



**FINANCIAL  
STATEMENTS**

**2012/2013  
BUDGET**

# EASTERN METROPOLITAN REGIONAL COUNCIL

## 2012/2013 ANNUAL BUDGET

### TABLE OF CONTENTS

<b>Details</b>	<b>Page No.</b>
Budget Certification	4
Budget Report	6 - 9
Financial Statements	
Statement of Comprehensive Income by Nature and Type	11 - 12
Statement of Comprehensive Income by Program	13
Statement of Financial Position	14
Statement of Cash Flows	15
Statement of Cash Movements	16 - 19
Statement of Net Current Assets Carried Forward	20
Notes to and forming part of the Budgeted Financial Statements	22 - 34
2012/2013 Schedules of Fees and Charges	
Waste Management	36 - 38
Environmental Services	39
Regional Development	40
Waste Disposal Tonnages	
Tonnage Analysis	42
Base Income from Tonnages Analysis	43
Annual Budget Summary	45 - 46
Financial Performance by Account	
Governance and Corporate Services	48 - 53
Engineering and Waste Management	54 - 63
Environmental Services	64 - 67
Regional Development	68 - 70
Risk Management	71
Resource Recovery	72 - 74
Capital Works Summary	
Governance and Corporate Services	77
Engineering and Waste Management	78 - 80
Environmental Services	81
Regional Development	82
Risk Management	83
Resource Recovery	84



# **BUDGET CERTIFICATION**

**2012/2013  
BUDGET**

## 2012/2013 BUDGET CERTIFICATION

This is to certify that the Annual Budget of the Eastern Metropolitan Regional Council for the year ending 30 June 2012 was adopted at the Ordinary Meeting of Council held on Thursday 19 July 2012.

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



Signed

\_\_\_\_\_  
A. Pilgrim  
Eastern Metropolitan Regional Council - Chairman



Signed

\_\_\_\_\_  
P. B. Schneider  
Chief Executive Officer



Signed

\_\_\_\_\_  
H. J. Liew  
Director, Corporate Services

Dated this Nineteenth day of July 2012.



# **BUDGET REPORT**

**2012/2013  
BUDGET**

## BUDGET REPORT – 2012/2013

### EXECUTIVE OVERVIEW

The draft 2012/2013 Budget was adopted by Council at its meeting held on 19 July 2012 and the following overview is provided for information.

#### Tonnages - (page 42 of 85)

Budgeted total tonnages for 2012/2013 of 374,458 tonnes are in line with the 2011/2012 end of year forecast of 374,071 tonnes. This represents an increase of 26.24% over 2010/2011 tonnages of 296,624 tonnes.

Class IV and Class V tonnages have been budgeted at 5,005 tonnes for 2012/2013 compared with a 2011/2012 projection of 5,030 tonnes. This budget provision represents the average historical base tonnages for Class IV waste in the absence of specific contracts being in place.

	<b>Actual 2008/2009</b>	<b>Actual 2009/2010</b>	<b>Actual 2010/2011</b>	<b>Forecast 2011/2012</b>	<b>Budget 2012/2013</b>
Class III	331,642	283,437	278,200	355,014	355,146
Class IV	6,576	11,825	5,232	5,030	5,005
Greenwaste	18,316	14,025	13,192	14,027	14,308
<b>Total</b>	<b><u>356,534</u></b>	<b><u>309,287</u></b>	<b><u>296,624</u></b>	<b><u>374,071</u></b>	<b><u>374,458</u></b>

#### Disposal Fees and Charges - (pages 36-38 of 85)

The member Council disposal charge for Class III waste has increased from \$97.00 (ex. GST) to \$109.09 (ex. GST). This increase of \$12.09 per tonne comprises a \$2.00 increase in the Secondary Waste Reserve, a \$3.19 increase in the general disposal charge and the introduction of a \$6.90 Carbon Price.

#### Secondary Waste Levy

The member Council contribution to the Secondary Waste Reserve has increased to \$26.00 per tonne (ex. GST), a \$2.00 per tonne (ex. GST) increase over the 2011/2012 contribution.

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

	<b>Actual 2008/2009</b>	<b>Actual 2009/2010</b>	<b>Actual 2010/2011</b>	<b>Forecast 2011/2012</b>	<b>Budget 2012/2013</b>
Class III	\$4,424,697	\$4,250,236	\$4,359,912	\$5,386,416	\$5,590,416
Class IV	NA	N/A	N/A	NA	NA
<b>Total</b>	<b><u>\$4,424,697</u></b>	<b><u>\$4,250,236</u></b>	<b><u>\$4,359,912</u></b>	<b><u>\$5,386,416</u></b>	<b><u>\$5,590,416</u></b>

**BUDGET REPORT – 2012/2013 (Continued)**

**Consulting Fees - (pages 39-40 of 85)**

2012/2013 Regional Development and Environmental Services consulting fees were adopted by Council at its meeting held on 19 April 2012.

An increase of 2.63% - 3.03% for the Environmental Services & Regional Development member Council consulting rates was adopted for 2012/2013.

**Statement of Comprehensive Income - (pages 11-13 of 85)**

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

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

The proposed “normal operating result” of \$3,523,471 surplus for 2012/2013 compares with a budgeted surplus of \$2,976,628 for 2011/2012 and an estimated actual surplus of \$5,034,308 for 2011/2012.

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

The budgeted “Net Result” is a surplus of \$12,197,217 compared with an actual surplus of \$9,714,528 for 2010/2011 and an estimated actual surplus for 2011/2012 of \$11,682,088.

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

**Capital Works - (pages 77-85 of 85)**

The total proposed Capital Works expenditure for 2012/2013 is \$24,090,652 compared to budgeted expenditure of \$8,872,357 for 2011/2012 and an estimated actual expenditure of \$8,986,259.

Major capital expenditure items for 2012/2013 include:

- Purchase Information Technology and Communications Equipment -- Ascot Place (\$198,500 carried forward from 2011/2012) \$665,600
- Replacement of Vehicles - Ascot Place (\$72,962 carried forward from 2011/2012) \$513,617
- Provision for the Purchase of Waste Management land adjacent to Red Hill (\$119,015 carried forward from 2011/2012) \$6,619,015
- Construction of Class III Cells (Stage 14 & Farm Stage 2) - Red Hill Waste Management facility. \$4,414.800

## BUDGET REPORT – 2012/2013 (Continued)

### Capital Works continued - (pages 77-85 of 85)

• Construction of Class III Leachate Pond - Red Hill Waste Management facility	\$150,000
• Leachate Project - Red Hill Waste Management facility	\$415,000
• Construction of Siltation Pond - Red Hill Waste Management facility (\$120,000 carried forward from 2011/2012)	\$130,000
• Construction of Roads/Carparks - Red Hill Waste Management facility (\$140,000 carried forward from 2011/2012)	\$485,000
• Construction of Water Storage Dam - Red Hill Waste Management facility (Carried forward from 2011/2012)	\$500,000
• Construction of Perimeter Bunds - Red Hill Waste Management facility (Carried forward from 2011/2012)	\$120,000
• Purchase/Replace Plant - Red Hill Waste Management facility (\$837,500 carried forward from 2011/2012)	\$1,776,500
• Purchase/Replace Plant - Hazelmere (\$79,779 carried forward from 2011/2012)	\$1,503,779
• Replacement of Vehicles - Red Hill Red Hill Waste Management facility (\$108,638 carried forward from 2011/2012)	\$145,770
• Construct Greenwaste Processing Area - Red Hill Red Hill Waste Management facility	\$175,000
• Construct Hardstand and Road - Hazelmere	\$286,175
• Purchase/Replace Minor Plant and Equipment - Red Hill Red Hill Waste Management facility/Cardboard Recycling (\$240,686 carried forward from 2011/2012)	\$405,686
• Purchase Fire Fighting System/Equipment - Hazelmere (\$196,360 carried forward from 2011/2012)	\$371,360
• Purchase/Replace Other Equipment - Red Hill Red Hill Waste Management facility (\$90,150 carried forward from 2011/2012)	\$283,150
• Resource Recovery Park Preliminaries - Hazelmere	\$3,739,000

### Statement of Cash Flows - (page 15 of 85)

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 \$9,716,483. This represents an increase of \$2,206,467 when compared with the 2011/2012 budget and a decrease of \$29,186 compared with the forecast position in 2011/2012.



**BUDGET REPORT – 2012/2013 (Continued)**

**Municipal Cash and Restricted Investments (Reserves) - (pages 16-19 of 85)**

The total forecast cash (Municipal and Restricted Investments) for 2012/2013 is \$44,770,963 (excluding unrealised losses from changes in the fair value of investment) compared with estimated actual cash for 2011/2012 of \$49,927,328 (excluding unrealised losses from changes in the fair value of investment).

Council will have an estimated \$3,727,914 in the Municipal fund (Cash and Investments) at the end of 2012/2013 compared with an estimated actual balance of \$4,936,395 in 2010/2011. The overall reduction in forecast cash (Municipal and Restricted Investments) is due to payments exceeding receipts during 2012/2013.

Approximately 78.23% of total cash and restricted investments (\$35,024,132) budgeted for 30 June 2013 will be held in the Secondary Waste Reserve to fund the development of a Resource Recovery Facility. Other restricted cash investments will be used to fund future capital works projects including:

- Major Plant Replacements at the Red Hill and Hazelmere Waste Management Facilities;
- Site Rehabilitation at Red Hill Waste Management Facility;
- Future Class III and Class IV cell construction; and
- Ascot Place administration building refurbishment.

**Reporting Requirements**

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

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

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

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

Council adopted 10% as the percentage, and a dollar value of \$10,000, whichever is the greater to be used during the 2011/2012 financial year when reporting variances.

It is recommended that for the 2012/2013 financial year the materiality percentage of 10% and dollar value of \$10,000, whichever is the greater, be retained and adopted for reporting variances in the statements of financial activity.

\*\*\*\*\*



# **FINANCIAL STATEMENTS**

**2012/2013  
BUDGET**

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDING 30 JUNE 2013**

	<b>BUDGET 2011/2012 \$</b>	<b>EST. ACTUAL 2011/2012 \$</b>	<b>BUDGET 2012/2013 \$</b>
<b>REVENUE FROM ORDINARY ACTIVITIES</b>			
User Charges	28,754,116	30,830,920	35,972,544
Special Charges	390,849	404,202	391,680
Contributions	527,121	509,210	655,113
Operating Grants	698,695	1,265,345	1,434,588
Interest Municipal Cash Investments	391,786	578,200	238,334
Reimbursements	676,194	1,020,740	927,282
Other	1,248,565	1,194,894	1,743,837
<b>TOTAL REVENUE FROM ORDINARY ACTIVITIES</b>	<b>32,687,326</b>	<b>35,803,511</b>	<b>41,363,378</b>
<b>OPERATING EXPENSES FROM ORDINARY ACTIVITIES</b>			
Salary Expenses	7,731,804	7,361,578	9,157,202
Contract Expenses	5,219,223	6,205,563	7,356,790
Material Expenses	1,257,363	1,295,230	1,198,814
Fuel Expenses	718,520	709,089	777,328
Utility Expenses	187,359	196,132	255,582
Insurance Expenses	216,782	216,443	255,252
Finance Fees and Interest Expenses	14,800	14,800	15,300
Provision Expenses	114,384	120,555	122,526
Miscellaneous Expenses	9,747,671	10,318,604	12,948,600
Depreciation Expenses	4,720,972	4,561,923	6,062,103
Costs Allocated	(218,180)	(230,715)	(309,590)
<b>TOTAL OPERATING EXPENSES FROM ORDINARY ACTIVITIES</b>	<b>29,710,698</b>	<b>30,769,203</b>	<b>37,839,907</b>
<b>NORMAL OPERATING RESULT</b>	<b>2,976,628</b>	<b>5,034,308</b>	<b>3,523,471</b>

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDING 30 JUNE 2013**

	<b>BUDGET 2011/2012 \$</b>	<b>EST. ACTUAL 2011/2012 \$</b>	<b>BUDGET 2012/2013 \$</b>
<b>REVENUE FROM OTHER ACTIVITIES</b>			
Secondary Waste Charge	5,086,092	5,386,416	5,590,416
Operating Grants	0	0	2,250,000
Interest Restricted Cash Investments	1,911,190	1,912,599	2,133,360
Reimbursements	1,550	1,550	50
Proceeds from Sale of Assets	912,773	1,613,954	690,226
<b>TOTAL REVENUE FROM OTHER ACTIVITIES</b>	<b>7,911,605</b>	<b>8,914,519</b>	<b>10,664,052</b>
<b>OPERATING EXPENSES FROM OTHER ACTIVITIES</b>			
Salary Expenses	292,815	238,363	312,116
Contract Expenses	600,100	645,160	749,600
Material Expenses	26,050	23,820	27,050
Utility Expenses	3,200	3,200	3,200
Insurance Expenses	2,261	2,261	2,337
Miscellaneous Expenses	87,150	53,175	104,555
Depreciation Expenses	11,745	11,200	11,720
Costs Allocated	218,180	206,715	254,590
Carrying Amount of Assets Disposed Of	501,566	1,088,268	525,138
<b>TOTAL OPERATING EXPENSES FROM OTHER ACTIVITIES</b>	<b>1,743,067</b>	<b>2,272,162</b>	<b>1,990,306</b>
<b>REALISED/ UNREALISED GAIN/(LOSS) FROM CHANGE IN FAIR VALUE OF INVESTMENTS</b>			
Unrealised Gain/(Loss)	0	5,423	0
Realised Gain/(Loss)	0	0	0
<b>TOTAL REALISED / UNREALISED GAIN/(LOSS)</b>	<b>0</b>	<b>5,423</b>	<b>0</b>
<b>NET RESULT</b>	<b>9,145,166</b>	<b>11,682,088</b>	<b>12,197,217</b>

**STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM  
FOR THE YEAR ENDING 30 JUNE 2013**

	<b>BUDGET 2011/2012 \$</b>	<b>EST. ACTUAL 2011/2012 \$</b>	<b>BUDGET 2012/2013 \$</b>
<b>REVENUE FROM ORDINARY ACTIVITIES</b>			
General Purpose Funding	2,302,976	2,496,222	2,371,694
Governance	334,598	274,542	301,443
Community Amenities	35,740,715	38,173,108	46,903,101
Other Property and Services	1,307,869	2,165,627	1,760,966
<b>TOTAL REVENUE FROM ORDINARY ACTIVITIES</b>	<b>39,686,159</b>	<b>43,109,499</b>	<b>51,337,204</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>			
Governance	1,572,021	1,149,440	1,289,060
Community Amenities	24,986,286	25,880,415	32,541,820
Other Property and Services	4,393,893	4,923,242	5,474,195
<b>TOTAL EXPENSES FROM ORDINARY ACTIVITIES</b>	<b>30,952,200</b>	<b>31,953,097</b>	<b>39,305,075</b>
<b>INCREASE / (DECREASE)</b>	<b>8,733,959</b>	<b>11,156,402</b>	<b>12,032,129</b>
<b>DISPOSAL OF ASSETS</b>			
Proceeds from Sale of Assets	912,773	1,613,954	690,226
Less Carrying Amount of Assets Disposed Of	(501,566)	(1,088,268)	(525,138)
<b>PROFIT / (LOSS) ON DISPOSALS</b>	<b>411,207</b>	<b>525,686</b>	<b>165,088</b>
<b>REALISED / UNREALISED GAIN / (LOSS) FROM CHANGE IN FAIR VALUE OF INVESTMENTS</b>			
General Purpose Funding	0	0	0
<b>TOTAL REALISED / UNREALISED GAIN / (LOSS)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET RESULT</b>	<b>9,145,166</b>	<b>11,682,088</b>	<b>12,197,217</b>

**STATEMENT OF FINANCIAL POSITION  
AS AT 30 JUNE 2013**

	NOTE	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
<b>CURRENT ASSETS</b>				
Cash and Cash Equivalents	4(i)	39,788,074	45,708,979	40,553,781
Investments		56,848	29,348	28,181
Trade and Other Receivables		2,484,281	2,598,670	2,598,670
Inventories		23,408	46,105	46,105
Other Assets		73,514	105,194	105,194
<b>TOTAL CURRENT ASSETS</b>		<b>42,426,125</b>	<b>48,488,296</b>	<b>43,331,931</b>
<b>CURRENT LIABILITIES</b>				
Trade and Other Payables		4,830,408	4,970,223	4,970,223
Provisions		1,137,138	1,080,824	1,096,407
<b>TOTAL CURRENT LIABILITIES</b>		<b>5,967,546</b>	<b>6,051,047</b>	<b>6,066,630</b>
<b>NET CURRENT ASSETS</b>		<b>36,458,579</b>	<b>42,437,249</b>	<b>37,265,301</b>
<b>NON CURRENT ASSETS</b>				
Property Plant and Equipment		8,319,917	7,482,214	14,141,229
Buildings		3,806,812	5,010,127	6,019,791
Structures		10,049,391	10,076,433	15,302,261
Plant		8,679,791	9,203,962	12,696,624
Equipment		1,421,656	1,228,313	2,312,083
Furniture and Fittings		168,828	191,930	212,682
Work in Progress		2,212,784	272,020	272,020
<b>TOTAL NON CURRENT ASSETS</b>		<b>34,659,179</b>	<b>33,464,997</b>	<b>50,956,688</b>
<b>NON CURRENT LIABILITIES</b>				
Provisions		1,629,851	1,636,152	1,758,678
<b>TOTAL NON CURRENT LIABILITIES</b>		<b>1,629,851</b>	<b>1,636,152</b>	<b>1,758,678</b>
<b>NET ASSETS</b>		<b>69,487,907</b>	<b>74,266,094</b>	<b>86,463,311</b>
<b>EQUITY</b>				
Accumulated Surplus		27,511,929	29,942,327	46,127,533
Reserves		41,975,978	44,323,767	40,335,778
<b>TOTAL EQUITY</b>		<b>69,487,907</b>	<b>74,266,094</b>	<b>86,463,311</b>

**STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDING 30 JUNE 2013**

	NOTE	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
<b>CASH FLOWS FROM NORMAL OPERATING</b>				
Cash receipts in the course of normal operations		32,297,040	35,226,811	40,987,782
Cash payments in the course of normal operations		(24,847,960)	(26,059,342)	(31,646,895)
Interest receipts - Municipal Cash		391,786	578,200	375,596
<b>Net Cash Provided by Normal Operating Activities</b>	4(ii)	<b>7,840,866</b>	<b>9,745,669</b>	<b>9,716,483</b>
<b>CASH FLOWS FROM OTHER OPERATING</b>				
<u>Resource Recovery</u>				
Cash receipts from secondary waste charge		5,086,092	5,386,416	5,590,416
Cash receipts from resource recovery project		50	50	2,250,050
Cash payments for resource recovery project		(1,222,556)	(1,165,494)	(1,446,248)
Interest receipts - secondary waste restricted		1,432,890	1,432,890	1,600,382
<u>Other Activities</u>				
Interest receipts - other restricted investments		478,300	485,132	532,978
<b>Net Cash Provided by Other Operating Activities</b>	4(ii)	<b>5,774,776</b>	<b>6,138,994</b>	<b>8,527,578</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Cash receipts from sale of property, plant and		912,773	1,613,954	690,226
Cash payments for property, plant and equipment		(8,872,357)	(8,986,259)	(24,090,652)
<b>Net Cash Provided by Investing Activities</b>		<b>(7,959,584)</b>	<b>(7,372,305)</b>	<b>(23,400,426)</b>
<b>CASH FLOWS FROM FINANCE ACTIVITIES</b>				
Cash receipts from sale of investments		2,523,469	2,957,370	1,167
<b>Net Cash Used in Financing Activities</b>		<b>2,523,469</b>	<b>2,957,370</b>	<b>1,167</b>
<b>SUMMARY OF CASH FLOWS</b>				
Cash at the beginning of the year		31,608,547	34,239,251	45,708,979
Net Increase (Decrease) in Cash Held		8,179,527	11,469,728	(5,155,198)
<b>Cash at the end of the year</b>	4(i)	<b>39,788,074</b>	<b>45,708,979</b>	<b>40,553,781</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2013**

	NOTE	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
<b>Municipal Fund (Cash and Investment)</b>				
Opening Balance		8,787,403	10,366,677	4,936,395
Transfer to Restricted Investments		(16,953,296)	(21,710,281)	(11,453,845)
Transfer from Restricted Investments		7,467,905	9,685,663	17,535,089
Transfer to/from Municipal Investments		0	0	0
Interest on Municipal Funds		391,786	578,200	375,596
Payments and Receipts		3,353,083	6,016,136	(7,528,059)
Movement in Accrued Interest		0	0	(137,262)
<b>Closing Balance</b>		<b>3,046,881</b>	<b>4,936,395</b>	<b>3,727,914</b>
<b>Plant and Equipment Reserve</b>				
Opening Balance		20,888	38,811	1,211,096
Transfer to Restricted Investments		3,808,998	4,289,340	2,629,585
Transfer from Restricted Investments		(3,751,000)	(3,119,055)	(3,790,965)
Interest on Restricted Investments		1,277	2,000	57,395
<b>Closing Balance</b>		<b>80,163</b>	<b>1,211,096</b>	<b>107,111</b>
<b>Site Rehabilitation Reserve</b>				
Opening Balance		2,626,312	3,023,037	1,700,612
Transfer to Restricted Investments		0	111,362	111,394
Transfer from Restricted Investments		0	(1,594,372)	0
Interest on Restricted Investments		160,585	160,585	80,641
<b>Closing Balance</b>		<b>2,786,897</b>	<b>1,700,612</b>	<b>1,892,647</b>
<b>Future Development Reserve</b>				
Opening Balance		1,744,546	1,505,552	2,941,374
Transfer to Restricted Investments		350,000	2,039,152	0
Transfer from Restricted Investments		(1,770,000)	(710,000)	(2,853,015)
Interest on Restricted Investments		106,670	106,670	139,477
<b>Closing Balance</b>		<b>431,216</b>	<b>2,941,374</b>	<b>227,836</b>
<b>Environmental Monitoring Reserve</b>				
Opening Balance		312,193	306,803	529,750
Transfer to Restricted Investments		0	203,858	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		19,089	19,090	25,120
<b>Closing Balance</b>		<b>331,282</b>	<b>529,750</b>	<b>554,870</b>



**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2013**

	NOTE	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
<b>Environmental Insurance Reserve</b>				
Opening Balance		215,457	211,328	198,047
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		(26,455)	(26,455)	(36,533)
Interest on Restricted Investments		13,174	13,174	9,391
<b>Closing Balance</b>		<b>202,176</b>	<b>198,047</b>	<b>170,905</b>
<b>Risk Management Reserve</b>				
Opening Balance		11,673	11,471	12,185
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		714	714	578
<b>Closing Balance</b>		<b>12,387</b>	<b>12,185</b>	<b>12,763</b>
<b>Class IV Cell Reserve</b>				
Opening Balance		293,445	289,265	365,695
Transfer to Restricted Investments		58,487	58,487	58,487
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		17,943	17,943	17,341
<b>Closing Balance</b>		<b>369,875</b>	<b>365,695</b>	<b>441,523</b>
<b>Regional Development Reserve</b>				
Opening Balance		9,222	23,807	17,920
Transfer to Restricted Investments		450,000	770,000	855,000
Transfer from Restricted Investments		(442,699)	(777,137)	(663,166)
Interest on Restricted Investments		564	1,250	817
<b>Closing Balance</b>		<b>17,087</b>	<b>17,920</b>	<b>210,571</b>
<b>Secondary Waste Reserve</b>				
Opening Balance		23,434,417	23,083,322	33,749,744
Transfer to Restricted Investments		10,686,092	12,552,176	5,590,416
Transfer from Restricted Investments		(1,457,751)	(3,318,644)	(5,916,410)
Interest on Restricted Investments		1,432,890	1,432,890	1,600,382
<b>Closing Balance</b>		<b>34,095,648</b>	<b>33,749,744</b>	<b>35,024,132</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2013**

	NOTE	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
<b>Class III Cells Reserve</b>				
Opening Balance		1,915,897	1,898,829	3,535,822
Transfer to Restricted Investments		1,573,659	1,659,846	2,201,903
Transfer from Restricted Investments		(20,000)	(140,000)	(4,275,000)
Interest on Restricted Investments		117,147	117,147	167,665
<b>Closing Balance</b>		<b>3,586,703</b>	<b>3,535,822</b>	<b>1,630,390</b>
<b>Long Service Leave - Restricted Asset</b>				
Opening Balance		613,844	603,573	667,166
Transfer to Restricted Investments		26,060	26,060	7,060
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		37,533	37,533	31,636
<b>Closing Balance</b>		<b>677,437</b>	<b>667,166</b>	<b>705,862</b>
<b>Building Refurbishment Reserve</b>				
Opening Balance		58,938	57,920	61,524
Transfer to Restricted Investments		0	0	0
Transfer from Restricted Investments		0	0	0
Interest on Restricted Investments		3,604	3,604	2,917
<b>Closing Balance</b>		<b>62,542</b>	<b>61,524</b>	<b>64,441</b>
<b>Cash and Investments at the end of the Year</b>		<b>45,700,296</b>	<b>49,927,328</b>	<b>44,770,963</b>
<u>Less</u> Unrealised losses from change in fair value of investments		(5,855,374)	(4,189,001)	(4,189,001)
<b>Cash and Investments as per Statement of Financial Position</b>		<b>39,844,922</b>	<b>45,738,327</b>	<b>40,581,962</b>

**BUDGETED STATEMENT OF CASH MOVEMENTS  
FOR THE YEAR ENDING 30 JUNE 2013**

	NOTE	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
<b>SUMMARY</b>				
<b>MUNICIPAL FUND (CASH AND INVESTMENTS)</b>				
Opening Balance		8,787,403	10,366,677	4,936,395
Transfer to Restricted Investments		(16,953,296)	(21,710,281)	(11,453,845)
Transfer from Restricted Investments		7,467,905	9,685,663	17,535,089
Interest on Municipal Funds		391,786	578,200	375,596
Payments and Receipts		3,353,083	6,016,136	(7,528,059)
Movement in Accrued Interest		0	0	(137,262)
<b>Closing Balance</b>	4(i)	<b>3,046,881</b>	<b>4,936,395</b>	<b>3,727,914</b>
<b>RESTRICTED INVESTMENTS</b>				
Opening Balance		31,256,834	31,053,716	44,990,933
Transfer to Restricted Investments		16,953,296	21,710,281	11,453,845
Transfer from Restricted Investments		(7,467,905)	(9,685,663)	(17,535,089)
Interest on Restricted Investments		1,911,190	1,912,599	2,133,360
<b>Closing Balance</b>		<b>42,653,415</b>	<b>44,990,933</b>	<b>41,043,049</b>
<b>Sub Total</b>		<b>45,700,296</b>	<b>49,927,328</b>	<b>44,770,963</b>
<u>Less</u> Unrealised Losses from change in fair value of investments		(5,855,374)	(4,189,001)	(4,189,001)
<b>Cash and Investments as per Statement of Financial Position</b>		<b>39,844,922</b>	<b>45,738,327</b>	<b>40,581,962</b>

**NET CURRENT ASSETS CARRIED FORWARD  
FOR THE YEAR ENDING 30 JUNE 2013**

	<b>BUDGET 2011/2012 \$</b>	<b>EST. ACTUAL 2011/2012 \$</b>	<b>BUDGET 2012/2013 \$</b>
<b>NET CURRENT ASSETS REPRESENTED BY</b>			
<b>CURRENT ASSETS</b>			
Cash at Bank - Unrestricted	3,046,881	4,936,395	3,727,914
Receivables	2,484,281	2,598,670	2,598,670
Inventory	23,408	46,105	46,105
Prepayments	73,514	105,194	105,194
	5,628,084	7,686,364	6,477,883
<b>LESS: CURRENT LIABILITIES</b>			
Creditors	4,830,408	4,970,223	4,970,223
Current Provisions	1,137,138	1,080,824	1,096,407
	5,967,546	6,051,047	6,066,630
<b>(DEFICIT) SURPLUS - OTHER FUNDS</b>	<b>(339,462)</b>	<b>1,635,317</b>	<b>(411,253)</b>
<b>ADD BALANCE OF NET RESTRICTED INVESTMENTS *</b>	36,798,041	40,801,932	36,854,048
<b>ESTIMATED NET CURRENT ASSET POSITION</b>	<b>36,458,579</b>	<b>42,437,249</b>	<b>37,265,301</b>

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



## **BUDGET NOTES**

**2012/2013  
BUDGET**

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2013**

**1. SIGNIFICANT ACCOUNTING POLICIES**

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

**Basis of Preparation**

The financial report is a general purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and non-for-profit entities), other mandatory professional reporting requirements and the Local Government Act 1995 and accompanying regulations. The report has also been prepared on the accrual basis under the convention of historical cost accounting modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**The Local Government Reporting Entity**

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

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

(a) **Cash and Cash Equivalents**

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

(b) **Fixed Assets**

**Initial Recognition**

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

**Revaluation**

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

**Land Under Roads**

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

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2013**

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

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

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

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

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

**(d) Rates**

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

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

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

**(f) Trade and Other Payables**

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

**(g) Impairment**

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.

An impairment loss is recognised whenever the carrying amount of an asset or its cash-generating unit exceeds its recoverable amount. Impairment losses are recognised in the Statement of Comprehensive Income.

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2013**

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

**(h) Revenue Recognition**

**Sale of Goods and Disposal of Assets**

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

**Rendering of Services**

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

**Royalties**

Royalty revenue is recognised on an accrual basis.

**(i) Inventories**

**General**

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

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

**Land Held for Resale**

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

**(j) Goods and Services Tax**

In accordance with recommended practice, revenues, expenses and assets capitalised are stated net of any GST recoverable. Receivables and payables in the Statement of Financial Position are stated inclusive of applicable GST.

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

**(k) Trade and Other Receivables**

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

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



**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2013**

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

**(l) Provisions**

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

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

**(m) Provision for Site Rehabilitation**

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

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

**(n) Provision for Environmental Monitoring**

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

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

**(o) Borrowing Costs**

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

**(p) Critical Accounting Estimates**

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

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

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2013**

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

**(q) Employee Entitlements**

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

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

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

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

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

*(iii) Superannuation Fund:*

The Council contributes to the WA Local Government Superannuation Plan (LGSP) and other choice funds for qualifying employees as per statutory requirements (9% for 2012/13). It also contributes to the LGSP and other choice funds for full scheme members (5% for 2012/13).

Contributions to defined contribution plans are recognised as an expense as they become payable.

**(r) Rounding Of Amounts**

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

**(s) Comparative Figures**

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

**(t) Leases**

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

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2013**

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

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

**Classification**

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

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

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

*(ii) Loans and receivables*

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

*(iii) Held-to-maturity investments*

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

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

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

**Recognition and Derecognition**

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

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

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2013**

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

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

**Subsequent measurement**

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

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

**Impairment**

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

**(v) Estimation of Fair Value**

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

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

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

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

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

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2013**

**2. PROGRAMS**

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

**Governance**

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

**General Purpose Funding**

Records interest revenue as well as other general purpose revenue.

**Community Amenities**

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

**Other Property and Services**

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

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2013**

**3. RECONCILIATION OF RATES LEVIED**

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

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

**(i) Reconciliation of Cash**

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

	<b>BUDGET 2011/2012 \$</b>	<b>EST. ACTUAL 2011/2012 \$</b>	<b>BUDGET 2012/2013 \$</b>
Cash - Unrestricted	3,046,881	4,936,395	3,727,914
Cash - Restricted	36,741,193	40,772,584	36,825,868
<b>Total Cash</b>	<b>39,788,074</b>	<b>45,708,979</b>	<b>40,553,781</b>

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

	<b>BUDGET 2011/2012 \$</b>	<b>EST. ACTUAL 2011/2012 \$</b>	<b>BUDGET 2012/2013 \$</b>
Net Change in assets from operations	9,145,166	11,682,088	12,197,217
Write back Depreciation	4,732,717	4,573,122	6,073,823
Write back Provisions	114,384	120,555	122,526
Write back Accruals - Loan Interest	0	0	0
Write back Accruals - Staff Entitlements	34,582	34,583	15,583
Write back Accruals - Creditors	0	0	0
Write back (Profit) Loss on sale of assets	(411,207)	(525,686)	(165,088)
Write back loss or destruction of assets	0	0	0
Write back Debtor Movements	0	0	0
<b>Net cash from operating activities</b>	<b>13,615,642</b>	<b>15,884,663</b>	<b>18,244,061</b>

**(iii) Depreciation of Assets**

Details of depreciation expenditure budgets for each program are as follows

	<b>BUDGET 2011/2012 \$</b>	<b>EST. ACTUAL 2011/2012 \$</b>	<b>BUDGET 2012/2013 \$</b>
Administration	581,610	500,971	627,342
Community Amenities	2,440,785	2,454,232	3,186,091
Other Property and Services	1,710,322	1,617,920	2,260,390
<b>Total Depreciation all Programs</b>	<b>4,732,717</b>	<b>4,573,123</b>	<b>6,073,823</b>

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2013**

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

	<b>BUDGET 2011/2012 \$</b>	<b>EST. ACTUAL 2011/2012 \$</b>	<b>BUDGET 2012/2013 \$</b>
Administration	0	450	600
Community Amenities	34,210,994	36,561,728	41,924,040
Governance	2,000	2,000	0
Other Property and Services	18,063	57,360	30,000
<b>Total Statutory Fees and Charges</b>	<b>34,231,057</b>	<b>36,621,538</b>	<b>41,954,640</b>

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

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

It is estimated that the total value of applicable discounts during 2012/2013 will be \$605,000 (inclusive of GST).

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2013**

**7. LOAN BORROWINGS**

**(a) Loan Repayments**

No loans existed as at 30 June 2012.

**(b) Unspent Loans**

No unspent loan funds existed as at 30 June 2012.

**(c) New Borrowings**

The Eastern Metropolitan Regional Council does not propose to undertake new borrowings during the 2012/2013 financial year.

**(d) Overdraft**

Council has not utilised an overdraft facility during the 2011/2012 financial year and it is not anticipated that this facility will be utilised during the 2012/2013 financial year.



**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2013**

**8. COUNCILLOR FEES AND ALLOWANCES**

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

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

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

A provision of \$3,500 for meeting fees has been provided for deputy Councillors when deputising for a Councillor at a meeting. All fees paid to Councillors and the Chairman are paid quarterly in arrears.

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

	<b>BUDGET 2011/2012 \$</b>	<b>EST. ACTUAL 2011/2012 \$</b>	<b>BUDGET 2012/2013 \$</b>
Councillor(s) meeting fees	77,000	77,000	77,000
Chairman's meeting fees	14,000	14,000	14,000
Chairman's Local Government fee	6,000	6,000	6,000
Deputy Chairman's Local Government fee	1,500	1,500	1,500
Deputy Councillors' meeting fees	3,360	3,500	3,500
<b>Total Fees and Allowances</b>	<b>102,000</b>	<b>102,000</b>	<b>102,000</b>

**9. INVESTMENT INTEREST**

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

	<b>BUDGET 2011/2012 \$</b>	<b>EST. ACTUAL 2011/2012 \$</b>	<b>BUDGET 2012/2013 \$</b>
Interest on Funds held in Reserve	1,873,657	1,875,066	2,101,724
Interest on other restricted investments (LSL)	37,533	37,533	31,636
Interest on other funds	391,786	578,200	238,334
<b>Total Interest on Investments</b>	<b>2,302,976</b>	<b>2,490,799</b>	<b>2,371,694</b>

**EASTERN METROPOLITAN REGIONAL COUNCIL  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDING 30 JUNE 2013**

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

	BUDGET 2011/2012 \$	EST. ACTUAL 2011/2012 \$	BUDGET 2012/2013 \$
<b>Land</b>			
Proceeds from Sale of Assets	0	(760,000)	0
Carrying Amount of Assets Disposed	0	667,703	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>(92,297)</b>	<b>0</b>
<b>Buildings</b>			
Carrying Amount of Assets Disposed	0	0	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Plant</b>			
Proceeds from Sale of Assets	(912,773)	(853,954)	(690,226)
Carrying Amount of Assets Disposed	501,566	419,885	525,138
<b>(Profit) Loss on Disposal</b>	<b>(411,207)</b>	<b>(434,069)</b>	<b>(165,088)</b>
<b>Equipment</b>			
Proceeds from Sale of Assets	0	0	0
Carrying Amount of Assets Disposed	0	680	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>680</b>	<b>0</b>
<b>Furniture and Fittings</b>			
Carrying Amount of Assets Disposed	0	0	0
<b>(Profit) Loss on Disposal</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Net (Profit) Loss on Disposal</b>	<b>(411,207)</b>	<b>(525,686)</b>	<b>(165,088)</b>

**11. STRATEGIC PLAN FOR THE FUTURE**

The *Five Year Strategic Plan for the Future 2010/2011 - 2014/2015*, being the legislated plan for the future pursuant to Section 5.56 of the *Local Government Act 1995*, was adopted by Council at its meeting held 22 July 2010, and the contents were taken into account in the preparation of the 2011/2012 Budget.



# **FEES AND CHARGES**

**For the Year Ending  
30 June 2013**

**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2012/2013 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Unit	2011/2012 Charges with no GST \$	Value of GST \$	2011/2012 Charges inc GST \$	2012/2013 Charges with no GST \$	Value of GST \$	2012/2013 Charges inc GST \$	% Inc Exc. GST
<b>Waste Management Charges</b>								
<b>Disposal Rates</b>								
<b>Member Councils</b>								
	1 tonne							
Base Tipping Fee		42.00	4.20	46.20	45.19	4.52	49.71	7.60%
CWES Levy		3.00	0.30	3.30	3.00	0.30	3.30	0.00%
Secondary Waste Reserve		24.00	2.40	26.40	26.00	2.60	28.60	8.33%
Landfill Levy		28.00	2.80	30.80	28.00	2.80	30.80	0.00%
Carbon Price		NOT APPLICABLE			6.90	0.69	7.59	
<b>Total Member Council disposal rate - (*)</b>		<b>97.00</b>	<b>9.70</b>	<b>106.70</b>	<b>109.09</b>	<b>10.91</b>	<b>120.00</b>	<b>12.46%</b>
<b>Councils - Other</b>								
Non-Member Local Government - Commercial	1 tonne	95.59	9.56	105.15	108.18	10.82	119.00	13.17%
WMRC - Domestic (*)	1 tonne	97.00	9.70	106.70	N/A	N/A	N/A	N/A
WMRC - Commercial	1 tonne	NOT APPLICABLE			N/A	N/A	N/A	N/A
Domestic Refuse Tip Pass (Gidgegannup @ 3bags/wk)	n/a	3.64	0.36	4.00	4.00	0.40	4.40	9.89%
Council Refuse Tip Passes - Cars (up to 200kg)	n/a	19.09	1.91	21.00	21.82	2.18	24.00	14.30%
Council Refuse Tip Passes - Trailers (up to 500kg)	n/a	34.09	3.41	37.50	38.18	3.82	42.00	12.00%
<b>General Waste</b>								
Cars / Station Wagons	n/a	19.55	1.95	21.50	22.73	2.27	25.00	16.24%
Trailers (6 x 4)	n/a	39.09	3.91	43.00	40.91	4.09	45.00	4.66%
Trailers (6 x 4) High Sides	n/a	49.09	4.91	54.00	50.00	5.00	55.00	1.85%
Tandem/ Horse Floats (< 1 tonne)	n/a	72.73	7.27	80.00	72.73	7.27	80.00	0.00%
Vans / Utes	n/a	31.36	3.14	34.50	38.18	3.82	42.00	21.75%
Commercial (General)	1 tonne	96.36	9.64	106.00	109.09	10.91	120.00	13.21%
Minimum Commercial Charges	0.50 tonnes	48.18	4.82	53.00	54.55	5.45	60.00	13.21%
<b>Greenwaste</b>								
Greenwaste - Member Councils (uncontaminated)	1 tonne	33.64	3.36	37.00	36.36	3.64	40.00	8.09%
Greenwaste - Member Councils (stumps/logs/palms)	1 tonne	47.27	4.73	52.00	109.09	10.91	120.00	130.78%
Greenwaste - MGB (Member Councils)	1 tonne	69.00	6.90	75.90	74.19	7.42	81.61	7.52%
Greenwaste - Commercial (uncontaminated)	1 tonne	36.36	3.64	40.00	50.00	5.00	55.00	37.51%
Greenwaste - Commercial (stumps/logs/palms)	1 tonne	50.91	5.09	56.00	109.09	10.91	120.00	114.28%
Greenwaste - uncontaminated (to Hazelmere)	1 tonne	52.73	5.27	58.00	60.00	6.00	66.00	13.79%
Greenwaste - shredded to EMRC specification (to Red Hill)	1 tonne	5.00	0.50	5.50	5.00	0.50	5.50	0.00%

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

(\*) 2012/2013 - Inclusive of \$26.00 Secondary Waste Reserve and \$3.00 CWES Levy.

\* Minimum charge for greenwaste 0.5 tonnes

**Note:**

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

**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2012/2013 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Unit	2011/2012 Charges with no GST \$	Value of GST \$	2011/2012 Charges inc GST \$	2012/2013 Charges with no GST \$	Value of GST \$	2012/2013 Charges inc GST \$	% Inc Exc. GST
<b>Waste Management Charges continued ..</b>								
<b>Disposal Rates continued..</b>								
<b>Special Wastes</b>								
Asbestos	1 tonne	158.18	15.82	174.00	163.64	16.36	180.00	3.45%
Asbestos - Member Council residents only	1 tonne	95.45	9.55	105.00	100.00	10.00	110.00	4.77%
Asbestos - Minimum Charge		19.09	1.91	21.00	22.73	2.27	25.00	19.04%
Car Bodies - Commercial	each	22.73	2.27	25.00	22.73	2.27	25.00	0.00%
Car Bodies - Member Council residents only	each	9.09	0.91	10.00	9.09	0.91	10.00	0.00%
Quarantine Waste	1 tonne	118.18	11.82	130.00	136.36	13.64	150.00	15.38%
Burial Fee (for immediate burial requirements)	n/a	136.36	13.64	150.00	136.36	13.64	150.00	0.00%
Handling Fee (for special handling requirements)	n/a	136.36	13.64	150.00	136.36	13.64	150.00	0.00%
Tyre Disposal (off rim) *	each	5.00	0.50	5.50	5.00	0.50	5.50	0.00%
Tyre Disposal (with rim) *	each	6.82	0.68	7.50	6.82	0.68	7.50	0.00%
Tyre Recovery Charges (for tyres at the landfill face)	each	22.73	2.27	25.00	22.73	2.27	25.00	0.00%
Mattress disposal fee (Member Council Residents)	each	5.00	0.50	5.50	5.00	0.50	5.50	0.00%
Mattress disposal fee (Charitable Organisations)	each	10.00	1.00	11.00	10.00	1.00	11.00	0.00%
Mattress disposal fee (Commercial)	each	13.64	1.36	15.00	13.64	1.36	15.00	0.00%
Computers, Computer Monitors or Televisions	each	9.10	0.90	10.00	9.10	0.90	10.00	0.00%
Wash Facility Fee	n/a	36.36	3.64	40.00	36.36	3.64	40.00	0.00%
Class III Waste	1 tonne	96.36	9.64	106.00	109.09	10.91	120.00	13.21%
Class III Contaminated Soil	1 tonne	89.09	8.91	98.00	100.00	10.00	110.00	12.25%
Class IV Waste	1 tonne	134.55	13.45	148.00	159.09	15.91	175.00	18.24%
Class IV Contaminated Soil	1 tonne	125.45	12.55	138.00	136.36	13.64	150.00	8.70%
Class V Waste - Concrete encapsulated drums (L 900mm D 600mm )	each	545.45	54.55	600.00	454.55	45.45	500.00	-16.67%
Class V Waste - Concrete encapsulated bulka bags (1.1m x 1.1m x 1.1m)	each	909.09	90.91	1000.00	909.09	90.91	1000.00	0.00%
Administration Charge - Class III (for waste acceptance approvals)	consignment	90.91	9.09	100.00	109.09	10.91	120.00	20.00%
Administration Charge - Class IV (for waste acceptance approvals)	consignment	109.09	10.91	120.00	136.36	13.64	150.00	25.00%
Clean Fill/Inert Waste - Commercial (no sorting required)	1 m <sup>3</sup> (1,000m <sup>3</sup> min)	15.00	1.50	16.50	15.00	1.50	16.50	0.00%
Clean Fill/Inert Waste - Commercial (minor sorting required)	1 m <sup>3</sup> (1,000m <sup>3</sup> min)	20.00	2.00	22.00	20.00	2.00	22.00	0.00%
Clean Fill/Inert Waste - Commercial (unsuitable for re-use)	1 m <sup>3</sup> (1,000m <sup>3</sup> min)	150.00	15.00	165.00	150.00	15.00	165.00	0.00%
Clean Fill/Inert Waste - Member Councils (no sorting required)	1 m <sup>3</sup>	13.50	1.35	14.85	13.50	1.35	14.85	0.00%
Clean Fill/Inert Waste - Member Councils (minor sorting required)	1 m <sup>3</sup>	18.00	1.80	19.80	18.00	1.80	19.80	0.00%
Acid Sulphate Soil Treatment	As required	Actual Acid Sulphate Soil Treatment Contractor's Treatment Cost + 10% Surcharge			Actual Acid Sulphate Soil Treatment Contractor's Treatment Cost + 10% Surcharge			N/A
<b>Hazelmere</b>								
<b>Wood Waste (per cubic metre)</b>								
- Grade 1	1 m <sup>3</sup>	5.00	0.50	5.50	6.36	0.64	7.00	27.20%
- Grade 2	1 m <sup>3</sup>	6.36	0.64	7.00	7.27	0.73	8.00	14.24%
- Contaminated	1 m <sup>3</sup>	13.64	1.36	15.00	18.18	1.82	20.00	33.28%
<b>Wood Waste (per tonne)</b>								
- Grade 1	1 tonne	50.00	5.00	55.00	63.64	6.36	70.00	27.28%
- Grade 2	1 tonne	63.64	6.36	70.00	72.73	7.27	80.00	14.29%
- Contaminated	1 tonne	136.36	13.64	150.00	181.82	18.18	200.00	33.34%

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

\* Only car and 4 wheel drive vehicle tyres accepted

**EASTERN METROPOLITAN REGIONAL COUNCIL**  
**2012/2013 - WASTE MANAGEMENT SCHEDULE OF FEES AND CHARGES**

Description	Unit	2011/2012 Charges with no GST \$	Value of GST \$	2011/2012 Charges inc GST \$	2012/2013 Charges with no GST \$	Value of GST \$	2012/2013 Charges inc GST \$	% Inc Exc. GST
<b>Waste Management Charges continued ..</b>								
<b>Sale of Materials (all ex stockpile, minimum 10 tonnes)</b>								
Mixed clay/fill (purchaser to load)	1 tonne	0.50	0.05	0.55	0.50	0.05	0.55	0.00%
Mixed clay/fill (loaded)	1 tonne	NOT APPLICABLE			1.50	0.15	1.65	N/A
Ferricrete	1 tonne	11.00	1.10	12.10	11.00	1.10	12.10	0.00%
<b>Manufactured Products (per cubic metre)</b>								
Mulch Compost	1 m <sup>3</sup>	13.91	1.39	15.30	13.91	1.39	15.30	0.00%
Soil Compost	1 m <sup>3</sup>	16.36	1.64	18.00	16.36	1.64	18.00	0.00%
Coloured Chip	1 m <sup>3</sup>	30.00	3.00	33.00	N/A	N/A	N/A	N/A
Wood Chip (unscreened secondary ground) - Hazelmere	1 m <sup>3</sup>	5.50	0.55	6.05	5.50	0.55	6.05	0.00%
EcoChip Mulch - Hazelmere	1 m <sup>3</sup>	10.91	1.09	12.00	10.91	1.09	12.00	0.00%
Wood Chip (fines) - Hazelmere	1 m <sup>3</sup>	10.91	1.09	12.00	10.91	1.09	12.00	0.00%
<b>Manufactured Products (per tonne)</b>								
Mulch Compost	1 tonne	23.18	2.32	25.50	23.18	2.32	25.50	0.00%
Mulch Compost (Member Council)	1 tonne	19.00	1.90	20.90	19.09	1.91	21.00	0.47%
Soil Compost	1 tonne	18.18	1.82	20.00	18.18	1.82	20.00	0.00%
Soil Compost (Member Councils)	1 tonne	15.00	1.50	16.50	15.00	1.50	16.50	0.00%
Coloured Chip	1 tonne	150.00	15.00	165.00	N/A	N/A	N/A	N/A
Wood Chip (unscreened secondary ground) - Hazelmere	1 tonne	27.27	2.73	30.00	27.27	2.73	30.00	0.00%
EcoChip Mulch - Hazelmere	1 tonne	54.55	5.45	60.00	54.55	5.45	60.00	0.00%
Wood Chip (fines) - Hazelmere	1 tonne	40.91	4.09	45.00	40.91	4.09	45.00	0.00%
Shredded, Unprocessed Greenwaste	1 tonne	NOT APPLICABLE			5.00	0.50	5.50	N/A
<b>Trailer Loaded Products (per scoop)</b>								
Soil Compost	1 scoop	9.09	0.91	10.00	9.09	0.91	10.00	0.00%
Mulch Compost	1 scoop	9.09	0.91	10.00	9.09	0.91	10.00	0.00%
EcoChip Mulch	1 scoop	9.09	0.91	10.00	9.09	0.91	10.00	0.00%
Colour Chip	1 scoop	13.64	1.36	15.00	N/A	N/A	N/A	N/A
Ferricrete	1 scoop	9.09	0.91	10.00	9.09	0.91	10.00	0.00%
<b>Miscellaneous Plant Hire (per hour)</b>								
Hire of Water Tanker	1 hour	136.36	13.64	150.00	136.36	13.64	150.00	0.00%
Hire of Loader (Volvo L120 or equivalent)	1 hour	136.36	13.64	150.00	136.36	13.64	150.00	0.00%
Hire of Tip Truck (11 m3)	1 hour	100.00	10.00	110.00	100.00	10.00	110.00	0.00%
Labour Hire	1 hour	45.45	4.55	50.00	45.45	4.55	50.00	0.00%

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

## Environmental Services Consulting Rates 2012/2013

	Prior Year Actuals					Proposed	
	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	% Change
<b><i>Member Council Consulting Fees</i></b>							
Consultant Director	\$85.00	\$88.00	\$92.00	\$96.00	\$99.00	\$102.00	3.03%
Consultant Manager	\$75.00	\$78.00	\$82.00	\$86.00	\$88.50	\$91.00	2.82%
Senior Consultant	\$65.00	\$68.00	\$71.00	\$74.00	\$76.00	\$78.00	2.63%
Consultant	\$58.00	\$60.00	\$63.00	\$66.00	\$68.00	\$70.00	2.94%
Project Officer	\$44.00	\$46.00	\$48.00	\$50.00	\$51.50	\$53.00	2.91%
<b><i>Other Organisations Consulting Fees</i></b>							
Consultant Director	\$150.00	\$165.00	\$174.00	\$182.00	\$187.50	\$187.50	0.00%
Consultant Manager	\$130.00	\$145.00	\$153.00	\$160.00	\$165.00	\$165.00	0.00%
Senior Consultant	\$130.00	\$145.00	\$153.00	\$160.00	\$165.00	\$150.00	-9.09%
Consultant	\$120.00	\$132.00	\$139.00	\$145.00	\$149.50	\$125.00	-16.39%
Project Officer	\$105.00	\$115.00	\$121.00	\$127.00	\$131.00	\$100.00	-23.66%

\* Note : All Rates are exclusive of GST

## Regional Development Consulting Rates 2012/2013

	Prior Year Actuals					Proposed	
	2007/2008	2008/2009	2009/2010	2010/2011	2011/2012	2012/2013	% Change
<b><i>Member Council Consulting Fees</i></b>							
Consultant Director	N/A	N/A	N/A	N/A	\$99.00	\$102.00	3.03%
Consultant Manager	N/A	N/A	N/A	N/A	\$88.50	\$91.00	2.82%
Senior Consultant	N/A	N/A	N/A	N/A	\$76.00	\$78.00	2.63%
Consultant	N/A	N/A	N/A	N/A	\$68.00	\$70.00	2.94%
Project Officer	N/A	N/A	N/A	N/A	\$51.50	\$53.00	2.91%
<b><i>Other Organisations Consulting Fees</i></b>							
Consultant Director	N/A	N/A	N/A	N/A	\$187.50	\$187.50	0.00%
Consultant Manager	N/A	N/A	N/A	N/A	\$165.00	\$165.00	0.00%
Senior Consultant	N/A	N/A	N/A	N/A	\$165.00	\$150.00	-9.09%
Consultant	N/A	N/A	N/A	N/A	\$149.50	\$125.00	-16.39%
Project Officer	N/A	N/A	N/A	N/A	\$131.00	\$100.00	-23.66%

\* Note : All Rates are exclusive of GST





# **WASTE DISPOSAL TONNAGES**

**For the Year Ending  
30 June 2013**

## TONNAGES ANALYSIS

COUNCIL	ACTUAL 2008/09 TONNES	ACTUAL 2009/10 TONNES	ACTUAL 2010/11 TONNES	EST. ACTUAL 2011/12 TONNES	PROJECTED 2012/13 TONNES
Bayswater - MSW	25,930	27,214	25,540	27,309	27,855
Belmont	20,191	15,678	14,372	13,030	13,291
Bassendean	5,886	5,813	5,704	6,038	6,159
Swan - MSW	40,923	41,628	39,425	42,090	42,932
Mundaring	15,871	14,948	14,700	15,784	16,100
Kalamunda	22,064	22,304	22,083	23,749	24,224
<b>Sub-total Member Councils - MSW</b>	<b>130,865</b>	<b>127,584</b>	<b>121,824</b>	<b>128,000</b>	<b>130,560</b>
Bayswater - Greenwaste	4,578	4,783	4,435	5,205	5,309
Swan - Greenwaste	2,187	1,648	1,147	1,422	1,450
Bassendean - Greenwaste	762	743	702	0	0
Belmont - Greenwaste	168	263	244	236	241
Kalamunda - Greenwaste	4,411	4,128	3,743	4,093	4,175
Mundaring - Greenwaste	4,246	268	380	471	480
Transfer Station - Greenwaste	701	993	1,198	1,200	1,224
Commercial/Other - Greenwaste	1,264	1,198	1,343	1,400	1,428
<b>Sub-total Member Councils - Greenwaste</b>	<b>18,316</b>	<b>14,025</b>	<b>13,192</b>	<b>14,027</b>	<b>14,308</b>
W.M.R.C	17,089	17,284	12,504	6,734	0
W.M.R.C Commercial	13,458	12,302	3,623	0	0
Non-Member Local Governments			0	0	100,000
EMRC Transfer Stn (Trailers & Commercial etc)	6,989	7,433	6,780	6,800	6,936
Commercial/Other Class III	155,706	115,552	130,066	208,480	112,650
Contaminated Class III	7,536	3,282	3,402	5,000	5,000
Class IV Waste	6,576	11,826	5,233	5,000	5,000
Class V - Concrete Encapsulation	0	0	0	30	5
<b>Sub-total Other Tonnages</b>	<b>207,354</b>	<b>167,678</b>	<b>161,608</b>	<b>232,044</b>	<b>229,591</b>
<b>TOTAL TONNAGES</b>	<b>356,534</b>	<b>309,287</b>	<b>296,624</b>	<b>374,071</b>	<b>374,458</b>
Class III	331,643	283,437	278,200	355,014	355,146
Class IV & V	6,576	11,826	5,233	5,030	5,005
Greenwaste	18,316	14,025	13,192	14,027	14,308
<b>TOTAL TONNAGES</b>	<b>356,534</b>	<b>309,287</b>	<b>296,624</b>	<b>374,071</b>	<b>374,458</b>

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

COUNCIL	A/C#	IE	ACTUAL 2007/08	ACTUAL 2008/09 \$	ACTUAL 2009/10 \$	PROJECTED 2010/11 \$	ACTUAL 2010/11 \$	EST. ACTUAL 2011/12 \$	PROJECTED 2012/13 \$
Bayswater - MSW	53310/00	BB	936,987	949,106	1,318,859	1,759,806	1,554,797	1,911,630	2,230,921
Belmont	53310/00	BC	632,932	766,521	757,162	1,056,516	977,139	912,100	1,064,444
Bassendean	53310/00	BA	208,788	224,328	290,092	407,694	387,456	422,660	493,255
Swan - MSW	53310/00	BD	1,516,984	1,582,642	2,124,301	2,676,072	2,685,079	2,946,300	3,438,408
Mundaring	53310/00	BF	553,333	605,770	753,350	1,027,650	984,904	1,104,880	1,289,423
Kalamunda	53310/00	BE	637,266	827,666	1,135,984	1,441,872	1,440,517	1,662,430	1,940,099
<b>Sub-total Member Councils - MSW</b>			<b>4,486,291</b>	<b>4,956,032</b>	<b>6,379,749</b>	<b>8,369,610</b>	<b>8,029,892</b>	<b>8,960,000</b>	<b>10,456,550</b>
Bayswater - Greenwaste	58864/00	BB	209,786	231,515	263,720	300,480	292,203	359,145	393,882
Swan - Greenwaste	58864/00	BD	80,356	50,993	47,794	55,008	36,714	47,836	52,738
Bassendean - Greenwaste	58864/00	BA	20,174	20,195	21,469	3,200	20,083	0	0
Belmont - Greenwaste	58864/00	BC	104	5,834	6,570	7,824	6,967	7,939	8,753
Kalamunda - Greenwaste	58864/00	BE	10,598	107,340	118,523	87,744	179,588	137,689	151,798
Mundaring - Greenwaste	58864/00	BF	6,463	2,333	7,785	26,880	26,731	15,844	17,468
Commercial/Other - Greenwaste	58864/00	BK	58,137	72,157	94,393	101,275	113,210	113,703	125,355
<b>Sub-total Member Councils - Greenwaste</b>			<b>385,617</b>	<b>490,366</b>	<b>560,254</b>	<b>582,411</b>	<b>675,495</b>	<b>682,156</b>	<b>749,993</b>
W.M.R.C	53310/00	BG	709,420	609,380	886,342	715,938	870,145	471,380	0
W.M.R.C Commercial	53310/00	BH	609,514	746,302	850,552	301,361	301,361	0	0
Non-Member Local Governments	53310/00	BS	0	0	0	0	0	0	9,018,000
EMRC Transfer Stn (Trailers etc)	58857/00	BI	585,958	543,227	717,878	810,306	960,507	829,600	938,302
EMRC Transfer Stn (Commercial)	58857/00	BK	148,748	209,661	219,752	202,577	205,460	207,400	234,576
Contaminated Class III	53310/00	BJ	169,653	399,540	220,357	312,360	354,299	445,450	500,000
Class IV Waste	53330/00	BK	309,801	528,087	970,834	524,610	619,980	672,750	795,450
Class V - Concrete Encapsulation	53330/01	BK	0	0	0	0	0	16,364	2,273
Commercial/Other Class III	53310/00	BK	9,194,357	8,015,614	7,617,436	10,101,116	10,113,802	17,042,778	10,612,449
<b>Sub-total Other</b>			<b>11,727,451</b>	<b>11,051,811</b>	<b>11,483,150</b>	<b>12,968,267</b>	<b>13,425,554</b>	<b>19,685,721</b>	<b>22,101,049</b>
<b>TOTAL BASE</b>			<b>16,599,359</b>	<b>16,498,209</b>	<b>18,423,153</b>	<b>21,920,289</b>	<b>22,130,941</b>	<b>29,327,878</b>	<b>33,307,593</b>
Class III			15,903,941	15,479,756	16,892,065	20,813,267	20,835,466	27,956,608	31,759,877
Class IV			309,801	528,087	970,834	524,610	619,980	689,114	797,723
Greenwaste			385,617	490,366	560,254	582,411	675,495	682,156	749,993
<b>TOTAL BASE</b>			<b>16,599,359</b>	<b>16,498,209</b>	<b>18,423,153</b>	<b>21,920,289</b>	<b>22,130,941</b>	<b>29,327,878</b>	<b>33,307,593</b>



# **ANNUAL BUDGET SUMMARY**

**For the Year Ending  
30 June 2013**

# Annual Budget Summary 2012/2013

	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
<b>Governance</b>			
Operating Income	0	0	0
Operating Expenditure	704,201	704,451	770,165
<b>Total for Governance</b>	<b>704,201</b>	<b>704,451</b>	<b>770,165</b>
<b>Corporate Services</b>			
Operating Income	(267,480)	(281,551)	(157,748)
Operating Expenditure	117,395	(211,513)	(243,812)
Other Income	(294,318)	(979,409)	(284,545)
Other Expenditure	323,481	895,703	299,152
Capital Expenditure	808,678	836,463	1,248,817
<b>Total for Corporate Services</b>	<b>687,756</b>	<b>259,693</b>	<b>861,864</b>
<b>Waste Management Services</b>			
Operating Income	(31,040,891)	(33,873,229)	(39,512,123)
Operating Expenditure	24,786,811	26,270,531	32,738,893
Other Income	(619,955)	(636,045)	(405,681)
Other Expenditure	185,285	199,765	233,186
Capital Expenditure	7,528,179	7,794,450	18,988,535
<b>Total for Waste Management Services</b>	<b>839,428</b>	<b>(244,528)</b>	<b>12,042,810</b>
<b>Environmental Services</b>			
Operating Income	(828,406)	(961,899)	(947,340)
Operating Expenditure	1,753,542	1,849,359	2,021,402
Capital Expenditure	3,500	3,500	3,500
<b>Total for Environmental Services</b>	<b>928,636</b>	<b>890,960</b>	<b>1,077,562</b>
<b>Regional Development</b>			
Operating Income	(378,763)	(312,800)	(648,683)
Operating Expenditure	1,763,907	1,587,437	1,898,023
Capital Expenditure	2,500	2,500	2,000
<b>Total for Regional Development</b>	<b>1,387,644</b>	<b>1,277,137</b>	<b>1,251,340</b>

# Annual Budget Summary 2012/2013

	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
<b>Risk Management Services</b>			
Operating Income	(7,200)	(22,250)	0
Operating Expenditure	157,899	140,436	192,699
Capital Expenditure	1,000	6,346	1,000
<b>Total for Risk Management Services</b>	<b>151,699</b>	<b>124,532</b>	<b>193,699</b>
<b>Resource Recovery</b>			
Other Income	(5,086,142)	(5,386,466)	(7,840,466)
Other Expenditure	1,234,301	1,176,694	1,457,968
Capital Expenditure	223,500	38,000	3,748,000
<b>Total for Resource Recovery</b>	<b>(3,628,341)</b>	<b>(4,171,772)</b>	<b>(2,634,498)</b>
<b>Ascot Place</b>			
Operating Income	(1,000)	(1,782)	(600)
Operating Expenditure	426,944	428,502	462,537
Capital Expenditure	305,000	305,000	98,800
<b>Total for Ascot Place</b>	<b>730,944</b>	<b>731,720</b>	<b>560,737</b>
<b>Investment</b>			
Operating Income	(163,586)	(350,000)	(96,884)
Other Income	(1,911,190)	(1,918,022)	(2,133,360)
<b>Total for Investment</b>	<b>(2,074,776)</b>	<b>(2,268,022)</b>	<b>(2,230,244)</b>
<b>Net Operating and Capital Expenditure</b>	<b>(272,809)</b>	<b>(2,695,829)</b>	<b>11,893,435</b>



# **FINANCIAL PERFORMANCE BY ACCOUNT**

**For the Year Ending  
30 June 2013**

# Financial Performance by Account 2012/2013

Governance and Corporate Services		Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
-----------------------------------	--	---------------------	--------------------------	---------------------

## Manage Governance and Corporate Services

### Operating Income

54440/00	Income Vehicles - Ascot Place	(1,100)	(25,024)	(100)
58925/01	Income Workers Compensation Governance and Corporate	0	(6,691)	0
59981/00	Income Governance and Corporate Services Business Unit	0	(63)	0
		<b>(1,100)</b>	<b>(31,778)</b>	<b>(100)</b>

### Operating Expenditure

61440/00	Internal Revenue Vehicles - Ascot Place	(255,800)	(256,100)	(256,229)
65420/05	Operate and Maintain Minor Plant - Ascot Place	0	720	464
65420/06	Operate and Maintain Power Supply Equipment - Ascot Place	8,824	8,320	8,561
65420/07	Operate and Maintain Office Furniture and Miscellaneous Plant and	29,111	38,150	25,434
65440/00	Operate and Maintain Vehicles - Ascot Place	284,728	278,328	256,229
66510/01	Operate and Maintain Office Equipment - Corporate Services	15,478	6,925	23,185
66520/10	Operate and Maintain Fire Fighting Equipment - Ascot Place	0	0	0
67610/01	Operate and Maintain Office Furniture and Fittings - Corporate	2,957	825	1,159
68690/00	Operate and Maintain Miscellaneous Furniture and Fittings - Ascot	59	59	24
73918/01	Recruit Staff - Corporate Services	25,200	24,500	20,200
73918/08	Recruit Senior Staff	29,600	17,100	29,600
73925/01	Provide Staff Workers' Compensation - Governance and Corporate	0	235	0
73981/00	Manage Governance and Corporate Services Business Unit	659,948	666,831	759,612
73987/00	Provide Corporate Environmental Advice and Monitor Business Risk	56,000	56,000	56,000
		<b>856,105</b>	<b>841,893</b>	<b>924,239</b>

### Net (Income) Expenditure

<b>855,005</b>	<b>810,115</b>	<b>924,139</b>
----------------	----------------	----------------

## Provide Governance

### Operating Expenditure

73993/00	Governance - Council Members	546,437	546,687	617,210
73994/00	Conduct Committee Meetings	14,406	14,406	15,126
73995/00	Conduct Council Meetings	24,482	24,482	25,644
73995/01	Catering Kitchen - Provisions	22,000	22,000	23,100
		<b>607,325</b>	<b>607,575</b>	<b>681,080</b>

### Net (Income) Expenditure

<b>607,325</b>	<b>607,575</b>	<b>681,080</b>
----------------	----------------	----------------

## Allocate Corporate Services Costs

### Operating Expenditure

71981/00	Internal Revenue Governance and Corporate Services Business	(3,685,989)	(3,685,614)	(4,414,014)
		<b>(3,685,989)</b>	<b>(3,685,614)</b>	<b>(4,414,014)</b>

### Net (Income) Expenditure

<b>(3,685,989)</b>	<b>(3,685,614)</b>	<b>(4,414,014)</b>
--------------------	--------------------	--------------------



## Financial Performance by Account 2012/2013

Governance and Corporate Services	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
-----------------------------------	---------------------	--------------------------	---------------------

### Facilitate Continuous Organisational Improvement Programmes

#### Operating Income

58988/02	Income Facilitate Continuous Improvement Programme	0	(108)	0
		<b>0</b>	<b>(108)</b>	<b>0</b>

#### Operating Expenditure

73988/01	Implement Business Improvement Projects	1,250	1,250	50,000
73988/02	Facilitate Continuous Improvement Programme	11,000	11,000	3,500
73988/03	Implement the Rewards and Recognition Programme	2,500	2,500	10,000
		<b>14,750</b>	<b>14,750</b>	<b>63,500</b>

#### Net (Income) Expenditure

<b>14,750</b>	<b>14,642</b>	<b>63,500</b>
---------------	---------------	---------------

### Identify and Coordinate Networking Opportunities

#### Operating Income

58996/00	Income Conduct Other Functions	(17,630)	(20,205)	(16,098)
		<b>(17,630)</b>	<b>(20,205)</b>	<b>(16,098)</b>

#### Operating Expenditure

73904/01	Attend Corporate and Award Functions and Events - Governance	1,200	1,200	1,200
73965/00	Conduct Promotions/Public Relations Events - Marketing	13,050	13,050	8,050
73992/00	Hold Biennial Dinner/ Cocktail Function	50,000	50,000	40,000
73996/00	Conduct Other Functions	35,676	35,676	37,385
73996/02	EMRC Staff Kitchen - Provisions	10,000	10,000	10,500
		<b>109,926</b>	<b>109,926</b>	<b>97,135</b>

#### Net (Income) Expenditure

<b>92,296</b>	<b>89,721</b>	<b>81,037</b>
---------------	---------------	---------------

### Implement Employee Assistance Programme (EAP)

#### Operating Expenditure

73911/00	Provide Staff Health Welfare & EAP	5,300	5,300	2,500
73911/01	Promote Staff Health and Welfare - Corporate Services	5,300	5,300	6,050
		<b>10,600</b>	<b>10,600</b>	<b>8,550</b>

#### Net (Income) Expenditure

<b>10,600</b>	<b>10,600</b>	<b>8,550</b>
---------------	---------------	--------------

### Implement EMRC's Strategic Information Plan

#### Other Expenditure

83550/00	Disposal of Information Technology PC's and Printers	0	100	0
83560/00	Disposal of Network Communications Equipment	0	0	0
		<b>0</b>	<b>100</b>	<b>0</b>

#### Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	425,000	405,000	665,600
		<b>425,000</b>	<b>405,000</b>	<b>665,600</b>

#### Net (Income) Expenditure

<b>425,000</b>	<b>405,100</b>	<b>665,600</b>
----------------	----------------	----------------

## Financial Performance by Account 2012/2013

Governance and Corporate Services	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
-----------------------------------	---------------------	--------------------------	---------------------

### Implement Governance and Corporate Services Staff Training and Development

#### Operating Expenditure

73919/00	Train and Develop Staff - Corporate General	35,000	35,000	37,500
73919/01	Train and Develop Staff - Governance and Corporate Services	53,000	70,592	66,010
		<b>88,000</b>	<b>105,592</b>	<b>103,510</b>
<b>Net (Income) Expenditure</b>		<b>88,000</b>	<b>105,592</b>	<b>103,510</b>

### Implement Governance and Corporate Services Study Assistance Programme

#### Operating Expenditure

73914/01	Implement Governance and Corporate Services Study Assistance	4,000	4,000	8,000
		<b>4,000</b>	<b>4,000</b>	<b>8,000</b>
<b>Net (Income) Expenditure</b>		<b>4,000</b>	<b>4,000</b>	<b>8,000</b>

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

#### Operating Expenditure

73989/00	Undertake Strategic Planning Research and Special Projects	80,300	65,300	75,300
73999/00	Prepare Strategic Plan and Plan for the Future	38,500	38,500	66,500
73999/02	Develop Organisational KPI's	2,000	0	0
73999/03	Implement Disability Access & Inclusion Plan	2,200	2,200	200
		<b>123,000</b>	<b>106,000</b>	<b>142,000</b>
<b>Net (Income) Expenditure</b>		<b>123,000</b>	<b>106,000</b>	<b>142,000</b>

### Manage Corporate Administration Facilities (Ascot Place)

#### Operating Income

52240/01	Income Administration Building - Ascot Place	(1,000)	(1,782)	(600)
		<b>(1,000)</b>	<b>(1,782)</b>	<b>(600)</b>

#### Operating Expenditure

63240/01	Operate and Maintain Administration Building - Ascot Place	355,732	357,352	401,230
63240/02	Clean Administration Building - Ascot Place	63,150	63,150	53,307
63240/04	Lease Artwork Administration Building - Ascot Place	8,000	8,000	8,000
66530/01	Operate and Maintain Security System - Ascot Place	62	0	0
66590/00	Operate and Maintain Miscellaneous Equipment - Corporate	79	1,030	0
		<b>427,023</b>	<b>429,532</b>	<b>462,537</b>

#### Capital Expenditure

25240/01	Capital Improvement Administration Building - Ascot Place	305,000	305,000	98,800
		<b>305,000</b>	<b>305,000</b>	<b>98,800</b>
<b>Net (Income) Expenditure</b>		<b>731,023</b>	<b>732,750</b>	<b>560,737</b>

## Financial Performance by Account 2012/2013

Governance and Corporate Services	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
-----------------------------------	---------------------	--------------------------	---------------------

### Manage Portfolio of Assets

#### Other Income

82120/02	Income Disposal of Commercial Land - Ascot Place	0	(760,000)	0
82440/00	Income Disposal of Vehicles - Ascot Place	(294,318)	(219,409)	(284,545)
		<b>(294,318)</b>	<b>(979,409)</b>	<b>(284,545)</b>

#### Other Expenditure

83120/02	Disposal of Commercial Land (Pt Gt Eastern H/way) - Ascot Place	0	667,703	0
83140/00	Disposal of Council Administration Land - Ascot Place	0	0	0
83440/00	Disposal of Vehicles - Ascot Place	323,481	227,632	299,152
83510/00	Disposal of Office Equipment - Ascot Place	0	268	0
83610/00	Disposal of Office Furniture and Fittings - Ascot Place	0	0	0
		<b>323,481</b>	<b>895,603</b>	<b>299,152</b>

#### Capital Expenditure

24420/01	Purchase / Replace Minor Plant and Equipment - Ascot Place	0	1,920	0
24440/00	Purchase Vehicles - Ascot Place	275,238	326,176	513,617
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	91,440	86,094	49,600
24620/00	Purchase Art Works	17,000	17,273	20,000
25530/01	Upgrade Security Equipment - Ascot Place	0	0	0
		<b>383,678</b>	<b>431,463</b>	<b>583,217</b>

#### Net (Income) Expenditure

<b>412,841</b>	<b>347,657</b>	<b>597,824</b>
----------------	----------------	----------------

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

#### Operating Expenditure

73961/01	Conduct Biennial Stakeholder Perception Survey	0	0	27,000
		<b>0</b>	<b>0</b>	<b>27,000</b>

#### Net (Income) Expenditure

<b>0</b>	<b>0</b>	<b>27,000</b>
----------	----------	---------------

### Provide Administration Services

#### Operating Income

59901/00	Income Administration Services	(250)	(500)	0
		<b>(250)</b>	<b>(500)</b>	<b>0</b>

#### Operating Expenditure

73901/00	Provide Administrative Service	488,765	464,196	511,118
73903/00	Provide Corporate Information (Records) Service	0	0	0
		<b>488,765</b>	<b>464,196</b>	<b>511,118</b>

#### Net (Income) Expenditure

<b>488,515</b>	<b>463,696</b>	<b>511,118</b>
----------------	----------------	----------------

# Financial Performance by Account 2012/2013

## Governance and Corporate Services

Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
---------------------	--------------------------	---------------------

### Provide Financial Services

#### Operating Income

59943/00	Income Financial Services	0	(60)	0
59945/00	Income Municipal Cash Investments	(163,586)	(350,000)	(96,884)
59945/02	Income Municipal Cash at Bank	(228,200)	(228,200)	(141,450)
		<b>(391,786)</b>	<b>(578,260)</b>	<b>(238,334)</b>

#### Operating Expenditure

73943/00	Provide Financial Services	631,387	596,564	622,915
73943/01	Provide Financial Services - Non GST Fees and Charges	1,300	1,300	1,300
93999/01	Clearing Account - Salaries Paid	0	0	0
93999/02	Clearing Account - Salaries Allocated	0	0	0
		<b>632,687</b>	<b>597,864</b>	<b>624,215</b>

#### Other Income

59945/01	Income Restricted Cash Investments	(1,911,190)	(1,912,599)	(2,133,360)
59945/03	Unrealised loss/gain on Restricted Investments	0	(5,423)	0
		<b>(1,911,190)</b>	<b>(1,918,022)</b>	<b>(2,133,360)</b>

#### Net (Income) Expenditure

<b>(1,670,289)</b>	<b>(1,898,418)</b>	<b>(1,747,479)</b>
--------------------	--------------------	--------------------

### Provide Human Resource Management Services

#### Operating Expenditure

73912/00	Provide Human Resource Management Service	180,804	157,900	302,200
73912/01	Conduct Staff Recognition Presentations	2,500	2,500	2,500
		<b>183,304</b>	<b>160,400</b>	<b>304,700</b>

#### Net (Income) Expenditure

<b>183,304</b>	<b>160,400</b>	<b>304,700</b>
----------------	----------------	----------------

### Provide Information and Technology Service

#### Operating Income

59951/00	Income Information Technology Services	(20,000)	0	0
		<b>(20,000)</b>	<b>0</b>	<b>0</b>

#### Operating Expenditure

66550/00	Operate and Maintain Information Technology & Communication	340,851	203,737	405,688
66560/00	Operate and Maintain Network Communications Equipment	0	1,406	1,547
66570/00	Operate and Maintain Information Technology Servers	0	1,406	1,547
73951/00	Manage Information Technology Services	296,865	234,723	322,007
73952/00	Manage Application and Operating System Software	288,170	269,170	321,050
		<b>925,886</b>	<b>710,442</b>	<b>1,051,839</b>

#### Net (Income) Expenditure

<b>905,886</b>	<b>710,442</b>	<b>1,051,839</b>
----------------	----------------	------------------

## Financial Performance by Account 2012/2013

Governance and Corporate Services	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
-----------------------------------	---------------------	--------------------------	---------------------

### Provide Internal Audit and Compliance Services

#### Operating Expenditure

73906/00	Provide Compliance Services and Internal Audit	36,000	36,000	46,000
		<b>36,000</b>	<b>36,000</b>	<b>46,000</b>

#### Net (Income) Expenditure

<b>36,000</b>	<b>36,000</b>	<b>46,000</b>
---------------	---------------	---------------

### Provide Organisation Development Services

#### Operating Income

58988/01	Income Organisational Development Service	(200)	(600)	0
		<b>(200)</b>	<b>(600)</b>	<b>0</b>

#### Operating Expenditure

73988/00	Provide Organisational Development Service	129,737	128,291	0
		<b>129,737</b>	<b>128,291</b>	<b>0</b>

#### Net (Income) Expenditure

<b>129,537</b>	<b>127,691</b>	<b>0</b>
----------------	----------------	----------

### Provide Organisation Marketing and Communication Services

#### Operating Income

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

#### Operating Expenditure

73961/00	Manage Marketing and Communications Services	176,781	174,623	230,381
73963/00	Prepare Annual Report	9,500	8,730	10,500
		<b>186,281</b>	<b>183,353</b>	<b>240,881</b>

#### Net (Income) Expenditure

<b>186,181</b>	<b>183,253</b>	<b>240,781</b>
----------------	----------------	----------------

### Update Maintain and Promote EMRC's Web Presence

#### Operating Expenditure

73953/00	Manage Web Based Communications	83,140	68,640	78,600
73953/01	Update Style and Content of EMRC Web Sites	28,000	28,000	28,000
		<b>111,140</b>	<b>96,640</b>	<b>106,600</b>

#### Net (Income) Expenditure

<b>111,140</b>	<b>96,640</b>	<b>106,600</b>
----------------	---------------	----------------

# Financial Performance by Account 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
------------------	---------------------	--------------------------	---------------------

## Manage Engineering and Waste Management Services

### Operating Income

59982/00	Income Engineering / Waste Management Business Unit	(1,000)	(1,000)	(150)
59982/01	Income Engineering / Waste Management Business Unit - Vehicle	(2,100)	(2,100)	(2,100)
		<b>(3,100)</b>	<b>(3,100)</b>	<b>(2,250)</b>

### Operating Expenditure

66510/02	Operate and Maintain Office Equipment - Waste Management	304	200	226
66590/02	Operate and Maintain Miscellaneous Equipment -Waste	0	0	1,018
67610/02	Operate and Maintain Office Furniture and Fittings - Waste	3,862	3,862	2,927
67610/09	Operate and Maintain Office Furniture and Fittings - Hazelmere	863	1,000	1,399
71915/02	Internal Revenue Staff Leave Entitlements - Engineering and Waste	(164,925)	(227,014)	(221,404)
73917/02	Provide Staff Annual Leave - Engineering Waste Management	56,007	72,156	58,523
73918/02	Recruit Staff - Engineering / Waste Management	7,250	7,250	7,500
73921/02	Provide Staff Sick Leave - Engineering Waste Management	12,074	11,897	13,103
73922/02	Provide Staff Long Service Leave - Engineering Waste Management	4,000	10,424	4,000
73923/02	Provide Staff RDO and TIL Leave - Engineering Waste Management	0	4,557	0
73924/02	Provide Staff Public Holiday Leave - Engineering Waste	24,148	22,262	26,206
73929/02	Provide Staff Other Leave - Engineering Waste Management	0	0	0
73982/00	Manage Engineering / Waste Management Business Unit	1,644,284	1,679,248	1,887,043
		<b>1,587,867</b>	<b>1,585,842</b>	<b>1,780,541</b>

### Capital Expenditure

24510/02	Purchase / Replace Office Equipment - Engineering / Waste	550	550	550
24590/03	Purchase/Replace Other Equipment - Engineering and Waste	5,500	5,500	3,000
24610/03	Purchase Office Furniture and Fittings-Engineering and Waste	2,500	2,500	3,500
24610/10	Purchase Office Furniture and Fittings-Hazelmere	2,500	3,285	1,500
		<b>11,050</b>	<b>11,835</b>	<b>8,550</b>

### Net (Income) Expenditure

<b>1,595,817</b>	<b>1,594,577</b>	<b>1,786,841</b>
------------------	------------------	------------------

## Collect Problematic Waste in the Region

### Operating Income

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

### Operating Expenditure

72866/00	Manage Household Hazardous Waste	5,200	5,308	6,290
72866/02	Dispose of Household Hazardous Waste	42,823	39,124	28,767
72866/03	Market Household Hazardous Waste Collections	8,000	8,000	11,500
		<b>56,023</b>	<b>52,432</b>	<b>46,557</b>

### Net (Income) Expenditure

<b>50,023</b>	<b>46,432</b>	<b>40,557</b>
---------------	---------------	---------------

## Develop Advocacy and Lobbying Protocol

### Operating Expenditure

73966/03	Develop and Implement a Lobbying and Advocacy Plan - Waste	2,000	2,000	0
		<b>2,000</b>	<b>2,000</b>	<b>0</b>

### Net (Income) Expenditure

<b>2,000</b>	<b>2,000</b>	<b>0</b>
--------------	--------------	----------

## Financial Performance by Account 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
------------------	---------------------	--------------------------	---------------------

### Develop an Education Programme to Address Problematic Waste in the Region

#### Operating Expenditure

72866/01	Conduct School Battery Collection Programme	22,098	31,490	28,776
		<b>22,098</b>	<b>31,490</b>	<b>28,776</b>

#### Net (Income) Expenditure

<b>22,098</b>	<b>31,490</b>	<b>28,776</b>
---------------	---------------	---------------

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

#### Operating Expenditure

68690/02	Operate and maintain miscellaneous Furniture and fittings - Edu	0	0	0
72873/00	Conduct Waste Education Programmes	83,268	145,634	137,632
		<b>83,268</b>	<b>145,634</b>	<b>137,632</b>

#### Capital Expenditure

24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill Education	2,500	2,500	1,000
		<b>2,500</b>	<b>2,500</b>	<b>1,000</b>

#### Net (Income) Expenditure

<b>85,768</b>	<b>148,134</b>	<b>138,632</b>
---------------	----------------	----------------

### Develop Environmental Management System for Red Hill Waste Management Facility

#### Operating Expenditure

72856/00	Develop Environmental Management System - Red Hill Landfill	21,100	68,100	78,780
		<b>21,100</b>	<b>68,100</b>	<b>78,780</b>

#### Net (Income) Expenditure

<b>21,100</b>	<b>68,100</b>	<b>78,780</b>
---------------	---------------	---------------

### Implement Red Hill Master Plan Land Acquisition Recommendations

#### Capital Expenditure

24150/02	Purchase Waste Management Land - Midland Brick	570,000	500,000	6,619,015
24150/04	Purchase Waste Management Land - Hazelmere	0	10,000	10,000
		<b>570,000</b>	<b>510,000</b>	<b>6,629,015</b>

#### Net (Income) Expenditure

<b>570,000</b>	<b>510,000</b>	<b>6,629,015</b>
----------------	----------------	------------------

## Financial Performance by Account 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
------------------	---------------------	--------------------------	---------------------

### Implement Red Hill Master Plan Planning Recommendations

#### Capital Expenditure

24310/11	Construct Class III Cell Farm Stage 2 - Red Hill Landfill Facility	20,000	140,000	4,144,800
24310/12	Construct Class III Cell Stage 14 - Red Hill Landfill Facility	0	0	270,000
24320/01	Construct Class III Leachate Pond - Red Hill Landfill Facility	0	0	150,000
24320/02	Leachate Project - Red Hill Landfill Facility	0	400,000	415,000
24350/00	Construct Siltation Ponds - Red Hill Landfill Facility	120,000	0	130,000
24350/01	Construct Stormwater Control Pond - Red Hill Farm Stage I	0	0	100,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	140,000	50,000	485,000
24393/00	Construct Water Storage Dams - Red Hill Landfill Facility	960,000	514,000	500,000
24394/00	Construct Perimeter Fencing - Red Hill Landfill Facility	0	0	100,000
24394/03	Construct Perimeter Fencing - Hazelmere	0	0	0
24394/04	Construct Litter Fence - Red Hill Farm	0	0	50,000
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	30,000	30,000	48,846
24397/00	Construct Perimeter Bunds - Red Hill Landfill Facility	120,000	120,000	120,000
		<b>1,390,000</b>	<b>1,254,000</b>	<b>6,513,646</b>

#### Net (Income) Expenditure

<b>1,390,000</b>	<b>1,254,000</b>	<b>6,513,646</b>
------------------	------------------	------------------

### Implement Red Hill Master Plan Recommendations (Other)

#### Operating Expenditure

73939/02	Update Red Hill Development Plan	5,000	5,000	1,000
		<b>5,000</b>	<b>5,000</b>	<b>1,000</b>

#### Net (Income) Expenditure

<b>5,000</b>	<b>5,000</b>	<b>1,000</b>
--------------	--------------	--------------

### Implement Regional Waste Education Plan

#### Operating Income

58873/01	Income Stakeholder Waste Education	(397,349)	(410,702)	(393,180)
58873/03	Income Stakeholder Waste Education - Vehicle Costs	(1,872)	(1,872)	(1,872)
		<b>(399,221)</b>	<b>(412,574)</b>	<b>(395,052)</b>

#### Operating Expenditure

72873/01	Provide Stakeholder Waste Education Service	47,304	43,766	55,092
72873/02	Conduct Waste Education Research / Surveys	20,000	23,000	0
72873/04	Produce Regional Waste Education Marketing Materials	131,000	131,000	136,000
72873/06	Conduct Earth Carers Volunteer Program	20,849	23,697	18,862
72873/08	Conduct Keep Australia Beautiful - Litter Control	10,549	9,527	0
		<b>229,702</b>	<b>230,990</b>	<b>209,954</b>

#### Net (Income) Expenditure

<b>(169,519)</b>	<b>(181,584)</b>	<b>(185,098)</b>
------------------	------------------	------------------

### Implement Waste Management Services Study Assistance Programme

#### Operating Expenditure

73914/03	Implement Red Hill Landfill Facility Administration Staff Study	250	0	250
73914/08	Implement Red Hill Landfill Facility Operations Staff Study	500	0	500
		<b>750</b>	<b>0</b>	<b>750</b>

#### Net (Income) Expenditure

<b>750</b>	<b>0</b>	<b>750</b>
------------	----------	------------



# Financial Performance by Account 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
------------------	---------------------	--------------------------	---------------------

## Implement Waste Management Staff Training and Development

### Operating Expenditure

73919/02	Train and Develop Staff - Engineering / Waste Management	35,060	25,264	40,643
73919/03	Train and Develop Staff - Red Hill Landfill Facility	58,389	26,965	65,150
73919/09	Train and Develop Staff - Hazelmere Operations Staff	13,864	6,347	19,409
		<b>107,313</b>	<b>58,576</b>	<b>125,202</b>

### Net (Income) Expenditure

<b>107,313</b>	<b>58,576</b>	<b>125,202</b>
----------------	---------------	----------------

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

### Operating Income

58410/00	Income Plant	(93,500)	(94,278)	(164,943)
58420/00	Income Minor Plant	0	(14,400)	0
		<b>(93,500)</b>	<b>(108,678)</b>	<b>(164,943)</b>

### Operating Expenditure

61410/00	Internal Revenue Plant	(1,993,858)	(1,825,949)	(2,003,125)
61430/00	Internal Revenue Vehicles - Red Hill Landfill Facility	(106,500)	(106,500)	(110,228)
65410/00	Operate and Maintain Plant - Waste Management Facilities	2,902,206	2,612,658	3,084,154
65410/01	Operate and Maintain Plant - Arrange for servicing repairs and	33,649	29,142	32,302
65410/02	Operate and Maintain Plant - Hazelmere	0	236,000	242,551
65420/01	Operate and Maintain Minor Plant - Water Pumps	173,144	116,882	141,024
65420/02	Operate and Maintain Minor Plant - Generators	31,235	32,600	31,401
65420/03	Operate and Maintain Minor Plant - Water Tanker	327	850	750
65420/04	Operate and Maintain Minor Plant-Trailers-Red Hill	1,173	1,900	1,704
65420/08	Operate and Maintain Miscellaneous Plant - Hazelmere	48,805	15,500	191,517
65420/99	Operate and Maintain Minor Plant - Misc Attachments - Red Hill	83,864	93,400	66,897
		<b>1,174,045</b>	<b>1,206,483</b>	<b>1,678,947</b>

### Other Income

82410/00	Income Disposal of Plant - Red Hill Landfill Facility	(541,500)	(541,500)	(250,000)
82430/00	Income Disposal of Vehicles - Red Hill Landfill Facility	(78,455)	(94,545)	(155,681)
		<b>(619,955)</b>	<b>(636,045)</b>	<b>(405,681)</b>

### Other Expenditure

83410/00	Disposal of Plant - Red Hill Landfill Facility	101,000	101,000	101,000
83420/00	Disposal of Minor Plant - Red Hill Landfill Facility	0	1,324	0
83430/00	Disposal of Vehicles - Red Hill Landfill Facility	84,285	97,129	132,186
		<b>185,285</b>	<b>199,453</b>	<b>233,186</b>

### Capital Expenditure

24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	3,071,000	3,727,000	1,776,500
24410/01	Purchase / Replace Plant - Hazelmere	539,000	179,650	1,503,779
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	15,000	15,000	30,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	132,369	221,041	145,770
25410/00	Refurbish Plant - Red Hill Landfill Facility	20,000	20,000	20,000
		<b>3,777,369</b>	<b>4,162,691</b>	<b>3,476,049</b>

### Net (Income) Expenditure

<b>4,423,244</b>	<b>4,823,904</b>	<b>4,817,558</b>
------------------	------------------	------------------

## Financial Performance by Account 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
------------------	---------------------	--------------------------	---------------------

### Market EMRC Consulting Services to Member Councils

#### Operating Income

58864/01	Income Greenwaste Operations - Bagged Products	0	0	(20,000)
		<b>0</b>	<b>0</b>	<b>(20,000)</b>

#### Net (Income) Expenditure

<b>0</b>	<b>0</b>	<b>(20,000)</b>
----------	----------	-----------------

### Market Red Hill Waste Management Facility By-Products

#### Operating Income

58861/00	Income Surplus Clay	(1,000)	(1,000)	(1,000)
58862/00	Income Laterite	(105,000)	(105,000)	(205,000)
58863/00	Income Methane	(55,000)	(55,000)	(55,000)
58864/00	Income Greenwaste Operations - General	(751,238)	(792,156)	(909,993)
58888/07	Income - Miscellaneous (Engineering & Waste Management)	0	0	0
		<b>(912,238)</b>	<b>(953,156)</b>	<b>(1,170,993)</b>

#### Operating Expenditure

64395/00	Operate and Maintain Greenwaste Processing Area (Unsealed)	21,582	21,582	34,618
64395/01	Operate and Maintain Contaminated Soil Remediation Area	3,251	3,122	4,923
64395/02	Operate and Maintain Hardstand & Road - Hazelmere	32,715	37,000	49,235
72860/00	Market Waste Facility Products	14,700	18,000	39,430
72861/00	Manage Surplus Clay Stock Pile	2,809	2,713	2,695
72862/00	Manage Laterite	22,463	23,656	24,634
72862/01	Market Laterite	0	0	591
72862/02	Remove and Crush Lateritic Caprock - Farm Stage 2	200,000	200,000	950,000
72863/00	Manage Methane	43,071	41,755	17,466
72864/01	Manage Greenwaste Composting	152,862	137,363	186,388
72864/02	Manage Greenwaste Mulching	452,268	450,197	528,260
72864/04	Operate and Maintain Bagging Plant - Hazelmere	0	0	18,500
		<b>945,722</b>	<b>935,388</b>	<b>1,856,740</b>

#### Capital Expenditure

24395/00	Construct Greenwaste Processing Area - Red Hill Landfill Facility	0	100,000	175,000
24410/02	Purchase Bagging Plant for Mulch/Compost	35,000	35,000	75,000
		<b>35,000</b>	<b>135,000</b>	<b>250,000</b>

#### Net (Income) Expenditure

<b>68,484</b>	<b>117,232</b>	<b>935,747</b>
---------------	----------------	----------------

## Financial Performance by Account 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
------------------	---------------------	--------------------------	---------------------

### Promote Red Hill Landfill Facility Operations

#### Operating Expenditure

63252/00	Operate and Maintain Training Centre Buildings (House) - Red Hill	3,941	6,941	4,938
63253/00	Operate and Maintain Environ. Education Centre Blds - Red Hill	14,760	14,760	15,273
66530/10	Operate and Maintain Security System Education / Training Centre	900	900	900
68690/01	Operate and Maintain Misc Furn and Fittings - Educ / Trng Centre	6,092	4,000	2,479
72851/03	Support EMRC Community Grants Program	15,700	7,450	16,000
72871/00	Provide Site Tours - Red Hill Landfill Facility	18,746	17,950	18,934
72872/00	Conduct Open day - Red Hill Landfill	0	0	13,103
		<b>60,139</b>	<b>52,001</b>	<b>71,627</b>

#### Capital Expenditure

25253/00	Refurbish Environmental Education Centre - Redhill Landfill Facility	9,000	0	2,000
		<b>9,000</b>	<b>0</b>	<b>2,000</b>

#### Net (Income) Expenditure

<b>69,139</b>	<b>52,001</b>	<b>73,627</b>
---------------	---------------	---------------

### Provide Environmental Consulting Services to External Organisations

#### Operating Income

58712/03	Income Waste Mngmt Environ. Cons. - Other Clients	0	(4,200)	(175,000)
58712/04	Income Waste Mngmt Environ. Cons. - Shire of Mundaring -	0	0	0
		<b>0</b>	<b>(4,200)</b>	<b>(175,000)</b>

#### Operating Expenditure

72712/03	Provide Waste Management Consulting Services - Contaminated	0	4,200	153,500
		<b>0</b>	<b>4,200</b>	<b>153,500</b>

#### Net (Income) Expenditure

<b>0</b>	<b>0</b>	<b>(21,500)</b>
----------	----------	-----------------

# Financial Performance by Account 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
------------------	---------------------	--------------------------	---------------------

## Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

### Operating Income

53221/00	Income - Hazelmere Site General Income	(10,000)	(7,800)	(16,543)
53310/00	Income Class III Cells - Red Hill Landfill Facility	(25,374,035)	(26,921,108)	(30,588,499)
53310/01	Income Tyre Recovery Charge Class III Cells - Red Hill Landfill	(24,000)	(24,000)	(24,000)
53310/02	Income E-Waste Charge Class III Cells - Red Hill Landfill Facility	(4,000)	(12,000)	0
53310/03	Income Class I Cells Clean Fill/Inert Waste - Red Hill Waste	0	(375,000)	(550,000)
53330/00	Income Class IV Cells - Red Hill Landfill Facility	(672,750)	(672,750)	(795,450)
53330/01	Income Encapsulate Class IV Material in Concrete - Red Hill Landfill	(2,727)	(16,364)	(2,273)
58581/01	Income Workers Compensation Reimbursement - Red Hill Landfill	0	(60,000)	0
58851/00	Income Red Hill Landfill Administration	(500)	(500)	(500)
58857/00	Income Waste Transfer Station Operations - Red Hill Landfill Facility	(1,035,205)	(1,077,600)	(1,223,878)
58857/01	Income Kalamunda Transfer Station Operations	(43,154)	(30,612)	0
58857/02	Income Mathieson Road Transfer Station Operations	(330,614)	(408,703)	(507,817)
58857/03	Income Coppin Road Transfer Station Operations	(403,415)	(583,623)	(510,623)
58857/04	Income Waste Transfer Stations Operations - RCTI's to be Allocated	0	0	0
58857/05	Income Tip Face Steel Recycling - Red Hill Waste Management	0	0	0
58859/01	Income - Lime Amended Bio-Clay Operations	(119,715)	(119,715)	(123,434)
58865/00	Income Remediate Contaminated Soils	0	0	(110,000)
		<b>(28,020,115)</b>	<b>(30,309,774)</b>	<b>(34,453,017)</b>

### Operating Expenditure

62120/00	Operate and Maintain Hazelmere Site	138,367	134,406	162,140
62150/00	Operate and Maintain Waste Management Land - Redhill Landfill	134,769	99,207	85,836
62150/03	Operate and Maintain Waste Management Land - Lot 501 (Lot 81	900	2,400	2,450
62150/05	Hills Spine Road Realignment	65,000	100,000	33,255
62151/00	Operate and Maintain Waste Management Land - Red Hill Farm	22,930	21,007	21,071
63221/00	Operate and Maintain Hazelmere Buildings	22,378	27,529	18,397
63251/00	Operate and Maintain Administration Buildings - Red Hill Landfill	25,167	25,074	16,801
63259/00	Operate and Maintain Other Waste Management Buildings Red Hill	127,959	109,178	93,527
63259/02	Operate and Maintain Other Waste Management Buildings	7,793	4,600	7,322
64250/01	Operate and Maintain structures Mattress Recycling Centre -	0	1,500	3,115
64310/01	Operate and Maintain Class III Cells - Receive and Compact Waste	1,449,268	1,513,681	1,390,758
64310/02	Operate and Maintain Class III Cells - Suppress Dust	73,477	80,651	112,234
64310/03	Operate and Maintain Class III Cells - Manage Litter	251,878	210,502	235,588
64310/04	Operate and Maintain Class III Cells - Manage Traffic and Maintain	205,344	177,227	188,338
64310/05	Operate and Maintain Class III Cells - Supply and Maintain	751,824	704,389	625,581
64310/06	Operate and Maintain Class III Cells - Sample/Test Materials/Waste	59,927	40,815	73,864
64310/07	Operate and Maintain Class III Cell Drainage System - Red Hill	122,017	186,155	167,686
64310/08	Operate and Maintain Class III Cells - Cell Usage (Airspace)	10,055,380	10,753,691	13,700,252
64310/09	Operate and Maintain Class III Cells - Maintain Liner	50,000	25,000	10,888
64310/10	Rehabilitate Class III Cells (ALGER) - Red Hill Landfill Facility	255,355	639,666	684,145
64310/12	Mining of Lot 11 - Red Hill Waste Disposal Site	275,000	275,000	775,000
64320/01	Operate and Maintain Class III Leachate Ponds - Red Hill Landfill	27,734	134,792	133,540
64330/01	Operate and Maintain Class IV Cells - Receive and Compact Waste	17,900	12,136	7,879
64330/02	Operate and Maintain Class IV Cells - Suppress Dust	9,858	10,025	11,344
64330/03	Operate and Maintain Class IV Cells - Maintain Liner / Sand Filter	5,000	5,000	1,535
64330/04	Operate and Maintain Class IV Cells - Manage Traffic and Maintain	5,730	10,394	8,632
64330/05	Operate and Maintain Class IV Cells - Supply and Maintain	9,090	7,122	5,439
64330/06	Operate and Maintain Class IV Cells - Sample / Test Materials /	3,000	3,000	5,000
64330/07	Operate and Maintain Class IV Cell Drainage System - Red Hill	40,149	34,264	35,614
64330/08	Operate and Maintain Class IV Cells - Cell Usage (Airspace)	189,119	189,763	223,653
64330/09	Operate and Maintain Class IV Cell - Encapsulate Material in	2,500	2,500	3,115
64330/10	Rehabilitate Class IV Cells - Red Hill Landfill Facility	3,000	3,053	30,501
64340/01	Operate and Maintain Class IV Leachate Ponds - Red Hill Landfill	151,879	42,500	81,534
64350/00	Operate and Maintain Siltation Ponds - Red Hill Landfill Facility	38,934	26,007	27,004
64360/00	Operate and Maintain Nutrient Stripping Ponds - Red Hill Landfill	3,250	2,000	3,836
64370/00	Operate and Maintain Roads / Car Parks - Red Hill Landfill Facility	99,568	100,173	130,060

# Financial Performance by Account 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
------------------	---------------------	--------------------------	---------------------

## Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

### Operating Expenditure

64380/00	Operate and Maintain Stormwater System - Red Hill Landfill Facility	212,137	169,037	110,017
64391/00	Operate and Maintain Waste Transfer Station Buildings - Red Hill	6,729	6,729	8,394
64392/00	Operate and Maintain Weighbridge Structure - Red Hill	31,325	35,100	21,121
64392/01	Operate and Maintain Weighbridge Structure - Hazelmere	0	0	7,146
64393/00	Operate and Maintain Water Storage Dams - Red Hill Landfill	9,668	6,218	19,554
64393/01	Operate and Maintain Water Storage Dams/Tanks - Hazelmere	2,801	2,801	2,794
64394/00	Operate and Maintain Perimeter Fencing - Red Hill Landfill Facility	7,939	8,470	5,528
64394/01	Operate and Maintain Perimeter Fencing - Hazelmere	761	1,415	4,010
64394/03	Operate and Maintain Perimeter Fencing - Lot 501 (81North)	1,769	1,769	11,848
64394/04	Operate and Maintain Perimeter Fencing - Red Hill Farm	15,828	16,328	15,771
64396/00	Operate and Maintain Monitoring Bores - Red Hill Landfill Facility	22,995	26,000	30,316
64398/00	Operate and Maintain Miscellaneous Waste Management Structures	18,227	30,343	57,743
65430/00	Operate and Maintain Vehicles - Red Hill Landfill Facility	136,146	118,401	127,343
66510/08	Operate and Maintain Office Equipment - Redhill Landfill Facility	8,826	2,900	11,863
66520/08	Operate and Maintain Fire Fighting Equipment - Red Hill Landfill	9,919	9,500	9,407
66520/09	Operate and Maintain Fire Fighting Equipment - Hazelmere	45,120	45,120	50,352
66530/08	Operate and Maintain Security System - Red Hill Waste	76,110	81,110	90,685
66530/09	Operate and Maintain Security System - Hazelmere	24,780	32,700	27,183
66590/08	Operate and Maintain Other Equipment - Red Hill Landfill Facility	60,871	54,133	76,180
66590/09	Operate and Maintain Other Equipment - Hazelmere	9,563	15,700	20,310
66690/08	Operate and Maintain Miscellaneous Furniture and Fittings-Red Hill	91	91	20
67610/08	Operate and Maintain Office Furniture and Fittings - Red Hill Landfill	7,676	2,000	7,981
71915/03	Internal Revenue Staff Leave Entitlements - Red Hill Landfill	(56,702)	(110,278)	(57,890)
71916/00	Internal Revenue Red Hill Operations Staff On Costs	(983,980)	(976,752)	(1,162,310)
72851/00	Manage and Administer Red Hill Landfill Facility	1,966,083	2,000,867	2,101,829
72851/01	Market Waste Facilities	2,400	2,506	5,400
72851/02	Manage Red Hill Landfill Facility Safety Requirements	2,600	2,600	2,600
72857/00	Manage Waste Transfer Station Operations - Red Hill Landfill	568,593	542,468	900,959
72857/01	Manage Kalamunda Transfer Station Operations	39,231	27,829	0
72857/02	Manage Mathieson Road Transfer Station Operations	300,558	371,548	461,652
72857/03	Manage Coppin Road Transfer Station Operations	366,741	530,566	464,203
72858/00	Manage Weighbridge Operations - Red Hill Landfill Facility	230,951	292,731	304,637
72859/04	Lime Amended Bio-Clay Operations	76,950	9,833	80,280
72865/00	Remediate Contaminated Soils	2,200	2,200	107,394
73916/00	Manage Red Hill Landfill Operations Staff On Costs	180,754	163,554	249,219
73917/03	Provide Staff Annual Leave - Red Hill Landfill Facility Administration	37,960	18,768	43,328
73917/08	Provide Staff Annual Leave - Waste Management Landfill	187,488	49,501	238,405
73918/03	Recruit Staff - Red Hill Landfill	15,000	20,000	15,000
73921/03	Provide Staff Sick Leave - Red Hill Landfill Facility Administration	8,077	4,113	9,219
73921/08	Provide Staff Sick Leave - Waste Management Landfill Operations	39,141	16,684	49,975
73922/08	Provide Staff Long Service Leave - Waste Management Landfill	7,000	7,000	7,000
73923/03	Provide Staff RDO and TIL Leave - Red Hill Landfill Facility	0	2,317	0
73923/08	Provide Staff RDO and TIL Leave - Waste Management Landfill	0	7,726	0
73924/03	Provide Staff Public Holiday Leave - Red Hill Landfill Facility	16,153	4,670	18,437
73924/08	Provide Staff Public Holiday Leave - Waste Management Landfill	26,106	13,951	32,676
73925/03	Provide Staff Workers' Compensation - Red Hill Landfill Facility	0	35,726	0
73929/08	Provide Staff Other Leave - Waste Management Landfill Operations	0	277	0
73936/00	Manage Workshop Operations	16,900	15,500	17,100
73939/01	Undertake Geotechnical Investigations	1,000	1,000	55,000
		<b>18,461,928</b>	<b>19,437,176</b>	<b>23,776,613</b>

### Other Expenditure

83520/00	Disposal of Fire Fighting Equipment - Red Hill Landfill Facility	0	312	0
83530/00	Dispose of Security Equipment-Red Hill Landfill Facility	0	0	0
83590/00	Disposal of Miscellaneous Equipment - Red Hill Landfill Facility	0	0	0

## Financial Performance by Account 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
------------------	---------------------	--------------------------	---------------------

### Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

	0	312	0
<b>Capital Expenditure</b>			
24250/01 Construct Waste Management Facility Buildings - Red Hill Landfill	334,000	328,780	98,886
24250/02 Construct Waste Management Facility Buildings - Hazelmere	55,000	55,000	78,000
24250/03 Construct Weighbridge Office - Hazelmere	40,000	40,000	8,000
24250/04 Construct Amenities and Ablution Building - Hazelmere	20,000	20,000	0
24250/05 Construct Storage Shed for Mattresses - Hazelmere	30,000	30,000	16,400
24250/06 Construct Mobile workshop - Red Hill Landfill Facility	0	0	100,000
24250/07 Construct Lunchroom and Ablution Block - Red Hill Landfill Facility	0	0	20,000
24259/02 Construct Waste Management Facility Buildings - Other - Hazelmere	0	3,460	5,000
24259/03 Upgrade Power - Redhill Landfill Facility	31,578	31,578	12,750
24360/00 Construct Nutrient Stripping Pond - Red Hill Landfill Facility	50,000	5,280	60,500
24395/01 Construct Hardstand and Road - Hazelmere	37,000	137,000	286,175
24395/03 Construct LABC Blending Area - Red Hill Landfill Facility	43,200	0	0
24399/02 Construct Solar PV Tracking System - Red Hill Landfill Facility	24,606	0	0
24399/03 Hazelmere Site Development	14,500	14,500	0
24399/04 Washdown bay Upgrade - Red Hill Landfill Facility	0	0	70,000
24399/05 Truck Washdown Bay for Member Councils - Red Hill Landfill Facility	0	0	30,000
24420/00 Purchase / Replace Minor Plant and Equipment-Red Hill Landfill	388,000	211,350	263,586
24420/03 Purchase Minor Plant and Equipment - Cardboard Recycling Project	0	142,100	142,100
24510/08 Purchase / Replace Office Equipment - Red Hill Landfill Facility	37,680	37,680	19,000
24520/07 Purchase Fire Fighting System/Equipment - Hazelmere	200,600	200,600	371,360
24520/08 Purchase / Replace Fire Fighting Equipment - Red Hill Landfill	1,000	1,000	1,000
24530/08 Purchase / Replace Security System - Red Hill Waste Management	155,000	155,000	143,600
24530/10 Purchase / Replace Security System - Hazelmere	21,000	21,000	11,000
24590/00 Purchase / Replace Other Equipment - Red Hill Landfill Facility	129,150	129,150	283,150
24590/02 Purchase / Replace Miscellaneous Plant & Equipment - Hazelmere	1,000	35,000	2,000
24610/08 Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	39,946	39,946	5,768
25259/01 Refurbish Waste Transfer Station Building - Red Hill Landfill Facility	80,000	80,000	80,000
	<b>1,733,260</b>	<b>1,718,424</b>	<b>2,108,275</b>
<b>Net (Income) Expenditure</b>	<b>(7,824,927)</b>	<b>(9,153,862)</b>	<b>(8,568,129)</b>

### Satisfy Red Hill Legislative Environmental Requirements

<b>Operating Expenditure</b>			
72853/00 Monitor Environmental Impacts - Red Hill Water Monitoring	219,500	215,500	216,500
72854/00 Monitor Environmental Impacts - Red Hill Groundwater Remediation	140,631	110,563	140,500
72859/00 Monitor Environmental Impacts - Red Hill Landfill Other	40,000	25,650	25,500
72859/01 Monitor Environmental Impacts - Red Hill National Pollutant	25,000	25,020	25,000
72859/02 Monitor Environmental Impacts - Red Hill Landfill Occupational	20,500	25,500	15,500
72859/06 Monitor Environmental Impacts - Red Hill Noise Monitoring	20,000	20,000	40,000
72859/07 Monitor Environmental Impacts - Hazelmere Dust Monitoring	20,000	20,000	50,000
72859/08 Monitor Environmental Impacts - Hazelmere Noise Monitoring	25,000	25,000	50,000
72859/09 Monitor Environmental Impacts - Hazelmere Occupational Hygiene	0	0	25,000
	<b>510,631</b>	<b>467,233</b>	<b>588,000</b>
<b>Net (Income) Expenditure</b>	<b>510,631</b>	<b>467,233</b>	<b>588,000</b>

## Financial Performance by Account 2012/2013

Waste Management		Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
<b>Undertake Waste Management Research and Development</b>				
<b>Operating Income</b>				
58888/01	Income Woodwaste Project	(1,236,896)	(1,106,000)	(2,150,097)
58888/02	Income Mattress Project - Hazelmere	(233,474)	(307,024)	(311,276)
58888/03	Income Hazelmere - Vehicle Costs Reimbursement	(1,740)	(1,890)	0
58888/04	Income Mattress Project - Red Hill	(4,200)	(4,200)	(4,410)
58888/05	Income Woodwaste Project (broiler growers guarantee fee) -	(15,125)	(11,250)	(17,500)
58939/00	Income Forum of Regional Councils (FORC)	(115,182)	(115,182)	(111,485)
58939/01	Income Engineering / Waste Management Special Projects	(100)	(388,100)	(388,000)
58939/12	Income Engineering / Waste Management - Cardboard Recycling	0	(142,100)	(142,100)
		<b>(1,606,717)</b>	<b>(2,075,746)</b>	<b>(3,124,868)</b>
<b>Operating Expenditure</b>				
72888/01	Manage Woodwaste Project - Hazelmere	1,046,234	1,011,597	1,254,956
72888/02	Manage Mattress Project - Hazelmere	263,535	388,557	392,149
72888/04	Manage Carpet Recycling Project - Hazelmere	1,360	1,500	1,420
72888/05	Woodwaste Project - Hazelmere (broiler growers guarantee fee)	15,125	11,250	(17,500)
73932/00	Undertake Engineering / Waste Management Research and	41,000	41,000	34,100
73933/00	Undertake Household Hazardous Waste Research and	3,000	3,000	5,400
73939/04	Support Forum of Regional Councils (FORC)	142,200	142,200	142,200
73939/10	Greenhouse Waste Plan Project	6,771	881	3,549
73939/12	Undertake Engineering/Waste Management Special Projects	0	388,000	388,000
		<b>1,519,225</b>	<b>1,987,985</b>	<b>2,204,274</b>
<b>Net (Income) Expenditure</b>		<b>(87,492)</b>	<b>(87,761)</b>	<b>(920,594)</b>

## Financial Performance by Account 2012/2013

Environmental Services	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
------------------------	---------------------	--------------------------	---------------------

### Implement Cities For Climate Protection (CCP) Programme

#### Operating Income

58725/00	Income Achieving Carbon Emissions Reduction (ACEr)	(52,000)	(45,780)	(126,032)
58725/03	Income Community Energy Efficiency Program (CEEP)	0	0	(146,000)
		<b>(52,000)</b>	<b>(45,780)</b>	<b>(272,032)</b>

#### Operating Expenditure

72725/00	Achieving Carbon Emissions Reduction (ACEr)	60,752	73,243	63,436
72725/01	EMRC - Achieving Carbon Emissions Reduction (ACEr)	7,500	7,500	7,875
72725/09	Implement Community Energy Efficiency Program (CEEP)	0	0	14,493
72725/10	Implement Energy Efficiency Information Program (EEIG)	0	0	55,571
72725/11	Implement CEEP Demonstration Project - Mundaring	0	0	1,000
72725/12	Implement CEEP Demonstration Project - Bayswater	0	0	83,507
72725/13	Implement CEEP Demonstration Project - Bassendean	0	0	47,000
		<b>68,252</b>	<b>80,743</b>	<b>272,882</b>

#### Net (Income) Expenditure

<b>16,252</b>	<b>34,963</b>	<b>850</b>
---------------	---------------	------------

### Implement Eastern Hills Catchment Management Action Project

#### Operating Income

58721/00	Income Eastern Hills Catchment Management (EHCM)	(328,415)	(406,859)	(313,390)
		<b>(328,415)</b>	<b>(406,859)</b>	<b>(313,390)</b>

#### Operating Expenditure

72721/00	Implement Eastern Hills Catchment Management Project - EHCM	36,902	38,902	37,512
72721/06	Implement Eastern Hills Catchment Management Project - NRM	61,377	47,285	79,845
72721/07	Implement Eastern Hills Catchment Management Project - NRM	88,067	93,539	96,745
72721/10	Implement Eastern Hills Catchment Management Project - NRM	73,594	69,872	80,447
72721/17	Native Fish Monitoring Project (EHCM)	53,702	44,250	15,345
72721/18	Strengthening Our Streams Project (EHCM)	51,042	27,323	4,650
72721/19	Eastern Tributaries Restoration Project (EHCM)	0	32,935	0
72721/20	Watsonia Road Threatened Ecological Communities Project (EHCM)	0	20,050	0
72721/21	Implement Eastern Catchment Management Plan	0	19,260	0
72721/23	Implement Helping the Helena Project	0	0	35,600
		<b>364,684</b>	<b>393,416</b>	<b>350,144</b>

#### Net (Income) Expenditure

<b>36,269</b>	<b>(13,443)</b>	<b>36,754</b>
---------------	-----------------	---------------

### Implement Environmental Services Staff Training and Development

#### Operating Expenditure

73919/05	Train and Develop Staff - Environmental Services	35,446	30,052	37,640
		<b>35,446</b>	<b>30,052</b>	<b>37,640</b>

#### Net (Income) Expenditure

<b>35,446</b>	<b>30,052</b>	<b>37,640</b>
---------------	---------------	---------------



## Financial Performance by Account 2012/2013

Environmental Services	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
------------------------	---------------------	--------------------------	---------------------

### Implement Environmental Services Study Assistance Programme

#### Operating Expenditure

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

#### Net (Income) Expenditure

<b>2,000</b>	<b>0</b>	<b>2,000</b>
--------------	----------	--------------

### Implement Future Proofing Climate Change Adaptation Project

#### Operating Income

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

#### Operating Expenditure

72725/07	Implement Future Proofing Climate Change Adaptation Project	109,904	92,856	117,151
		<b>109,904</b>	<b>92,856</b>	<b>117,151</b>

#### Net (Income) Expenditure

<b>34,904</b>	<b>17,856</b>	<b>42,151</b>
---------------	---------------	---------------

### Implement Perth Solar City Project

#### Operating Income

58731/00	Income Perth Solar City Project	(259,280)	(259,280)	(110,000)
		<b>(259,280)</b>	<b>(259,280)</b>	<b>(110,000)</b>

#### Operating Expenditure

72731/00	Implement Perth Solar City Project	82,807	94,709	85,753
72731/01	Implement Perth Solar City Living Smart Program	40,000	40,000	20,000
72731/06	Implement Perth Solar City Kalamunda Demonstration Projects	10,125	10,125	0
72731/07	Implement Perth Solar City Mundaring Demonstration Projects	24,240	24,240	0
72731/08	Implement Perth Solar City Swan Demonstration Projects	94,915	94,915	0
		<b>252,087</b>	<b>263,989</b>	<b>105,753</b>

#### Net (Income) Expenditure

<b>(7,193)</b>	<b>4,709</b>	<b>(4,247)</b>
----------------	--------------	----------------

### Implement Swan and Helena River Management Framework

#### Operating Expenditure

72799/03	Implement Swan and Helena River Management Framework	114,497	120,083	117,214
		<b>114,497</b>	<b>120,083</b>	<b>117,214</b>

#### Net (Income) Expenditure

<b>114,497</b>	<b>120,083</b>	<b>117,214</b>
----------------	----------------	----------------

## Financial Performance by Account 2012/2013

Environmental Services	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
------------------------	---------------------	--------------------------	---------------------

### Implement Water Campaign Programme

#### Operating Income

58739/05	Income Regional Water Campaign	(77,248)	(75,300)	(102,850)
		<b>(77,248)</b>	<b>(75,300)</b>	<b>(102,850)</b>

#### Operating Expenditure

72739/05	Undertake Regional Water Campaign	91,026	80,553	94,765
72739/07	Undertake Stormwater Harvesting and Reuse In Perth's Eastern	0	0	22,644
		<b>91,026</b>	<b>80,553</b>	<b>117,409</b>

#### Net (Income) Expenditure

<b>13,778</b>	<b>5,253</b>	<b>14,559</b>
---------------	--------------	---------------

### Manage and Deliver Environmental Services

#### Operating Income

58984/00	Income Environmental Services Business Unit	(500)	(500)	(9,100)
58984/01	Income Environmental Services - Vehicle Costs Reimbursement	(8,320)	(8,320)	(8,320)
		<b>(8,820)</b>	<b>(8,820)</b>	<b>(17,420)</b>

#### Operating Expenditure

66510/05	Operate and Maintain Office Equipment - Environmental Services	1,828	1,200	1,732
67610/05	Operate and Maintain Office Furniture and Fittings - Environmental	1,540	1,250	1,385
71915/05	Internal Revenue Staff Leave Entitlements - Environmental Services	(94,073)	(107,021)	(129,396)
73917/05	Provide Staff Annual Leave - Environmental Services	54,456	45,395	64,465
73918/05	Recruit Staff - Environmental Services	6,000	6,000	6,000
73921/05	Provide Staff Sick Leave - Environmental Services	11,253	5,767	13,338
73922/05	Provide Staff Long Service Leave - Environmental Services	6,000	6,000	9,500
73923/05	Provide Staff RDO and TIL Leave - Environmental Services	0	4,845	0
73924/05	Provide Staff Public Holiday Leave - Environmental Services	22,507	11,042	26,676
73984/00	Manage Environmental Services Business Unit	651,318	719,958	787,132
73984/01	Undertake Environmental Services Special Projects	3,000	5,000	3,000
73984/05	Undertake Environmental Sustainability Initiatives for EMRC	5,000	5,000	0
73984/06	Environmental Services Research & Development - Alternative	0	0	10,000
73984/07	Environmental Services Research & Development - Marri Canker	0	0	10,000
73984/08	Environmental Services Research & Development - Groundwater	0	0	10,000
		<b>668,829</b>	<b>704,436</b>	<b>813,832</b>

#### Capital Expenditure

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

#### Net (Income) Expenditure

<b>663,509</b>	<b>699,116</b>	<b>799,912</b>
----------------	----------------	----------------

### Participate in Environmental Issues and Projects that Affect the Region

#### Operating Expenditure

72730/00	Develop Dieback Management Framework	0	16,577	0
72730/01	Bushland Phytophthora Dieback Project	800	800	0
		<b>800</b>	<b>17,377</b>	<b>0</b>

#### Net (Income) Expenditure

<b>800</b>	<b>17,377</b>	<b>0</b>
------------	---------------	----------

# Financial Performance by Account 2012/2013

Environmental Services	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
------------------------	---------------------	--------------------------	---------------------

## Provide Environmental Consulting Service to member Councils

### Operating Income

58711/00	Income Environmental Consulting Services	(27,643)	(90,860)	(56,648)
		<b>(27,643)</b>	<b>(90,860)</b>	<b>(56,648)</b>

### Operating Expenditure

72711/00	Provide Environmental Consulting Services	46,017	65,854	87,377
		<b>46,017</b>	<b>65,854</b>	<b>87,377</b>

### Net (Income) Expenditure

		<b>18,374</b>	<b>(25,006)</b>	<b>30,729</b>
--	--	---------------	-----------------	---------------

## Financial Performance by Account 2012/2013

Regional Development	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
----------------------	---------------------	--------------------------	---------------------

### Develop Advocacy and Lobbying Protocol

#### Operating Expenditure

73966/02	Implement Regional Advocacy Strategy	176,761	170,833	175,375
		<b>176,761</b>	<b>170,833</b>	<b>175,375</b>

#### Net (Income) Expenditure

<b>176,761</b>	<b>170,833</b>	<b>175,375</b>
----------------	----------------	----------------

### Develop and Promote Perth's Eastern Region as a Tourism Destination

#### Operating Expenditure

72818/01	Implement Regional Tourism Strategy	76,577	77,411	0
72818/02	Manage Perth Tourism Website	0	0	8,663
		<b>76,577</b>	<b>77,411</b>	<b>8,663</b>

#### Net (Income) Expenditure

<b>76,577</b>	<b>77,411</b>	<b>8,663</b>
---------------	---------------	--------------

### Facilitate Regional Tourism Projects

#### Operating Income

58801/00	Income Regional Tourism Development	(116,663)	(50,000)	0
		<b>(116,663)</b>	<b>(50,000)</b>	<b>0</b>

#### Net (Income) Expenditure

<b>(116,663)</b>	<b>(50,000)</b>	<b>0</b>
------------------	-----------------	----------

### Facilitate Regional Youth Strategies

#### Operating Expenditure

72762/00	Develop Youth Education Strategy	30,556	25,209	36,909
		<b>30,556</b>	<b>25,209</b>	<b>36,909</b>

#### Net (Income) Expenditure

<b>30,556</b>	<b>25,209</b>	<b>36,909</b>
---------------	---------------	---------------

### Facilitate Tourism Industry Development Activities

#### Operating Expenditure

72801/01	Conduct Regional Tourism Market Research	0	0	0
72801/03	Regional Tourism Destination Development	0	0	0
		<b>0</b>	<b>0</b>	<b>0</b>

#### Net (Income) Expenditure

<b>0</b>	<b>0</b>	<b>0</b>
----------	----------	----------

## Financial Performance by Account 2012/2013

Regional Development	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
----------------------	---------------------	--------------------------	---------------------

### Implement Perth's Eastern Autumn Festival Regional Publicity Campaign

#### Operating Income

58802/01	Income Perth's Autumn Festival	0	0	(125,000)
		<b>0</b>	<b>0</b>	<b>(125,000)</b>

#### Operating Expenditure

72802/01	Perth's Autumn Festival	90,941	77,026	128,252
		<b>90,941</b>	<b>77,026</b>	<b>128,252</b>

#### Net (Income) Expenditure

<b>90,941</b>	<b>77,026</b>	<b>3,252</b>
---------------	---------------	--------------

### Implement Regional Development Services Study Assistance Programme

#### Operating Expenditure

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

#### Net (Income) Expenditure

<b>1,000</b>	<b>1,000</b>	<b>1,000</b>
--------------	--------------	--------------

### Implement Regional Development Staff Training and Development

#### Operating Expenditure

73919/04	Train and Develop Staff - Regional Development	26,660	17,395	26,477
		<b>26,660</b>	<b>17,395</b>	<b>26,477</b>

#### Net (Income) Expenditure

<b>26,660</b>	<b>17,395</b>	<b>26,477</b>
---------------	---------------	---------------

### Implement Regional Integrated Transport Strategy

#### Operating Income

58787/04	Income Regional Active Transport Plan	0	0	(60,002)
		<b>0</b>	<b>0</b>	<b>(60,002)</b>

#### Operating Expenditure

72787/01	Implement Regional Integrated Transport Strategy	71,707	51,738	68,972
72787/03	Co-ordinate Regional Cycle Plan	10,000	5,000	5,000
72787/04	Regional Active Transport Plan	22,556	17,196	83,435
		<b>104,263</b>	<b>73,934</b>	<b>157,407</b>

#### Net (Income) Expenditure

<b>104,263</b>	<b>73,934</b>	<b>97,405</b>
----------------	---------------	---------------

### Investigate and Develop Industry Capability and Clustering Project

#### Operating Expenditure

72782/01	Implement Regional Economic Development Strategy	142,872	70,018	164,663
		<b>142,872</b>	<b>70,018</b>	<b>164,663</b>

#### Net (Income) Expenditure

<b>142,872</b>	<b>70,018</b>	<b>164,663</b>
----------------	---------------	----------------

# Financial Performance by Account 2012/2013

Regional Development	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
----------------------	---------------------	--------------------------	---------------------

## Manage and Deliver Regional Development Service

### Operating Income

58983/00	Income Regional Development Business Unit	(12,100)	(12,300)	(203,181)
		<b>(12,100)</b>	<b>(12,300)</b>	<b>(203,181)</b>

### Operating Expenditure

66510/04	Operate and Maintain Office Equipment - Regional Development	215	220	415
66590/05	Operate and Maintain Other Equipment - Regional Development	2,075	2,100	1,870
67610/04	Operate and Maintain Furniture and Fittings - Regional Development	1,842	1,650	2,006
71915/04	Internal Revenue Staff Leave Entitlements - Regional Development	(89,346)	(70,339)	(99,281)
72799/02	Provide Regional Economic Profile Information	34,000	34,000	34,000
73917/04	Provide Staff Annual Leave - Regional Development	48,345	18,283	46,743
73918/04	Recruit Staff - Regional Development	3,500	3,500	3,500
73921/04	Provide Staff Sick Leave - Regional Development	10,745	5,886	10,570
73922/04	Provide Staff Long Service Leave - Regional Development	1,560	1,560	1,560
73923/04	Provide Staff RDO and TIL Leave - Regional Development	0	277	0
73924/04	Provide Staff Public Holiday Leave - Regional Development	21,489	6,272	21,141
73929/04	Provide Staff Other Leave - Regional Development	0	0	0
73983/00	Manage Regional Development Business Unit	750,511	746,706	827,008
73983/03	Support Regional Development Grant/Sponsorship Opportunities	30,000	30,000	30,000
73983/04	Regional Development Research and Development - Urban	0	0	24,000
		<b>814,936</b>	<b>780,115</b>	<b>903,532</b>

### Capital Expenditure

24510/04	Purchase Office Equipment - Regional Development	1,000	1,000	1,000
24610/04	Purchase Office Furniture and Fittings - Regional Development	1,500	1,500	1,000
		<b>2,500</b>	<b>2,500</b>	<b>2,000</b>

### Net (Income) Expenditure

		<b>805,336</b>	<b>770,315</b>	<b>702,351</b>
--	--	----------------	----------------	----------------

## Support Avon Descent Community Days

### Operating Income

58829/01	Income Avon Descent	(250,000)	(250,500)	(260,500)
		<b>(250,000)</b>	<b>(250,500)</b>	<b>(260,500)</b>

### Operating Expenditure

72829/01	Support Avon Descent	299,341	294,496	295,745
		<b>299,341</b>	<b>294,496</b>	<b>295,745</b>

### Net (Income) Expenditure

		<b>49,341</b>	<b>43,996</b>	<b>35,245</b>
--	--	---------------	---------------	---------------

## Financial Performance by Account 2012/2013

Risk Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
-----------------	---------------------	--------------------------	---------------------

### Deliver Risk Management Training

#### Operating Income

58833/01	Income Occupational Health and Safety Training	0	(100)	0
		<b>0</b>	<b>(100)</b>	<b>0</b>

#### Net (Income) Expenditure

<b>0</b>	<b>(100)</b>	<b>0</b>
----------	--------------	----------

### Implement Risk Management Staff Training and Performance Review Process

#### Operating Expenditure

73919/06	Train and Develop Staff - Risk Management	3,640	1,982	0
		<b>3,640</b>	<b>1,982</b>	<b>0</b>

#### Net (Income) Expenditure

<b>3,640</b>	<b>1,982</b>	<b>0</b>
--------------	--------------	----------

### Manage and Deliver Regional Risk Management Service

#### Operating Income

58985/00	Income Risk Management Service Business Unit	(200)	(150)	0
		<b>(200)</b>	<b>(150)</b>	<b>0</b>

#### Operating Expenditure

66510/06	Operate and Maintain Office Equipment - Risk Management	100	1,000	1,218
67610/06	Operate and Maintain Office Furniture and Fittings - Risk	150	0	150
71915/06	Internal Revenue Staff Leave Entitlements - Risk Management	(13,008)	(13,867)	0
71985/00	Internal Revenue Risk Management Service Business Unit	(75,100)	(92,850)	(62,650)
73917/06	Provide Staff Annual Leave - Risk Management	8,822	4,371	1,500
73921/06	Provide Staff Sick Leave - Risk Management Services	1,558	2,150	0
73922/06	Provide Staff Long Service Leave - Risk Management Services	7,000	9,749	7,000
73923/06	Provide Staff RDO and TIL Leave - Risk Management Services	0	900	0
73924/06	Provide Staff Public Holiday Leave - Risk Management	3,116	1,527	0
73985/00	Manage Risk Management Services Business Unit	221,621	225,474	245,481
		<b>154,259</b>	<b>138,454</b>	<b>192,699</b>

#### Capital Expenditure

24510/06	Purchase Office Equipment - Risk Management	500	5,846	500
24610/06	Purchase Office Furniture and Fittings - Risk Management	500	500	500
		<b>1,000</b>	<b>6,346</b>	<b>1,000</b>

#### Net (Income) Expenditure

<b>155,059</b>	<b>144,650</b>	<b>193,699</b>
----------------	----------------	----------------

### Provide Regional Risk Management Consulting and Advice to member Councils

#### Operating Income

58831/00	Income Risk Management Consulting Services - Member Councils	(7,000)	(22,000)	0
		<b>(7,000)</b>	<b>(22,000)</b>	<b>0</b>

#### Net (Income) Expenditure

<b>(7,000)</b>	<b>(22,000)</b>	<b>0</b>
----------------	-----------------	----------

## Financial Performance by Account 2012/2013

Resource Recovery	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
-------------------	---------------------	--------------------------	---------------------

### Develop a Clearer Understanding of Available Resource Recovery Technologies

#### Other Expenditure

72884/02	Undertake Resource Recovery Project Study Tour	46,000	15,000	59,000
		<b>46,000</b>	<b>15,000</b>	<b>59,000</b>

#### Net (Income) Expenditure

<b>46,000</b>	<b>15,000</b>	<b>59,000</b>
---------------	---------------	---------------

### Develop Resource Recovery Products

#### Other Expenditure

72888/00	Market Resource Recovery Products	12,000	5,100	12,000
		<b>12,000</b>	<b>5,100</b>	<b>12,000</b>

#### Net (Income) Expenditure

<b>12,000</b>	<b>5,100</b>	<b>12,000</b>
---------------	--------------	---------------

### Identify and Coordinate Networking Opportunities

#### Other Expenditure

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

#### Net (Income) Expenditure

<b>250</b>	<b>250</b>	<b>250</b>
------------	------------	------------



## Financial Performance by Account 2012/2013

Resource Recovery	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
-------------------	---------------------	--------------------------	---------------------

### Implement Resource Recovery Project Plan

#### Other Expenditure

72882/03	Conduct Resource Recovery Community Consultation	45,000	49,295	51,000
72889/00	Develop Resource Recovery Project	0	0	50,000
72889/01	Prepare Project Management Plan and Schedule (Task 1)	24,000	10,000	10,000
72889/03	Undertake Community Consultation (Task 3)	25,000	25,000	20,000
72889/04	Undertake EMRC Participant Consultation (Task 4)	12,000	12,000	12,000
72889/06	Determine Preferred Site and Technology (Task 6)	20,000	40,000	20,500
72889/07	Develop Financial Models (Task 7)	15,000	6,000	15,000
72889/08	Determine Project Staging (Task 8)	10,000	10,000	18,000
72889/09	Prepare Business Plan and Participating Members Agreement (Task 9)	35,000	15,000	50,000
72889/10	Review Waste Collection Systems (Task 10)	6,000	0	6,000
72889/11	Determine Contract Delivery Mechanism (Task 11)	10,000	0	10,000
72889/12	Prepare Expression of Interest Documents (Task 12)	0	0	0
72889/15	Seek Environmental Approvals (Task 15)	203,000	246,000	73,000
72889/16	Seek Town Planning Approvals (Task 16)	20,000	1,500	1,500
72889/17	Prepare Tender Documents (Task 17)	59,000	0	59,000
72889/18	Seek Tenders (Task 18)	12,000	1,800	10,500
72889/19	Evaluate Tenders (Task 19)	0	1,260	0
72889/22	Prepare Project Progress Reports (Task 22)	5,000	2,500	2,500
72889/23	Conduct Project Advisory Group Meetings (Task 23)	6,500	3,500	3,500
		<b>507,500</b>	<b>423,855</b>	<b>412,500</b>

#### Capital Expenditure

24150/05	Construct and Commission Resource Recovery Park - Land	0	0	30,000
24259/04	Construct and Commission Resource Recovery Park - C & I Building	0	0	500,000
24259/05	Construct and Commission Resource Recovery Park - Pyrolysis	0	0	263,000
24392/02	Construct and Commission Resource Recovery Park - Weighbridge	0	0	150,000
24399/01	Construct and Commission Resource Recovery Park - Infrastructure	215,500	30,000	636,000
24410/03	Construct and Commission Resource Recovery Park - Plant &	0	0	2,160,000
		<b>215,500</b>	<b>30,000</b>	<b>3,739,000</b>

#### Net (Income) Expenditure

<b>723,000</b>	<b>453,855</b>	<b>4,151,500</b>
----------------	----------------	------------------

### Implement Resource Recovery Project Study Assistance Programme

#### Other Expenditure

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

#### Net (Income) Expenditure

<b>500</b>	<b>500</b>	<b>500</b>
------------	------------	------------

### Implement Resource Recovery Staff Training and Development

#### Other Expenditure

73919/07	Train and Develop Staff - Resource Recovery	16,409	15,438	20,999
		<b>16,409</b>	<b>15,438</b>	<b>20,999</b>

#### Net (Income) Expenditure

<b>16,409</b>	<b>15,438</b>	<b>20,999</b>
---------------	---------------	---------------

## Financial Performance by Account 2012/2013

Resource Recovery	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
-------------------	---------------------	--------------------------	---------------------

### Manage Resource Recovery Project

#### Other Income

58986/00	Income Resource Recovery Facility Project	(5,086,142)	(5,386,466)	(5,590,466)
58986/01	Income Resource Recovery Park Project	0	0	(2,250,000)
		<b>(5,086,142)</b>	<b>(5,386,466)</b>	<b>(7,840,466)</b>

#### Other Expenditure

65420/09	Operate and Maintain Minor Plant/Equipment - Resource Recovery	0	2,900	2,871
66510/07	Operate and Maintain Office Equipment - Resource Recovery	300	0	300
66590/07	Operate and Maintain Miscellaneous Equipment - Resource	9,879	7,000	6,896
67610/07	Operate and Maintain Office Furniture and Fittings - Resource	1,566	1,300	1,653
71915/07	Internal Revenue Staff Leave Entitlements - Resource Recovery	(50,630)	(55,952)	(59,534)
72884/00	Evaluate Resource Recovery Park Options	10,000	140,000	150,000
72884/01	Undertake Waste Stream Audits	71,000	73,000	163,000
72986/00	Manage Resource Recovery Project	536,843	487,989	608,661
73917/07	Provide Staff Annual Leave - Resource Recovery	28,620	29,117	32,699
73918/07	Recruit Staff - Resource Recovery	2,000	2,000	4,000
73921/07	Provide Staff Sick Leave - Resource Recovery	6,088	1,643	7,124
73922/07	Provide Staff Long Service Leave - Resource Recovery	500	500	500
73923/07	Provide Staff RDO and TIL Leave - Resource Recovery	0	(254)	0
73924/07	Provide Staff Public Holiday Leave - Resource Recovery	12,176	5,108	14,249
		<b>628,342</b>	<b>694,351</b>	<b>932,419</b>

#### Capital Expenditure

24510/07	Purchase Office Equipment - Resource Recovery	1,000	1,000	2,000
24590/07	Purchase Other Equipment - Resource Recovery	4,000	4,000	2,000
24610/07	Purchase Office Furniture and Fittings - Resource Recovery	3,000	3,000	5,000
		<b>8,000</b>	<b>8,000</b>	<b>9,000</b>

#### Net (Income) Expenditure

<b>(4,449,800)</b>	<b>(4,684,115)</b>	<b>(6,899,047)</b>
--------------------	--------------------	--------------------

### Promote Awareness of Resource Recovery Project

#### Other Expenditure

72882/01	Implement Resource Recovery Education Programme	2,200	2,200	2,200
72882/02	Market Resource Recovery Education Programme	14,500	14,500	10,500
		<b>16,700</b>	<b>16,700</b>	<b>12,700</b>

#### Net (Income) Expenditure

<b>16,700</b>	<b>16,700</b>	<b>12,700</b>
---------------	---------------	---------------

### Support Waste Management Community Reference Group (WMCRG)

#### Other Expenditure

72883/01	Support Waste Management Community Reference Group	6,600	5,500	7,600
		<b>6,600</b>	<b>5,500</b>	<b>7,600</b>

#### Net (Income) Expenditure

<b>6,600</b>	<b>5,500</b>	<b>7,600</b>
--------------	--------------	--------------

# Financial Performance by Account 2012/2013

	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
--	---------------------	--------------------------	---------------------

Net Operating and Capital Expenditure

(272,809)	(2,695,829)	11,893,435
-----------	-------------	------------



# **CAPITAL WORKS SUMMARY**

**For the Year Ending  
30 June 2013**

## Capital Works Summary 2012/2013

Governance and Corporate Services	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
-----------------------------------	---------------------	--------------------------	---------------------

### Implement EMRC's Strategic Information Plan

#### Capital Expenditure

24550/00	Purchase Information Technology & Communication Equipment	425,000	405,000	665,600
<b>Net (Income) Expenditure</b>		<b>425,000</b>	<b>405,000</b>	<b>665,600</b>

### Manage Corporate Administration Facilities (Ascot Place)

#### Capital Expenditure

25240/01	Capital Improvement Administration Building - Ascot Place	305,000	305,000	98,800
<b>Net (Income) Expenditure</b>		<b>305,000</b>	<b>305,000</b>	<b>98,800</b>

### Manage Portfolio of Assets

#### Capital Expenditure

24440/00	Purchase Vehicles - Ascot Place	275,238	326,176	513,617
24510/01	Purchase Furniture Fittings & Equipment - Corporate Services	91,440	86,094	49,600
24620/00	Purchase Art Works	17,000	17,273	20,000
25530/01	Upgrade Security Equipment - Ascot Place	0	0	0
<b>Net (Income) Expenditure</b>		<b>383,678</b>	<b>431,463</b>	<b>583,217</b>

## Capital Works Summary 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
------------------	---------------------	--------------------------	---------------------

### Manage Engineering and Waste Management Services

#### Capital Expenditure

24510/02	Purchase / Replace Office Equipment - Engineering / Waste	550	550	550
24590/03	Purchase/Replace Other Equipment - Engineering and Waste	5,500	5,500	3,000
24610/03	Purchase Office Furniture and Fittings-Engineering and Waste	2,500	2,500	3,500
24610/10	Purchase Office Furniture and Fittings-Hazelmere	2,500	3,285	1,500
<b>Net (Income) Expenditure</b>		<b>11,050</b>	<b>11,835</b>	<b>8,550</b>

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

#### Capital Expenditure

24690/01	Purchase Miscellaneous Furniture and Fittings - Red Hill Education	2,500	2,500	1,000
<b>Net (Income) Expenditure</b>		<b>2,500</b>	<b>2,500</b>	<b>1,000</b>

### Implement Red Hill Master Plan Land Acquisition Recommendations

#### Capital Expenditure

24150/02	Purchase Waste Management Land - Midland Brick	570,000	500,000	6,619,015
24150/04	Purchase Waste Management Land - Hazelmere	0	10,000	10,000
<b>Net (Income) Expenditure</b>		<b>570,000</b>	<b>510,000</b>	<b>6,629,015</b>

### Implement Red Hill Master Plan Planning Recommendations

#### Capital Expenditure

24310/11	Construct Class III Cell Farm Stage 2 - Red Hill Landfill Facility	20,000	140,000	4,144,800
24310/12	Construct Class III Cell Stage 14 - Red Hill Landfill Facility	0	0	270,000
24320/01	Construct Class III Leachate Pond - Red Hill Landfill Facility	0	0	150,000
24320/02	Leachate Project - Red Hill Landfill Facility	0	400,000	415,000
24350/00	Construct Siltation Ponds - Red Hill Landfill Facility	120,000	0	130,000
24350/01	Construct Stormwater Control Pond - Red Hill Farm Stage I	0	0	100,000
24370/00	Construct Roads / Carparks - Red Hill Landfill Facility	140,000	50,000	485,000
24393/00	Construct Water Storage Dams - Red Hill Landfill Facility	960,000	514,000	500,000
24394/00	Construct Perimeter Fencing - Red Hill Landfill Facility	0	0	100,000
24394/03	Construct Perimeter Fencing - Hazelmere	0	0	0
24394/04	Construct Litter Fence - Red Hill Farm	0	0	50,000
24396/00	Construct Monitoring Bores - Red Hill Landfill Facility	30,000	30,000	48,846
24397/00	Construct Perimeter Bunds - Red Hill Landfill Facility	120,000	120,000	120,000
<b>Net (Income) Expenditure</b>		<b>1,390,000</b>	<b>1,254,000</b>	<b>6,513,646</b>

## Capital Works Summary 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
------------------	---------------------	--------------------------	---------------------

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

#### Capital Expenditure

24410/00	Purchase / Replace Plant - Red Hill Landfill Facility	3,071,000	3,727,000	1,776,500
24410/01	Purchase / Replace Plant - Hazelmere	539,000	179,650	1,503,779
24420/02	Purchase / Replace Minor Plant and Equipment - Hazelmere	15,000	15,000	30,000
24430/00	Purchase / Replace Vehicles - Red Hill Landfill Facility	132,369	221,041	145,770
25410/00	Refurbish Plant - Red Hill Landfill Facility	20,000	20,000	20,000

#### Net (Income) Expenditure

	<b>3,777,369</b>	<b>4,162,691</b>	<b>3,476,049</b>
--	------------------	------------------	------------------

### Market Red Hill Waste Management Facility By-Products

#### Capital Expenditure

24395/00	Construct Greenwaste Processing Area - Red Hill Landfill Facility	0	100,000	175,000
24410/02	Purchase Bagging Plant for Mulch/Compost	35,000	35,000	75,000

#### Net (Income) Expenditure

	<b>35,000</b>	<b>135,000</b>	<b>250,000</b>
--	---------------	----------------	----------------

### Promote Red Hill Landfill Facility Operations

#### Capital Expenditure

25253/00	Refurbish Environmental Education Centre - Redhill Landfill Facility	9,000	0	2,000
----------	--	-------	---	-------

#### Net (Income) Expenditure

	<b>9,000</b>	<b>0</b>	<b>2,000</b>
--	--------------	----------	--------------

# Capital Works Summary 2012/2013

Waste Management	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
------------------	---------------------	--------------------------	---------------------

## Provide Waste Disposal Service (Red Hill Waste Disposal Facility)

### Capital Expenditure

24250/01	Construct Waste Management Facility Buildings - Red Hill Landfill	334,000	328,780	98,886
24250/02	Construct Waste Management Facility Buildings - Hazelmere	55,000	55,000	78,000
24250/03	Construct Weighbridge Office - Hazelmere	40,000	40,000	8,000
24250/04	Construct Amenities and Ablution Building - Hazelmere	20,000	20,000	0
24250/05	Construct Storage Shed for Mattresses - Hazelmere	30,000	30,000	16,400
24250/06	Construct Mobile workshop - Red Hill Landfill Facility	0	0	100,000
24250/07	Construct Lunchroom and Ablution Block - Red Hill Landfill Facility	0	0	20,000
24259/02	Construct Waste Management Facility Buildings - Other - Hazelmere	0	3,460	5,000
24259/03	Upgrade Power - Redhill Landfill Facility	31,578	31,578	12,750
24360/00	Construct Nutrient Stripping Pond - Red Hill Landfill Facility	50,000	5,280	60,500
24395/01	Construct Hardstand and Road - Hazelmere	37,000	137,000	286,175
24395/03	Construct LABC Blending Area - Red Hill Landfill Facility	43,200	0	0
24399/02	Construct Solar PV Tracking System - Red Hill Landfill Facility	24,606	0	0
24399/03	Hazelmere Site Development	14,500	14,500	0
24399/04	Washdown bay Upgrade - Red Hill Landfill Facility	0	0	70,000
24399/05	Truck Washdown Bay for Member Councils - Red Hill Landfill Facility	0	0	30,000
24420/00	Purchase / Replace Minor Plant and Equipment-Red Hill Landfill Facility	388,000	211,350	263,586
24420/03	Purchase Minor Plant and Equipment - Cardboard Recycling Project	0	142,100	142,100
24510/08	Purchase / Replace Office Equipment - Red Hill Landfill Facility	37,680	37,680	19,000
24520/07	Purchase Fire Fighting System/Equipment - Hazelmere	200,600	200,600	371,360
24520/08	Purchase / Replace Fire Fighting Equipment - Red Hill Landfill Facility	1,000	1,000	1,000
24530/08	Purchase / Replace Security System - Red Hill Waste Management	155,000	155,000	143,600
24530/10	Purchase / Replace Security System - Hazelmere	21,000	21,000	11,000
24590/00	Purchase / Replace Other Equipment - Red Hill Landfill Facility	129,150	129,150	283,150
24590/02	Purchase / Replace Miscellaneous Plant & Equipment - Hazelmere	1,000	35,000	2,000
24610/08	Purchase / Replace Office Furniture and Fittings - Red Hill Landfill	39,946	39,946	5,768
25259/01	Refurbish Waste Transfer Station Building - Red Hill Landfill Facility	80,000	80,000	80,000

### Net (Income) Expenditure

<b>1,733,260</b>	<b>1,718,424</b>	<b>2,108,275</b>
------------------	------------------	------------------



## Capital Works Summary 2012/2013

<b>Environmental Services</b>	<b>Budget 2011/2012</b>	<b>Est. Actual 2011/2012</b>	<b>Budget 2012/2013</b>
-------------------------------	-----------------------------	----------------------------------	-----------------------------

### Manage and Deliver Environmental Services

#### Capital Expenditure

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

# Capital Works Summary 2012/2013

<b>Regional Development</b>	<b>Budget 2011/2012</b>	<b>Est. Actual 2011/2012</b>	<b>Budget 2012/2013</b>
-----------------------------	-----------------------------	----------------------------------	-----------------------------

## Manage and Deliver Regional Development Service

### Capital Expenditure

24510/04	Purchase Office Equipment - Regional Development	1,000	1,000	1,000
24610/04	Purchase Office Furniture and Fittings - Regional Development	1,500	1,500	1,000
<b>Net (Income) Expenditure</b>		<b>2,500</b>	<b>2,500</b>	<b>2,000</b>

## Capital Works Summary 2012/2013

<b>Risk Management</b>	<b>Budget 2011/2012</b>	<b>Est. Actual 2011/2012</b>	<b>Budget 2012/2013</b>
------------------------	-----------------------------	----------------------------------	-----------------------------

### Manage and Deliver Regional Risk Management Service

#### Capital Expenditure

24510/06	Purchase Office Equipment - Risk Management	500	5,846	500
24610/06	Purchase Office Furniture and Fittings - Risk Management	500	500	500
<b>Net (Income) Expenditure</b>		<b>1,000</b>	<b>6,346</b>	<b>1,000</b>

## Capital Works Summary 2012/2013

Resource Recovery	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
-------------------	---------------------	--------------------------	---------------------

### Implement Resource Recovery Project Plan

#### Capital Expenditure

24150/05	Construct and Commission Resource Recovery Park - Land	0	0	30,000
24259/04	Construct and Commission Resource Recovery Park - C & I Building	0	0	500,000
24259/05	Construct and Commission Resource Recovery Park - Pyrolysis Building	0	0	263,000
24392/02	Construct and Commission Resource Recovery Park - Weighbridge	0	0	150,000
24399/01	Construct and Commission Resource Recovery Park - Infrastructure	215,500	30,000	636,000
24410/03	Construct and Commission Resource Recovery Park - Plant &	0	0	2,160,000

#### Net (Income) Expenditure

	<b>215,500</b>	<b>30,000</b>	<b>3,739,000</b>
--	----------------	---------------	------------------

### Manage Resource Recovery Project

#### Capital Expenditure

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

#### Net (Income) Expenditure

	<b>8,000</b>	<b>8,000</b>	<b>9,000</b>
--	--------------	--------------	--------------

## Capital Works Summary 2012/2013

	Budget 2011/2012	Est. Actual 2011/2012	Budget 2012/2013
<b>Total Capital Expenditure</b>	<b>8,872,357</b>	<b>8,986,259</b>	<b>24,090,652</b>