,000 (F)	\$0	<b>Capital Improvement Administration Building - Ascot Place</b> ( 25240/01 )		\$62,000	\$257,000	\$195,000 (F)	
\$0	\$1,500	\$1,500 (F)	\$0	<b>Upgrade Security Equipment - Ascot Place</b> ( 25530/01 )		\$1,500	\$5,000	\$3,500 (F)	
<b>\$90,580</b>	<b>\$394,300</b>	<b>\$303,720 (F)</b>	<b>\$94,822</b>			<b>\$563,252</b>	<b>\$830,493</b>	<b>\$267,241 (F)</b>	





# CAPITAL EXPENDITURE STATEMENT

APRIL 2019

Year to Date					Full Year		
Actual	Budget	Variance	On Order	(F) = Favourable variation (U) = Unfavourable variation	Forecast	Budget	Variance

## Resource Recovery

\$87,036	\$0	(\$87,036)	(U)	\$0	<b>Construct and Commission Resource Recovery Park - Wood Waste to Energy Building ( 24259/05 )</b>	\$150,000	\$0	(\$150,000)	(U)
\$0	\$10,000	\$10,000	(F)	\$0	<b>Construct and Commission Resource Recovery Park - MRF Building - Hazelmere ( 24259/09 )</b>	\$5,000	\$10,000	\$5,000	(F)
\$9,440	\$0	(\$9,440)	(U)	\$0	<b>Construct and Commission Resource Recovery Commercial Transfer Station - Hazelmere ( 24259/10 )</b>	\$39,440	\$0	(\$39,440)	(U)
\$11,945	\$70,000	\$58,055	(F)	\$71,956	<b>Construct and Commission Resource Recovery Park - Weighbridge Office ( 24259/12 )</b>	\$41,945	\$70,000	\$28,055	(F)
\$216,758	\$225,000	\$8,242	(F)	\$52,942	<b>Construct and Commission Resource Recovery Park - Weighbridges (x2) ( 24392/02 )</b>	\$251,758	\$225,000	(\$26,758)	(U)
\$1,711,334	\$2,600,000	\$888,666	(F)	\$591,485	<b>Construct and Commission Resource Recovery Park - Site Infrastructure ( 24399/01 )</b>	\$2,110,083	\$2,650,000	\$539,917	(F)
\$156,315	\$225,000	\$68,685	(F)	\$5,160	<b>Wood Waste to Energy Utilities/Infrastructure - Resource Recovery Park ( 24399/11 )</b>	\$201,315	\$225,000	\$23,685	(F)
\$263,198	\$1,148,800	\$885,602	(F)	\$516,020	<b>Purchase Resource Recovery Park - Wood Waste to Energy Plant &amp; Equipment ( 24410/03 )</b>	\$647,794	\$2,038,407	\$1,390,613	(F)
\$0	\$0	\$0	(F)	\$0	<b>Purchase Resource Recovery Park C &amp; I Building - Plant &amp; Equipment ( 24410/04 )</b>	\$0	\$500,000	\$500,000	(F)
(\$15,404)	\$0	\$15,404	(F)	\$0	<b>Purchase Resource Recovery Park MRF - Plant &amp; Equipment ( 24410/06 )</b>	\$0	\$0	\$0	(F)



# CAPITAL EXPENDITURE STATEMENT

## APRIL 2019

Year to Date					Full Year		
Actual	Budget	Variance	On Order	(F) = Favourable variation (U) = Unfavourable variation	Forecast	Budget	Variance
<b>Resource Recovery</b>							
\$0	\$2,000	\$2,000 (F)	\$0	<b>Purchase Other Equipment - Resource Recovery ( 24590/07 )</b>	\$0	\$2,000	\$2,000 (F)
<b>\$2,440,622</b>	<b>\$4,280,800</b>	<b>\$1,840,178 (F)</b>	<b>\$1,237,562</b>		<b>\$3,447,335</b>	<b>\$5,720,407</b>	<b>\$2,273,072 (F)</b>

## Waste Management

\$0	\$30,000	\$30,000 (F)	\$0	<b>Construct Waste Management Facility Buildings - Red Hill Landfill Facility ( 24250/01 )</b>	\$30,000	\$30,000	\$0 (F)
\$0	\$63,000	\$63,000 (F)	\$0	<b>Construct Storage Shed - Hazelmere ( 24250/05 )</b>	\$0	\$63,000	\$63,000 (F)
\$7,909	\$0	(\$7,909) (U)	\$0	<b>Construct Waste Management Facility Buildings - Other - Hazelmere ( 24259/02 )</b>	\$7,909	\$0	(\$7,909) (U)
\$0	\$20,000	\$20,000 (F)	\$0	<b>Upgrade Power Supply to Transfer Station - Red Hill Landfill Facility ( 24259/14 )</b>	\$0	\$40,000	\$40,000 (F)
\$0	\$20,000	\$20,000 (F)	\$0	<b>Upgrade Power Supply to Workshop No 2 - Red Hill Landfill Facility ( 24259/15 )</b>	\$0	\$40,000	\$40,000 (F)
\$283,916	\$0	(\$283,916) (U)	\$220,594	<b>Construct Class III Cell Stage 14 - Red Hill Landfill Facility ( 24310/12 )</b>	\$1,120,000	\$0	(\$1,120,000) (U)
\$0	\$0	\$0 (F)	\$0	<b>Construct Class III Landfill Cell Farm Stage 3 - Red Hill Landfill Facility ( 24310/13 )</b>	\$0	\$750,000	\$750,000 (F)
\$504,442	\$611,222	\$106,780 (F)	\$10,933	<b>Construct Class III Cell Stage 15B - Red Hill Landfill Facility ( 24310/18 )</b>	\$537,605	\$1,511,222	\$973,617 (F)
\$0	\$0	\$0 (F)	\$0	<b>Construct Class III Leachate Pond - Red Hill Landfill Facility ( 24320/01 )</b>	\$0	\$530,000	\$530,000 (F)
\$967,582	\$471,192	(\$496,390) (U)	\$0	<b>Leachate Project - Red Hill Landfill Facility ( 24320/02 )</b>	\$968,192	\$471,192	(\$497,000) (U)



# CAPITAL EXPENDITURE STATEMENT

APRIL 2019

Year to Date					Full Year		
Actual	Budget	Variance	On Order	(F) = Favourable variation (U) = Unfavourable variation	Forecast	Budget	Variance
<b>Waste Management</b>							
\$0	\$500,000	\$500,000 (F)	\$12,291		\$50,000	\$500,000	\$450,000 (F)
\$910	\$150,000	\$149,090 (F)	\$0		\$100,910	\$200,000	\$99,090 (F)
\$7,050	\$105,100	\$98,050 (F)	\$7,150		\$123,000	\$123,000	\$0 (F)
\$0	\$15,000	\$15,000 (F)	\$0		\$15,000	\$15,000	\$0 (F)
\$0	\$50,000	\$50,000 (F)	\$9,244		\$50,000	\$200,000	\$150,000 (F)
\$0	\$0	\$0 (F)	\$0		\$0	\$150,000	\$150,000 (F)
\$34,756	\$4,600	(\$30,156) (U)	\$0		\$34,756	\$4,600	(\$30,156) (U)
\$0	\$13,000	\$13,000 (F)	\$0		\$13,000	\$13,000	\$0 (F)
\$0	\$29,474	\$29,474 (F)	\$39,993		\$29,474	\$29,474	\$0 (F)
\$67,551	\$0	(\$67,551) (U)	\$0		\$67,551	\$0	(\$67,551) (U)
\$2,470	\$26,845	\$24,375 (F)	\$0		\$2,470	\$51,845	\$49,375 (F)
\$0	\$30,000	\$30,000 (F)	\$0		\$20,000	\$40,000	\$20,000 (F)
\$0	\$0	\$0 (F)	\$0		\$0	\$500,000	\$500,000 (F)



# CAPITAL EXPENDITURE STATEMENT

APRIL 2019

Year to Date						Full Year			
Actual	Budget	Variance		On Order	(F) = Favourable variation (U) = Unfavourable variation	Forecast	Budget	Variance	
<b>Waste Management</b>									
\$0	\$50,000	\$50,000	(F)	\$0		\$25,000	\$50,000	\$25,000	(F)
\$0	\$0	\$0	(F)	\$0		\$0	\$850,000	\$850,000	(F)
\$473,500	\$2,335,000	\$1,861,500	(F)	\$1,004,885		\$2,183,500	\$3,910,000	\$1,726,500	(F)
\$0	\$750,000	\$750,000	(F)	\$254,950		\$260,000	\$2,001,276	\$1,741,276	(F)
\$113,900	\$400,000	\$286,100	(F)	\$0		\$400,000	\$450,000	\$50,000	(F)
\$156,340	\$255,000	\$98,660	(F)	\$49,016		\$256,340	\$382,000	\$125,660	(F)
\$0	\$11,000	\$11,000	(F)	\$32,383		\$19,000	\$19,000	\$0	(F)
\$22,582	\$70,000	\$47,418	(F)	\$0		\$98,800	\$98,800	\$0	(F)
\$75,912	\$38,000	(\$37,912)	(U)	\$0		\$118,912	\$40,044	(\$78,868)	(U)
\$0	\$0	\$0	(F)	\$0		\$0	\$4,000	\$4,000	(F)
\$0	\$12,700	\$12,700	(F)	\$0		\$10,000	\$17,700	\$7,700	(F)
\$0	\$103,000	\$103,000	(F)	\$0		\$0	\$103,000	\$103,000	(F)
\$0	\$51,480	\$51,480	(F)	\$0		\$15,000	\$51,480	\$36,480	(F)



# CAPITAL EXPENDITURE STATEMENT

## APRIL 2019

Year to Date					Full Year		
Actual	Budget	Variance	On Order	(F) = Favourable variation (U) = Unfavourable variation	Forecast	Budget	Variance
<b>Waste Management</b>							
\$15,266	\$50,000	\$34,734 (F)	\$13,014		\$65,266	\$93,870	\$28,604 (F)
				<b>Purchase / Replace Other Equipment - Red Hill Landfill Facility ( 24590/00 )</b>			
\$14,966	\$2,000	(\$12,966) (U)	\$18,100		\$14,966	\$2,500	(\$12,466) (U)
				<b>Purchase / Replace Miscellaneous Equipment - Hazelmere ( 24590/02 )</b>			
\$0	\$0	\$0 (F)	\$0		\$0	\$2,000	\$2,000 (F)
				<b>Purchase/Replace Other Equipment - Engineering and Waste Management ( 24590/03 )</b>			
\$0	\$0	\$0 (F)	\$0		\$0	\$3,000	\$3,000 (F)
				<b>Purchase / Replace Office Furniture and Fittings - Red Hill Landfill Facility ( 24610/08 )</b>			
\$0	\$1,500	\$1,500 (F)	\$0		\$0	\$2,000	\$2,000 (F)
				<b>Purchase Office Furniture and Fittings-Hazelmere ( 24610/10 )</b>			
\$0	\$1,000	\$1,000 (F)	\$8,129		\$8,304	\$1,000	(\$7,304) (U)
				<b>Purchase Miscellaneous Furniture and Fittings - Red Hill Education Programme ( 24690/01 )</b>			
\$0	\$1,500	\$1,500 (F)	\$0		\$0	\$2,000	\$2,000 (F)
				<b>Refurbish Environmental Education Centre - Redhill Landfill Facility ( 25253/00 )</b>			
\$0	\$10,000	\$10,000 (F)	\$0		\$20,000	\$20,000	\$0 (F)
				<b>Refurbish Plant - Red Hill Landfill Facility ( 25410/00 )</b>			
\$0	\$10,000	\$10,000 (F)	\$0		\$0	\$35,000	\$35,000 (F)
				<b>Refurbish Plant - Hazelmere ( 25410/01 )</b>			
<b>\$2,749,053</b>	<b>\$6,291,613</b>	<b>\$3,542,560 (F)</b>	<b>\$1,680,682</b>		<b>\$6,664,955</b>	<b>\$13,401,003</b>	<b>\$6,736,048 (F)</b>
<b>\$5,280,255</b>	<b>\$10,966,713</b>	<b>\$5,686,458 (F)</b>	<b>\$3,013,066</b>	<b>TOTAL CAPITAL EXPENDITURE</b>	<b>\$10,675,542</b>	<b>\$19,951,903</b>	<b>\$9,276,361 (F)</b>



# STATEMENT OF FINANCIAL POSITION

## APRIL 2019

Actual June 2018	Actual Year to Date		Full Year		
			Forecast	Budget	Variance
		(F) = Favourable variation (U) = Unfavourable variation			
<b>Current Assets</b>					
\$1,680,201	\$3,142,566	Cash and Cash Equivalents	\$3,917,982	\$4,081,732	(\$163,750) (U)
\$96,740,676	\$99,710,816	Investments	\$99,458,140	\$87,641,439	\$11,816,701 (F)
\$2,426,064	\$5,206,845	Trade and Other Receivables	\$2,578,713	\$2,578,375	\$338 (F)
\$29,845	\$25,606	Inventories	\$28,834	\$28,834	\$0 (F)
\$21,377	\$136,453	Other Assets	\$115,197	\$115,197	\$0 (F)
<b>\$100,898,163</b>	<b>\$108,222,286</b>	<b>Total Current Assets</b>	<b>\$106,098,866</b>	<b>\$94,445,577</b>	<b>\$11,653,289 (F)</b>
<b>Current Liabilities</b>					
\$3,604,991	\$2,646,474	Trade and Other Payables	\$3,846,227	\$3,846,227	\$0 (F)
\$1,541,191	\$1,541,191	Provisions	\$1,496,643	\$1,496,643	\$0 (F)
<b>\$5,146,182</b>	<b>\$4,187,665</b>	<b>Total Current Liabilities</b>	<b>\$5,342,870</b>	<b>\$5,342,870</b>	<b>\$0 (F)</b>
<b>\$95,751,981</b>	<b>\$104,034,621</b>	<b>Net Current Assets</b>	<b>\$100,755,996</b>	<b>\$89,102,707</b>	<b>\$11,653,289 (F)</b>
<b>Non Current Assets</b>					
\$50,570,000	\$50,570,000	Land	\$50,570,000	\$50,570,000	\$0 (F)
\$7,393,454	\$7,300,377	Buildings	\$7,619,056	\$7,785,986	(\$166,930) (U)
\$13,297,576	\$15,997,016	Structures	\$21,822,167	\$24,919,226	(\$3,097,059) (U)
\$10,030,392	\$9,242,647	Plant	\$11,572,636	\$16,624,030	(\$5,051,394) (U)
\$550,237	\$364,552	Equipment	\$821,675	\$1,064,458	(\$242,783) (U)
\$156,852	\$75,292	Furniture and Fittings	\$93,828	\$193,763	(\$99,935) (U)
\$11,953,602	\$11,526,494	Work in Progress	\$7,402,822	\$7,402,372	\$450 (F)
<b>\$93,952,113</b>	<b>\$95,076,378</b>	<b>Total Non Current Assets</b>	<b>\$99,902,184</b>	<b>\$108,559,835</b>	<b>(\$8,657,651) (U)</b>
<b>Non Current Liabilities</b>					
\$3,573,905	\$3,775,892	Provisions	\$3,740,866	\$3,713,856	(\$27,010) (U)
<b>\$3,573,905</b>	<b>\$3,775,892</b>	<b>Total Non Current Liabilities</b>	<b>\$3,740,866</b>	<b>\$3,713,856</b>	<b>(\$27,010) (U)</b>
<b>\$186,130,189</b>	<b>\$195,335,107</b>	<b>Net Assets</b>	<b>\$196,917,314</b>	<b>\$193,948,686</b>	<b>\$2,968,628 (F)</b>
<b>Equity</b>					
\$46,428,548	\$57,548,966	Accumulated Surplus/Deficit	\$56,856,098	\$56,856,098	\$0 (F)
\$86,979,194	\$86,979,194	Cash Backed Reserves	\$86,678,310	\$86,678,310	\$0 (F)
\$41,602,029	\$41,300,733	Asset Revaluation Reserve	\$43,330,000	\$43,330,000	\$0 (F)
<b>\$11,120,418</b>	<b>\$9,506,214</b>	<b>Net change in assets from operations</b>	<b>\$10,052,906</b>	<b>\$7,084,278</b>	<b>\$2,968,628 (F)</b>
<b>\$186,130,189</b>	<b>\$195,335,107</b>	<b>Total Equity</b>	<b>\$196,917,314</b>	<b>\$193,948,686</b>	<b>\$2,968,628 (F)</b>

## CASH AND INVESTMENTS APRIL 2019

Actual June 2018	Actual Year to Date		Full Year		
			Forecast	Budget	Variance
<b>Municipal Cash and Investments</b>					
1,676,751	3,139,116	Cash at Bank - Municipal Fund 01001/00	1,467,455	1,631,205	(163,750) (F)
3,450	3,450	Cash on Hand 01019/00 - 02	3,450	3,450	0 (F)
9,487,484	10,217,182	Investments - Municipal Fund 02021/00	8,536,421	2,447,076	6,089,345 (F)
<b>11,167,685</b>	<b>13,359,748</b>	<b>Total Municipal Cash</b>	<b>10,007,326</b>	<b>4,081,731</b>	<b>5,925,595 (F)</b>
<b>Restricted Cash and Investments</b>					
3,383,664	3,462,174	Restricted Investments - Plant and Equipment 02022/01	2,511,955	383,106	2,128,849 (F)
2,482,057	2,539,647	Restricted Investments - Post Closure Site Rehabilitation Red Hill 02022/02	2,713,297	2,683,542	29,755 (F)
16,089,599	16,462,920	Restricted Investments - Future Development 02022/03	20,263,460	20,327,842	(64,382) (F)
975,126	997,752	Restricted Investments - Environmental Monitoring Red Hill 02022/04	1,094,861	1,081,210	13,651 (F)
11,844	12,119	Restricted Investments - Environmental Insurance Red Hill 02022/05	37,556	13,129	24,427 (F)
14,737	15,079	Restricted Investments - Risk Management 02022/06	15,228	15,166	62 (F)
589,575	603,255	Restricted Investments - Class IV Cells Red Hill 02022/07	607,571	171,292	436,279 (F)
328,109	335,722	Restricted Investments - Regional Development 02022/08	313,577	400,342	(86,765) (F)
56,190,599	57,494,367	Restricted Investments - Secondary Waste Processing 02022/09	58,532,712	54,618,921	3,913,791 (F)
5,929,276	6,066,851	Restricted Investments - Class III Cells 02022/10	6,062,876	6,737,441	(674,565) (F)
74,410	76,137	Restricted Investments - Building Refurbishment (Ascot Place) 02022/11	77,094	76,555	539 (F)
273,998	496,297	Restricted Investments - Accrued Interest 02022/19	169,765	169,765	0 (F)
0	0	Restricted Investments - Unrealised Loss/Gain on Investments 02022/20	0	0	0 (F)
910,197	931,316	Restricted Investments - Long Service Leave 02022/90	968,844	963,129	5,715 (F)
<b>87,253,192</b>	<b>89,493,634</b>	<b>Total Restricted Cash</b>	<b>93,368,796</b>	<b>87,641,440</b>	<b>5,727,356 (F)</b>
<b>98,420,877</b>	<b>102,853,382</b>	<b>TOTAL CASH AND INVESTMENTS</b>	<b>103,376,122</b>	<b>91,723,171</b>	<b>11,652,951 (F)</b>

The Cash at Bank - Municipal Fund represents the balance on the last day of the relevant month. Any portion of the balance available for investment is transferred into the Investment - Municipal Fund account in the following period. Funds held in the Cash at Bank - Municipal Fund continue to accrue interest as per the Westpac commercial rates.

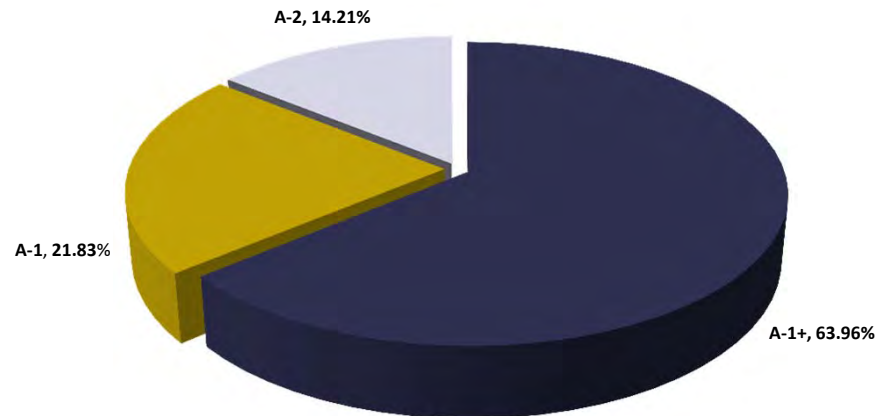
## EMRC Investment Report

April 2019

**I. Overall Portfolio Limits**

S&P Long Term Rating	S&P Short Term Rating	% Portfolio	Investment Maximum %
AAA	A-1+	63.96%	100.00%
AA	A-1	21.83%	100.00%
BBB	A-2	14.21%	15.00%
		<u>100.00%</u>	

Investment by S&amp;P Rating

**II. Single Entity Exposure**

	S&P Long Term Rating	S&P Short Term Rating	% Portfolio	
AMP	BBB	A-2	5.08%	**
ANZ Banking Group	AAA	A-1+	7.11%	
Bankwest	AAA	A-1+	20.80%	
Bank of Queensland	BBB	A-2	4.57%	
ING	AA	A-1	11.68%	
ME Bank	BBB	A-2	4.57%	*
NAB	AAA	A-1+	19.80%	
Suncorp	AA	A-1	10.15%	*
Westpac / St. George Bank	AAA	A-1+	16.24%	
			<u>100.00%</u>	

\* Non-Fossil Fuel ADI (Authorised Deposit Taking Institution)

**III. Term to Maturity Framework**

Maturity Profile	Investment Policy Guidelines		
	% Portfolio	% Min	% Max
Less Than 1 Year	100.00%	40%	100%
Greater Than 1 Year	0.00%	0%	60%
		<u>100.00%</u>	

**IV. Fossil Fuel Divestment**

	% Portfolio
Non-Fossil Fuel ADI's	14.72%
Fossil Fuel ADI's	85.28%
<u>100.00%</u>	

\*\* The AMP investment has exceeded the single entity exposure by 0.08% due to a rating change in March 2019 as well as a reduction of the total value of investments following a withdrawal of funds in April 2019 to pay for the January - March 2019 quarter landfill levy. The AMP investments are 12 month term deposits.

NB: This report is consistent with the reporting requirements of the Policy 3.3 - Management of Investments Policy





### 14.3 DISABILITY ACCESS AND INCLUSION PLAN REPORT FOR 2018/2019

REFERENCE: D2019/08312

#### PURPOSE OF REPORT

The purpose of this report is to provide a progress update for 2018/2019 against the EMRC's Disability Access and Inclusion Plan 2018/2019 to 2022/2023 to Council for approval.

#### KEY POINTS AND RECOMMENDATION(S)

- A requirement of the *Disability Services Act 1993* (section 27) is that a public authority must ensure that it develops and implements a Disability Access and Inclusion Plan.
- Council adopted the Disability Access and Inclusion Plan (DAIP) 2018/2019 to 2022/2023 on 6 December 2018.
- Under the *Disability Services Act 1993* the EMRC is required to table a report to the Minister for Disability Services each year on the progress of its DAIP.
- The Disability Services Commission requires the Report to be submitted electronically, in a prescribed format by 1 July 2019.
- The EMRC's progress report for 2018/2019 against the EMRC's DAIP 2018/2019 to 2022/2023 is attached for Council approval.

#### Recommendation(s)

That Council:

1. Endorses the progress update for 2018/2019 against the EMRC's DAIP 2018/2019 to 2022/2023 forming an attachment to this report.
2. Requests the Acting Chief Executive Officer to submit the progress update for 2018/2019 against the EMRC's DAIP 2018/2019 to 2022/2023 to the Minister for Disability Services by 1 July 2019.

#### SOURCE OF REPORT

Acting Chief Executive Officer

#### BACKGROUND

Section 27 of the *Disability Services Act 1993* (the Act) requires a public authority to develop and implement a Disability Access and Inclusion Plan.

Council adopted the Disability Access and Inclusion Plan (DAIP) 2018/2019 to 2022/2023 on 6 December 2018 (Ref: D2019/15165).



*Item 14.3 continued*

## **REPORT**

An integral requirement of the *Disability Services Act 1993* is that the EMRC must provide a progress update (the Report) of the work it has done to support people with disability. The information is tabled in Parliament by the Minister for Disability Services.

The Disability Services Commission requires the Report to be submitted electronically, in a prescribed format by 1 July 2019.

Accordingly the EMRC's Report for 2018/2019 against EMRC's DAIP 2018/2019 to 2022/2023 has been prepared and is attached for Council approval.

Once approved the Report will be lodged electronically.

## **STRATEGIC/POLICY IMPLICATIONS**

Key Result Area 3 – Good Governance

3.3 To provide responsible and accountable governance and management of the EMRC

## **FINANCIAL IMPLICATIONS**

Nil

## **SUSTAINABILITY IMPLICATIONS**

Nil

## **MEMBER COUNCIL IMPLICATIONS**

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

## **ATTACHMENT(S)**

Report for 2018/2019 against the EMRC's DAIP 2018/2019 to 2022/2023 (D2019/08349)

## **VOTING REQUIREMENT**

Simple Majority



*Item 14.3 continued*

### **RECOMMENDATION(S)**

That Council:

1. Endorses the progress update for 2018/2019 against EMRC's Disability Access and Inclusion Plan 2018/2019 to 2022/2023 forming an attachment to this report.
2. Requests the Acting Chief Executive Officer to submit the progress update for 2018/2019 against the EMRC's Disability Access and Inclusion Plan 2018/2019 to 2022/2023 to the Minister for Disability Services by 1 July 2019.

### **COUNCIL RESOLUTION(S)**

MOVED CR WOLFF

SECONDED CR KOVALEVS

THAT COUNCIL:

1. ENDORSES THE PROGRESS UPDATE FOR 2018/2019 AGAINST EMRC'S DISABILITY ACCESS AND INCLUSION PLAN 2018/2019 TO 2022/2023 FORMING AN ATTACHMENT TO THIS REPORT.
2. REQUESTS THE ACTING CHIEF EXECUTIVE OFFICER TO SUBMIT THE PROGRESS UPDATE FOR 2018/2019 AGAINST THE EMRC'S DISABILITY ACCESS AND INCLUSION PLAN 2018/2019 TO 2022/2023 TO THE MINISTER FOR DISABILITY SERVICES BY 1 JULY 2019.

**CARRIED UNANIMOUSLY**

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Government of **Western Australia**  
Department of **Communities**



# Disability Access and Inclusion Plan (DAIP) Progress Report 2018–19

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# Introduction

Welcome to Disability Access and Inclusion Plan (DAIP) reporting for 2018-19.

Public authorities have a unique role in driving the inclusion of people with disability within their organisations and within their communities. Their ability to include people with disability in civic life reduces disadvantage and progresses WA's economic and social potential. Inclusion through public authorities helps ensure that all people are welcomed, valued and included in all aspects of their organisation, services and facilities.

Collecting information about the extent of the effectiveness of DAIPs through a Progress Report is an important part of the Disability Services Act 1993. The information is used by the Minister for Disability Services to report to Parliament.

Your contribution is greatly appreciated.

Once you have approval from your organisation, please send your completed report to [access@dsc.wa.gov.au](mailto:access@dsc.wa.gov.au).

Please complete your DAIP progress report by Monday 1 July 2019.

Help in completing your Progress Report is available online, or you can contact the Access and Inclusion Team:

Email: [access@dsc.wa.gov.au](mailto:access@dsc.wa.gov.au)

Sue Henson: 08 9222 4580

Richard Struik: 08 6217 6263

Christopher Cable: 08 9440 2251

## Important notes

1. Changes to this year's format are designed to encourage public authorities to reflect on the role of the DAIP itself, and on the narratives of your DAIP activities.
  - With regards to activities, we are asking for your narratives to highlight the challenges, learnings and outcomes. The level of detail may vary depending on the activity. It may include how the issue arose and the responsiveness required; who was involved or helped inform the activity; what the activity was and whether it was successful or not.
  - How your narrative describes the involvement, impact and outcomes for people with disability is very important, the experiences and challenges and achievements demonstrate how we progress inclusive organisations and communities.
2. For the purposes of the report, the use of the term 'activity' is designed to capture specifically what has happened or is happening, rather than a broader strategy or objective.
  - Photographs are welcome, they may be used in the Minister for Disability Services' yearly report on DAIPs. You can upload a photograph for each outcome area, or if you have a series of photographs for one outcome area, upload a document file with the photographs inside. Captions and photo descriptions can be provided in the text box for each outcome area, in the file name, or in the file itself.

3. Note that photos of people cannot be featured in the Minister's report without written permission from the person or their guardian. A sample permission form is [available](#).

## Your details

1. Name of public authority: Eastern Metropolitan Regional Council

2. Type of public authority (local or State): Regional Local Government

3. Name of contact person: Izabella Krzysko

4. Phone number: (08) 9424 2230

5. Email: [Izabella.krzysko@emrc.org.au](mailto:Izabella.krzysko@emrc.org.au)

Please forward to the Department of Communities by Monday 1 July 2019.



## About your Disability Access Inclusion Plan

6. Which part of your organisation leads the implementation of your DAIP, and how this aligns best for your organisation's structure and objectives? (Pick the category that best describes, along with a brief reason)

Corporate Services Click or tap here to enter text.	
Service delivery Click or tap here to enter text.	
Office of Director General/Chief Executive Officer Click or tap here to enter text.	x
Infrastructure Planning Click or tap here to enter text.	
Policy Click or tap here to enter text.	
Other Click or tap here to enter text.	

7. In 2018-19, which of the following mechanisms helped your organisation respond to new and existing access and inclusion issues? (Please tick single or multiple options)

DAIP Implementation plan	x
Internal working group or committee	
External working group or committee	
Community feedback and/or co-design mechanisms	
Other Click or tap here to enter text.	

8. In 2018-19, which strategy or strategies were adopted within your organisation to raise awareness of your DAIP and/or general access and inclusion? (Please tick single or multiple options)

All new staff receive a copy of the DAIP	x
Workshops/seminars/training/events	x
DAIP is referenced in internal policies and procedures	x
DAIP planning is integrated into other organisational commitments	x
Other Click or tap here to enter text.	

9. In 2018-19, did your organisation plan activities in your DAIP that were not implemented? (Please tick a single option)

Yes	
No	x

10. If Yes, what were the main reason(s)? (Please tick single or multiple options)

Change in budget resources	
Change in staffing capacity/leadership	
Change of priority	
Loss of engagement with stakeholders	
Other Click or tap here to enter text.	

11. The [State Disability Plan](#) will be the 10-year vision driven by the aspirations of people with disability. It will build and expand upon current initiatives to ensure people with disability are empowered to participate in full civic life in their local communities.

**From your organisation's experiences in implementing your DAIP, please advise of any actions, ideas or key priority areas that you want to see included in the State Disability Plan. You may also have insights into creating positive change around that action/idea and the players (organisations, departments etc) that might be involved to create that change.**

Enter text here.

# Reporting your DAIP activities

## 1. General services and events

**DAIP Outcome 1: People with disability have the same opportunities as other people to access the services of, and any events organised by, a public authority.**

Ensuring all people can access your organisations public events and general services is fundamental to good customer service.

12. For this Outcome, how many new activities were commenced in 2018-19?

0

13. For this Outcome, how many activities were progressed (but not new) in 2018-19?

3

Please describe a maximum of four activities your organisation implemented in 2018-19 (whether successful or not) related to DAIP Outcome 1. As requested in the introduction, we are seeking a narrative about the activity and its outcomes.

### 14. Activity 1

The EMRC continues to ensure that all events organised by the EMRC provide as a minimum accessible parking and accessible restrooms. Also, that all promotional material is available in alternative formats.

All EMRC events organised for the Bush Skills for the Hills were conducted in venues that provided disabled access for toilets, ramp access to buildings and designated disabled parking bays.

### 15. Activity 2

The EMRC uses a variety of media to publicise events

### 16. Activity 3

The EMRC ensures that people with disability are considered when developing communication strategies for promoting events at the EMRC.

18/19. Please attach any photographs you have of the activities, and if there are people in your photo, please included signed permission.

## 2. Buildings and facilities

**DAIP Outcome 2: People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority.**

This outcome area is about how your organisation has ensured and safeguarded accessibility in the planning, design, and improvement of built infrastructure.

**20. For this Outcome, how many new activities were commenced in 2018-19?**

1

**21. For this Outcome, how many activities were progressed (but not new) in 2018-19?**

2

**Please describe a maximum of four activities your organisation implemented in 2018-19 (whether successful or not) related to DAIP Outcome 2. As requested in the introduction, we are seeking a narrative about the activity and its outcomes.**

### **22. Activity 1**

The construction of the new Hazelmere Resource Recovery Park weighbridge commenced. The weighbridge has been constructed for disability inclusion and the landing ramp has been built in preparation for a retrofitted hydraulic ramp to be installed at a later date. A disabled toilet has been built inside the new weighbridge for wheelchair access.

### **23. Activity 2**

The EMRC continues to ensure that new buildings and facilities developed by the EMRC are designed to meet DAIP legislation so that people with disability have the same opportunity as other people to access the buildings at the EMRC.

### **24. Activity 3**

The EMRC continues to ensure that the quantity and location of ACROD parking meets the needs of people with disability and that these parking facilities can be easily accessed by people with disability.

**26/27. Please attach any photographs you have of the activities, and if there are people in your photo, please included signed permission.**

### 3. Information and Communication

**DAIP Outcome 3: People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.**

Good practice in this area involves considering your target audience: language and terminology; format; location and sensory access for physical signage; technology and customer service delivery.

28. For this Outcome, how many new activities were commenced in 2018-19?

0

29. For this Outcome, how many activities were progressed (but not new) in 2018-19?

5

Please describe a maximum of four activities your organisation implemented in 2018-19 (whether successful or not) related to DAIP Outcome 3. As requested in the introduction, we are seeking a narrative about the activity and its outcomes.

30. Activity 1

Electronic and hard copies of documents are available in large print to allow people with disability to readily access EMRC information.

31. Activity 2

All of the EMRC's websites, including [emrc.org.au](http://emrc.org.au), [rgang.org.au](http://rgang.org.au) and [perthseasternregion.com.au](http://perthseasternregion.com.au), which provide information to the public including events such as tours and workshops have options to increase text size as well as to change contrast to enable easier reading.

32. Activity 3

The EMRC continues to improve staff awareness of accessible information needs and how to obtain information in other formats during induction of new employees. This ensures that all new staff are briefed on the need to have information readily accessible for people with disability.

33. Activity 4

The EMRC continues to advise the community via the local newspaper, information on the radio and disability group newsletters that other formats are available so that people with disability are aware of their rights to access EMRC information in alternative formats.

34/35. Please attach any photographs you have of the activities, and if there are people in your photo, please included signed permission.

## 4. Quality of service

**DAIP Outcome 4: People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority.**

This outcome area involves the safeguards and initiatives which ensure that your services and processes are consistent, inclusive or readily adjust to people's needs.

36. For this Outcome, how many new activities were commenced in 2018-19?

1

37. For this Outcome, how many activities were progressed (but not new) in 2018-19?

2

Please describe a maximum of four activities your organisation implemented in 2018-19 (whether successful or not) related to DAIP Outcome 4. As requested in the introduction, we are seeking a narrative about the activity and its outcomes.

38. Activity 1

All new staff, upon their commencement of employment at the EMRC, are provided with the EMRC's Disability Access & Inclusion Plan (DAIP) and relevant information at their Human Resources induction. The Human Resources induction checklist has been updated to ensure that a copy of the DAIP is distributed to new staff upon commencement of their employment.

39. Activity 2

The EMRC's DAIP has been distributed to Staff and Councillors (after ordinary elections).

40. Activity 3

EMRC contractors (both existing and new) are aware or made aware, of the relevant requirements of the *Disability Services Act 1993* and the EMRC's DAIP.

42/43. Please attach any photographs you have of the activities, and if there are people in your photo, please included signed permission.

## 5. Complaints and safeguarding

**DAIP Outcome 5: People with disability have the same opportunities as other people to make complaints to a public authority.**

Equitable complaints mechanisms can effectively receive and address complaints from all members of the community and play a fundamental role in making sure that services meet the needs of intended consumers.

44. For this Outcome, how many new activities were commenced in 2018-19?

0

45. For this Outcome, how many activities were progressed (but not new) in 2018-19?

2

Please describe a maximum of four activities your organisation implemented in 2018-19 (whether successful or not) related to DAIP Outcome 5. As requested in the introduction, we are seeking a narrative about the activity and its outcomes.

46. Activity 1

The EMRC is committed to ensuring that all individuals can lodge complaints via a number of methods including fax, e-mail, postal mail and verbal means.

47. Activity 2

The EMRC considers all complaints seriously and equally and the EMRC is committed to responding to complaints in a timely manner.

50/51. Please attach any photographs you have of the activities, and if there are people in your photo, please included signed permission.



## 6. Consultation and engagement

**DAIP Outcome 6: People with disability have the same opportunities as other people to participate in any public consultation by a public authority.**

Good consultation and engagement strategies consider the ways in which all people are encouraged and supported to engage or participate with information, strategies or decision-making processes of an organisation. This in turn can provide public authorities with more inclusive outcomes and potentially awareness of different perspectives.

**52. For this Outcome, how many new activities were commenced in 2018-19?**

1

**53. For this Outcome, how many activities were progressed (but not new) in 2018-19?**

1

Please describe a maximum of four activities your organisation implemented in 2018-19 (whether successful or not) related to DAIP Outcome 6. As requested in the introduction, we are seeking a narrative about the activity and its outcomes.

**54. Activity 1**

Public consultation with the community occurred during September/October 2018 as part of the review of the DAIP and subsequent development of a DAIP for 2018 to 2023.

**55. Activity 2**

The EMRC's most recent DAIP for 2018 to 2023 is on the EMRC website and it contains a statement regarding availability of the DAIP in other formats.

**58/59. Please attach any photographs you have of the activities, and if there are people in your photo, please included signed permission.**

## 7. Employment, people and culture

**DAIP Outcome 7: People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.**

This outcome is focused on your organisation's activity in directly employing people with disability; including considering the environment, culture and processes which support the maintenance of employment.

60. For this Outcome, how many new activities were commenced in 2018-19?

1

61. For this Outcome, how many activities were progressed (but not new) in 2018-19?

2

Please describe a maximum of four activities your organisation implemented in 2018-19 (whether successful or not) related to DAIP Outcome 7. As requested in the introduction, we are seeking a narrative about the activity and its outcomes.

62. Activity 1

The EMRC is committed to using inclusive recruitment practices when advertising new positions. The following statement has been added to all of EMRC's recruitment adverts:

*"The Eastern Metropolitan Regional Council is committed to building a diverse and inclusive workplace. We welcome people from all backgrounds to apply to join us, including Aboriginal and Torres Strait Islander peoples, people identifying as LGBTI, people from culturally and linguistically diverse backgrounds and people with disability"*

63. Activity 2

The EMRC continues to engage with disability employment providers when recruiting for new staff members.

64. Activity 3

Equal opportunity ethos is fostered among staff at the EMRC by providing training to staff to identify and remove any barriers to employment. The training was rolled out to staff in April 2019 and included an online disability awareness training module. A 'Cultural Awareness' workshop was held in March 2019 and the EMRC also held a 'Harmony Day' in March 2019.

66/67. Please attach any photographs you have of the activities, and if there are people in your photo, please included signed permission.

## Agents and contractors

The Disability Services Act 1993 requires practicable measures to implement DAIPs through agents and contractors. Engaging key agents and contractors about your DAIP helps to make sure that services delivered to the public on your organisation's behalf share the values and reputation associated with your commitment to access and inclusion. This can often help encourage awareness and activity across the private and community sectors.

Agents and contractors can include non-government and not-for-profit organisations and businesses that undertake work on behalf of your organisation. Public authorities are responsible for determining which of their agents and contractors have a role in the DAIP. Often this is based on the importance of the service, its level of public interaction or level of risk management. Employees employed by a public authority under a contract should not be considered as contractors for this report.

In this section you will be asked about how your organisation links its DAIP commitments with the work of its agents and contractors.

**68. Which of the following methods are used by your organisation to support your DAIP? (Please tick single or multiple options)**

<b>Inform agents and contractors about the DAIP through contracts or agreements</b>	<b>x</b>
<b>Require agents and contractors to implement a DAIP or have access and inclusion policies and procedures</b>	
<b>Require an annual report on DAIP related activities</b>	
<b>Provide training or resources</b>	<b>x</b>
<b>We have no identified agents and contractors</b>	
<b>Other Click or tap here to enter text.</b>	

**69. Please provide a description of any significant DAIP activities driven or led by your organisation's agents and contractors in 2018-19.**

Click or tap here to enter text.

**70. How many of your agents or contractors were considered to have a role in your DAIP? (please tick one box)**

<b>0</b>	<b>x</b>
<b>1-20</b>	
<b>21-50</b>	
<b>51 plus</b>	

**Feedback about our access and inclusion services**

**71. In 2018-19, did your organisation use any of the access and inclusion resources on [www.disability.wa.gov.au](http://www.disability.wa.gov.au)? (please tick one)**

<b>Yes</b>	<b>x</b>
<b>No</b>	

**72. If Yes, were you satisfied with the resources? (please tick one)**

<b>Very satisfied</b>	<b>x</b>
<b>Satisfied</b>	
<b>Neither satisfied nor dissatisfied</b>	
<b>Dissatisfied</b>	
<b>Very dissatisfied</b>	

**Comments** [Click or tap here to enter text.](#)

**73. In 2018-19, has your organisation contacted the Access and Inclusion team? (please tick one)**

<b>Yes</b>	
<b>No</b>	<b>x</b>

**74. If Yes, were you satisfied with the service provided? (please tick one)**

<b>Very satisfied</b>	
<b>Satisfied</b>	
<b>Neither satisfied nor dissatisfied</b>	
<b>Dissatisfied</b>	

<b>Very satisfied</b>	
<b>Very dissatisfied</b>	

**Comments** [Click or tap here to enter text.](#)

**75. Do the changes to the DAIP Progress Reporting template for 2018-19 better suit your organisations approach to managing access and inclusion?**

<b>Yes</b>	
<b>No</b>	
<b>No Difference</b>	<b>x</b>

Thank you for completing the 2018-19 DAIP Progress Report.



## 14.4 RESOURCE RECOVERY STUDY TOUR

**REFERENCE: D2019/08548**

### PURPOSE OF REPORT

The purpose of this report is to seek Council approval for a proposed visit to food organics and garden organics (FOGO) processing and composting facilities in the eastern states.

### KEY POINTS AND RECOMMENDATION(S)

- It is proposed to send a delegation of officers and councillors to visit food organics and garden organics (FOGO) processing facilities in the eastern states if arrangements can be confirmed over the next few weeks.
- The delegation is proposed to comprise of relevant EMRC officers and members of the Waste Advisory Committee subject to their availabilities.
- The information attained from the visit will be used to help guide the development of FOGO processing and the associated issues of community education and market development at the EMRC's Red Hill Waste Management Facility.
- If it can be arranged, it is also proposed to visit a container deposit system collector in NSW or Queensland to observe the operation of these systems and inform the EMRC's decision making around becoming a collection point and possible processor for eligible containers at the Hazelmere Resource Recovery Park in line with the implementation of a CDS system in WA in 2020.
- The timing of the visit is proposed for early to mid-August 2019.
- Under the EMRC Study Tour Policy 6.1, attendance by appointed members at interstate study tours will be authorised in advance by Council.

### Recommendation(s)

That:

1. Council approve a study tour to eastern states food organics and garden organics (FOGO) processing and composting facilities in August 2019, details and timing of which are still to be confirmed. The study tour delegation to comprise of relevant EMRC officers and nominated Waste Advisory Committee members, subject to their availability.
2. Waste Advisory Committee Councillor(s) .....to be authorised to attend the study tour of facilities.
3. Waste Advisory Committee Officer(s) .....to be authorised to attend the study tour of facilities.

### SOURCE OF REPORT

Director Waste Services



*Item 14.4 continued*

## BACKGROUND

Visits to local, eastern states and overseas resource recovery facilities have been undertaken since 2000 as part of the research into alternative waste treatment for municipal waste to inform councillors and guide decision making for the Resource Recovery Facility and the development of the Resource Recovery Park.

A visit to eastern states resource recovery facilities was last conducted in October 2012 involving a group of EMRC councillors and officers (Ref: DMDOC/171083). This visit covered resource recovery facilities in Adelaide, Melbourne and Canberra.

## REPORT

With the development of a long term strategy for the processing of FOGO waste at the EMRC's Red Hill Waste Management Facility, one of the proposed actions of this strategy is to undertake a study tour of relevant reference facilities for the processing of FOGO waste. The most advanced examples of this are in NSW and Victoria where FOGO collection and processing has been underway for several years.

If it fits the tour timetable, it would also be opportune to visit an example of a CDS collection facility in NSW or QLD to inform decision making about the EMRC and the member Council's involvement in the upcoming CDS scheme in WA.

It is proposed at this stage, subject to final arrangements and dates being confirmed, to visit the following interstate locations and facilities subject to further clarifications:

New South Wales	Kimbriki Resource Recovery Centre Terrey Hills	A range of resource recovery operations, a landfill for non-putrescible solid waste and an education centre.
	Awaba Waste Management Facility Lake Macquarie	Organics processing facility operated by Remondis to process 44,000 tpa of FOGO waste into compost and soil amendment products using hybrid model of tunnels and MAF system.
	ANL Composting Facility Tea Gardens	Horticultural Products Production Facility licensed to process 150,000 tonnes per annum of organics, including forest residues, woodwaste and greenwaste. Uses ANL's Aerosorb engineered composting system.
	Tuncurry Waste Management Centre Tuncurry	Award winning design waste transfer station, community recycling center. New state of the art Material Recovery Facility (MRF). Tip shop, community recycling drop off centre, onsite processing of reusable materials and Men's Shed.
	Cairncross Waste Management Facility Port Macquarie	Organic Resource Recovery Facility – tunnel composting of FOGO waste/greenwaste/biosolids operated by Remondis. Also a MRF and a landfill.
	Coffs Coast Resource Recovery Park Coffs Harbour	MRF for the processing of recyclables operated by Handbin Waste Services. Alternative Waste Treatment facility which processes organics and mixed waste and is operated by Biomass Solutions using a tunnel system with mechanical turners, 50,000 tpa.
Victoria	Sacyr Dandenong Facility Dandenong South	New \$65 million industrial composting facility for processing 120,000 tpa of green and food waste into useful compost. Involves pretreatment, shredding, tunnel composting and screening of the final product and advanced odour control.
Queensland	Container Deposit System Collector	





*Item 14.4 continued*

The NSW facilities can be inspected over two days as they are relatively close. The Sacyr Dandenong facility would involve a half day tour and the Brisbane CDS facility visit another half day tour. It is expected that all facilities could be covered during a five day visit.

Under the EMRC Study Tour Council Policy 6.1 (Member Conference, Seminar and Study Tour Attendance Policy), Council approval is required for any appointed members to travel.

The costs for undertaking these visits are estimated at around \$3,000 per person based on economy class travel, accommodation and a meal allowance, subject to the cost of available economy airfares and once arrangements for the visits have been confirmed. The trip is planned for the week commencing 5 August 2019 or the week commencing 12 August 2019.

It is proposed that the visit group would comprise relevant EMRC officers and members of the Waste Advisory Committee, subject to their availability.

## **STRATEGIC/POLICY IMPLICATIONS**

Key Result Area 1 – Environmental Sustainability

- 1.3 To provide resource recovery and recycling solutions in partnership with member Councils

EMRC Policy 6.1

Member Conference, Seminar and Study Tour Attendance Policy

## **FINANCIAL IMPLICATIONS**

Funds are budgeted in the 2019/2020 budgets to Undertake Resource Recovery Project Study Tour (\$14,000) for the purpose of visits to Resource Recovery Facilities.

## **SUSTAINABILITY IMPLICATIONS**

The implementation of FOGO processing at the Red Hill Waste Management Facility is a key part of the Waste Authority's State Waste Strategy.

## **MEMBER COUNCIL IMPLICATIONS**

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

## **ATTACHMENT(S)**

Nil



*Item 14.4 continued*

### VOTING REQUIREMENT

Simple Majority

### **RECOMMENDATION(S)**

That:

1. Council approve a study tour to eastern states food organics and garden organics (FOGO) processing and composting facilities in August 2019, details and timing of which are still to be confirmed. The study tour delegation to comprise of relevant EMRC officers and nominated Waste Advisory Committee members, subject to their availability.
2. Waste Advisory Committee Councillor(s) .....to be authorised to attend the study tour of facilities.  
 Waste Advisory Committee Officer(s) .....to be authorised to attend the study tour of facilities.

Cr Lavell moved an amendment to the officer recommendation point 3 to include the words "*or delegate*" in the recommendation.

Cr McKenna added to Cr Lavell's amendment to include an amendment to the officer recommendation point 2 to include the words "*or delegate*" in the recommendation.

Cr Palmer seconded the amendments.

### **Alternative Recommendation**

That:

1. Council approve a study tour to eastern states food organics and garden organics (FOGO) processing and composting facilities beginning 12 August 2019, details and timing of which are still to be confirmed. The study tour delegation to comprise of relevant EMRC officers and nominated Waste Advisory Committee members, subject to their availability.
2. Waste Advisory Committee Councillor(s).....or delegate to be authorised to attend the study tour of facilities.
3. Waste Advisory Committee Officer(s) .....or delegate to be authorised to attend the study tour of facilities.

Nominations were received.



*Item 14.4 continued*

### **COUNCIL RESOLUTION(S)**

MOVED CR MCKENNA

SECONDED CR PALMER

That:

1. Council approve a study tour to eastern states food organics and garden organics (FOGO) processing and composting facilities in August 2019, details and timing of which are still to be confirmed. The study tour delegation to comprise of relevant EMRC officers and nominated Waste Advisory Committee members, subject to their availability.
2. Waste Advisory Committee Councillor(s) Powell, McKenna, Lavell, McDonnell or delegate be authorised to attend the study tour of facilities.
3. Waste Advisory Committee Officer(s) Doug Pearson, Director Works and Infrastructure, City of Bayswater; Steve Morrison, Manager Works, City of Belmont; Chris Thompson, Manager Asset & Waste Operations, City of Kalamunda; Roger Haripersad, Regional Waste Collection Service (RWCS) Steering Group, Shire of Mundaring; Colin Pumphrey, Manager Fleet & Waste Services, City of Swan or delegate be authorised to attend.

**CARRIED 9/2**

*Cr Stallard was not present to vote.*

**For:** Cr Daw, Cr Kovalevs, Cr Lavell, Cr McDonnell, Cr McKenna, Cr Mykytiuk, Cr Palmer, Cr Powell, Cr Wolff.

**Against:** Cr O'Connor, Cr Wilson.

Cr O'Connor queried why Councillors were attending the study tour and not just technical officers.

The Chairman advised that as the composition of the Technical Advisory Committee and the Resource Recovery Committee had changed, this was an opportunity for Councillor's attending the study tour to build their knowledge base and have greater capacity to implement and make decisions.

Cr Wolff requested that a report be submitted on the Study Tour at a future Council meeting.

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#### **14.5 ITEMS CONTAINED IN THE INFORMATION BULLETIN**

**REFERENCE: D2019/08178**

The following items are included in the Information Bulletin, which accompanies the Agenda.

##### **1 CORPORATE SERVICES**

1.1 EXERCISE OF DELEGATED POWERS AND DUTIES (Ref: D2019/08179)

##### **2 WASTE MANAGEMENT SERVICES**

2.1 COUNCIL TONNAGE COMPARISONS AS AT 30 APRIL 2019 (Ref: D2019/08189)

2.2 WASTE EDUCATION – WASTE AUDIT LOAN KIT (Ref: D2019/08190)

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

That Council notes the items contained in the Information Bulletin accompanying the 20 June 2019 Ordinary Meeting of Council Agenda.

#### **COUNCIL RESOLUTION(S)**

MOVED CR WOLFF

SECONDED CR KOVALEVS

THAT COUNCIL NOTES THE ITEMS CONTAINED IN THE INFORMATION BULLETIN ACCOMPANYING THE 20 JUNE 2019 ORDINARY MEETING OF COUNCIL AGENDA.

**CARRIED UNANIMOUSLY**

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## **INFORMATION BULLETIN**

Accompanying the  
Ordinary Meeting of Council Agenda

20 June 2019

**COUNCIL INFORMATION BULLETIN****20 June 2019****(REF: D2019/08178)****TABLE OF CONTENTS**

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<b>2</b>	<b>WASTE SERVICES</b>	<b>3</b>
2.1	COUNCIL TONNAGE COMPARISONS AS AT 30 APRIL 2019 (Ref: D2019/06386)	<b>3</b>
2.2	WASTE EDUCATION – WASTE AUDIT LOAN KIT (Ref: D2019/08190)	<b>11</b>

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## 1 CORPORATE SERVICES

### 1.1 EXERCISE OF DELEGATED POWERS AND DUTIES

REFERENCE: D2019/08179

#### PURPOSE OF REPORT

The purpose of this report is to present to Council a list of delegations exercised by the CEO in accordance with Council's resolution of 24 March 2016.

#### KEY POINT(S)

- Council reaffirmed delegations to the CEO and Committees at its meeting of 24 March 2016 and requested a periodic report listing the items approved since the last Ordinary Council meeting.
- The delegations exercised since last reported to Council are detailed within this report.

#### SOURCE OF REPORT

Acting Chief Executive Officer

#### BACKGROUND

At the Council meeting held on 24 March 2016 Council conducted its annual review of powers and/or discharge of its duties as delegated to the CEO and Committees, in accordance within s.5.46 of the *Local Government Act 1995*. (Ref: D2016/03708)

As part of that review Council resolved inter alia:

*"THAT COUNCIL RECEIVES A REPORT DETAILING THE LIST OF ITEMS APPROVED UNDER DELEGATED AUTHORITY AS THEY ARISE AT THE NEXT ORDINARY MEETING OF COUNCIL."*

#### REPORT

The following delegated powers or discharge of duties were exercised by the CEO and CEORC.

Delegation Number	Date of Original Delegation	Description of Delegation	Details of Delegated Powers and Discharge of Duties
C5/2016	24/03/2016	3. By absolute majority in accordance with section 5.45 of the <i>Local Government Act 1995</i> , amends delegation C1/2014 increasing the authority limit of the Chief Executive Officer to accept tenders to \$400,000 excluding GST.	Awarded RFQ2018-109 for supply of one unit 23-25 tonne excavator for Hazelmere Resource Recovery Park on 07/05/2019 under WALGA panel contract NPN215 for Plant and Equipment Services C023_11 to.

#### STRATEGIC/POLICY IMPLICATIONS

Key Result Area 3 - Good Governance

- 3.3 To provide responsible and accountable governance and management of the EMRC



*Item 1.1 continued*

### **FINANCIAL IMPLICATIONS**

As reflected in monthly financial reports.

### **SUSTAINABILITY IMPLICATIONS**

The delegations exercised were in accordance with Council's resolution for the benefit and sustainability of the EMRC and Perth's Eastern Region.

### **MEMBER COUNCIL IMPLICATIONS**

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

### **ATTACHMENT(S)**

Nil





## **2 WASTE SERVICES**

### **2.1 COUNCIL TONNAGE COMPARISONS AS AT 30 APRIL 2019**

**REFERENCE: D2019/07435 (WAC) – D2019/08189**

#### **PURPOSE OF REPORT**

The purpose of this report is to provide Council with year to date tonnages and quantities at the Red Hill Waste Management Facility and the Hazelmere Resource Recovery Park for the reporting period of 1 April 2019 to 30 April 2019.

#### **REPORT**

Attachment 1 of this report indicates that member Council tonnages totaling 115,682.71 tonnes were received at the Red Hill Waste Management Facility during the reporting period, compared to 110,633.70 tonnes received during the same period in 2017/2018.

Attachment 2 outlines “other” waste that was received at the Red Hill Waste Management Facility being 78,130.03 tonnes. The combined tonnages for the reporting period totalled 193,812.74 tonnes. The 2017/2018 tonnages of 31,365.68 and 141,999.38 respectively for the same period are also provided for comparison purposes showing a significant increase in “Other Commercials” as a result of new waste contracts.

Attachment 3 outlines the tonnages of various materials that have been exported from the Red Hill Waste Management Facility during the reporting period, compared to the same period in 2017/2018.

Attachment 4 outlines the tonnages and quantities received of waste timber, C&I material and mattresses, plus sales of woodchip/fines at the Hazelmere Resource Recovery Park for the above reporting period.

- Incoming Waste Timber totalled 10,707.55 tonnes compared to 10,096.08 tonnes for the same period in 2017/2018.
- The sale of fines and woodchip totalled 10,537.80 tonnes, compared to 12,785.51 tonnes for the same period in 2017/2018.
- Incoming Commercial and Industrial (C&I) Waste totalled 433.26 tonnes, compared to 2,384.44 tonnes for the same period in 2017/2018.
- Mattresses incoming totalled 11,234 units compared to 10,399 units for the same period in 2017/2018.

#### **ATTACHMENT(S)**

1. Council Tonnages - 1 April 2019 to 30 April 2019 (Ref: D2019/08182)
2. Other Tonnages - 1 April 2019 to 30 April 2019 (Ref: D2019/08183)
3. Tonnages Exported from Red Hill - 1 April 2019 to 30 April 2019 (Ref: D2019/08184)
4. Hazelmere Resource Recovery Park – Incoming Materials and Product Sales - 1 April 2019 to 30 April 2019 (Ref: D2019/08185)

## EASTERN METROPOLITAN REGIONAL COUNCIL

Page 1 of 1

## 2018/2019 YTD COUNCIL TONNAGES DISPOSED OF AT RED HILL WASTE MANAGEMENT FACILITY

Week Ending	Bayswater			Belmont		Bassendean		Swan		Kalamunda		Mundaring		Total
	Waste	Greenwaste MGB	Uncont G/W	Waste	Uncont G/W	Waste	Uncont G/W	Waste	Uncont G/W	Waste	Uncont G/W	Waste	Uncont G/W	
10-Jul-18	490.35	130.67	0.00	306.85	0.00	146.15	0.00	1,175.94	8.70	646.28	72.99	296.73	0.00	3,274.66
17-Jul-18	450.77	74.80	0.00	242.85	0.00	88.00	0.00	868.96	6.90	465.33	39.00	223.22	0.00	2,459.83
24-Jul-18	439.34	97.97	0.00	230.53	0.00	121.91	1.35	857.81	10.50	439.11	40.65	207.42	0.00	2,446.59
31-Jul-18	559.79	75.53	0.00	237.21	0.00	106.20	0.00	888.25	15.30	433.11	50.96	246.27	0.00	2,612.62
07-Aug-18	426.87	117.85	0.00	229.30	0.00	108.80	0.00	915.06	6.90	438.01	35.05	223.39	0.00	2,501.23
14-Aug-18	331.41	86.98	0.00	262.09	0.00	105.05	0.00	933.05	11.10	437.12	33.80	247.64	0.00	2,448.24
21-Aug-18	336.03	153.35	0.00	264.60	0.00	120.90	2.50	963.17	9.00	454.06	34.70	236.38	0.00	2,574.69
31-Aug-18	498.18	210.15	0.00	406.22	0.00	186.91	0.00	1,500.57	12.00	668.45	58.53	544.80	175.42	4,261.23
11-Sep-18	473.43	180.43	0.00	366.60	0.00	164.69	0.00	1,359.63	15.30	658.57	65.97	434.41	211.98	3,931.01
18-Sep-18	444.48	162.75	0.00	263.48	0.00	124.25	0.00	970.29	12.00	457.42	45.46	403.68	86.44	2,970.25
25-Sep-18	425.34	120.40	0.00	261.83	0.00	114.55	0.00	971.74	9.00	433.75	32.35	333.14	89.82	2,791.92
30-Sep-18	245.29	112.15	0.00	170.29	0.00	79.45	0.00	564.48	6.60	262.40	29.74	239.78	49.50	1,759.68
09-Oct-18	680.24	162.05	0.00	355.11	0.00	171.40	2.40	1,400.42	18.30	704.88	65.39	493.98	97.01	4,151.18
16-Oct-18	460.64	152.38	0.00	261.18	0.00	111.32	0.00	982.83	15.60	462.57	51.60	341.33	0.00	2,839.45
23-Oct-18	761.64	104.55	0.00	256.59	0.00	117.83	0.00	953.88	16.50	457.30	37.06	214.04	0.00	2,919.39
31-Oct-18	630.89	165.50	0.00	307.88	0.00	150.05	1.20	1,152.15	23.10	565.19	56.68	247.23	0.00	3,299.87
06-Nov-18	413.63	92.70	0.00	198.79	0.00	139.35	0.00	777.92	22.50	387.54	34.21	180.43	0.00	2,247.07
13-Nov-18	558.53	139.10	0.00	250.45	10.60	194.40	0.00	953.37	21.30	455.01	43.80	215.76	0.00	2,842.32
20-Nov-18	578.68	92.45	0.00	247.31	12.85	185.34	0.00	938.89	16.80	466.69	50.07	211.64	0.00	2,800.72
30-Nov-18	812.66	185.00	0.00	660.89	18.85	256.70	1.40	1,509.11	26.70	712.43	77.31	349.20	0.00	4,610.25
11-Dec-18	765.45	161.21	0.00	336.91	14.45	241.47	0.00	1,348.05	21.60	631.36	71.71	316.81	0.00	3,909.02
18-Dec-18	752.91	91.00	0.00	240.15	11.95	111.23	1.05	965.48	16.50	452.60	45.20	225.66	0.00	2,913.73
25-Dec-18	523.77	101.85	0.00	197.15	8.50	87.31	0.80	812.24	13.50	371.37	32.28	188.36	0.00	2,337.13
31-Dec-18	564.90	78.90	0.00	501.27	9.20	117.85	0.00	984.88	15.90	455.52	20.44	242.20	0.00	2,991.06
<b>Sub-total</b>	<b>12,625.22</b>	<b>3,049.72</b>	<b>0.00</b>	<b>7,055.53</b>	<b>86.40</b>	<b>3,351.11</b>	<b>10.70</b>	<b>24,748.17</b>	<b>351.60</b>	<b>11,916.07</b>	<b>1,124.95</b>	<b>6,863.50</b>	<b>710.17</b>	<b>71,893.14</b>

## EASTERN METROPOLITAN REGIONAL COUNCIL

## 2018-2019 YTD COUNCIL TONNAGES DISPOSED OF AT RED HILL WASTE MANAGEMENT FACILITY

Week Ending	Bayswater			Belmont		Bassendean		Swan		Kalamunda		Mundaring		Total
	Waste	Greenwaste MGB	Uncont G/W	Waste	Uncont G/W	Waste	Uncont G/W	Waste	Uncont G/W	Waste	Uncont G/W	Waste	Greenwaste	
08-Jan-19	517.98	145.90	0.00	310.80	12.40	137.55	0.00	1,166.51	12.60	574.45	43.65	282.09	0.00	3,203.93
15-Jan-19	369.40	84.05	0.00	234.15	10.80	110.85	0.00	947.98	12.00	448.35	44.65	210.44	0.00	2,472.67
22-Jan-19	330.15	108.15	0.00	317.15	10.20	110.80	0.95	951.94	12.90	439.40	30.50	213.73	0.00	2,525.87
31-Jan-18	460.85	121.55	0.00	548.95	10.80	141.10	0.00	1,276.18	19.50	550.58	58.80	295.51	0.00	3,483.82
12-Feb-19	635.55	142.60	0.00	406.10	21.15	165.60	1.00	1,476.99	25.80	712.80	57.55	342.90	0.00	3,988.04
19-Feb-19	466.30	108.65	0.00	303.80	12.40	111.60	0.95	931.89	15.90	446.03	43.60	207.27	0.00	2,648.39
28-Feb-19	838.65	82.40	0.00	503.45	10.40	135.05	0.00	1,328.52	22.80	599.04	62.70	277.66	0.00	3,860.67
12-Mar-19	635.25	150.25	0.00	457.65	21.60	169.95	0.80	1,472.91	30.90	711.32	48.80	330.00	0.00	4,029.43
19-Mar-19	358.68	81.25	0.00	229.35	10.30	106.05	1.10	954.27	9.00	434.63	46.25	198.07	0.00	2,428.95
31-Mar-19	728.86	0.00	0.00	553.20	22.70	163.95	0.00	1,470.14	23.40	654.56	60.25	330.30	0.00	4,007.36
9-Apr-19	778.26	0.00	0.00	353.20	17.00	151.35	1.20	1,292.51	13.80	615.18	42.10	283.31	0.00	3,547.91
16-Apr-19	736.94	0.00	0.00	229.25	10.75	102.95	0.00	892.53	10.20	415.16	34.35	200.32	0.00	2,632.45
23-Apr-19	472.61	0.00	0.00	283.60	16.10	95.65	0.00	859.10	9.90	391.32	37.00	204.96	0.00	2,370.24
30-Apr-19	479.14	0.00	0.00	379.10	12.90	106.30	0.90	929.48	11.40	424.30	33.70	212.62	0.00	2,589.84
<b>Sub-total</b>	<b>7,808.62</b>	<b>1,024.80</b>	<b>0.00</b>	<b>5,109.75</b>	<b>199.50</b>	<b>1,808.75</b>	<b>6.90</b>	<b>15,950.95</b>	<b>230.10</b>	<b>7,417.12</b>	<b>643.90</b>	<b>3,589.18</b>	<b>0.00</b>	<b>43,789.57</b>
<b>Year to Date</b>	<b>20,433.84</b>	<b>4,074.52</b>	<b>0.00</b>	<b>12,165.28</b>	<b>285.90</b>	<b>5,159.86</b>	<b>17.60</b>	<b>40,699.12</b>	<b>581.70</b>	<b>19,333.19</b>	<b>1,768.85</b>	<b>10,452.68</b>	<b>710.17</b>	<b>115,682.71</b>
<b>30-Apr-19</b>		<b>24,508.36</b>		<b>12,451.18</b>		<b>5,177.46</b>		<b>41,280.82</b>		<b>21,102.04</b>		<b>11,162.85</b>		<b>115,682.71</b>
<b>Year to date</b>	<b>15,635.30</b>	<b>4,453.79</b>	<b>0.00</b>	<b>10,952.51</b>	<b>21.94</b>	<b>5,289.97</b>	<b>28.58</b>	<b>41,434.71</b>	<b>498.00</b>	<b>20,385.57</b>	<b>1,448.09</b>	<b>9,767.50</b>	<b>717.74</b>	<b>110,633.70</b>
<b>30-Apr-18</b>		<b>20,089.09</b>		<b>10,974.45</b>		<b>5,318.55</b>		<b>41,932.71</b>		<b>21,833.66</b>		<b>10,485.24</b>		<b>110,633.70</b>

## EASTERN METROPOLITAN REGIONAL COUNCIL

## 2018/2019 YTD TONNAGES EXPORTED FROM RED HILL WASTE MANAGEMENT FACILITY

Week Ending	Clay	Ferricrete	Filter / Laterite Rock	Recycled Material from Transfer Stn	Mulch	Soil Improver	Total
10-Jul-18	0.00	1,872.35	33.15	9.58	2.80	65.25	1,983.13
17-Jul-18	0.00	295.80	13.85	19.15	7.70	18.65	355.15
24-Jul-18	0.00	228.50	0.00	2.35	7.85	36.15	274.85
31-Jul-18	0.00	175.55	34.15	6.68	3.25	5.15	224.78
07-Aug-18	0.00	12.50	0.00	5.58	9.75	9.05	36.88
14-Aug-18	0.00	24.45	0.00	12.25	8.20	31.35	76.25
21-Aug-18	0.00	458.00	0.00	3.75	11.55	46.35	519.65
31-Aug-18	0.00	209.45	44.85	8.46	12.20	18.85	293.81
11-Sep-18	0.00	322.60	0.00	3.90	21.28	50.96	398.74
18-Sep-18	0.00	174.20	0.00	12.81	12.95	14.25	214.21
25-Sep-18	0.00	142.10	0.00	9.08	208.45	35.55	395.18
30-Sep-18	0.00	75.85	0.00	5.60	323.90	24.00	429.35
09-Oct-18	0.00	371.15	4.50	4.03	756.90	38.35	1,174.93
16-Oct-18	0.00	105.50	4.00	15.10	457.80	35.45	617.85
23-Oct-18	0.00	147.50	0.00	8.10	381.85	26.55	564.00
31-Oct-18	0.00	146.45	0.00	9.48	636.70	19.35	811.98
06-Nov-18	0.00	146.30	2.25	9.30	138.70	6.85	303.40
13-Nov-18	0.00	47.50	5.05	15.15	14.55	54.36	136.61
20-Nov-18	0.00	78.90	3.60	5.38	2.45	23.65	113.98
30-Nov-18	0.00	185.35	5.85	7.30	50.75	66.00	315.25
11-Dec-18	0.00	1,074.40	1.05	3.50	478.20	83.30	1,640.45
18-Dec-18	85.80	658.75	0.00	14.45	13.40	68.30	840.70
25-Dec-18	0.00	119.50	0.00	0.00	7.40	0.00	126.90
31-Dec-18	0.00	18.85	0.00	5.25	7.45	4.65	36.20
<b>Sub Total</b>	<b>85.80</b>	<b>7,091.50</b>	<b>152.30</b>	<b>196.23</b>	<b>3,576.03</b>	<b>782.37</b>	<b>11,884.23</b>

## EASTERN METROPOLITAN REGIONAL COUNCIL

Page 2 of 2

## 2018/2019 YTD TONNAGES EXPORTED FROM RED HILL WASTE MANAGEMENT FACILITY

Week Ending	Clay	Ferricrete	Filter / Laterite Rock	Recycled Material from Transfer Stn	Mulch	Soil Improver	Total
08-Jan-19	0.00	1,506.15	0.00	11.78	36.15	13.95	1,568.03
15-Jan-19	0.00	4,102.90	0.00	12.25	275.55	12.30	4,403.00
22-Jan-19	0.00	3,237.25	0.00	6.65	41.95	21.75	3,307.60
31-Jan-18	0.00	2,135.40	0.00	9.98	31.70	27.45	2,204.53
12-Feb-19	0.00	3,459.35	54.55	17.53	90.85	130.80	3,753.08
19-Feb-19	0.00	1,547.65	21.30	2.50	26.50	22.15	1,620.10
28-Feb-19	0.00	3,689.15	130.60	18.00	96.85	16.35	3,950.95
12-Mar-19	0.00	3,838.85	0.00	6.68	291.65	20.75	4,157.93
19-Mar-19	0.00	2,819.35	23.35	11.65	87.20	16.45	2,958.00
31-Mar-19	0.00	5,337.00	34.70	10.33	632.95	47.20	6,062.18
09-Apr-19	0.00	4,557.90	31.60	19.13	179.45	48.80	4,836.88
16-Apr-19	0.00	3,101.25	0.00	5.85	177.20	32.70	3,317.00
23-Apr-19	0.00	2,175.95	74.25	5.80	152.45	9.95	2,418.40
30-Apr-19	0.00	3,010.90	0.00	8.15	12.80	30.35	3,062.20
<b>Sub Total</b>	<b>0.00</b>	<b>44,519.05</b>	<b>370.35</b>	<b>146.28</b>	<b>2,133.25</b>	<b>450.95</b>	<b>47,619.88</b>
<b>Year to date 30-Apr-19</b>	<b>85.80</b>	<b>51,610.55</b>	<b>522.65</b>	<b>342.51</b>	<b>5,709.28</b>	<b>1,233.32</b>	<b>59,504.11</b>
<b>Year to date 30-Apr-18</b>	<b>10.78</b>	<b>83,700.62</b>	<b>778.70</b>	<b>437.80</b>	<b>5,522.75</b>	<b>1,213.31</b>	<b>91,663.96</b>

## EASTERN METROPOLITAN REGIONAL COUNCIL

## 2018/2019 YTD OTHER TONNAGES DISPOSED AT RED HILL WASTE MANAGEMENT FACILITY

Week Ending	Transfer Station	Class III Contaminated	Class IV Contaminated	Uncontaminated Greenwaste Transfer St	Uncontaminated Greenwaste Commercial	Other Commercials	Asbestos (Wrapped)	Hazelmere Wood, C & I Mattress	Total Other	Total Tonnages (Council & Other)
10-Jul-18	130.55	582.40	0.00	18.00	8.65	1,438.05	79.20	97.07	2,353.92	5,628.58
17-Jul-18	91.40	38.55	0.00	10.20	9.75	1,107.67	54.85	30.65	1,343.07	3,802.90
24-Jul-18	86.70	198.25	0.00	12.40	11.85	1,113.07	53.40	31.10	1,506.77	3,953.36
31-Jul-18	103.70	15.85	0.00	11.75	10.20	1,053.50	34.55	62.32	1,291.87	3,904.49
07-Aug-18	70.65	12.80	0.00	11.45	11.80	1,793.00	44.35	38.60	1,982.65	4,483.88
14-Aug-18	91.85	11.15	0.00	12.05	16.90	1,637.78	42.80	33.60	1,846.13	4,294.37
21-Aug-18	77.90	9.25	0.00	19.25	9.30	1,615.74	42.95	25.24	1,799.63	4,374.32
31-Aug-18	146.10	146.00	0.00	19.70	22.25	2,681.62	63.70	115.51	3,194.88	7,456.11
11-Sep-18	147.15	22.95	0.00	24.65	19.90	2,308.58	50.80	128.66	2,702.69	6,633.70
18-Sep-18	95.60	81.80	0.00	16.00	20.20	1,583.37	56.40	164.46	2,017.83	4,988.08
25-Sep-18	90.75	17.90	0.00	12.80	23.75	1,504.54	37.10	65.42	1,752.26	4,544.18
30-Sep-18	64.20	0.00	0.00	7.20	6.15	959.62	23.05	81.21	1,141.43	2,901.11
09-Oct-18	135.35	0.00	0.00	22.90	16.35	2,126.61	60.80	87.27	2,449.28	6,600.46
16-Oct-18	103.90	0.00	0.00	12.90	10.35	1,731.14	48.35	43.96	1,950.60	4,790.05
23-Oct-18	100.38	0.00	0.00	18.00	13.55	1,657.02	52.10	83.71	1,924.76	4,844.15
31-Oct-18	123.75	42.15	0.00	17.20	22.30	2,009.12	52.40	30.56	2,297.48	5,597.35
06-Nov-18	91.80	25.25	0.00	12.30	10.55	1,316.26	49.55	24.28	1,529.99	3,777.06
13-Nov-18	97.80	0.00	41.65	14.50	8.45	1,683.97	58.45	0.00	1,904.82	4,747.14
20-Nov-18	110.00	0.00	149.80	15.00	19.20	1,635.40	52.00	26.40	2,007.80	4,808.52
30-Nov-18	140.60	86.35	0.00	22.05	17.45	2,916.69	75.55	63.21	3,321.90	7,932.15
11-Dec-18	148.35	28.95	0.00	19.70	14.75	2,591.82	83.90	13.79	2,901.26	6,810.28
18-Dec-18	97.90	170.30	0.00	16.65	18.95	1,736.34	62.20	15.04	2,117.38	5,031.11
25-Dec-18	95.05	446.25	0.00	12.75	7.25	1,548.20	31.80	71.49	2,212.79	4,549.92
31-Dec-18	93.65	0.00	0.00	6.60	3.45	1,192.15	20.25	0.00	1,316.10	4,307.16
<b>Sub-total</b>	<b>2,535.08</b>	<b>1,936.15</b>	<b>191.45</b>	<b>366.00</b>	<b>333.30</b>	<b>40,941.26</b>	<b>1,230.50</b>	<b>1,333.55</b>	<b>48,867.29</b>	<b>120,760.43</b>

## EASTERN METROPOLITAN REGIONAL COUNCIL

## 2018/2019 YTD OTHER TONNAGES &amp; TOTAL TONNAGES DISPOSED OF AT RED HILL WASTE MANAGEMENT FACILITY

Week Ending	Transfer Station	Class III Contaminated	Class IV Contaminated	Uncontaminated Greenwaste Transfer St	Uncontaminated Greenwaste Commercial	Other Commercials	Asbestos (Wrapped)	Hazelmere C & I, Wood Mattress	Total	Total Tonnages (Council & Other)
08-Jan-19	117.35	0.00	0.00	14.45	7.75	1,931.99	32.25	8.33	2,112.12	5,316.05
15-Jan-19	83.85	0.00	0.00	14.20	14.75	1,546.95	45.85	40.66	1,746.26	4,218.93
22-Jan-19	61.55	193.75	0.00	20.25	8.95	1,706.10	64.60	5.43	2,060.63	4,586.50
31-Jan-18	114.45	0.00	0.00	22.65	16.10	2,161.64	62.85	49.38	2,427.07	5,910.89
12-Feb-19	153.65	10.40	0.00	30.85	24.20	2,822.51	90.40	46.22	3,178.23	7,166.27
19-Feb-19	115.90	4.35	0.00	16.60	6.50	1,713.40	38.70	27.75	1,923.20	4,571.59
28-Feb-19	116.85	15.90	0.00	24.60	16.90	2,585.38	58.00	29.97	2,847.60	6,708.27
12-Mar-19	156.70	0.45	0.00	25.35	18.30	2,981.88	63.20	20.30	3,266.18	7,295.61
19-Mar-19	82.40	15.70	0.00	16.45	11.05	1,821.98	38.10	4.88	1,990.56	4,419.51
31-Mar-19	134.20	13.00	0.00	26.75	16.15	2,467.88	62.80	52.49	2,773.27	6,780.63
09-Apr-19	114.95	0.00	0.00	16.60	19.95	1,353.35	67.05	58.10	1,630.00	5,177.91
16-Apr-19	93.60	15.70	0.00	15.50	4.15	919.92	31.30	66.70	1,146.87	3,779.32
23-Apr-19	92.55	0.00	0.00	10.35	9.45	837.45	22.65	0.00	972.45	3,342.69
30-Apr-19	102.10	28.20	0.00	17.35	7.75	949.05	46.05	37.80	1,188.30	3,778.14
<b>Sub-total</b>	<b>1,540.10</b>	<b>297.45</b>	<b>0.00</b>	<b>271.95</b>	<b>181.95</b>	<b>25,799.48</b>	<b>723.80</b>	<b>448.01</b>	<b>29,262.74</b>	<b>73,052.31</b>
<b>Year to date 30-Apr-19</b>	<b>4,075.18</b>	<b>2,233.60</b>	<b>191.45</b>	<b>637.95</b>	<b>515.25</b>	<b>66,740.74</b>	<b>1,954.30</b>	<b>1,781.56</b>	<b>78,130.03</b>	<b>193,812.74</b>
<b>Year to date 30-Apr-18</b>	<b>4,623.07</b>	<b>1,201.22</b>	<b>0.00</b>	<b>703.40</b>	<b>718.64</b>	<b>18,369.91</b>	<b>2,303.14</b>	<b>3,446.30</b>	<b>31,365.68</b>	<b>141,999.38</b>

06/03/2019 - Correction to City of Canning Tonnages for W/E 28/02/2019 - Reduced by 4.50 Tonnes - Incorrect Trailer Tare used.

04/04/2019 - Correction to Commercial Tonnages for W/E 31/03/2019 - Reduced by 0.55 Tonnes - Customer unable to unload and didn't notify EMRC until 04/04/2019

**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2018/2019 YTD - COUNCIL TONNAGES**  
**Hazelmere Resource Recovery Park - Incoming Materials & Product Sales**

Month	Timber Recycling			C & I	Mattress Processing
	Incoming Waste Timber	Sale of Fines 58888/05	Sale of Woodchip 58888/01	Incoming C & I Material	Total Incoming Mattresses
	Tonne	Tonne	Tonne	Tonne	Number
Jul-2018	1,141.26	1,365.78	10.64	78.84	1,190
Aug-2018	1,094.73	1,396.89	18.09	77.08	1,044
Sep-2018	834.28	754.44	28.19	86.76	1,190
Oct-2018	1,260.41	1,053.78	39.15	33.26	1,273
Nov-2018	1,248.44	900.00	32.02	23.54	1,072
Dec-2018	796.18	910.00	30.16	22.82	931
Jan-2019	1,070.66	953.33	26.81	16.44	1,203
Feb-2019	1,080.92	1,060.44	21.49	12.72	963
Mar-2019	1,101.91	573.33	12.98	70.54	1,385
Apr-2019	1,078.76	1,324.00	26.28	11.26	983
<b>Year to Date</b>	<b>10,707.55</b>	<b>10,292.00</b>	<b>245.80</b>	<b>433.26</b>	<b>11,234</b>
<b>YTD Comparison previous year (April)</b>	<b>10,096.08</b>	<b>12,546.22</b>	<b>239.29</b>	<b>2,384.44</b>	<b>10,399</b>
<b>Previous Yr total 2017/2018</b>	<b>12,333.87</b>	<b>15,358.67</b>	<b>290.27</b>	<b>2,566.14</b>	<b>12,806</b>
				<b>Current as at:</b>	<b>Thursday, 23 May 2019</b>





## 2.2 WASTE EDUCATION – WASTE AUDIT LOAN KIT

**REFERENCE: D2019/07596 (WAC) – D2019/08190**

### PURPOSE OF REPORT

The purpose of this report is to provide information about the EMRC's Waste Education – Waste Audit Loan Kit which is available to schools, community organisations and member Councils in Perth's eastern region.

### KEY POINT(S)

- The Waste Audit Loan Kit has been created and is available for use by schools, community organisations and Local Governments in Perth's eastern region. The contents of the kit align with that of the kit used by the State Government's Waste Wise Schools Program.
- The kit contains digital scales, large tubs, cleaning buckets, reusable gloves, a heavy duty tarpaulin, waste category cards, instruction sheets and the Waste Wise School's auditing tool kit booklet.
- The kit can be borrowed by schools and community organisations for up to one week at no charge.
- Information was provide by Waste Wise Schools staff to identify which schools in the region are either; currently accredited as a Waste Wise School, registered but not accredited, or not ever registered with the program.
- All schools in the region have been contacted and forwarded information and an offer to borrow the Waste Audit Loan Kit.

### SOURCE OF REPORT

Director Waste Services

### BACKGROUND

The EMRC has had a long-term affiliation with schools in the Eastern Metropolitan Region through the award-winning Battery Collection Program and excursions to the Red Hill Waste Management Facility. EMRC's Waste Education team also provides information to the community via public events, community presentations and the highly reputed Earth Carers course. The Waste Education team is always striving to develop new programs and activities that help increase awareness of waste management issues, both in our communities and at schools. We like to do everything we can to engage students and staff to minimize waste, protect the environment and work towards a more sustainable future.

### REPORT

In February 2019 the Waste Education team created a Waste Audit Loan Kit for schools and community groups to borrow. The contents of the Kit align with the one loaned to schools by the State Government Waste Wise Schools program. A waste audit is a fantastic way to start conversations and inspire environmental values to students for behavior changes in regard to sustainable waste management. Conducting one is a core requirement of obtaining a Waste Wise Schools accreditation. You can find out more about the Waste Wise Schools program by visiting their website <http://www.wasteauthority.wa.gov.au/programs/wws/>. The program provides responsible environmental behaviors through hand-on learning experiences and provides access to sufficient resources that link into the Australian Curriculum.

The program offers generous financial incentives for getting involved and the activities are a fantastic way to start conversations, inspire behavior change and even save the schools money.



*Item 2.2 continued*

The attached information for member Councils (Attachment 1), a booking form (Attachment 2), and a copy of the auditing instructions sheet (Attachment 3), is what is shared with the schools and they are encouraged to share the information with anyone who may be interested. The EMRC also offers a promotional brochure which can be displayed in the schools staff room.

The Waste Audit Loan Kit can be booked via the EMRC Waste Education team.

ATTACHMENT(S)

1. Waste Audit Loan Kit – Information for member Councils (Ref: D2019/08186)
2. Waste Audit Loan Kit – Booking Form (Ref: D2019/08187)
3. Waste Audit Loan Kit – Instructions (Ref: D2019/08188)

# Waste Audit Loan Kit

## Information for Member Councils



EMRC's Waste Audit Loan Kit can be borrowed by schools and community organisations for up to one week at a time. The contents of the loan kit align with that of the kit used by the Waste Wise Schools (WWS) program which is administered and funded by the Waste Authority.

By offering the Waste Audit Loan Kit to schools in this region, we aim to encourage as many schools as possible will take advantage of the three tiers of grants offered through WWS which can be used for a wide array of waste minimisation initiatives such as large worm farms and recycling bins. All WWS activities including the waste audit are accompanied by comprehensive curriculum resources.



The most up-to-date information for the eastern region indicates:

- 58 schools are accredited Waste Wise Schools;
- 52 schools are registered but are currently not accredited or have allowed their accreditation to lapse; and
- 18 schools have never been involved in the WWS program.

The Waste Audit Loan Kit offers convenience to schools because they do not have to invest in their own equipment or have to wait to borrow a kit through Waste Wise Schools.

A school which has received accreditation at any point in time will already have conducted at least one waste audit. Therefore, many schools will be familiar with the process. The Waste Audit Loan Kit is designed to be a Do-it-Yourself activity. However, EMRC's Waste Education team will provide additional assistance if required.



WWS Audit DVD

[Watch](#) the Waste Wise Schools Program Waste Audit Video (skip to 3 minutes 40 seconds to view the waste audit).

### Eastern Metropolitan Regional Council

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# Waste Audit Loan Kit

## Information for Member Councils



TYPE OF WASTE	Waste Sorted (100%)		Waste Generated per Year		Waste Generated/student/year	
	Weight of Waste in kg	No. of Items	Weight of Waste in kg	No. of Items	Weight of Waste in kg	No. of Items
<b>RECYCLABLE Organic</b>						
Fruit and Veg (scraps)	4.00		744	0	1.86	0.00
Fruit (whole)	1.57	9	292.206	1674	0.73	4.19
Food Scraps	1.49		276.396	0	0.69	0.00
Paper & Cardboard	6.67		1240.62	0	3.10	0.00
Green Waste			0	0	0.00	0.00
<b>Total (organic)</b>	<b>13.73</b>	<b>9</b>	<b>2553.22</b>	<b>1674</b>	<b>6.38</b>	<b>4.19</b>
<b>RECYCLABLE Non-Organic</b>						
Other recyclables (glass)	0.21	2	39.804	372	0.10	0.93
Plastic (1-7)	0.14	9	26.412	1674	0.07	4.19
Aluminium cans, trays, al foil	0.06	20	11.904	3720	0.03	9.30
Steel cans	0.04	2	7.44	372	0.02	0.93
Milk and juice cartons (LPB)	0.02	1	3.72	186	0.01	0.47
<b>Total (non-organic)</b>	<b>0.48</b>	<b>34</b>	<b>89.28</b>	<b>6324</b>	<b>0.22</b>	<b>15.81</b>
<b>Total All Recyclables (organics + non-organics)</b>	<b>14.21</b>	<b>43</b>	<b>2642.50</b>	<b>7998</b>	<b>6.61</b>	<b>20.00</b>
<b>NON-RECYCLABLE</b>						
Chip packets and Lolly Wrappers	0.24	172	45.384	31992	0.11	79.98
Tetra Paks	1.11	52	206.46	9672	0.52	24.18
Plastic bags & Glad wrap	0.34	114	63.984	21204	0.16	53.01
Rubbish (Other Non-Recyclables)	0.48		89.466	0	0.22	0.00
Whole Packaged Food (unopened)	0.20	4	36.642	744	0.09	1.86
<b>Total (non-recyclables)</b>	<b>2.38</b>	<b>342</b>	<b>441.936</b>	<b>62868</b>	<b>1.01</b>	<b>157.17</b>
<b>TOTAL ALL WASTE</b>	<b>16.58</b>	<b>385</b>	<b>3084.44</b>	<b>70866</b>	<b>7.62</b>	<b>177.17</b>

Schools are encouraged to conduct a waste audit immediately after lunch. Waste is collected from outdoor areas, classrooms, library, the staff room and the canteen.

The results of an audit are entered into a spreadsheet, usually by the students, which will show average waste generation for a one year period.

EMRC's Waste Audit Loan Kit will make it easy for schools and community groups to conduct regular waste audits on a 6-12 monthly basis. Schools currently registered with the WWS program but have allowed their certification to lapse or were never certified will be the first to be contacted. Following this, all active schools and non-registered schools will be offered the kit. The availability of the kit will provide convenience to schools in the region and encourage them to reinvigorate their program.

Community-based organisations may be interested in borrowing the kit as a way to understand how their activities contribute to waste generation, and what they can do to minimise waste, save money, and to encourage behaviour change. The kit and results spreadsheet can be used in the same way by community groups as it is in schools. The kit is also suitable for use within Councils as a way of engaging staff in relation to waste generation and cultural change.

Ongoing promotion of the Waste Audit Loan Kit will be managed through EMRC Waste Education's existing school and community networks. Member Council representatives can assist with the promotion of the kit by distributing the brochure and booking form to potential users.

The Waste Audit Loan Kit is stored at EMRC's Ascot office. The booking form must be completed and returned to the Waste Education team to secure their booking.

For more information, contact EMRC Waste Education  
Email: [WasteEducation@emrc.org.au](mailto:WasteEducation@emrc.org.au) Phone: 9424 2222

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# Waste Audit Loan Kit BOOKING FORM



*Thank you for your interest in borrowing the EMRC's Waste Audit Loan Kit.*

*To book the kit, please complete and return this form to  
WasteEducation@emrc.org.au*

*All bookings operate on a first come, first served policy based on the date that we receive your booking form.*

*We recommend that you contact Waste Education on 9424 2222 before you book to check your preferred dates are available.*

**Contact's name:** \_\_\_\_\_

**Contact's role:** \_\_\_\_\_

**School/Community group:** \_\_\_\_\_

**Address:** \_\_\_\_\_

**Suburb:** \_\_\_\_\_ **Postcode:** \_\_\_\_\_

**Email address:** \_\_\_\_\_

**Phone:** \_\_\_\_\_

**Booking date (maximum 7 days) from** \_\_\_\_\_ **to** \_\_\_\_\_

## Conditions of Use:

- The Waste Audit Loan Kit and its contents are only to be used for the purpose intended.
- Children under the age of 18 must be supervised by an adult during the auditing process.
- All equipment must be cleaned, dried and accounted for prior to being returned to the EMRC.
- All care must be taken to ensure all equipment is returned in good working order. Damage to any component which is not determined to be caused by normal wear and tear will result in your organisation being financially liable for the replacement cost.
- Should damage or other issues occur, contact Waste Education on 9424 2222 or [WasteEducation@emrc.org.au](mailto:WasteEducation@emrc.org.au).

I have read and understand the Conditions of Use, and agree to the terms stated above.

Signed: \_\_\_\_\_ Print name: \_\_\_\_\_

Date: \_\_\_\_\_

Eastern Metropolitan Regional Council

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## Waste Audit Loan Kit

EMRC Waste Education

Phone: 9424 2222

Email: WasteEducation@emrc.org.au

# Instructions

## BEFORE...

- ✓ Read the information contained in the 'Waste Audit Toolkit' booklet included in the loan kit;
- ✓ Find a suitable space to conduct the waste audit. This should be an area approximately 10m<sup>2</sup> and protected from wind and rain. Undercover assembly areas are usually a good option;
- ✓ Ensure you have the following items prior to commencement of the waste audit:
  - EMRC's Waste Audit Loan Kit;
  - A clipboard and a pen;
  - A printed copy of the Waste Audit Results sheet (laminated copy in the kit);
  - A small table and 1-2 chairs (for placing scales and recording results);
  - A broom and dustpan/brush set;
  - A hose or water supply close by (for cleaning purposes);
  - Detergent, washcloths and rags/towels (to clean tubs and the tarpaulin);
  - Rubbish bags (to place waste into after the audit). Reuse original rubbish bags if desired; and
  - A camera or video recorder to visually document your findings.
- ✓ Conduct the waste audit straight after lunch time, or if this is not possible, set the waste aside for auditing the next morning. As a guide, if your school has:
  - 300 students or less – collect contents of all the bins
  - 301-700 students – collect the contents of 50% of the bins
  - >701 students – collect the contents of 25% of the bins

*\*It is up to you as to how many bins you audit. This may depend on the age and the number of students you have. Collect only the bins from which the contents are destined for landfill (outdoor areas, classrooms, library/staff room, canteen). You may also choose to audit one day's worth of paper/cardboard waste from dedicated paper/cardboard collection points within classes and buildings. If you do this, audit this waste stream separately.*

- ✓ Set up for the waste audit:
  - Unfold the tarpaulin and place it on the ground
  - Place the black tubs around the edge of the tarpaulin
  - Place one audit sign on each of the tubs (12 tubs – face signs towards the centre of the tarp)
  - Set up scales on the table close by to the audit area

## DURING...

- ✓ Provide a pair of gloves to each participant to wear during the audit;
- ✓ Empty the contents of rubbish bags on to the centre of the tarpaulin;
- ✓ Carefully spread out the waste and remove any items that may be deemed dangerous (e.g. broken glass, chemical containers). The presence of such items is very unlikely but should be removed by an adult if present, prior to children's participation.
- ✓ Place one of the round black buckets in the centre of the tarp for collection of liquids (i.e. from juice boxes)
- ✓ As a group, sort through waste to identify types, then place in the tub with the corresponding sign;
  - PLEASE NOTE: Items for 8 of the 12 categories will need to be both counted and weighed.
- ✓ 'Tare' the scales using an empty tub. All tubs weigh approximately the same.
- ✓ Ascertain weights for each category of waste using the scales (and number of individual items if required) and record your results on your printed sheet.

## AFTER...

- ✓ Place contents of audit bins into rubbish bags and dispose of as per your usual method. If you have a commingled recycling system at your school, place accepted items in to the recycling bins. Do the same for fruit/vegetable waste if you have worm farms/compost/chickens.
- ✓ Sweep tarpaulin for residual waste. Using dustpan/brush, pick up residual waste and place in rubbish bins;
- ✓ Return gloves to the storage bags (provided in the audit kit);
- ✓ Hose off tarpaulin and scrub with detergent/broom if necessary. Set aside to dry completely before folding up the tarpaulin;
- ✓ Fill round black buckets with soapy water, and then wash the waste audit tubs. Dry with rags/towels and ensure the tubs are completely dry before stacking them together;
- ✓ Check that all items in the waste audit kit are accounted for and returned to EMRC. If any item is lost or damaged, please advise EMRC Waste Education when you return the kit.
- ✓ **Make sure you input your results into the spreadsheet provided to you via email to ascertain how your results translate to an entire school years' worth of waste! We're also interested in your results, so be sure to provide us with a copy 😊**



## **15 REPORTS OF COMMITTEES**

### **15.1 WASTE ADVISORY COMMITTEE MEETING HELD 6 JUNE 2019 (REFER TO MINUTES OF COMMITTEE – ORANGE PAGES) REFERENCE: D2019/07248 (WAC) – D2019/08355**

The minutes of the Waste Advisory Committee meeting held on **6 June 2019** accompany and form part of this agenda – (refer to orange section of 'Minutes of Committees' for Council accompanying this Agenda).

#### **QUESTIONS**

The Chairman invited general questions from members on the minutes of the Waste Advisory Committee.

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

That with the exception of items ....., which are to be withdrawn and dealt with separately, Council adopts the recommendations in the Waste Advisory Committee report (Section 15.1).

#### **COUNCIL RESOLUTION(S)**

MOVED CR WOLFF

SECONDED CR KOVALEVS

THAT COUNCIL ADOPT THE RECOMMENDATIONS IN THE WASTE ADVISORY COMMITTEE REPORTS (SECTION 15.1).

**CARRIED UNANIMOUSLY**

*Cr Stallard was not present to vote.*

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**WASTE ADVISORY COMMITTEE**

**MINUTES**

**6 June 2019**

(REF: D2019/07248 (WAC) – D2019/08355)

A meeting of the Waste Advisory Committee was held at the EMRC Administration Office, 1<sup>st</sup> Floor, 226 Great Eastern Highway, BELMONT WA 6104 on **Thursday, 6 June 2019** The meeting commenced at **5:00pm**.

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## 1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

The Chairman opened the meeting at 5:00pm and acknowledged the traditional custodians of the land on which the meeting was held and paid respects to the elders past, present and future.

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

### Committee Members

Cr Steve Wolff ( <b>Chairman</b> )	EMRC Member	City of Belmont
Cr Melissa Mykytiuk ( <b>Deputy Chairman</b> )	EMRC Member	Town of Bassendean
Cr Sally Palmer (Deputising for Cr McKenna)	EMRC Member	City of Bayswater
Cr Dylan O'Connor	EMRC Member	City of Kalamunda
Cr John Daw (Deputising for Cr Lavell)	EMRC Member	Shire of Mundaring
Cr David McDonnell	EMRC Member	City of Swan
Mr Simon Stewert-Dawkins	Director Operational Services	Town of Bassendean
Mr Doug Pearson	Director Works and Infrastructure	City of Bayswater
Mr Alan Sheridan	Director Infrastructure Services	City of Belmont
Mr Brett Jackson	Director Asset Services	City of Kalamunda
Mr Shane Purdy	Director Infrastructure Services	Shire of Mundaring
Mr Jim Coten	Executive Manager Operations	City of Swan
Mrs Wendy Harris	Acting Chief Executive Officer	EMRC

### Apologies

Cr Barry McKenna	EMRC Member	City of Bayswater
Cr David Lavell	EMRC Member	Shire of Mundaring

### EMRC Officers

Mr Stephen Fitzpatrick	Director Waste Services
Mr Hua Jer Liew	Director Corporate Services
Mr Dave Beresford	Manager Resource Recovery
Ms Kerry Wilson	Waste Education Officer
Ms Annette Rakich	Administration Support Officer (Minutes)

### Observer(s)

Cr Doug Jeans	EMRC Deputy Member	Shire of Mundaring
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## 3 DISCLOSURE OF INTERESTS

Nil

## 4 ANNOUNCEMENTS BY THE CHAIRMAN OR PRESIDING MEMBER WITHOUT DISCUSSION

Nil



## **5 PETITIONS, DEPUTATIONS AND PRESENTATIONS**

### **5.1 WASTE EDUCATION – WASTE AUDIT LOAN KIT**

The EMRC's Waste Education Officer Ms Wilson, provided a brief presentation and demonstration of the Waste Education – Waste Audit Loan Kit used by the WA Waste Wise Schools program.

Ms Wilson referred to the Information Bulletin Report Item 1.2 which was explained during the presentation.

## **6 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

### **6.1 MINUTES OF THE WASTE ADVISORY COMMITTEE MEETING HELD ON 9 MAY 2019**

That the Minutes of the Waste Advisory Committee meeting held on 9 May 2019 which have been distributed, be confirmed.

### **WAC RESOLUTION(S)**

MOVED CR MCDONNELL                      SECONDED CR MYKYTIUK

THAT THE MINUTES OF THE WASTE ADVISORY COMMITTEE MEETING HELD ON 9 MAY 2019 WHICH HAVE BEEN DISTRIBUTED, BE CONFIRMED.

**CARRIED UNANIMOUSLY**

## **7 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN**

Nil

## **8 QUESTIONS BY MEMBERS WITHOUT NOTICE**

Nil

## **9 ANNOUNCEMENT OF CONFIDENTIAL MATTERS FOR WHICH MEETINGS MAY BE CLOSED TO THE PUBLIC**

Nil

## **10 BUSINESS NOT DEALT WITH FROM A PREVIOUS MEETING**

Nil



## 11 REPORTS OF EMPLOYEES

### 11.1 PURCHASE OF A TWENTY (20) TONNE WHEEL LOADER

REFERENCE: D2019/07247 (WAC) – D2019/08618

#### PURPOSE OF REPORT

The purpose of this report is to recommend acceptance of the quotation for the supply and delivery of a 20 tonne wheel loader submitted by Hitachi Machinery Australia for use at the Red Hill Waste Management Facility.

#### KEY ISSUES AND RECOMMENDATION(S)

- One of the EMRC's four wheel loaders located at the Red Hill Waste Management Facility has reached its replacement point based on operating hours.
- Quotations were sought for a 20 tonne wheel loader using the WALGA e-quote system for replacement plant including maintenance service agreements.
- Eight (8) companies submitted quotes.
- Funds for the purchase of the wheel loader are included in the 2018/2019 budget.

#### Recommendation(s)

That Council accept:

1. The quotation for the supply and delivery to the Red Hill Waste Management Facility of one (1) Hitachi ZW250-5 Wheel Loader including an extended 5 year/8,000 hour warranty, submitted by Hitachi Construction Machinery Australia, for the sum of \$383,702 (ex. GST).
2. The offer to undertake the repair and maintenance agreement for the Hitachi ZW250-5 Wheel Loader to be located at the Red Hill Waste Management Facility for a five (5) year/8,000 hour period submitted by Hitachi Construction Machinery Australia at a cost of \$6.01/operating hour (ex. GST).

#### SOURCE OF REPORT

Director Waste Services

#### BACKGROUND

Under the EMRC's plant replacement programme, a Volvo L120F 20 tonne wheel loader utilised at the Red Hill Waste Management Facility is due for replacement having reached 8,000 hours of service.

#### REPORT

Quotations for the replacement of a 20 tonne four wheel loader were sought using the WALGA e-quote system in March 2019. Eight (8) companies provided submissions for a suitable machine, all of which have been evaluated by Waste Services staff against the selection criteria detailed in the quotation specification.



*Item 11.1 continued*

Submissions were received from the following suppliers, two of whom submitted multiple offers as shown:

- a) Hitachi Construction Machinery Australia;
- b) CJD Equipment x 2;
- c) McIntosh and Son;
- d) JCB Construction Equipment Australia x 2;
- e) Porter Equipment Australia;
- f) Westrac;
- g) Clark Equipment; and
- h) Liebherr Australia.

**Selection Criteria and Rating Scale**

Each submission was evaluated based on the criteria requested via the WALGA e-quote.

Compliance criteria

Each submission was assessed on a Yes/No basis as to whether the criterion was satisfactorily met. An assessment of "No" against any criterion may have eliminated the submission from consideration.

Description of Compliance criteria	Yes/No
Complied with Specification contained in this e-Quote request	Yes/No

Qualitative criteria

Each submission was scored against the qualitative criteria below.

Description of Qualitative criteria	Weighting
a) Specifications	40%
b) Delivery	10%
c) Warranty	5%
d) Parts/Consumables	20%
e) Quoted Price (including supply and delivery)	25%

The compliance check in the evaluation process determined that there were seven conforming submissions which were evaluated against the above criteria. Compliant submissions had to include all the items in the specification, including an extended warranty for 5 years/8,000 hours, full service/repair and maintenance quote. The submission by Clark Equipment did not meet the specification requirement for a 5 year/8,000 hours extended warranty and was not evaluated further. The submission by Liebherr Australia Pty Ltd and one (1) of the submissions by JCB Construction Equipment Australia did not meet the minimum specification for net engine power and were not evaluated further.

The evaluation process determined the submission from Hitachi Construction Machinery Australia for the ZW250-5 Wheel Loader included all the items in the specification, including an extended warranty for 5 years/8,000 hours, full service/repair and maintenance quote for 5 years/8,000 hours at \$6.01/hour totalling \$48,080 (ex. GST) and provides the best value for money.



*Item 11.1 continued*

## **STRATEGIC/POLICY IMPLICATIONS**

Key Result Area 1 – Environmental Sustainability

- 1.1 To provide sustainable waste disposal operations

## **FINANCIAL IMPLICATIONS**

The capital expenditure for plant replacement has been allowed for in the 2018/2019 Annual Budget and in the draft 2019-2020 Annual Budget. The total cost of the ZW250-5 Wheel Loader including an extended warranty and full service agreement is \$431,782 (ex GST).

## **SUSTAINABILITY IMPLICATIONS**

Nil

## **MEMBER COUNCIL IMPLICATIONS**

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

## **ATTACHMENT(S)**

Nil

## **VOTING REQUIREMENT**

Simple Majority

## **RECOMMENDATION(S)**

That Council accept:

1. The quotation for the supply and delivery to Red Hill Waste Management Facility of one (1) Hitachi ZW250-5 Wheel Loader including an extended 5 year/8,000 hour warranty, submitted by Hitachi Construction Machinery Australia, for the sum of \$383,702 (ex. GST).
2. The offer to undertake the repair and maintenance agreement for the Hitachi ZW250-5 Wheel Loader to be located at the Red Hill Waste Management Facility for a five (5) year/8,000 hour period submitted by Hitachi Construction Machinery Australia at a cost of \$6.01/operating hour (ex. GST).



*Item 11.1 continued*

Discussion ensued

The Director Waste Services provided a brief overview of the report and advised that whilst the EMRC has predominately purchased Volvo Wheel Loaders in the past, on this occasion the Hitachi Wheel Loader represents the best value for money.

**WAC RECOMMENDATION(S)**

MOVED CR O'CONNOR                      SECONDED MR JACKSON

That Council accept:

1. The quotation for the supply and delivery to Red Hill Waste Management Facility of one (1) Hitachi ZW250-5 Wheel Loader including an extended 5 year/8,000 hour warranty, submitted by Hitachi Construction Machinery Australia, for the sum of \$383,702 (ex. GST).
2. The offer to undertake the repair and maintenance agreement for the Hitachi ZW250-5 Wheel Loader to be located at the Red Hill Waste Management Facility for a five (5) year/8,000 hour period submitted by Hitachi Construction Machinery Australia at a cost of \$6.01/operating hour (ex. GST).

**CARRIED UNANIMOUSLY**

**COUNCIL RESOLUTION(S)**

MOVED CR WOLFF                      SECONDED CR KOVALEVS

THAT COUNCIL ACCEPT:

1. THE QUOTATION FOR THE SUPPLY AND DELIVERY TO RED HILL WASTE MANAGEMENT FACILITY OF ONE (1) HITACHI ZW250-5 WHEEL LOADER INCLUDING AN EXTENDED 5 YEAR/8,000 HOUR WARRANTY, SUBMITTED BY HITACHI CONSTRUCTION MACHINERY AUSTRALIA, FOR THE SUM OF \$383,702 (EX. GST).
2. THE OFFER TO UNDERTAKE THE REPAIR AND MAINTENANCE AGREEMENT FOR THE HITACHI ZW250-5 WHEEL LOADER TO BE LOCATED AT THE RED HILL WASTE MANAGEMENT FACILITY FOR A FIVE (5) YEAR/8,000 HOUR PERIOD SUBMITTED BY HITACHI CONSTRUCTION MACHINERY AUSTRALIA AT A COST OF \$6.01/OPERATING HOUR (EX. GST).

**CARRIED UNANIMOUSLY**

*Cr Stallard was not present to vote.*



## 11.2 WASTE MANAGEMENT COMMUNITY REFERENCE GROUP MEMBERSHIP AND TERMS OF REFERENCE

REFERENCE: D2019/07414 (WAC) – D2019/08621

### PURPOSE OF REPORT

The purpose of this report is to seek Council endorsement of membership renewals for the Waste Management Community Reference Group (WMCRG).

### KEY POINTS AND RECOMMENDATION(S)

- The term of the current members of the WMCRG expires on 31 August 2019.
- The WMCRG has a role to advise the EMRC on waste education initiatives and the Resource Recovery Project (Red Hill and Hazelmere).
- All existing members of the WMCRG have renominated for a further term of membership from 1 September 2019 with the exception of Ms Ruth Kendall (Deputy Chairman).
- The Tenure of Membership in the Terms of Reference (Attachment 1) created in 2002, at clause 6(a) states, *“Membership shall be for a period of 18 months, unless otherwise agreed, however, retiring members are eligible for re-appointment.”*
- It is recommended that with the requirements for the Community Waste Education program for upcoming projects including Food Organic and Garden Organic (FOGO) collection and processing and the development of the Hazelmere Resource Recovery Park, the tenure of membership be extended to a period of two (2) years, rather than the eighteen (18) months (Attachment 3).

### Recommendation(s)

That Council:

1. Write to Ms Ruth Kendall the Deputy Chairman acknowledging her service on the WMCRG since its inception.
2. Endorse the renomination of the following WMCRG members for a two (2) year term expiring on 31 August 2021 and acknowledge their continuing support.
  - Ms Dianne Katscherian (Chairman);
  - Mr Anthony Fowler
  - Ms Belinda Hamilton
  - Ms Carmel Luck.
  - Mr Edwin Dell;
  - Mr Malcolm Barker;
  - Mr Mark Simpson; and
  - Mr Ray Lewis.
3. Accept the amended Terms of Reference and Roles of Members and Officers forming (Attachment 2) to this report.

### SOURCE OF REPORT

Director Waste Services





*Item 11.2 continued*

## **BACKGROUND**

The WMCRG was formed in 2002 with membership drawn from the member Council areas.

The purpose of the WMCRG is to:

- a. Provide ongoing input and feedback to Council through the Waste Advisory Committee (WAC) formerly the Resource Recovery Committee (RRC) on the Community Waste Education Program;
- b. Assist the EMRC with the development of further educational (i.e. communicative, participatory, consultative) requirements for the Community Waste Education Program, by identifying the information needs of different groups in the community;
- c. Provide feedback on the development of key performance indicators for the ongoing monitoring of the Community Waste Education Program;
- d. Assess the social, environmental, economic and technical issues associated with proposed resource recovery technologies and report to the WAC;
- e. Provide advice and recommendations to Council, through the WAC, on issues associated with resource recovery technologies including site selection and technology selection; and
- f. Work with the environmental, social and economic sectors in an inclusive manner to achieve balanced outcomes for future waste management in the region.

## **REPORT**

The WMCRG has a core of long serving members who have continued to provide support and feedback to the EMRC in its waste education program and Resource Recovery Project. The membership of the WMCRG has been declining in recent years but has now stabilised with a group of eight (8) members.

The term of the current members of the WMCRG expires on 31 August 2019 and so in accordance with the Terms of Reference of the WMCRG, existing members were invited to renominate for another term of two (2) years, amended from the previous eighteen (18) months terms.

All existing members of the WMCRG, with the exception of Ms Kendall, have renominated for a further term of membership from 1 September 2019. Ms Kendall has declined to renominate as she has lived outside the EMRC region for a while now and feels certain there will be local people who would embrace the chance to join the committee and have their voice heard on local issues on waste and recycling. Ms Kendall has served as a member of the WMCRG since its inception in 2003.

The current cohort is an adequate representation of community views across the Region. The existing members were based on their interest in waste management and waste education as well as their connection with other community groups.



*Item 11.2 continued*

The renominating existing members of the WMCRG are:

- Ms Dianne Katscherian (Chairman);
- Mr Anthony Fowler;
- Ms Belinda Hamilton;
- Ms Carmel Luck;
- Mr Edwin Dell;
- Mr Malcolm Barker;
- Mr Mark Simpson; and
- Mr Ray Lewis.

It is proposed to renew their memberships for a further term ending on 31 August 2021.

With the impending departure of Ms Kendall, members of the EMRC Earth Carers group could be approached to nominate for a term on the WMCRG. Earth Carers are members of the community who take part in the Earth Carers course to learn practical ways of reducing waste at home and in the community. Through the completion of the Earth Carers course, Earth Carers join a community of like-minded people and help to promote waste minimisation in the local community.

The Earth Carers course consists of five (5) sessions over three (3) weeks and are targeted to local regional waste specific knowledge with includes: guided tours, making your own green cleaning products, composting and worm farming demonstrations, learning what can be recycled in the community and tips to encourage others to reduce waste. At the end of the course, participants who have completed all sessions are utilised by the EMRC Waste Education staff to assist and volunteer at community events such as, the Perth Royal Show and Garden Week. The EMRC has been running this program since 2009 and holds two (2) training workshop sessions per year.

A separate report will be made to Council in the near future to propose expanding the list of membership to recruit additional members from member Councils who may be under-represented or not represented.

## **STRATEGIC/POLICY IMPLICATIONS**

Key Result Area 1 – Environmental Sustainability

- 1.3 To provide resource recovery and recycling solutions in partnership with member Councils

## **FINANCIAL IMPLICATIONS**

Nil

## **SUSTAINABILITY IMPLICATIONS**

The Resource Recovery Facility and/or Resource Recovery Park will contribute toward minimising the environmental impact of waste by facilitating the sustainable use and development of resources.



*Item 11.2 continued*

## **MEMBER COUNCIL IMPLICATIONS**

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

## **ATTACHMENT(S)**

1. Terms of Reference and Roles of Members and Officers - Tracked Changes (Ref: D2019/07919)
2. Terms of Reference and Roles of Members and Officers - Final (Ref: D2019/07697)

## **VOTING REQUIREMENT**

Simple Majority

## **RECOMMENDATION(S)**

That Council:

1. Write to Ms Ruth Kendall the Deputy Chairman acknowledging her service on the WMCRG since its inception.
2. Endorse the renomination of the following WMCRG members for a two (2) year term expiring on 31 August 2021 and acknowledge their continuing support.
  - Ms Dianne Katscherian (Chairman);
  - Mr Anthony Fowler;
  - Ms Belinda Hamilton;
  - Ms Carmel Luck;
  - Mr Edwin Dell;
  - Mr Malcolm Barker;
  - Mr Mark Simpson; and
  - Mr Ray Lewis.
3. Accept the amended Terms of Reference and Roles of Members and Officers forming (Attachment 2) to this report.



*Item 11.2 continued*

Discussion ensued

Cr Palmer requested that the membership be extended to the wider community as waste has become a very popular topic.

The Director Waste Services advised that within the Terms of Reference the current WMCRG members are eligible to renominate for membership. Members have been invited to renominate and all have accepted, apart from Ms Kendall. He advised that as not all member Councils are currently represented, the invitation to the wider community will help to ensure every council is represented on the group.

Cr Palmer moved an additional recommendation to be added to the officer recommendations to seek greater community representation with the following additional point 4.

*“(That Council:) advertise for Expressions of Interest for additional membership in the WMCRG.”*

Cr Mykytiuk seconded the additional recommendation.

**ALTERNATIVE RECOMMENDATION(S)**

That Council:

1. Write to Ms Ruth Kendall the Deputy Chairman acknowledging her service on the WMCRG since its inception.
2. Endorse the renomination of the following WMCRG members for a two (2) year term expiring on 31 August 2021 and acknowledge their continuing support.
  - Ms Dianne Katscherian (Chairman);
  - Mr Anthony Fowler;
  - Ms Belinda Hamilton;
  - Ms Carmel Luck;
  - Mr Edwin Dell;
  - Mr Malcolm Barker;
  - Mr Mark Simpson; and
  - Mr Ray Lewis.
3. Accept the amended Terms of Reference and Roles of Members and Officers forming (Attachment 2) to this report.
4. Advertise for Expressions of Interest for additional membership in the WMCRG.



*Item 11.2 continued*

### **WAC RECOMMENDATION(S)**

MOVED CR PALMER

SECONDED CR MYKYTIUK

That Council:

1. Write to Ms Ruth Kendall the Deputy Chairman acknowledging her service on the WMCRG since its inception.
2. Endorse the renomination of the following WMCRG members for a two (2) year term expiring on 31 August 2021 and acknowledge their continuing support.
  - Ms Dianne Katscherian (Chairman);
  - Mr Anthony Fowler;
  - Ms Belinda Hamilton;
  - Ms Carmel Luck;
  - Mr Edwin Dell;
  - Mr Malcolm Barker;
  - Mr Mark Simpson; and
  - Mr Ray Lewis.
3. Accept the amended Terms of Reference and Roles of Members and Officers forming (Attachment 2) to this report.
4. Advertise for Expressions of Interest for additional membership in the WMCRG.

**CARRIED UNANIMOUSLY**

### **COUNCIL RESOLUTION(S)**

MOVED CR WOLFF

SECONDED CR KOVALEVS

THAT COUNCIL:

1. WRITE TO MS RUTH KENDALL THE DEPUTY CHAIRMAN ACKNOWLEDGING HER SERVICE ON THE WMCRG SINCE ITS INCEPTION.
2. ENDORSE THE RENOMINATION OF THE FOLLOWING WMCRG MEMBERS FOR A TWO (2) YEAR TERM EXPIRING ON 31 AUGUST 2021 AND ACKNOWLEDGE THEIR CONTINUING SUPPORT.
  - MS DIANNE KATSCHERIAN (CHAIRMAN);
  - MR ANTHONY FOWLER;
  - MS BELINDA HAMILTON;
  - MS CARMEL LUCK;
  - MR EDWIN DELL;
  - MR MALCOLM BARKER;
  - MR MARK SIMPSON; AND
  - MR RAY LEWIS.
3. ACCEPT THE AMENDED TERMS OF REFERENCE AND ROLES OF MEMBERS AND OFFICERS FORMING (ATTACHMENT 2) TO THIS REPORT.
4. ADVERTISE FOR EXPRESSIONS OF INTEREST FOR ADDITIONAL MEMBERSHIP IN THE WMCRG.

**CARRIED UNANIMOUSLY**

*Cr Stallard was not present to vote.*

**WASTE MANAGEMENT COMMUNITY REFERENCE GROUP**  
**Terms of Reference and Roles of Members and Officers**

(Tracked Changes)

**1. GROUP FORMATION**

The Reference Group is formed by the Eastern Metropolitan Regional Council (EMRC) for the purposes indicated in these Terms of Reference.

**2. GROUP NAME**

The Reference Group shall be known as the "Waste Management Community Reference Group" (hereinafter referred to as the WMCRG).

**3. GROUP PURPOSE**

The WMCRG shall:

- a. Provide ongoing input and feedback to Council through the ~~Resource Recovery Committee (RRC)~~ Waste Advisory Committee (WAC), formerly the Resource Recovery Committee (RRC) which was disbanded on 21 March 2019, on the Community Waste Education Program;
- b. Assist the EMRC with the development of further educational (ie. communicative, participatory, consultative) requirements for the Community Waste Education Program, by identifying the information needs of different groups in the community;
- c. Provide feedback on the development of key performance indicators for the ongoing monitoring of the Community Waste Education Program;
- d. Assess the social, environmental, economic and technical issues associated with proposed resource recovery technologies and report to the ~~RRC~~ RRCWAC;
- e. Provide advice and recommendations to Council, through the ~~RRC~~ RRCWAC, on issues associated with resource recovery technologies including site selection and technology selection; and
- f. Work with the environmental, social and economic sectors in an inclusive manner to achieve balanced outcomes for future waste management in the region.

**4. EMRC COMMITMENT**

The EMRC is committed to providing opportunities for public involvement in its Resource Recovery project for the Eastern metropolitan region. Public involvement in this process will be multi faceted, typically incorporating a mix of educational, consultative and participatory methods.

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**5. GROUP MEMBERSHIP**

- a. The WMCRG shall consist of up to fifteen (15) members not including relevant EMRC staff (ie Waste Education Coordinator and Manager ~~Project Development Resource Recovery~~ and ~~RRC-WAC~~ members where appropriate) and a facilitator (as required).
- b. The ~~RRC-WAC~~ and the WMCRG may together consider the inclusion of others who have not sought to nominate at the initial stages but who may have an interest in participating at a later date.
- c. Membership shall be by invitation based on Expressions of Interest. Members shall be appointed by the EMRC or by the ~~RRC-WAC~~ based on the following:
  - Up to five (5) representatives from the social sector, with nominations to be approved by the ~~RRCWAC~~;
  - Up to five (5) representatives from the economic sector, with nominations to be approved by the ~~RRCWAC~~; and
  - Up to five (5) representatives from the environmental sector, with nominations to be approved by the ~~RRCWAC~~.
- d. Members shall be selected from residents or non-resident property owners in the member Councils of the EMRC or alternatively, people with appropriate qualifications and background may be co-opted as WMCRG members.

**6. TENURE OF MEMBERSHIP**

- a. Membership shall be for a period of ~~18 months~~ two (2) years, unless otherwise agreed, however, retiring members are eligible for re-appointment.
- b. Members may apply for a leave of absence of not more than four (4) consecutive regular monthly meetings.
- c. Leave of absences can be approved by the WMCRG.
- d. Where a person is appointed as a member of the WMCRG the person's membership on the WMCRG continues until:
  - The term of the person's appointment as a WMCRG member expires;
  - The EMRC removes the person from the WMCRG or the position of a WMCRG member otherwise becomes vacant;
  - The WMCRG is disbanded or;
  - A WMCRG member is absent from more than three (3) regular monthly meetings without being granted a leave of absence.

Whichever happens first.
- e. Nominations will be reviewed by the EMRC or the ~~RRC-WAC~~ after ~~18 months~~ two (2) years of operation.
- f. The call for nominations will be initiated by the EMRC four (4) months prior to membership renewal date.

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- g. Nominees will be confirmed by the EMRC or the RRC-WAC one (1) month prior to membership renewal.
- h. Where there is a shortfall in the membership of persons appointed to the WMCRG, the EMRC or the RRC-WAC will initiate a selection process for additional members.
- i. Re-appointment and re-nominations to the WMCRG will be approved by Council.
- j. The organisations of the various sectors from which EMRC may seek nominations include, but are not limited to:
  - Social Sector – Service Groups, Recreation Associations, Ratepayer Associations, Community Groups, other Interest Groups and Householders;
  - Economic Sector – Chamber of Commerce, Business Associations, Tourism Associations, Groups or Individuals with Business Interests;
  - Environmental Sector – Environmental Groups, Peak Environmental Organisations, Landcare Groups, Catchment Groups, Groups or Individuals with Environmental Interests.

**7. GROUP MEETINGS**

- a. Ordinary meetings of the WMCRG shall be held on a monthly basis initially, commencing in July 2002. Frequency of meetings may be adjusted by the WMCRG.
- b. Meeting location shall be at the EMRC. However, the WMCRG may, by resolution, decide to hold meetings at another place regularly, or from time to time.
- c. Meetings shall normally commence at 6.00pm unless otherwise resolved by the WMCRG.
- d. Administrative support and meeting requirements for the WMCRG shall be provided by the EMRC.
- e. Special meetings of the WMCRG may be convened by:
  - The WMCRG by resolution; or
  - The EMRC; or
  - The RRCWAC.
- f. On the scheduling of special meetings by the EMRC or the RRCWAC, written notice will be given to all members of the WMCRG not less than seven (7) days before the meeting and advising of the matter to be discussed at the meeting.



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**8. INVITEES**

- a. Meetings will be open to the public unless otherwise determined by the WMCRG.
- b. The Chairperson of the WMCRG may invite individuals or representatives from appropriate organisations to observe the proceedings of WMCRG meetings or to provide advice to the WMCRG on matters being considered by the WMCRG.
- c. Such persons shall not be entitled to vote on any decision arising out of that meeting.
- d. The WMCRG may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following:
  - A matter affecting an employee or employees;
  - The personal affairs of any person;
  - A contract entered into, or which may be entered into, by the WMCRG and which relates to a matter to be discussed at the meeting;
  - Legal advice obtained, or which may be obtained, by the EMRC and which relates to a matter to be discussed at a meeting;
  - A matter that if disclosed, would reveal:
    - a) A trade secret;
    - b) Information that has a commercial value to a person; or
    - c) Information about the business, professional, commercial or financial affairs of the person.
  - Where the trade secret or information is held by, or is about, a person other than the local government.
- e. The WMCRG may resolve to close the meeting to the public to consider confidential matters.
- f. If the meeting is closed to members of the public, the WMCRG has the right to determine if members of the public can remain.
- g. At the discretion of the Chairperson, consultants remaining when the meeting is closed to the public, may be required to sign a confidentiality agreement prior to the meeting proceeding.
- h. A decision to close a meeting or part of meeting and the reason for the decision are to be recorded in the minutes of the meeting.
- i. Question Time for the Public
  - The WMCRG will allow appropriate questions from the public;
  - Time is to be allocated for questions to be raised by members of the public and responded to at the meeting of the WMCRG of which the question was asked;
  - The question must relate to a function of the WMCRG;
  - A minimum of 15 minutes is to be allowed;
  - The Chairperson determines the procedure to follow;
  - Question time must precede any decision making process of the WMCRG; and

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- A summary of the question and answers must be included in the minutes.

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**9. MINUTES OF MEETINGS**

- a. The EMRC will provide administrative support for the keeping of minutes.
- b. The Chairperson of the WMCRG is to ensure that minutes are kept of the meeting's proceedings.
- c. The minutes of a meeting of the WMCRG are to be submitted to the next ordinary meeting of the **RRCWAC**, as the case requires, for confirmation.
- d. The Chairperson of the WMCRG is to verify the minutes prior to their circulation to the WMCRG.
- e. Minutes shall be distributed to all members of the WMCRG and to any other person at the discretion of the EMRC.
- f. The minutes of the meeting shall be referred to the **RRC-WAC** for consideration of any recommendations.
- g. Recommendations from the WMCRG shall be effective only after adoption by the EMRC.

**10. QUORUM FOR MEETINGS**

- a. The quorum for meetings of the WMCRG shall be at least 50% of the total number of members of the WMCRG.
- b. A recommendation of the WMCRG does not have effect unless it has been made by a simple majority unless otherwise required.

**11. VOTING**

- a. Each WMCRG member who is present at a meeting of the WMCRG is entitled to one vote.
- b. If the votes of WMCRG members present at a meeting are equally divided, the Chairperson may cast a second vote.
- c. If a WMCRG member specifically requests that there be recorded:
  - his or her vote; or
  - the vote of all members present;

on a matter voted on at a WMCRG meeting, the Chairperson is to cause the vote or votes, as the case may be, to be recorded in the minutes.
- d. All other aspects related to voting procedure shall be consistent with relevant sections of the EMRC Standing Orders, Local Law 1998.

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**12. MEETING RULES**

a. Meeting Procedure

- All meetings shall be held in accordance with the principles of Council's By-laws Relating to Standing Orders, in summary, these include:
  - The need to see a quorum is present;
  - To ensure voting is always conducted so that no person's vote is secret;
  - To ensure the names of members present are recorded;
  - To ensure observers do not vote;
  - To record when members arrive at and leave meetings;
  - To ensure that only those matters within the terms of reference of the WMCRG are discussed at WMCRG meetings;
  - To ensure the names of movers (and seconders) of all motions are recorded;
  - To ensure declarations of financial and proximity interests or interests affecting impartiality and the nature of any interest are recorded;
  - To ensure that the minutes of any previous meetings are confirmed and signed; and
  - To declare meetings open or closed or adjourned where appropriate.
- The Chairperson must ensure that the principles of the local laws relating to the conduct of meetings are understood and complied with.
- The WMCRG is to remain focussed on issues related to resource recovery, ensuring that all items tabled and discussed are consistent with the terms of reference.
- For matters not included within the agenda refer to item 3.19 of the EMRC Standing Orders.

**13. ELECTION OF CHAIRPERSON**

- a. The members of the WMCRG are to elect a chairperson from amongst themselves.
- b. The members of the WMCRG are to elect a deputy chairperson from amongst themselves.
- c. If in relation to the Chairperson of the WMCRG, the Chairperson is not available or is unable or unwilling to perform the functions of Chairperson, then the deputy Chairperson, if any, may perform the functions of the Chairperson.
- d. If in relation to the Chairperson of the WMCRG, the deputy Chairperson is not available or is unable or unwilling to perform the functions of Chairperson, then the WMCRG members present at the meeting are to choose one of themselves to preside at the meeting.
- e. An independent facilitator may be engaged to facilitate discussion.

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**14. ROLE OF CHAIRPERSON**

- a. The Chairperson will chair meetings of the WMCRG, verify minutes and act as a point of contact for the EMRC officer responsible for assisting with these duties.
- b. The duties of the Chairperson include:
  - The possibility of casting a second vote if there is a tied vote of members;
  - To see that the names and the way persons voted are recorded if so required by any member;
  - To see that minutes are kept and confirmed at the next meeting;
  - To see that meetings are open to the public where agreed upon by the WMCRG members and are only closed in accordance with the provisions set out in clause 8 of these terms of reference; and
  - To see that question time is being dealt with in accordance with the guidelines and EMRC Standing Orders.

**15. ROLE OF WMCRG MEMBERS**

- a. Bring to the WMCRG their expertise and experience to assist the WMCRG by way of recommendations to the RRG-WAC to assist the RRG-WAC make recommendations in the areas covered by the terms of reference.
- b. Debate issues relevant to the terms of reference.
- c. Raise items for consideration by the WMCRG. These may require an officer to research and prepare a report for the reference group's consideration at a subsequent meeting.
- d. To discuss position papers and reports developed by the RRG-WAC and/or EMRC, which have been submitted to the WMCRG for deliberation.
- e. Provide expert advice where qualified to do so.
- f. Recognise that EMRC, because of the requirements of law, is required to make its own decision with regard to any advice placed before it.
- g. To be open and honest in their dealings with WMCRG meetings.
- h. To declare any vested interests.
- i. To respect any confidentiality requirements requested by the EMRC.

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**16. ROLE OF EMRC OFFICERS**

- a. To provide a venue for the meetings.
- b. To provide technical support.
- c. To provide administrative support.
- d. To offer a monitoring and communication role for the RRG-WAC and EMRC.
- e. To operate within their area of expertise or specific interest.
- f. Undertake research and investigation as recommended by the WMCRG subject to suitable funding arrangements.
- g. Facilitate funding for external requirements through the EMRC where appropriate.
- h. To encourage member participation, ownership of input and sense of achievement.
- i. To encourage agenda items to be sourced from members noting research and report of officers may be required.
- j. Be part of the process of developing advice to the EMRC.
- k. Assist the Chairperson and other members to set meetings around all members' availability.
- l. To suggest agenda items and topics for the WMCRGs' consideration and contribute towards reports on these items and topics.
- m. To declare any vested interests.

**17. ROLE OF THE FACILITATOR**

The EMRC may engage the services of a professional Facilitator from time to time to assist in the meetings of the WMCRG. The Facilitator will act as a neutral party to matters arising from discussions of the WMCRG. The key role of the Facilitator is to ensure that the process of the Group discussions and decision-making is inclusive and transparent.

The Facilitator will also assist the EMRC in planning and implementing a public communication process, which will enable members of the wider public to be aware of the progress and decisions of the WMCRG.

**18. AGENDAS**

- a. Agendas for WMCRG meetings and any other material associated with the agenda with the exception of matters identified which may require confidentiality by the CEO of the EMRC are to be available to the public for examination from the time they are available to members of the WMCRG.

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**19. NEW BUSINESS OF AN URGENT NATURE**

- a. Where possible, it should be ensured that important matters that are to be discussed by the WMCRG are included on the agenda of the WMCRG. This ensures that any member of the public or any councillor has the opportunity to attend that WMCRG meeting to hear the discussion on the matter if they so wish. This openness is designed to ensure that all are aware of what is to be discussed and therefore allowing them to make an informed choice about attending that meeting.

**20. INSURANCE COVER**

WMCRG members are covered by the EMRC's Personal Accident/Volunteers insurance policy as outlined hereunder and which may be amended from time to time. Whilst engaged on the authorised business of the WMCRG and under the supervision of the WMCRG whilst travelling directly to or from such business.

**● Personal Accident and Travel**

- ~~i. Whilst engaged on business of the WMCRG and under the control of the WMCRG including whilst travelling directly to or from such business.~~
- ~~ii. Cover comprises a lump sum payout for defined events — i.e. death, loss of limb, loss of sight, etc and reimbursement for medical expenses which are not reclaimable from Medicare (either in full or in part).~~

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- a. Expenses of WMCRG members will be met by the EMRC for return travel from their normal residence to meetings of the WMCRG.
- b. Travel expenses will be calculated in accordance with current EMRC procedures and submitted to the EMRC responsible officer for reimbursement.

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**WASTE MANAGEMENT COMMUNITY REFERENCE GROUP**  
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(Final)

**1. GROUP FORMATION**

The Reference Group is formed by the Eastern Metropolitan Regional Council (EMRC) for the purposes indicated in these Terms of Reference.

**2. GROUP NAME**

The Reference Group shall be known as the "Waste Management Community Reference Group" (hereinafter referred to as the WMCRG).

**3. GROUP PURPOSE**

The WMCRG shall:

- a. Provide ongoing input and feedback to Council through the Waste Advisory Committee (WAC), formerly the Resource Recovery Committee (RRC) which was disbanded on 21 March 2019, on the Community Waste Education Program;
- b. Assist the EMRC with the development of further educational (ie. communicative, participatory, consultative) requirements for the Community Waste Education Program, by identifying the information needs of different groups in the community;
- c. Provide feedback on the development of key performance indicators for the ongoing monitoring of the Community Waste Education Program;
- d. Assess the social, environmental, economic and technical issues associated with proposed resource recovery technologies and report to the WAC;
- e. Provide advice and recommendations to Council, through the WAC, on issues associated with resource recovery technologies including site selection and technology selection; and
- f. Work with the environmental, social and economic sectors in an inclusive manner to achieve balanced outcomes for future waste management in the region.

**4. EMRC COMMITMENT**

The EMRC is committed to providing opportunities for public involvement in its Resource Recovery project for the Eastern metropolitan region. Public involvement in this process will be multi faceted, typically incorporating a mix of educational, consultative and participatory methods.

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**5. GROUP MEMBERSHIP**

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- b. The WAC and the WMCRG may together consider the inclusion of others who have not sought to nominate at the initial stages but who may have an interest in participating at a later date.
- c. Membership shall be by invitation based on Expressions of Interest. Members shall be appointed by the EMRC or by the WAC based on the following:
  - Up to five (5) representatives from the social sector, with nominations to be approved by the WAC;
  - Up to five (5) representatives from the economic sector, with nominations to be approved by the WAC; and
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- d. Members shall be selected from residents or non-resident property owners in the member Councils of the EMRC or alternatively, people with appropriate qualifications and background may be co-opted as WMCRG members.

**6. TENURE OF MEMBERSHIP**

- a. Membership shall be for a period of two (2) years, unless otherwise agreed, however, retiring members are eligible for re-appointment.
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- c. Leave of absences can be approved by the WMCRG.
- d. Where a person is appointed as a member of the WMCRG the person's membership on the WMCRG continues until:
  - The term of the person's appointment as a WMCRG member expires;
  - The EMRC removes the person from the WMCRG or the position of a WMCRG member otherwise becomes vacant;
  - The WMCRG is disbanded or;
  - A WMCRG member is absent from more than three (3) regular monthly meetings without being granted a leave of absence.

Whichever happens first.
- e. Nominations will be reviewed by the EMRC or the WAC after two (2) years of operation.
- f. The call for nominations will be initiated by the EMRC four (4) months prior to membership renewal date.
- g. Nominees will be confirmed by the EMRC or the WAC one (1) month prior to membership renewal.

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- h. Where there is a shortfall in the membership of persons appointed to the WMCRG, the EMRC or the WAC will initiate a selection process for additional members.
- i. Re-appointment and re-nominations to the WMCRG will be approved by Council.
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- c. Meetings shall normally commence at 6.00pm unless otherwise resolved by the WMCRG.
- d. Administrative support and meeting requirements for the WMCRG shall be provided by the EMRC.
- e. Special meetings of the WMCRG may be convened by:
  - The WMCRG by resolution; or
  - The EMRC; or
  - The WAC.
- f. On the scheduling of special meetings by the EMRC or the WAC, written notice will be given to all members of the WMCRG not less than seven (7) days before the meeting and advising of the matter to be discussed at the meeting.

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**8. INVITEES**

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- c. Such persons shall not be entitled to vote on any decision arising out of that meeting.
- d. The WMCRG may close to members of the public the meeting, or part of the meeting, if the meeting or the part of the meeting deals with any of the following:
  - A matter affecting an employee or employees;
  - The personal affairs of any person;
  - A contract entered into, or which may be entered into, by the WMCRG and which relates to a matter to be discussed at the meeting;
  - Legal advice obtained, or which may be obtained, by the EMRC and which relates to a matter to be discussed at a meeting;
  - A matter that if disclosed, would reveal:
    - a) A trade secret;
    - b) Information that has a commercial value to a person; or
    - c) Information about the business, professional, commercial or financial affairs of the person.
  - Where the trade secret or information is held by, or is about, a person other than the local government.
- e. The WMCRG may resolve to close the meeting to the public to consider confidential matters.
- f. If the meeting is closed to members of the public, the WMCRG has the right to determine if members of the public can remain.
- g. At the discretion of the Chairperson, consultants remaining when the meeting is closed to the public, may be required to sign a confidentiality agreement prior to the meeting proceeding.
- h. A decision to close a meeting or part of meeting and the reason for the decision are to be recorded in the minutes of the meeting.
- i. Question Time for the Public
  - The WMCRG will allow appropriate questions from the public;
  - Time is to be allocated for questions to be raised by members of the public and responded to at the meeting of the WMCRG of which the question was asked;
  - The question must relate to a function of the WMCRG;
  - A minimum of 15 minutes is to be allowed;
  - The Chairperson determines the procedure to follow;
  - Question time must precede any decision making process of the WMCRG; and
  - A summary of the question and answers must be included in the minutes.

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**9. MINUTES OF MEETINGS**

- a. The EMRC will provide administrative support for the keeping of minutes.
- b. The Chairperson of the WMCRG is to ensure that minutes are kept of the meeting's proceedings.
- c. The minutes of a meeting of the WMCRG are to be submitted to the next ordinary meeting of the WAC, as the case requires, for confirmation.
- d. The Chairperson of the WMCRG is to verify the minutes prior to their circulation to the WMCRG.
- e. Minutes shall be distributed to all members of the WMCRG and to any other person at the discretion of the EMRC.
- f. The minutes of the meeting shall be referred to the WAC for consideration of any recommendations.
- g. Recommendations from the WMCRG shall be effective only after adoption by the EMRC.

**10. QUORUM FOR MEETINGS**

- a. The quorum for meetings of the WMCRG shall be at least 50% of the total number of members of the WMCRG.
- b. A recommendation of the WMCRG does not have effect unless it has been made by a simple majority unless otherwise required.

**11. VOTING**

- a. Each WMCRG member who is present at a meeting of the WMCRG is entitled to one vote.
- b. If the votes of WMCRG members present at a meeting are equally divided, the Chairperson may cast a second vote.
- c. If a WMCRG member specifically requests that there be recorded:
  - his or her vote; or
  - the vote of all members present;
 on a matter voted on at a WMCRG meeting, the Chairperson is to cause the vote or votes, as the case may be, to be recorded in the minutes.
- d. All other aspects related to voting procedure shall be consistent with relevant sections of the EMRC Standing Orders, Local Law 1998.

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**12. MEETING RULES**

a. Meeting Procedure

- All meetings shall be held in accordance with the principles of Council's By-laws Relating to Standing Orders, in summary, these include:
  - The need to see a quorum is present;
  - To ensure voting is always conducted so that no person's vote is secret;
  - To ensure the names of members present are recorded;
  - To ensure observers do not vote;
  - To record when members arrive at and leave meetings;
  - To ensure that only those matters within the terms of reference of the WMCRG are discussed at WMCRG meetings;
  - To ensure the names of movers (and seconders) of all motions are recorded;
  - To ensure declarations of financial and proximity interests or interests affecting impartiality and the nature of any interest are recorded;
  - To ensure that the minutes of any previous meetings are confirmed and signed; and
  - To declare meetings open or closed or adjourned where appropriate.
- The Chairperson must ensure that the principles of the local laws relating to the conduct of meetings are understood and complied with.
- The WMCRG is to remain focussed on issues related to resource recovery, ensuring that all items tabled and discussed are consistent with the terms of reference.
- For matters not included within the agenda refer to item 3.19 of the EMRC Standing Orders.

**13. ELECTION OF CHAIRPERSON**

- a. The members of the WMCRG are to elect a chairperson from amongst themselves.
- b. The members of the WMCRG are to elect a deputy chairperson from amongst themselves.
- c. If in relation to the Chairperson of the WMCRG, the Chairperson is not available or is unable or unwilling to perform the functions of Chairperson, then the deputy Chairperson, if any, may perform the functions of the Chairperson.
- d. If in relation to the Chairperson of the WMCRG, the deputy Chairperson is not available or is unable or unwilling to perform the functions of Chairperson, then the WMCRG members present at the meeting are to choose one of themselves to preside at the meeting.
- e. An independent facilitator may be engaged to facilitate discussion.



**WASTE MANAGEMENT COMMUNITY REFERENCE GROUP**  
**Terms of Reference and Roles of Members and Officers**

**14. ROLE OF CHAIRPERSON**

- a. The Chairperson will chair meetings of the WMCRG, verify minutes and act as a point of contact for the EMRC officer responsible for assisting with these duties.
- b. The duties of the Chairperson include:
  - The possibility of casting a second vote if there is a tied vote of members;
  - To see that the names and the way persons voted are recorded if so required by any member;
  - To see that minutes are kept and confirmed at the next meeting;
  - To see that meetings are open to the public where agreed upon by the WMCRG members and are only closed in accordance with the provisions set out in clause 8 of these terms of reference; and
  - To see that question time is being dealt with in accordance with the guidelines and EMRC Standing Orders.

**15. ROLE OF WMCRG MEMBERS**

- a. Bring to the WMCRG their expertise and experience to assist the WMCRG by way of recommendations to the WAC to assist the WAC make recommendations in the areas covered by the terms of reference.
- b. Debate issues relevant to the terms of reference.
- c. Raise items for consideration by the WMCRG. These may require an officer to research and prepare a report for the reference group's consideration at a subsequent meeting.
- d. To discuss position papers and reports developed by the WAC and/or EMRC, which have been submitted to the WMCRG for deliberation.
- e. Provide expert advice where qualified to do so.
- f. Recognise that EMRC, because of the requirements of law, is required to make its own decision with regard to any advice placed before it.
- g. To be open and honest in their dealings with WMCRG meetings.
- h. To declare any vested interests.
- i. To respect any confidentiality requirements requested by the EMRC.

**WASTE MANAGEMENT COMMUNITY REFERENCE GROUP**  
**Terms of Reference and Roles of Members and Officers**

**16. ROLE OF EMRC OFFICERS**

- a. To provide a venue for the meetings.
- b. To provide technical support.
- c. To provide administrative support.
- d. To offer a monitoring and communication role for the WAC and EMRC.
- e. To operate within their area of expertise or specific interest.
- f. Undertake research and investigation as recommended by the WMCRG subject to suitable funding arrangements.
- g. Facilitate funding for external requirements through the EMRC where appropriate.
- h. To encourage member participation, ownership of input and sense of achievement.
- i. To encourage agenda items to be sourced from members noting research and report of officers may be required.
- j. Be part of the process of developing advice to the EMRC.
- k. Assist the Chairperson and other members to set meetings around all members' availability.
- l. To suggest agenda items and topics for the WMCRGs' consideration and contribute towards reports on these items and topics.
- m. To declare any vested interests.

**17. ROLE OF THE FACILITATOR**

The EMRC may engage the services of a professional Facilitator from time to time to assist in the meetings of the WMCRG. The Facilitator will act as a neutral party to matters arising from discussions of the WMCRG. The key role of the Facilitator is to ensure that the process of the Group discussions and decision-making is inclusive and transparent.

The Facilitator will also assist the EMRC in planning and implementing a public communication process, which will enable members of the wider public to be aware of the progress and decisions of the WMCRG.

**18. AGENDAS**

- a. Agendas for WMCRG meetings and any other material associated with the agenda with the exception of matters identified which may require confidentiality by the CEO of the EMRC are to be available to the public for examination from the time they are available to members of the WMCRG.

**WASTE MANAGEMENT COMMUNITY REFERENCE GROUP**  
**Terms of Reference and Roles of Members and Officers**

**19. NEW BUSINESS OF AN URGENT NATURE**

- a. Where possible, it should be ensured that important matters that are to be discussed by the WMCRG are included on the agenda of the WMCRG. This ensures that any member of the public or any councillor has the opportunity to attend that WMCRG meeting to hear the discussion on the matter if they so wish. This openness is designed to ensure that all are aware of what is to be discussed and therefore allowing them to make an informed choice about attending that meeting.

**20. INSURANCE COVER**

WMCRG members are covered by the EMRC's Personal Accident/Volunteers insurance policy whilst engaged on the authorised business of the WMCRG and under the supervision of the WMCRG whilst travelling directly to or from such business.

**21. WMCRG EXPENSES REIMBURSEMENT**

- a. Expenses of WMCRG members will be met by the EMRC for return travel from their normal residence to meetings of the WMCRG.
- b. Travel expenses will be calculated in accordance with current EMRC procedures and submitted to the EMRC responsible officer for reimbursement.



### 11.3 AORA 2019 ANNUAL CONFERENCE HELD 1 – 3 MAY 2019

**REFERENCE: D2019/07423 (WAC) – D2019/08619**

#### PURPOSE OF REPORT

The purpose of this report is to convey the outcomes of attending the Australian Organics Recycling Association Limited (AORA) 2019 Annual Conference held at The Esplanade, Fremantle from 1 to 3 May 2019.

#### KEY POINTS AND RECOMMENDATION(S)

- EMRC staff including the Director Waste Services, the Manager Engineering and Waste Operations and the Manager Environmental Operations attended the Australian Organics Recycling Association Limited (AORA) 2019 Annual Conference held in Fremantle from 1 to 3 May 2019.
- The conference included an equipment demonstration day at Richgro in Jandakot and two (2) days of paper presentations.
- Information presented at the equipment demonstration day, the paper presentations and expo will be used in the development of the Food Organic and Garden Organic (FOGO) project at the Red Hill Waste Management Facility.

#### **Recommendation(s)**

That the report be received.

#### SOURCE OF REPORT

Director Waste Services.

#### BACKGROUND

The EMRC is a member of the Australian Organics Recycling Association Limited (AORA) and attend regular meetings of the group and took the opportunity to attend the national conference in Fremantle between 1 and 3 May 2019. Officers from the Town of Bassendean also attended the conference.

#### REPORT

The first day of the conference was devoted to an equipment demonstration day held at the premises of Richgro in Jandakot. Equipment demonstrated included:

- Windrow turners, screens and loaders;
- Excavators, grinders and other equipment;
- Mobile sorting station; and
- A tour of the Biogas Renewables anaerobic digestion plant.

On the second and third days of the conference there were excellent presentations from:

- Dr Sally Brown, University of Washington – the role of compost in a circular economy;
- Dr Ash Martin, Declan McDonald and Andrew Dougall on renewing soils;
- Rowan Williams of BASF and Warwick Hall on the production of certified compostable bioplastics;
- Charlie Emery of SOILCO on whether compostable packaging can be a feedstock in a FOGO composting process;



*Item 11.3 continued*

- Dr Daniele de Rosa, Dr Shao Yap and Aidan Chin – AORA Student Research awards on their research projects into advancing organics recycling;
- Marcus Giesler on the WARR Strategy 2030;
- Dr Surya Bhattarai of Central Queensland University on incorporating biochar into poultry feed to make carbon rich fertiliser products;
- Prof Ji Li, China Agricultural University on the current status and the history of the composting industry in China;
- Dr Darren Perrin of Ricardo Energy & Environment on the circular economy journey for Lend lease, including exploring the role of combined FOGO collections versus separate Food Organic (FO) collections and Garden Organic (GO) collections;
- Marco Ricci-Jurgensen of the Italian Composting and Biogas Association on the lessons of separate food waste, green waste and organics recycling in Italy over 20 years; and
- Eric Paulsen of Cemac Technologies on new developments in compost clean-up technologies.

Key points raised by the presenters of relevance to EMRC were:

1. There is a lot of collection and processing of FOGO waste in the eastern states and lessons to be learned from their experience
2. Separate food waste and green waste collections can give a higher recovery of organics overall compared to FOGO and allow the FO to be used in anaerobic digestion (AD).
3. Potential value of adding biochar into the poultry industry. The “Green Chicken” Project is researching addition of biochar to poultry to increase animal production, reduce nitrogen loss from animal litter, improve composting and granulation and, improving the value of manure as a fertiliser.
4. Contamination of FOGO and the limitations of what can be done with a low value product.
5. The importance of source separation – put the onus on individuals up front by providing a four (4) bin system.
6. Regulate the percentage of contamination with contracts/contractors in a staged annual way, so that there is a gradual reduction in contamination levels permitted.
7. Education is a key component in the success of organics recycling and needs a multi-faceted approach which would probably be closer to one (1) year to achieve desired levels.
8. There are currently no Australian standards on input of organics – there is a need to get a standardised approach by certified auditors.
9. FOGO as a combined collection is less ideal than source separated food and garden organics. We need to learn from examples and experiences from others who have already been down this path.
10. BASF Ecovio plastics breakdown completely within 6 to 8 weeks and we can have complete confidence in the certifications of BASF (eg AS 4736).
11. PET (plastic drink bottles) packaging can't be compostable because it is not a breathable polymer.
12. Biodegradable plastic is meaningless unless you include the conditions under which it is biodegradable.
13. Soilco produce organic soil improvers for horticulture in the south coast region of NSW. They have 35 years' experience and manufacture 85,000 tpa of products from garden, timber and food waste at facilities in Nowra and Kembla Grange using enclosed aeration (14 days), followed by aerated turned piles (28-42 days). They are certified to ISO9001 (see [www.soilco.com.au](http://www.soilco.com.au)).
14. Ms Virginia Brunton, Albury, NSW discussed the rollout of FOGO in their city in 2015. Aim was 30% recovery, launched education program 1 year in advance of rollout, utilised a celebrity chef to help with awareness campaign, 30 sec TV ads, YouTube commercials, bus backs, billboards etc. The program was done in four languages but less demand for that now. Achieved 0.4/0.5% contamination rate (always below 1%). Achieving 78% organics recovery. What they do and say in the program matches what happens at the recovery centre.



*Item 11.3 continued*

15. Darren Perrin from Ricardo Energy related the Welsh story – “One Wales: One Planet” which is the Welsh Government’s sustainable development scheme from 2009. The aim is to achieve recycling of 70% by 2024/25, currently 62%. The Welsh Government undertook extensive research to identify the best collection for its local authorities to achieve these high recycling rates. The Collections Blueprint recommended a service profile of – weekly separate collection of dry recyclables via kerbside sort; weekly separate collection food waste; the use of modern lightweight multi-compartment vehicles for a single pass collection and fortnightly collection of residual waste.
16. Dr Perrin explained the proposed circular economy model for Yarrabilba near Brisbane, a new generation master planned community which will be home to over 45,000 residents on completion. Surrounded by Plunkett Conservation Reserve and on the doorstep of Mt Tamborine, Yarrabilba is perfectly positioned between Brisbane’s CBD and the Gold Coast. Waste will be a four bin system.
17. With garden organics and food organics collected separately and the aim of using 73% of waste sent to landfill in a circular economy model.
18. Mr Marco Ricci-Jurgesen joined the conference by Skype from Italy and related the story of separate food collections which will be mandatory by 2023. There is door to door collection of food waste, increased use of AD and biomethane production.
19. Ms Alison Colella from Canada said they are achieving 40 to 60% diversion rates in Canada. Composting is done using static pile Gore composting at the Walker facility and there is a dry AD facility at Surrey (115,000 tpa) producing biofuel for the transport fleet. At Halifax they have 2 compost facilities under procurement which will be AD or composting. Toronto has two facilities (Disco Road 75,000 tpa and Differin – 55,000 tpa) with co-digestion of food waste and waste water treatment plant waste.
20. Prof. Ji Li said there were 4,000 composting plants in China, both large scale and on-farm. A lot of innovation was occurring with emphasis on rapid, closed, automatic controls and integration with biogas, gasification etc. A lot of work was being done to understand the functions of compost its effects on reducing soil-born diseases and rebuilding soil health.

Overall this was an informative conference of strategic relevance to the EMRC as we embark on our FOGO journey. Networking opportunities were good and the expo displays were all relevant. The next AORA national conference is in 2020 and being held in the Hunter Valley, NSW.

**STRATEGIC/POLICY IMPLICATIONS**

Key Result Area 1 – Environmental Sustainability

- 1.1 To investigate leading edge waste management practices

**FINANCIAL IMPLICATIONS**

Nil

**SUSTAINABILITY IMPLICATIONS**

Nil



*Item 11.3 continued*

## **MEMBER COUNCIL IMPLICATIONS**

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

## **ATTACHMENT(S)**

2019 AORA Annual Conference Program (Ref: D2019/08626).

## **VOTING REQUIREMENT**

Simple Majority

## **RECOMMENDATION(S)**

That the report be received.

## **WAC RECOMMENDATION(S)**

MOVED CR MYKYTIUK

SECONDED MR STEWERT-DAWKINS

That the report be received.

**CARRIED UNANIMOUSLY**

## **COUNCIL RESOLUTION(S)**

MOVED CR WOLFF

SECONDED CR KOVALEVS

THAT THE REPORT BE RECEIVED.

**CARRIED UNANIMOUSLY**

*Cr Stallard was not present to vote.*

# CONFERENCE PROGRAM

Thursday 2<sup>nd</sup> May 2019

## 0800 Registration, tea and coffee

### OPENING PLENARY

0900	<b>Dave Cullen</b> AORA WA	<i>Welcome and housekeeping</i>	
0910	<b>Peter Wadewitz</b> Chair, AORA	<i>Official welcome</i>	
0920	Representative from the office of the Hon Alannah MacTiernan MLC, Minister for Regional Development; Agriculture and Food; Ports	<i>Opening address</i>	
0935	<b>Dr Sally Brown</b> University of Washington (USA)	<b>KEYNOTE PRESENTATION:</b> <i>Compost: Multiple birds, one stone</i>	The answer is in front of you- stop obsessing about problems. Composting organics is a simple, cost effective solution to multiple problems. Diverting organics from landfills to windrows is the critical way to reduce carbon emissions from waste. Recognizing the value in this 'waste' is central to the circular economy, an emerging alternative model for a more sustainable society. And, most important, compost makes our soils stronger.

## 1030 Morning tea served in the Trade Exhibition

### RENEWING SOILS

1100	<b>Dr Ash Martin</b> Microbiology Laboratories Australia	<i>Beneficial Microbes in Compost - Towards guidelines for product quality</i>	Day-to-day operational demands on compost production and regulatory focus on safety mean that the microbiological benefits of compost can be easily overlooked and are under-utilised as a marketable benefit to customers. Real world examples are presented along with how these traits can be benchmarked and used to promote the benefits to customers.
1130	<b>Declan McDonald</b> SESL Australia	<i>Optimising the benefits of vermiculture in commercial-scale vegetable farms</i>	This presentation reports on a 3 year HIA-funded project that looked at methods to enhance the contribution of worms to vegetable production. Central to the work was the addition of organic matter (including compost) to soils to enhance worms and overall biological function.
1200	<b>Andrew Dougall</b> Sustainability Victoria	<i>Regenerating subsoils by removing subsoil constraints, a significant opportunity for organics</i>	There are large areas of farmland where crops cannot access water and nutrients in the subsoil. This subsoil can be altered with organics to allow access by roots and increase yields (subsoil amelioration). This represents a large potential market for organics and subsequent reduction in the volume of organics entering landfill.

## 1230 Lunch served in the Trade Exhibition

### ROLES OF PACKAGING

1330	<b>Rowan Williams</b> BASF	<i>Certified compostable bioplastics and their role in enabling circular economy</i>	The presentation will focus on the property of compostability at end of life, where biodegradation occurs through the presence of microorganisms and where the end of life is a controlled environment.
1350	<b>Warwick Hall</b> Australasian Bioplastics Association Inc	<i>The importance of Certification for the Organics Recycling Industry</i>	The presentation will focus on the Australian Standards covering biodegradable plastics suitable for composting and their relevance to the organics recycling industry. It will also cover how the standards can help manufacturers and distributors of organically recyclable plastics products to avoid misleading the consumer and attracting the attention of regulators.
1420	<b>Charlie Emery</b> SOILCO	<i>Food waste &amp; compostable packaging as a facility feedstock for production of soil conditioners (compost)</i>	Certified compostable bags and packaging is designed to assist with diversion of food waste from landfill. Businesses and communities are implementing food waste collection programs and questioning recycling facility operators such as SOILCO if they will accept compostable packaging to boost participation and diversion. Is this a potential feedstock?
1450	<b>Dr Helen Lewis</b> Australian Packaging Covenant Organisation	<i>How the organics recycling industry can influence the implementation of the 2025 National Packaging Targets</i>	In 2018 APCO's Biodegradable and Compostable Packaging Working Group undertook research to identify drivers and barriers to the recovery of biodegradable and compostable packaging. APCO is seeking industry feedback on some of the priority projects identified by the working group.

## 1520 Afternoon tea served in the Trade Exhibition

### REGENERATION & CELEBRATION

1600	<b>Christopher Malan &amp; Stefan Windisch</b> ELB Equipment	<i>Platinum Sponsor Address &amp; introduction to AORA Study Awards</i>	Komptech is proud to support the AORA Study Awards for Advancing Organics Recycling. The awards program aims to encourage students to undertake and excel in research designed to advance organics recycling activities and outcomes.
1610	<b>AORA Student Research Awards for Advancing Organics Recycling</b>	Dr Daniele de Rosa (PhD) - <i>Optimising the use of organic amendments in sub-tropical vegetable cropping systems for improved environmental and agronomic outcomes</i> Dr Shao Yap (PhD) - <i>Anaerobic reduction of solid manure residues</i> Aidan Chin (Honours) - <i>Sorbents can tailor nitrogen release from organic wastes to match the uptake capacity of crops</i>	
1700	<b>Johannes Biala</b> The University of Queensland	<i>Unlocking the true value of organic soil amendments</i>	The presentation will outline work that will be undertaken over the next four years to develop a farm-ready integrated nutrient calculator that will show nutrient and carbon inputs and availability from organic amendments over a 3-year cropping cycle, while also highlighting mineral fertiliser reductions and monetary savings.

## 1715 Close Day 2

## 1900 CONFERENCE DINNER



## Friday 3<sup>rd</sup> May 2019

### 0800 Registration, tea and coffee

#### PROCESS RENEWAL

0830	<b>Marcus Geisler</b> WA Waste Authority	<i>Unpacking the WARR Strategy 2030 and Action Plan</i>	In February 2019, the Minister for Environment, Hon Stephen Dawson MLC released the Western Australian Waste Avoidance and Resource Recovery Strategy 2030 (Waste Strategy) as well as the first year priorities Action Plan. This presentation unpacks the guiding concepts, structure, approach, principles and our new objectives, targets and strategies.
0900	<b>Virginia Brunton</b> MRA Consulting Group	<i>Halve Waste - Setting the benchmark for community engagement in organics diversion</i>	The presentation highlights how a collaborative and wide-ranging community engagement program can achieve significant organics recovery.
0930	<b>Dr Surya Bhattarai</b> Central Queensland University	<i>Carbon smart fertiliser from green chicken</i>	Biogas incorporation into the poultry feed provides an innovative options for value adding to poultry waste by developing carbon rich fertiliser products
1000	<b>Prof Ji Li</b> China Agricultural University	<i>Current situation and development of the composting industry in China</i>	Aerobic composting was practiced quite early in China since 202 B.C. In the 1930s, a kind of fast composting concept was initiated by Chinese scientists called 'Yuanping' method and since 1949, the generation of organic solid wastes in China grew rapidly, however production of quality compost was limited. More recently, the Chinese government has launched a number of incentive policies to promote compost application in agriculture and it is anticipated that the composting industry in China is about to enter a rapid growth stage.

### 1030 Morning tea served in the Trade Exhibition

#### RESOURCING FOGO

1100	<b>Dr Darren Perrin</b> Ricardo Energy & Environment	<i>A circular approach to collection of organics and the role of FO and GO</i>	Outline the circular economy journey for Lendlease with a focus on circulating the organics within the development and the role of FOGO and alternative collection systems in helping to achieve that. It will explore the relative merits of combined FOGO and separate FO and GO informed by international research.
1130	<b>Sam Oakden</b> FIAL	<i>National Food Waste Strategy</i>	The National Food Waste Strategy is renewing and regenerating procedures and standards to halve Australia's food waste by 2030. Food Innovation Australia Limited is leading implementation of the Strategy to reinforce a circular economy of avoidance and moving up through a waste hierarchy of reuse, recycle, reprocess and energy recovery.
1200	<b>Marco Ricci-Jurgensen</b> Italian Composting and Biogas Association	<i>KEYNOTE PRESENTATION: Lessons learned in 20 years of successful separate collection of food-waste, green-waste and organics recycling in Italy</i>	The keynote will start by surveying the different collection schemes for food-only, food+garden and garden-only organics in Europe. It will then focus on results of successful implementation of organics collection schemes in two types of urban settlements (cities and semidetached housing). The impact of impurities in organic feedstock and the needs to correctly process compostable liners (in paper or bioplastics) at industrial composting and anaerobic digestion plants will be briefly described. The situation of the Italian market for compost and the role of independent quality assurance will be shown, together with the outlook for compost and biogas market in Italy.

### 1230 Lunch served in the Trade Exhibition

#### THE INNOVATION FRONTIER

1330	<b>Eric Paulsen</b> Cemac Technologies	<i>New developments in compost clean up technologies</i>	This presentation will focus on the latest development of sensor based sorting and the benefits of automating the process.
1400	<b>Alison Colella</b> GHD Limited	<i>The growth of organics collection and processing in Canada</i>	One of the most significant alterations in the waste management landscape in Canada has been the implementation of anaerobic digestion (AD) technologies for the management of organic wastes.
1430	Facilitated by <b>Rose Read</b> NWRIC	<i>Panel Discussion</i>	Panelists include: <ul style="list-style-type: none"> <li>• Dr Sally Brown, University of Washington</li> <li>• Dr Darren Perrin, Ricardo Energy &amp; Environment</li> <li>• Marcus Geisler, Chair, WA Waste Authority</li> <li>• Peter Wadewitz, AORA</li> </ul>
1530	<b>Peter Wadewitz</b> AORA	<i>Closing remarks</i>	

### 1545 Conference close



#### **11.4 ITEMS CONTAINED IN THE INFORMATION BULLETIN**

**REFERENCE: Ref: D2019/07436**

The following items are included in the Information Bulletin, which accompanies the Agenda.

##### **1. WASTE SERVICES**

- 1.1 COUNCIL TONNAGE COMPARISONS AS AT 30 APRIL 2019 (Ref: D2019/07435)
- 1.2 WASTE EDUCATION – WASTE AUDIT LOAN KIT (Ref: D2019/07596)

#### **RECOMMENDATION**

That the Waste Advisory Committee notes the items contained in the Information Bulletin accompanying the 6 June 2019 Waste Advisory Committee Agenda.

#### **WAC RESOLUTION(S)**

MOVED CR MCDONNELL                      SECONDED CR MYKYTIUK

THAT THE WASTE ADVISORY COMMITTEE NOTES THE ITEMS CONTAINED IN THE INFORMATION BULLETIN ACCOMPANYING THE 6 JUNE 2019 WASTE ADVISORY COMMITTEE AGENDA.

**CARRIED UNANIMOUSLY**



## 12 REPORTS OF DELEGATES

Nil

## 13 NEW BUSINESS OF AN URGENT NATURE APPROVED BY THE CHAIRMAN OR PRESIDING MEMBER OR BY DECISION OF MEETING

Nil

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

Nil

## 15 FUTURE MEETINGS OF THE WASTE ADVISORY COMMITTEE

The next meeting of the Waste Advisory Committee will be held on **Thursday, 4 July 2019 (if required)** at the EMRC Administration Office, 1<sup>st</sup> Floor, 226 Great Eastern Highway, Belmont WA 6104 commencing at 5:00pm.

### Future Meetings 2019

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

## 16 DECLARATION OF CLOSURE OF MEETING

There being no further business the meeting was closed at 5:35pm.



**15.2 AUDIT COMMITTEE MEETING HELD 6 JUNE 2019  
(REFER TO MINUTES OF COMMITTEE – PINK PAGES)  
REFERENCE: D2019/05550 (AC) – D2019/08356**

The minutes of the Audit Committee meeting held on **6 June 2019** accompany and form part of this agenda – (refer to pink section of 'Minutes of Committees' for Council accompanying this Agenda).

**QUESTIONS**

The Chairman invited general questions from members on the minutes of the Audit Committee.

**RECOMMENDATION(S)**

That with the exception of items ....., which are to be withdrawn and dealt with separately, Council adopts the recommendations in the Audit Committee report (Section 15.2).

**COUNCIL RESOLUTION(S)**

MOVED CR WOLFF

SECONDED CR PALMER

THAT COUNCIL ADOPT THE RECOMMENDATIONS IN THE AUDIT COMMITTEE REPORTS (SECTION 15.2).

**CARRIED UNANIMOUSLY**

*Cr Stallard was not present to vote.*

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**AUDIT COMMITTEE****MINUTES****6 June 2019****(REF: D2019/05550 (AC) – D2019/08507)**

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 2019**. The meeting commenced at **6:00pm**.

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## 1 DECLARATION OF OPENING AND ANNOUNCEMENT OF VISITORS

The Chairman opened the meeting at 6:04pm and acknowledged the traditional custodians of the land on which the meeting was held and paid respects to the elders past, present and future.

The Chairman welcomed Councillors and Deputy Councillors in attendance for the budget briefing that will be undertaken during this meeting.

The Chairman also welcomed the EMRC's internal auditor Mr Cameron Palassis from Paxton Group for report items 11.1 and 11.2 of the Agenda.

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

### Councillor Attendance

Cr Melissa Mykytiuk (Chairman)	EMRC Member	Town of Bassendean
Cr Geoff Stallard (Deputy Chairman)	EMRC Member	City of Kalamunda
Cr Sally Palmer	EMRC Member	City of Bayswater
Cr Steve Wolff (Deputising for Cr Powell)	EMRC Member	City of Belmont
Cr John Daw (Deputising for Cr Lavell)	EMRC Member	Shire of Mundaring
Cr David McDonnell	EMRC Member	City of Swan

### Apologies

Cr Jai Wilson	EMRC Member	Town of Bassendean
Cr Barry McKenna	EMRC Member	City of Bayswater
Cr David Lavell	EMRC Member	Shire of Mundaring
Cr Adam Kovalevs	EMRC Member	City of Swan

### EMRC Officers

Mrs Wendy Harris	Acting Chief Executive Officer
Mr Hua Jer Liew	Director Corporate Services
Mr Steve Fitzpatrick	Director Waste Services
Mr David Ameduri	Manager Financial Services
Mrs Prapti Mehta	Manager Human Resources
Mrs Annie Hughes-d'Aeth	Personal Assistant to Director Corporate Services (Minutes)

### Observer(s)

Cr Dylan O'Connor	EMRC Member	City of Kalamunda
Cr Kathryn Hamilton ( <i>from 6:38pm</i> )	EMRC Deputy Member	Town of Bassendean
Cr Doug Jeans	EMRC Deputy Member	Shire of Mundaring

### Visitor(s)

Mr Cameron Palassis ( <i>departed 6:20pm</i> )	Paxton Group
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### **3 DISCLOSURE OF INTERESTS**

#### **3.1 WENDY HARRIS – ACTING CHIEF EXECUTIVE OFFICER – FINANCIAL INTEREST**

Item: 11.4  
 Subject: Eastern Metropolitan Regional Council (EMRC) 2019/2020 Draft Annual Budget  
 Nature of Interest: Per s.5.60A and 5.70 of the *Local Government Act 1995*, the officer has a financial interest due to the outcome of the remuneration structure review for EMRC staff identified in the report. (p50 and 51 of the agenda)

#### **3.2 HUA JER LIEW – DIRECTOR CORPORATE SERVICES – FINANCIAL INTEREST**

Item: 11.4  
 Subject: Eastern Metropolitan Regional Council (EMRC) 2019/2020 Draft Annual Budget  
 Nature of Interest: Per s.5.60A and 5.70 of the *Local Government Act 1995*, the officer has a financial interest due to the outcome of the remuneration structure review for EMRC staff identified in the report. (p50 and 51 of the agenda)

#### **3.3 STEVE FITZPATRICK – DIRECTOR WASTE SERVICES – FINANCIAL INTEREST**

Item: 11.4  
 Subject: Eastern Metropolitan Regional Council (EMRC) 2019/2020 Draft Annual Budget  
 Nature of Interest: Per s.5.60A and 5.70 of the *Local Government Act 1995*, the officer has a financial interest due to the outcome of the remuneration structure review for EMRC staff identified in the report. (p50 and 51 of the agenda)

#### **3.4 PRAPTI MEHTA – MANAGER ORGANISATIONAL DEVELOPEMENT – FINANCIAL INTEREST**

Item: 11.4  
 Subject: Eastern Metropolitan Regional Council (EMRC) 2019/2020 Draft Annual Budget  
 Nature of Interest: Per s.5.60A and 5.70 of the *Local Government Act 1995*, the officer has a financial interest due to the outcome of the remuneration structure review for EMRC staff identified in the report. (p50 and 51 of the agenda)

#### **3.5 DAVID AMEDURI – MANAGER FINANCIAL SERVICES – FINANCIAL INTEREST**

Item: 11.4  
 Subject: Eastern Metropolitan Regional Council (EMRC) 2019/2020 Draft Annual Budget  
 Nature of Interest: Per s.5.60A and 5.70 of the *Local Government Act 1995*, the officer has a financial interest due to the outcome of the remuneration structure review for EMRC staff identified in the report. (p50 and 51 of the agenda)

### **4 ANNOUNCEMENTS BY THE CHAIRMAN OR PRESIDING MEMBER WITHOUT DISCUSSION**

The Chairman advised that on 2 May 2019, along with EMRC Officers, she attended an Audit Entrance meeting with the Officer of Auditor General as well as their newly appointed auditor, Butler Settineri to conduct the audit of EMRC's financial report. The entrance meeting covered the Audit Plan and approach as well as the timing of the completion of the audit process. Similar to last year, the audit report will be presented to the Audit Committee at its 10 October 2019 meeting. Due to the local government elections later that month, the earliest the report can be tabled with Council will be at its 5 December 2019 meeting.

### **5 PETITIONS, DEPUTATIONS AND PRESENTATIONS**

Nil





## **6 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS**

### **6.1 MINUTES OF AUDIT COMMITTEE MEETING HELD ON 7 MARCH 2019**

That the Minutes of the Audit Committee meeting held on 7 March 2019 which have been distributed, be confirmed.

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

MOVED CR PALMER

SECONDED CR STALLARD

THAT THE MINUTES OF THE AUDIT COMMITTEE HELD ON 7 MARCH, 2019 WHICH HAVE BEEN DISTRIBUTED, BE CONFIRMED.

**CARRIED UNANIMOUSLY**

## **7 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN**

Nil

## **8 QUESTIONS BY MEMBERS WITHOUT NOTICE**

Nil

## **9 ANNOUNCEMENT OF CONFIDENTIAL MATTERS FOR WHICH MEETINGS MAY BE CLOSED TO THE PUBLIC**

Nil

## **10 BUSINESS NOT DEALT WITH FROM A PREVIOUS MEETING**

Nil



## 11 REPORTS OF EMPLOYEES

### 11.1 INTERNAL AUDIT REPORT – 2019 PROGRAMME

**REFERENCE: D2019/07474 (AC) – D2019/08509**

#### PURPOSE OF REPORT

The purpose of this report is to present the Audit Committee (AC) with the internal audit report of the 2019 internal audit programme.

#### KEY ISSUES AND RECOMMENDATION(S)

- At the March 2016 round of meetings, Council endorsed a four year internal audit programme consisting of 15 auditable areas.
- This year represents the final year of the four year internal audit programme.
- The internal audit program for this year commenced in April 2019 for the Investment Policies, Procurement, Taxation, IT Vulnerability Assessment, and Review of Financial Management Systems audit areas.
- The internal audit report covering the Investment Policies, Procurement and Taxation is attached and each of these areas has been assessed to be “excellent”.
- The internal audit report for the IT Vulnerability Assessment contains a list of identified vulnerabilities and the risk ratings applicable.
- The internal audit report covering the Review of Financial Management Systems is being submitted the Council in a separate report as part of this agenda (Ref: Report Item 11.2).

#### Recommendation(s)

That Council notes the 2019 internal audit reports forming attachments 1 to 4 to this report.

#### SOURCE OF REPORT

Acting Chief Executive Officer

#### BACKGROUND

At the Audit Committee (AC) meeting held on 10 March 2016 (Ref: D2016/03760), the Committee endorsed a four year audit programme, which was subsequently adopted by Council at its meeting of 24 March 2016.

The four year programme is as follows:

Auditable Area	2016	2017	2018	2019
Contract Management	•		•	
IT General Controls	•			
Payroll	•			
Human Resource Management and OH&S	•		•	
Procurement			•	•
Corporate Governance			•	
Risk Management		•		



*Item 11.1 continued*

<b>Auditable Area</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>
Waste Management		•		
Accounts Payable		•		
Accounts Receivable		•		
Grants Management			•	
Records Management			•	
Investment Policies				•
Taxation				•
IT Vulnerability Assessment				•
Review of Financial Management Systems				•
Review of Risk Management, Internal Control and Legislative Compliance	•		•	

## REPORT

The internal audit program for this year commenced in April 2019 for the following audit areas:

1. Investment Policies;
2. Procurement;
3. Taxation;
4. IT Vulnerability Assessment; and
5. Review of Financial Management Systems.

The findings on the internal audit on Investment Policies, Procurement, Taxation and IT Vulnerabilities Assessment are covered in this report. The findings on the Review of Financial Management System Systems are covered in a separate report as part of this agenda (Ref: Report Item 11.2).

The quality of management controls for the audit areas 1 to 3 were found to be of a high standard with all three areas obtaining a rating of *'excellent'*. Outlined below is the list of IT Vulnerabilities identified together with the overall risk that has been applied.

<b>Title</b>	<b>Likelihood</b>	<b>Consequence</b>	<b>Overall Risk</b>
Remote management service accepting unencrypted credentials	Possible	Moderate	MEDIUM RISK
Outlook Web Access supports TLSv1.0	Rare	Moderate	LOW RISK
DNS server could be used in a distributed denial of service attack	Unlikely	Minor	LOW RISK
Outdated and unsupported software	Unlikely	Minor	LOW RISK
External facing administrator interface	Rare	Moderate	LOW RISK
Webservers lacking protective HTTP headers	Unlikely	Minor	LOW RISK



*Item 11.1 continued*

With reference to the medium risk identified, it should be noted that access to this device would not give an attacker access to the EMRC's network as there is a firewall between the device and the internal network that only allows permitted network traffic in. The device is provided and managed by our internet service provider.

Our internal auditors noted the risk has arisen due to the login prompts being available to any source. While the password is still required to log in, it is nonetheless viewed as a risk. The main risk of an attacker gaining access to the device would be that they could change settings that would prevent internet access through this device (i.e. Denial of Service).

We have since requested the service provider lock down and disable remote access to the login prompts.

The reports for the 2019 internal audit program on audit areas 1 to 4 are attached.

Arrangements have been made for a representative of the EMRC's internal auditors, Paxon Group, to be in attendance at the meeting to give an overview of their findings and address any queries the Audit Committee may have.

### **STRATEGIC/POLICY IMPLICATIONS**

Key Result Area 3 – Good Governance

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

### **FINANCIAL IMPLICATIONS**

The annual budget provides for the internal audit function.

### **SUSTAINABILITY IMPLICATIONS**

The internal audit function assists in ensuring the EMRC remains financially sustainable.

### **MEMBER COUNCIL IMPLICATIONS**

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

### **ATTACHMENT(S)**

1. Internal Audit Report: Investment Policies (Ref: D2019/08515)
2. Internal Audit Report: Procurement 2019 (Ref: D2019/08516)
3. Internal Audit Report: Taxation (Ref: D2019/08517)
4. Internal Audit Report: IT Vulnerability Assessment (Ref: D2019/08518)



*Item 11.1 continued*

VOTING REQUIREMENT

Simple Majority

**RECOMMENDATION(S)**

That Council notes the 2019 internal audit reports forming attachments 1 to 4 to this report.

**AC RECOMMENDATION(S)**

MOVED CR DAW

SECONDED CR STALLARD

That Council notes the 2019 internal audit reports forming attachments 1 to 4 to this report.

**CARRIED UNANIMOUSLY**

**COUNCIL RESOLUTION(S)**

MOVED CR WOLFF

SECONDED CR PALMER

THAT COUNCIL NOTES THE 2019 INTERNAL AUDIT REPORTS FORMING ATTACHMENTS 1 TO 4 TO THIS REPORT.

**CARRIED UNANIMOUSLY**

*Cr Stallard was not present to vote.*

Eastern Metropolitan Regional  
Council  
Internal Audit Report  
Investment Policies

**PAXON GROUP**

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## Executive Summary

Process	Excellent	Very Good	Satisfactory	Needs Improvement	Not Satisfactory
	☆☆☆☆☆	☆☆☆☆	☆☆☆	☆☆	☆
	Strengths		Weaknesses		Rating
<b>Investment Policies</b>	<ul style="list-style-type: none"> <li>• A revised “<i>Management of Investments Policy</i>” was adopted by Council in February 2019 and is available on the EMRC’s intranet. Paxon found current investment practices comply with this policy;</li> <li>• A “<i>Management Guideline for Investments</i>” exists;</li> <li>• Appropriate controls exist to address identified investment risks;</li> <li>• Investments are duly authorised by the CEO in terms of the approved policy;</li> <li>• Comprehensive details are provided to the CEO to support proposed investments; and</li> <li>• Processes are in place to provide reasonable assurance the Council is receiving the best possible return on investments.</li> </ul>		<ul style="list-style-type: none"> <li>• No weaknesses were noted.</li> </ul>		☆☆☆☆☆



## Overall Report Rating

Rating	Excellent	Very Good	Satisfactory	Needs Improvement	Not Satisfactory
	☆☆☆☆☆				

See Appendix A for a guide to the overall report rating scale.

# 1 Introduction

---

## 1.1 Background

The EMRC's Annual Financial Report for the year ended 30 June 2018 (Report) records interest earnings of \$2,416,358 for the financial year (\$2,471,983 for 2016/2017). The Report discloses cash and cash equivalents of \$97,180,201 as at 30 June 2018 (\$90,799,929 as at 30 June 2017). As per note 10 to the Report, \$87,253,192 of the cash and cash equivalents are categorised as "restricted" due to restrictions imposed by regulations or other externally imposed requirements.

## 1.2 Internal Audit Objective

The EMRC's "*Strategic Internal Audit Plan – 2016 – 2019*" records the following audit objectives for Investment Policies:

- Determine whether there are adequate reporting processes in place to provide reasonable assurance that investment information is useful and received in a timely manner;
- Identify whether an investment policy exists, is authorised and available to the relevant staff;
- Identify whether investments are authorised in accordance with approved policy; and
- Identify whether processes are in place to provide reasonable assurance that the Council is receiving the best possible return on investment.

## 2 Scope

---

The following process was covered in the internal audit:

Process	Key Risks
Investment Policies	<ul style="list-style-type: none"> <li>• Non-compliance with policy;</li> <li>• Inappropriate policy; and</li> <li>• Absence of, or non-compliance with funds management procedures.</li> </ul>

### Scope exclusions:

The internal audit covered the period from 1 July 2018 to 31 March 2019.

### 3 Methodology

---

Our methodology for the internal audit comprised:

- Conducting an initial meeting with management to obtain an understanding of processes and potential issues;
- Developing overview documentation of the processes including key controls by discussion with staff and review of the processes;
- Evaluating the adequacy of the controls to cover the identified risks and testing the compliance with the key controls;
- Researching the issues, weaknesses and potential improvements noted from our discussions and review of the existing processes including compliance with key controls;
- Developing appropriate recommendations for improvement for discussion with management;
- Drafting a report of findings and recommendations and obtaining formal responses from management; and
- Finalising the report and issuing it to the Director Corporate Services for distribution to the Audit Committee and relevant management.

## 4 Inherent Limitations

---

Due to the inherent limitations in any internal control structure, it is possible errors or irregularities may occur and not be detected. Further, the internal control structure, within which the control procedures that have been reviewed operate, has not been reviewed in its entirety and therefore no opinion is expressed as to the effectiveness of the greater internal control structure.

It should also be noted our internal audit was not designed to detect all weaknesses in control procedures as it was not performed continuously throughout the period subject to review.

The internal audit conclusion and any opinion expressed in this report have been formed on the above basis.

## 5 Detailed Audit Findings

Each issue detailed in this Section is rated based on the following scale:

Rating	Definition
High	<ul style="list-style-type: none"> <li>Major contravention of policies, procedures or laws, unacceptable internal controls, high risk for fraud, waste or abuse, major opportunity to improve effectiveness and efficiency, major risk identified. Immediate corrective action is required. A short-term fix may be needed prior to it being resolved properly.</li> </ul>
Medium	<ul style="list-style-type: none"> <li>Significant contravention of policies, procedures or laws, poor internal controls, significant opportunity to improve effectiveness and efficiency, significant risk identified. Corrective action is required. Need to be resolved as soon as resources can be made available, but within six months.</li> </ul>
Low	<ul style="list-style-type: none"> <li>Minor contravention of policies and procedures, weak internal controls, opportunity to improve effectiveness and efficiency, moderate risk identified. Corrective action is required. Need to be resolved within twelve months.</li> </ul>

---

Business Issue	Risk Rating	Implication	Recommendation	Agreed Management Action	Ownership/ Timing
No Business Issues were identified.					

---

## 6 Efficiencies and Other Observations

Below is a summary of our other observations arising from the internal audit, which may assist you in improving the efficiency and effectiveness of your control environment. These observations are provided for your information and a formal response is not required.

Audit Area	Description
<b>Investment Policies</b>	<p>Due to local government processes and protocols, council policies are generally reviewed on an annual basis. With reference to EMRC <i>“Management of Investments Policy”</i> the items contained within this policy dictates the nature and type of investments that the Council can make any given time. Due to the changing ratings issued by ‘Standard &amp; Poor’s’ for each level of investment the policy does not get updated with these new ratings. A decision to make an investment could be based on a different ‘market’ information as per the council policy.</p> <p>Paxon suggests that EMRC continually updates the Appendix within the Policy to align with the recent credit agency ratings as per the monthly Prudential Investment Services report. It should reflect the following:</p> <ul style="list-style-type: none"> <li>• The names of complying authorised deposit-taking institutions (ADIs);</li> <li>• Current credit ratings for ADIs; and</li> <li>• Correct contributions percentages for ADIs.</li> </ul> <hr/> <p>Paxon examined the EMRC’s <i>“Management Guideline for Investments”</i> and noted the document was <i>“Adopted/Reviewed”</i> in June 2013. Paxon found the Guideline does not disclose appropriate detail as to the different approaches followed for depositing investment funds in:</p> <ul style="list-style-type: none"> <li>• ANZ;</li> <li>• Westpac; and</li> <li>• Via Austraclear clearing house.</li> </ul> <p>The EMRC should update its <i>“Management Guideline for Investments”</i> to ensure it includes appropriate references to the different approaches followed for depositing investment funds with different financial institutions.</p>



## Appendix A

Level	Rank	Stars	Financial Loss	Non-Financial Considerations
1	Not Satisfactory	☆	>\$1m	<ul style="list-style-type: none"> <li>Several medium rated observations or one or more high rated observations, significant risk for non-compliance with policies and regulations, serious violations of law, significant opportunities for improvement, substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile and third-party actions.</li> </ul>
2	Needs Improvement	☆☆	>\$100k<\$1m	<ul style="list-style-type: none"> <li>Several medium rated observations and no high rated observations, control weak in one or more areas, non-compliance with policies and regulations, violation of law (not serious), substantial opportunities for improvement, substantiated, public embarrassment, high impact, high news profile and third-party actions.</li> </ul>
3	Satisfactory	☆☆☆	>\$50k<\$100k	<ul style="list-style-type: none"> <li>Many low rated observations and/or few medium rated observations, several low rated violations of policy, minor violations of regulations, no violations of law, moderate opportunities for improvement, substantiated, public embarrassment, moderate impact and moderate news profile.</li> </ul>
4	Very Good	☆☆☆☆	>\$10k<\$50k	<ul style="list-style-type: none"> <li>Several low rated observations and/or one or two medium rated observations, minor contraventions of policies and procedures, no violations of law, minor opportunities for improvement, substantiated, low impact and low news profile.</li> </ul>
5	Excellent	☆☆☆☆☆	<10k	<ul style="list-style-type: none"> <li>Few low rated observations, no internal control weaknesses noted, good adherence to laws, regulations and policies, excellent control environment, unsubstantiated, low impact, low profile or no news item.</li> </ul>

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## Executive Summary

Process	Excellent	Very Good	Satisfactory	Needs Improvement	Not Satisfactory
	★★★★★	★★★★	★★★	★★	★
	Strengths		Weaknesses		Rating
Procurement	<ul style="list-style-type: none"> <li>• A “Purchasing Policy” is in place;</li> <li>• The Tender Procedure document 1.3 was reviewed and adopted by Council on 6 December 2018;</li> <li>• Corporate credit card guidelines are in place;</li> <li>• A pre-numbered electronic purchase order system is used;</li> <li>• Management reports are produced to help ensure the probity of the procurement process; and</li> <li>• All issues raised in the previous Procurement internal audit report have been addressed. There are no outstanding issues.</li> </ul>				★★★★★

## Overall Report Rating

Rating	Excellent	Very Good	Satisfactory	Needs Improvement	Not Satisfactory
	★★★★★				

See Appendix A for a guide to the overall report rating scale.

# 1 Introduction

---

## 1.1 Background

The 2017/2018 Annual Report of the Eastern Metropolitan Regional Council (“EMRC”) records total expenses of \$27,903,608 and total revenue of \$39,351,664.

Paxon has been engaged by the EMRC to review the Procurement process of the Council.

## 1.2 Internal Audit Objective

The overall objective for this internal audit of Procurement was to provide assurance effective and efficient controls are in place for the Procurement process of the EMRC.

## 2 Scope

---

The following process was covered in the internal audit:

Process	Key Risks
Procurement	<ul style="list-style-type: none"> <li>• Efficiency;</li> <li>• Probity on tenders; and</li> <li>• Compliance with Local Government Act and Regulations.</li> </ul>

### Scope exclusions:

The scope of the internal audit of Procurement excluded the following:

- Contract Management.

The internal audit covered the period from 1 July 2018 to 31 March 2019.

### 3 Methodology

---

Our methodology for the internal audit comprised:

- Conducting an initial meeting with management to obtain an understanding of processes and potential issues;
- Developing overview documentation of the processes including key controls by discussion with staff and review of the processes;
- Evaluating the adequacy of the controls to cover the identified risks and testing the compliance with the key controls;
- Researching the issues, weaknesses and potential improvements noted from our discussions and review of the existing processes including compliance with key controls;
- Developing appropriate recommendations for improvement for discussion with management;
- Drafting a report of findings and recommendations and obtaining formal responses from management; and
- Finalising the report and issuing it to the Director Corporate Services for distribution to the Audit Committee and relevant management.



## 4 Inherent Limitations

---

Due to the inherent limitations in any internal control structure, it is possible errors or irregularities may occur and not be detected. Further, the internal control structure, within which the control procedures that have been reviewed operate, has not been reviewed in its entirety and therefore no opinion is expressed as to the effectiveness of the greater internal control structure.

It should also be noted our internal audit was not designed to detect all weaknesses in control procedures as it was not performed continuously throughout the period subject to review.

The internal audit conclusion and any opinion expressed in this report have been formed on the above basis.

## 5 Detailed Audit Findings

Each issue detailed in this Section is rated based on the following scale:

Rating	Definition
<b>High</b>	<ul style="list-style-type: none"> <li>Major contravention of policies, procedures or laws, unacceptable internal controls, high risk for fraud, waste or abuse, major opportunity to improve effectiveness and efficiency, major risk identified. Immediate corrective action is required. A short-term fix may be needed prior to it being resolved properly.</li> </ul>
<b>Medium</b>	<ul style="list-style-type: none"> <li>Significant contravention of policies, procedures or laws, poor internal controls, significant opportunity to improve effectiveness and efficiency, significant risk identified. Corrective action is required. Need to be resolved as soon as resources can be made available, but within six months.</li> </ul>
<b>Low</b>	<ul style="list-style-type: none"> <li>Minor contravention of policies and procedures, weak internal controls, opportunity to improve effectiveness and efficiency, moderate risk identified. Corrective action is required. Need to be resolved within twelve months.</li> </ul>

---

Business Issue	Risk Rating	Implication	Recommendation	Agreed Management Action	Ownership/ Timing
o There were no Business Issues arising					

---

## 6 Efficiencies and Other Observations

Below is a summary of our other observations arising from the internal audit, which may assist you in improving the efficiency and effectiveness of your control environment. These observations are provided for your information and a formal response is not required.

Audit Area	Description
Procurement	<ul style="list-style-type: none"> <li>• None</li> </ul>

## Appendix A

Level	Rank	Stars	Financial Loss	Non-Financial Considerations
1	Not Satisfactory	☆	>\$1m	<ul style="list-style-type: none"> <li>Several medium rated observations or one or more high rated observations, significant risk for non-compliance with policies and regulations, serious violations of law, significant opportunities for improvement, substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile and third-party actions.</li> </ul>
2	Needs Improvement	☆☆	>\$100k<\$1m	<ul style="list-style-type: none"> <li>Several medium rated observations and no high rated observations, control weak in one or more areas, non-compliance with policies and regulations, violation of law (not serious), substantial opportunities for improvement, substantiated, public embarrassment, high impact, high news profile and third-party actions.</li> </ul>
3	Satisfactory	☆☆☆	>\$50k<\$100k	<ul style="list-style-type: none"> <li>Many low rated observations and/or few medium rated observations, several low rated violations of policy, minor violations of regulations, no violations of law, moderate opportunities for improvement, substantiated, public embarrassment, moderate impact and moderate news profile.</li> </ul>
4	Very Good	☆☆☆☆	>\$10k<\$50k	<ul style="list-style-type: none"> <li>Several low rated observations and/or one or two medium rated observations, minor contraventions of policies and procedures, no violations of law, minor opportunities for improvement, substantiated, low impact and low news profile.</li> </ul>
5	Excellent	☆☆☆☆☆	<10k	<ul style="list-style-type: none"> <li>Few low rated observations, no internal control weaknesses noted, good adherence to laws, regulations and policies, excellent control environment, unsubstantiated, low impact, low profile or no news item.</li> </ul>

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## Executive Summary

Process	Excellent	Very Good	Satisfactory	Needs Improvement	Not Satisfactory
	★★★★★	★★★★	★★★	★★	★
	Strengths		Weaknesses		Rating
Taxation	<ul style="list-style-type: none"> <li>Business Activity Statements are submitted timeously;</li> <li>Fringe Benefit Return are submitted accurately and on time;</li> <li>Tax payments are made in time;</li> <li>Tax invoices issued to customers comply with legal obligations; and</li> <li>Proper accounting records are kept enabling compliance with tax reporting obligations.</li> </ul>		<ul style="list-style-type: none"> <li>No weaknesses were noted.</li> </ul>		★★★★★

## Overall Report Rating

Rating	Excellent	Very Good	Satisfactory	Needs Improvement	Not Satisfactory
	★★★★★				

See Appendix A for a guide to the overall report rating scale.

# 1 Introduction

---

## 1.1 Background

The EMRC's Annual Financial Report for the year ended 30 June 2018 records goods and services taxes paid of \$2,116,625 for the financial year (\$2,079,857 for 2016/2017). In addition, the EMRC is subject to other tax legislation which include employment taxes.

## 1.2 Internal Audit Objective

The EMRC's *"Strategic Internal Audit Plan – 2016 – 2019"* records the following audit objective for Taxation:

*"Assess the level of compliance with applicable State and Commonwealth legislation."*

## 2 Scope

---

The following process was covered in the internal audit:

Process	Key Risks
Taxation	<ul style="list-style-type: none"> <li>• Non-compliance with legislation; and</li> <li>• Late submission of returns and payments.</li> </ul>

### Scope exclusions:

The internal audit covered the period from 1 July 2018 to 31 March 2019.

### 3 Methodology

---

Our methodology for the internal audit comprised:

- Conducting an initial meeting with management to obtain an understanding of processes and potential issues;
- Developing overview documentation of the processes including key controls by discussion with staff and review of the processes;
- Evaluating the adequacy of the controls to cover the identified risks and testing the compliance with the key controls;
- Researching the issues, weaknesses and potential improvements noted from our discussions and review of the existing processes including compliance with key controls;
- Developing appropriate recommendations for improvement for discussion with management;
- Drafting a report of findings and recommendations and obtaining formal responses from management; and
- Finalising the report and issuing it to the Director Corporate Services for distribution to the Audit Committee and relevant management.

## 4 Inherent Limitations

---

Due to the inherent limitations in any internal control structure, it is possible errors or irregularities may occur and not be detected. Further, the internal control structure, within which the control procedures that have been reviewed operate, has not been reviewed in its entirety and therefore no opinion is expressed as to the effectiveness of the greater internal control structure.

It should also be noted our internal audit was not designed to detect all weaknesses in control procedures as it was not performed continuously throughout the period subject to review.

The internal audit conclusion and any opinion expressed in this report have been formed on the above basis.

## 5 Detailed Audit Findings

Each issue detailed in this Section is rated based on the following scale:

Rating	Definition
High	<ul style="list-style-type: none"> <li>Major contravention of policies, procedures or laws, unacceptable internal controls, high risk for fraud, waste or abuse, major opportunity to improve effectiveness and efficiency, major risk identified. Immediate corrective action is required. A short-term fix may be needed prior to it being resolved properly.</li> </ul>
Medium	<ul style="list-style-type: none"> <li>Significant contravention of policies, procedures or laws, poor internal controls, significant opportunity to improve effectiveness and efficiency, significant risk identified. Corrective action is required. Need to be resolved as soon as resources can be made available, but within six months.</li> </ul>
Low	<ul style="list-style-type: none"> <li>Minor contravention of policies and procedures, weak internal controls, opportunity to improve effectiveness and efficiency, moderate risk identified. Corrective action is required. Need to be resolved within twelve months.</li> </ul>

---

Business Issue	Risk Rating	Implication	Recommendation	Agreed Management Action	Ownership/ Timing
No Business Issues were identified.					

---

## 6 Efficiencies and Other Observations

Below is a summary of our other observations arising from the internal audit, which may assist you in improving the efficiency and effectiveness of your control environment. These observations are provided for your information and a formal response is not required.

Audit Area	Description
<b>Taxation</b>	The incorrect FBT tax rate was used in calculating the 2018 FBT tax refund which resulted in an additional \$3,040.69 refund which was received in the 2018/2019 financial year. The additional \$3,040.69 refund was recorded as "Income Financial Services EMRC" by means of a journal on 1/10/2018. This amount is technically a prior year adjustment which should be included in the Retained Surplus as at 01/07/2018. However, due to the \$3,040.69 being immaterial, Paxon accepts its allocation to a revenue account during the 2018/2019 financial year. Paxon recommends the EMRC brings this matter to the attention of its external auditors.



## Appendix A

Level	Rank	Stars	Financial Loss	Non-Financial Considerations
1	Not Satisfactory	☆	>\$1m	<ul style="list-style-type: none"> <li>Several medium rated observations or one or more high rated observations, significant risk for non-compliance with policies and regulations, serious violations of law, significant opportunities for improvement, substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile and third-party actions.</li> </ul>
2	Needs Improvement	☆☆	>\$100k<\$1m	<ul style="list-style-type: none"> <li>Several medium rated observations and no high rated observations, control weak in one or more areas, non-compliance with policies and regulations, violation of law (not serious), substantial opportunities for improvement, substantiated, public embarrassment, high impact, high news profile and third-party actions.</li> </ul>
3	Satisfactory	☆☆☆	>\$50k<\$100k	<ul style="list-style-type: none"> <li>Many low rated observations and/or few medium rated observations, several low rated violations of policy, minor violations of regulations, no violations of law, moderate opportunities for improvement, substantiated, public embarrassment, moderate impact and moderate news profile.</li> </ul>
4	Very Good	☆☆☆☆	>\$10k<\$50k	<ul style="list-style-type: none"> <li>Several low rated observations and/or one or two medium rated observations, minor contraventions of policies and procedures, no violations of law, minor opportunities for improvement, substantiated, low impact and low news profile.</li> </ul>
5	Excellent	☆☆☆☆☆	<10k	<ul style="list-style-type: none"> <li>Few low rated observations, no internal control weaknesses noted, good adherence to laws, regulations and policies, excellent control environment, unsubstantiated, low impact, low profile or no news item.</li> </ul>

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## Executive Summary

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Paxon Group was engaged by The Eastern Metropolitan Regional Council (“EMRC”) to perform Vulnerability Assessment of the IT environment.

The assessment was conducted in a way to simulate an external hacker engaged in a targeted attack against the target network and the web sites with the goals of:

- Defying if a remote attacker can gain control over web applications and the servers;
- Determining the impact of a security breach on:
  - Denial of Service attack; and
  - The confidentiality of the customers’ personal data.

The assessment was conducted per Open Web Application Security Project (OWASP) and National Institute of Standards & Technology (NIST) with recommendations made in accordance with these standards. All tests and actions were conducted under controlled conditions.

Paxon Group conducted the external testing between 15<sup>th</sup> April and 3rd May 2019.

### Findings

Paxon Group was ultimately unable to gain unauthorized access to target systems or data during the limited time-frame of this test. However, medium risk security issue been observed. One of the network devices had the remote management interface exposed to the internet. The interface accepted the credentials of the insecure protocol. An attacker suitably positioned to view a legitimate user's network traffic could intercept the credentials to the network device and penetrate into corporate network. To exploit this vulnerability, an attacker must be suitably positioned to eavesdrop on the victim's network traffic. This scenario typically occurs when a client communicates with the server over an insecure connection such as public Wi-Fi, or a corporate or home network that is shared with a compromised computer.

It should be noted that Paxon Group’s Penetration Test reports do not include findings of vulnerabilities that have little likelihood of playing a role in the compromise of target systems or data. Paxon Group Penetration Tests focus on vulnerabilities exploited, or those that could be exploited under a realistic attack scenario that falls outside the scope of testing.

New attack techniques are developed on a regular basis, potentially affecting the security of all systems and networks. Similarly, new flaws may be discovered in infrastructure components leading to vulnerabilities in the network through no fault of the Eastern Metropolitan Regional Council (“EMRC”).

### Recommendations

Paxon Group has documented tactical recommendations for the remediation of specific vulnerabilities in later sections of this report. Observations documented during testing, we suggest the following strategic actions that EMRC can take to further improve the overall security posture:

- Applications should use transport-level encryption (SSL/TLS) to protect all communications passing between the client and the server. The Strict-Transport-

Security HTTP header should be used to ensure that clients refuse to access the server over an insecure connection;

- Review system baselines for adherence to best practices regarding the use of default passwords and community strings, exposed services, default content, and other configuration options. Ensure those baselines are uniformly enforced across all systems with a security configuration management program or tool; and
- Verify that a patch management process is in place. Ensure that systems are configured according to base security standards and hardening documentation prior to being deployed to the production environment. Regularly patch systems and ensure security fixes are applied in a timely manner. Refer to security best practices for server hardening.

### List of Vulnerabilities

	Title	Likelihood	Consequence	Overall Risk
1	Remote management service accepting unencrypted credentials	Possible	Moderate	<b>MEDIUM RISK</b>
2	Outlook Web Access supports TLSv1.0	Rare	Moderate	<b>LOW RISK</b>
3	DNS server could be used in a distributed denial of service attack.	Unlikely	Minor	<b>LOW RISK</b>
4	Outdated and unsupported software	Unlikely	Minor	<b>LOW RISK</b>
5	External facing administrator interface	Rare	Moderate	<b>LOW RISK</b>
6	Webservers lacking protective HTTP headers.	Unlikely	Minor	<b>LOW RISK</b>

# 1 Introduction

The Eastern Metropolitan Regional Council (“EMRC”) engaged Paxon Group to undertake a review of the Information Technology (IT) Vulnerability Assessment as per EMRC’s “Strategic Internal Audit Plan 2016 – 2019.”

## 1.1 Audit Objectives

The EMRC’s “Strategic Internal Audit Plan – 2016 – 2019” records the following audit objectives for the IT Vulnerability Assessment:

- Identify and review information system security controls to ensure the availability, integrity and confidentiality of information;
- Determine whether current systems provide effective controls to mitigate vulnerabilities and are operating efficiently;
- Conduct an external vulnerability assessment using no knowledge of the organisation using a set of defined tools;
- Conduct an external vulnerability assessment using detailed knowledge of key devices and services using a set of defined tools; and
- Provide pro-active advice to enhance the prevention of malicious attacks to information systems.

## 1.2 Scope

The following process and risks will be covered in the internal audit:

Process	Key Risks
IT Vulnerability	<ul style="list-style-type: none"> <li>• Unavailability of information systems;</li> <li>• Unreliable information;</li> <li>• Leakage of information; and</li> <li>• Potential theft of data.</li> </ul>

## 2 Methodology

---

Our methodology for this internal audit comprises of the following. For the detailed testing methodology, which breaks down each of the below items, please refer to Appendix A:

- Conducting an initial meeting with management to obtain an understanding of processes and potential issues;
- Developing overview documentation of the processes including key controls by discussion with staff and review of the processes;
- Evaluating the adequacy of the controls to cover the identified risks and testing the compliance with the key controls;
- Following up and confirming action taken on any previous business issues identified and recommendations made;
- Researching the issues, weaknesses and potential improvements noted from our discussions and review of the existing processes including compliance with key controls;
- Developing appropriate recommendations for improvement for discussion with management;
- Drafting a report of findings and recommendations and obtaining formal responses from management; and
- Finalising the report and issuing it to the Director Corporate Services for distribution to the Audit Committee and relevant management.



### 3 Inherent Limitations

---

Due to the inherent limitations in any internal control structure, it is possible errors or irregularities may occur and not be detected. Further, the internal control structure, within which the control procedures that have been reviewed operate, has not been reviewed in its entirety and therefore no opinion is expressed as to the effectiveness of the greater internal control structure.

It should also be noted our internal audit was not designed to detect all weaknesses in control procedures as it was not performed continuously throughout the period subject to review.

The internal audit conclusion and any opinion expressed in this report have been formed on the above basis.

## 4 Risk Assessment Classifications

### Risk Matrix

The following risk matrix is utilised in assessing each of the issues as indicated within this report.

	Insignificant	Minor	Moderate	Significant	Catastrophic
Almost Certain	Medium Risk	Medium Risk	HIGH RISK	EXTREME RISK	EXTREME RISK
Likely	Low Risk	Medium Risk	HIGH RISK	HIGH RISK	EXTREME RISK
Possible	Low Risk	Low Risk	Medium Risk	HIGH RISK	EXTREME RISK
Unlikely	Low Risk	Low Risk	Medium Risk	Medium Risk	HIGH RISK
Rare	Low Risk	Low Risk	Low Risk	Medium Risk	HIGH RISK

### Likelihood

The likelihood was categorised into the following:

- **Almost Certain:** It should be expected that this vulnerability will be exploited and may already have been exploited. The vulnerability is easy to identify and can be exploited automatically or using system tools such as a web browser. The vulnerability does not require any additional special access such as account credentials.
- **Likely:** The vulnerability is likely to be exploited by an attacker in the lifetime of the system. This vulnerability can either be exploited using automated tools or system tools such as a web browser, or is immediately apparent and easy to exploit. Exploitation does not require a high level of access.
- **Possible:** The vulnerability has a moderate likelihood of being exploited. The vulnerability may require special access or special, publicly available tools.
- **Unlikely:** The vulnerability is unlikely to be exploited. Exploitation requires additional vulnerabilities in the system, specifically written tools or an abnormally high level of access.
- **Rare:** The vulnerability requires special circumstances, high levels of access or an impractical level of resources to exploit.

### Consequence

A rating was issued to the consequence of the vulnerability should it be exploited to its full extent. The consequence was categorised into the following:

- **Catastrophic:** The exploitation of this vulnerability could result in levels of financial, reputational, compliance, or operational damage that would threaten

the existence of the organisation. The vulnerability could potentially result in physical harm such as injury or death.

- **Significant:** The exploitation of this vulnerability could cause high levels of financial, reputational or operational damage. The vulnerability could cause non-compliance with regulations or standards.
- **Moderate:** The exploitation of this vulnerability could cause financial, reputational or operational damage. The vulnerability could affect compliance status with regulations or standards.
- **Minor:** The exploitation of this vulnerability could potentially cause minor reputational damage or operational inconvenience. User experience could be affected.
- **Insignificant:** This vulnerability cannot be actively exploited, however it could be used to assist in the exploitation of other vulnerabilities.

### Overall Risk

As a result of the likelihood and consequence categorisations, each vulnerability is assigned an overall risk rating. These ratings are as follows:

- **Extreme:** This vulnerability should be remediated as soon as possible. Access to the system should potentially be restricted or denied while remediation efforts are in progress.
- **High:** The vulnerability should be remediated as soon as possible.
- **Medium:** The vulnerability should be resolved in the next release.
- **Low:** The vulnerability should be resolved when practical.

## 5 Metadata Assessment

### 5.1 Scope

The following IP addresses were in scope of the testing:

- 61.29.87.152/29

The following externally hosted web sites were in scope:

- emrc.org.au
- rgang.org.au
- perthseasternregion.com.au

### 5.2 External Perimeter Port Scan Results

It is possible to determine which TCP ports are open. Paxon recommends reviewing open ports on regular basis and ensure only necessary ports are exposed to the internet.

The following ports were open during the test:

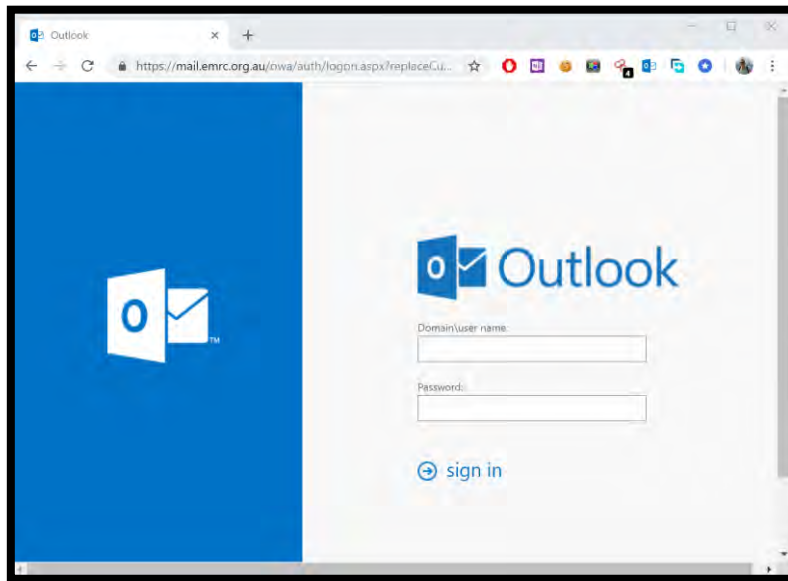
Host	Protocol	Ports
61.29.87.153	TCP	23 (Telnet)
61.29.87.154	TCP	541 (rlogin), 1723 (PPTP), 8010 (HTTP), 8013 (HTTP)
61.29.87.155	TCP	25 (SMTP), 53 (DNS), 443 (HTTPS), 1723 (PPTP), 8010 (HTTP), 8013 (HTTP), 8082 (HTTP)
61.29.87.155	UDP	53 (DNS)
61.29.87.157	TCP	1723 (PPTP), 8010 (HTTP), 8013 (HTTP)

### 5.3 Publicly Discoverable Email Addresses

Using automated web crawling software, it was possible to identify a list of email addresses associated with the EMRC.

The majority of emails listed below were located on various government websites, as opposed to personal services. Email addresses may need to be published online to facilitate ongoing business activities; however, this increases the risk that such users may be subject to generic spam campaigns or even targeted phishing attacks.

Furthermore, given that the EMRC's exchange service is publicly accessible; an attacker may be able utilise this information to determine an appropriate list of usernames to launch further attacks in an attempt to access the email system.



**Screenshot 1: Outlook web access exposed to the internet**

The following is a list of email addresses discovered from public resources:

- mail@emrc.org.au
- environment@emrc.org.au
- BS4Y@emrc.org.au
- stephen.fitzpatrick@emrc.org.au
- WasteEducation@emrc.org.au
- regionaldevelopment@emrc.org.au
- Evans@emrc.org.au
- jaya.vaughan@emrc.org.au
- Catherine.Levett@emrc.org.au
- Peter.Schneider@emrc.org.au
- warren.hill@emrc.org.au
- sales@emrc.org.au
- bronwyn.lee@emrc.org.au
- emicol@emrc.org.au
- joanne.woodbridge@emrc.org.au
- Marilyn.Horgan@emrc.org.au
- Joanne.Woodbridge@emrc.org.au

Further, an additional email had been compromised previously and had credentials posted publicly:

- stephen.fitzpatrick@emrc.org.au (LinkedIn breach)

```
[+] Checking Breach status for stephen.fitzpatrick@emrc.org.au [ pwned ]
[+] Breach      : LinkedIn
[+] Domain     : linkedin.com
[+] Date       : 2012-05-05
[+] Fabricated  : False
[+] Verified   : True
[+] Retired    : False
[+] Spam       : False
```

**Screenshot 1. Breached corporate account**

- Peter.Schneider@emrc.org.au (LinkedIn breach)

```
[+] Checking Breach status for Peter.Schneider@emrc.org.au [ pwned ]
[+] Breach      : LinkedIn
[+] Domain     : linkedin.com
[+] Date       : 2012-05-05
[+] Fabricated  : False
[+] Verified   : True
[+] Retired    : False
[+] Spam       : False
```

**Screenshot 2. Breached corporate account**

### Recommendation

Ensure appropriate user awareness training is undertaken regularly to inform employees of the dangers associated with phishing emails, and how to readily identify them. Additionally, employees should be discouraged from using their EMRC's email address to sign up to any non-work-related services.

Ensure that employees are required to regularly change their passwords for all EMRC accounts, to use different passwords for council and third-party systems, and that any complexity requirements defined are adhered to.

### Managements Comments

*The EMRC does need to publish some email addresses online to facilitate business activities. Of the listed 16 unique email addresses discovered from online sources, 44% related to former staff whose accounts have been either disabled or deleted, and one was an incomplete address. Staff have been encouraged to use group email addresses such as [sales@emrc.org.au](mailto:sales@emrc.org.au) as there are no login passwords associated with a group email. Mail addressed to a group is forwarded to the group members.*

*The EMRC's password policy requires staff to change passwords at least every 42 days. Furthermore there is an account lockout after 3 incorrect attempts with no reset period. IT staff need to unlock the accounts of locked-out users.*

*We are aware of a number of staff corporate email addresses that have been used as a login to external services that have been compromised. These have been identified from the website*

---

<https://haveibeenpwned.com/> that verifies if an email address has been compromised in breaches of sites such as LinkedIn, Adobe, Dropbox, Yahoo mail and others. We agree with the recommendations and will include in future IT Security training recommendations to:

- Avoid using an EMRC email address when signing up to non-work related services;
- Never use the same password for multiple services;
- Periodically change passwords to external Internet services.

## 6 Detailed Findings – External Network Penetration Test

### 6.1 Remote Management Service Accepting Unencrypted Credentials

#### Risk Assessment

Likelihood	Consequence	Overall Risk
Possible	Moderate	<b>MEDIUM RISK</b>

#### Description

The target is determined to be a Cisco device, which uses protocols such as HTTP, TELNET, rlogin, FTP, and SNMP for configuration management. These services can be accessed and are an invitation for malicious users to break in.

#### Risk

Malicious users can exploit this vulnerability to deploy a range of known attacks against accessible services. Brute force attacks such as password guessing and 'Denial of Service' are also possible.

#### Recommendations

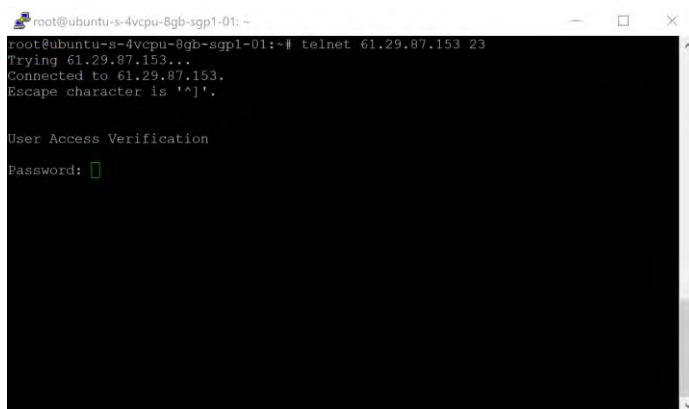
Consider taking the following precautionary measures:

- Disable services that are not needed;
- Consider putting access controls on these services. Access controls can be put together using the features in the device (if available) or using an external firewall;
- Do not use default passwords and replace them with hard to guess passwords; and
- Change passwords frequently.

#### Additional notes

Vulnerable hosts: 61.29.87.153

Service name: TELNET(Cisco) on TCP port 23.



```

root@ubuntu-s-4vcpu-8gb-sgp1-01:~# telnet 61.29.87.153 23
Trying 61.29.87.153...
Connected to 61.29.87.153.
Escape character is '^J'.

User Access Verification
Password: [ ]
  
```

Screenshot 3. Telnet Transmits Cleartext Credentials



### Management Comments

*This device is the Cisco router used with the iPing SHDSL Internet service. It was recently replaced by the ISP when the old unit failed.*

*The router was pre-configured when received and the EMRC was not provided with any login credentials. We have attempted to login with known CISCO default passwords and have verified that the default password has been changed.*

*The EMRC has contacted the ISP and requested:*

- *Telnet be disabled on the router;*
- *Remote access (if required) to be replaced with SSH and an access control list;*
- *The router be hardened;*
- *A check be made that DDOS protection is enabled.*

*Note that the EMRC would disable remote access to external facing routers as a routine step.*

## 6.2 Outlook Web Access Supports TLSV1.0

### Risk Assessment

Likelihood	Consequence	Overall Risk
Rare	Moderate	LOW RISK

### Description

TLS is capable of using a multitude of ciphers (algorithms) to create the public and private key pairs.

For example if TLSv1.0 uses either the RC4 stream cipher, or a block cipher in CBC mode.

RC4 is known to have biases and the block cipher in CBC mode is vulnerable to the POODLE attack.

TLSv1.0, if configured to use the same cipher suites as SSLv3, includes a means by which a TLS implementation can downgrade the connection to SSL v3.0, thus weakening security.

A POODLE-type attack could also be launched directly at TLS without negotiating a downgrade.

### Risk


An attacker can exploit cryptographic flaws to conduct man-in-the-middle type attacks or to decryption communications.

### Recommendations

Disable the use of TLSv1.0 protocol in favour of a cryptographically stronger protocol such as TLSv1.2. The following openssl commands can be used to do a manual test: `openssl s_client -connect ip:port -tls1` If the test is successful, then the target support TLSv1

### Additional notes

The vulnerability affects the Outlook Web Access interface on mail.emrc.org.au Suitably positioned attacked can potentially decrypt the traffic and get unauthorized access to the user mailboxes



Protocols	Support Status
TLS 1.3	No
TLS 1.2	Yes
TLS 1.1	Yes
TLS 1.0	Yes
SSL 3	No
SSL 2	No

Screenshot 4. Mail Server supports TLSv1.0

### Management Comments

*The EMRC agrees that it is desirable to disable the TLSv1.0 protocol. We understand that there is a requirement for a specific patch or hotfix to be installed on our mail server (Exchange 2016) before the protocol can be disabled. We consider it unlikely that the EMRC is running any applications that rely on the TLSv1.0 protocol and are currently checking to verify this before commencing the process to disable the protocol.*

## 6.3 DNS Server could be used in a distributed denial of service attack

### Risk Assessment

Likelihood	Consequence	Overall Risk
Unlikely	Minor	LOW RISK

### Description

The remote DNS server answers to any request. It is possible to query the name servers (NS) of the root zone ('.') and get an answer that is bigger than the original request. By spoofing the source IP address, a remote attacker can leverage this 'amplification' to launch a denial of service attack against a third-party host using the remote DNS server.

### Risk

If the server is used in denial of service attacks, it will negatively affect the organization brand.

### Recommendations

Restrict access to your DNS server from public network or reconfigure it to reject such queries.

### Additional notes

Affected services: 61.29.87.155 (udp/53)

The DNS query was 17 bytes long, the answer is 505 bytes long.

```
;; -->HEADER<<- opcode: QUERY, rcode: NOERROR, id: 6081
;; flags: qr rd ra ; QUERY: 1, ANSWER: 13, AUTHORITY: 0, ADDITIONAL: 12
;; QUESTION SECTION:
;; . IN NS

;; ANSWER SECTION:
. 86400 IN NS m.root-servers.net.
. 86400 IN NS b.root-servers.net.
. 86400 IN NS c.root-servers.net.
. 86400 IN NS d.root-servers.net.
. 86400 IN NS e.root-servers.net.
. 86400 IN NS f.root-servers.net.
. 86400 IN NS g.root-servers.net.
. 86400 IN NS h.root-servers.net.
. 86400 IN NS a.root-servers.net.
. 86400 IN NS i.root-servers.net.
. 86400 IN NS j.root-servers.net.
. 86400 IN NS k.root-servers.net.
. 86400 IN NS l.root-servers.net.
```

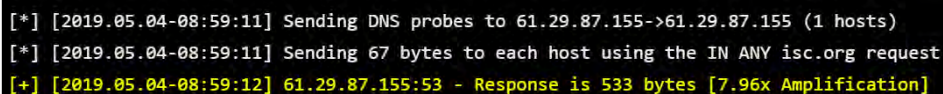
```

;; AUTHORITY SECTION:

;; ADDITIONAL SECTION:
m.root-servers.net. 86400 IN A 202.12.27.33
m.root-servers.net. 86400 IN AAAA 2001:dc3::35
b.root-servers.net. 86400 IN A 199.9.14.201
b.root-servers.net. 86400 IN AAAA 2001:500:200::b
c.root-servers.net. 86400 IN A 192.33.4.12
c.root-servers.net. 86400 IN AAAA 2001:500:2::c
d.root-servers.net. 86400 IN A 199.7.91.13
d.root-servers.net. 86400 IN AAAA 2001:500:2d::d
e.root-servers.net. 86400 IN A 192.203.230.10
e.root-servers.net. 86400 IN AAAA 2001:500:a8::e
f.root-servers.net. 86400 IN A 192.5.5.241
f.root-servers.net. 86400 IN AAAA 2001:500:2f::f

;; Query time: 308 msec
;; SERVER: 61.29.87.155
;; WHEN: Tue Apr 30 03:14:59 2019
;; MSG SIZE rcvd: 505

```



```

[*] [2019.05.04-08:59:11] Sending DNS probes to 61.29.87.155->61.29.87.155 (1 hosts)
[*] [2019.05.04-08:59:11] Sending 67 bytes to each host using the IN ANY isc.org request
[+] [2019.05.04-08:59:12] 61.29.87.155:53 - Response is 533 bytes [7.96x Amplification]

```

**Screenshot 5. The query is 67 bytes, the response is 533 bytes**

### Management Comments

*This DNS server is the primary name server for all of the EMRC's active domains. As such, its purpose is to accept queries from the Internet and direct them to the EMRC's websites, mail server and VPN endpoint.*

*A solution to this issue would be to utilise the DNS facilities of our Internet Registrar, Melbourne IT, which would allow the EMRC to remove the DNS server from the public network.*

*The EMRC will commence a project to transition the name server function from the EMRC hosted DNS server to Melbourne IT's DNS facility. This will transfer the risk of a loss of reputation from the EMRC to Melbourne IT which is better equipped to handle the risk of their name servers being used in a DOS attack.*

## 7 Detailed Findings - Web Services Penetration Test

### 7.1 Outdated & Unsupported Software

#### Risk Assessment

Likelihood	Consequence	Overall Risk
Unlikely	Minor	LOW RISK

#### Issue description

Outdated and unsupported software places the information systems at risk of exploitation, as identified vulnerabilities may exist in the software.

Given the level of information disclosed in relation to the target applications, attackers can enumerate the software versions in use, and identify related vulnerabilities, which may lead to a compromise.

#### Risk

No exploits have been available in the public for these software versions.

#### Issue remediation

Paxon recommends an aggressive patch management program as a crucial part of an overall risk management plan.

Organizations that do not have the local expertise to evaluate security patches should assume every patch presents risk and simply deploy security patches as they are published.

#### Additional notes

Vulnerabilities affecting <https://www.perthseasternregion.com.au/> ,  
<https://www.emrc.org.au> and <https://www.rgang.org.au/>

- The library jquery version 1.9.1.min has known security issues.  
 CVE-2015-9251: jQuery versions on or above 1.4.0 and below 1.12.0 (version 1.12.3 and above but below 3.0.0-beta1 as well) are vulnerable to XSS via 3rd party text/JavaScript responses (3rd party CORS request may execute) (<https://github.com/jquery/jquery/issues/2432>).
- The library Bootstrap version 3.3.0 has known security issues.  
 The data-target attribute in bootstrap versions below 3.4.0 is vulnerable to Cross-Site Scripting (XSS) attacks. Please refer to vendor documentation (<https://github.com/twbs/bootstrap/pull/23687>, <https://github.com/twbs/bootstrap/issues/20184>) for the latest security updates.
- The library moment version 2.9.0 has known security issues.  
 Moment versions below 2.11.2 are vulnerable to regular expression denial of service when user input is passed unchecked into moment.duration() blocking the event loop for a period of time. (<https://github.com/moment/moment/issues/2936>).

### Management Comments

These risks were communicated to the EMRC's Web Hosting provider with the following response:

*I believe the likelihood of these vulnerabilities being utilised for an attack is minimal, however they are still vulnerabilities that should be addressed. We have recently upgraded the version of jQuery being used in the front-end to the latest version across our base CMS install. This update will be rolled out to all CouncilConnect members in the coming subscription period (along with the latest CMS). We have included updates to both Bootstrap and Moment libraries as a result of this email and have setup a process to be more pro-active in identifying and resolving security issues with associated scripts / plugins.*

## 7.2 External Facing Administrator Interface

### Risk Assessment

Likelihood	Consequence	Overall Risk
Rare	Moderate	LOW RISK

### Issue description

It was identified that the Spark CMS administrative console was accessible over the internet. Such interfaces are frequently targeted by attackers, as they can be leveraged to gain remote access to the underlying host and web applications.

### Risk

The issue can potentially lead to web services compromise and web site defacement. Paxon attempted to login to the console using the common passwords, but he was unable to guess the valid combination. The risk was assessed as Low.

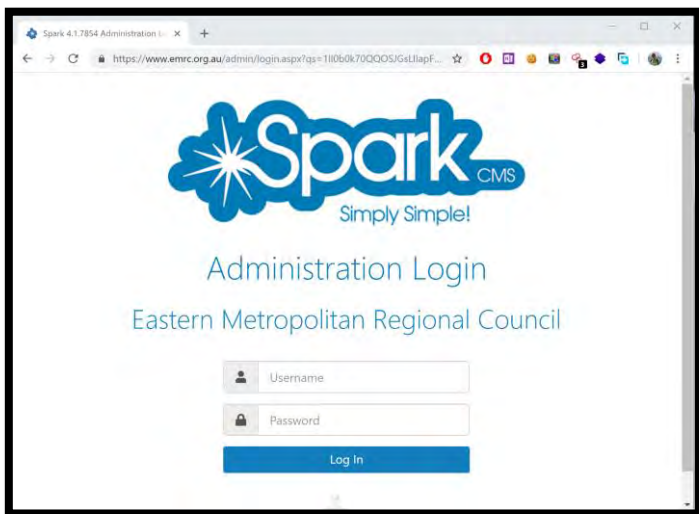
### Issue remediation

Restrict the access to the administrative interfaces by IP address.

### Additional notes

Affected services:

- <https://www.rgang.org.au/admin/>
- <https://www.perthseasternregion.com.au/admin/>
- <https://www.emrc.org.au/admin/>



**Screenshot 6. External facing administrator interface**

**Management Comments**

*The EMRC had requested that access to the Spark CMS be restricted to the EMRC’s IP addresses in October 2017 when our current websites were being developed*

*At the time our service provider was able to restrict access to our Intranet, but was not able to filter access to the CMS as it was common to all of their clients.*

*We have re-submitted the request and have obtained the following response:*

*Changes to the IP Address lockdown capability allow for folders within a website to be restricted. While this hasn’t been tested with the Administration section of the website yet, we will test and adjust CMS to allow this to happen. It has been added to our roadmap with priority.*

**7.3 Webservers Lacking Protective HTTP Headers**

**Risk Assessment**

Likelihood	Consequence	Overall Risk
Unlikely	Minor	<b>LOW RISK</b>

**Issue description**

The webservers were found to be missing protective HTTP headers which assist in hardening the overall security posture of the associated web applications.

The headers found to be missing include:

*Strict-Transport-Security (HSTS)*

This header should be configured for all sites where an HTTPS alternative is available. By configuring this header, the browser will redirect all communications to the alternate HTTPS URL for the duration configured. This has the added benefit of

preventing downgrade attacks where the client may be forced to access the site over HTTP, thus divulging sensitive information to a listening attacker.

#### *Content-Security-Policy (CSP)*

This header restricts the sources from which the browser will load resources including scripts, styles and media. By permitting only trusted sources and secure HTTPS channels, this header can help prevent XSS and sniffing attacks.

#### *Feature-Policy*

Feature Policy is a new header that allows a site to control which features and APIs can be used in the browser.

### Issue remediation

Configure the following HTTP headers on all affected servers:

*Strict-Transport-Security: max-age=31536000 ; includeSubDomains*

This option ensures that the browser remembers that the webpage is only accessible over HTTPS and includes all associated sub domains. Note that this will also affect internal applications under the affected domain, and is difficult to roll back prior to the expiry of the header. Implementation of HSTS should be carefully planned and staged using progressively larger max-age values.

*Content-Security-Policy: default-src 'self'*

For sites that only load resources from a single web application server, configure the CSP header to only allow resources to be loaded from that server for all resource types. If resources are loaded from other trusted sources, create a more specific CSP header.

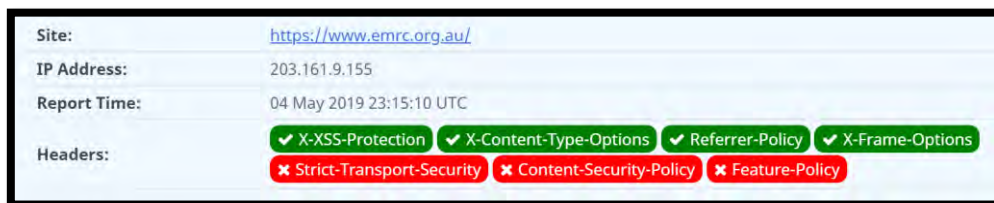
*Feature-Policy: vibrate 'self'; usermedia \*; sync-xhr 'self' https://example.com*

In the above example by specifying vibrate and allowing it for self the feature is disabled for all origins except our own.

### Additional notes

Headers missing on [www.emrc.org.au](http://www.emrc.org.au)

- Strict-Transport-Security
- Content-Security-Policy
- Feature-Policy

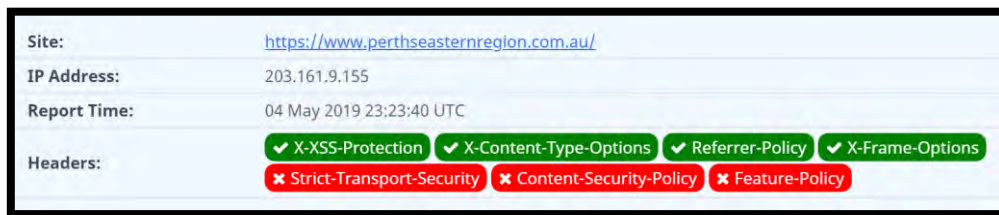


Screenshot 7. Headers missing on [www.emrc.org.au](http://www.emrc.org.au)

Headers missing on [www.perthseasternregion.com.au](http://www.perthseasternregion.com.au)

- Strict-Transport-Security
- Content-Security-Policy
- Feature-Policy





Screenshot 8. Headers missing on [www.perthseasternregion.com.au](https://www.perthseasternregion.com.au)

Headers missing on <https://www.rgang.org.au>

- Strict-Transport-Security
- Content-Security-Policy
- Feature-Policy



Screenshot 9. Headers missing on [www.rgang.org.au](https://www.rgang.org.au)

### Management Comments

A request to address these issues was submitted to our Web Host provider with the following response:

*We recently undertook development to update the standard HTTP Headers across the CouncilConnect platform. These headers were automatically added to your website throughout this subscription period. Unfortunately we couldn't implement the Strict-Transport-Security and Content-Security-Policy headers as part of this update as these require specific testing of each website to ensure they work correctly.*

*My understanding of each of these headers is that they help mitigate vulnerabilities by ensuring the browser only loads allowed (trusted) content. By not having them you aren't introducing vulnerabilities. That being said, there is no reason not to have them set provided the website works correctly. We can add these to your websites utilising your support hours if you like?*

*The Feature-Policy header is relatively new which means that current browser support is limited. Similar to above, it provides a mechanism to ensure that certain functionality of a user's device/browser isn't inadvertently used by an untrusted source via your websites. Again we can use support to add this header to your websites, but my recommendation for now would be to leave as is and re-address in 6 to 12 months to see where browser support is.*

*The EMRC has replied to the above response requesting that the Strict-Transport-Security and Content-Security-Policy headers be updated and tested on our websites. We agreed with our provider to leave the Feature-Policy headers and re-assess in 6 to 12 months.*

## Appendix A – Detailed Testing Methodology

---

### A.1 External Penetration Testing

EMRC IT infrastructure was tested to determine if there are vulnerabilities in the environment that could lead to the compromise of sensitive information or the disruption of services.

#### Discovery and Information Gathering

The hosts were scanned using the Nmap tool to determine what services were exposed to the network. All 65535 ports of the TCP range were scanned as well as common UDP ports.

Each service was then probed by the tool to determine what protocol and application was being exposed. Paxon attempted to identify the type and version of the application running the service.

This provided Paxon with a comprehensive listing of potential areas of attack.

#### Vulnerability Assessment

Paxon used the Tenable Network Security's Nessus Vulnerability Scanner to scan for common security issues and misconfigurations. Nessus was configured with the latest updates from the Professional Feed.

Nessus iterated through each service in the infrastructure and ran through a database of checks for security issues. It detects the following:

- Remote code execution vulnerabilities
- Privilege escalation vulnerabilities
- Information disclosure vulnerabilities
- Unpatched servers
- Insecure services
- Misconfigurations
- Backdoors and Rogue Services
- Insufficient security protections

#### Manual Investigation of Services

The services for each host were manually researched and investigated if necessary. This involved using specific tools for the service in an attempt to find further security vulnerabilities.

- SNMP services were investigated to determine if they could be accessed without authentication or with default community strings;
- Attempts were made to login to FTP servers and SMB services using anonymous and guest accounts;
- Telnet and SSH services were accessed to determine what information was exposed and if default credentials were used;
- Web applications were visited to determine the information and functionality exposed to the network. If the web application contained a login interface, default credentials were entered. Some common web application attacks were attempted; and
- Database servers were reviewed for security misconfigurations that could lead to privilege escalation.

### Exploitation

Any potential vulnerabilities identified during the previous testing phases were manually exploited if possible. The manual exploitation of vulnerabilities ensures that vulnerabilities are genuine and assists in determining the impact and risk presented by the vulnerability.

Exploitation was conducted using the Metasploit Framework.

### Privilege Escalation

If a host was successfully exploited, Paxon used the additional access to attempt to further penetrate the security of the systems. For example, if system access gained access to user credentials or network access to additional servers, this access would then be leveraged in the testing.

The privilege escalation phase gives an understanding of the full scope of compromise should an attack occur, and allows the further identification of potential vulnerabilities.

## A.2 Web Application Penetration Testing

The main EMRC web applications were tested for security vulnerabilities that could allow an internet based attacker to expose information or deface the web site.

### Discovery

The web servers were investigated using a combination of automated tools and manual methods. This included using the Acunetix and Burp spidering functions to gain a list of pages in the application.

### Automated Web Application Scanning

Automated scanning applications were run on the web applications.

The servers were scanned using Acunetix. Acunetix is a highly regarded web application scanner which will iterate through each page in the application and identify common classes of security vulnerabilities. The types of vulnerabilities that are often picked up by Acunetix include:

- Cross Site Scripting
- SQL Injection
- XPATH Injection
- Header Injection
- File Inclusion Vulnerabilities
- Directory Traversal vulnerabilities

Another web application scanner which was also used during testing was Burp Suite. Burp Suite was used in a more targeted way to assist in the manual testing of the application.

All vulnerabilities that were identified with automated testing were verified to ensure their veracity. Vulnerabilities that were marked as false positives have not been included in this report.

### Manual Penetration Testing

Each application was then manually audited by an experienced penetration tester with the assistance of penetration testing tools such as the Burp Suite. The audit

attempted to identify not just common classes of security vulnerabilities, but also vulnerabilities specific to the application itself.

### **A3 Risk Assessment and Classification of Findings**

Each vulnerability that was identified was analysed to determine the impact, likelihood and overall risk that the vulnerability presents. The following risk factors were included in the analysis of the vulnerability:

- The business context of the vulnerability, including whether an attacker could gain access to sensitive information, or could impact the operation of the business;
- The technical context of the vulnerability, including whether an attacker could use this vulnerability to gain further access to the environment, to exploit other vulnerabilities or to access other systems;
- The technical ability required to exploit the vulnerability; and
- Any mitigating factors that could prevent or limit the successful exploitation of the vulnerability.

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## 11.2 REVIEW OF FINANCIAL MANAGEMENT SYSTEMS AND PROCEDURES

**REFERENCE: D2019/07475 (AC) – D2019/08511**

### PURPOSE OF REPORT

The purpose of this report is to present to Council the Chief Executive Officer's three yearly review of the appropriateness and effectiveness of the EMRC's financial management systems and procedures.

### KEY ISSUES AND RECOMMENDATION(S)

- It is a requirement of the *Local Government (Financial Management) Regulation 1996*, for the CEO to undertake a review of the appropriateness and effectiveness of the financial management systems and procedures not less than every 3 financial years and to report to Council the results of these reviews.
- A four year cyclical internal audit programme was developed to coincide with the CEO's legislative requirement to undertake the review.
- The internal audit review was undertaken Paxon Group and the results of the review have been presented to the Audit Committee and Council each year.
- The review highlighted that the systems, controls and procedures in place are operating effectively and are appropriate for the EMRC's structure and operations. It scored an overall rating of "very good".

#### Recommendation(s)

That Council, in accordance with regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*, receives the review of the appropriateness and effectiveness of the financial management systems and procedures.

### SOURCE OF REPORT

Acting Chief Executive Officer

### BACKGROUND

Regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996* requires the Chief Executive Officer to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every three financial years) and report to the local government the results of those reviews. Previously, the review was to be undertaken not less than once every four years. This amendment to r. 5(2)(c) was gazetted on 26 June 2018.

The financial management responsibilities of the CEO are established under Regulation 5 of the *Local Government (Financial Management) Regulations 1996*:

Efficient systems and procedures are to be established by the CEO of a local government:

- (a) For the proper collection of all money owing to the local government;
- (b) For the safe custody and security of all money collected or held by the local government;
- (c) For the proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process);
- (d) To ensure proper accounting for municipal or trust:
  - i) revenue received or receivable;
  - ii) expenses paid or payable; and
  - iii) assets and liabilities;



*Item 11.2 continued*

- (e) To ensure proper authorisation for the incurring of liabilities and the making of payments;
- (f) For the maintenance of payroll, stock control and costing records; and
- (g) To assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these.

## **REPORT**

A four year cyclical programme was developed to coincide with the CEO's legislative requirement to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government. This review provides the external auditor with greater assurance of the effectiveness of internal control of systems and procedures used to prepare the annual financial statements, and whether they provide information free of material misstatement.

The Chief Executive Officer may appoint auditors to carry out a review of the financial management systems. An external service provider, Paxon Group was engaged to perform the internal audit function of the EMRC in accordance with the Strategic Internal Audit Plan. The internal audit programme covered the following financial systems and procedures:

- Contract management
- Procurement
- Accounts payable
- IT general controls
- Payroll
- Corporate governance
- Grants Management
- Risk management
- Human resource management
- Waste management
- Accounts receivable
- Records management
- Investment policies
- Taxation
- Project planning
- IT vulnerability assessment

Each year, the results of the internal audit programme have been tabled at the Audit Committee and Council meetings. The Internal Audit review for 2018/2019 was undertaken during April 2019. The results of the 2018/2019 review will be presented to Council at its meeting to be held 20 June 2019 following the June 2019 Audit Committee.

Generally, the reports state that the systems, controls and procedures in place are operating effectively and are appropriate, given the EMRC's structure and operations.

The Internal Audit Report - Review of Financial Management Systems and Procedures has been assessed to be "very good".

The report for Internal Audit - Review of Financial Management Systems and Procedures is attached.



*Item 11.2 continued*

## **STRATEGIC/POLICY IMPLICATIONS**

Key Result Area 3 - Good Governance

3.3 To provide responsible and accountable governance and management of the EMRC

3.4 To continue to improve financial and asset management practices

## **FINANCIAL IMPLICATIONS**

Nil

## **SUSTAINABILITY IMPLICATIONS**

Nil

## **MEMBER COUNCIL IMPLICATIONS**

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

## **ATTACHMENT(S)**

Internal Audit Report: Review of Financial Management Systems (Ref: D2019/08514)

## **VOTING REQUIREMENT**

Simple Majority

## **RECOMMENDATION(S)**

That Council, in accordance with regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*, receives the review of the appropriateness and effectiveness of the financial management systems and procedures.

## **AC RECOMMENDATION(S)**

MOVED CR STALLARD

SECONDED CR PALMER

That Council, in accordance with regulation 5(2)(c) of the *Local Government (Financial Management) Regulations 1996*, receives the review of the appropriateness and effectiveness of the financial management systems and procedures.

**CARRIED UNANIMOUSLY**

Mr Palassis departed the meeting at 6:20pm.





*Item 11.2 continued*

**COUNCIL RESOLUTION(S)**

MOVED CR WOLFF

SECONDED CR PALMER

THAT COUNCIL, IN ACCORDANCE WITH REGULATION 5(2)(C) OF THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*, RECEIVES THE REVIEW OF THE APPROPRIATENESS AND EFFECTIVENESS OF THE FINANCIAL MANAGEMENT SYSTEMS AND PROCEDURES.

**CARRIED UNANIMOUSLY**

*Cr Stallard was not present to vote.*

Eastern Metropolitan Regional  
Council  
Internal Audit Report  
Review of Financial Management  
Systems and Procedures

**PAXON GROUP**

Private Client Services  
Audit and Assurance  
Taxation

Perth • Melbourne • Sydney | May 2019 – Version 1.0

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## Executive Summary

Process	Excellent	Very Good	Satisfactory	Needs Improvement	Not Satisfactory
	★★★★★	★★★★	★★★	★★	★
	Strengths		Weaknesses		Rating
<b>Review of Financial Management Systems and Procedures</b>	<ul style="list-style-type: none"> <li>• Money owed is properly collected;</li> <li>• Receipt reports are compiled, reviewed, signed and dated by two EMRC officers to demonstrate an independent check;</li> <li>• All money collected is retained securely, banked promptly and is fully accounted for;</li> <li>• Monthly reconciliations are performed between the:               <ul style="list-style-type: none"> <li>○ General ledger and subledgers for debtors and creditors;</li> <li>○ General ledger and asset register;</li> <li>○ General ledger cash book and bank statements; and</li> <li>○ General ledger and "Investment Summary Reports" received from the investment advisor.</li> </ul> </li> <li>• Comprehensive financial information is provided to ordinary meetings of Council;</li> <li>• Proper controls exist for incurring of liabilities and payment of creditors;</li> <li>• Payroll processes are satisfactory and well documented;</li> <li>• Adequate stock control procedures are in place; and</li> <li>• Budgets and budget reviews are undertaken with variances identified and explained.</li> </ul>		<ul style="list-style-type: none"> <li>• Instances of late review of both debtors' reconciliations and creditors' reconciliations.</li> </ul>		★★★★★

The Office of the Auditor General (OAG) performed an interim audit of the EMRC for the financial year ending 30 June 2018. The focus of the interim audit was to evaluate the EMRC's overall control environment. The OAG wrote a letter to the EMRC dated 19 September 2019, including an attached "*listing of deficiencies in internal control and other matters which were identified*" (matters identified). The attachment identified nine matters of which two have not been resolved:

Item	OAG Findings	Paxon's Assessment
1	<ul style="list-style-type: none"> <li>Late presentation of the monthly statement of financial activity.</li> </ul>	<ul style="list-style-type: none"> <li>Paxon found further instances of late presentation of the monthly statement of financial activity. Details are provided in section 5 of this report.</li> </ul>
5	<ul style="list-style-type: none"> <li>Date of review is not recorded on debtors' reconciliations.</li> </ul>	<ul style="list-style-type: none"> <li>Paxon found instances of late review of both debtors' reconciliations and creditors' reconciliations. Details are provided in section 5 of this report.</li> </ul>

Paxon is satisfied with the EMRC's control environment for the other seven matters identified:

Item	OAG Findings	Paxon's Assessment
2	<ul style="list-style-type: none"> <li>Lack of review of recipient created tax invoices (RCTI).</li> </ul>	<ul style="list-style-type: none"> <li>Paxon is satisfied with the additional controls implemented for the review of RCTIs.</li> </ul>
3	<ul style="list-style-type: none"> <li>System accepts duplicate RCTI numbers when raising invoices.</li> </ul>	<ul style="list-style-type: none"> <li>Paxon is satisfied with the additional control implemented to help prevent duplicate RCTI numbers.</li> </ul>
4	<ul style="list-style-type: none"> <li>Listing of receipts not reviewed.</li> </ul>	<ul style="list-style-type: none"> <li>Paxon is satisfied with the internal control implemented to review listings of receipts.</li> </ul>
6	<ul style="list-style-type: none"> <li>Excessive leave balances.</li> </ul>	<ul style="list-style-type: none"> <li>Paxon is satisfied with the EMRC's existing internal controls to manage excessive leave balances.</li> </ul>
7	<ul style="list-style-type: none"> <li>Unrestricted access to payroll module by non-HR/payroll officers.</li> </ul>	<ul style="list-style-type: none"> <li>Paxon found current access to the payroll module is appropriately restricted.</li> </ul>
8	<ul style="list-style-type: none"> <li>"<i>Management of Investment Policy</i>" has not been reviewed by the Council since September 2014.</li> </ul>	<ul style="list-style-type: none"> <li>Paxon found the "<i>Management of Investments Policy</i>" was reviewed by Council on 21/02/2019.</li> </ul>
9	<ul style="list-style-type: none"> <li>Long outstanding purchase orders with zero values.</li> </ul>	<ul style="list-style-type: none"> <li>Paxon is satisfied with the EMRC's existing internal controls for zero value purchase orders.</li> </ul>

Paxon reviewed the current control environment to determine whether it reduces the risks inherent to the OAG's findings to an acceptable level. Where we have noted that the current control environment to be satisfactory for this purpose, our confirmation is only over the period of our review.

## Overall Report Rating

Rating	Excellent	Very Good	Satisfactory	Needs Improvement	Not Satisfactory
		★★★★			

See Appendix A for a guide to the overall report rating scale.

# 1 Introduction

---

## 1.1 Background

Regulation 5(2)(c) of the Local Government (Financial Management) Regulations 1996 (FM Regulations) states:

*“The CEO is to undertake reviews of the appropriateness and effectiveness of the financial management systems and procedures of the local government regularly (and not less than once in every 3 financial years) and report to the local government the results of those reviews.”*

The CEO’s financial management responsibilities are set up in Regulation 5(1) of the FM Regulations which provides for the establishment of efficient systems and procedures for:

- The proper collection of all money owing to the local government;
- The safe custody and security of all money collected or held by the local government;
- The proper maintenance and security of the financial records of the local government (whether maintained in written form or by electronic or other means or process);
- To ensure proper accounting for municipal or trust revenue received or receivable, expenses paid or payable and assets and liabilities;
- To ensure proper authorisation for the incurring of liabilities and the making of payments;
- The maintenance of payroll, stock control and costing records; and
- To assist in the preparation of budgets, budget reviews, accounts and reports required by the Act or these regulations.

## 1.2 Internal Audit Objective

The objective for this internal audit is to provide assurance the CEO established efficient systems and procedures for financial management as stipulated in Regulation 5(1) of the FM Regulations.

## 2 Scope

---

The following process was covered in the internal audit:

Process	Key Risks
Review of Financial Management Systems and Procedures	<ul style="list-style-type: none"> <li>• Non-compliance with Regulation 5(1) of the FM Regulations.</li> </ul>

### Scope exclusions:

The internal audit only assessed current financial management systems and procedures.



### 3 Methodology

---

Our methodology for the internal audit comprised:

- Conducting an initial meeting with management to obtain an understanding of processes and potential issues;
- Developing overview documentation of the processes including key controls by discussion with staff and review of the processes;
- Evaluating the adequacy of the controls to cover the identified risks and testing the compliance with the key controls;
- Researching the issues, weaknesses and potential improvements noted from our discussions and review of the existing processes including compliance with key controls;
- Developing appropriate recommendations for improvement for discussion with management;
- Drafting a report of findings and recommendations and obtaining formal responses from management; and
- Finalising the report and issuing it to the Director Corporate Services for distribution to the Audit Committee and relevant management.

## 4 Inherent Limitations

---

Due to the inherent limitations in any internal control structure, it is possible errors or irregularities may occur and not be detected. Further, the internal control structure, within which the control procedures that have been reviewed operate, has not been reviewed in its entirety and therefore no opinion is expressed as to the effectiveness of the greater internal control structure.

It should also be noted our internal audit was not designed to detect all weaknesses in control procedures as it was not performed continuously throughout the period subject to review.

The internal audit conclusion and any opinion expressed in this report have been formed on the above basis.

## 5 Detailed Audit Findings

Each issue detailed in this Section is rated based on the following scale:

Rating	Definition
High	<ul style="list-style-type: none"> <li>Major contravention of policies, procedures or laws, unacceptable internal controls, high risk for fraud, waste or abuse, major opportunity to improve effectiveness and efficiency, major risk identified. Immediate corrective action is required. A short-term fix may be needed prior to it being resolved properly.</li> </ul>
Medium	<ul style="list-style-type: none"> <li>Significant contravention of policies, procedures or laws, poor internal controls, significant opportunity to improve effectiveness and efficiency, significant risk identified. Corrective action is required. Need to be resolved as soon as resources can be made available, but within six months.</li> </ul>
Low	<ul style="list-style-type: none"> <li>Minor contravention of policies and procedures, weak internal controls, opportunity to improve effectiveness and efficiency, moderate risk identified. Corrective action is required. Need to be resolved within twelve months.</li> </ul>

Business Issue	Risk Rating	Implication	Recommendation	Agreed Management Action	Ownership/ Timing
<p><b>1. Statements of financial activity.</b></p> <ul style="list-style-type: none"> <li>Regulation 34(4)(a) of the Local Government (Financial Management) Regulations 1996 stipulates a statement of financial activity is to be presented at an ordinary meeting of council within two months after the end of the month to which the statement relates;</li> <li>The financial statements for September 2018 and November 2018 were only presented to ordinary meetings of Council in the third month after the end of the month to which those statements related; and</li> <li>Paxon reviewed this matter with the EMRC and was informed submission of financial statements to ordinary meetings of Council is dependent on when these meetings occur, as per Section 5.3 (2), "Ordinary meetings are to be held not more than 3 months apart." Paxon can confirm that the Council is compliant with section 5.3 (2) of the Act.</li> <li>Paxon notes that over the period of this audit, when an</li> </ul>	<p><b>Low</b></p>	<ul style="list-style-type: none"> <li>The EMRC may not comply with the stipulations of Regulation 34(4)(a) of the Local Government (Financial Management) Regulations 1996 in respect of the presentation of financial statements for September 2018 and November 2018 to an ordinary meeting of council.</li> <li>Paxon notes that this matter has been raised in the past by the previous and current external auditors, the issue relates directly to when the Council is able to call/hold meetings, as per point three and four of Business Issue 1.</li> </ul>	<ul style="list-style-type: none"> <li>The implication and recommendation are only valid if and when the ordinary Council meetings are called, and the Council does not present the financial statements at any of the ordinary monthly meetings. Paxon confirms that this has not occurred.</li> </ul>	<ul style="list-style-type: none"> <li>EMRC stated to Paxon that the presentation of the financial statements to ordinary meetings of Council: <ul style="list-style-type: none"> <li>Depends on when these meetings occur; and</li> <li>Meetings are scheduled to ensure the EMRC complies with section 5.3(2) of the Local Government Act 1995 (Act).</li> </ul> </li> <li>The Act states in section 5.3(2): "Ordinary meetings are to be held not more than 3 months apart." The EMRC has taken the view section 5.3(2) of the Act overrules Regulation 34(4)(a) of the Regulations.</li> </ul>	<p>Completed.</p>

Business Issue	Risk Rating	Implication	Recommendation	Agreed Management Action	Ownership/ Timing
<p>ordinary Council meeting is held the current month and any previous month's financial statements that have not been presented, are all presented at that meeting.</p>					
<p><b>2. Timely review of monthly reconciliations.</b></p> <ul style="list-style-type: none"> <li>• Paxon examined monthly reconciliations between the "General Ledger Detail Trial Balance" and the: <ul style="list-style-type: none"> <li>○ "Debtors Trial Balance"; and</li> <li>○ "Creditors Trial Balance".</li> </ul> </li> <li>• Paxon found several of these reconciliations were not reviewed in a timely manner (review did not occur in the month after the month reconciled). These late reconciliations were mostly conducted two months after, but in one instance each three months after and five months after the month reconciled. This pattern of late reconciliations was evident across reconciliations performed for both debtors and creditors.</li> </ul>	<p><b>Low</b></p>	<ul style="list-style-type: none"> <li>• The late review of reconciliations delays the discovery of probable instances of errors and/or fraud.</li> </ul>	<ul style="list-style-type: none"> <li>• The EMRC should ensure reconciliations are reviewed within a reasonable period after its completion.</li> </ul>	<p>The EMRC will ensure that the verification between the <i>General Ledger Detail Trial Balance</i> and the <i>Debtors and Creditors Trial Balances</i> will be undertaken in the month immediately following each month end</p>	<p>Manager, Financial Services. Completed</p>

## 6 Efficiencies and Other Observations

---

Below is a summary of our other observations arising from the internal audit, which may assist you in improving the efficiency and effectiveness of your control environment. These observations are provided for your information and a formal response is not required.

Audit Area	Description
No other observations were noted.	

## Appendix A

Level	Rank	Stars	Financial Loss	Non-Financial Considerations
1	Not Satisfactory	☆	>\$1m	<ul style="list-style-type: none"> <li>Several medium rated observations or one or more high rated observations, significant risk for non-compliance with policies and regulations, serious violations of law, significant opportunities for improvement, substantiated, public embarrassment, very high multiple impacts, high widespread multiple news profile and third-party actions.</li> </ul>
2	Needs Improvement	☆☆	>\$100k<\$1m	<ul style="list-style-type: none"> <li>Several medium rated observations and no high rated observations, control weak in one or more areas, non-compliance with policies and regulations, violation of law (not serious), substantial opportunities for improvement, substantiated, public embarrassment, high impact, high news profile and third-party actions.</li> </ul>
3	Satisfactory	☆☆☆	>\$50k<\$100k	<ul style="list-style-type: none"> <li>Many low rated observations and/or few medium rated observations, several low rated violations of policy, minor violations of regulations, no violations of law, moderate opportunities for improvement, substantiated, public embarrassment, moderate impact and moderate news profile.</li> </ul>
4	Very Good	☆☆☆☆	>\$10k<\$50k	<ul style="list-style-type: none"> <li>Several low rated observations and/or one or two medium rated observations, minor contraventions of policies and procedures, no violations of law, minor opportunities for improvement, substantiated, low impact and low news profile.</li> </ul>
5	Excellent	☆☆☆☆☆	<10k	<ul style="list-style-type: none"> <li>Few low rated observations, no internal control weaknesses noted, good adherence to laws, regulations and policies, excellent control environment, unsubstantiated, low impact, low profile or no news item.</li> </ul>

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### 11.3 DRAFT CORPORATE BUSINESS PLAN 2019/2020 TO 2023/2024

REFERENCE: D2019/05551 (AC) – D2019/08512

#### PURPOSE OF REPORT

The purpose of this report is to present the draft Corporate Business Plan 2019/2020 to 2023/2024 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* specify that a 'plan for the future' comprises the following:
  - A Strategic Community Plan – a minimum 10 year timeframe (r.19C).
  - A Corporate Business Plan – a four to five year plan, which translates the 10 year strategic plan into operations (r.19DA).
- Council adopted the EMRC's Strategic Community Plan titled *10 Year Strategic Plan to 2017 to 2027* on 18 August 2016 for implementation from 1 July 2017 onwards.
- Regulation 19DA states that each local government must review its Corporate Business Plan annually.
- The previous Corporate Business Plan 2018/2019 to 2022/2023 has been reviewed and the *draft Corporate Business Plan 2019/2020 to 2023/2024* has been prepared (attached).
- The *draft Corporate Business Plan 2019/2020 to 2023/2024* sets out the actions that staff will undertake over the next five years to deliver on the 10 Year Strategic Plan 2017 to 2027.
- It is intended to provide regular update reports to Council on the Corporate Business Plan.
- Section 5.53 of the Act requires that an overview of the 'plan for the future' must be made in the Annual Report, including major initiatives that are proposed to commence or to continue in the next financial year. Therefore a report will be provided within the 2019/2020 Annual Report.
- In accordance with Section 6.2(2) of the Act, Council is to give regard to the "plan for the future" when adopting the EMRC's Annual Budget.
- The 2019/2020 draft Annual Budget is tabled separately for adoption.

#### Recommendation(s)

That:

1. Council by absolute majority, in accordance with r.19DA(6) of the *Local Government (Administration) Regulations 1996*, adopt the Corporate Business Plan 2019/2020 to 2023/2024 forming an attachment to this report.
2. Local public notice of the adoption of the Corporate Business Plan 2019/2020 to 2023/2024 be given in accordance with r.19D of the *Local Government (Administration) Regulations 1996*.

#### SOURCE OF REPORT

Director Corporate Services



*Item 11.3 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 (r.19C); and
- A Corporate Business Plan – a four to five year plan, which translates the 10 year strategic plan into operations (r.19DA).

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 asset management plans, finances and workforce plans;
- Be adopted by absolute majority; and
- Be reviewed annually – this can be scheduled to align with the setting of the Annual Budget.

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

Council adopted the EMRC's Strategic Community Plan titled *10 Year Strategic Plan to 2017 to 2027* (10 Year Strategic Plan) on 18 August 2016 (Ref: D2016/06163) for implementation from 1 July 2017 onwards and the EMRC's Corporate Business Plan 2017/8/2019 to 2022/2023 on 21 June 2018 (Ref: D2018/06261).

## **REPORT**

### Draft Corporate Business Plan 2019/2020 to 2023/2024

The EMRC has in place an integrated planning framework to ensure that strategic priorities drive operational activities.

The 10 Year Strategic Plan 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 draft *Corporate Business Plan 2019/2020 to 2023/2024* is an element of the integrated planning framework and has been developed to articulate the strategic direction into operational activities. Both documents form the EMRC's 'plan for the future'.

### Structure of the draft Corporate Business Plan 2019/2020 to 2023/2024

The draft *Corporate Business Plan 2019/2020 to 2023/2024* sets out the actions that staff will undertake over the next five years to deliver on the 10 Year Strategic Plan. It provides high level information on capital and operating projects planned over the next five years.



*Item 11.3 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”.

Both the 10 Year Strategic Plan and the draft *Corporate Business Plan 2019/2020 to 2023/2024* constitute the ‘plan for the future’, and Council is to give regard to both these when adopting the EMRC’s Annual Budget.

The 2019/2020 draft Annual Budget is tabled separately for adoption as part of this Agenda (Ref: Report Item 11.4).

Reporting

It is intended to report to Council against the Corporate Business Plan each quarter.

Section 5.53 of the Act requires that an overview of the ‘plan for the future’ must be made in the Annual Report, including major initiatives that are proposed to commence or to continue in the next financial year. A report will be provided within the 2019/2020 Annual Report.

Review & Significant Modifications

Regulation 19CA requires that any significant modifications to the adopted *Corporate Business Plan 2019/2020 to 2023/2024* 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.

Adoption requirements

In accordance with r.19DA(6) of *the Regulations*, Council is to determine whether or not to adopt the Corporate Business Plan by absolute majority.

The draft *Corporate Business Plan 2019/2020 to 2023/2024* (attached) is before Council for adoption.

**STRATEGIC/POLICY IMPLICATIONS**

Key Result Area 3 – Good Governance

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

**FINANCIAL IMPLICATIONS**

As reflected in the EMRC’s budget and long term financial plans.

**SUSTAINABILITY IMPLICATIONS**

Nil



*Item 11.3 continued*

### MEMBER COUNCIL IMPLICATIONS

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

### ATTACHMENT(S)

Draft Corporate Business Plan 2019/2020 to 2023/2024 (Ref: D2019/08520)

### VOTING REQUIREMENT

Absolute Majority

### **RECOMMENDATION(S)**

That:

1. Council by absolute majority, in accordance with r.19DA(6) of the *Local Government (Administration) Regulations 1996*, adopt the Corporate Business Plan 2019/2020 to 2023/2024 forming an attachment to this report.
2. Local public notice of the adoption of the Corporate Business Plan 2019/2020 to 2023/2024 be given in accordance with r.19D of the *Local Government (Administration) Regulations 1996*.

The Acting Chief Executive Officer summarised the Draft Corporate Business plan and discussion ensued with some minor changes to be made within the tables of the attachment.

Cr McDonnell moved amendments to the following pages:

- (1) Item 1.1, Page 14: Review and Implement the Red Hill Development Plan – “*FOGO processing area and Plant*” to be amended to:

*“Develop and Construct trial FOGO processing area and Plant”*

Cr Daw seconded the amendment.

- (2) Item 1.1, Page 14: Review and Implement the Red Hill Development Plan – “*Liquid Waste Processing area and Plant*” to be amended to:

*“Develop and Construct Liquid Waste Processing area and Plant”*

Cr Wolff seconded the amendment.



*Item 11.3 continued*

- (3) Item 1.3, Page 16: Establish a Resource Recovery Facility (RRF) – “*Investigate modular model options for an Anaerobic Digestion Plant at the Red Hill Waste Management Facility*” to be amended to:

*“Investigate options for Resource Recovery Technologies at the Red Hill Waste Management Facility.”*

Cr Wolff seconded the amendment.

Discussion ensued on the 10 Year Strategic Plan, it was agreed that a review of the 10 Year Strategic Plan would be brought forward.

Following the amendments to the attachment, Officer recommendation 1 was amended to include the words “*As Amended*” after “2023/2024”.

**AC RECOMMENDATION(S)**

MOVED CR STALLARD

SECONDED CR PALMER

THAT:

1. COUNCIL BY ABSOLUTE MAJORITY, IN ACCORDANCE WITH R.19DA(6) OF THE *LOCAL GOVERNMENT (ADMINISTRATION) REGULATIONS 1996*, ADOPT THE CORPORATE BUSINESS PLAN 2019/2020 TO 2023/2024 AS AMENDED FORMING AN ATTACHMENT TO THIS REPORT.
2. LOCAL PUBLIC NOTICE OF THE ADOPTION OF THE CORPORATE BUSINESS PLAN 2019/2020 TO 2023/2024 BE GIVEN IN ACCORDANCE WITH R.19D OF THE *LOCAL GOVERNMENT (ADMINISTRATION) REGULATIONS 1996*.

**CARRIED UNANIMOUSLY**

**Post Meeting Note**

The attachment “Draft Corporate Business Plan 2019/2020 to 2023/2024” has been updated to reflect the amendments recommended by the Audit Committee and the update is reflected in the minutes of the Audit Committee meeting.

**COUNCIL RESOLUTION(S)**

MOVED CR WOLFF

SECONDED CR PALMER

THAT:

1. COUNCIL BY ABSOLUTE MAJORITY, IN ACCORDANCE WITH R.19DA(6) OF THE *LOCAL GOVERNMENT (ADMINISTRATION) REGULATIONS 1996*, ADOPT THE CORPORATE BUSINESS PLAN 2019/2020 TO 2023/2024 AS AMENDED FORMING AN ATTACHMENT TO THIS REPORT.
2. LOCAL PUBLIC NOTICE OF THE ADOPTION OF THE CORPORATE BUSINESS PLAN 2019/2020 TO 2023/2024 BE GIVEN IN ACCORDANCE WITH R.19D OF THE *LOCAL GOVERNMENT (ADMINISTRATION) REGULATIONS 1996*.

**CARRIED UNANIMOUSLY**

*Cr Stallard was not present to vote.*



# CORPORATE BUSINESS PLAN 2019/2020 – 2023/2024



Advancing Perth's Eastern Region 





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## Perth's Eastern Region – a snapshot



Perth's Eastern Region is an area of Perth which comprises six local governments: the Town of Bassendean, City of Bayswater, City of Belmont, City of Kalamunda, Shire of Mundaring and City of Swan. The region constitutes around one-third of Perth's metropolitan area encompassing a land area of about 2,100 square kilometres and an estimated population of 365,500<sup>1</sup> people. The 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 region is considered the gateway to greater Perth, through the domestic and international airports or from the highways to the north and east. 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 growth and represents an attractive investment destination.

The Eastern Metropolitan Regional Council (EMRC) assists its member Councils to successfully turn challenges into opportunities and to ensure that the entire Region fulfils its potential as one of Western Australia's most vibrant and fast growing areas.

<sup>1</sup> Source: Australian Bureau of Statistics 2016 Census





## About the Eastern Metropolitan Regional Council

The EMRC works in partnership with six member Councils located in Perth's Eastern Region — Town of Bassendean, City of Bayswater, City of Belmont, City of Kalamunda, Shire of Mundaring and City of Swan. Together, these six councils constitute around one third of the area of metropolitan Perth. The 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.



### OUR 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.



### OUR VALUES

The values that govern the EMRC are:

**EXCELLENCE** – Striving for excellence through the development of quality and continuous improvement.

**RECOGNITION** – Valuing staff in a supportive environment that focuses on their wellbeing.

**INNOVATION** – Focus on innovative approaches in project and service delivery.

**RESPONSIVENESS** – Dynamic and flexible service delivery.

**INTEGRITY** – Accountability and consistency in all that we do.

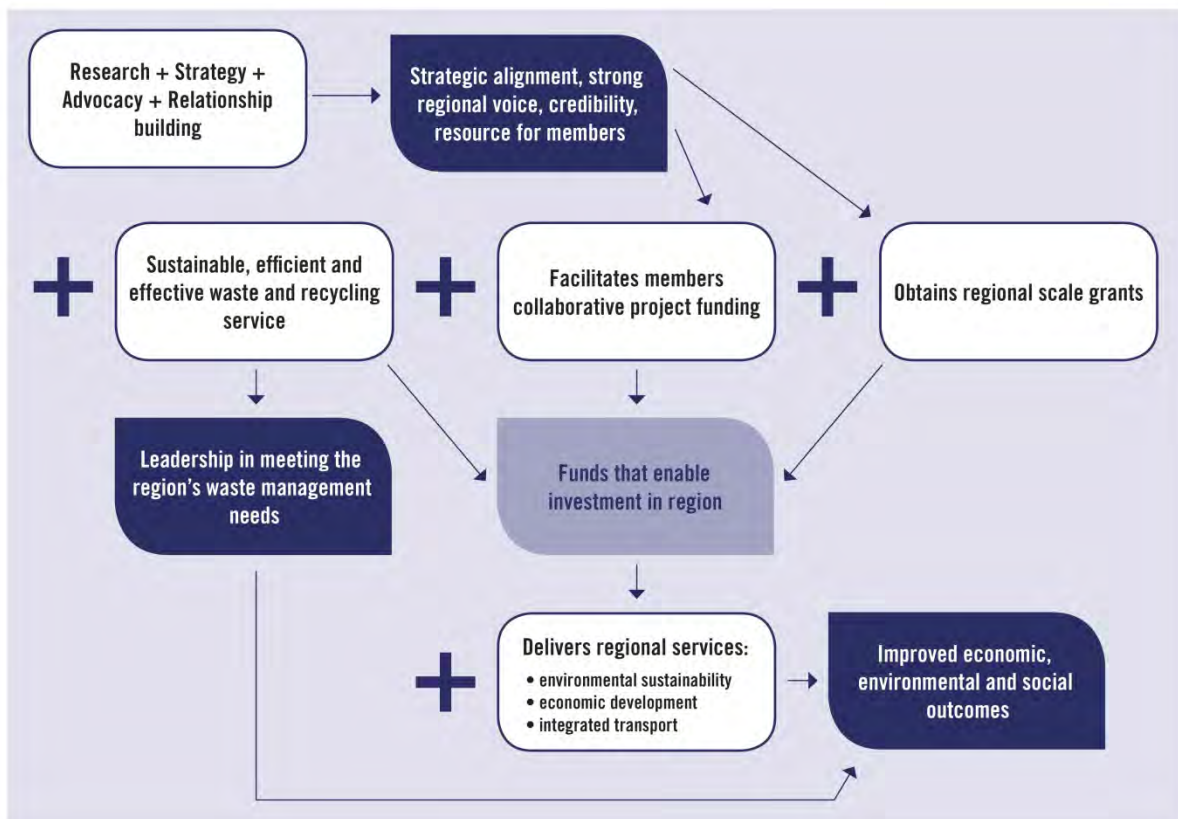


### OUR MISSION

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



## The EMRC's Service Delivery Model



The EMRC's Establishment Agreement provides for it to undertake a range of projects and services and provides a means for member councils to share resources and facilities. The cooperative, political and executive framework of the EMRC enables the member Councils individually and collectively to promote and advocate on issues for the benefit of local government and to better serve the community.

The EMRC represents a model of successful collaboration, and for 30 plus years, has initiated and led projects for its member Councils that deliver real benefits to the region in the areas of waste management and resource recovery, environmental sustainability and regional economic development. These services enable member Councils to enhance outcomes for their communities and for Perth's Eastern Region as a whole.



## Key Stakeholders

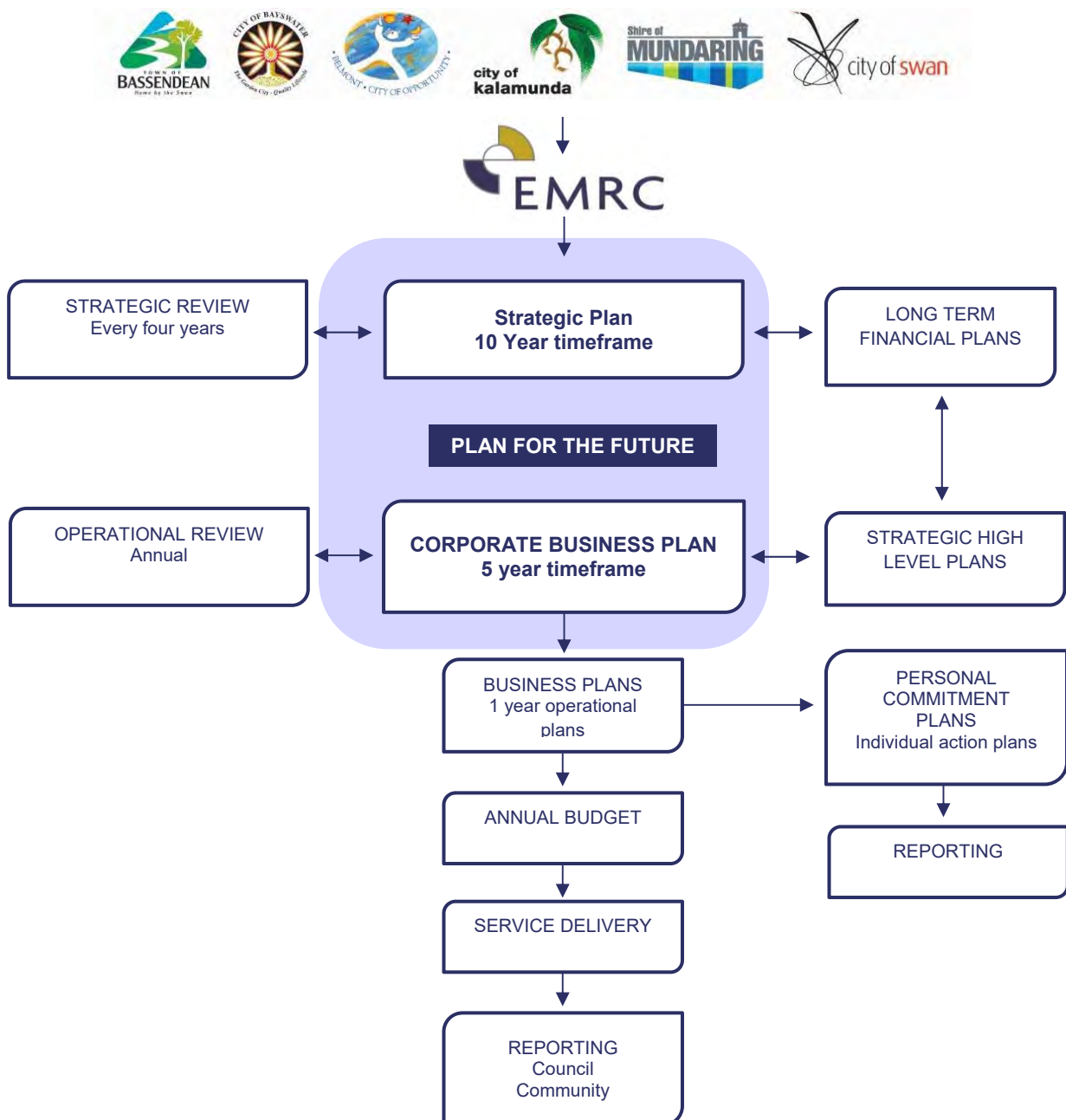
Whilst the EMRC takes a lead role in implementing a range of initiatives, the partnership with stakeholders is critical in delivering sustainable outcomes for Perth's Eastern Region. The EMRC's stakeholders are:

- The EMRC & Member Council Elected Members
- The EMRC & Member Council Staff
- Customers and clients
- Other local governments
- Federal Government Agencies
- State Government Agencies
- Non-Government Agencies
- Politicians
- Educational institutions
- Regional Business Groups
- Regional Community & Reference Groups
- Businesses
- Regional Volunteers
- Regional Residents
- Visitors and Tourists
- Investors



## Integrated Planning Framework

The EMRC’s Integrated Planning Framework has been developed to ensure that programs and services are being delivered in alignment with the strategic priorities of the EMRC’s key stakeholders. The 10 Year Strategic Plan identifies the overarching outcomes that the EMRC Council aspires to achieve. The Corporate Business Plan is used to drive operational activities and is aligned to the priorities identified in the 10 Year Strategic Plan. These documents two comprise the EMRC’s Plan for the Future. Strategic high level plans guide development of actions which are prioritised during annual business planning workshops, and resourced through the annual budget.





## Corporate Business Plan – Legislative Requirements

Section 5.56(1) and (2) of the *Local Government Act 1995* (the Act) requires that each local government is 'to plan for the future of the district', by developing plans in accordance with the regulations.

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

Both these documents comprise a local government's 'plan for the future' under the requirements of s56 of the Act.

With reference to the Corporate Business Plan the Regulations state:

### **19DA. Corporate business plans, requirements for (Act s. 5.56)**

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

\*Absolute majority required.

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



## How to use the Corporate Business Plan

The Corporate Business Plan is informed by a suite of documents:

COMPONENT	DESCRIPTION	REVIEW
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 the EMRC will deliver over the next five years.</p>	Reviewed annually
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 the EMRC's financial position over a period of time</li> <li>• provide the EMRC reliable information to develop the capacity for maintaining financial sustainability</li> <li>• enable the EMRC to fund and replace capital projects</li> <li>• enable the EMRC to fund projects, programs and services</li> <li>• enable the EMRC to manage investments</li> </ul>	Reviewed annually
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 Economic Development Strategy: supports sustainable economic growth, increased investment and industry attraction within Perth's Eastern Region.</li> </ul> <p>A short description of each of the strategic high level plans can be found at Appendix One.</p>	As identified within each plan

### Notes:

- The first year of the Corporate Business Plan establishes the 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, programs and services (operating budget) have been included in this Corporate Business Plan.
- Detailed expenditure is provided in the five and ten year financial plans.
- Detailed project information is found in Strategic High Level Plans and each business unit's annual Business Plan.



## 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 the EMRC has developed a number of strategic high level plans under each of the three Key Result Areas within the EMRC's **10 Year Strategic Plan 2017 to 2027**.

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





## Organisational Structure

### Office of the Chief Executive Officer

BUSINESS UNIT	SERVICES
CEO's Office	<ul style="list-style-type: none"> <li>✓ Advocacy</li> <li>✓ Public relations</li> <li>✓ Corporate functions</li> <li>✓ Strategic and corporate planning</li> <li>✓ Organisational development</li> </ul>
Human Resources	<ul style="list-style-type: none"> <li>✓ Human resource management</li> <li>✓ Occupational safety and health</li> </ul>

FTE*:	6.42
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### Waste Services

BUSINESS UNIT	SERVICES
Waste Engineering and Operations	<p><u>Red Hill Waste Management Facility</u></p> <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> </ul> <p><u>Transfer Stations</u> (operated by EMRC on behalf of the Shire of Mundaring)</p> <ul style="list-style-type: none"> <li>✓ Coppin Road</li> <li>✓ Mathieson Road</li> </ul> <p><u>Engineering</u></p> <ul style="list-style-type: none"> <li>✓ Surveys</li> <li>✓ Engineering design and project management</li> </ul>
Waste Environmental Operations	<ul style="list-style-type: none"> <li>✓ Environmental Compliance</li> <li>✓ Environmental Advice</li> </ul>
Resource Recovery	<p><u>Hazelmere Resource Recovery Park</u></p> <ul style="list-style-type: none"> <li>✓ Mattress processing</li> <li>✓ Timber recycling</li> <li>✓ Wood Waste to Energy Plant</li> <li>✓ Commercial and Industrial Waste Sorting Plant</li> </ul> <p><u>Waste Education</u></p> <ul style="list-style-type: none"> <li>• Waste Education Centre (Red Hill)</li> <li>• Waste Education programs and initiatives</li> </ul>

FTE*:	51.35
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## Regional Services

BUSINESS UNIT	SERVICES
Regional Development	<ul style="list-style-type: none"> <li>✓ Economic Development</li> <li>✓ Integrated Transport Planning</li> <li>✓ Regional Events</li> </ul>
Environmental Services	<ul style="list-style-type: none"> <li>✓ Environmental projects</li> <li>✓ Natural Resource Management</li> <li>✓ River management</li> <li>✓ Water Quality and Conservation Program</li> <li>✓ Climate change</li> <li>✓ ACEr</li> </ul>

FTE*:	7.59
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## Corporate Services

BUSINESS UNIT	SERVICES
Procurement and Governance	<ul style="list-style-type: none"> <li>✓ Governance and Compliance</li> <li>✓ Risk Management</li> <li>✓ Procurement, Fleet &amp; Building (Ascot Place)</li> </ul>
Communications	<ul style="list-style-type: none"> <li>✓ Corporate communications</li> <li>✓ Corporate websites</li> </ul>
Information Services	<ul style="list-style-type: none"> <li>✓ Help Desk</li> <li>✓ IT Projects</li> <li>✓ Records management</li> </ul>
Finance Services	<ul style="list-style-type: none"> <li>✓ Financial management and reporting</li> <li>✓ Asset management</li> <li>✓ Payroll</li> </ul>

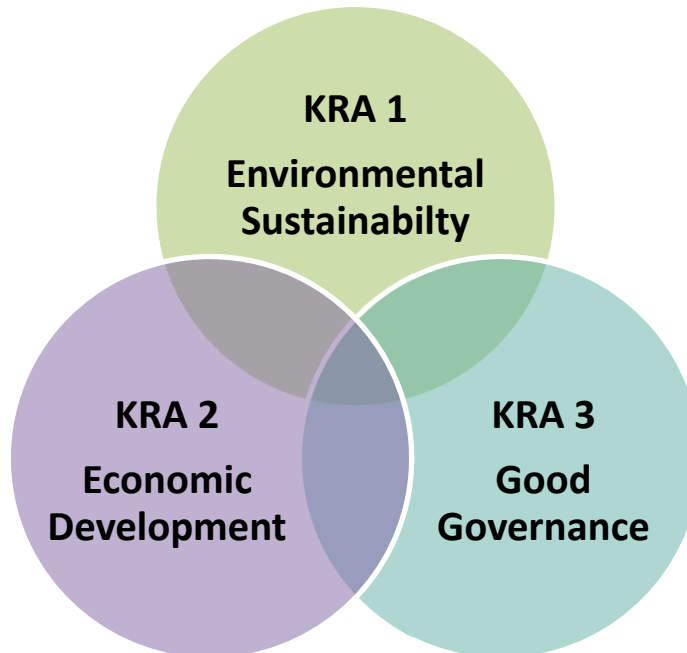
FTE*:	14
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\*FTE count is as at 31 March 2018



## Structure of the Corporate Business Plan

The Corporate Business Plan is built on the foundation of three strategic Key Result Areas (KRA) identified within **the 10 Year Strategic Plan 2017 to 2027**. The Corporate Plan sets out the actions that staff will undertake to deliver on Council's strategic priorities.



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

Our aim is to:

- ✓ Provide and maintain best practice waste management services which are sustainable, efficient and meet the needs of the Region.
- ✓ Deliver a range of environmental services that enable 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: Economic Development**

- ✓ Our aim is to facilitate and advocate for the sustainable economic and social development of the Region

### **KRA 3: Good Governance**

- ✓ Our aim is to ensure that EMRC is a responsive, progressive and responsible organisation



## 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	19/20	20/21	21/22	22/23	23/24
Construct stormwater and siltation ponds, as required	Capex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Waste Engineering &amp; Operations</b>					
Prepare and submit annual Monitoring and Compliance Reports: <ul style="list-style-type: none"> <li>• Hazelmere</li> <li>• Offset Compliance</li> <li>• Red Hill</li> </ul>	Opex	✓	✓	✓	✓	✓
Develop and implement programs to ensure compliance with environmental legislative requirements: <ul style="list-style-type: none"> <li>• Water monitoring</li> <li>• Revegetation</li> <li>• Native Fauna</li> <li>• Feral Animal Control</li> </ul>	Opex	✓	✓	✓	✓	✓
Rehabilitate former landfill cells	Opex	✓	✓	✓	✓	✓
Prepare National Greenhouse and Energy (NGERS) Report	Opex	✓	✓	✓	✓	✓
Prepare National Pollutants Inventory (NPI) Report	Opex	✓	✓	✓	✓	✓
Implement Offset Program (Lots 501 and 82)	Opex	✓	✓	✓	✓	✓
Audit Environmental Management System ISO14001:2015 and implement improvements (where required)	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Waste Environmental Operations</b>					



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

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Construct infrastructure, as required (roads and car parks)	Capex	✓	✓	✓	✓	✓
Construct Waste Management Facility Buildings	Capex	✓				
Construct litter fence	Capex	✓				
Review costs related to post closure management of the Red Hill Waste Management Facility	Opex	✓	✓	✓	✓	✓
Construct access roads to Lots 8,9 &10	Capex	✓				
Construct drainage diversion and earthworks infrastructure	Capex	✓		✓		✓
<b>Responsible:</b>	<b>Waste Engineering &amp; Operations</b>					

### Review and implement the Red Hill Development Plan

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Develop a Master Plan for the Red Hill Waste Management Facility	Opex	✓				
Implement the Red Hill Development Plan	Opex	✓	✓	✓	✓	✓
Design and Construct Class IV Cell Stage 2	Capex	✓			✓	
Construct Class III Cell Stage 14	Capex	✓				
Construct Class III Cell Stage 16	Capex		✓			
Construct Class III Cell Stage 17	Capex					✓
Construct drainage diversion and earthworks infrastructure, as required	Capex	✓	✓		✓	
Develop and construct trial FOGO processing area and purchase Plant	Capex	✓				
Develop and construct Liquid Waste Processing area and purchase Plant	Capex	✓				
Develop Lots 8, 9 & 10 for future waste activities	Capex	✓	✓			
Replace Security System	Capex	✓				
<b>Responsible:</b>	<b>Waste Engineering &amp; Operations</b>					



### Operate member Council's transfer Stations where applicable

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Operate Shire of Mundaring Transfer Stations	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Waste Engineering &amp; Operations</b>					

### 1.2 To improve regional waste management

#### Collect, manage and dispose of problematic waste in the Region in a sustainable manner

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Implement the Household Hazardous Waste Program	Opex	✓	✓	✓	✓	✓
Implement the Battery Collection Program	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Waste Engineering &amp; Operations / Resource Recovery</b>					

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

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Develop the Waste and Recycling Guide and distribute to member Councils.	Opex	✓	✓	✓	✓	✓
Review and implement the Waste Education Strategy	Opex	✓	✓	✓	✓	✓
Develop and deliver waste education resources and tools at workshops and events to support behaviour change.	Opex	✓	✓	✓	✓	✓
Review, evolve and facilitate the Earth Carer's training course	Opex	✓	✓	✓	✓	✓
Support and participate in the development and implementation of WA Waste initiatives	Opex	✓	✓	✓	✓	✓
Promote and co-ordinate Education Tours	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Waste Education</b>					

#### Provide a Waste Management Advisory Service

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Undertake contaminated sites investigations (where required)	Opex	✓	✓	✓	✓	✓
Provide environmental consultancy service to member Councils and other clients (where required)	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Waste Environmental Operations</b>					



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

#### Establish a Resource Recovery Facility (RRF)

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Implement Council resolution relating to RRF tender	Opex	✓	✓	✓	✓	✓
Prepare annual report on Ministerial Conditions for the RRF	Opex	✓	✓	✓	✓	✓
Investigate options for resource recovery technologies at the Red Hill Waste Management Facility	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Resource Recovery / Waste Environmental Operations</b>					

#### Develop the Hazelmere Resource Recovery Park

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Review and update Hazelmere Development Plan	Opex	✓	✓	✓	✓	✓
Construct and commission Community Transfer Station and Plant and Equipment	Capex	✓				
Construct and commission Administration Building	Capex	✓				
Construct and commission Community Reuse Store	Capex	✓				
Construct and commission Materials Recovery Facility (MRF) building and Plant and Equipment	Capex		✓			
Construct and commission Commercial Transfer Station and Plant and Equipment	Capex	✓	✓			
Construct and commission Site Workshop	Capex	✓				
Construct and commission weighbridges (x2)	Capex	✓				
Construct and commission site infrastructure – Commercial Entrance	Capex	✓	✓			
Construct Reuse Store infrastructure (car park)	Capex	✓				
Wood Waste to Energy (WWTE) and Plant and Equipment	Capex	✓			✓	
WWTE Utilities and Infrastructure	Capex	✓	✓			
C & I Building (plant and equipment)	Capex	✓				
<b>Responsible:</b>	<b>Resource Recovery</b>					
Prepare and submit WWTE Facility commissioning compliance Report to DWER	Opex	✓				
Prepare and submit Ministerial Conditions Report to the EPA	Opex	✓	✓	✓	✓	✓
Monitor groundwater at the Hazelmere Resource Recovery Park with the aim of removing the site as a 'potentially' contaminated site.	Opex	✓	✓			
<b>Responsible:</b>	<b>Waste Environmental Operations</b>					



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

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Investigate the feasibility of plastics recycling (C&I Facility)	Opex	✓				
Implement the marketing strategy for Biochar (WWTE)	Opex	✓				
Investigate markets for FOGO	Opex	✓	✓	✓	✓	✓
Investigate markets for Ferricrete and PFAS	Opex	✓	✓	✓	✓	✓
Develop and implement programs to increase sales of Red Hill by-products	Opex	✓	✓	✓	✓	✓
Develop and implement programs to increase sales of Hazelmere by-products	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Sales and Market Development</b>					

### 1.4 To investigate leading edge waste management practices

#### Undertake research into Integrated Waste Management

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Evaluate the opportunity for a CDS (Container Deposit Scheme) Processing Facility	Opex	✓				
Evaluate the opportunity for a Plastics Processing Facility	Opex	✓				
Evaluate the need for storage bunkers (HRRP)	Opex	✓				
Evaluate the need for a MRF (HRRP)	Opex	✓				
<b>Responsible:</b>	<b>Resource Recovery</b>					



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

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Provide input to development of a Container deposit system in WA	Opex	✓	✓			
Provide input to new DWER policies and regulations affecting waste disposal, composting etc. (where required)	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Resource Recovery / Waste Engineering</b>					

### Identify, investigate and develop new waste management practices and services

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Undertake a cost-benefit analysis to determine the feasibility of in-house processing of: <ul style="list-style-type: none"> <li>• crushing ferricrete</li> <li>• grinding greenwaste</li> </ul>	Opex	✓				
<b>Responsible:</b>	<b>Waste Engineering and Operations</b>					
Develop a monitoring regime for the Wood Waste to Energy Facility to meet regulatory requirements: <ul style="list-style-type: none"> <li>• Woodwaste feedstock monitoring</li> <li>• Stack emissions monitoring</li> <li>• Ambient monitoring</li> </ul>	Opex	✓				
Investigate costs related to power supply to the southern end of the Red Hill site	Opex	✓				
Investigate an EMRC regional waste collection service	Opex	✓				
Seek approval for FOGO and Liquid Waste Processing Plant (Red Hill)	Opex	✓				
<b>Responsible:</b>	<b>Waste Environmental Operations</b>					





## 1.5 To contribute towards improved regional air, water & land quality, regional biodiversity conservation and address climate change

### Review and implement the Environmental Strategy

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Implement actions and initiatives to meet regional environmental and sustainability priorities. (refer Regional Environmental Strategy 2016-2020)	Opex	✓	✓	✓	✓	✓
Develop a new Regional Environment Strategy	Opex		✓			
Responsible:	Environmental Services					

### Review and implement the Eastern Region Catchment Management Program (ERCMP)

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Implement the Eastern Region Catchment Management Program	Opex	✓	✓	✓	✓	✓
Provide skills-based training in Perth's Eastern Region	Opex	✓	✓	✓	✓	✓
Develop and implement new biodiversity conservation and water quality initiatives	Opex	✓	✓	✓	✓	✓
Responsible:	Environmental Services					

### Review and implement the Water Quality and Conservation Program

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Support regional implementation of water efficiency and water quality management	Opex	✓	✓	✓	✓	✓
Responsible:	Environmental Services					

### Review and implement the Regional Climate Change Program (RCCAAP)

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Support regional implementation of climate action and climate change adaptation	Opex	✓	✓	✓	✓	✓
Responsible:	Environmental Services					



### Review and implement the Achieving Carbon Emissions Reduction (ACER) Program

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Support regional implementation of energy efficiency and emissions reduction	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Environmental Services</b>					

### Review and implement the Swan and Helena Rivers Management Framework

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Deliver actions and initiatives from the Swan and Helena Rivers Management Framework	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Environmental Services</b>					

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

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Identify, investigate and develop new environmental and sustainability opportunities	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Environmental Services</b>					



## Key Result Area 2 Economic Development

### OBJECTIVE

#### 2.1 To facilitate and advocate for increased investment in regional infrastructure

##### Review and implement the Regional Integrated Transport Strategy (RITS)

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Implement actions and initiatives to meet regional integrated transport priorities	Opex	✓	✓	✓	✓	✓
Implement actions and initiatives to meet regional road safety priorities	Opex	✓	✓	✓	✓	✓
Develop a new Regional Integrated Transport Strategy	Opex			✓		
Develop a new Regional Road Safety Strategy	Opex			✓		
Deliver actions and initiatives from the Regional Congestion Management Action Plan	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Regional Development</b>					

#### 2.2 To facilitate and advocate for regional economic development activities

##### Review and implement the Regional Economic Development Strategy (REDS)

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Implement actions and initiatives to meet regional economic development priorities	Opex	✓	✓	✓	✓	✓
Identify, investigate and share new economic development and digital opportunities	Opex	✓	✓	✓	✓	✓
Develop a new Regional Economic Development Strategy	Opex			✓		
<b>Responsible:</b>	<b>Regional Development</b>					

#### Identify and investigate strategic regional development project and investment opportunities

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Identify, develop and implement business and investment opportunities and initiatives	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Regional Development</b>					



### 2.3 To facilitate regional cultural and recreational activities

Continue the coordination, marketing and promotion of regional events

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Coordinate, market and promote regional events	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Regional Development</b>					



## Key Result Area 3 Good Governance

### OBJECTIVE

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

##### Review and implement the Regional Advocacy Strategy (RAS)

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Develop and implement actions to support regional advocacy priorities.	Opex	✓	✓	✓	✓	✓
Develop a new Regional Advocacy Strategy	Opex		✓			
Continue to advocate for Regional Youth priorities	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Office of the Chief Executive Officer / Regional Services</b>					

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

##### Continue to foster and enhance relationships with member Councils and all key stakeholders

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Implement the EMRC Reconciliation Action Plan (RAP)	Opex	✓	✓	✓	✓	✓
Develop a new RAP	Opex				✓	
<b>Responsible:</b>	<b>Regional Services</b>					
Implement biennial Stakeholder Perception Survey	Opex		✓		✓	
Co-ordinate EMRC's Community Grants Program	Opex	✓	✓	✓	✓	✓
Produce EMRC's Annual Report	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Communications</b>					



### Investigate partnership opportunities with universities and other organisations for development of initiatives and projects

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Investigate and develop partnership opportunities with universities and other organisations	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Regional Development</b>					

### Review and implement the Marketing and Communications Plan

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Implement priority initiatives (refer Marketing and Communications Plan)	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Communications</b>					

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

### Continue to improve organisational governance

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Implement the Recordkeeping Plan	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Information Services</b>					
Review and update Council Policies	Opex		✓		✓	
Co-ordinate Council and Committee elections	Opex	✓		✓		
Review and update Management Guidelines as required	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Procurement and Governance</b>					

### Review and implement EMRC's Integrated Planning Framework

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Undertake a minor review of the 10 Year Strategic Plan	Opex		✓			
Undertake a major review of the 10 Year Strategic Plan					✓	
Review the Corporate Business Plan	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Chief Executive Officer</b>					



### Review and implement the Disability Access and Inclusion Plan (DAIP)

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Review and implement the DAIP	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Human Resources</b>					



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

#### Review and implement long term financial plans

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Review the Five and Ten year financial plans	Opex	✓	✓	✓	✓	✓
Monitor and review financial investment portfolio	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Finance Services</b>					

#### Review and Implement the Asset Management Plan (AMP)

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Review and implement the AMP	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Finance Services</b>					
Purchase and replace major plant (Red Hill)	Capex	✓	✓	✓	✓	✓
Purchase and replace minor plant and equipment (Red Hill)	Capex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Waste Engineering and Operations</b>					
Purchase and replace major plant (Hazelmere)	Capex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Resource Recovery</b>					
Capital Improvements to Ascot Place Building	Capex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Procurement</b>					

#### Review and implement the Strategic IT Plan

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Develop and implement the five year Strategic IT Plan	Opex	✓	✓	✓	✓	✓
Develop a Councillor Portal as an extension of the EMRC web site	Opex	✓				
Purchase IT and Communication Equipment	Capex	✓	✓			
<b>Responsible:</b>	<b>Information Services</b>					





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

#### Review and implement the Workforce Plan

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Review and implement the Workforce Plan	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Human Resources</b>					

#### Review and implement the Occupational Safety and Health Plan (OS&H)

Key Actions	Budget	19/20	20/21	21/22	22/23	23/24
Co-ordinate the OS&H Program	Opex	✓	✓	✓	✓	✓
<b>Responsible:</b>	<b>Occupational Safety &amp; Health</b>					



## Strategic Key Performance Indicators

- Overall stakeholder satisfaction with the EMRC
- Percentage of waste diverted from landfill
- Level of satisfaction with waste management services
- Level of satisfaction with waste education activities
- Level of satisfaction with environmental initiatives and projects
- Level of satisfaction with regional development initiatives and projects
- Level of satisfaction with advocacy activities
- Financial sustainability of the organisation

## Reporting & Review

### Reporting

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

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

#### **19CA. Information about modifications to certain plans to be included (Act s. 5.53(2)(i))**

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

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

### Reviewing

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

Any significant modifications will be reported through the Annual Report



## Appendix One - Strategic High Level Plans

Document	Description
Asset Management Plan (AMP)	This plan defines current levels of service and the processes used to manage each of EMRC's asset classes.
Business Continuity Plan	This Plan outlines the key steps to be taken by the EMRC to respond to and recover from a disaster.
Corporate Business Plan	This plan sets out the projects and services EMRC will deliver to achieve the outcomes identified in the 10 Year Strategic Plan.
Code of Conduct	The Code of Conduct provides members and employees with consistent guidelines for an acceptable standard of professional conduct.
Council Policies	Council Policies are developed and adopted by the EMRC Council.
Establishment Agreement	This document was signed by all EMRC member Councils in 1998 and is the basis for the delivery of ongoing and new services to member Councils.
Long Term Financial Plans	The 10 year and 5 year financial plans enable delivery of projects and services.
Local Government Act 1995	The EMRC operates under the <i>Local Government Act 1995</i> and associated regulations.
Management Guidelines	Management Guidelines are developed and adopted by the Executive team in relation to internal operations
Communications Plan	This document outlines the marketing and communications activities to assist the organisation in achieving strategic objectives.
Red Hill Development Plan	This plan indicates infrastructure requirements for the ongoing development of the Red Hill Waste Management Facility.
Red Hill Emergency Response Plan	The Red Hill Emergency Response Plan has been produced to help protect staff, contractors, and customers who may be within the Red Hill Waste Management Facility at any given time.
Red Hill Environmental Management System	The Red Hill Environmental Management System provides a structured framework for implementing environmental protection programs which assist in managing potential environmental impacts of the Red Hill Waste Management Facility operations.
Regional Advocacy Strategy (RAS)	This strategy builds capacity within the 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.
Regional Climate Change Adaptation Plan (RCCAP)	This plan details actions for member councils and the EMRC to undertake, in order to maximise any opportunities and reduce or eliminate the risks to the community as a result of climate change.
Regional Economic Development Strategy (REDS)	This strategy supports sustainable economic growth, increased investment and industry attraction within Perth's Eastern Region.



Document	Description
Regional Environmental Strategy (RES)	The Regional Environmental Strategy seeks to ensure a sustainable approach for the future development, protection and management of Perth's Eastern Region.
Regional Integrated Transport Strategy (RITS)	This strategy guides the creation of a transport network in Perth's Eastern Region that is efficient, safe and integrates all modes of transport.
Occupational Safety and Health Plan (OS&H)	This plan provides a framework for protection of EMRC staff and property, and other people who may interface with EMRC operations.
Stakeholder Perception Survey Reports	The EMRC surveys stakeholders biennially to collect information on stakeholder perceptions.
Strategic Waste Management Plan	This plan provides a regional approach to waste management.
Strategic IT Plan	This plan outlines the IT infrastructure requirements for the EMRC.
Waste Education Strategy	This strategy provides a framework for EMRC's waste and resource recovery education activities, promoting behaviour change within the region to support sustainable waste management.
Workforce Plan	This plan enables the EMRC to ensure that it has a workforce capable of delivering organisational objectives now and in the future.



## Appendix Two - Abbreviations

ABBREVIATION	EXPLANATION
<b>ABR</b>	Australian Business Register used for engaging with local businesses
<b>OPEX</b>	Operating Expenditure
<b>CAPEX</b>	Capital Expenditure
<b>DAIP</b>	Disability Access and Inclusion Plan
<b>ERCMP</b>	Eastern Region Catchment Management Program
<b>EMRC</b>	Eastern Metropolitan Regional Council
<b>FTE</b>	Full Time Equivalent (used to describe staffing levels)
<b>IT</b>	Information Technology
<b>LCCAAP</b>	Local Climate Change Adaption Action Plan
<b>RCCAAP</b>	Regional Climate Change Adaption Action Plan
<b>REDS</b>	Regional Economic Development Strategy
<b>RITS</b>	Regional Integrated Transport Strategy
<b>RRF</b>	Resource Recovery Facility
<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 WILL BE MADE AVAILABLE IN ALTERNATIVE FORMATS ON  
REQUEST**



## 11.4 EASTERN METROPOLITAN REGIONAL COUNCIL (EMRC) 2019/2020 DRAFT ANNUAL BUDGET

**REFERENCE: D2019/05552 (AC) – D2019/08513**

### PURPOSE OF REPORT

The purpose of this report is to present the 2019/2020 Draft Annual Budget for Council adoption.

### KEY ISSUES AND RECOMMENDATION(S)

- The 2019/2020 Draft Annual Budget has been prepared using the Ten Year Financial Plan 2019/2020 - 2028/2029 that has been reviewed and adjusted to take into consideration:
  - Forecast financial results for 2018/2019;
  - Budget provisions from 2018/2019 required to be carried forward into the 2019/2020 Budget;
  - The draft 2019/2020 fees and charges relating to Waste Management, Regional Services, and Administration; and
  - Other variations and adjustments as outlined within the report.

### AC RESOLUTION(S)

That:

1. The Audit Committee endorses the EMRC 2019/2020 Annual Budget.
2. The EMRC 2019/2020 Annual Budget be referred to Council for adoption at its 20 June 2019 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 2019/2020 Annual Budget and supporting schedules which have been prepared in compliance with the Australian Accounting Standards.
2. For the 2019/2020 financial year a material variance percentage of 10% of the appropriate base, or a dollar value of \$20,000, whichever is the greater, be adopted for reporting variances in the statements of financial activity.
3. In accordance with Regulation 33 of the *Local Government (Financial Management) Regulations 1996*, a copy of the 2019/2020 Annual Budget be submitted to the Departmental CEO, Department of Local Government, Sport and Cultural Industries, within 30 days of its adoption by Council.

### SOURCE OF REPORT

Director Corporate Services



*Item 11.4 continued*

## **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*”.

EMRC’s Strategic Community Plan titled *EMRC - 10 Year Strategic Plan 2017 - 2027*, adopted by Council on 18 August 2016 (Ref: D2016/10193) and the Corporate Business Plan 2019/2020 to 2023/2024 (Ref: Report Item 11.3), considered as part of this Council Agenda, together constitute the EMRC’s ‘Plan for the Future’ in accordance with section 5.56 of the *Local Government Act 1995*. From 30 June 2017 onwards, both plans must be taken into account in budget preparations.

The 2019/2020 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 2019/2020 budget and includes fees and charges for Waste Management and Regional Services and project funding for Regional Services.

Budget review meetings were undertaken by the Executive Management Team during February to April 2019 to ensure the budget accurately reflected the planned operations for 2019/2020 and beyond.

The proposed Regional Services Consulting Rates 2019/2020 and Miscellaneous Administration Fees were presented to Council at its meeting dated 21 February 2019 (Ref: D2019/02776) where it was resolved as follows:

1. *“THE PROPOSED 2019/2020 REGIONAL SERVICES CONSULTING RATES AND STEAM WEEDER HIRE CHARGES AND THE EMRC’S ADMINISTRATION FEES AND CHARGES, FORMING ATTACHMENT 1 AND 2 TO THIS REPORT, BE UTILISED IN DEVELOPING THE DRAFT 2019/2020 BUDGET.*
2. *FUTURE REPORTS ON CONSULTING RATES ARE INCLUDED IN THE EMRC’S BUDGET PROCESS, UNLESS THERE IS A SIGNIFICANT CHANGE IN DIRECTION FOR CONSULTING SERVICE, WHICH THEN REQUIRES CEOAC ADVICE.”*

The EMRC’s Ten Year Financial Plan tonnage forecasts are reviewed regularly and have been used to derive forecast income and expenditure for the Red Hill Waste Management Facility and Hazelmere Recycling Facility. These tonnages are included within the budget document (refer attachment, page 39 of 86).

All business units have developed detailed financial estimates for 2019/2020 to 2028/2029. 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 2018/2019 until July 2019, the forecast results for 2018/2019 have been used as a basis for the finalisation of the 2019/2020 Budget.





*Item 11.4 continued*

## **REPORT**

In producing the 2019/2020 Budget, the EMRC's Ten Year Financial Plan has been reviewed and adjusted to take into consideration the following:

- Forecast financial results for 2018/2019; and
- Budget provisions from 2018/2019 required to be carried forward into the 2019/2020 Budget.

The budgeted 2019/2020 Net Result from operations of \$8,758,333 compares to a forecast surplus in 2018/2019 of \$10,052,906 and the budget in 2018/2019 of \$7,084,278.

Major variances to the 2018/2019 forecasts are attributable to:

- An increase in user charges resulting from increased fees and charges together with an increase in budgeted tonnages of 242,663 tonnes for 2019/2020 compared to the 2018/2019 tonnage forecast of 233,323 tonnes;
- An increase in depreciation expenses resulting from the proposed capital expenditure during 2019/2020;
- An increase in salary expenses for which full budget provisions have been allowed for unfilled positions together with a provision for a review of the staff remuneration structure;
- An increase in miscellaneous expenses relating to the landfill levy which will increase due to the increase in budgeted tonnages: and
- A decrease in interest earnings due to the budgeted interest rate for 2019/2020 being set at 1.78% compared to a rate of 2.60% for 2018/2019. This rate was calculated from advice received from the EMRC's investment advisors and is reflective of the expected rate cuts over the next 12 months.

### **Key Budget Assumptions**

The following key assumptions have been used in development of the Ten Year Financial Plan and the 2019/2020 Budget:

- An increase of \$3.00 per tonne (ex GST) for 2019/2020 in the member Council base waste disposal charge;
- The Comprehensive Waste Education Strategy (CWES) Levy of \$3.50 per tonne (ex GST) to remain unchanged for 2019/2020;
- No increase be applied for the Secondary Waste charge for 2019/2020 as per Council resolution, 23 May 2019 (Ref: D2019/07296);
- No increase in the Commercial Waste Disposal charge of \$145.45 per tonne (ex GST);
- The C & I rate of \$135.00 per tonne (ex GST) remains unchanged for 2019/2020;
- Class III Contaminated Waste and Soil has been increased by \$2.00 to \$147.00 per tonne (ex GST) for 2019/2020.
- The C & I Bulk Verge collection rate is increased by \$15.00 to \$150.00 per tonne (ex GST) for 2019/2020.
- The MGB greenwaste from member Councils rate has been reduced to \$72.00 per tonne (ex GST) for 2019/2020.
- A FOGO rate of \$88.50 per tonne (ex GST), inclusive of the \$3.50 per tonne (ex GST) Waste Education Levy, has been introduced for member Councils.
- A rate of \$52.73 per tonne (ex GST) has been introduced for member Councils uncontaminated greenwaste disposed at the Hazelmere site;
- A rate of \$66.50 per tonne (ex GST) has been introduced for Commercial uncontaminated greenwaste disposed at the Hazelmere site;



*Item 11.4 continued*

### **Key Budget Assumptions (continued).**

- A rate of \$10.00 per tonne (ex GST) has been introduced for shredded greenwaste to EMRC specifications disposed at the Hazelmere site;
- The Regional Services consulting rates for 2019/2020 to remain unchanged;
- A 5% increase in Insurance Premiums for 2019/2020;
- A 5% increase in Fuel costs for 2019/2020;
- The interest rate for term deposit investments for the 2019/2020 financial year is budgeted at 1.78% per annum;
- No operating income or expenditure has been budgeted for during 2019/2020 for the Liquid Waste project;
- The Wood Waste to Energy facility has been budgeted for 6 months of operations commencing January 2020; and
- The funding for Regional Services projects is based on the schedules used in the Regional Services Funding Program presented to Council at its meeting held on 6 December 2018 (Ref: D2018/16228).

### **Tonnages - (page 39 of 86 of the attachment)**

Budgeted total tonnages for 2019/2020 of 242,663 tonnes is above the 2018/2019 forecast of 233,323 tonnes and the 2018/2019 budget of 208,730 tonnes.

Class IV tonnages which have been budgeted at 5,000 tonnes for 2019/2020 is above the 2018/2019 forecast of 3,800 tonnes and the 2018/2019 budget of 3,800 tonnes.

	<b>Actual 2016/2017</b>	<b>Actual 2017/2019</b>	<b>Budget 2018/2019</b>	<b>Forecast 2018/2019</b>	<b>Budget 2019/2020</b>
Class II & III	182,255	160,404	192,156	219,428	225,428
Class IV & V	167	1	5,840	3,860	5,100
Greenwaste	11,264	10,480	10,734	10,035	12,135
<b>Total</b>	<b>193,686</b>	<b>170,885</b>	<b>208,730</b>	<b>233,323</b>	<b>242,663</b>

### **Disposal Fees and Charges - (pages 31-35 of 86)**

The member Council disposal charge for Class III waste has increased from \$178.50 per tonne (ex GST) to \$181.50 (ex GST). This increase of \$3.00 per tonne (ex GST) is attributable to an increase in the general disposal charge only. No increases have been applied to the State Government's Landfill Levy, the Secondary Waste charge or the Waste Education Levy.

### **EMRC Consulting Fees - (page 36 of 86)**

The proposed 2019/2020 Regional Services consulting fees were accepted by Council at its meeting held on 21 February 2019 (Ref: D2019/02776) for use in developing the draft budget for 2019/2020.

No increase in the Regional Services consulting rates has been proposed for 2019/2020.



*Item 11.4 continued*

### **EMRC Administration Fees and Charges - (page 37 of 86)**

No increase in the photocopier charges has been proposed for 2019/2020.

### **Statement of Comprehensive Income - (pages 2-4 of 86)**

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

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

The proposed “Normal Operating Result” of \$3,844,520 surplus for 2019/2020 is above the budgeted surplus of \$2,190,161 for 2018/2019 and below the forecast surplus of \$3,865,621 for 2018/2019.

As outlined earlier in this report, the variance in budgeted normal operating result year on year is attributable to an increase in:

- Depreciation expenses resulting from the proposed capital expenditure during 2019/2020;
- An increase in salary expenses for which full budget provisions have been allowed for unfilled positions together with a provision for a review of the staff remuneration structure;
- An increase in miscellaneous expenses relating to the landfill levy resulting from an increase in the budgeted tonnages of 242,663 tonnes for 2019/2020 compared to the 2017/2018 tonnage forecast of 233,323 tonnes.

The “Net Result” includes Secondary Waste Disposal Charge Income which is dependent on the volume of member Councils tonnages accepted at the Red Hill Waste Management Facility.

The budgeted “Net Result” is a surplus of \$8,758,333 for 2019/2020 compared with a budgeted surplus of \$7,084,278 for 2018/2019 and a forecast surplus of \$10,052,906 for 2018/2019.

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

### **Staffing Levels**

As part of the budget development, the following three (3) new positions have been identified in the 2019/2020 budget:

- 1 Plant Operator and 1 Labourer - 6 month provision made to current staffing level for the FOGO trial at the Red Hill Waste Management Facility proposed to commence during the 2019/2020 financial year. This is projected to be an 18 month trial.
- 1 FOGO Waste Education Officer - Provision made to current staffing level for an additional waste education officer to provide and support community education and awareness programs required to initially support the implementation of FOGO collection systems in the Town of Bassendean and the City of Bayswater and for the future implementation of the FOGO collection system by member Councils.

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

### **Staff Remuneration Structure**

The EMRC does not operate under an Enterprise Bargaining Agreement (EBA) and staff remuneration stems from the Local Government Industry Award 2010. A memorandum was submitted to the previous Chief Executive Officer in March 2018 advising that the EMRC remuneration structure should be reviewed with a view to bringing it in line with market, aligning with skills (current and required) and rationalising salary ranges. The review has also taken into account the WALGA Salaries Review 2019.



*Item 11.4 continued*

**Staff Remuneration Structure (continued).**

The redesign of the remuneration structure has taken into account benchmarking data (regional and local Councils), internal inequities as well as external competitiveness. The aim of the redesigned EMRC staff remuneration structure is to ensure that EMRC staff are remunerated in a manner that encourages productivity, increases employee satisfaction and retention and is aligned with industry award rates.

As a result of the new remuneration structure the wages and salaries provision has been increased by approximately \$445k, which equates to an increase of approximately 5.90% to current salary costs. This will offset a budgeted 3% remuneration increase which is to be paid in January of each year. Overall, this represents a 2.90% increase to address the current imbalance in the wage scales at the EMRC.

**Capital Works - (pages 80-86 of 86)**

The total proposed Capital Works expenditure for 2019/2020 is \$26,940,712 which includes carried forward capital expenditure of \$7,512,375. This compares with the 2018/2019 budgeted expenditure of \$19,951,903 and 2018/2019 forecast expenditure of \$10,675,542.

Major capital expenditure items for 2019/2020 including carry forwards are:

• Construction of Class III Cell (Stage 14) - Red Hill Waste Management Facility.	\$4,974,352
• Purchase/Replace Plant - Red Hill Waste Management Facility (\$1,726,500 carried forward from 2018/2019).	\$3,595,000
• Construct and Commission Resource Recovery Park - Site Infrastructure (\$539,917 carried forward from 2018/2019).	\$2,550,000
• Liquid Waste Project Structure - Red Hill Waste Management Facility (\$850,000 carried forward from 2018/2019).	\$1,550,000
• Develop Lots 8, 9 & 10 For Future Waste Activities - Red Hill Waste Management Facility.	\$1,500,000
• Purchase/Replace Plant - Hazelmere (\$1,240,613 carried forward from 2018/2019).	\$1,336,276
• Resource Recovery Park - Wood Waste to Energy Building, Infrastructure, Plant and Equipment (\$1,240,613 carried forward from 2018/2019).	\$1,240,613
• Purchase/Replace Minor Plant and Equipment - Red Hill Waste Management Facility (\$126,660 carried forward from 2018/2019).	\$880,000
• Construct and Commission Resource Recovery Park - Site/Administration Office.	\$800,000
• FOGO Processing Plant - Red Hill Waste Management Facility.	\$600,000
• Construct and Commission Resource Recovery Park - Site Workshop.	\$600,000
• Construct and Commission Resource Recovery Park - Community Transfer Station.	\$550,000
• Construct Access Road to Lots 8, 9 & 10 - Red Hill Waste Management Facility.	\$500,000
• Construct and Commission Resource Recovery Park - Community Reuse Store.	\$500,000
• Resource Recovery Park - C & I Building, Plant and Equipment (\$500,000 carried forward from 2018/2019).	\$500,000
• Design and Construct Class IV Cell Stage 2 - Red Hill Waste Management Facility (\$450,000 carried forward from 2018/2019).	\$450,000



*Item 11.4 continued*

### **Capital Works (continued).**

- |   |           |
|---|-----------|
| • Liquid Waste Project Plant - Red Hill Waste Management Facility.  | \$450,000 |
| • Purchase/Replace Vehicles - Ascot Place/Red Hill/Hazelmere.   | \$356,000 |
| • Purchase Information Technology and Communications Equipment - Ascot Place (\$67,000 carried forward from 2018/2019). | \$336,000 |
| • Purchase Resource Recovery Park - Transfer Station, Plant and Equipment.  | \$300,000 |

### **Statement of Cash Flows - (page 6 of 86)**

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 \$9,015,796. This represents an increase of \$1,978,725 when compared with the 2018/2019 budget and an increase of \$1,215,555 compared with the forecast position in 2018/2019.

### **Municipal Cash and Restricted Investments (Reserves) - (pages 7-10 of 86)**

The cash and investments (Municipal and Restricted Investments) as at 30 June 2020 has been forecast to be \$90,373,880 compared with the forecast cash and investments as at 30 June 2019 of \$102,708,894.

The overall decrease year on year in budgeted cash (Municipal and Restricted Investments) is attributable to the capital expenditure exceeding the net budgeted operational cash flow during the 2019/2020 financial year. Funds have been set aside in Reserve funds and will be utilised in accordance with the budgeted expenditure.

Approximately 60.51% of total cash and restricted investments budgeted for 30 June 2020 will be held in the Secondary Waste Reserve (\$54,682,075) to fund the development of a Resource Recovery Projects. 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;
- Post closure Site Rehabilitation and Environmental Monitoring at Red Hill Waste Management Facility; and
- Future Class III and Class IV cell construction.

### **Reporting Requirements**

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

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

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

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



*Item 11.4 continued*

### **Reporting Requirements (continued).**

Since the 2015/2016 financial year Council has adopted 10% as the percentage, or a dollar value of \$20,000, whichever is the greater to be used when reporting variances. It is recommended that for the 2019/2020 financial year the materiality percentage of 10%, or a dollar value of \$20,000, whichever is the greater, be retained and adopted for reporting variances in the statements of financial activity.

### **Post Budget Preparation Event**

There has been no post budget preparation events that will have a significant effect on the 2019/2020 draft budget.

### **STRATEGIC/POLICY IMPLICATIONS**

Key Result Area 3 - Good Governance

- 3.3 To provide responsible and accountable governance and management of the EMRC
- 3.4 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	
City of Kalamunda	
Shire of Mundaring	
City of Swan	

### **ATTACHMENT(S)**

Financial Statements - 2019/2020 Budget (Ref: D2019/08519)

### **VOTING REQUIREMENT**

Absolute Majority



*Item 11.4 continued*

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

That:

1. The Audit Committee endorses the EMRC 2019/2020 Annual Budget.
2. The EMRC 2019/2020 Annual Budget be referred to Council for adoption at its 20 June 2019 meeting.

The Acting CEO and the Director Corporate Services provided a brief overview of the EMRC 2018/2019 budget. Discussion ensued on the following:

- Forecasting of tonnages,
- Food Organics Green Organics (FOGO);
- Waste Education/ FOGO; and
- Acceptance and processing of greenwaste at Hazelmere Resource Recovery Park.

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

MOVED CR STALLARD

SECONDED CR MCDONNELL

THAT:

1. THE AUDIT COMMITTEE ENDORSES THE EMRC 2019/2020 ANNUAL BUDGET.
2. THE EMRC 2019/2020 ANNUAL BUDGET BE REFERRED TO COUNCIL FOR ADOPTION AT ITS 20 JUNE 2019 MEETING.

**CARRIED UNANIMOUSLY**

### **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 2019/2020 Annual Budget and supporting schedules which have been prepared in compliance with the Australian Accounting Standards.
2. For the 2019/2020 financial year a material variance percentage of 10% of the appropriate base, or a dollar value of \$20,000, whichever is the greater, be adopted for reporting variances in the statements of financial activity.
3. In accordance with Regulation 33 of the *Local Government (Financial Management) Regulations 1996*, a copy of the 2019/2020 Annual Budget be submitted to the Department of Local Government, Sport and Cultural Industries, within 30 days of its adoption by Council.



*Item 11.4 continued*

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

MOVED CR MCDONNELL

SECONDED CR PALMER

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 2019/2020 Annual Budget and supporting schedules which have been prepared in compliance with the Australian Accounting Standards.
2. For the 2019/2020 financial year a material variance percentage of 10% of the appropriate base, or a dollar value of \$20,000, whichever is the greater, be adopted for reporting variances in the statements of financial activity.
3. In accordance with Regulation 33 of the *Local Government (Financial Management) Regulations 1996*, a copy of the 2019/2020 Annual Budget be submitted to the Department of Local Government, Sport and Cultural Industries, within 30 days of its adoption by Council.

**CARRIED UNANIMOUSLY**

### **COUNCIL RESOLUTION(S)**

MOVED CR WOLFF

SECONDED CR PALMER

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 2019/2020 ANNUAL BUDGET AND SUPPORTING SCHEDULES WHICH HAVE BEEN PREPARED IN COMPLIANCE WITH THE AUSTRALIAN ACCOUNTING STANDARDS.
2. FOR THE 2019/2020 FINANCIAL YEAR A MATERIAL VARIANCE PERCENTAGE OF 10% OF THE APPROPRIATE BASE, OR A DOLLAR VALUE OF \$20,000, WHICHEVER IS THE GREATER, BE ADOPTED FOR REPORTING VARIANCES IN THE STATEMENTS OF FINANCIAL ACTIVITY.
3. IN ACCORDANCE WITH REGULATION 33 OF THE *LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996*, A COPY OF THE 2019/2020 ANNUAL BUDGET BE SUBMITTED TO THE DEPARTMENT OF LOCAL GOVERNMENT, SPORT AND CULTURAL INDUSTRIES, WITHIN 30 DAYS OF ITS ADOPTION BY COUNCIL.

**CARRIED BY ABSOLUTE MAJORITY 11/0**

*Cr Stallard was not present to vote.*





# **FINANCIAL STATEMENTS**

## **2019/2020 BUDGET**

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

	<b>BUDGET 2018/2019 \$</b>	<b>FORECAST 2018/2019 \$</b>	<b>BUDGET 2019/2020 \$</b>
<b>NET CURRENT ASSETS REPRESENTED BY</b>			
<b>CURRENT ASSETS</b>			
Cash at Bank - Unrestricted	4,081,731	9,578,800	4,277,914
Receivables	2,578,375	2,426,401	2,426,402
Inventory	28,834	29,845	29,845
Prepayments	115,197	21,377	21,377
	6,804,137	12,056,423	6,755,538
<b>LESS: CURRENT LIABILITIES</b>			
Creditors	3,846,227	3,604,991	3,604,991
Current Provisions	1,496,643	1,570,535	1,600,159
	5,342,870	5,175,526	5,205,150
<b>(DEFICIT) SURPLUS - OTHER FUNDS</b>	<b>1,461,267</b>	<b>6,880,897</b>	<b>1,550,388</b>
<b>ADD BALANCE OF NET RESTRICTED INVESTMENTS</b>	87,641,440	93,130,095	86,095,966
<b>ESTIMATED NET CURRENT ASSET POSITION</b>	<b>89,102,707</b>	<b>100,010,992</b>	<b>87,646,354</b>



# **BUDGET NOTES**

## **2019/2020 BUDGET**

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

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**Basis of Preparation**

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

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

**The Local Government Reporting Entity**

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

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

**(a) Trust Funds**

Any monies held in the Trust Fund, which Council holds in a custodian role, are excluded from the Financial Report.

The EMRC currently does not hold any trust fund monies.

**(b) Cash and Cash Equivalents**

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

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

The EMRC currently does not hold any bank overdrafts.

**(c) Fixed Assets**

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

**Mandatory Requirements to Revalue Non-Current Assets**

In accordance with *Local Government (Financial Management) Regulations 1996 r.17A(4)*, the Council is required to revalue an asset within a period of 3 years but no more than 5 years after the day on which the asset was last valued or revalued.

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

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

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

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

**Land Under Control**

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

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

**Land Under Roads**

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

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

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

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

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

The EMRC does not hold any land under roads.

**Initial Recognition and Measurement between Mandatory Revaluation Dates**

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost on non-current assets constructed by the Council includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

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

**Revaluation**

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

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

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

**(c) Fixed Assets (continued)**

**Depreciation**

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

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

• Buildings	0.20 - 32.00% (based on components)
• Structures	
General	0.56 - 18.10% (based on components)
Class III and IV Waste Cells	% of actual usage
• Plant	3.67 - 57.66%
• Furniture and fittings	5.97 - 33.33%
• Equipment	5.33 - 52.59%

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

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

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

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

**Capitalisation Threshold**

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

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

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

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

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
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**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

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

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

**Fair Value Hierarchy**

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

***Level 1***

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

***Level 2***

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

***Level 3***

Measurements based on unobservable inputs for the asset or liability.

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

**Valuation Techniques**

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

***Market Approach***

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

***Income Approach***

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



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

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

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

**Cost Approach**

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

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

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

**(e) Intangible Assets**

**Easements**

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

**(f) Rates**

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

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

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

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

**(h) Trade and Other Payables**

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

**(i) Impairment**

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

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
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**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(i) Impairment (continued)**

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

**(j) Revenue Recognition**

**Waste Services**

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

**Generation of Gas Services**

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

**Interest Income**

Interest income is recognised on an accrual basis.

**Sale of Goods and Disposal of Assets**

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

**Rendering of Services**

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

**Royalties**

Royalty revenue is recognised on an accrual basis.

**(k) Inventories**

**General**

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

**Land Held for Resale**

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

**(l) Goods and Services Tax**

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

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

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

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

**(m) Provisions**

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

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

**(n) Provision for Site Rehabilitation**

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

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

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

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

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

**(o) Provision for Environmental Monitoring**

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

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

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

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

**(p) Borrowing Costs**

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

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

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

**(q) Critical Accounting Estimates**

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

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

**(r) Trade and Other Receivables**

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

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

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

**(s) Employee Entitlements**

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

**(i) Short-term Employee Benefits**

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

The Council's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Council's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**(ii) Other long-term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations.

The Council's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Council does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

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

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

**(s) Employee Entitlements (continued)**

**(iii) Superannuation Fund**

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

**(t) Rounding Of Amounts**

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

**(u) Comparative Figures**

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

**(v) Budget Comparative Figures**

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

**(w) Leases**

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

The EMRC does not currently have any finance leases.

**(x) Financial Instruments**

**Initial recognition and measurement**

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

**Classification and subsequent measurement**

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

Amortised cost is calculated as:

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

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

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

**(x) Financial Instruments (continued)**

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

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

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

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

*(ii) Loans and Receivables*

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

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

*(iii) Held-to-maturity investments*

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

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

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

*(iv) Available for sale financial assets*

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

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

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
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**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(x) Financial Instruments (continued)**

*(v) Financial Liabilities*

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

*(vi) Fair Value*

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

**Impairment**

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

**Derecognition**

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

**(y) Current and Non-Current Classification**

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

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

**(z) Landfill Cells**

There are three general components of cell construction:

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

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

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

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

**2. PROGRAMS**

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

**Governance**

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

**General Purpose Funding**

Records interest revenue as well as other general purpose revenue.

**Community Amenities**

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

**Other Property and Services**

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



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

**3. RECONCILIATION OF RATES LEVIED**

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

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

**(i) Reconciliation of Cash**

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

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

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

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

**(iii) Depreciation of Assets**

Details of depreciation expenditure budgets for each program are as follows

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

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

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

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

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

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

**6. LOAN BORROWINGS**

**(a) Loan Repayments**

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

**(b) Unspent Loans**

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

**(c) New Borrowings**

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

**(d) Overdraft**

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

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

**7. COUNCILLOR FEES AND ALLOWANCES**

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

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

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

A provision of \$12,376 for meeting fees has been provided for deputy Councillors when deputising for a Councillor at a meeting. All fees paid to Councillors and the Chairman are paid quarterly in arrears.

All fees are in accordance with the 2019 Salaries and Allowances (SAT) Tribunal determination.

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

**8. INVESTMENT INTEREST**

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

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

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

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

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

**10. PLAN FOR THE FUTURE**

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

The 2019/2020 Annual Budget draws from the priorities as identified in the EMRC's 'Plan For The Future'.



# **FEES AND CHARGES**

**For the Year Ending  
30 June 2020**

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

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

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

Description	Unit	2018/2019 Charges		2018/2019	2019/2020 Charges		2019/2020
		with no GST	Value of GST	Charges inc	with no GST	Value of GST	Charges inc
		\$	\$	\$	\$	\$	\$
<b>Waste Management Charges continued ..</b>							
<b>Disposal Rates continued..</b>							
<b>Special Wastes</b>							
Asbestos (Wrapped)	1 tonne	170.00	17.00	187.00	170.00	17.00	187.00
Asbestos (Wrapped) - Member Council residents only	1 tonne	92.73	9.27	102.00	92.73	9.27	102.00
Asbestos (Wrapped) - Minimum Charge		29.09	2.91	32.00	29.09	2.91	32.00
Car Bodies - Commercial	each	50.91	5.09	56.00	50.91	5.09	56.00
Car Bodies - Member Council residents only	each	25.45	2.55	28.00	25.45	2.55	28.00
Biosecurity Waste	1 tonne	189.55	18.95	208.50	195.45	19.54	214.99
Burial Fee (for immediate burial requirements)	n/a	145.45	14.55	160.00	145.45	14.55	160.00
Handling Fee (for special handling requirements)	n/a	145.45	14.55	160.00	145.45	14.55	160.00
Tyre Disposal (off rim) *	each	5.00	0.50	5.50	5.00	0.50	5.50
Tyre Disposal (with rim) *	each	6.82	0.68	7.50	6.82	0.68	7.50
Tyre Recovery Charges (for tyres at the landfill face)	each	23.64	2.36	26.00	23.64	2.36	26.00
Mattress disposal fee (Member Council Residents)	each	15.45	1.55	17.00	16.36	1.64	18.00
Mattress disposal fee (Charitable Organisations)	each	15.45	1.55	17.00	16.36	1.64	18.00
Mattress disposal fee (Commercial)	each	25.46	2.54	28.00	25.46	2.54	28.00
E-Waste (Price applicable after quota has been reached under Infoactive agreement )	each	9.10	0.90	10.00	9.10	0.90	10.00
Wash Facility Fee	n/a	36.36	3.64	40.00	36.36	3.64	40.00
Class III Contaminated Waste	1 tonne	145.00	14.50	159.50	147.00	14.70	161.70
Class III Contaminated Soil	1 tonne	145.00	14.50	159.50	147.00	14.70	161.70
Class III Controlled Waste (Categories 1 - 5)	1 tonne	205.00	20.50	225.50	205.00	20.50	225.50
Class IV Contaminated Waste	1 tonne	222.27	22.23	244.50	222.27	22.23	244.50
Class IV Contaminated Soil	1 tonne	194.73	19.47	214.20	194.73	19.47	214.20
Class V Waste - Concrete encapsulated drums (L 900mm D 600mm )	each	893.00	89.30	982.30	893.00	89.30	982.30
Class V Waste - Concrete encapsulated bulka bags (1.1m x 1.1m x 1.1m)	each	1470.00	147.00	1617.00	1470.00	147.00	1617.00
Administration Charge - Class III (for waste acceptance approvals)	consignment	118.18	11.82	130.00	118.18	11.82	130.00
Administration Charge - Class IV (for waste acceptance approvals)	consignment	145.45	14.55	160.00	145.45	14.55	160.00
Administration Charge - Reprinting of Signed Weighbridge Dockets	per docket	20.00	2.00	22.00	N/A	N/A	N/A
Administration Charge - Reprinting of Unsigned Weighbridge Dockets	per docket	4.55	0.45	5.00	4.55	0.45	5.00
<b>Note 1: Attractive discounts available to major customers and Local Governments.</b>							
* Only car and 4 wheel drive vehicle tyres accepted. Member Council residents only maximum 4 per person.							



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

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

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

Description	Unit	2018/2019 Charges		2018/2019 Charges inc GST \$	2019/2020 Charges		2019/2020 Charges inc GST \$
		with no GST \$	Value of GST \$		with no GST \$	Value of GST \$	
<b>Waste Management Charges continued ..</b>							
<b>Sale of Materials (all ex stockpile, minimum 10 tonnes)</b>							
Bulk Fresh Water for construction/maintenance purposes	kL (1,000 litres)	1.00	0.10	1.10	1.00	0.10	1.10
Mixed clay/fill (purchaser to load) **	1 tonne	4.55	0.45	5.00	4.55	0.45	5.00
Mixed clay/fill (loaded) **	1 tonne	7.27	0.73	8.00	7.27	0.73	8.00
Ferricrete 37.5 mm (MRWA passed) **	1 tonne	11.82	1.18	13.00	13.00	1.30	14.30
Ferricrete 37.5 mm (Untested) **	1 tonne	11.82	1.18	13.00	13.00	1.30	14.30
Ferricrete 25 mm **	1 tonne	11.82	1.18	13.00	13.00	1.30	14.30
Ferricrete 19 mm **	1 tonne	11.82	1.18	13.00	13.00	1.30	14.30
Filter Rock 20-40 mm **	1 tonne	11.82	1.18	13.00	13.00	1.30	14.30
Filter Rock 40-80 mm **	1 tonne	11.82	1.18	13.00	13.00	1.30	14.30
Rock Spalls (Unsorted) **	1 tonne	22.73	2.27	25.00	22.73	2.27	25.00
Ferricrete (Member Councils)	1 tonne	10.00	1.00	11.00	11.00	1.10	12.10
Mixed Mulch	1 m <sup>3</sup>	19.91	1.99	21.90	19.91	1.99	21.90
Soil Improver	1 m <sup>3</sup>	23.64	2.36	26.00	23.64	2.36	26.00
Premium Recycled Wood Chip (Coloured) - Hazelmere	1 m <sup>3</sup>	63.64	6.36	70.00	63.64	6.36	70.00
Standard Recycled Wood Chip (Coloured) - Hazelmere	1 m <sup>3</sup>	43.64	4.36	48.00	43.64	4.36	48.00
Premium Recycled Wood Chip - Hazelmere	1 m <sup>3</sup>	9.09	0.91	10.00	9.09	0.91	10.00
Standard Recycled Wood Chip - Hazelmere	1 m <sup>3</sup>	7.73	0.77	8.50	7.73	0.77	8.50
Wood Chip (fines) - Hazelmere (when available)	1 m <sup>3</sup>	13.73	1.37	15.10	13.73	1.37	15.10
<b>Manufactured Products (per tonne)</b>							
Mixed Mulch **	1 tonne	34.87	3.48	38.35	34.87	3.48	38.35
Mulch (Member Councils)	1 tonne	21.41	2.14	23.55	21.41	2.14	23.55
Soil Improver **	1 tonne	25.82	2.58	28.40	25.82	2.58	28.40
Soil Improver (Member Councils)	1 tonne	20.00	2.00	22.00	20.00	2.00	22.00
Premium Recycled Wood Chip (Coloured) - Hazelmere	1 tonne	318.18	31.82	350.00	318.18	31.82	350.00
Standard Recycled Wood Chip (Coloured) - Hazelmere	1 tonne	218.18	21.82	240.00	218.18	21.82	240.00
Premium Recycled Wood Chip - Hazelmere	1 tonne	44.55	4.45	49.00	44.55	4.45	49.00
Standard Recycled Wood Chip - Hazelmere	1 tonne	35.45	3.55	39.00	35.45	3.55	39.00
Wood Chip (fines) - Hazelmere (when available)	1 tonne	62.41	6.24	68.65	62.41	6.24	68.65
Shredded, Unprocessed Greenwaste	1 tonne	10.00	1.00	11.00	10.00	1.00	11.00
<b>Trailer Loaded Products (per scoop)</b>							
Soil Improver	1 scoop	14.09	1.41	15.50	14.09	1.41	15.50
Mixed Mulch	1 scoop	14.09	1.41	15.50	14.09	1.41	15.50

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

**Note 2 :** Upon the commissioning of new weighbridges at the Hazelmere Resource Recovery Park, all inward and outward material will be charged on a per tonne rate and not on a cubic (m<sup>3</sup>) rate.

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

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

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

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

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

	Prior Year Rates					2019/2020 Rates		
	2014/2015	2015/2016	2016/2017	2017/2018	2018/2019	2019/2020	% Change	2019/2020
	(exc. GST)	(exc. GST)	(exc. GST)	(exc. GST)	(exc. GST)	(exc. GST)		(inc. GST)
	\$	\$	\$	\$	\$	\$		\$
<b><u>Member Council Consulting Fees (hourly rate)</u></b>								
Consultant Director	\$108.00	\$111.00	\$111.00	\$111.00	\$111.00	\$111.00	0.00%	\$122.10
Consultant Manager	\$95.00	\$97.50	\$97.50	\$97.50	\$97.50	\$97.50	0.00%	\$107.25
Consultant Coordinator	\$82.00	\$84.00	\$84.00	\$84.00	\$84.00	\$84.00	0.00%	\$92.40
Consultant	\$74.00	\$76.00	\$76.00	\$76.00	\$76.00	\$76.00	0.00%	\$83.60
Project Officer	\$56.00	\$57.50	\$57.50	\$57.50	\$57.50	\$57.50	0.00%	\$63.25
<b><u>Other Organisations Consulting Fees (hourly rate)</u></b>								
Consultant Director	\$187.50	\$187.50	\$187.50	\$187.50	\$187.50	\$187.50	0.00%	\$206.25
Consultant Manager	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	\$165.00	0.00%	\$181.50
Consultant Coordinator	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	\$150.00	0.00%	\$165.00
Consultant	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	\$125.00	0.00%	\$137.50
Project Officer	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	0.00%	\$110.00
<b><u>Hire Charges for Steam Weed Machine</u></b>								
<b>- <u>Hire without an EMRC operator</u></b>								
Hourly Charge out rate (min 4 hrs applies)	N/A	N/A	\$18.87	\$18.87	\$18.87	\$18.87	0.00%	\$20.76
Daily rate	N/A	N/A	\$150.00	\$150.00	\$150.00	\$150.00	0.00%	\$165.00
<b>- <u>EMRC Hourly Operator Charge</u></b>								
EMRC Operator (min 4 hrs applies)	N/A	N/A	\$57.50	\$57.50	\$57.50	\$57.50	0.00%	\$63.25

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

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

# **WASTE DISPOSAL TONNAGES**

**For the Year Ending  
30 June 2020**

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TONNAGES ANALYSIS

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

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

COUNCIL	A/C#	IE	ACTUAL 2014/15 \$	ACTUAL 2015/16 \$	ACTUAL 2016/17 \$	ACTUAL 2017/18 \$	BUDGET 2018/19 \$	FORECAST 2018/19 \$	PROJECTED 2019/20 \$
Bayswater	53310/00	BB	1,704,041	2,060,027	2,173,640	2,250,929	2,655,898	2,556,968	2,612,960
Belmont	53310/00	BC	1,232,785	1,482,206	1,606,025	1,643,826	1,856,865	1,793,878	1,833,160
Bassendean	53310/00	BA	603,766	704,331	748,292	785,171	904,072	917,900	756,000
Swan	53310/00	BD	4,562,354	5,617,734	6,060,080	6,122,467	6,929,490	6,850,000	7,000,000
Mundaring	53310/00	BF	1,290,054	1,495,598	1,597,265	1,475,798	1,650,329	1,918,000	1,960,000
Kalamunda	53310/00	BE	2,425,327	2,823,831	2,740,924	3,206,249	3,428,381	3,288,000	3,360,000
<b>Sub-total - Member Councils (MSW)</b>			<b>11,818,327</b>	<b>14,183,726</b>	<b>14,926,226</b>	<b>15,484,439</b>	<b>17,425,036</b>	<b>17,324,746</b>	<b>17,522,120</b>
Bayswater - Greenwaste	58864/00	BB	567,049	501,687	569,642	569,816	658,016	485,850	668,250
Swan - Greenwaste	58864/00	BD	173,041	158	43,830	57,300	28,503	32,452	32,452
Bassendean - Greenwaste	58864/00	BA	0	25,645	25,217	22,722	2,081	1,159	1,159
Belmont - Greenwaste	58864/00	BC	14,421	0	7,539	1,017	1,419	4,636	4,636
Kalamunda - Greenwaste	58864/00	BE	127,683	69,184	94,458	81,729	83,225	104,310	104,310
Mundaring - Greenwaste	58864/00	BF	35,952	20,377	29,052	26,400	45,254	65,831	65,831
Commercial/Other - Greenwaste	58864/00	BK	147,502	153,109	147,752	135,015	103,644	86,786	128,974
<b>Sub-total - Greenwaste</b>			<b>1,065,648</b>	<b>770,158</b>	<b>917,490</b>	<b>894,000</b>	<b>922,142</b>	<b>781,024</b>	<b>1,005,612</b>
Non-Member Local Governments	53310/00	BS	224,500	219,194	0	0	0	4,390,750	5,018,000
Hazelmere - C & I, WWTE, Wood & Mattress Waste	53310/00	SM	0	0	411,965	501,989	785,695	369,900	378,000
EMRC Transfer Stn (Trailers etc) + Asbestos	58857/00	BI	1,517,545	1,285,011	1,181,632	1,185,144	1,589,308	1,300,980	1,331,400
EMRC Transfer Stn (Commercial)	58857/00	BK	354,386	297,542	320,163	326,297	307,447	271,245	278,850
Liquid Waste Project	53330/02	BK	0	0	0	0	562,500	0	0
FOGO - Bassendean	58864/02	BA	0	0	0	0	0	0	110,500
Contaminated Class III	53310/00	BK	2,729,178	757,575	384,277	250,096	435,000	551,000	551,000
Class IV Waste	53330/00	BK	526,350	191,666	18,293	538	739,974	739,974	973,650
Class V - Concrete Encapsulation	53330/01	BK	0	0	0	0	1,281,487	37,691	64,700
Commercial/Other Class III	53310/00	BK	8,798,172	8,066,773	5,605,661	3,724,034	6,494,158	5,738,310	6,238,250
<b>Sub-total - Other</b>			<b>14,150,131</b>	<b>10,817,762</b>	<b>7,921,990</b>	<b>5,988,098</b>	<b>12,195,569</b>	<b>13,399,850</b>	<b>14,944,350</b>
<b>TOTAL BASE</b>			<b>27,034,106</b>	<b>25,771,647</b>	<b>23,765,706</b>	<b>22,366,537</b>	<b>30,542,747</b>	<b>31,505,620</b>	<b>33,472,082</b>
Class III			25,442,108	24,809,822	22,829,922	21,471,999	27,599,144	29,946,931	31,428,120
Class IV			526,350	191,666	18,293	538	2,021,461	777,665	1,038,350
Greenwaste			1,065,648	770,158	917,490	894,000	922,142	781,024	1,005,612
<b>TOTAL BASE</b>			<b>27,034,106</b>	<b>25,771,647</b>	<b>23,765,706</b>	<b>22,366,537</b>	<b>30,542,747</b>	<b>31,505,620</b>	<b>33,472,082</b>





# **ANNUAL BUDGET SUMMARY**

**For the Year Ending  
30 June 2020**

## Annual Budget Summary 2019/2020

	Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
<b>Governance</b>			
Operating Income	0	0	0
Less Operating Expenditure	740,924	724,824	850,716
<b>Total for Governance - Net Income/(Expenditure)</b>	<b>(740,924)</b>	<b>(724,824)</b>	<b>(850,716)</b>
<b>Corporate Services</b>			
Operating Income	54,168	132,230	70,650
Less Operating Expenditure	(119,984)	(405,128)	(133,084)
Add Other Income	150,364	159,273	76,000
Less Other Expenditure	97,836	408,166	31,750
Less Capital Expenditure	573,493	501,252	722,500
<b>Total for Corporate Services - Net Income/(Expenditure)</b>	<b>(346,813)</b>	<b>(212,787)</b>	<b>(474,516)</b>
<b>Waste Management Services</b>			
Operating Income	35,840,398	36,487,800	38,658,992
Less Operating Expenditure	31,148,343	30,686,236	31,785,119
Add Other Income	124,054	148,500	129,000
Less Other Expenditure	125,285	186,577	141,049
Less Capital Expenditure	13,401,003	6,664,955	18,230,522
<b>Total for Waste Management Services - Net Income/(Expenditure)</b>	<b>(8,710,179)</b>	<b>(901,468)</b>	<b>(11,368,698)</b>
<b>Environmental Services</b>			
Operating Income	490,434	525,079	501,941
Less Operating Expenditure	1,489,236	1,446,367	1,561,260
Less Capital Expenditure	0	0	0
<b>Total for Environmental Services - Net Income/(Expenditure)</b>	<b>(998,802)</b>	<b>(921,288)</b>	<b>(1,059,319)</b>
<b>Regional Development</b>			
Operating Income	333,081	319,071	346,506
Less Operating Expenditure	1,319,885	1,094,716	1,540,682
Less Capital Expenditure	0	0	0
<b>Total for Regional Development - Net Income/(Expenditure)</b>	<b>(986,804)</b>	<b>(775,645)</b>	<b>(1,194,176)</b>

## Annual Budget Summary 2019/2020

	Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
<b>Risk Management Services</b>			
Operating Income	0	0	0
Less Operating Expenditure	90	16	0
Less Capital Expenditure	0	0	0
<b>Total for Risk Management Services - Net Income/(Expenditure)</b>	<b>(90)</b>	<b>(16)</b>	<b>0</b>
<b>Resource Recovery</b>			
Other Income	6,855,884	4,912,593	6,417,316
Less Other Expenditure	4,384,664	1,230,639	3,140,664
Less Capital Expenditure	5,720,407	3,447,335	7,827,690
<b>Total for Resource Recovery - Net Income/(Expenditure)</b>	<b>(3,249,187)</b>	<b>234,619</b>	<b>(4,551,038)</b>
<b>Ascot Place</b>			
Operating Income	0	0	0
Less Operating Expenditure	324,425	322,527	328,875
Less Capital Expenditure	257,000	62,000	160,000
<b>Total for Ascot Place - Net Income/(Expenditure)</b>	<b>(581,425)</b>	<b>(384,527)</b>	<b>(488,875)</b>
<b>Investment</b>			
Operating Income	375,000	271,000	200,000
Add Other Income	2,371,599	2,792,300	1,604,959
<b>Total for Investment - Net Income/(Expenditure)</b>	<b>2,746,599</b>	<b>3,063,300</b>	<b>1,804,959</b>
<b>Net Operating and Capital Expenditure</b>	<b>(12,867,625)</b>	<b>(622,636)</b>	<b>(18,182,379)</b>

# **FINANCIAL PERFORMANCE BY ACCOUNT**

**For the Year Ending  
30 June 2020**

# Financial Performance by Account 2019/2020

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

# Financial Performance by Account <sup>814</sup> 2019/2020

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

# Financial Performance by Account 2019/2020

<b>Governance and Corporate Services</b>		<b>Budget 2018/2019</b>	<b>Forecast 2018/2019</b>	<b>Budget 2019/2020</b>
<b>Implement Governance and Corporate Services Study Assistance Programme</b>				
<b>Operating Expenditure</b>				
73914/01	Implement Governance and Corporate Services Study Assistance	3,000	0	3,000
		<b>3,000</b>	<b>0</b>	<b>3,000</b>
<b>Net Income/(Expenditure)</b>		<b>(3,000)</b>	<b>0</b>	<b>(3,000)</b>

<b>Integrate EMRC's Strategic Future Business Unit Plans and Budget Process</b>				
<b>Operating Expenditure</b>				
73989/00	Undertake Strategic Planning Research and Special Projects	50,300	25,300	50,300
73999/00	Prepare Strategic Plan and Plan for the Future	12,500	12,500	12,500
73999/03	Implement Disability Access & Inclusion Plan	1,500	1,535	0
73999/04	Implement Workforce Plan Initiatives	2,000	2,000	2,000
		<b>66,300</b>	<b>41,335</b>	<b>64,800</b>
<b>Net Income/(Expenditure)</b>		<b>(66,300)</b>	<b>(41,335)</b>	<b>(64,800)</b>

<b>Manage Corporate Administration Facilities (Ascot Place)</b>				
<b>Operating Expenditure</b>				
63240/01	Operate and Maintain Administration Building - Ascot Place	286,612	286,666	290,389
63240/02	Clean Administration Building - Ascot Place	35,635	35,635	36,704
64394/02	Operate and Maintain Perimeter Fencing & Gates - Ascot Place	1,332	126	1,332
66530/01	Operate and Maintain Security System - Ascot Place	846	100	450
66590/00	Operate and Maintain Miscellaneous Equipment - Corporate Services	425	111	111
		<b>324,850</b>	<b>322,638</b>	<b>328,986</b>
<b>Capital Expenditure</b>				
25240/01	Capital Improvement Administration Building - Ascot Place	257,000	62,000	160,000
		<b>257,000</b>	<b>62,000</b>	<b>160,000</b>
<b>Net Income/(Expenditure)</b>		<b>(581,850)</b>	<b>(384,638)</b>	<b>(488,986)</b>

# Financial Performance by Account 2019/2020

## Governance and Corporate Services

Budget  
2018/2019

Forecast  
2018/2019

Budget  
2019/2020

### Manage Portfolio of Assets

#### Other Income

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

#### Other Expenditure

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

#### Capital Expenditure

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

#### Net Income/(Expenditure)

**(238,965)**      **(473,645)**      **(342,250)**

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

#### Operating Expenditure

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

#### Net Income/(Expenditure)

**(25,000)**      **(25,000)**      **(15,000)**

### Provide Administration Services

#### Operating Expenditure

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

#### Net Income/(Expenditure)

**(279,181)**      **(294,902)**      **(279,930)**



# Financial Performance by Account <sup>817</sup> 2019/2020

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

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

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

# Financial Performance by Account 2019/2020

<b>Governance and Corporate Services</b>		<b>Budget 2018/2019</b>	<b>Forecast 2018/2019</b>	<b>Budget 2019/2020</b>
<b>Provide Internal Audit and Compliance Services</b>				
<b>Operating Expenditure</b>				
73906/00	Provide Compliance Services and Internal Audit	53,560	53,560	61,578
		<b>53,560</b>	<b>53,560</b>	<b>61,578</b>
<b>Net Income/(Expenditure)</b>		<b>(53,560)</b>	<b>(53,560)</b>	<b>(61,578)</b>
<b>Provide Organisation Development Services</b>				
<b>Operating Expenditure</b>				
73988/00	Provide Organisational Development Service	0	0	155,455
		<b>0</b>	<b>0</b>	<b>155,455</b>
<b>Net Income/(Expenditure)</b>		<b>0</b>	<b>0</b>	<b>(155,455)</b>
<b>Provide Organisation Marketing and Communication Services</b>				
<b>Operating Income</b>				
59961/00	Income Marketing and Communications	50	50	50
		<b>50</b>	<b>50</b>	<b>50</b>
<b>Operating Expenditure</b>				
73961/00	Manage Marketing and Communications Services	127,153	105,734	154,088
73963/00	Prepare Annual Report	8,000	8,090	9,650
		<b>135,153</b>	<b>113,824</b>	<b>163,738</b>
<b>Net Income/(Expenditure)</b>		<b>(135,103)</b>	<b>(113,774)</b>	<b>(163,688)</b>
<b>Update Maintain and Promote EMRC's Web Presence</b>				
<b>Operating Expenditure</b>				
73953/00	Manage Telecommunications	118,870	98,870	125,310
73953/01	Support and Maintenance of EMRC Web Sites	25,000	15,000	25,000
		<b>143,870</b>	<b>113,870</b>	<b>150,310</b>
<b>Net Income/(Expenditure)</b>		<b>(143,870)</b>	<b>(113,870)</b>	<b>(150,310)</b>

# Financial Performance by Account <sup>319</sup> 2019/2020

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

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

# Financial Performance by Account 2019/2020

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

# Financial Performance by Account <sup>824</sup> 2019/2020

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

# Financial Performance by Account <sup>322</sup> 2019/2020

<b>Waste Management</b>		<b>Budget 2018/2019</b>	<b>Forecast 2018/2019</b>	<b>Budget 2019/2020</b>
<b>Implement Red Hill Master Plan Planning Recommendations</b>				
<b>Capital Expenditure</b>				
24320/01	Construct Class III Leachate Pond - Red Hill Landfill Facility	530,000	0	0
24320/02	Leachate Project - Red Hill Landfill Facility	471,192	968,192	83,000
24350/01	Construct Stormwater Infrastructure and Siltation Ponds - Red Hill	200,000	100,910	200,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	123,000	123,000	123,690
24370/02	Construct Access Road to Lots 8 9 10 - Red Hill Landfill Facility	15,000	15,000	500,000
24393/00	Construct Water Storage Dams - Red Hill Landfill Facility	150,000	0	0
24394/00	Construct Security Fencing - Red Hill Landfill Facility	4,600	34,756	0
24394/04	Construct Litter Fence - Red Hill Farm	13,000	13,000	0
24394/05	Construct Litter Fence - Redhill Landfill Facility	29,474	29,474	100,000
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	40,000	20,000	40,000
24399/10	Air Supply lines - Waste Management Structures - Red Hill Landfill	50,000	25,000	75,000
24410/08	Purchase Plant for Leachate Project - Red Hill Landfill Facility	450,000	400,000	0
24420/06	Purchase Minor Plant for Leachate Project - Red Hill Landfill Facility	98,800	98,800	0
		<b>2,175,066</b>	<b>1,828,132</b>	<b>1,121,690</b>
<b>Net Income/(Expenditure)</b>		<b>(2,175,066)</b>	<b>(1,828,132)</b>	<b>(1,121,690)</b>

<b>Implement Red Hill Master Plan Recommendations (Other)</b>				
<b>Operating Expenditure</b>				
73939/02	Update Red Hill Development Plan	80,500	80,500	10,000
		<b>80,500</b>	<b>80,500</b>	<b>10,000</b>
<b>Net Income/(Expenditure)</b>		<b>(80,500)</b>	<b>(80,500)</b>	<b>(10,000)</b>

<b>Implement Regional Waste Education Plan</b>				
<b>Operating Income</b>				
58873/01	Income Stakeholder Waste Education	445,165	442,603	442,603
58873/04	Income Regional Waste Education Marketing Materials	0	4,125	0
		<b>445,165</b>	<b>446,728</b>	<b>442,603</b>
<b>Operating Expenditure</b>				
72873/01	Provide Stakeholder Waste Education Service	65,490	42,657	4,897
72873/02	Conduct Waste Education Research / Surveys	5,000	26,393	10,000
72873/04	Produce Regional Waste Education Marketing Materials	70,000	100,000	96,000
72873/06	Conduct Earth Carers Volunteer Program	14,783	28,483	22,152
		<b>155,273</b>	<b>197,533</b>	<b>133,049</b>
<b>Net Income/(Expenditure)</b>		<b>289,892</b>	<b>249,195</b>	<b>309,554</b>

<b>Implement Waste Management Services Study Assistance Programme</b>				
<b>Operating Expenditure</b>				
73914/02	Implement Engineering/Waste Management Services Study	1,000	1,000	1,000
		<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
<b>Net Income/(Expenditure)</b>		<b>(1,000)</b>	<b>(1,000)</b>	<b>(1,000)</b>

# Financial Performance by Account <sup>823</sup> 2019/2020

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

### Operating Expenditure

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

### Net Income/(Expenditure)

<b>(84,090)</b>	<b>(68,309)</b>	<b>(92,151)</b>
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## Manage Major & Minor Plant - Hazelmere

### Operating Expenditure

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

### Capital Expenditure

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

### Net Income/(Expenditure)

<b>(2,463,785)</b>	<b>(615,237)</b>	<b>(2,514,230)</b>
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# Financial Performance by Account <sup>824</sup> 2019/2020

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

<b>Mathieson Road Transfer Station</b>				
<b>Operating Income</b>				
58857/02	Income Mathieson Road Transfer Station Operations	382,026	343,762	394,968
		<b>382,026</b>	<b>343,762</b>	<b>394,968</b>
<b>Operating Expenditure</b>				
72857/02	Manage Mathieson Road Transfer Station Operations	347,296	312,511	359,062
		<b>347,296</b>	<b>312,511</b>	<b>359,062</b>
<b>Net Income/(Expenditure)</b>		<b>34,730</b>	<b>31,251</b>	<b>35,906</b>



# Financial Performance by Account <sup>825</sup> 2019/2020

Waste Management	Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
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## Mattress Project - Red Hill Waste Management Facility

### Operating Income

58888/04	Income Mattress Project - Red Hill	0	(7,493)	0
		<b>0</b>	<b>(7,493)</b>	<b>0</b>

### Net Income/(Expenditure)

<b>0</b>	<b>(7,493)</b>	<b>0</b>
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## Mattress Project - Resource Recovery Park Hazelmere

### Operating Income

58888/02	Income Mattress Project - Hazelmere	235,875	239,209	241,380
		<b>235,875</b>	<b>239,209</b>	<b>241,380</b>

### Operating Expenditure

72888/02	Manage Mattress Project - Hazelmere	165,165	162,716	167,160
		<b>165,165</b>	<b>162,716</b>	<b>167,160</b>

### Net Income/(Expenditure)

<b>70,710</b>	<b>76,493</b>	<b>74,220</b>
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## Operate & Maintain Site - Hazelmere

### Operating Income

53221/00	Income - Hazelmere Site General Income	36,100	36,100	36,100
		<b>36,100</b>	<b>36,100</b>	<b>36,100</b>

### Operating Expenditure

62120/00	Operate and Maintain Hazelmere Site	202,031	204,753	89,835
63221/00	Operate and Maintain Hazelmere Buildings	33,963	40,488	41,660
63259/02	Operate and Maintain Other Waste Management Buildings	3,310	2,024	10,440
64392/01	Operate and Maintain Weighbridge Structure - Hazelmere	7,834	5,150	18,343
64393/01	Operate and Maintain Water Storage Dams/Tanks - Hazelmere	2,780	700	1,170
64394/01	Operate and Maintain Perimeter Fencing - Hazelmere	3,614	7,322	7,217
64395/02	Operate and Maintain Hardstand & Road - Hazelmere	51,982	46,302	57,856
64396/03	Operate and Maintain Monitoring Bores - Hazelmere	628	488	477
66520/09	Operate and Maintain Fire Fighting Equipment - Hazelmere	22,978	20,330	21,126
66530/09	Operate and Maintain Security System - Hazelmere	40,317	27,664	46,213
66590/09	Operate and Maintain Other Equipment - Hazelmere	10,686	8,200	9,095
72856/01	Develop Environmental Management System - Hazelmere Resource	0	0	5,000
		<b>380,123</b>	<b>363,421</b>	<b>308,432</b>

### Net Income/(Expenditure)

<b>(344,023)</b>	<b>(327,321)</b>	<b>(272,332)</b>
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## Other Facilities - Hazelmere

### Capital Expenditure

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

### Net Income/(Expenditure)

<b>(184,025)</b>	<b>(27,470)</b>	<b>(154,480)</b>
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# Financial Performance by Account <sup>826</sup> 2019/2020

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

### Operating Expenditure

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

### Capital Expenditure

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

### Net Income/(Expenditure)

<b>(65,044)</b>	<b>(48,412)</b>	<b>(96,100)</b>
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## Provide Environmental Consulting Services to External Organisations

### Operating Income

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

### Operating Expenditure

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

### Net Income/(Expenditure)

<b>13,641</b>	<b>7,000</b>	<b>8,087</b>
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# Financial Performance by Account <sup>827</sup>2019/2020

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

# Financial Performance by Account <sup>328</sup> 2019/2020

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

# Financial Performance by Account <sup>329</sup> 2019/2020

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

### Capital Expenditure

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

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

### Operating Income

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

### Operating Expenditure

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

### Capital Expenditure

24310/12	Construct Class III Cell Stage 14 - Red Hill Landfill Facility	0	1,120,000	4,974,352
24310/13	Construct Class III Landfill Cell Farm Stage 3 - Red Hill Landfill	750,000	0	0
24310/18	Construct Class III Cell Stage 15B - Red Hill Landfill Facility	1,511,222	537,605	0
		<b>2,261,222</b>	<b>1,657,605</b>	<b>4,974,352</b>

### Net Income/(Expenditure)

<b>7,111,977</b>	<b>9,067,108</b>	<b>6,465,425</b>
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# Financial Performance by Account 2019/2020

<b>Waste Management</b>		<b>Budget 2018/2019</b>	<b>Forecast 2018/2019</b>	<b>Budget 2019/2020</b>
<b>Provide Waste Disposal Services (Class V) - Red Hill Waste Management</b>				
<b>Operating Income</b>				
53330/01	Income Encapsulate Class V Material in Concrete - Red Hill Landfill	1,281,487	37,691	64,700
		<b>1,281,487</b>	<b>37,691</b>	<b>64,700</b>
<b>Operating Expenditure</b>				
64330/20	Encapsulate Class V Material in Concrete - Red Hill Landfill Facility	1,011,840	23,285	51,200
		<b>1,011,840</b>	<b>23,285</b>	<b>51,200</b>
	<b>Net Income/(Expenditure)</b>	<b>269,647</b>	<b>14,406</b>	<b>13,500</b>

<b>Provide Waste Disposal Services (New Project) - Red Hill Waste Management</b>				
<b>Operating Income</b>				
53330/02	Income Liquid Waste Project - Red Hill Landfill Facility	562,500	0	0
		<b>562,500</b>	<b>0</b>	<b>0</b>
<b>Operating Expenditure</b>				
64330/30	Operate and Maintain Liquid Waste Project - Red Hill Waste Disposal	376,265	0	38,750
		<b>376,265</b>	<b>0</b>	<b>38,750</b>
<b>Capital Expenditure</b>				
24399/16	Liquid Waste Project - Red Hill Landfill Facility	850,000	0	1,550,000
24410/11	Liquid Waste Project Plant - Red Hill Landfill Facility	0	0	450,000
		<b>850,000</b>	<b>0</b>	<b>2,000,000</b>
	<b>Net Income/(Expenditure)</b>	<b>(663,765)</b>	<b>0</b>	<b>(2,038,750)</b>

<b>Satisfy Red Hill Legislative Environmental Requirements</b>				
<b>Operating Expenditure</b>				
72853/00	Monitor Environmental Impacts - Red Hill Water Monitoring	258,500	198,500	199,700
72859/00	Monitor Environmental Impacts - Red Hill Landfill Other	65,500	126,230	146,230
72859/02	Monitor Environmental Impacts - Red Hill & Hazelmere Occupational	15,500	15,500	5,500
72859/06	Monitor Environmental Impacts - Red Hill Odour Monitoring	2,000	2,000	2,000
72859/07	Monitor Environmental Impacts - Hazelmere Occupational Dust	5,000	5,000	5,000
72859/08	Monitor Environmental Impacts - Hazelmere Water Monitoring	19,500	12,000	19,500
72859/09	Monitor Environmental Impacts - Hazelmere Ambient Dust Monitoring	10,000	15,000	15,000
72859/11	Monitor Environmental Impacts - Environmental Offsets	30,000	30,000	55,000
72859/12	Monitor Environmental Impacts - Hazelmere Fines Sampling	12,000	5,000	2,000
72859/13	Red Hill Post Closure - Environmental Monitoring and Site	0	10,000	0
		<b>418,000</b>	<b>419,230</b>	<b>449,930</b>
	<b>Net Income/(Expenditure)</b>	<b>(418,000)</b>	<b>(419,230)</b>	<b>(449,930)</b>

<b>Undertake Waste Management Research and Development</b>				
<b>Operating Expenditure</b>				
73918/10	Recruit Staff - Hazelmere	500	500	500
73932/00	Undertake Engineering / Waste Management Research and	10,000	5,250	13,250
		<b>10,500</b>	<b>5,750</b>	<b>13,750</b>
	<b>Net Income/(Expenditure)</b>	<b>(10,500)</b>	<b>(5,750)</b>	<b>(13,750)</b>

# Financial Performance by Account <sup>334</sup> 2019/2020

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

# Financial Performance by Account 2019/2020

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



# Financial Performance by Account 2019/2020

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

# Financial Performance by Account <sup>334</sup> 2019/2020

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

# Financial Performance by Account 2019/2020 <sup>335</sup>

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

# Financial Performance by Account 2019/2020 <sup>836</sup>

<b>Environmental Services</b>		<b>Budget 2018/2019</b>	<b>Forecast 2018/2019</b>	<b>Budget 2019/2020</b>
<b>Manage and Deliver Environmental Services</b>				
<b>Operating Income</b>				
58925/05	Income Workers Compensation Environmental Services	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>
<b>Operating Expenditure</b>				
66510/05	Operate and Maintain Office Equipment - Environmental Services	45	15	0
66590/06	Operate and Maintain Miscellaneous Equipment - Environmental	1,436	380	380
67610/05	Operate and Maintain Office Furniture and Fittings - Environmental	300	300	300
71915/05	Internal Revenue Staff Leave Entitlements - Environmental Services	(71,015)	(80,398)	(73,033)
73917/05	Provide Staff Annual Leave - Environmental Services	51,726	66,670	48,591
73918/05	Recruit Staff - Environmental Services	1,000	1,000	1,000
73921/05	Provide Staff Sick Leave - Environmental Services	10,412	16,564	9,700
73922/05	Provide Staff Long Service Leave - Environmental Services	6,956	6,956	7,165
73923/05	Provide Staff RDO and TIL Leave - Environmental Services	0	(108)	0
73924/05	Provide Staff Public Holiday Leave - Environmental Services	20,824	16,174	19,400
73925/05	Provide Staff Workers' Compensation - Environmental Services	0	0	0
73984/00	Manage Environmental Services Business Unit	562,336	668,791	164,337
73984/10	Environmental Services Research & Development	21,500	10,750	41,500
		<b>605,520</b>	<b>707,094</b>	<b>219,340</b>
<b>Net Income/(Expenditure)</b>		<b>(605,520)</b>	<b>(707,094)</b>	<b>(219,340)</b>

<b>Provide Environmental Consulting Service to member Councils</b>				
<b>Operating Expenditure</b>				
73984/01	Undertake Environmental Services Future Projects	25,765	6,322	0
		<b>25,765</b>	<b>6,322</b>	<b>0</b>
<b>Net Income/(Expenditure)</b>		<b>(25,765)</b>	<b>(6,322)</b>	<b>0</b>

# Financial Performance by Account <sup>337</sup> 2019/2020

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

# Financial Performance by Account <sup>338</sup> 2019/2020

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

# Financial Performance by Account 2019/2020

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

### Operating Income

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

### Operating Expenditure

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

### Net Income/(Expenditure)

	<b>(23,070)</b>	<b>(2,929)</b>	<b>13,987</b>
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## Tourism Events

### Operating Income

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

### Operating Expenditure

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

### Net Income/(Expenditure)

	<b>23,290</b>	<b>4,250</b>	<b>0</b>
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# Financial Performance by Account <sup>349</sup> 2019/2020

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



# Financial Performance by Account <sup>844</sup> 2019/2020

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

# Financial Performance by Account <sup>843</sup> 2019/2020

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

# Financial Performance by Account <sup>843</sup> 2019/2020

<b>Resource Recovery</b>	<b>Budget 2018/2019</b>	<b>Forecast 2018/2019</b>	<b>Budget 2019/2020</b>
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## Manage Resource Recovery Project

### Other Income

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

### Other Expenditure

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

### Capital Expenditure

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

### Net Income/(Expenditure)

	<b>4,284,971</b>	<b>4,284,066</b>	<b>4,302,768</b>
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## MRF - Resource Recovery Park Hazelmere

### Other Expenditure

63259/06 Operate and Maintain MRF Building	300	300	150
	<b>300</b>	<b>300</b>	<b>150</b>

### Capital Expenditure

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

### Net Income/(Expenditure)

	<b>(10,300)</b>	<b>(5,300)</b>	<b>(10,150)</b>
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# Financial Performance by Account <sup>844</sup> 2019/2020

<b>Resource Recovery</b>	<b>Budget 2018/2019</b>	<b>Forecast 2018/2019</b>	<b>Budget 2019/2020</b>
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## Other Facilities - Resource Recovery Park Hazelmere

### Other Expenditure

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

### Capital Expenditure

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

<b>Net Income/(Expenditure)</b>		<b>(3,066,929)</b>	<b>(2,403,786)</b>	<b>(5,277,609)</b>
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## Resource Recovery Facility - Red Hill Waste Management Facility

### Other Expenditure

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

<b>Net Income/(Expenditure)</b>		<b>(14,000)</b>	<b>0</b>	<b>(14,000)</b>
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## Support Waste Management Community Reference Group (WMCRG)

### Other Expenditure

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

<b>Net Income/(Expenditure)</b>		<b>(7,600)</b>	<b>(3,933)</b>	<b>(7,600)</b>
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# Financial Performance by Account <sup>845</sup> 2019/2020

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

## Financial Performance by Account 2019/2020

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

# **CAPITAL WORKS SUMMARY**

**For the Year Ending  
30 June 2020**

## Capital Works Summary 2019/2020

### Governance and Corporate Services

Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
---------------------	-----------------------	---------------------

#### Implement EMRC's Strategic Information Plan

##### Capital Expenditure

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

#### Manage Corporate Administration Facilities (Ascot Place)

##### Capital Expenditure

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

#### Manage Portfolio of Assets

##### Capital Expenditure

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



# Capital Works Summary 2019/2020

<b>Waste Management</b>		<b>Budget 2018/2019</b>	<b>Forecast 2018/2019</b>	<b>Budget 2019/2020</b>
<b>Manage Engineering and Waste Management Services</b>				
<b>Capital Expenditure</b>				
24590/03	Purchase/Replace Other Equipment - Engineering and Waste	2,000	0	0
24610/10	Purchase Office Furniture and Fittings-Hazelmere	2,000	0	20,000
<b>Net Expenditure</b>		<b>4,000</b>	<b>0</b>	<b>20,000</b>

<b>Develop and implement an Education Programme for the Red Hill Education Centre</b>				
<b>Capital Expenditure</b>				
24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill Education	1,000	8,304	0
<b>Net Expenditure</b>		<b>1,000</b>	<b>8,304</b>	<b>0</b>

<b>Greenwaste Operations - Red Hill Waste Management Facility</b>				
<b>Capital Expenditure</b>				
24395/00	Construct Greenwaste Processing Area - Red Hill Landfill Facility	0	67,551	0
<b>Net Expenditure</b>		<b>0</b>	<b>67,551</b>	<b>0</b>

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

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

## Capital Works Summary 2019/2020

### Waste Management

Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
---------------------	-----------------------	---------------------

#### Manage Major & Minor Plant - Hazelmere

##### Capital Expenditure

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

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

##### Capital Expenditure

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

#### Other Facilities - Hazelmere

##### Capital Expenditure

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

#### Promote Red Hill Landfill Facility Operations

##### Capital Expenditure

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

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

##### Capital Expenditure

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

## Capital Works Summary 2019/2020

### Waste Management

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

##### Capital Expenditure

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

##### Net Expenditure

<b>898,370</b>	<b>424,481</b>	<b>3,020,000</b>
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#### Provide Waste Disposal Services (Class III) - Red Hill Waste Management

##### Capital Expenditure

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

##### Net Expenditure

<b>2,261,222</b>	<b>1,657,605</b>	<b>4,974,352</b>
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#### Provide Waste Disposal Services (New Project) - Red Hill Waste Management

##### Capital Expenditure

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

##### Net Expenditure

<b>850,000</b>	<b>0</b>	<b>2,000,000</b>
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#### Woodwaste Project - Resource Recovery Park Hazelmere

##### Capital Expenditure

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

<b>500,000</b>	<b>0</b>	<b>0</b>
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# Capital Works Summary 2019/2020

## Resource Recovery

Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
---------------------	-----------------------	---------------------

### C & I Project - Resource Recovery Park Hazelmere

#### Capital Expenditure

24410/04	Purchase Resource Recovery Park C & I Building - Plant & Equipment	500,000	0	500,000
<b>Net Expenditure</b>		<b>500,000</b>	<b>0</b>	<b>500,000</b>

### Hazelmere Resource Recovery Park - Commercial Transfer Station

#### Capital Expenditure

24259/10	Construct and Commission Resource Recovery Commercial Transfer	0	39,440	210,000
<b>Net Expenditure</b>		<b>0</b>	<b>39,440</b>	<b>210,000</b>

### Hazelmere Resource Recovery Park - Community Waste Transfer Station

#### Capital Expenditure

24259/06	Construct and Commission Resource Recovery Park - Community	0	0	550,000
<b>Net Expenditure</b>		<b>0</b>	<b>0</b>	<b>550,000</b>

### Manage Resource Recovery Project

#### Capital Expenditure

24590/07	Purchase Other Equipment - Resource Recovery	2,000	0	0
<b>Net Expenditure</b>		<b>2,000</b>	<b>0</b>	<b>0</b>

### MRF - Resource Recovery Park Hazelmere

#### Capital Expenditure

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

### Other Facilities - Resource Recovery Park Hazelmere

#### Capital Expenditure

24259/07	Construct and Commission Resource Recovery Park - Site/Administration	0	0	800,000
24259/08	Construct and Commission Resource Recovery Park - Community Reuse	0	0	500,000
24259/12	Construct and Commission Resource Recovery Park - Weighbridge	70,000	41,945	78,055
24259/13	Construct and Commission Resource Recovery Park - Site Workshop	0	0	600,000
24392/02	Construct and Commission Resource Recovery Park - Weighbridges (x2)	225,000	251,758	115,337
24399/01	Construct and Commission Resource Recovery Park - Site Infrastructure	2,650,000	2,110,083	2,550,000
24399/07	Construct Resource Recovery Park - Reuse Store Infrastructure (Car	0	0	250,000
24410/05	Purchase Resource Recovery Park Transfer Station - Plant & Equipment	0	0	300,000
<b>Net Expenditure</b>		<b>2,945,000</b>	<b>2,403,786</b>	<b>5,193,392</b>

# Capital Works Summary 2019/2020

## Resource Recovery

Budget 2018/2019	Forecast 2018/2019	Budget 2019/2020
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### Woodwaste to Energy Project - Resource Recovery Park Hazelmere

#### Capital Expenditure

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

# Capital Works Summary 2019/2020

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



## **12 REPORTS OF STRATEGIC RISK STEERING GROUP**

### **12.1 Minutes of the Strategic Risk Steering Group Meeting Held On 7 May 2019**

That Council notes the Minutes of the Strategic Risk Steering Group meeting held 7 May 2019.

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

That Council notes the Minutes of the Strategic Risk Steering Group meeting held 7 May 2019.

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

MOVED CR STALLARD

SECONDED CR MCDONNELL

THAT COUNCIL NOTES THE MINUTES OF THE STRATEGIC RISK STEERING GROUP MEETING HELD 7 MAY 2019.

**CARRIED UNANIMOUSLY**

# STRATEGIC RISK STEERING GROUP MINUTES

Tuesday, 7 May 2019 - 10:00am

1<sup>st</sup> Floor, 226 Great Eastern Highway, Belmont

## 1. ATTENDANCES

Wendy Harris	Acting Chief Executive Officer
Hua Jer Liew	Director Corporate Services
Stephen Fitzpatrick	Director Waste Services
David Ameduri	Manager Financial Services
Theresa Eckstein	Executive Assistant of the CEO

## 2. APOLOGIES

Nil

## 3. CONFIRMATION OF MINUTES OF THE PREVIOUS MEETING

That the minutes of the Strategic Risk Steering Group meeting held on the 22 August 2018 were confirmed.

## 4. REVIEW OF STRATEGIC RISK MANAGEMENT PLAN

The Strategic Risk Management Plan (the Plan) was tabled for review. (Attachment)

The Plan was updated to reflect the details (page 3 of 12) and the date of the current and next review (page 12 of 12).

No other changes were proposed to be made to the details within the Plan.





***STRATEGIC***  
**RISK MANAGEMENT PLAN**

**7 May 2019**



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## EXECUTIVE SUMMARY

Risk is inherent in everything the EMRC does and hence it is necessary to have a systematic approach to properly manage this risk to ensure the continuing success of the organisation.

Our aim is to achieve best practice in controlling the risks to which the EMRC is exposed. We will achieve this by identifying our risk exposures; addressing these and incorporating appropriate risk management strategies and improvements into our business.

Monitoring the effectiveness of risk management effort and maximising the use of our risk software system will enable us to make better risk related decisions going into the future.

This document outlines the framework for the EMRC's risk management system. Within this framework, training will provide appropriate tools and practices for the effective management of risks across the organisation. Our challenge is to infuse risk management into our culture, our everyday business operations and where practicable, those of our contractors.

Wendy Harris  
Acting Chief Executive Officer

May 2019



## EMRC

### 1.0 INTRODUCTION

#### 1.1 Background

To be sustainably successful in today's corporate environment the EMRC Management realises that this will only be possible where a high quality risk management system is installed and maintained. The hallmarks of such a system include the following.

- a) There is clear management understanding and support for the system.
- b) There is good alignment between the risk expectation (risk appetite) of the Council and that of the Executive.
- c) There is an acknowledgement that the organisation risk culture plays an important part in generating the required risk management outcomes.
- d) The system has clear objectives.
- e) There is a formal process to identify, assess, treat and monitor risk exposures.
- f) There is a clear process of risk management system performance measurement.

#### 1.2 The Purpose of the Plan

The purpose of this document is to ensure the Council has a clear understanding of the organisation's risk management framework including the processes that will ensure that desired risk culture can be generated. More specifically this Plan enables the Council to understand how Management intends to protect the assets, human and otherwise, of the organisation.

The risk management framework forms the skeleton on which the risk management system sits.

The risk management system can be defined as the collective effort of human, procedural, physical and information system resources applied to the minimisation of risk and its associated adverse impacts.

#### 1.3 Risk Management System Goals and Objectives

The main goals of the Risk Management System are to:

- Ensure the stability and viability of EMRC operations into the future;
- Enhance the overall governance of the Council;
- Ensure the EMRC is compliant with relevant legislation;
- Minimise insurance costs; and
- Generally to facilitate the organisation achieving its Strategic Objectives.

The achievement of these goals will be supported by the following objectives which are to:

- Protect employees, contractors, customers and volunteers;
- Protect the natural and built environment;
- Ensure high quality services are delivered;
- Protect physical assets and intellectual property;
- Ensure contractual and statutory obligations are met;
- Protect and promote the image and reputation of the organisation; and
- Ensure the continuity of its business functions and services.



## 2.0. RISK MANAGEMENT STRATEGIES

### 2.1 Key-Strategies of the Risk Management System

Key strategies of the risk management system include:

- Ensuring that risk exposures are managed according to Australian Standard for Risk Management, AS/NZS ISO 31000-2009. Hence, risks will be formally identified, assessed, treated and monitored;
- Using risk management software to ensure there is a clear, consistent and formal approach to dealing with risk exposures;
- Ensuring planning and administrative processes take into account related or inherent risks;
- Ensuring Management are aware of their risk management responsibilities and that they are held accountable for these;
- Ensuring that all staff receive risk management training that is commensurate with their responsibilities;
- Ensuring the Council is informed of broad measures of risk management performance;
- Ensuring that the insurance program covers all EMRC assets wherever practicable; and
- Ensuring that the required ethical standards are properly defined and articulated to staff.

A formal risk management approach will be applied to all significant EMRC activities and where practicable to those delivered on the EMRC's behalf by external service providers and project contractors. This will better enable the organisation to:

- Ensure that the quality and reliability of services and other program outputs are of a high standard; and
- Ensure services meet requirements and are delivered within budget and timing requirements.

## 3.0 THE RISK MANAGEMENT FRAMEWORK

### 3.1. Overview of the Risk Management Process

"Risk Management" is the application of coordinated activities to direct and control an organisation with respect to risk. The process seeks to minimise the impact and cost of risk exposures that the EMRC faces, in order to ensure the achievement of business objectives.

The EMRC's "Risk Management Policy 7.1" sets out the approach to, and objectives for, managing risk. It is in place to provide broad guidance for all risk related strategic planning and decision making.

This "Strategic Risk Management Plan" provides the essential elements regarding how the EMRC's Risk Management Policy is implemented. The EMRC's risk management approach and process, follows that outlined by the Australian Standard for Risk Management, AS/NZS ISO 31000-2009. As a result, the basic risk management process followed by the organisation is summarized in Figure 1. In short, risk exposures will be identified, assessed, treated, monitored and reviewed to ensure that they are satisfactorily dealt with.

A key deliverable of the risk management system is to provide the Executive Management team with a regular report from the Corporate Risk Register covering higher level risk exposures and what is being done to manage them.



Figure 1: The EMRC's Risk Management Framework

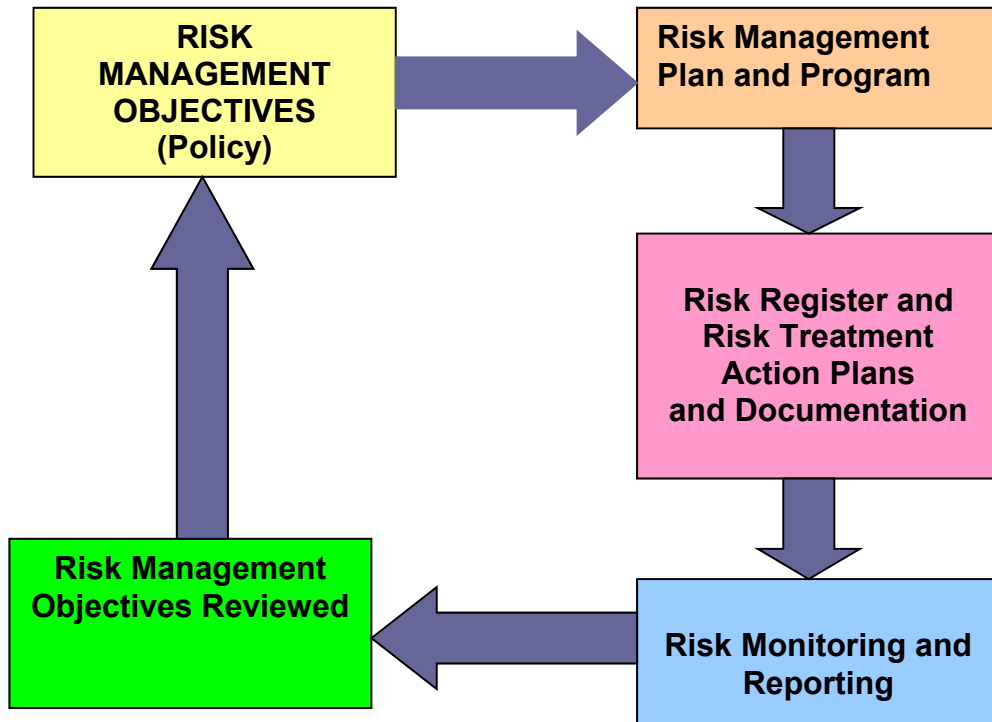
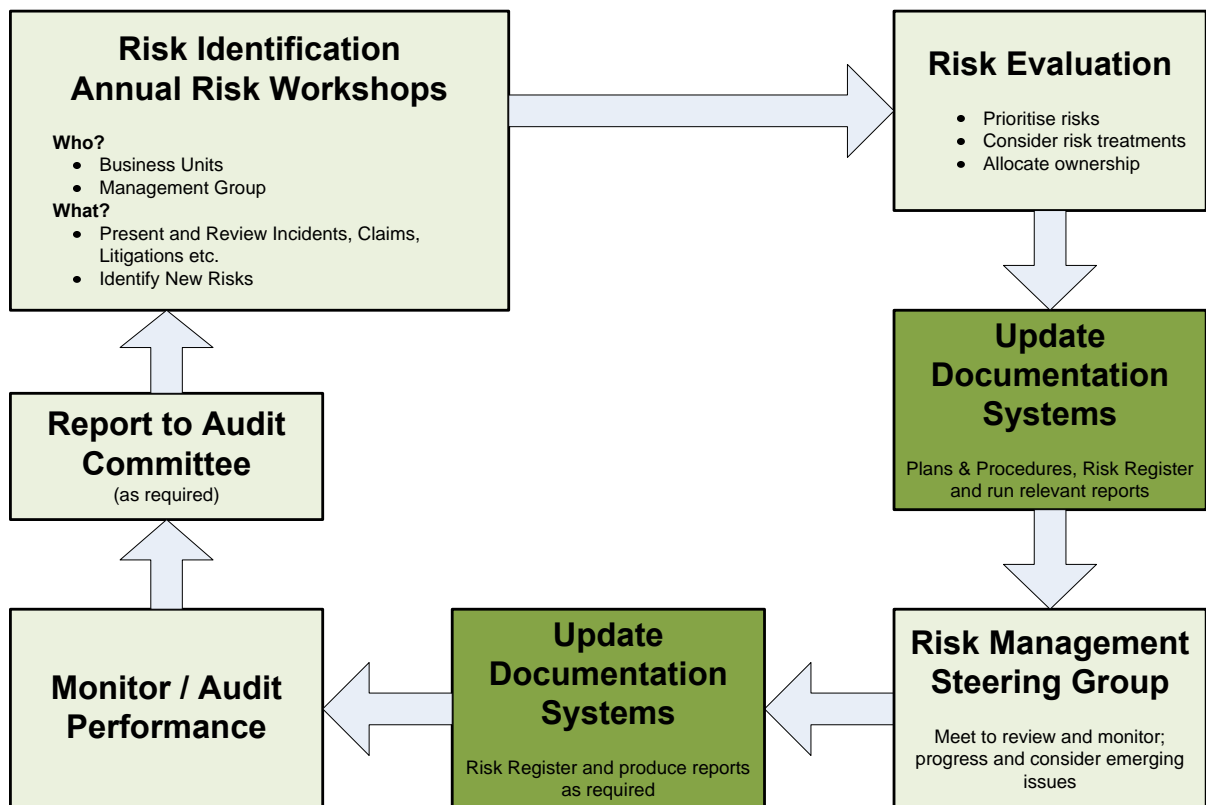




Figure 2 FRAMEWORK FOR THE RISK MANAGEMENT SYSTEM





### 3.2 Risk Assessment Methodology

The following risk matrix is applied to establish a risk level for each risk exposure identified arising from risk identification and assessment processes. A risk matrix presents combinations of consequence and likelihood ratings to define risk levels associated with any given risk exposure.

Figure 3 - Risk Classification Matrix

Likelihood	Consequence				
	Insignificant (1)	Minor (2)	Moderate (3)	Major (4)	Severe (5)
<b>Almost certain (5)</b>	Medium	Medium	High	Extreme	Extreme
<b>Likely (4)</b>	Low	Medium	High	High	Extreme
<b>Unlikely (3)</b>	Low	Medium	Medium	High	High
<b>Rare (2)</b>	Low	Low	Medium	Medium	Medium
<b>Possible (1)</b>	Low	Low	Low	Low	Medium

As examples of applying this matrix, an event that is **Almost Certain** to occur, which has a **Moderate** consequence, is considered to be a High Risk; while an event that is **Possible**, and has a **Minor** consequence, is considered to be a Low Risk. The definitions for each risk level are presented below.

#### Consequence - of Possible Injury or Damage

INJURY OUTCOME		PROPERTY DAMAGE / LOSS OUTCOME
<b>Severe</b>	(5) Permanent disablement or death is likely	> \$100,000
<b>Major</b>	(4) More than 2 weeks off work is likely	\$20,000 to \$99,999
<b>Moderate</b>	(3) More than a few hours off work is likely	\$5000 to \$19,999
<b>Minor</b>	(2) Will require medical treatment (may be 2/3 hours off work)	\$500 to \$4999
<b>Insignificant</b>	(1) May need First Aid	< \$500

#### Likelihood - descriptors

<b>Almost Certain</b>	(5) Event will occur every 12 months or less
<b>Likely</b>	(4) Event may occur say every 1 to 2 years
<b>Unlikely</b>	(3) Event has occurred a few times (e.g. 3 or 4 ) in 15 years
<b>Rare</b>	(2) Event may occur every 15 years
<b>Possible</b>	(1) Have heard of something like this occurring in the last 20 years





### **Risk Matrix - Responsibility and Action Requirements**

**EXTREME** priority risks demand urgent attention by Executive Management and cannot be simply accepted as part of routine operations. Actions required to treat an 'extreme risk' are likely to be beyond the standard operational procedures and require additional human and/or financial resources.

**HIGH** priority risks are the most severe that can be accepted as part of routine operations, but they will also be the responsibility of Executive Management who will ensure that the risk exposure is managed effectively and promptly. Business Unit Managers will assist with the assessment process and will be held accountable for applying remedial measures.

**MEDIUM** priority risks can be dealt with via routine operations but they will be explicitly assigned to relevant managers for action and to be kept under review as may be required.

**LOW** priority risks will be maintained under review but it is expected that existing controls will be sufficient.

In general, EXTREME and HIGH priority risks need to be treated immediately or subject to more detailed analysis. LOW priority risks on the other hand, may be set aside with no further action to treat them apart from routine reviews to ensure that there has been no change that would elevate the risk level.

### **3.3. Risk Management Structure and Responsibilities**

**All staff, project and program managers** are responsible for managing risk within their span of control, for promoting the application of risk management by contractors, and assisting with the identification of risks exposures that could adversely affect their operations.

**Business Unit managers** are accountable for ensuring that identified risks are up-loaded onto the Corporate Risk Register, (that is, via the Risk Module). The Business Unit Manager is responsible for overseeing the Business Unit Risk Management process and implementing the bulk of risk mitigation strategies and action plans as outlined in the Risk Treatment Action Plans.

**Note:** some actions may require consultation with and approval by the relevant Director.

**The Risk Management Steering Group (RMSG)** has been established by the Chief Executive Officer and is responsible for assisting the CEO to:

- Review and determine the Risk Management Policy and Risk Management Plans;
- Ensuring the organisation has a culture that is supportive of a formal risk management approach;
- Monitoring the efficiency and effectiveness of the risk management system, including the incorporation of suitable key performance indicators. and
- Reporting to Council on key elements of or changes to the EMRC risk management system.

The current Steering Group comprises the EMRC's Executive team plus two operational Managers.

The Risk Management System is sanctioned by the EMRC Council, implemented by the EMRC Management Team and supported and monitored by the Risk Management Steering Group.

The identification and review of strategic risk areas within the EMRC and the core features of the Risk Management System may also be the subject of internal audit protocols and / or direction by the Audit Committee.



### 3.4 Risk Criteria

The EMRC has four main criteria for setting its risk management priorities as detailed below. Risk exposure identification, risk assessment and risk treatment need to be carried out with these four key elements in mind.

1. Risks affecting the safety, security and health of the EMRC's staff, contractors and visitors to its premises.
2. Risks affecting the EMRC's management of and accountability for the organisation's performance, including its compliance requirements, service delivery obligations, strategic priorities and business relationships.
3. Risks affecting the EMRC's reputation or trust in the EMRC.
4. Risks affecting the EMRC's primary revenue streams.

### 3.5 Program Consultation and Planning

All Managers will be consulted regarding the Strategic Risk Management Plan prior to its adoption in June of each year.

Directors are requested to take the time to discuss the Strategic Risk Management Plan (i.e. once approved) with their staff to ensure that they are aware of the content and their role in facilitating its implementation.

### 3.6 Program Deliverables

#### 3.6.1 At Program, Project and Contract Level

The deliverable from the risk management process applied at program and contract level is a Risk Register and relevant Risk Treatments. The Risk Register documents the identification, analysis, and assessment of risks and the Risk Treatments provide for existing and proposed risk controls and measures.

The Risk Register and associated Risk Treatment Plans will all be entered into and be available from the Synergysoft Risk Module. This will also cover new projects and programs. Project plans will contain a section that identifies risks to the project and outlines how they will be mitigated, treated or avoided. (Refer Project Plan Example Template D2014/00141). Those staff managing such projects should be directly involved in this process.

A new Contract/Project Risk Assessment tool (D2017/06167 FORM H) has been introduced to ensure that an initial broad spectrum risk assessment process is carried out at the project generation phase. This will ensure that projects that appear to carry a potential downside that may breach the risk appetite of the organisation are either progressed cautiously or shelved. In each case, the project risk profile will have been formally developed and decisions regarding its progression can be well informed.

As key new risks are identified they are to be entered into the Synergysoft Risk Module (i.e. the Corporate Risk Register). This software will allow purpose made reports to be provided. The various reports available from the database will provide a clear picture of the organisation's risk status at any point in time.

#### 3.6.2 At Business Unit Level

At Business Unit level, the risk management process comprises two deliverables:

- The uploading of all significant risk exposures as identified into the Corporate Risk Register; and
- The generation of risk treatment plans for all uploaded risks where either acceptance of the risk is not appropriate or where routine risk control measures are not likely to be adequate.



### **3.6.3 At Corporate Level**

The Director Corporate Services, as assisted by the rest of the Executive Team, will review the integrity of the Corporate Risk Register and Risk Treatment Plans.

Special consideration will be given to risk exposures that are identified as common across all Business Units and also of exposures that would apply only to the corporate body as a whole.

### **3.6.4 Training**

To ensure the successful implementation of risk management activities throughout the EMRC, appropriate training in risk management will be provided to staff and managers.

Training content will encompass the risk management process, AS/NZS ISO 31000-2009, application of risk management tools and assistance with identification and analysis of the EMRC's risk exposures.

The Director Corporate Services together with Business Unit Managers will be responsible for the delivery of appropriate training.

## **3.7 System Monitoring and Review**

The Corporate Risk Register will be formally reviewed annually as a part of the corporate business planning process. More regular reviews and updates by Business Unit, contract, project and program managers will be required to ensure that significant risk exposures are recorded as they are identified.

It is anticipated that these formal reviews will be concurrent with, and part of, the business and budget planning process due to the complementary nature of the two processes.

The monitoring, review and updating of the Corporate Risk Register and associated Risk Treatment Plans will be overseen by the EMRC's Risk Management Steering Group and actioned by Business Unit Managers in consultation with their Director as necessary.

The Annual Risk Workshop for each Business Unit will also help ensure the general integrity of the Corporate Risk Register and the closing out of risk treatment plans.

## **3.8 Risk Management Performance Measurement**

A range of both lead and lag performance indicators will be used to provide feedback to Council as to whether the risk management system is delivering the planned outcomes.

These may include:

Lead Indicators or inputs:

- Number of formal of risk treatment actions and the duration of the close-out process as it relates to strategic risk exposures.

Lag Indicators or outcomes:

- Number of workers compensation claims – moving annual figure graph;
- Number of adverse media statements – in the last 4 month period; and
- Number of improvement notices, non-compliance notices or similar received from government agencies in the last 4 month period.



First Adopted by Executive Management Group	February 2018
This Review & Adoption	May 2019
Next Review	June 2020
Responsible Business Unit	Corporate Services

## 5. STRATEGIC RISK EXPOSURES

### 5.1 Projects / Contracts

Council resolved to extend the time for financial close of the agreement with HZI for the RRF Project until 30 June 2019 in March 2019. EMRC has met with the project personnel for an update and we are expecting to meet with the financiers as part of their due diligence process.

We have completed a Hazard and Operability Study (HAZOP) on the dry char system in the Hazelmere Wood Waste to Energy Plant, amended the loan agreement with Anergy to suspend interest repayments and reviewed the payment methodology for contract variation payments to expedite payments.

### 5.2 Market Place

Nil.

### 5.3 Reputation / Image

Year on year there has been an improvement on positive media coverage on the EMRC.

Following the biennial Stakeholder Perception Survey, presentations have been held to present updates to 3 of the member Councils. 2 more have been organised.

### 5.4 Environmental

On 13 March 2019, the Waste Avoidance and Resource Recovery Bill (Container Deposit) 2018 (WA) passed by the Legislative Council and will enable progress of the container deposit scheme.

The Environment Minister also announced on 6 March 2019 that there would be no increase to the State's waste levy next financial year. DWER will be establishing a minimum five year schedule of waste levy rates and look at expanding the geographic extent of the levy.

The caprock removal for the stage 14 cell is underway with use of blasting to expedite the process. Residents have been pre-warned and updates are issued via the website and other means with the result that there have been no complaints so far.

### 5.5 Political

The Western Australian Waste Avoidance Strategy and Resource Recovery Strategy 2030 was released February 2019.

At the EMRC Ordinary Council meeting held on 21 March 2019 the following resolution was adopted:

*"THAT COUNCIL NOTE THE RELEASE OF THE WESTERN AUSTRALIAN WASTE AVOIDANCE AND RESOURCE RECOVERY STRATEGY 2030 AND ACTION PLAN AND COMMITS TO ALIGNING THE EMRC WASTE PRACTICES WHERE POSSIBLE."*

### 5.6 Liability

#### Superannuation Payable on Annual Leave Loading

In August 2018 it was noted that the ATO website has changed its instructions regarding superannuation and annual leave loading under *Superannuation Guarantee Ruling* (SGR 2009/2) which was issued in 2009. The change has meant that superannuation is now payable on annual leave loading. Prior to the change, superannuation was not payable.

For employees covered under the *Local Government Industry Award 2010*, the EMRC provides its employees with a 17.5% annual leave loading and as a result will be impacted by the changes brought by the new ruling.

Upon being aware of the changes, the EMRC has implemented the necessary changes to include superannuation on all leave loading paid. This took into effect from 8 January 2019.

The EMRC has sought advice and is currently awaiting instructions from the ATO regarding any back payments that may be required.

## **6. RISK MANAGEMENT SYSTEM**

### **6.1 Internal Audit Process**

The current year represents the fourth year of the existing four year Strategic Internal Audit Plan.

This year, the areas subject for the internal audit are as follows:

- Procurement;
- Investment Policies;
- Taxation; and
- IT Vulnerability Assessment.

Additionally, we are undertaking a review of Financial Management Systems as required under the regulation.

The EMRC Internal Auditor, Paxons, have undertaken their on-site audits and are in the process of finalising the report which will be tabled at the next Audit Committee meeting.

#### **External audit**

The Office of the Auditor General (OAG) has contracted Butler Settineri (BTS) to undertake the external audit of the EMRC. An entrance meeting was held with the representatives from the OAG and BTS. Also in attendance was the Audit Committee Chairman and EMRC staff.

At present the Annual Financial Statements are to be finalised for tabling at the 10 October 2019 Audit Committee meeting. Following that, due to the local government elections, the report will be tabled at the next ordinary meeting of Council being held on 5 December 2019.

The OAG, BTS and EMRC staff are reviewing the process to see if it is possible to bring forward the audit and table the Annual Financial Report at the September round of meetings.

### **6.2 Key Changes To System / Framework**

Nil.

### **6.3 Regulatory Environment**

#### **2017/2018 Annual Report**

In 2017/2018, the EMRC joined the first tranche of local governments to be audited by the Office of the Auditor General (OAG) and was in fact the first in which its audit report had been finalised by the OAG.

As required by the *Local Government Act 1995* - Section 7.12A (4) and (5) a report has been prepared in response to a matter identified as significant by the auditor in the Independent Auditors Report for the 2017/2018 Annual Financial Report. A copy has been submitted to the Minister and is also published on our website.

For the reasons outlined in the report, the EMRC will be unable to meet the existing requirements of the reporting regime. The EMRC acknowledges the importance of the ASR; however, its practicality to be applied to the EMRC's operations is severely limited and misleading. The EMRC will continue to invest in asset replacement and/or refurbishment where it is economically viable, not only in the short term, but also the long term.

#### **6.4 Business Continuity Planning**

The Business Continuity Planning is currently under review.

Directors to remind Managers to manage and review their risks.

The Business Continuity Planning is to be distributed to the Managers group for review.

#### **6.5 Insurance Program**

The renewals have been submitted to LGIS for the next financial year (2019/2020). The renewal report will be finalised and distributed by LGIS June 2019.

#### **6.6 Risk Management Culture**

##### **Records Management in Local Government**

A narrow scope performance audit was undertaken by the OAG to determine if local government entities were effectively managing their records to promote accountable and transparent decision making. The EMRC was one of four WA councils audited by the OAG for compliance with recordkeeping requirements under local government legislation.

The EMRC is firmly committed to the continuous improvement, including our record keeping practices. While the EMRC has a recordkeeping plan in compliance with the (*State Records Act 2000*), the EMRC was found to have a lack of effective policies to implement its recordkeeping plans.

We are working towards addressing our remaining commitments as set out in the EMRC Recordkeeping Plan. Preparation for the five-yearly review of the Recordkeeping Plan is well advanced and on time. Its finalisation is scheduled for submission to the State Records Commission in 2020. The resourcing to address this has been implemented with the recruitment of a Records Officer.

A report is being prepared detailing the action plan addressing the matters for submission to the Minister. This will also include details of remedial actions taken in the light of the OAG's findings.

#### **6.7 System Performance**

There were 6 workers compensation claims in 2018/2019 compared to 4 claims in the previous year.

Directors are requested to continue to reinforce responsible officers to utilise the Risk Management module to ensure risks identified are treated and managed.

### **7. CONSIDERATION OF REPORTS**

Nil

### **8. DATE AND TIME OF NEXT MEETING**

To be confirmed.

### **9. CLOSE OF MEETING**

The meeting closed at 11:00am.



### 13 REPORTS OF DELEGATES

Nil

### 14 NEW BUSINESS OF AN URGENT NATURE APPROVED BY THE CHAIRMAN OR PRESIDING MEMBER OR BY DECISION OF MEETING

Nil

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

Nil

### 16 FUTURE MEETINGS OF THE AUDIT COMMITTEE

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

#### **"4 Meetings**

4.1 *The Audit Committee will meet as required at the discretion of the chairperson of the committee and at least three times per year to coincide with:*

- a. *Approval of strategic and annual plans;*
- b. *Approval of the annual budget; and*
- c. *The auditor's report on the annual financial report."*

#### **Future Meetings 2019**

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 7:00pm.





## 16 REPORTS OF DELEGATES

Nil

## 17 MEMBERS' MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

Nil

## 18 NEW BUSINESS OF AN URGENT NATURE APPROVED BY THE CHAIRMAN OR PRESIDING MEMBER OR BY DECISION OF MEETING

Nil

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

Nil

## 20 FUTURE MEETINGS OF COUNCIL

There will be a Special meeting of Council held on **Thursday 27 June 2019** at the EMRC Administration Office, 1<sup>st</sup> Floor, 226 Great Eastern Highway, Belmont WA 6104 commencing at 6:00pm for the purpose of reviewing the request for an extension of time for the contractor of the East Rockingham Resource Recovery Facility (RRF) Project to reach financial close.

The meeting will be held behind closed doors and not open to the public as allowed under section 5.23(2)(c) and (d) of the *Local Government Act 1995*.

The next Ordinary meeting of Council will be held on **Thursday 18 July 2019 (if required)** at the EMRC Administration Office, 1<sup>st</sup> Floor, Ascot Place, 226 Great Eastern Highway, Belmont WA 6104 commencing at 6:00pm.

### Future Meetings 2019

Thursday <i>(Special Meeting of Council)</i>	27 June		at	EMRC Administration Office
Thursday	18 July	(if required)	at	EMRC Administration Office
Thursday	22 August	(if required)	at	EMRC Administration Office
Thursday	19 September		at	EMRC Administration Office
Thursday	5 December		at	EMRC Administration Office
January 2020 (recess)				

## 21 DECLARATION OF CLOSURE OF MEETING

There being no further business, the meeting was closed at 7:44pm.