

# Agenda

## SPECIAL COUNCIL MEETING (SC 01/20)

19 June 2020  
Commencing at 4:30 pm

Western Metropolitan Regional Council  
Suite 2 / 317 Churchill Avenue  
Subiaco WA 6008

Dear Chairman and Councillors

I advise that a Special Council Meeting of the Western Metropolitan Regional Council will be held at the Western Metropolitan Regional Council Suite 2 / 317 Churchill Avenue, Subiaco WA 6008 on **19 June 2020** commencing at **4.30pm**.



Stefan Frodsham  
Chief Executive Officer  
18 June 2020

**Note for members of the public: Council Meetings – Procedures**

1. All Council meetings are open to the public, except for matters raised by Council under “confidential items”.
2. Members of the public may ask a question at an Ordinary Council Meeting under “public question time” or prior to the meeting [online through this link](#).
3. Members of the public who are unfamiliar with meeting procedures are invited to seek advice at the meeting.
4. All other arrangements are in accordance with the Council’s Meeting Procedures Local Law, policies and decisions of the organisation.

Stefan Frodsham  
Chief Executive Officer

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# 1. DECLARATION OF OPENING

# 2. RECORD OF ATTENDANCE AND APOLOGIES

## Councillors

Cr. Charles Hohnen	Chairman	Shire of Peppermint Grove
Cr. Bruce Haynes	Deputy Chairman	Town of Claremont
Cr. Stephanie Stroud	Member	City of Subiaco
Cr. Paul Shaw	Member	Town of Mosman Park
Cr. Lorraine Young	Member	Town of Cottesloe

## Staff

Mr. Stefan Frodsham	Chief Executive Officer	WMRC
Ms. Alexandra Bell	Manager Finance & Governance	WMRC
Mr. Keith Swift	Manager Operations	WMRC
Ms. Libby Eustance	Manager Member Council Services	WMRC

## Leave of Absence

Nil

## Visitors

## Observers

## Apology

- 3. DISCLOSURES OF INTERESTS**
- 4. RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE**
- 5. PUBLIC QUESTION TIME**
- 6. APPLICATIONS FOR LEAVE OF ABSENCE**
- 7. PETITIONS, APPROVED DEPUTATIONS AND PUBLIC STATEMENTS**
- 8. ANNOUNCEMENTS BY THE PERSON PRESIDING WITHOUT DISCUSSION**

# 9. REPORTS OF COMMITTEES AND OFFICERS

## 9.1 2019-20 FEES AND CHARGES

<b>Responsible Officer:</b>	<b>Manager Finance &amp; Governance</b>
<b>Date:</b>	<b>18 June 2020</b>
<b>Attachment:</b>	<b>Attachment 9.1A Proposed 2020-21 Fees and Charges</b>

### SUMMARY

To confirm the adoption of the fees and charges for the 2020/21 financial year. Please note the addition of a minimum charge for Construction and Demolition Waste for both Member Councils and Commercial customers.

### BACKGROUND

Fees and Charges should be adopted before the Annual Budget, as they form part of the information on which the Annual Budget is based. Indicative Fees and Charges have been circulated to Member Councils to assist them in their budget setting processes.

### DETAIL

WMRC has been aggressively pursuing reductions in Gate Fees for its Member Councils in the recent past. This year the price of Construction and Demolition Waste has been drastically reduced and limits on accepted quantities have been removed to attract more commercial customers. The entire schedule of Fees and Charges, including Commercial and Other Fees and Charges, is included at Attachment 9.1A Proposed Fees and Charges 2020/21.

#### Discounts for High Volumes

The following discount structure is proposed for high volume customers. It is hoped that this will encourage additional business to use the Recycling Centre. Few commercial customers currently bring in volumes close to the threshold volumes.

PROPOSED DISCOUNTS FOR HIGH VOLUMES		
Bulk and General Waste	0 -1,199 tonnes	0%
Bulk and General Waste	1,200 - 2,399 tonnes	5%
Bulk and General Waste	Over 2,400 tonnes	a further 5%
Greenwaste	0 - 599 tonnes	0%
Greenwaste	600 - 1,199 tonnes	5%
Greenwaste	Over 1,200 tonnes	a further 5%
Discounts available by prior arrangement for account customers only. Discounts are calculated on a financial year basis. When a customer passes a discount threshold, the		

discount will apply to all tonnes received from that customer in a financial year. Discounts are not applicable for WMRC Member Councils.

## **STATUTORY ENVIRONMENT**

Section 6.2 of the Local Government Act 1995 requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (by Absolute Majority) in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

Section 6.16 of the Local Government Act 1995 permits the imposition of fees and charges when adopting the annual budget or during the financial year via an Absolute Majority decision of Council.

## **CONSULTATION**

Indicative Fees and Charges have been circulated to Member Councils to assist them in their budget setting processes.

## **REPORT IMPLICATIONS**

### **Policy Implications**

Implications under WMRC policies

### **Financial Implications**

The fees and charges seek to clearly show the financial effects that will impact on Member Councils for the 2020-21 year.

### **Strategic Implications**

WMRC has been aggressively pursuing reductions in Gate Fees for its Member Councils.

## **COMMENTS**

Nil

## **VOTING REQUIREMENT**

Absolute majority

## **RESPONSIBLE OFFICER'S RECOMMENDATION**

**9.1.1 That Council by absolute majority pursuant to section 6.16 of the Local Government Act 1995, confirm the adoption of the Fees and Charges included as Attachment 9.1A**

## 9.2 ANNUAL BUDGET 2020-21

<b>Responsible Officer:</b>	<b>Finance &amp; Governance Manager</b>
<b>Date</b>	<b>18 June 2020</b>
<b>Attachment 9.2A:</b>	<b>Annual Budget 2020-21</b>

### SUMMARY

This report is to reconfirm the adoption of the WMRC Annual Budget 2020-21 (Attachment 9.2A) together with supporting schedules. The fees and charges proposed to apply from 1 July 2020 are set out in report item 10.4.

### BACKGROUND

The annual budget was prepared to include information required by the Local Government Act 1995, Local Government (Financial Management) Regulations 1996 and Australian Accounting Standards.

The Department of Local Government, Sport and Cultural Industries has informed us that the budget for the 20/21 financial year is not to be approved prior to 1 June 2020. Therefore, the budget needs to be re-approved. There is one small change in this version of the budget which is the name Communications and Education has been updated to Member Council Services

### DETAIL

The new financial model, adopted by council at the December 2018 OCM (item 10.8), provided for the majority of overhead costs to be shared by Member Councils on a population basis; leaving variable costs to be met by gate fees. Commercial fees and charges include a contribution to overheads. This arrangement provides for greater financial certainty for both WMRC and Member Councils.

Member Council contributions to overheads first applied from 1 January 2019. Contribution levels were unchanged in the 2019-20 budget. The draft 2020-21 budget provides for a reduction of 2.6% in the overhead contributions. The reduction stems from cost savings achieved by WMRC and increasing operating revenues from commercial customers and the general public.

Increased operating revenues and expenses flow from forecast additional waste throughput.

Gate fees for Member Councils are unchanged except in the case of inert waste, where under new arrangements the material will be recycled rather than disposed of to landfill. The change will reduce the Member Council gate fee by \$85 per tonne - from \$145 down to \$60.

The cost per tonne of haulage and disposal is unchanged from 2019-20 with the WMRC and its Member Councils and other customers continuing to benefit from the significant reductions in haulage, disposal and recycling costs achieved by WMRC in the past 18 months.



## 2020-21 Budget Summary

Summary	Revised Budget 2019-20	2020-21 Budget	Variance
Revenue	3,462,889	3,521,181	1.7%
MC contributions	1,915,283	1,865,211	-2.6%
<b>Total</b>	<b>5,408,127</b>	<b>5,386,392</b>	<b>-0.4%</b>
Expenses			
Administration and legal	1,859,076	1,584,988	-14.7%
Transfer Station	3,865,533	3,924,158	1.5%
Comms and Ed	381,809	377,094	-1.2%
Governance	55,942	54,600	-2.4%
<b>Total</b>	<b>6,162,360</b>	<b>5,940,839</b>	<b>-3.6%</b>
Asset Sales	2,850	8,000	180.7%
<b>Net Position</b>	<b>(337,589)</b>	<b>(546,447)</b>	<b>62%</b>

## 2020-21 Income Summary

Major Income	Revised Budget 2019-20	Out-turn 2019-20 estimate	Budget 2020-21	Variance
Tipping Fees - Landfill	1,740,160	1,768,492	1,800,567	3.5%
Tipping Fees - Commercial	360,660	394,382	373,941	3.7%
Resident Service Fees	260,000	288,675	288,000	10.8%
Tipping Fees - bulk waste	36,425	87,182	71,835	97.2%
Member greenwaste	82,673	90,957	98,146	18.7%
Non-Member greenwaste	128,000	142,548	149,576	16.9%
Member GO Bin	74,400	64,128	139,500	87.5%
Trailers greenwaste	58,176	57,807	98,546	69.4%
Verge Valet	3,185	4,683	153,035	4,704.9%
Member Council Contributions	1,915,238	1,915,238	1,865,211	-2.6%
Other revenues	749,210	675,029	348,035	-53.5%
<b>Total</b>	<b>5,408,127</b>	<b>5,489,121</b>	<b>5,386,392</b>	<b>-0.4%</b>

## 2020-21 Expenditure Summary

Major Expense	Revised Budget 2019-20	Out-turn 2019-20 estimate	Budget 2020-21	Variance
Waste disposal - landfill	1,669,004	1,888,126	1,950,000	16.8%
Haulage - disposal	201,752	183,949	211,542	4.9%
Haulage - recycling	140,999	165,773	230,964	63.8%
Greenwaste	191,617	181,230	190,000	-0.8%
Bulkwaste processing	360,728	73,349	85,000	-76.4%
Verge Valet	71,431	7,419	134,635	88.5%
Salaries	1,376,027	1,312,495	1,266,100	-8.0%
Superannuation	216,727	165,343	233,488	7.7%
Workers' Compensation	29,865	39,375	53,522	79.2%
Insurance	37,247	37,249	39,111	5.0%
Other including services	1,866,963	1,775,252	1,546,477	-17.2%
<b>Total</b>	<b>6,162,360</b>	<b>5,829,560</b>	<b>5,940,839</b>	<b>-3.6%</b>

The 2020-21 Budget is framed in keeping with the budgetary principles expressed by Council at its February 2019 Ordinary Council Meeting to the effect that:

- variable charges for Member Councils should reflect the marginal costs of providing the services
- commercial fees should be reduced in order to attract more throughput to achieve economies of scale
- contingent risk should be minimised
- costs should be contained
- the Reserve Fund should be maintained at a minimum level of \$1m.

## Capital Expenditure

The items of Capital Expenditure shown in the budget are proposed to be funded from the Future Development Reserve Account funds and are included in Annual Budget 2020-21.

## Variance Reporting

Each year Council is required to adopt a percentage or value to be used in statements of Financial activity for reporting material variances, as required by Clause 34(5) of the *Local Government (Financial Management) Regulations 1996*.

At its Council Meeting held in August 2015, Council adopted a variance threshold of 10% for the 2014-15 and 2015-16 financial years. A continuation of a material variance threshold of 10% is recommended for the 2020-21 financial year.

## **Reserves**

The Annual Budget 2020-21 includes a net movement of \$395,479 in Reserve Fund Transfers. The level of Reserve funds as at 30 June 2021 is forecast to be \$1.5 M.

## **Salaries & Wages**

Salaries and wages estimated in the Annual Budget 2020-21 are forecast to decrease by 8.0% compared with the Revised 2019-20 Budget. The budget includes provision for a modest 1% CPI-based pay increase as from 1 July 2020. The estimated savings to salaries and wages stem from:

- improved rostering procedures adopted as from March 2020 including the change from a 5-day to a 7-day ordinary hours roster;
- correctly paying for overtime;
- correctly applying casual loadings; and
- reductions achieved in the cost of remuneration of managers.

The extent of these savings made effectively funds the recently introduced 24% increase in the opening hours of the West Metro Recycling Centre.

## **STATUTORY ENVIRONMENT**

Section 6.2 of the Local Government Act 1995 requires that not later than 31 August in each financial year, or such extended time as the Minister allows, each local government is to prepare and adopt, (by Absolute Majority) in the form and manner prescribed, a budget for its municipal fund for the financial year ending on the next following 30 June.

Section 6.16 of the *Local Government Act 1995* permits the imposition of fees and charges when adopting the annual budget or during the financial year via an Absolute Majority decision of Council.

The Local Government (Financial Management) Regulations 1996 details the form and content of the budget. The 2020-21 budget as presented is considered to meet annual requirements.

## **CONSULTATION**

Nil

## **REPORT IMPLICATIONS**

### **Policy Implications**

Councillor Fees, Allowances and Reimbursements are consistent with the requirements of Band 4 of the Salaries and Allowances Tribunal 'Determination of Fees, Allowances and Expenses for Local Government Elected Council Members'

### **Financial Implications**

The proposed member Council fees and charges plus the direct contribution will impact on member Council finances for the 2020-21 year.

The 2020-21 Budget provides for the following income and expenditure:

Member Council Contributions	\$ 1.86 million
Operating Revenue	\$ 3.52 million
Operating Expenditure	\$ 5.94 million
Reserve funds to fund the operational deficit	\$ 0.39 million
Capital Expenditure	\$ 283,000

### **Strategic Implications**

The development of the Annual Budget 2020-21 is in line with Strategic Direction 1 - Achieve a comprehensive, cost effective waste management service across the region.

### **COMMENTS**

The 2020-21 Budget is framed on conservative estimates of revenue. There may be considerable upside on revenues depending on the success of current business development initiatives in keeping with the objective of the WMRC to extend its services across the central west metropolitan catchment area.

### **VOTING REQUIREMENT**

Absolute majority

### **RESPONSIBLE OFFICER'S RECOMMENDATIONS**

- 10.5.1 Council, pursuant to section 5.98 and 5.99 of the Local Government Act 1995 and regulation 33 and 34 of the Local Government (Administration) Regulations 1996, adopt unchanged annual fees and allowances for payment of elected members.**
- 10.5.2 Council, pursuant to regulation 34(5) of the Local Government (Financial Management) Regulations 1996, and AASB 1031 Materiality, adopt the level to be used in statements of financial activity in 2020-21 for reporting material variances being 10%**
- 10.5.3 Council, pursuant to the provisions of section 6.2 of the Local Government Act 1995 and Part 3 of the Local Government (Financial Management) Regulations 1996, adopt the Municipal Fund Budget as contained in Attachment 10.5 for the 2020-21 financial year which includes the following:**

- (a)** Statement of Comprehensive Income by Program showing a net result for that year of -\$546,447 which is the net result following Member Council contributions but not transfers from reserve.
- (b)** Statement of Comprehensive Income by Nature and Type showing a net result for that year of -\$546,447 which is the net result following Member Council contributions but not transfers from reserve.
- (c)** Statement of Cash Flows.
- (d)** Notes to and forming part of the Budget.

- 10. INFORMATION BULLETINS**
- 11 MOTIONS FOR WHICH PREVIOUS NOTICE HAS BEEN GIVEN**
- 12 QUESTIONS BY MEMBERS OF WHICH DUE NOTICE HAS BEEN GIVEN**
- 13 MEMBERS' QUESTIONS WITHOUT NOTICE**
- 14 URGENT BUSINESS APPROVED BY THE PERSON PRESIDING OR BY DECISION**
- 15 MATTERS BEHIND CLOSED DOORS**
- 16 BUSINESS NOT DEALT WITH FROM A PREVIOUS MEETING**
- 17 GENERAL BUSINESS**
- 18 CLOSURE OF MEETING**

## Member Councils & Residents

Effective 1 July 2020

West Metro Recycling Centre

Corner Brockway Road & Lemnos Street, Shenton Park

Weekdays: 7.30am-4pm | Weekends: 8am-4pm | Public Holidays 7.30am-2pm

Closed Christmas Day, New Year's Day & Good Friday

PER TONNE RATES	ex GST	GST	inc GST
General Waste	\$ 145.45	\$ 14.55	\$ 160.00
Bulk Waste	\$ 154.54	\$ 15.46	\$ 170.00
Bulk Waste (Verge Valet)	\$ 125.00	\$ 12.51	\$ 137.51
Greenwaste	\$ 35.00	\$ 3.50	\$ 38.50
GO Bin Greenwaste	\$ 40.00	\$ 4.00	\$ 44.00
Construction & Demolition (inert)	\$ 60.00	\$ 5.99	\$ 66.00
Minimum charge	\$ 31.82	\$ 3.18	\$ 35.00

OTHER SERVICES	ex GST	GST	inc GST
Recyclables Handling Fee (per tonne)	\$ 20.00	\$ 2.00	\$ 22.00
Member Council Verge Valet Service Cover Charge		7%	

UNIT RATES	ex GST	GST	inc GST
Bulk Waste Pass (up to 1m <sup>3</sup> )	\$ 36.36	\$ 3.64	\$ 40.00
Greenwaste Pass (up to 1m <sup>3</sup> )	\$ 18.18	\$ 1.82	\$ 20.00
Participating Council Bulk Waste Pass	\$ 54.55	\$ 5.45	\$ 60.00
Participating Council Greenwaste Pass	\$ 27.27	\$ 2.73	\$ 30.00
Bulk Waste (0.5m <sup>3</sup> )	\$ 22.73	\$ 2.27	\$ 25.00
Greenwaste (0.5m <sup>3</sup> )	\$ 10.91	\$ 1.09	\$ 12.00
Bulk Waste (1.0m <sup>3</sup> )	\$ 36.36	\$ 3.64	\$ 40.00
Greenwaste (1.0m <sup>3</sup> )	\$ 18.18	\$ 1.82	\$ 20.00
Bulk Waste (2.0m <sup>3</sup> )	\$ 72.72	\$ 7.28	\$ 80.00
Greenwaste (2.0m <sup>3</sup> )	\$ 36.36	\$ 3.64	\$ 40.00

NB: A small bootload is generally 0.5m<sup>3</sup>, a large bootload is 1-2m<sup>3</sup> and a small trailer is 6x4 ft or 1.8x1.2 m, a ute tray or

PROBLEMATIC WASTE CHARGES	ex GST	GST	inc GST
Mattresses (each; will be recycled)	\$ 27.27	\$ 2.73	\$ 30.00
Mattress Bases (each; will be recycled)	\$ 27.27	\$ 2.73	\$ 30.00
<i>Mattress and base disposal fees will be waived for Member Council residents during National Recycling Week each year</i>			
Degassing Refrigerated Appliances (each; will be recycled)	\$ 13.64	\$ 1.36	\$ 15.00
Asbestos (per sheet)	\$ 13.64	\$ 1.36	\$ 15.00
Tyre Bicycle	\$ 3.21	\$ 0.29	\$ 3.50
Tyre Bicycle with Rim	\$ 4.58	\$ 0.42	\$ 5.00
Tyre Passenger, L.T. & 4 x 4 (each)	\$ 6.36	\$ 0.64	\$ 7.00
Tyre Passenger, L.T. & 4 x 4 on rim (each)	\$ 10.91	\$ 1.09	\$ 12.00
Tyre Truck (each)	\$ 16.36	\$ 1.64	\$ 18.00
Tyre Truck on rim (each)	\$ 27.27	\$ 2.73	\$ 30.00
Tyre Super Single (each)	\$ 27.27	\$ 2.73	\$ 30.00
Tyre Tractor/Grader (each)	\$ 90.91	\$ 9.09	\$ 100.00
Tyre Other sizes on application		as applicable	

Interest payable on accounts outstanding for >35 days	8% per annum calculated daily
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## 2020/21 Fees & Charges

### Non-Member Councils & Commercial Customers

Effective 1 July 2020

West Metro Recycling Centre

Corner Brockway Road & Lemnos Street, Shenton Park

Weekdays: 7.30am-4pm | Weekends: 8am-4pm | Public Holidays 7.30am-2pm

Closed Christmas Day, New Year's Day & Good Friday

PER TONNE RATES	ex GST	GST	inc GST
General & Bulk Waste	\$ 200.00	\$ 20.00	\$ 220.00
Minimum charge	\$ 72.73	\$ 7.27	\$ 80.00
Greenwaste	\$ 80.00	\$ 8.00	\$ 88.00
Minimum charge	\$ 36.36	\$ 3.64	\$ 40.00
GO bin Greenwaste (ONLY by prior arrangement)	\$ 80.00	\$ 8.00	\$ 88.00
Minimum charge	\$ 36.36	\$ 3.64	\$ 40.00
Construction & Demolition Waste	\$ 81.81	\$ 8.19	\$ 90.00
Minimum charge	\$ 40.91	\$ 4.09	\$ 45.00

VERGE VALET	
Verge Valet Service Cover Charge (by prior arrangement only; collections to be reimbursed at cost)	12%

UNIT RATES	ex GST	GST	inc GST
Non Resident Entry Fee	\$ 22.92	\$ 2.08	\$ 25.00
Participating Council Bulk Waste Recycling Centre Pass	\$ 54.55	\$ 5.45	\$ 60.00
Participating Greenwaste Recycling Centre Pass	\$ 27.27	\$ 2.73	\$ 30.00
Bulk Waste Pass	\$ 109.08	\$ 10.92	\$ 120.00
Greenwaste Pass	\$ 54.55	\$ 5.45	\$ 60.00
Bulk Waste (0.5m <sup>3</sup> )	\$ 27.28	\$ 2.72	\$ 30.00
Greenwaste (0.5m <sup>3</sup> )	\$ 13.09	\$ 1.36	\$ 15.00
Bulk Waste (1.0m <sup>3</sup> )	\$ 45.45	\$ 4.55	\$ 50.00
Greenwaste (1.0m <sup>3</sup> )	\$ 21.82	\$ 2.27	\$ 25.00
Bulk Waste (2.0m <sup>3</sup> )	\$ 86.36	\$ 8.64	\$ 95.00
Greenwaste (2.0m <sup>3</sup> )	\$ 43.63	\$ 4.36	\$ 48.00

NB: A small bootload is generally 0.5m<sup>3</sup>, a large bootload is 1-2m<sup>3</sup> and a small trailer is 6x4 ft or 1.8x1.2 m, a ute tray or smaller. All larger trailers will be charged at the per tonne rate

PROBLEMATIC WASTE CHARGES			
Mattresses (each; will be recycled)	\$ 36.36	\$ 3.64	\$ 40.00
Mattress Bases (each; will be recycled)	\$ 36.36	\$ 3.64	\$ 40.00
Degassing Refrigerated Appliances (each; will be recycled) Covers domestic and commercial refrigerators, freezers and air-conditioners	\$ 18.18	\$ 1.82	\$ 20.00
Asbestos (per sheet)	\$ 18.18	\$ 1.82	\$ 20.00
Asbestos per tonne	\$ 218.18	\$ 21.82	\$ 240.00
Tyre Bicycle	\$ 3.21	\$ 0.29	\$ 3.50
Tyre Bicycle with Rim	\$ 4.58	\$ 0.42	\$ 5.00
Tyre Passenger, L.T. & 4 x 4 (each)	\$ 7.27	\$ 0.73	\$ 8.00
Tyre Passenger, L.T. & 4 x 4 on rim (each)	\$ 13.64	\$ 1.36	\$ 15.00
Tyre Truck (each)	\$ 18.18	\$ 1.82	\$ 20.00
Tyre Truck on rim (each)	\$ 31.82	\$ 3.18	\$ 35.00
Tyre Super Single (each)	\$ 31.82	\$ 3.18	\$ 35.00
Tyre Tractor/Grader (each)	\$ 109.09	\$ 10.91	\$ 120.00
Tyre Other sizes on application	as applicable		

Interest payable on accounts outstanding for >35 days	8% per annum calculated daily
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## 2020/21 Fees & Charges

### Other Charges

Effective 1 July 2020

West Metro Recycling Centre

Corner Brockway Road & Lemnos Street, Shenton Park

Weekdays: 7.30am-4pm | Weekends: 8am-4pm | Public Holidays 7.30am-2pm

Closed Christmas Day, New Year's Day & Good Friday

OTHER CHARGES	ex GST	GST	inc GST
Penalty - Tipping with no payment (each)	\$ 100.00	\$ 10.00	\$ 110.00
Penalty - Tipping highly contaminated GO Bin Greenwaste (per tonne)	\$ 110.00	\$ 11.00	\$ 121.00
<i>The above is not applicable to Member Councils</i>			
Special Event Access (per visit)	\$ 105.00	\$ 10.50	\$ 115.50
Weighbridge usage charge (per tonne)	\$ 20.00	\$ 2.00	\$ 22.00
Green handling charge (per tonne)	\$ 5.00	\$ 0.50	\$ 5.50
<i>The above must be arranged prior</i>			
Residents Access Pass per visit (except e-waste & HHW)	\$ 22.73	\$ 2.27	\$ 25.00
Public Vehicle Tare Weighting	\$ 27.50	\$ 2.75	\$ 30.25
Single Session Workshop (each)	\$ 4.55	\$ 0.46	\$ 5.01
<i>Registration through online booking portal is required which may impose small additional booking fee</i>			

DISCOUNTS FOR HIGH VOLUMES		
Bulk and General Waste	0 - 1,199 tonnes	0%
Bulk and General Waste	1,200 - 2,399 tonnes	5%
Bulk and General Waste	Over 2,400 tonnes	10%
Greenwaste	0 - 599 tonnes	0%
Greenwaste	600 - 1,199 tonnes	5%
Greenwaste	Over 1,200 tonnes	10%
<i>Discounts available by prior arrangement for account customers only. Discounts are calculated on a financial year basis. Once a customer passes a discount threshold, the discount will apply to all tonnes received from that customer in a financial year. Discounts are not available for WMRC Member Councils.</i>		

Interest Payable on accounts outstanding for >35 days	8% per annum calculated daily
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# Financial Statements

## ANNUAL BUDGET FOR THE YEAR ENDING 30 JUNE 2021

WESTERN METROPOLITAN REGIONAL COUNCIL  
SUITE 2 / 317 CHURCHILL AVENUE  
SUBIACO WA 6008

<b>WESTERN METROPOLITAN REGIONAL COUNCIL</b> <b>FINANCIAL STATEMENTS AND NOTES TO AND FORMING PART OF THE REVISED BUDGET</b> <b>FOR THE YEAR ENDING 30 JUNE 2020</b>		
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# 1.1 STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM [FM REG. 22(1)(A)]

<b>WESTERN METROPOLITAN REGIONAL COUNCIL</b>				
<b>INCOME STATEMENT</b>				
<b>BY PROGRAM</b>				
<b>FOR THE YEAR ENDING 30 JUNE 2021</b>				
NOTES	ORIGINAL BUDGET 2019/20 \$	REVISED BUDGET 2019/20 \$	ESTIMATED ACTUAL 2019/20 \$	BUDGET 2020/21 \$
<b>REVENUE FROM ORDINARY ACTIVITIES</b>				
General purpose funding	42,880	36,290	37,399	22,500
Community amenities	5,046,919	5,372,838	5,451,722	5,363,892
1.8	<b>5,089,799</b>	<b>5,409,128</b>	<b>5,489,121</b>	<b>5,386,392</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
Governance	(52,745)	(241,849)	(52,052)	(54,600)
Community amenities	(5,727,471)	(5,920,510)	(5,784,013)	(5,886,240)
1.8	<b>(5,780,216)</b>	<b>(6,162,359)</b>	<b>(5,836,065)</b>	<b>(5,940,840)</b>
Profit/ (Loss) on disposal of assets	(7,332)	(1,000)	2,850	8,000
Non-operating grants, subsidies and contributions	-	-	-	-
<b>NET RESULT</b>	<b>(697,749)</b>	<b>(754,231)</b>	<b>(344,094)</b>	<b>(546,447)</b>
Changes on Asset Revaluation		-		
1.8	<b>(697,749)</b>	<b>(754,231)</b>	<b>(344,094)</b>	<b>(546,447)</b>
<b>TOTAL COMPREHENSIVE INCOME</b>	<b>(697,749)</b>	<b>(754,231)</b>	<b>(344,094)</b>	<b>(546,447)</b>

*This statement is to be read in conjunction with the accompanying notes.*

## 1.2 STATEMENT OF COMPREHENSIVE INCOME BY NATURE AND TYPE [FM REG. 22(1)(A)]

<b>WESTERN METROPOLITAN REGIONAL COUNCIL</b>				
<b>INCOME STATEMENT</b>				
<b>BY NATURE AND TYPE</b>				
<b>FOR THE YEAR ENDING 30 JUNE 2021</b>				
NOTES	ORIGINAL BUDGET 2019/20 \$	REVISED BUDGET 2019/20 \$	ESTIMATED ACTUAL 2019/20 \$	BUDGET 2020/21 \$
<b>REVENUE FROM ORDINARY ACTIVITIES</b>				
Fees and charges	3,080,036	2,842,083	2,931,241	3,368,756
Operating grants, subsidies and contributions	1,000	1,924,663	1,921,534	1,874,636
Interest earnings	45,880	37,349	38,178	23,000
Other income	47,600	605,032	598,169	120,000
	<b>3,174,516</b>	<b>5,409,127</b>	<b>5,489,121</b>	<b>5,386,392</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>				
Employee costs	(1,562,355)	(1,569,635)	(1,532,250)	(1,572,063)
Materials and contracts	(3,244,588)	(3,217,547)	(3,027,608)	(3,289,980)
Utility charges	(12,850)	(16,120)	(12,855)	(13,500)
Depreciation and amortisation	(125,989)	(140,848)	(131,169)	(134,979)
Insurance expenses	(60,732)	(59,326)	(59,328)	(62,294)
Other expenses	(773,702)	(1,158,882)	(1,072,856)	(868,024)
	<b>(5,780,216)</b>	<b>(6,162,358)</b>	<b>(5,836,065)</b>	<b>(5,940,840)</b>
Non-operating grants, subsidies and contributions	1,915,283	-	-	-
Changes on Asset Revaluation				
Profit/ (Loss) on disposal of assets	(7,332)	(1,000)	2,850	8,000
<b>NET RESULT</b>	<b>(697,749)</b>	<b>(754,231)</b>	<b>(344,094)</b>	<b>(546,447)</b>

*This statement is to be read in conjunction with the accompanying notes.*

## 1.3 STATEMENT OF FINANCIAL POSITION

<b>WESTERN METROPOLITAN REGIONAL COUNCIL</b>					
<b>STATEMENT OF FINANCIAL POSITION</b>					
<b>FOR THE YEAR ENDING 30 JUNE 2021</b>					
	NOTES	ORIGINAL BUDGET 2019/20 \$	REVISED BUDGET 2019/20	ESTIMATED ACTUAL 2019/20 \$	BUDGET 2020/21 \$
<b>CURRENT ASSETS</b>					
Cash	1.14	347,950	167,101	97,000	180,400
Reserves		1,041,539	1,480,627	1,914,065	1,518,586
Debtors		180,849	120,000	103,000	166,051
Other Current Assets		4,050	4,050	0	0
<b>TOTAL CURRENT ASSETS</b>		<b>1,574,388</b>	<b>1,771,778</b>	<b>2,114,065</b>	<b>1,865,037</b>
<b>CURRENT LIABILITIES</b>					
Creditors		533,042	320,260	667,750	354,178
Provisions for leave		117,523	275,679	217,517	207,360
Accruals		21,122	21,123	21,122	21,122
<b>TOTAL CURRENT LIABILITIES</b>		<b>671,687</b>	<b>617,062</b>	<b>906,389</b>	<b>582,659</b>
<b>NET CURRENT ASSETS</b>		<b>902,701</b>	<b>1,154,716</b>	<b>1,207,676</b>	<b>1,282,378</b>
<b>NON-CURRENT ASSETS</b>					
Property, Plant and Equipment		1,628,345	1,286,213	1,628,345	1,053,045
Infrastructure		571,884	881,413	881,413	881,413
Intangibles		52,790	52,680	52,790	56,942
<b>TOTAL NON-CURRENT ASSETS</b>	1.10	<b>2,253,019</b>	<b>2,220,306</b>	<b>2,562,548</b>	<b>1,991,400</b>
<b>NON-CURRENT LIABILITIES</b>					
Provisions for leave		20,000	34,935	20,000	20,000
<b>TOTAL NON-CURRENT LIABILITIES</b>		<b>20,000</b>	<b>34,935</b>	<b>20,000</b>	<b>20,000</b>
<b>NET ASSETS</b>		<b>3,135,720</b>	<b>3,340,087</b>	<b>3,750,224</b>	<b>3,253,778</b>
<b>EQUITY</b>					
Retained surplus		1,622,105	1,161,930	1,138,630	987,662
Reserves (cash backed)		1,041,539	1,480,627	1,914,065	1,518,586
Asset Revaluation Surplus		472,075	697,529	697,529	747,529
<b>TOTAL EQUITY</b>		<b>3,135,720</b>	<b>3,340,087</b>	<b>3,750,224</b>	<b>3,253,778</b>

*This statement is to be read in conjunction with the accompanying notes.*

## 1.4 STATEMENT OF CASHFLOWS [FM REG. 22(1)(B)]

<b>WESTERN METROPOLITAN REGIONAL COUNCIL</b>				
<b>CASHFLOW STATEMENT</b>				
<b>FOR THE YEAR ENDING 30 JUNE 2021</b>				
NOTES	ORIGINAL BUDGET 2019/20 \$	REVISED BUDGET 2019/20 \$	ESTIMATED ACTUAL 2019/20 \$	BUDGET 2020/21 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Fees and charges	3,080,036	2,842,083	2,931,241	3,368,756
Operating grants, subsidies and contributions	1,916,583	1,924,663	1,921,534	1,874,636
Interest earnings	45,880	37,349	38,178	23,000
Other income	47,600	605,032	598,169	120,000
<b>Receipts from operations</b>	<b>5,090,099</b>	<b>5,409,127</b>	<b>5,489,121</b>	<b>5,386,392</b>
Employee costs	(1,549,387)	(1,569,635)	(1,532,250)	(1,572,063)
Materials and contracts	(3,074,875)	(3,217,547)	(3,027,608)	(3,289,980)
Utility charges	(12,850)	(16,120)	(12,855)	(13,500)
Insurance expenses	(60,732)	(59,326)	(59,328)	(62,294)
Other expenses	(773,702)	(1,158,884)	(1,072,856)	(868,024)
<b>Payments from operations</b>	<b>(5,471,546)</b>	<b>(6,021,512)</b>	<b>(5,704,896)</b>	<b>(5,805,860)</b>
<b>NET CASH PROVIDED BY OPERATING ACTIVITIES</b>	<b>(381,447)</b>	<b>(612,385)</b>	<b>(215,775)</b>	<b>(419,468)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payment for purchase of property, plant and equipment	(268,000)	(32,835)	(14,463)	(277,000)
Payment for purchase of infrastructure	(21,000)	(120,362)	(114,362)	(6,000)
Non Operating grants, subsidies and contributions	-	-	-	-
Proceeds from sale of Assets	10,000	1,900	2,850	8,000
<b>NET CASH USED IN INVESTING ACTIVITIES</b>	<b>(279,000)</b>	<b>(151,297)</b>	<b>(125,975)</b>	<b>(275,000)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Cash receipts from sale of investments	-	-	-	-
<b>NET CASH PROVIDED BY FINANCING ACTIVITIES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>SUMMARY OF CASH FLOWS</b>				
Net increase/ (decrease) in cash and cash equivalents	(660,447)	(763,682)	(341,750)	(694,468)
Cash and cash equivalents at the beginning of the year	2,045,543	2,159,821	2,045,543	1,703,793
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	<b>1,385,096</b>	<b>1,396,139</b>	<b>1,703,793</b>	<b>1,009,325</b>

*This statement is to be read in conjunction with the accompanying notes.*

## 1.5 STATEMENT OF CHANGES IN EQUITY

<b>WESTERN METROPOLITAN REGIONAL COUNCIL</b>			
<b>STATEMENT OF CHANGES IN EQUITY</b>			
<b>FOR THE YEAR ENDING 30 JUNE 2021</b>			
NOTES	REVISED BUDGET 2019/20 \$	ESTIMATED ACTUALS 2019/20	BUDGET 2020/21 \$
<b>ACCUMULATED SURPLUS</b>			
Balance at the beginning of the year	1,537,343	1,537,343	1,138,630
Comprehensive Income Net Changes	(754,232)	(344,094)	(546,447)
Transfer from Reserves	1,954,777	(1,709,896)	(1,187,521)
Transfer to Reserves	(1,575,959)	1,655,277	1,583,000
Balance at the end of the period	<b>1,161,930</b>	<b>1,138,630</b>	<b>987,662</b>
<b>RESERVES – CASH BACKED</b>			
Balance at the beginning of the year	1,859,446	1,859,446	1,914,065
Transfer from accumulated surplus	(1,954,777)	1,709,896	1,187,521
Transfer to accumulated surplus	1,575,959	(1,655,277)	(1,583,000)
Balance at the end of the period	<b>1,480,628</b>	<b>1,914,065</b>	<b>1,518,586</b>
<b>REVALUATION SURPLUS</b>			
Balance at the beginning of the year	697,529	697,529	697,529
Asset revaluation – increase / (decrease)	-	-	50,000
Disposal of revalued assets	-	-	-
Balance at the end of the period	<b>697,529</b>	<b>697,529</b>	<b>747,529</b>
<b>TOTAL EQUITY</b>	<b>3,340,087</b>	<b>3,750,225</b>	<b>3,253,778</b>

*This statement is to be read in conjunction with the accompanying notes.*



# NOTES TO AND FORMING PART OF THE ANNUAL BUDGET FOR THE YEAR ENDING 30 JUNE 2021

## 1.6. SIGNIFICANT ACCOUNTING POLICIES

The significant policies that have been adopted in the preparation of this budget are: -

**(a) Basis of Accounting**

The budget statements have been drawn up in accordance with the accounting concepts, standards and disclosure requirements of the Australian accounting bodies, the Local Government Act 1995 and the Local Government (Financial Management) Regulations 1996. They have been prepared on the accrual basis under the convention of historical cost accounting.

**(b) The Local Government Reporting Entity**

The budget statements have been prepared on the basis of two funds (Municipal and Reserve Funds). For the purposes of reporting the Western Metropolitan Regional Council as a single unit, all transactions and balances in respect to the Municipal and Reserve Funds have been consolidated.

**(c) Fixed Assets**

Each class of asset within either property, plant and equipment or infrastructure are carried at cost or fair value less any accumulated depreciation or impairment. In accordance with Local Government (Financial Management) Regulations, each class of asset is revalued every 3 years. Assets acquired between initial recognition and the next revaluation of the asset class, in accordance with the mandatory measurement framework, are carried at cost less accumulated depreciation as management believes this to be an approximation of fair value. These assets will be subject to subsequent revaluation on the next anniversary date in accordance with the mandatory measurement framework.

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

**(d) Depreciation**

Items of property, plant and equipment, including buildings, but excluding freehold land, are depreciated over their estimated useful lives on a straight line and diminishing basis as follows: -

Classification	Years
Buildings	50
Office Furniture (incl. Computer Equipment)	3.33-5
Plant & Equipment	6.66-20
Infrastructure Assets	10-20

**(e) Employee Entitlements**

The provision for employee entitlements relates to amounts expected to be paid to employees for annual leave and long service leave and is based on legal and contractual entitlements and assessments having regard to experience of staff departures and leave utilisation. Current wage rates are used in the calculation of the provisions. Sick leave is non-vesting and therefore no liability is recognised for the current sick leave entitlements of employees.

Annual leave is accrued on a pro rata basis and the amount assessed as due to employees is classified in the accounts as a current liability.

Long Service Leave is recognised in full for all employees with seven or more years in Local Government and the amount assessed as being due to these employees is classified as a current liability. Long Service Leave for employees with up to seven years is calculated on a pro rata basis, the amount assessed being classified as a non-current liability.

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

All grants, donations and other contributions are recognised as revenues during the reporting period and the expenditure of those monies are expected to be made in the manner specified under the conditions upon which the Municipality will receive those monies.

**(g) Investments**

All investments are valued at cost and interest income on those investments is recognised when accrued.

**(h) Superannuation Fund**

The Western Metropolitan Regional Council encourages employees to participate in the Local Government Superannuation Scheme and has a policy that it will contribute up to 6% where employees are members and contribute a minimum of 5% of salary to the Superannuation Fund. The 2020/21 Superannuation Guarantee is set at 9.5%. Contributions are shown as an expense. No liability has been recognised in these financial statements.

**(i) Comparative Figures**

The actual revenue and expenditure figures as at 30 June 2016, as listed in this budget, have been finalised and confirmed by audit. As such, the figures quoted are audited revenues and expenditures.

**(j) Materiality**

This budget has been framed in accordance with Australian Accounting Standard AAS5 - Materiality. Information is material if its omission, misstatement or nondisclosure has the potential to adversely affect:

- decisions about the allocation of scarce resources made by the users of this budget, or
- discharge of accountability by the management or governing body of the entity.

**(k) Change in Accounting Policy**

Generally, there are no significant changes in accounting policy anticipated in this budget. The Goods and Services Tax (GST), is applied to all transactions through the transfer station. The application of the GST does not change the final net position, as most transactions are claimed as a business input credit. The Western Metropolitan Regional Council has been issued an Australian Business Number (ABN) and is registered to submit GST returns on a quarterly basis.

**(l) Definition of Cash**

For the purpose of the Statement of Cashflows incorporated into this Budget, the definition of “cash” means cash on hand and cash equivalent: -

*“cash on hand” means notes and coins held, and deposits held at call with a bank or financial institution.*

*“cash equivalents” means highly liquid investments which are readily convertible to cash on hand at the investor’s option and which an entity uses in its cash management function on a day-to-day basis; and borrowings which are integral to the cash management function and which are not subject to a term facility.*

## 1.7 COMPONENT FUNCTIONS/ACTIVITIES

### Statement of Objectives

The WMRC was formally constituted in September 1989 to undertake waste management in the Western Suburbs on behalf of the following Municipalities:

<b>Stakeholders</b>	<b>Percentage of Share</b>
City of Subiaco	36.66
Town of Claremont	22.76
Town of Mosman Park	19.36
Town of Cottesloe	17.53
Shire of Peppermint Grove	3.63

The WMRC provides high quality services to the Member Council's communities for the efficient collection and disposal of waste delivered to the Regional Council transfer station through the following service orientated program which it has established.

The City of Subiaco's boundaries were changed with the loss of their South Ward. Accordingly, a percentage adjustment was made for the 2018/19 year.

### Component of Functions [FM Reg. 27(m)]

The activities relating to the Council's functions reported in the Operating Statement.

#### Governance

Member Council elected delegates, and corporate support services. Includes the administration and operation of facilities and services to members of Council and other costs that relate to the tasks of assisting members on matters which do not concern specific Council services.

#### Community Amenities

Costs associated with the financing, administration, operation and maintenance of the Transfer Station, including green waste and weigh-bridge activities.

## 1.8 OPERATING REVENUE AND EXPENSES BY NATURE AND TYPE

	ESTIMATED ACTUAL 2019/20 \$	BUDGET 2020/21 \$
<b>Revenue/Income:</b>		
Fees and charges	2,931,241	3,368,756
Operating grants	1,921,534	1,874,636
Interest earnings	38,178	23,000
Other income	598,169	120,000
<b>Agrees with Income Statement</b>	<b>5,489,121</b>	<b>5,386,392</b>
<b>Expenses</b>		
Employee costs	(1,532,250)	(1,572,063)
Materials and contracts	(3,027,608)	(3,289,980)
Utility charges	(12,855)	(13,500)
Depreciation on non-current assets	(131,169)	(134,979)
Insurance expenses	(59,328)	(62,294)
Other expenses	(1,072,856)	(868,024)
<b>Agrees with Income Statement</b>	<b>(5,836,065)</b>	<b>(5,940,840)</b>
	<b>(346,944)</b>	<b>(554,447)</b>
<b>Changes on Asset Revaluation</b>	0	
<b>Profit/Loss on Disposal of Assets</b>	2,850	8,000
<b>Operating Surplus</b>	<b>(344,094)</b>	<b>(546,447)</b>

## 1.9 MEMBER COUNCILS' DELEGATE ALLOWANCES [FM REG. 27(L)]

	REVISED BUDGET 2019/20 \$	ESTIMATED ACTUAL 2019/20 \$	BUDGET 2020/21 \$
Councillors	36,000	36,000	36,000
Delegates	1,400	1,400	1,400
Chairmans Allowance	1,200	1,200	1,200
Deputy Chairmans Allowance	300	300	300
Telecommunications Allowance	2,500	2,500	2,500
<b>Total</b>	<b>41,400</b>	<b>41,400</b>	<b>41,400</b>

## 1.10 ASSET MOVEMENTS [FM REG. 27(D)]

Asset Classification	Balance 1/07/2020	Disposal	Depreciation/ amortisation	Additions	Balance 30/06/2021
Right to use land	44,471	-	(4,159)	-	40,312
Land & Buildings	852,772	-	(18,290)	-	834,482
Furniture & Equipment	16,192	-	(19,724)	-	(3,532)
Plant & Equipment	456,760	(6,093)	(69,271)	50,000	431,396
Infrastructure	718,823	-	(23,535)	-	695,288
<b>Total</b>	<b>2,089,018</b>	<b>(6,093)</b>	<b>(134,979)</b>	<b>50,000</b>	<b>1,997,946</b>

### Asset Acquisitions for 2020/21

An allocation has been made for the purchase of assets as listed below:

Item	Classification	Budget
HHW Carport Cover	Buildings	10,000
HHW Plumbing to Cover	Infrastructure	6,000
Toyota Ute	Office Furnitu	21,000
Concrete Bays	Plant & Equip	15,000
Site Works	Plant & Equip	208,000
Forklift	Plant & Equip	15,000
Safety Equipment	Plant & Equip	8,000
<b>Total</b>		<b>283,000</b>

### Asset Disposals for 2020/21

An allocation has been made for the disposal of assets as listed below:

Item	Classification	Cost	Acc Dep'n	WDV	Proceeds	Profit on Sale
Ford Ranger	Plant & Equipment	30,000	15,907	14,093	8,000	(6,093)
<b>Total</b>		<b>30,000</b>	<b>15,907</b>	<b>14,093</b>	<b>8,000</b>	<b>(6,093)</b>

## 1.11 DEPRECIATION AND AMORTISATION

By non-current asset classification

	REVISED BUDGET 2019/20	ESTIMATED ACTUAL 2019/20	BUDGET 2020/21
	\$	\$	\$
Right to use land	4,159	4,159	4,159
Land & Buildings	35,854	17,757	18,290
Furniture & Equipment	6,259	19,150	19,724
Plant & Equipment	67,520	67,253	69,271
Infrastructure	27,055	22,850	23,535
<b>Total</b>	<b>140,847</b>	<b>131,169</b>	<b>134,979</b>

By Program [FM Reg. 27(n)]

	REVISED BUDGET 2019/20	ESTIMATED ACTUAL 2019/20	BUDGET 2020/21
	\$	\$	\$
General purpose funding	44,909	40,607	41,825
Community amenities	95,939	90,562	93,154
<b>Total</b>	<b>140,848</b>	<b>131,169</b>	<b>134,979</b>

## 1.12 INVESTMENT INFORMATION [FM REG. 27(E) & 28]

All investments are valued at cost and interest on those investments is recognised when accrued.

	REVISED BUDGET 2019/20	ESTIMATED ACTUAL 2019/20	BUDGET 2020/21
	\$	\$	\$
Investments			
- Reserves	36,290	37,399	22,500
- Other funds	1,059	779	500
<b>Total</b>	<b>37,349</b>	<b>38,178</b>	<b>23,000</b>

## 1.13 BORROWINGS [FM REG. 27(F) & 29]

### a) Borrowings brought forward

There are no unspent balances of money borrowed in previous years as at 30 June 2020.

### b) Overdraft Outstanding at end of financial year

The Council will have no outstanding overdraft accounts as at the 30 June 2020.

### c) Proposed Borrowing

The Council does not propose any new borrowing for the financial year 2020/21.

## 1.14 POSITION AT COMMENCEMENT OF THE FINANCIAL YEAR [FM REG. 31]

The position at the commencement of the financial year has been calculated as per Local Government (Financial Management) Regulations 31 and 32 as follows. The final figures for the 30 June 2017 are as per audited financial statements.

	<b>ESTIMATED ACTUAL 2019/20 \$</b>	<b>BUDGET 2020/21 \$</b>
<b><u>Current Assets</u></b>		
<b>Cash &amp; Investments</b>		
Cash - Unrestricted	97,000	180,400
Cash - Restricted	1,914,065	1,518,586
	2,011,065	1,698,986
<b>Receivables</b>		
Sundry Debtors	97,365	161,051
GST Receivable	0	0
FBT Installments	5,635	5,000
Accrued Income	0	0
	103,000	166,051
<b>Total Current Assets</b>	<b>2,114,066</b>	<b>1,865,037</b>
<b><u>Current Liabilities</u></b>		
<b>Trade and other Payables</b>		
Sundry Creditors	667,750	354,178
Accrued Salaries and Wages	21,122	21,122
Accrued Expenditure	0	0
	688,872	375,300
<b>PROVISIONS</b>		
Provision for Annual Leave	117,689	117,689
Provision for Long Service Leave	99,828	89,670
	217,517	207,360
<b>Total Current Liabilities</b>	<b>906,389</b>	<b>582,659</b>
<b>Net Current Assets</b>	<b>1,207,675</b>	<b>1,282,378</b>
<b><u>Adjustments</u></b>		
Less Cash Backed Reserves	(1,914,065)	(1,518,586)
<b>Opening Balance carried forward from 2019/20</b>	<b>(706,390)</b>	<b>(236,208)</b>



## 1.15 FEES AND CHARGES REVENUE [FM REG. 41]

	REVISED BUDGET 2019/20 \$	ESTIMATED ACTUAL 2019/20 \$	BUDGET 2020/21 \$
Community amenities	2,842,083	2,931,241	3,368,756
<b>Total</b>	<b>2,842,083</b>	<b>2,931,241</b>	<b>3,368,756</b>

## 1.16 TRADING UNDERTAKINGS [FM REG. 27(I)]

It is not anticipated that any trading undertakings or major trading undertakings will occur in 2020/21.

## 1.17 MAJOR TRADING UNDERTAKINGS, LAND TRANSACTIONS AND MAJOR LAND TRANSACTIONS [FM REG. 27(J)(K)]

It is not anticipated that any of these activities will occur in 2020/21.

## 1.18 NOTES TO THE CASHFLOW STATEMENT

(a) Reconciliation of net cash used in operating activities to operating result: -

	ESTIMATED	
	ACTUAL	BUDGET
	2019/20	2020/21
	\$	\$
<b>Change in net assets resulting from operations</b>	<b>(344,094)</b>	<b>(546,447)</b>
<b>Non-Cash flows in Net Result</b>		
Depreciation	127,009.8	130,820
Amortisation	4,158.96	4,159
Profit/ (Loss) on sale of assets	2,812	(6,093)
<b>Movement in Assets and Liabilities</b>		
Increase / (Decrease) in receivables	(17,000)	63,051
Increase / (Decrease) in payables	347,490	(313,572)
(Increase) / Decrease in provisions	(73,097)	(10,158)
<b>Net cash provided by operating activities</b>	<b>47,280</b>	<b>(678,240)</b>

(b) Reconciliation of Cash: -

For the purpose of the cashflow statement, the Council considers cash to include cash on hand and in banks and investments in money market instruments. Cash at the end of the reporting period as shown in cashflow statement is reconciled to the related items in the balance sheet as follows: -

	ESTIMATED	
	ACTUAL	BUDGET
	2019/20	2020/21
	\$	\$
<b>Cash &amp; Investments</b>		
Cash on Hand	399	400
Cash - Unrestricted	96,601	180,000
Cash - Restricted	1,914,065	1,518,586
	<u>2,011,065</u>	<u>1,698,986</u>

## 1.19 OPERATING STATEMENTS BY OPERATING ACTIVITIES

<b>ADMINISTRATION - GENERAL ALLOCATIONS</b>	<b>REVISED BUDGET 2019/20 \$</b>	<b>ESTIMATED ACTUALS 2019/20 \$</b>	<b>BUDGET 2020/21 \$</b>
<b>REVENUE FROM ORDINARY ACTIVITIES</b>			
Fees and charges	-	-	-
Operating grants, subsidies and contributions	1,915,211	1,915,211	1,865,211
Interest earnings	37,349	38,178	23,000
Other income	576,482	574,146	63,000
	<b>2,529,042</b>	<b>2,527,535</b>	<b>1,951,211</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>			
Employee costs	(403,394)	(457,528)	(422,831)
Materials and contracts	(273,060)	(278,639)	(272,450)
Depreciation and amortisation	(29,890)	(24,850)	(25,595)
Insurance expenses	(37,247)	(37,249)	(39,111)
Other expenses	(1,115,485)	(1,024,327)	(825,000)
	<b>(1,859,076)</b>	<b>(1,822,593)</b>	<b>(1,584,988)</b>
<b>NET RESULT</b>	<b>669,966</b>	<b>704,942</b>	<b>366,223</b>
<b>Allocate Administration</b>			
Governance	(120,594)	(126,891)	(65,919)
Transfer station	(368,481)	(387,713)	(201,424)
Communications & Education	(60,297)	(63,446)	(32,960)
Verge Valet	(60,297)	(63,446)	(32,960)
Greenwaste	(60,297)	(63,446)	(32,960)
<b>Surplus/ (Deficit)</b>	<b>0</b>	<b>(0)</b>	<b>0</b>

<b>SITE ALLOCATIONS</b>	<b>REVISED BUDGET 2019/20 \$</b>	<b>ESTIMATED ACTUALS 2019/20 \$</b>	<b>BUDGET 2020/21 \$</b>
<b>REVENUE FROM ORDINARY ACTIVITIES</b>			
Fees and charges	-	-	-
Operating grants, subsidies and contributions	-	-	-
Interest earnings	-	-	-
Other income	-	-	-
	-	-	-
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>			
Employee costs	(850,372)	(717,786)	(815,878)
Materials and contracts	(207,760)	(201,712)	(127,600)
Utility charges	(16,120)	(12,855)	(13,500)
Depreciation and amortisation	(110,957)	(106,319)	(109,384)
Insurance expenses	(22,079)	(22,079)	(23,183)
Other expenses	(2,000)	(1,624)	(1,624)
	<b>(1,209,288)</b>	<b>(1,062,375)</b>	<b>(1,091,168)</b>
<b>NET RESULT</b>	<b>(1,209,288)</b>	<b>(1,062,375)</b>	<b>(1,091,168)</b>
<b>Allocate Site Costs</b>			
Transfer station	1,088,359	956,137	982,051
Greenwaste	120,929	106,237	109,118
<b>Surplus/ (Deficit)</b>	<b>-</b>	<b>(1)</b>	<b>1</b>

<b>TRANSFER STATION OPERATIONS</b>	<b>REVISED BUDGET 2019/20 \$</b>	<b>ESTIMATED ACTUALS 2019/20 \$</b>	<b>BUDGET 2020/21 \$</b>
<b>REVENUE FROM ORDINARY ACTIVITIES</b>			
Fees and charges	2,432,058	2,565,236	2,725,812
Operating grants, subsidies and contributions	-	-	-
Interest earnings	-	-	-
Other income	26,650	21,173	49,000
	<b>2,458,708</b>	<b>2,586,409</b>	<b>2,774,812</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>			
Employee costs	-	-	-
Materials and contracts	(2,372,483)	(2,311,197)	(2,477,505)
Utility charges	-	-	-
Depreciation and amortisation	-	-	-
Insurance expenses	-	-	-
Other expenses	-	-	-
	<b>(2,372,483)</b>	<b>(2,311,197)</b>	<b>(2,477,505)</b>
<b>NET RESULT</b>	<b>86,225</b>	<b>275,212</b>	<b>297,307</b>
Administration allocations	368,481	387,713	201,424
Site costs allocations	(1,088,359)	(956,137)	(982,051)
<b>Surplus/ (Deficit)</b>	<b>(633,653)</b>	<b>(293,212)</b>	<b>(483,320)</b>

<b>GREENWASTE OPERATIONS</b>	<b>REVISED BUDGET 2019/20 \$</b>	<b>ESTIMATED ACTUALS 2019/20 \$</b>	<b>BUDGET 2020/21 \$</b>
<b>REVENUE FROM ORDINARY ACTIVITIES</b>			
Fees and charges	66,776	355,440	485,768
Operating grants, subsidies and contributions	-	-	-
Interest earnings	-	-	-
Other income	-	-	-
	<b>66,776</b>	<b>355,440</b>	<b>485,768</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>			
Employee costs	-	-	-
Materials and contracts	(72,231)	(189,997)	(210,850)
Utility charges	-	-	-
Depreciation and amortisation	-	-	-
Insurance expenses	-	-	-
Other expenses	-	-	-
	<b>(72,231)</b>	<b>(189,997)</b>	<b>(210,850)</b>
<b>NET RESULT</b>	<b>(5,455)</b>	<b>165,444</b>	<b>274,918</b>
Administration allocations	60,297	63,445	32,960
Site costs allocations	(120,929)	(106,237)	(109,118)
<b>Surplus/ (Deficit)</b>	<b>(66,087)</b>	<b>122,652</b>	<b>198,760</b>

<b>VERGE VALET OPERATIONS</b>	<b>REVISED BUDGET 2019/20 \$</b>	<b>ESTIMATED ACTUALS 2019/20 \$</b>	<b>BUDGET 2020/21 \$</b>
<b>REVENUE FROM ORDINARY ACTIVITIES</b>			
Fees and charges	66,776	10,564	157,176
Operating grants, subsidies and contributions	-	-	-
Interest earnings	-	-	-
Other income	-	-	-
	<b>66,776</b>	<b>10,564</b>	<b>157,176</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>			
Employee costs	-	-	-
Materials and contracts	(72,231)	(17,419)	(144,635)
Utility charges	-	-	-
Depreciation and amortisation	-	-	-
Insurance expenses	-	-	-
Other expenses	-	-	-
	<b>(72,231)</b>	<b>(17,419)</b>	<b>(144,635)</b>
<b>NET RESULT</b>	<b>(5,455)</b>	<b>(6,855)</b>	<b>12,541</b>
Administration allocations	(60,297)	63,446	32,960
Site costs allocations	120,929	(106,237)	(109,118)
<b>Surplus/ (Deficit)</b>	<b>55,177</b>	<b>(49,646)</b>	<b>(63,617)</b>

<b>MEMBER COUNCIL SERVICES</b>	<b>REVISED BUDGET 2019/20 \$</b>	<b>ESTIMATED ACTUALS 2019/20 \$</b>	<b>BUDGET 2020/21 \$</b>
<b>REVENUE FROM ORDINARY ACTIVITIES</b>			
Fees and charges	-	-	-
Operating grants, subsidies and contributions	9,425	6,323	9,425
Interest earnings	-	-	-
Other income	-	-	-
	<b>9,425</b>	<b>6,323</b>	<b>9,425</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>			
Employee costs	(315,869)	(356,936)	(333,354)
Materials and contracts	(65,940)	(16,992)	(43,740)
Utility charges	-	-	-
Depreciation and amortisation	-	-	-
Insurance expenses	-	-	-
Other expenses	-	-	-
	<b>(381,809)</b>	<b>(373,928)</b>	<b>(377,094)</b>
<b>NET RESULT</b>	<b>(372,384)</b>	<b>(367,605)</b>	<b>(367,668)</b>
Administration allocations	60,297	63,445	32,960
<b>Surplus/ (Deficit)</b>	<b>432,681</b>	<b>431,050</b>	<b>400,628</b>

<b>GOVERNANCE ALLOCATIONS</b>	<b>REVISED BUDGET 2019/20 \$</b>	<b>ESTIMATED ACTUALS 2019/20 \$</b>	<b>BUDGET 2020/21 \$</b>
<b>REVENUE FROM ORDINARY ACTIVITIES</b>			
Fees and charges	-	-	-
Operating grants, subsidies and contributions	-	-	-
Interest earnings	-	-	-
Other income	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>
<b>EXPENSES FROM ORDINARY ACTIVITIES</b>			
Employee costs	-	-	-
Materials and contracts	(14,542)	(11,652)	(13,200)
Utility charges	-	-	-
Depreciation and amortisation	-	-	-
Insurance expenses	-	-	-
Other expenses	(41,400)	(40,400)	(41,400)
	<b>(55,942)</b>	<b>(52,052)</b>	<b>(54,600)</b>
<b>NET RESULT</b>	<b>(55,942)</b>	<b>(52,052)</b>	<b>(54,600)</b>
Administration allocations	120,593	126,891	65,919
<b>Surplus/ (Deficit)</b>	<b>64,651</b>	<b>74,839</b>	<b>11,319</b>

## 1.20 TONNAGE DATA

MEMBER COUNCILS	Estimated Actuals		Annual Budget	
	Waste (tonnes)	Green (tonnes)	Waste (tonnes)	Green (tonnes)
Subiaco	5551	1195	6,076	1,125
Claremont	3,072	651	3,263	891
Cottesloe	1930	1,022	2,076	1,175
Mosman Park	2,336	1,149	2,744	1,052
Peppermint Grove	724	135	748	117
<b>Sub Total</b>	<b>13,613</b>	<b>4,152</b>	<b>14,907</b>	<b>4,360</b>
<b>OTHER</b>				
Commercial Customers	1,788	1,780	1,870	1,660
Resident Services	1,287	476	1747	813
<b>Sub Total</b>	<b>3,075</b>	<b>2,256</b>	<b>3,617</b>	<b>2,473</b>
<b>Total</b>	<b>16,688</b>	<b>6,408</b>	<b>18,524</b>	<b>6,833</b>

## 1.21 RESERVE BALANCES [FM REG. 27(G)]

<b>SUMMARY</b>		
	<b>ESTIMATED ACTUALS 2019/20 \$</b>	<b>BUDGET 2020/21 \$</b>
Opening Balance	1,859,908	1,914,527
Transfers to Reserve		
- Interest earnings	36,288	22,500
- Other revenue	1,673,608	1,165,021
Transfers from Reserve		
- Capital purchases	(128,825)	(283,000)
- Other funding	(1,526,452)	(1,300,000)
Projected balance at 30 June	1,914,527	1,519,048

<b>OPERATIONS RESERVE</b>		
	<b>ESTIMATED ACTUALS 2019/20 \$</b>	<b>BUDGET 2020/21 \$</b>
Opening Balance	1,289,510	1,440,995
Transfers to Reserve		
- Interest earnings	28,658	17,765
- Other revenue	1,673,608	1,165,021
Transfers from Reserve		
- Capital purchases	(24,330)	-
- Other funding	(1,526,452)	(1,300,000)
Projected balance at 30 June	1,440,995	1,323,780

<b>DEVELOPMENT RESERVE</b>		
	<b>ESTIMATED ACTUALS 2019/20 \$</b>	<b>BUDGET 2020/21 \$</b>
Opening Balance	570,398	473,533
Transfers to Reserve		
- Interest earnings	7,630	4,735
- Other revenue	-	-
Transfers from Reserve		
- Capital purchases	(104,495)	(283,000)
- Other funding		
Projected balance at 30 June	473,533	195,268