ATTACHMENT A

EastWaste

31 March 2025

Dr Andrew Johnson
Chief Executive Officer
Town of Walkerville
PO Box 55
WALKERVILLE SA 5081
(sent via email: ajohnson@walkerville.sa.gov.au)

RE: East Waste Draft 2025/26 Annual Plan and Budget

Dear Andrew,

I am pleased to present Town of Walkerville with East Waste's Draft 2025/26 Annual Business Plan (attached), including the proposed budget for the 2025/26 financial year. This information is provided to support Council's financial planning and budget deliberations.

In developing the draft budget, East Waste has carefully considered the ongoing financial pressures faced by our Member Councils, alongside our commitment to delivering efficient, high-quality services that meet community expectations. As East Waste undertakes a review of its financial model and strategic direction ahead of appointing a new General Manager, the 2025/26 Annual Business Plan remains focused on core operational priorities while still ensuring continued progress toward our 2030 Strategic Vision of becoming "the leading waste logistics company in Australia…"

Background and Legislative Requirements
In accordance with Clause 51 of the East Waste Charter, an Annual Business Plan must be prepared each year to support and inform the annual budget. Clause 52.3 further requires that the Draft Annual Business Plan be presented to Member Councils for consideration and endorsement before 31 May. Additionally, Section 53 mandates that East Waste notify Constituent Councils of proposed waste collection fees by 1 April.

Draft Budget and Fees Overview
The Draft 2025/26 Budget has been prepared in accordance with East Waste's existing Budget Framework Policy, which includes the reintroduction of a 1% operating surplus.

As a result, the proposed 2025/26 Common Fleet Cost charge reflects an overall increase of 4.33% compared to the current financial year. This increase is essential to meet operational requirements.

Excluding the reintroduced operating surplus charge, the overall increase in Common Fleet Costs is less than 1% above the December 2024 recorded annual CPI of 2.5%.

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The Draft 2025/26 Budget balances cost management with service continuity and operational improvements. Key cost drivers influencing the budget include:

- Growth in collection services due to population increases, urban infill development.
- Contractual and award-mandated increases in wages and associated costs.
- Market-driven increases in fuel, tyres, and vehicle maintenance.
- Consumer Price Index (CPI) adjustments applied to key contractual obligations.

For the 2025/26 financial year, Town of Walkerville's Common Fleet Percentage has been determined at **2.36%**, reflecting a **0.19% reduction** from the current financial year. This reduction is a positive outcome and reflects East Waste's ongoing focus on improving efficiencies, particularly considering::

- East Waste recorded a **1.52% increase** in the number of bin lifts completed by East Waste in Town of Walkerville.
- Material volumes collected in Town of Walkerville through the three-bin system remained reasonably consistent with previous years..
- A reduction in the total number of hard waste bookings being made by residents will have also contributed to the reduction in collection hours.

A detailed breakdown of the projected fees for Town of Walkerville is provided in the Table below. East Waste request that individual line-item fees be treated as confidential, with only the total waste cost figures referenced in publicly accessible documents.

Draft Member Council Fees 2025/2026				
Town of Walkerville	**Adopted 2024/2025**	**Draft Budget 2025/2026**	**Movement**	**Comments**
Administration Fee Fixed	**$36,303**	**$37,210**	**$907**	
Collection Fees	**$448,450**	**$433,023**	**-$15,428**	
Waste	*$205,056*	*$151,005*	*-$54,051*	
Recycling	*$96,105*	*$102,930*	*$6,825*	
Green Organics	*$97,781*	*$131,320*	*$33,540*	
Street/Reserve Litter	*$30,151*	*$27,947*	*-$2,204*	
Hard Rubbish	*$19,358*	*$19,858*	*$501*	
Indicative Processing Fees	**$101,440**	**$110,866**	**$9,426**	Charged at cost / projected tonnes
Hard Waste	*$19,475*	*$19,005*	*-$470*	Includes mattress disposal cost
Recylables	*$81,965*	*$91,861*	*$9,896*	New Contract FY2026
Total Waste Costs	**$586,193**	**$581,099**	**-$5,094**	

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Annual Business Plan Overview
The Draft 2025/26 Annual Business Plan aligns with East Waste's Strategic Plan 2030 and builds upon the foundations established in recent years. Key focus areas for the upcoming financial year include:

1. **Enhancing Customer Experience** – Continued investment in technologies and service enhancements including the purchase and installation of a Customer Service Complaints Management System designed to help improve staff accountability and response times.

2. **Driving Behaviour Change and Waste Diversion** – Strengthening education and engagement programs to support increased resource recovery, particularly through food and organics diversion initiatives.

3. **Strengthening Safety and Compliance** – Ongoing enhancements to internal processes, training programs, and safety risk management to improve driver and public safety.

These initiatives will support Member Councils in meeting State Government waste diversion targets while ensuring East Waste continues to provide an efficient and cost-effective service.

If you require any clarification regarding the Draft Annual Business Plan, Budget, or proposed fees, please feel free to contact me directly. East Waste remains committed to working collaboratively with our Member Councils to achieve the best possible outcomes.

I look forward to receiving Town of Walkerville's formal endorsement of the East Waste Draft 2025/26 Annual Business Plan following your consideration.

Yours Sincerely

DN Maywald

David Maywald
Acting General Manager

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ATTACHMENT B

EastWaste

ANNUAL PLAN 2025/2026

Vision: To be the Leading Waste Logistics Company in Australia...

OUR OBJECTIVES:

- Deliver Cost Effective & Efficient Services
- Maximise Source Separation & Recycling
- Provide Leading & innovative Behaviour Change & Education
- Help Develop a Local Circular Economy
- Provide Leadership

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Vision & Mission

VISION

The Destination

To be the leading waste logistics company in Australia through the delivery of innovative collection and resource management services.

MISSION

The Vehicle

Delivering leading-edge solutions and services for a cleaner and sustainable future.

Executive Summary

The **2025/2026 financial year** marks a period of **strategic refinement and operational enhancement** for East Waste as we continue to deliver efficient and sustainable waste management services for our Member Councils. Building on the momentum of our **weekly FOGO (Food Organics, Green Organics) trials**, the upcoming year will focus on **expanding successful programs** and identifying best-practice approaches to drive higher resource recovery rates. However, the **regulatory landscape remains uncertain**, with ongoing reviews of waste-related policies likely to shape the feasibility and scope of these initiatives.

A **full-scale review of the East Waste's financial model and strategy** will be undertaken in the months leading up to FY2026 to ensure it aligns with both our evolving operational needs and the long-term sustainability goals of our Member Councils. This review will reinforce East Waste's position as a leader in **progressive and cost-e ective waste management solutions** while adapting to emerging industry challenges and opportunities.

The **procurement of new contracts for co-mingled recycling, organics, and landfill services** remains a key focus for 2025/2026. Leveraging collective purchasing power, East Waste aims to secure **high-value, future-focused agreements** that maximise financial savings for participating Councils while **enhancing circular economy outcomes**. These efforts will be informed by **lessons learned from previous market engagements**, ensuring robust contract structures and improved service efficiency.

With a strong emphasis on **innovation, collaboration, and sustainability**, East Waste's **2025/2026 Annual Business Plan** is structured to **navigate evolving industry dynamics**, strengthen our **strategic direction**, and continue delivering **best-practice waste management solutions** for our communities.

Background

Eastern Waste Management Authority (East Waste) has been delivering waste collection services since its establishment in 1928. As a regional subsidiary, East Waste is owned by and operates on behalf of Adelaide Hills Council, City of Burnside, Campbelltown City Council, City of Norwood Payneham & St Peters, City of Mitcham, City of Prospect, City of Unley, and Town of Walkerville.

The Authority operates under a Charter, developed pursuant to Section 43 of the Local Government Act 1999, which sets out its governance, operational, and financial management framework. The East Waste Board, consisting of a director appointed by each Member Council and an Independent Chair, oversees the strategic direction and operational efficiency of the organisation.

Under Clause 51 of the Charter, the East Waste is required to develop an Annual Plan each financial year. This Plan supports and informs the budget and provides a clear outline of East Waste's objectives, key activities, and performance measures. Additionally, it details the financial requirements of the organisation and the mechanisms for cost recovery from Member Councils.

The Annual Plan aligns with and is informed by East Waste's broader strategic planning framework, including:

- **East Waste 2030 Strategic Plan** – setting long-term sustainability and operational targets.
- **Long-Term Financial Plan** – ensuring financial sustainability and cost-effective service delivery.
- **Risk Management Framework** – identifying and mitigating risks to service continuity.

Fleet Asset Management Plan – A newly developed standalone strategic document guiding the sustainable management, renewal, and investment in critical infrastructure and fleet.

As a regional subsidiary, East Waste remains committed to collaboration, efficiency, and innovation. Success in delivering the 2025/2026 Annual Plan is reliant on strong partnerships with Member Councils and key stakeholders. Through a flexible, responsive, and cost-efficient service model, East Waste continues to deliver value to Member Councils and their communities by providing high-quality waste collection services while navigating an evolving regulatory and environmental landscape.

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East Waste 2030 Strategic Plan Vision, Objectives & Strategies

VISION

To be the leading waste logistics company in Australia through the delivery of innovative collection and resource management services to our Member Councils & their Communities.

OBJECTIVES

1. Deliver cost-effective and efficient services facilities
2. Maximise source separation and recycling
3. Provide leading and innovative behaviour change and education
4. Help develop a local circular economy
5. Provide leadership

STRATEGIES

1. Deliver cost-effective and efficient services facilities

- 1.1 Attract additional services and/or new councils where further economies of-scale can be achieved
- 1.2 Offer a single contract for the management of the residual waste to all member councils
- 1.3 Partner with other councils and organisations to achieve greater synergies and economies of scale in service delivery
- 1.4 Investigate and implement collection technologies and innovation
- 1.5 Provide a consistently high standard of Customer Service

2. Maximise source separation and recycling

- 2.1 Provide more service choice and flexibility to residents on kerbside services to support them to increase their recycling levels
- 2.2 Provide a tailored 3-stream service to Multi-Unit Dwellings (MUDs) to support waste reduction and increased recycling
- 2.3 Pilot a tailored service delivery model across a business precinct(s) to support waste reduction and increased recycling

3. Provide leading and innovative behaviour change and education

- 3.1 Engage in research and projects delivering evidence-based data which increases behaviour change decision making
- 3.2 Develop an integrated and tailored long-term community behaviour change and education program
- 3.3 Identify and trial behaviour change programs aimed at reducing contamination
- 3.4 Encourage and support councils to introduce an incentive(s) to households to reduce their landfill volumes
- 3.5 Engage schools in behaviour change & waste education

4. Help develop a local circular economy

- 4.1 Support local reprocessing and procurement of recycled content products
- 4.2 Encourage and support councils to procure and use recycled content products
- 4.3 Support councils to implement sharing economy and reuse initiatives
- 4.4 Investigate options to process and extract the highest value from collected resources

5. Provide leadership

- 5.1 Implement best practice safety standards
- 5.2 Advocate on behalf of our Member Councils
- 5.3 Invest in our people
- 5.4 Quality and transparent Corporate (Governance & Financial) Activities

KPIs

We will measure our success in reaching our objectives through the following KPIs...

	BASELINE	2023	2027	2030
At least 75 percent (by weight) of total kerbside materials are separately collected and recycled by 2030	54%	60%	66%	75%
100 percent (by weight) of total food waste is separately collected and recycled by 2030	13%	40%	75%	100%
At least 60 percent (by weight) of kerbside materials from MUDs are separately collected and recycled by 2030	-	45%	50%	60%
At least 60 percent (by weight) of materials from businesses serviced are separately collected and recycled by 2030	-	45%	50%	60%
Reduce average contamination of kerbside commingled recycling stream to less than 7 percent (by weight)	12.5%	<11%	<9%	<7%

2025/2026 Focus

As East Waste continues to evolve, the 2025/2026 Annual Plan places a stronger emphasis on operational efficiencies, safety, and service delivery while maintaining alignment with the objectives of the 2030 Strategic Plan. A review of the financial model and Strategic Plan remains ongoing, with expected updates to Key Performance Indicators (KPIs) to reflect East Waste's evolving priorities. However, the fundamental commitment to delivering cost-effective, high-quality services to Member Councils remains unchanged.

A key milestone for East Waste is expected to be the appointment of a new General Manager, with the recruitment process currently underway. The new General Manager is expected to commence early in 2025/2026, bringing fresh leadership and strategic direction to the organisation. This transition presents an opportunity to further enhance East Waste's operational effectiveness, governance, and long-term sustainability.

For 2025/2026, East Waste's key areas of focus include:

1. Enhancing Operational Efficiencies

- Optimising collection routes and fleet management to improve productivity and reduce costs.
- Implementing data-driven decision-making through real-time service tracking and performance monitoring.
- Strengthening contract management to ensure best-value outcomes for Member Councils.

2. Strengthening Safety and Compliance

- Expanding safety training programs for all operational staff to reduce workplace incidents.
- Investing in modern fleet technology, to enhance driver and public safety.
- Ensuring compliance with Work Health and Safety (WHS) regulations and industry best practices.

3. Improving Service Delivery and Member Council Support

- Refining customer service and complaint resolution processes to enhance community satisfaction.
- Providing tailored waste education and engagement initiatives to increase diversion rates and responsible disposal.
- Supporting Member Councils with policy and regulatory changes, including the evolving legislative landscape.

4. Driving Environmental and Circular Economy Outcomes

- Expanding Food Organics and Garden Organics (FOGO) programs, building on the success of previous trials.
- Leveraging East Waste's scale to secure cost-effective contracts for recycling, organics, and landfill services.
- Exploring new opportunities to reduce landfill dependency and improve resource recovery.

With a new leadership transition on the horizon, East Waste remains committed to delivering innovative, sustainable, and cost-effective waste management solutions. The 2025/2026 Annual Plan ensures that East Waste continues to provide high-quality, financially responsible services to its Member Councils while adapting to new opportunities and challenges.

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2025/2026 Annual Plan Deliverables

EastWaste

NO.	ACTIVITY/PROJECT	OVERVIEW	OBJECTIVE	STRATEGY	MAIN KPI/TARGET	BUDGET
DELIVER COST EFFECTIVE AND EFFICIENT SERVICES AND FACILITIES						
1.	Continue & Expand Core services	East Waste optimisation will come from providing a full suite of services to Member Councils. Where this doesn't occur, East Waste will work with member Councils with an aim to provide a full suite of services to all member Councils.	Deliver Cost Effective and efficient services and facilities	1.1	Vision Target	Recurrent
2.	Investigate opportunities outside of existing Member Councils.	When potential opportunities arise, East Waste will investigate service provision to non-member Councils and subsidiaries where the benefit and/or the fostering of partnerships can drive value to Member Councils.	Deliver Cost Effective and efficient services and facilities	1.1	Vision Target	Recurrent
4.	Implement a Complaints Management/Ticket system to streamline customer service operations, enhance issue resolution efficiency, and improve stakeholder satisfaction	East Waste will implement a Complaints Management/Ticket system to enhance customer service efficiency, streamline issue tracking, and improve response times. This system will provide a structured approach to logging, monitoring, and resolving customer inquiries and complaints, ensuring accountability and transparency. The project aims to optimize workflows, reduce resolution time, and enhance overall customer satisfaction.	Deliver Cost Effective and efficient services and facilities	1.5	Vision Target	Recurrent + Service Initiative $0.010M

MAXIMISE SOURCE SEPARATION & RECYCLING						
5.	Advance trials and rollout of weekly organics collections	Through the success of current weekly organics trials (FOGO Trials) undertaken by East Waste and more broadly across metropolitan Adelaide, East Waste will work with member Councils to increase the trials/rollouts.	Maximise Source separation and recycling	2.1	• At least 75% of kerbside material separately collected & recycled • 100% of food waste separately collected and recycled.	Recurrent + Service Initiative $0.030M

• PROVIDE LEADING AND INNOVATIVE BEHAVIOUR CHANGE AND EDUCATION						
6.	Delivery of the “Why Waste It?” behaviour change program and associated social media.	Utilising the results of the reviews and biennial kerbside audits undertaken over the past 6 years, refine and deliver the ongoing successful “Why Waste It?” program, with a strong food waste separation focus.	Provide leading and innovative behaviour change and education	3.2	• Vision Target	Recurrent + Service Initiative $0.205M

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HELP DRIVE A LOCAL CIRCULAR ECONOMY						
7.	Develop and Procure high value processing contracts.	East Waste on behalf of engaged Member Councils will procure new long-term co-mingled recycling contracts with a focus on ensuring the collected material is processed in a manner which retains and utilises the material at its highest order and so far as possible, locally.	Help Drive a Local Circular Economy	4.4	Vision Target	Recurrent

PROVIDE LEADERSHIP						
8.	Fleet Replacement	In line with the Long-Term Financial Plan, undertake the replacement of six (6) collection vehicles.	Provide Leadership	5.4	Vision Target	Capital $3.39M
9.	WHS System Responsibility and Accountability	Continuation of ongoing Risk Management and Work Health & Safety systems and processes to provide a safe and healthy workplace for all employees and those which interact with us.	Provide Leadership	5.1	Implement best practice safety standards	Recurrent

Budget Management

East Waste operates its waste collection services under a Common Fleet Costing methodology, ensuring that each Member Council is charged directly based on the proportionate time required to complete their respective collection services. This approach leverages a highly accurate, cloud-based GPS tracking system with real-time data and detailed reporting to allocate costs transparently and equitably. Minor variations in cost apportionment occur annually to reflect efficiencies, service demand changes, and operational cost fluctuations (e.g., housing infill, developments, fire ban days, and special events).

A key financial decision made by the East Waste Board when developing the 2024/2025 budget was to remove the application of the 1% operating surplus, atypical of East Waste's usual Budget Framework, as a means to keep annual increases to a minimum for Member Councils. While this decision lowered costs in the short term, the inclusion of the operating surplus in the 2025/2026 budget means the overall annual increase to Common Fleet fees reflects more than East Waste's expected increased annual operating costs alone. Given this, while developing the 2025/26 budget Administration committed to finding savings where possible, opting for a business as usual approach, with a focus on supporting core operational efficiencies and larger investments for new initiatives to be considered in future business planning. This approach aligns with East Waste's commitment to minimising costs while ensuring long-term financial sustainability.

Key Budget Considerations for 2025/2026

- **Labour, fuel, and fleet maintenance** continue to be the largest operational costs, comprising nearly **80% of common fleet costs**.
- **Labour market challenges** remain a key pressure, requiring ongoing efforts to attract and retain skilled drivers and operational staff.
- **Fuel cost volatility** continues to pose a risk, though recent trends have shown some stability.
- **Fleet replacement** is funded through **external loan borrowings**, ensuring East Waste maintains a modern, efficient, and environmentally responsible fleet.
- **Contracted resource processing services and bin maintenance** continue to be provided to Member Councils at **cost price**, delivering significant savings compared to traditional waste service contracts.

The Tables on the following page provide a detailed summary of the key business activities undertaken by East Waste on behalf of its Member Councils. Table 1 provides a summary of the operating and capital income and expenditure elements forecasted for waste collection activities for 2025/26. The most significant expenditure relates to the logistical requirements of servicing the kerbside collections across eight Councils and over 25% of Adelaide's residential population. Fleet replacement, which occurs on a cyclical annual basis, is currently funded via external loan borrowings.

As can be seen from Tables 2 and 3, one of the significant benefits of being an East Waste member being that no administrative, handling or on-costs are charged in relation to resource processing contracts held by East Waste or bin maintenance services. All are charged at-cost.

Service initiatives have been significantly scaled back from FY25 to minimise operating costs and ensure a cost-efficient service for our member Councils.

While the 2025/2026 budget reflects an increase marginally higher than predicted CPI, it remains below the projections in East Waste's Long-Term Financial Plan. The focus on operational efficiencies, improved service delivery, and safety initiatives will help to manage costs and maintain value for Member Councils.

The budget to deliver this Annual Plan, along with all East Waste's Services and legislative requirements is detailed in the following proposed 2025/26 Financial Papers (refer Attachment 1 – 5).

Table 1: 2025/26 Budget Summary - Waste Collection Services

	Income $	Expenditure $	Net Surplus /Deficit $
Recurrent- Waste Collection	18,348,419	18,325,433	22,986
Recurrent - Corporate Administration	403,682	-	403,682
Service Initiatives	-	245,000	(245,000)
Capital Program	-	3,524,784	(3,524,784)
Total	**18,752,100**	**22,095,217**	**(3,343,116)**

Table 2: 2024/25 Budget Summary - Bin Maintenance Services

	Income $	Expenditure $	Net Surplus /Deficit $
Recurrent	2,102,500	2,102,500	-
Service Initiatives	-	-	-
Capital Program	-	-	-
Total	**2,102,500**	**2,102,500**	**-**

Table 3: 2024/25 Budget Summary - Waste Processing Services

	Income $	Expenditure $	Net Surplus /Deficit $
Recurrent	9,884,524	9,884,524	-
Service Initiatives	-	-	-
Capital Program	-	-	-
Total	**9,884,524**	**9,884,524**	**-**

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Financial Statements

EAST WASTE

Projected Statement of Comprehensive Income (Budgeted)
for the financial year ending 30 June 2026

	FY25 Adopted Budget $'000	FY25 BR2 $'000	FY26 Proposed Budget $'000
Income			
User Charges	23,704	25,360	28,531
Investment income	48	130	60
Grants, subsidies and contributions	-	-	-
Other	1,552	2,119	2,119
Total	**25,304**	**27,609**	**30,710**
Expenses			
Employee Costs	8,865	8,930	9,170
Materials, contracts & other expenses	13,118	15,324	17,833
Depreciation, amortisation & impairment	2,707	2,640	2,835
Finance costs	694	625	720
Total	**25,384**	**27,519**	**30,558**
Operating Surplus / (Deficit)	**(80)**	**90**	**152**
Asset disposals & fair value adjustments	80	42	30
Net Surplus / (Deficit)	**-**	**132**	**182**
Other Comprehensive Income	-	-	-
Total Comprehensive Income	**-**	**132**	**182**

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EAST WASTE
Projected Balance Sheet (Budgeted)
for the financial year ending 30 June 2026

	FY25 Adopted Budget $'000	FY25 BR2 $'000	FY26 Proposed Budget $'000
Assets			
Current			
Cash & Cash Equivalents	2,508	1,993	2,700
Trade & Other Receivables	746	1,413	1,413
Inventory	43	63	63
Total	**3,297**	**3,469**	**4,176**
Non-Current			
Infrastructure, Property, Plant & Equipment	13,721	13,283	13,973
Total	**13,721**	**13,283**	**13,973**
Total Assets	**17,018**	**16,752**	**18,149**
Liabilities			
Current			
Trade & Other Payables	1,227	1,565	1,588
Borrowings	2,285	2,485	2,285
Provisions	991	1,050	1,110
Total	**4,503**	**5,100**	**4,983**
Non-Current			
Borrowings	11,187	10,517	11,789
Provisions	256	109	169
Total	**11,443**	**10,626**	**11,958**
Total Liabilities	**15,946**	**15,726**	**16,941**
Net Assets	**1,072**	**1,026**	**1,208**
Equity			
Accumulated Surplus	1,072	1,026	1,208
Total Equity	**1,072**	**1,026**	**1,208**

EAST WASTE

Projected Statement of Cash Flows (Budgeted)
for the financial year ending 30 June 2026

	FY25 Adopted Budget $'000	FY25 BR2 $'000	FY26 Proposed Budget $'000
Cash Flows from Operating Activities			
Receipts			
Operating Receipts	25,256	27,148	30,650
Investment Receipts	48	130	60
Payments			
Employee costs	(8,745)	(8,890)	(9,050)
Materials, contracts & other expenses	(13,118)	(14,993)	(17,833)
Interest Payments	(683)	(620)	(697)
Net Cash Flows from Operating Activities	**2,758**	**2,775**	**3,130**
Cash Flows from Investing Activities			
Receipts			
Sale of Replaced Assets	80	42	30
Payments			
Expenditure on Renewal/Replaced Assets	(2,249)	(2,297)	(3,390)
Expenditure of New/Upgraded Assets	(60)	(60)	(135)
Net Cash Flows from Investing Activities	**(2,229)**	**(2,315)**	**(3,495)**
Cash Flow from Financing Activities			
Receipts			
Proceeds from Borrowings	2,114	2,179	3,390
Payments			
Repayment of Lease Liabilities	(170)	(201)	(168)
Repayment of Borrowings	(2,065)	(2,079)	(2,150)
Net Cash Flow from Financing Activities	**(121)**	**(101)**	**1,072**
Net Increase (Decrease) in cash held	**408**	**359**	**707**
Cash & cash equivalents at beginning of period	**2,100**	**1,634**	**1,993**
Cash & cash equivalents at end of period	**2,508**	**1,993**	**2,700**

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Projected Statement of Changes in Equity (Budgeted)
for the financial year ending 30 June 2026

	FY25 Adopted Budget $'000	FY25 BR2 $'000	FY26 Proposed Budget $'000
Balance at Start of Period - 1 July	**1,072**	**894**	**1,026**
Net Surplus / (Deficit) for Year	-	132	182
Contributed Equity	-	-	-
Distribution to Councils	-	-	-
Balance at End of Period - 30 June	**1,072**	**1,026**	**1,208**

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EAST WASTE
Projected Uniform Presentation of Finances (Budgeted)
for the financial year ending 30 June 2026

	FY25 Adopted Budget $'000	FY25 BR2 $'000	FY26 Proposed Budget $'000
Income			
User Charges	23,704	25,360	28,531
Investment income	48	130	60
Grants, subsidies and contributions	-	-	-
Other	1,552	2,119	2,119
	25,304	**27,609**	**30,710**
Expenses			
Employee Costs	8,865	8,930	9,170
Materials, contracts & other expenses	13,118	15,324	17,833
Depreciation, amortisation & impairment	2,707	2,640	2,835
Finance costs	694	625	720
	25,384	**27,519**	**30,558**
Operating Surplus / (Deficit)	**(80)**	**90**	**152**
Net Outlays on Existing Assets			
Capital Expenditure on Renewal and Replacement of Existing Assets	(2,249)	(2,297)	(3,390)
Depreciation, Amortisation and Impairment	2,707	2,640	2,835
Proceeds from Sale of Replaced Assets	80	42	30
	538	**385**	**(525)**
Net Outlays on New and Upgraded Assets			
Capital Expenditure on New and Upgraded Assets	(60)	(60)	(135)
Amounts Specifically for New and Upgraded Assets	-	-	-
Proceeds from Sale of Surplus Assets	-	-	-
	(60)	**(60)**	**(135)**
Annual Net Impact to Financing Activities (Surplus/(Deficit))	**398**	**415**	**(508)**