



# **SHIRE OF CHRISTMAS ISLAND**

## **2019/20 BUDGET**

**ADOPTED AT AN ORDINARY MEETING OF COUNCIL  
HELD ON TUESDAY 16 JULY 2019**

## **LOCAL GOVERNMENT ACT 1995 (WA) (CI)**

### **ADOPTION OF BUDGET – SECTION 6.2**

We hereby certify that the attached budget documents for the 2019/20 financial year were adopted by the Council at the Ordinary Meeting held at the Council Chambers on 16 July 2019



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**Gordon Thomson**  
**Shire President**



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**David Price**  
**Chief Executive Officer**

Date: 16 July 2019

**SHIRE OF CHRISTMAS ISLAND**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2020**

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**SHIRE'S VISION**

The Shire will endeavour to provide community services and facilities to meet the needs of members of the community and enable them to enjoy a pleasant and healthy way of life.

## **Budget Statements**

The following is a summary of Council's statutory responsibility for reporting on the 2019/20 annual budget.

### **Budget Income Statement**

The Operating Statement reports the revenues and expenses of a local government for the reporting period, and thereby provides information to an assessment of its performance for that reporting period. It enables users to identify the costs of goods and services provided, and the extent to which that cost was recovered from revenues, during the reporting period. It also allows Council to view revenues and expenses through activities.

### **Budget Statement of Cash Flows**

The Statement of Cash Flows identifies the sources of cash inflows, and items on which cash was expended during the reporting date. It provides information relevant to an assessment of the future cash requirements of the local government and the ability of the local government to generate cash inflows in the future. The Statement of Cash Flows also assists in the discharge of accountability by the governing body for the cash inflows and cash outflows of the local government during the reporting period.

### **Budget Rate Setting Statement**

Council must prepare a Rate Setting Statement. This statement allows Council to view the required shortfall in revenue through activities. The shortfall is then accounted for from the raising of rates.

### **Budget of Rating Information**

Council must prepare a Statement of Rating Information pursuant to the Local Government Act 1995 (WA)(CI) and Local Government (Financial Management) Regulations 1996. It is to include the objects, reasons and basis of the rate (either Gross Rental Value or Unimproved Value), estimate of properties to which the rate will apply, an estimate of the total rateable values and the amount estimated to be imposed by way of rate and interim rates.

### **Notes to the Annual Budget**

The Local Government (Financial Management) Regulation and Australia Standards details the additional information that must be included in the Annual Budget. This includes general notation to support the Annual Budget as well as the estimated expense and revenue schedules

### **Funding in Previous Year and Carried Forward as at 30 June 2019**

This report list includes all capital works not initiated or not completed in the period funded and incorporated in the Annual Budget.

### **Detailed Revenue and Expenditure Statement**

These reports show the actual revenue and expenditure on an item by item basis. They form the basis of daily activity at the Shire.

**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

|   | NOTE   | 2019/20<br>Budget   | 2018/19<br>Actual  | 2018/19<br>Budget   |
|---|--------|---------------------|--------------------|---------------------|
|   |        | \$                  | \$                 | \$                  |
| <b>Revenue</b>                                    |        |                     |                    |                     |
| Rates   | 1 (a)  | 1,388,869           | 1,326,012          | 1,334,427           |
| Operating grants, subsidies and contributions     | 9      | 6,329,521           | 6,254,395          | 5,306,375           |
| Fees and charges                                  | 8      | 918,800             | 1,597,303          | 1,098,846           |
| Interest earnings                                 | 10 (a) | 151,682             | 135,970            | 130,127             |
| Other revenue                                     | 10     | 26,231              | 64,782             | 627,499             |
|   |        | <u>8,815,103</u>    | <u>9,378,462</u>   | <u>8,497,274</u>    |
| <b>Expenses</b>                                   |        |                     |                    |                     |
| Employee costs                                    |        | (7,070,095)         | (6,365,681)        | (7,049,133)         |
| Materials and contracts                           |        | (700,000)           | (500,075)          | (800,000)           |
| Utility charges                                   |        | (140,000)           | (109,261)          | (140,000)           |
| Depreciation on non-current assets                | 5      | (2,407,300)         | (1,430,815)        | (2,193,300)         |
| Insurance expenses                                |        | (182,000)           | (170,000)          | (175,000)           |
| Other expenditure                                 |        | (441,518)           | (798,449)          | (168,754)           |
|   |        | <u>(10,940,913)</u> | <u>(9,374,281)</u> | <u>(10,526,187)</u> |
| <b>Subtotal</b>                                   |        | <b>(2,125,810)</b>  | <b>4,181</b>       | <b>(2,028,913)</b>  |
| Non-operating grants, subsidies and contributions |        |                     |                    |                     |
|   | 9      | 640,000             | 544,303            | 98,000              |
| Profit on asset disposals                         | 4(b)   | 0                   | (36,084)           | 0                   |
| Loss on asset disposals                           | 4(b)   | 0                   | (59,550)           | 0                   |
|   |        | <u>640,000</u>      | <u>448,669</u>     | <u>98,000</u>       |
| <b>Net result</b>                                 |        | <b>(1,485,810)</b>  | <b>452,850</b>     | <b>(1,930,913)</b>  |
| <b>Other comprehensive income</b>                 |        |                     |                    |                     |
| Changes on revaluation of non-current assets      |        | 0                   | 0                  | 0                   |
| <b>Total other comprehensive income</b>           |        | <b>0</b>            | <b>0</b>           | <b>0</b>            |
| <b>Total comprehensive income</b>                 |        | <b>(1,485,810)</b>  | <b>452,850</b>     | <b>(1,930,913)</b>  |

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

**FOR THE YEAR ENDED 30TH JUNE 2020****BASIS OF PREPARATION**

The budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations. The *Local Government (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

Accounting policies which have been adopted in the preparation of this budget have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**THE LOCAL GOVERNMENT REPORTING ENTITY**

All funds through which the Shire of Christmas Island controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the budget.

**2018/19 ACTUAL BALANCES**

Balances shown in this budget as 2018/19 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

**CHANGE IN ACCOUNTING POLICIES**

On the 1 July 2019 the following new accounting policies are to be adopted and have impacted on the preparation of the budget:

- AASB 15 - Revenue from Contracts with Customers;
- AASB 16 - Leases; and
- AASB 1058 - Income of Not-for-Profit Entities.

Explanation of the changes arising from these standards is provided at Note 14.

**KEY TERMS AND DEFINITIONS - NATURE OR TYPE****REVENUES  
RATES**

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

**SERVICE CHARGES**

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**PROFIT ON ASSET DISPOSAL**

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

**REVENUES (CONTINUED)****OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**FEES AND CHARGES**

Revenue (other than service charges) from the use of facilities and charges made for local government services, property rates, rentals, hire charges, fee for service, licences, fines, penalties, administration fees, rubbish collection fees, other fees and charges.

**INTEREST EARNINGS**

Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**OTHER REVENUE / INCOME**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

**EXPENSES****EMPLOYEE COSTS**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences safety expenses, medical examinations, fringe benefit tax, etc.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc. Local governments may wish to disclose more detail such as contract services, consultancy, information technology, rental or lease expenditures.

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

Expenditures made to the respective agencies for the provision of power or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**OTHER EXPENDITURE**

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

**STATEMENT OF COMPREHENSIVE INCOME**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

**BY REPORTING PROGRAM**

|   | NOTE               | 2019/20<br>Budget  | 2018/19<br>Actual | 2018/19<br>Budget  |
|---|--------------------|--------------------|-------------------|--------------------|
| <b>Revenue</b>                                    | 1, 8, 9, 10(a),(b) | \$                 | \$                | \$                 |
| Governance  |                    | 5,000              | 9,564             | 5,000              |
| General purpose funding                           |                    | 7,546,403          | 7,463,667         | 6,127,229          |
| Law, order, public safety                         |                    | 700                | 633               | 1,000              |
| Health  |                    | 37,000             | 38,640            | 18,000             |
| Education and welfare                             |                    | 2,000              | 1,209             | 6,000              |
| Housing   |                    | 71,000             | 59,644            | 80,400             |
| Community amenities                               |                    | 600,400            | 817,579           | 785,045            |
| Recreation and culture                            |                    | 232,600            | 86,255            | 765,600            |
| Transport   |                    | 274,000            | 776,098           | 663,000            |
| Economic services                                 |                    | 32,000             | 31,557            | 32,000             |
| Other property and services                       |                    | 14,000             | 93,616            | 14,000             |
|   |                    | 8,815,103          | 9,378,462         | 8,497,274          |
| <b>Expenses excluding finance costs</b>           | 5,10 ©,(e),(f)     |                    |                   |                    |
| Governance  |                    | (848,454)          | (1,007,074)       | (822,675)          |
| General purpose funding                           |                    | (140,733)          | (104,058)         | (139,257)          |
| Law, order, public safety                         |                    | (215,666)          | (271,691)         | (321,777)          |
| Health  |                    | (171,936)          | (126,778)         | (167,075)          |
| Education and welfare                             |                    | (614,814)          | (511,523)         | (567,159)          |
| Housing   |                    | (191,226)          | (165,821)         | (182,282)          |
| Community amenities                               |                    | (1,823,714)        | (1,392,000)       | (1,671,063)        |
| Recreation and culture                            |                    | (2,240,399)        | (1,617,058)       | (2,163,707)        |
| Transport   |                    | (4,289,578)        | (3,083,759)       | (4,116,537)        |
| Economic services                                 |                    | (204,393)          | (81,051)          | (174,655)          |
| Other property and services                       |                    | (200,000)          | (1,013,468)       | (200,000)          |
|   | 6, 10(d)           | (10,940,913)       | (9,374,281)       | (10,526,187)       |
| <b>Subtotal</b>                                   |                    | (2,125,810)        | 4,181             | (2,028,913)        |
| Non-operating grants, subsidies and contributions | 9                  | 640,000            | 544,303           | 98,000             |
| Profit on disposal of assets                      | 4(b)               | 0                  | (36,084)          | 0                  |
| (Loss) on disposal of assets                      | 4(b)               | 0                  | (59,550)          | 0                  |
|   |                    | 640,000            | 448,669           | 98,000             |
| <b>Net result</b>                                 |                    | <b>(1,485,810)</b> | <b>452,850</b>    | <b>(1,930,913)</b> |
| <b>Other comprehensive income</b>                 |                    |                    |                   |                    |
| Changes on revaluation of non-current assets      |                    | 0                  | 0                 | 0                  |
| <b>Total other comprehensive income</b>           |                    | <b>0</b>           | <b>0</b>          | <b>0</b>           |
| <b>Total comprehensive income</b>                 |                    | <b>(1,485,810)</b> | <b>452,850</b>    | <b>(1,930,913)</b> |

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

## FOR THE YEAR ENDED 30TH JUNE 2020

**KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS**

In order to discharge its responsibilities to the community, Council has developed a set of operational and financial objectives. These objectives have been established both on an overall basis, reflected by the Shire's Community Vision, and for each of its broad activities/programs.

**OBJECTIVE****ACTIVITIES****GOVERNANCE**

To provide leadership, and work in partnership with community and key stakeholders, to achieve the overall strategic direction for Christmas Island; and operate effectively as a Local Government organisation for the benefit of the people of Christmas Island.

General administration and members costs incurred in performing Council's function.

**GENERAL PURPOSE FUNDING**

To collect revenue to allow for the provision of services.

Rate revenue, Government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

To ensure law, order and public safety of the residents of Christmas Island as well as control of dogs and cats of the Island.

Supervision and enforcement of various local laws relating to animal control and other aspects of public safety.

**HEALTH**

To provide facilities on Christmas Island for good community health.

Health administration and inspection, and other health and preventive services.

**EDUCATION AND WELFARE**

To provide services, facilities and resources respond to the community need.

Operation of community services, shop-front, senior, youth and school holiday activities.

**HOUSING**

To provide reasonable accommodation for staff employ from mainland.

Maintenance of staff housing.

**COMMUNITY AMENITIES**

To provide services required by the community.

Rubbish collections, tip maintenance, litter control, car removal, administration of town planning scheme, maintenance of cemetery, public conveniences and community assistance scheme.

**RECREATION AND CULTURE**

To provide facilities for recreational, cultural and sporting purposes.

Maintenance of halls and community centres, maintenance of beaches and foreshore amenities, maintenance of parks, gardens and reserves libraries services, anniversary celebrations and Island newsletters.

**TRANSPORT**

To provide all facilities necessary for the safe and orderly movement of vehicle on Christmas Island

Construction and maintenance of roads, footpaths, depots, traffic signs and street signs.

**ECONOMIC SERVICES**

To provide services to the community.

Property leases.

**OTHER PROPERTY AND SERVICES**

To monitor and control council's overheads and plant accounts

Private works operations, plant repair and operating costs and salary and wages.



**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 30TH JUNE 2020**

**BY NATURE OR TYPE**

|  | NOTE | 2019/20<br>Budget       | 2018/19<br>Actual       | 2018/19<br>Budget       |
|--|------|-------------------------|-------------------------|-------------------------|
|  |      | \$                      | \$                      | \$                      |
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>  |      |                         |                         |                         |
| <b>Receipts</b>  |      |                         |                         |                         |
| Rates  |      | 1,376,603               | 1,313,746               | 1,366,964               |
| Operating grants, subsidies and contributions  |      | 6,397,275               | 6,322,149               | 5,396,375               |
| Fees and charges   |      | 918,800                 | 1,597,303               | 1,098,846               |
| Service charges  |      | 0                       | 0                       |                         |
| Interest earnings  |      | 151,682                 | 135,970                 | 130,127                 |
| Goods and services tax   |      | 0                       | 0                       |                         |
| Other revenue  |      | 26,231                  | 64,782                  | 627,499                 |
|  |      | <u>8,870,591</u>        | <u>9,433,950</u>        | <u>8,619,811</u>        |
| <b>Payments</b>  |      |                         |                         |                         |
| Employee costs   |      | (6,966,958)             | (6,455,059)             | (6,874,880)             |
| Materials and contracts  |      | (393,727)               | (417,397)               | (786,027)               |
| Utility charges  |      | (140,000)               | (109,261)               | (140,000)               |
| Interest expenses  |      | 0                       | 0                       |                         |
| Insurance expenses   |      | (182,000)               | (170,000)               | (175,000)               |
| Goods and services tax   |      | 0                       | 0                       |                         |
| Other expenditure  |      | (733,886)               | (978,190)               | (168,754)               |
|  |      | <u>(8,416,571)</u>      | <u>(8,129,907)</u>      | <u>(8,144,661)</u>      |
| <b>Net cash provided by (used in) operating activities</b>                           | 3    | <u>454,020</u>          | <u>1,304,043</u>        | <u>475,150</u>          |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>  |      |                         |                         |                         |
| Payments for purchase of property, plant & equipment                                 | 4(a) | (1,370,500)             | (693,557)               | (790,000)               |
| Payments for construction of infrastructure  | 4(a) | (640,000)               | (792,151)               | (231,580)               |
| Non-operating grants, subsidies and contributions used for the development of assets | 9    | 640,000                 | 544,303                 | 98,000                  |
| Profit on asset disposals  | 4(b) | 0                       | (36,084)                | 0                       |
| Proceeds from sale of plant & equipment  | 4(b) | 0                       | 36,084                  | 0                       |
| <b>Net cash provided by (used in) investing activities</b>                           |      | <u>(1,370,500)</u>      | <u>(941,405)</u>        | <u>(923,580)</u>        |
| <b>CASH FLOWS FROM FINANCING ACTIVITIES</b>  |      |                         |                         |                         |
| <b>Net cash provided by (used in) financing activities</b>                           |      | <u>0</u>                | <u>0</u>                | <u>0</u>                |
|  |      | 0                       | 0                       | 0                       |
| <b>Net increase (decrease) in cash held</b>  |      | (916,480)               | 362,638                 | (448,430)               |
| Cash at beginning of year  |      | 5,676,357               | 5,313,719               | 5,313,719               |
| <b>Cash and cash equivalents at the end of the year</b>                              | 3    | <u><u>4,759,877</u></u> | <u><u>5,676,357</u></u> | <u><u>4,865,291</u></u> |

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

## RATES SETTING STATEMENT

FOR THE YEAR ENDED 30TH JUNE 2020

## BY REPORTING PROGRAM

|  | NOTE      | 2019/20<br>Budget<br>\$ | 2018/19<br>Actual<br>\$ | 2018/19<br>Budget<br>\$ |
|--|-----------|-------------------------|-------------------------|-------------------------|
| <b>OPERATING ACTIVITIES</b>  |           |                         |                         |                         |
| <b>Net current assets at start of financial year - surplus/(deficit)</b> | 2 (b)(i)  | 426,267                 | 26,907                  | 222,812                 |
|  |           | <u>426,267</u>          | <u>26,907</u>           | <u>222,812</u>          |
| <b>Revenue from operating activities (excluding rates)</b>               |           |                         |                         |                         |
| Governance   |           | 5,000                   | 9,564                   | 5,000                   |
| General purpose funding  |           | 6,157,534               | 6,137,655               | 4,792,802               |
| Law, order, public safety  |           | 700                     | 633                     | 1,000                   |
| Health   |           | 37,000                  | 38,640                  | 18,000                  |
| Education and welfare  |           | 2,000                   | 1,209                   | 6,000                   |
| Housing  |           | 71,000                  | 59,644                  | 80,400                  |
| Community amenities  |           | 600,400                 | 817,579                 | 785,045                 |
| Recreation and culture   |           | 232,600                 | 85,250                  | 765,600                 |
| Transport  |           | 274,000                 | 741,019                 | 663,000                 |
| Economic services  |           | 32,000                  | 31,557                  | 32,000                  |
| Other property and services  |           | 14,000                  | 93,616                  | 14,000                  |
|  |           | <u>7,426,234</u>        | <u>8,016,366</u>        | <u>7,162,847</u>        |
| <b>Expenditure from operating activities</b>                             |           |                         |                         |                         |
| Governance   |           | (848,454)               | (1,011,646)             | (822,675)               |
| General purpose funding  |           | (140,733)               | (104,058)               | (139,257)               |
| Law, order, public safety  |           | (215,666)               | (271,691)               | (321,777)               |
| Health   |           | (171,936)               | (126,778)               | (167,075)               |
| Education and welfare  |           | (614,814)               | (511,523)               | (567,159)               |
| Housing  |           | (191,226)               | (165,821)               | (182,282)               |
| Community amenities  |           | (1,823,714)             | (1,402,226)             | (1,671,063)             |
| Recreation and culture   |           | (2,240,399)             | (1,645,806)             | (2,163,707)             |
| Transport  |           | (4,289,578)             | (3,099,763)             | (4,116,537)             |
| Economic services  |           | (204,393)               | (81,051)                | (174,655)               |
| Other property and services  |           | (200,000)               | (1,013,468)             | (200,000)               |
|  |           | <u>(10,940,913)</u>     | <u>(9,433,831)</u>      | <u>(10,526,187)</u>     |
| Non-cash amounts excluded from operating activities                      | 2 (b)(ii) | 2,490,575               | 1,544,002               | 2,504,063               |
| <b>Amount attributable to operating activities</b>                       |           | <u>(597,837)</u>        | <u>153,444</u>          | <u>(636,465)</u>        |
| <b>INVESTING ACTIVITIES</b>  |           |                         |                         |                         |
| Non-operating grants, subsidies and contributions                        | 9         | 640,000                 | 544,303                 | 98,000                  |
| Purchase property, plant and equipment                                   | 4(a)      | (1,370,500)             | (693,557)               | (790,000)               |
| Purchase and construction of infrastructure                              | 4(a)      | (640,000)               | (792,151)               | (231,580)               |
| Proceeds from disposal of assets   | 4(b)      | 0                       | 36,084                  | 0                       |
| <b>Amount attributable to investing activities</b>                       |           | <u>(1,370,500)</u>      | <u>(905,321)</u>        | <u>(923,580)</u>        |
| <b>FINANCING ACTIVITIES</b>  |           |                         |                         |                         |
| Profit on asset disposals  | 4(b)      | 0                       | (36,084)                | 0                       |
| Transfers to cash backed reserves (restricted assets)                    | 7(a)      | (793,032)               | (115,074)               | (566,383)               |
| Transfers from cash backed reserves (restricted assets)                  | 7(a)      | 1,372,500               | 3,650                   | 792,000                 |
| <b>Amount attributable to financing activities</b>                       |           | <u>579,468</u>          | <u>(147,508)</u>        | <u>225,617</u>          |
| <b>Budgeted deficiency before general rates</b>                          |           | <u>(1,388,869)</u>      | <u>(899,385)</u>        | <u>(1,334,427)</u>      |
| <b>Estimated amount to be raised from general rates</b>                  | 1(a)      | <u>1,388,869</u>        | <u>1,326,012</u>        | <u>1,334,427</u>        |
| <b>Net current assets at end of financial year - surplus/(deficit)</b>   | 2 (b)(i)  | <u><b>0</b></u>         | <u><b>426,627</b></u>   | <u><b>0</b></u>         |

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

## NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2020

## 1. RATES AND SERVICE CHARGES

## (a) Rating Information

| RATE TYPE  | Rate in  | Number of properties | Rateable value | 2019/20 Budgeted rate revenue | 2019/20 Budgeted interim rates | 2019/20 Budgeted back rates | 2019/20 Budgeted total revenue | 2018/19 Actual total revenue | 2018/19 Budget total revenue |
|--|----------|----------------------|----------------|-------------------------------|--------------------------------|-----------------------------|--------------------------------|------------------------------|------------------------------|
|  | \$       |                      | \$             | \$                            | \$                             | \$                          | \$                             | \$                           | \$                           |
| <b>Differential general rate or general rate</b> |          |                      |                |                               |                                |                             |                                |                              |                              |
| <b>Gross rental valuations</b>                   | 0.096465 |                      |                |                               |                                |                             |                                |                              |                              |
| GRV - Residential                                | 0.096465 | 459                  | 8,779,676      | 846,931                       | 0                              | 0                           | 846,931                        | 826,249                      | 826,273                      |
| GRV - Commercial                                 | 0.096465 | 95                   | 1,946,092      | 187,730                       | 0                              | 0                           | 187,730                        | 183,151                      | 184,351                      |
| GRV - DIAC                                       |          | 0                    | 1,211,820      | 0                             | 0                              | 0                           | 0                              | 0                            | 0                            |
| GRV - Unallocated                                | 0.096465 | 41                   | 50,000         | 4,823                         | 0                              | 0                           | 4,823                          | 4,706                        | 4,706                        |
| GRV - Rural                                      | 0.096465 | 2                    | 33,500         | 3,232                         | 0                              | 0                           | 3,232                          | 3,153                        | 3,153                        |
| GRV - Industrial                                 | 0.096465 | 16                   | 215,660        | 20,804                        | 0                              | 0                           | 20,804                         | 20,296                       | 19,096                       |
| GRV - Exempt                                     | 0.096465 | 150                  | 0              | 0                             | 0                              | 0                           | 0                              | 0                            | 0                            |
| <b>Unimproved valuations</b>                     |          |                      |                |                               |                                |                             |                                |                              |                              |
| UV - Industrial                                  | 0.211426 | 1                    | 970,000        | 205,083                       | 0                              | 0                           | 205,083                        | 200,081                      | 200,081                      |
| UV - Mining                                      | 0.211426 | 3                    | 527,385        | 111,503                       | 0                              | 0                           | 111,503                        | 108,783                      | 108,593                      |
| <b>Sub-Totals</b>                                |          | 767                  | 13,734,133     | 1,380,106                     | 0                              | 0                           | 1,380,106                      | 1,346,418                    | 1,346,253                    |
| <b>Minimum</b>                                   |          |                      |                |                               |                                |                             |                                |                              |                              |
| <b>Minimum payment</b>                           | \$       |                      |                |                               |                                |                             |                                |                              |                              |
| <b>Gross rental valuations</b>                   |          |                      |                |                               |                                |                             |                                |                              |                              |
| GRV - Residential                                | 582      | 5                    | 15,825         | 2,910                         | 0                              | 0                           | 2,910                          | 2,840                        | 2,840                        |
| GRV - Commercial                                 | 582      | 17                   | 59,425         | 9,894                         | 0                              | 0                           | 9,894                          | 9,656                        | 9,656                        |
| GRV - DIAC                                       | 582      |                      |                | 0                             | 0                              | 0                           | 0                              | 0                            | 0                            |
| GRV - Unallocated                                | 582      | 37                   | 106,780        | 21,534                        | 0                              | 0                           | 21,534                         | 21,016                       | 21,016                       |
| GRV - Mining                                     | 582      | 6                    | 0              | 3,492                         | 0                              | 0                           | 3,492                          | 568                          | 568                          |
| GRV - Industrial                                 | 582      | 1                    | 19,240         | 582                           | 0                              | 0                           | 582                            | 3,408                        | 3,408                        |
| <b>Unimproved valuations</b>                     |          |                      |                |                               |                                |                             |                                |                              |                              |
| UV - Mining                                      | 351      | 1                    |                | 351                           | 0                              | 0                           | 351                            | 343                          |                              |
| <b>Sub-Totals</b>                                |          | 67                   | 201,270        | 38,763                        | 0                              | 0                           | 38,763                         | 37,831                       | 38,174                       |
|  |          | 834                  | 13,935,403     | 1,418,869                     | 0                              | 0                           | 1,418,869                      | 1,384,249                    | 1,384,427                    |
| Discount/Concession                              |          |                      |                |                               |                                |                             | (30,000)                       | (58,237)                     | (50,000)                     |
| <b>Total amount raised from general rates</b>    |          |                      |                |                               |                                |                             | 1,388,869                      | 1,326,012                    | 1,334,427                    |

All land (other than exempt land) in the Shire of Christmas Island is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the Shire of Christmas Island.

The general rates detailed for the 2019/20 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

The minimum rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(b) Interest Charges and Instalments - Rates and Service Charges**

The following instalment options are available to ratepayers for the payment of rates.

| <b>Instalment options</b> | <b>Date due</b> | <b>Instalment<br/>plan admin<br/>charge</b> | <b>Instalment<br/>plan<br/>interest<br/>rate</b> | <b>Unpaid<br/>rates<br/>interest<br/>rates</b> |
|---------------------------|-----------------|---|--|--|
|                           |                 | \$  | %  | %  |
| <b>Option one</b>         |                 |   |  |  |
| Single full payment       |                 |   | 0.0%   | 10.0%  |
| <b>Option two</b>         |                 |   |  |  |
| First instalment          | 28/08/2019      | 15  | 0.0%   | 10.0%  |
| Second instalment         | 28/10/2019      | 15  | 0.0%   | 10.0%  |
| Third instalment          | 30/12/2019      | 15  | 0.0%   | 10.0%  |
| Fourth instalment         | 28/02/2020      | 15  | 0.0%   | 10.0%  |

|                                      | <b>2019/20<br/>Budget<br/>revenue</b> | <b>2018/19<br/>Actual<br/>revenue</b> | <b>2018/19<br/>Budget<br/>revenue</b> |
|--------------------------------------|---------------------------------------|---------------------------------------|---------------------------------------|
|                                      | \$                                    | \$                                    | \$                                    |
| Instalment plan admin charge revenue | 3,000                                 | 2,436                                 | 2,000                                 |
| Unpaid rates charge interest earned  | 6,000                                 | 6,534                                 | 5,000                                 |
|                                      | 9,000                                 | 8,970                                 | 7,000                                 |

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**1. RATES AND SERVICE CHARGES (CONTINUED)**

**(c) Specified Area Rate**

The Shire did not raise specified area rates for the year ended 30th June 2020.

**(d) Service Charges**

The Shire did not raise service charges for the year ended 30th June 2020.

**(e) Rates discounts**

| Rate or fee to which discount is granted |         | Discount % | Discount (\$) | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget | Circumstances in which discount is granted   |
|--|---------|------------|---------------|----------------|----------------|----------------|--|
| Rates                                    | General | 2.5%       |               | \$ 30,000      | \$ 58,237      | \$ 50,000      | A discount of 2.5% is to apply if rates paid within 35 days of issue of rate notice. |
|  |         |            |               | 30,000         | 58,237         | 50,000         |  |

**(f) Waivers or concessions**

| Rate or fee and charge to which the waiver or concession is granted | Type    | Discount % | Discount (\$) | 2019/20 Budget | 2018/19 Actual | 2018/19 Budget | Circumstances in which the waiver or concession is granted | Objects and reasons of the waiver or concession |
|---|---------|------------|---------------|----------------|----------------|----------------|--|---|
| Rates   | General | 2.5%       |               | \$ 1,000       | \$ 102         | \$ 1,000       | Rates waived-for incorrect/double charged assessments      | Rates incorrect/double charged assessments      |
|   |         |            |               | 1,000          | 102            | 1,000          |  |   |

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

2 (a). NET CURRENT ASSETS

|  |      | 2019/20<br>Budget | 2019/20<br>Budget | 2018/19<br>Estimated<br>Actual | 2018/19<br>Budget |
|--|------|-------------------|-------------------|--------------------------------|-------------------|
|  | Note | 30 June 2020      | 01 July 2019      | 30 June 2019                   | 30 June 2019      |
|  |      | \$                | \$                | \$                             | \$                |
| <b>Composition of estimated net current assets</b> |      |                   |                   |                                |                   |
| <b>Current assets</b>                              |      |                   |                   |                                |                   |
| Cash - unrestricted                                | 3    | 308,323           | 645,335           | 645,335                        | 171,312           |
| Cash - restricted reserves                         | 3    | 4,451,554         | 5,031,022         | 5,031,022                      | 4,693,979         |
| Receivables  |      | 132,157           | 151,896           | 151,896                        | 219,774           |
| Inventories  |      | 356,273           | 456,273           | 456,273                        | 158,684           |
|  |      | 5,248,307         | 6,284,526         | 6,284,526                      | 5,243,749         |
| <b>Less: current liabilities</b>                   |      |                   |                   |                                |                   |
| Trade and other payables                           |      | (316,651)         | (361,551)         | (361,551)                      | (419,230)         |
| Provisions   |      | (1,887,293)       | (1,737,293)       | (1,737,293)                    | (2,039,157)       |
|  |      | (2,203,944)       | (2,098,844)       | (2,098,844)                    | (2,458,387)       |
| <b>Net current assets</b>                          |      | <b>3,044,363</b>  | <b>4,185,682</b>  | <b>4,185,682</b>               | <b>2,785,362</b>  |

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

2 (b). NET CURRENT ASSETS (CONTINUED)

EXPLANATION OF DIFFERENCE IN NET CURRENT ASSETS AND SURPLUS/(DEFICIT)

Operating activities excluded from budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

|   | Note | 2019/20<br>Budget<br>30 June 2020 | 2019/20<br>Budget<br>01 July 2019 | 2018/19<br>Estimated<br>Actual<br>30 June 2019 | 2018/19<br>Budget<br>30 June 2019 |
|---|------|-----------------------------------|-----------------------------------|--|-----------------------------------|
|   |      | \$                                | \$                                | \$   | \$                                |
| <b>(i) Current assets and liabilities excluded from budgeted deficiency</b>   |      |                                   |                                   |  |                                   |
| <b>Net current assets</b>   | 2    | 3,044,363                         | 4,185,682                         | 4,185,682                                      | 2,785,362                         |
| The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement. |      |                                   |                                   |  |                                   |
| <b>Adjustments to net current assets</b>  |      |                                   |                                   |  |                                   |
| Less: Cash - restricted reserves  | 7    | (4,451,554)                       | (5,031,022)                       | (5,031,022)                                    | (4,693,979)                       |
| Less: Current assets not expected to be received at end of year   |      |                                   |                                   |  |                                   |
| - Land held for resale  |      | (278,142)                         | (278,142)                         | (278,142)                                      | 0                                 |
| Add: Current liabilities not expected to be cleared at end of year  |      |                                   |                                   |  |                                   |
| - Employee benefit provisions   |      | 1,685,333                         | 1,549,749                         | 1,549,749                                      | 1,908,618                         |
| <b>Adjusted net current assets - surplus/(deficit)</b>  |      | 0                                 | 426,267                           | 426,267  | 0                                 |

**(ii) Operating activities excluded from budgeted deficiency**

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

Adjustments to operating activities

|   |       |           |           |           |           |
|---|-------|-----------|-----------|-----------|-----------|
| Less: Profit on asset disposals                               | 4 (a) | 0         | 36,084    | 36,084    | 0         |
| Less: Movement in liabilities associated with restricted cash |       | 135,584   | 0         | 0         | 0         |
| Less: Movement in employee benefit provision (non-current)    |       | (52,309)  | 17,193    | 17,193    | 310,763   |
| Add: Loss on disposal of assets                               | 4 (a) | 0         | 59,550    | 59,550    | 0         |
| Add: Depreciation on assets                                   | 5     | 2,407,300 | 1,430,815 | 1,430,815 | 2,193,300 |
| <b>Non cash amounts excluded from operating activities</b>    |       | 2,490,575 | 1,543,642 | 1,543,642 | 2,504,063 |

**(iii) Reason for adjustment to Adjusted net current assets - surplus/(deficit) on 1 July 2019**

The Shire has elected to retrospectively apply the cumulative effect of applying AASB 1058 Income of Not-for-Profit Entities at the date of initial application of the standard, being 1 July 2019. The impact of applying the standard was to recognise unspent grants and contributions for construction of recognisable non-financial assets controlled by the Shire as a liability. The opening budgeted surplus/deficit on 1 July 2019 has been amended accordingly from the estimated actual closing surplus/deficit. Refer to note 14 for further explanation of the impact of the changes in accounting policies

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**2 (c). NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as non-current based on the Shire's intentions to release for sale.

**TRADE AND OTHER PAYABLES**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire of Christmas Island becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**CONTRACT ASSETS**

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

**PROVISIONS**

Provisions are recognised when the Shire has a legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

**INVENTORIES**

**General**

Inventories are measured 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.

**Superannuation**

The Shire of Christmas Island contributes to a number of superannuation funds on behalf of employees.

All funds to which the Shire of Christmas Island contributes are defined contribution plans.

**TRADE AND OTHER RECEIVABLES**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods sold and services performed in the ordinary course of business.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other 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.

**CONTRACT LIABILITIES**

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

Provision is made for the Shire of Christmas Island's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire of Christmas Island's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the statement of financial position. The Shire of Christmas Island's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**LAND HELD FOR RESALE**

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, and holding costs until completion of development.

Gains and losses are recognised in profit or loss at the time of signing an unconditional contract of sale if significant risks and rewards, and effective control over the land, are passed on to the buyer at this point.

Land held for sale is classified as current except where it is held as non-current based on Council's intentions to release for sale.



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**3. RECONCILIATION OF CASH**

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

|                     | <b>2019/20<br/>Budget</b> | <b>2018/19<br/>Actual</b> | <b>2018/19<br/>Budget</b> |
|---------------------|---------------------------|---------------------------|---------------------------|
|                     | \$                        | \$                        | \$                        |
| Cash - unrestricted | 308,323                   | 645,335                   | 171,312                   |
| Cash - restricted   | 4,451,554                 | 5,031,022                 | 4,693,979                 |
|                     | <u>4,759,877</u>          | <u>5,676,357</u>          | <u>4,865,291</u>          |

The following restrictions have been imposed by regulation or other externally imposed requirements:

|                                |                  |                  |                  |
|--------------------------------|------------------|------------------|------------------|
| Employees benefits reserve     | 1,685,333        | 1,549,749        | 1,595,516        |
| Plant & machinery reserve      | 835,979          | 1,122,717        | 1,070,458        |
| Furniture & equipment reserve  | 523,575          | 737,121          | 666,706          |
| Buildings reserve              | 552,784          | 672,321          | 547,336          |
| Welfare fund reserve           | 84,497           | 84,611           | 86,193           |
| Recreation services reserve    | 64,922           | 317,617          | 221,987          |
| Waste management reserve       | 502,267          | 446,986          | 356,085          |
| Road works & materials reserve | 202,197          | 99,900           | 149,697          |
|                                | <u>4,451,554</u> | <u>5,031,022</u> | <u>4,693,979</u> |

**Reconciliation of net cash provided by  
operating activities to net result**

|  |                |                  |                |
|--|----------------|------------------|----------------|
| <b>Net result</b>                                  | (1,485,810)    | 452,850          | (1,930,913)    |
| Depreciation                                       | 2,407,300      | 1,430,815        | 2,193,300      |
| (Profit)/loss on sale of asset                     | 0              | 95,634           | 0              |
| (Increase)/decrease in receivables                 | (19,739)       | 55,488           | 90,000         |
| (Increase)/decrease in inventories                 | 100,000        | 30,553           | 50,000         |
| Increase/(decrease) in payables                    | (44,900)       | (126,006)        | (60,000)       |
| Increase/(decrease) in employee provisions         | 135,584        | (89,378)         | 230,763        |
| Non cash contributions                             | 1,585          | (1,610)          | 0              |
| Grants/contributions for the development of assets | (640,000)      | (544,303)        | (98,000)       |
| <b>Net cash from operating activities</b>          | <u>454,020</u> | <u>1,304,043</u> | <u>475,150</u> |

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with bank.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

| Asset class                          | Reporting program |                               |                              |        |                          |         |                        |                           |           |                      |                                   | 2019/20<br>Budget total | 2018/19<br>Actual total | 2018/19<br>Budget total |
|--------------------------------------|-------------------|-------------------------------|------------------------------|--------|--------------------------|---------|------------------------|---------------------------|-----------|----------------------|-----------------------------------|-------------------------|-------------------------|-------------------------|
|                                      | Governance        | General<br>purpose<br>funding | Law, order,<br>public safety | Health | Education<br>and welfare | Housing | Community<br>amenities | Recreation<br>and culture | Transport | Economic<br>services | Other<br>property and<br>services |                         |                         |                         |
|                                      | \$                | \$                            | \$                           | \$     | \$                       | \$      | \$                     | \$                        | \$        | \$                   | \$                                | \$                      | \$                      | \$                      |
| <u>Property, Plant and Equipment</u> |                   |                               |                              |        |                          |         |                        |                           |           |                      |                                   |                         |                         |                         |
| Buildings - non-specialised          | 0                 | 0                             | 0                            | 0      | 0                        | 50,000  | 0                      | 310,000                   | 35,000    | 100,000              | 0                                 | 495,000                 | 319,161                 | 0                       |
| Buildings - specialised              | 0                 | 0                             | 0                            | 0      | 0                        | 0       | 0                      | 0                         | 0         | 0                    | 0                                 | 0                       | 0                       | 435,000                 |
| Furniture and equipment              | 194,000           | 0                             | 0                            | 0      | 0                        | 0       | 5,000                  | 52,000                    | 18,000    | 8,000                | 28,500                            | 305,500                 | 37,402                  | 158,000                 |
| Plant and equipment                  | 0                 | 0                             | 0                            | 45,000 | 0                        | 0       | 0                      | 45,000                    | 480,000   | 0                    | 0                                 | 570,000                 | 336,994                 | 197,000                 |
|                                      | 194,000           | 0                             | 0                            | 45,000 | 0                        | 50,000  | 5,000                  | 407,000                   | 533,000   | 108,000              | 28,500                            | 1,370,500               | 693,557                 | 790,000                 |
| <u>Infrastructure</u>                |                   |                               |                              |        |                          |         |                        |                           |           |                      |                                   |                         |                         |                         |
| Infrastructure - Roads               | 0                 | 0                             | 0                            | 0      | 0                        | 0       | 0                      | 0                         | 640,000   | 0                    | 0                                 | 640,000                 | 759,209                 | 231,580                 |
| Infrastructure - Others              | 0                 | 0                             | 0                            | 0      | 0                        | 0       | 0                      | 0                         | 0         | 0                    | 0                                 | 0                       | 32,941                  | 0                       |
|                                      | 0                 | 0                             | 0                            | 0      | 0                        | 0       | 0                      | 0                         | 640,000   | 0                    | 0                                 | 640,000                 | 792,151                 | 231,580                 |
| <b>Total acquisitions</b>            | 194,000           | 0                             | 0                            | 45,000 | 0                        | 50,000  | 5,000                  | 407,000                   | 1,173,000 | 108,000              | 28,500                            | 2,010,500               | 1,485,708               | 1,021,580               |

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

|                                      | 2019/20<br>Budget<br>Net Book<br>Value | 2019/20<br>Budget<br>Sale<br>Proceeds | 2019/20<br>Budget<br>Profit | 2019/20<br>Budget<br>Loss | 2018/19<br>Actual<br>Net Book<br>Value | 2018/19<br>Actual<br>Sale<br>Proceeds | 2018/19<br>Actual<br>Profit | 2018/19<br>Actual<br>Loss | 2018/19<br>Budget<br>Net Book<br>Value | 2018/19<br>Budget<br>Sale<br>Proceeds | 2018/19<br>Budget<br>Profit | 2018/19<br>Budget<br>Loss |
|--------------------------------------|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|--|---------------------------------------|-----------------------------|---------------------------|
|                                      | \$                                     | \$                                    | \$                          | \$                        | \$                                     | \$                                    | \$                          | \$                        | \$                                     | \$                                    | \$                          | \$                        |
| <b>By Program</b>                    |  |                                       |                             |                           |  |                                       |                             |                           |  |                                       |                             |                           |
| Governance                           | 0                                      | 0                                     | 0                           | 0                         | 4,572                                  | 0                                     | 0                           | (4,572)                   | 0                                      | 0                                     | 0                           | 0                         |
| Community amenities                  | 0                                      | 0                                     | 0                           | 0                         | 10,226                                 | 0                                     | 0                           | (10,226)                  | 0                                      | 0                                     | 0                           | 0                         |
| Recreation and culture               | 0                                      | 0                                     | 0                           | 0                         | 29,753                                 | 1,005                                 | (1,005)                     | (28,748)                  | 0                                      | 0                                     | 0                           | 0                         |
| Transport                            | 0                                      | 0                                     | 0                           | 0                         | 51,083                                 | 35,079                                | (35,079)                    | (16,004)                  | 0                                      | 0                                     | 0                           | 0                         |
|                                      | 0                                      | 0                                     | 0                           | 0                         | 95,634                                 | 36,084                                | (36,084)                    | (59,550)                  | 0                                      | 0                                     | 0                           | 0                         |
| <b>By Class</b>                      |  |                                       |                             |                           |  |                                       |                             |                           |  |                                       |                             |                           |
| <u>Property, Plant and Equipment</u> |  |                                       |                             |                           |  |                                       |                             |                           |  |                                       |                             |                           |
| Buildings - specialised              | 0                                      | 0                                     | 0                           | 0                         | 10,226                                 | 0                                     | 0                           | (10,226)                  | 0                                      | 0                                     | 0                           | 0                         |
| Furniture and equipment              | 0                                      | 0                                     | 0                           | 0                         | 35,960                                 | 0                                     | 0                           | (35,960)                  | 0                                      | 0                                     | 0                           | 0                         |
| Plant and equipment                  | 0                                      | 0                                     | 0                           | 0                         | 49,448                                 | 36,084                                | (36,084)                    | (13,364)                  | 0                                      | 0                                     | 0                           | 0                         |
|                                      | 0                                      | 0                                     | 0                           | 0                         | 95,634                                 | 36,084                                | (36,084)                    | (59,550)                  | 0                                      | 0                                     | 0                           | 0                         |

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**5. ASSET DEPRECIATION**

|                             | <b>2019/20<br/>Budget</b> | <b>2018/19<br/>Actual</b> | <b>2018/19<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|
|                             | \$                        | \$                        | \$                        |
| <b>By Program</b>           |                           |                           |                           |
| Governance                  | 20,000                    | 16,646                    | 20,000                    |
| Education and welfare       | 2,000                     | 899                       | 2,000                     |
| Housing                     | 46,300                    | 28,975                    | 46,300                    |
| Community amenities         | 29,000                    | 23,267                    | 25,000                    |
| Recreation and culture      | 333,000                   | 320,744                   | 323,000                   |
| Transport                   | 1,315,000                 | 425,130                   | 1,115,000                 |
| Economic services           | 10,000                    | 7,200                     | 10,000                    |
| Other property and services | 652,000                   | 607,955                   | 652,000                   |
|                             | <b>2,407,300</b>          | <b>1,430,815</b>          | <b>2,193,300</b>          |
| <b>By Class</b>             |                           |                           |                           |
| Buildings - non-specialised | 55,000                    | 35,382                    | 55,000                    |
| Buildings - specialised     | 320,000                   | 340,254                   | 320,000                   |
| Furniture and equipment     | 58,000                    | 49,455                    | 60,000                    |
| Plant and equipment         | 650,000                   | 607,129                   | 600,000                   |
| Infrastructure - Roads      | 1,089,300                 | 156,400                   | 923,300                   |
| Infrastructure - Drainage   | 150,000                   | 147,858                   | 150,000                   |
| Infrastructure - Others     | 85,000                    | 94,336                    | 85,000                    |
|                             | <b>2,407,300</b>          | <b>1,430,815</b>          | <b>2,193,300</b>          |

**SIGNIFICANT ACCOUNTING POLICIES**

**DEPRECIATION**

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

The assets residual values and useful lives are reviewed, and adjusted if appropriate, at the end of each reporting period.

Major depreciation periods used for each class of depreciable asset are:

|                             |               |
|-----------------------------|---------------|
| Buildings - non-specialised | 1 to 50 Years |
| Buildings - specialised     | 1 to 50 Years |
| Furniture and equipment     | 1 to 10 Years |
| Plant and equipment         | 1 to 15 Years |
| Infrastructure - Roads      | 1 to 50 Years |
| Infrastructure - Drainage   | 1 to 80 Years |
| Infrastructure - Others     | 1 to 50 Years |

**DEPRECIATION (CONTINUED)**

An asset's carrying amount is written down immediately to its recoverable amount if the asset's carrying amount is greater than its estimated recoverable amount.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in profit or loss in the period which they arise.

**RECOGNITION OF ASSETS**

Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with *Financial Management Regulation 17A (5)*. These assets are expensed immediately.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**6. INFORMATION ON BORROWINGS (CONTINUED)**

**(a) Borrowing repayments**

The Shire has not budgeted to have any borrowings for the year ended 30th June 2020 and did not have or budget to have any borrowings for the year ended 30th June 2019

**(b) New borrowings - 2019/20**

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2020

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30th June 2019 nor is it expected to have unspent borrowing funds as at 30th June 2020.

**(d) Credit Facilities**

|                                      | <b>2019/20<br/>Budget</b> | <b>2018/19<br/>Actual</b> | <b>2018/19<br/>Budget</b> |
|--------------------------------------|---------------------------|---------------------------|---------------------------|
|                                      | \$                        | \$                        | \$                        |
| <b>Undrawn borrowing facilities</b>  |                           |                           |                           |
| <b>credit standby arrangements</b>   |                           |                           |                           |
| Bank overdraft limit                 | 500,000                   | 500,000                   | 500,000                   |
| Credit card limit                    | 40,000                    | 40,000                    | 40,000                    |
| Credit card balance at balance date  | 0                         | 20,201                    | 0                         |
| <b>Total amount of credit unused</b> | <b>540,000</b>            | <b>560,201</b>            | <b>540,000</b>            |

**SIGNIFICANT ACCOUNTING POLICIES**

**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 until such time as the asset is substantially ready for its intended use or sale.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020

## 7. CASH BACKED RESERVES

### (a) Cash Backed Reserves - Movement

|                                | 2019/20<br>Budget<br>Opening<br>Balance | 2019/20<br>Budget<br>Transfer to | 2019/20<br>Budget<br>Transfer<br>(from) | 2019/20<br>Budget<br>Closing<br>Balance | 2018/19<br>Actual<br>Opening<br>Balance | 2018/19<br>Actual<br>Transfer to | 2018/19<br>Actual<br>Transfer<br>(from) | 2018/19<br>Actual<br>Closing<br>Balance | 2018/19<br>Budget<br>Opening<br>Balance | 2018/19<br>Budget<br>Transfer to | 2018/19<br>Budget<br>Transfer<br>(from) | 2018/19<br>Budget<br>Closing<br>Balance |
|--------------------------------|---|----------------------------------|---|---|---|----------------------------------|---|---|---|----------------------------------|---|---|
|                                | \$                                      | \$                               | \$                                      | \$                                      | \$                                      | \$                               | \$                                      | \$                                      | \$                                      | \$                               | \$                                      | \$                                      |
| Employees benefis reserve      | 1,549,749                               | 135,584                          | 0                                       | 1,685,333                               | 1514276                                 | 35,473                           |   | 1,549,749                               | 1,464,276                               | 131,240                          | 0                                       | 1,595,516                               |
| Plant & machinery reserve      | 1,122,717                               | 283,262                          | (570,000)                               | 835,979                                 | 1097008                                 | 25,709                           |   | 1,122,717                               | 1,097,008                               | 153,450                          | (180,000)                               | 1,070,458                               |
| Furniture & equipment reserve  | 737,121                                 | 86,954                           | (300,500)                               | 523,575                                 | 720241                                  | 16,879                           |   | 737,121                                 | 770,242                                 | 66,464                           | (170,000)                               | 666,706                                 |
| Buildings reserve              | 672,321                                 | 65,463                           | (185,000)                               | 552,784                                 | 656926                                  | 15,395                           |   | 672,321                                 | 656,918                                 | 75,418                           | (185,000)                               | 547,336                                 |
| Welfare fund reserve           | 84,611                                  | 1,886                            | (2,000)                                 | 84,497                                  | 86,438                                  | 1,821                            | (3,650)                                 | 84,611                                  | 86,438                                  | 1,755                            | (2,000)                                 | 86,193                                  |
| Recreation services reserve    | 317,617                                 | 57,305                           | (310,000)                               | 64,922                                  | 310344                                  | 7,273                            |   | 317,617                                 | 310,353                                 | 26,634                           | (115,000)                               | 221,987                                 |
| Waste management reserve       | 446,986                                 | 60,281                           | (5,000)                                 | 502,267                                 | 436750                                  | 10,236                           |   | 446,986                                 | 436,749                                 | 59,336                           | (140,000)                               | 356,085                                 |
| Road works & materials reserve | 99,900                                  | 102,297                          | 0                                       | 202,197                                 | 97612                                   | 2,288                            |   | 99,900                                  | 97,611                                  | 52,086                           | 0                                       | 149,697                                 |
|                                | 5,031,022                               | 793,032                          | (1,372,500)                             | 4,451,554                               | 4,919,595                               | 115,074                          | (3,650)                                 | 5,031,022                               | 4,919,595                               | 566,383                          | (792,000)                               | 4,693,979                               |

### (b) Cash Backed Reserves - Purposes

In accordance with Council resolutions in relation to each reserve account, the purpose for which the reserves are set aside are as follows:

| Reserve name                   | Anticipated<br>date of use | Purpose of the reserve  |
|--------------------------------|----------------------------|---|
| Employees benefis reserve      | Ongoing                    | - to be used to fund annual and long service leave requirements.                                      |
| Plant & machinery reserve      | Ongoing                    | - to be used for the purchase of new major plant.   |
| Furniture & equipment reserve  | Ongoing                    | - to be used for the purchase of new furniture & equipment.   |
| Buildings reserve              | Ongoing                    | - to be used for construction of a new house or upgrade staff housing.                                |
| Welfare fund reserve           | Ongoing                    | - to be used for specific community purposes.   |
| Recreation services reserve    | Ongoing                    | - to be used for the upgrade of recreation services and purchase of new plant, furniture & equipment. |
| Waste management reserve       | Ongoing                    | - to be used for the upgrade of tipsite and purchase newr plant & equipment.                          |
| Road works & materials reserve | Ongoing                    | - to be used for the purpose of road works and purchase of materials.                                 |

### (c) Cash Backed Reserves - Change in Use

The Shire has not made any changes in the use of part of the money in a reserve account in financial year 2019/20. This money is to be used or set aside for a purpose other than the purpose for which the account was established.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**8. FEES & CHARGES REVENUE**

|                             | <b>2019/20<br/>Budget</b> | <b>2018/19<br/>Actual</b> | <b>2018/19<br/>Budget</b> |
|-----------------------------|---------------------------|---------------------------|---------------------------|
|                             | \$                        | \$                        | \$                        |
| General purpose funding     | 4,000                     | 0                         | 3,000                     |
| Law, order, public safety   | 0                         | 0                         | 17,000                    |
| Health                      | 36,000                    | 37,117                    | 80,400                    |
| Housing                     | 71,000                    | 59,644                    | 0                         |
| Community amenities         | 570,400                   | 817,579                   | 755,046                   |
| Recreation and culture      | 125,400                   | 38,770                    | 133,400                   |
| Transport                   | 74,000                    | 17,559                    | 72,000                    |
| Economic services           | 32,000                    | 31,557                    | 32,000                    |
| Other property and services | 6,000                     | 595,077                   | 6,000                     |
|                             | <b>918,800</b>            | <b>1,597,303</b>          | <b>1,098,846</b>          |

**9. GRANT REVENUE**

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

**By Program:**

**Operating grants, subsidies and contributions**

|                             |                  |                  |                  |
|-----------------------------|------------------|------------------|------------------|
| Governance                  | 0                | 1,362            | 0                |
| General purpose funding     | 6,011,821        | 5,999,937        | 4,659,675        |
| Law, order, public safety   | 700              | 633              | 700              |
| Health                      | 1,000            | 1,523            | 1,000            |
| Education and welfare       | 2,000            | 1,209            | 6,000            |
| Recreation and culture      | 106,000          | 42,000           | 31,000           |
| Transport                   | 200,000          | 200,000          | 600,000          |
| Other property and services | 8,000            | 7,732            | 8,000            |
|                             | <b>6,329,521</b> | <b>6,254,395</b> | <b>5,306,375</b> |

**Non-operating grants, subsidies and contributions**

|                        |                |                |               |
|------------------------|----------------|----------------|---------------|
| Recreation and culture | 0              | 15,000         | 0             |
| Transport              | 640,000        | 529,303        | 98,000        |
|                        | <b>640,000</b> | <b>544,303</b> | <b>98,000</b> |

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**10. OTHER INFORMATION**

|  | <b>2019/20<br/>Budget</b> | <b>2018/19<br/>Actual</b> | <b>2018/19<br/>Budget</b> |
|--|---------------------------|---------------------------|---------------------------|
|  | \$                        | \$                        | \$                        |
| <b>The net result includes as revenues</b> |                           |                           |                           |
| <b>(a) Interest earnings</b>               |                           |                           |                           |
| Investments                                |                           |                           |                           |
| - Reserve funds                            | 125,682                   | 115,104                   | 105,127                   |
| - Other funds                              | 20,000                    | 14,332                    | 20,000                    |
| Late payment of fees and charges *         |                           |                           |                           |
| Other interest revenue (refer note 1b)     | 6,000                     | 6,534                     | 5,000                     |
|  | 151,682                   | 135,970                   | 130,127                   |
| <b>(b) Other revenue</b>                   |                           |                           |                           |
| Reimbursements and recoveries              | 26,231                    | 64,782                    | 636,300                   |
| Other                                      | 0                         | 0                         | (8,801)                   |
|  | 26,231                    | 64,782                    | 627,499                   |
| <b>The net result includes as expenses</b> |                           |                           |                           |
| <b>(c) Auditors remuneration</b>           |                           |                           |                           |
| Audit services                             | 40,000                    | 7,000                     | 30,000                    |
| Other services                             | 6,000                     | 7,950                     | 10,000                    |
|  | 46,000                    | 14,950                    | 40,000                    |
| <b>(d) Elected members remuneration</b>    |                           |                           |                           |
| Mayor/President's allowance                | 62,299                    | 61,682                    | 61,682                    |
| Deputy Mayor/President's allowance         | 25,606                    | 25,352                    | 25,353                    |
| Councillors allowances                     | 114,569                   | 113,435                   | 113,435                   |
|  | 202,474                   | 200,469                   | 200,470                   |
| <b>(e) Write offs</b>                      |                           |                           |                           |
| General rate                               | 1,000                     | 102                       | 1,000                     |
|  | 1,000                     | 102                       | 1,000                     |

**SIGNIFICANT ACCOUNTING POLICIES**

**LEASES**

At inception of a contract, an entity shall assess whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a lessee shall recognise a right-of-use asset and a lease liability.

At the commencement date, a lessee shall measure the right-of-use asset at cost.

**LEASES (CONTINUED)**

At the commencement date, a lessee shall measure the lease liability at the present value of the lease payments that are not paid at that date. The lease payments shall be discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the lessee shall use the lessee's incremental borrowing rate.



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**11. MAJOR LAND TRANSACTIONS, TRADING UNDERTAKINGS AND INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated the Shire will be party to any Major Land Transactions or Trading Undertakings during 2019/20.

**12. INTERESTS IN JOINT ARRANGEMENTS**

It is not anticipated the Shire will be party to any joint venture arrangements during 2019/20.

**SIGNIFICANT ACCOUNTING POLICIES  
INTERESTS IN JOINT ARRANGEMENTS**

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Shire of Christmas Island's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

## NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30TH JUNE 2020

## 12. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

| Detail                                     | Balance     | Estimated<br>amounts | Estimated<br>amounts | Estimated<br>balance |
|--|-------------|----------------------|----------------------|----------------------|
|  | 1 July 2019 | received             | paid                 | 30 June 2020         |
|  | \$          | \$                   | \$                   | \$                   |
| Liswa Library Book                         | (8)         | 0                    | 0                    | (8)                  |
| Bond -5 Jalan Ketam Merah/28 Seaview Drive | 2,000       | 0                    | 0                    | 2,000                |
| Excavation Permit                          | 216         | 7,238                | (2,282)              | 5,172                |
| Phosphate Hill Open Space                  | 63,066      | 1,577                | 0                    | 64,643               |
| Taman Sweetland Reserve                    | 54,543      | 1,364                | 0                    | 55,907               |
| Miscellaneous                              | 23,356      | 584                  | 0                    | 23,940               |
|  | 143,173     | 10,762               | (2,282)              | 151,653              |

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**13. SIGNIFICANT ACCOUNTING POLICIES - OTHER  
INFORMATION**

**GOODS AND SERVICES TAX (GST)**

Goods and Services Tax (GST) is not applicable to Christmas Island.

**CRITICAL ACCOUNTING ESTIMATES**

The preparation of a budget 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 which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

**ROUNDING OFF FIGURES**

All figures shown in this statement are rounded to the nearest dollar.

**COMPARATIVE FIGURES**

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

**BUDGET COMPARATIVE FIGURES**

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

**REVENUE RECOGNITION**

Accounting Policies for the recognition of income and revenue from contracts with customers is described in Note 14.

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**14. SIGNIFICANT ACCOUNTING POLICIES - CHANGE  
IN ACCOUNTING POLICIES**

This note explains the impact of the adoption of AASB 15 Revenue from Contracts with Customers, AASB 16 Leases and AASB 1058 Income for Not-for-Profit Entities.

**REVENUE FROM CONTRACTS WITH CUSTOMERS**

The Shire of Christmas Island adopted AASB 15 on 1 July 2019 resulting in changes in accounting policies. No amount has been recognised in the balance sheet at the date of initial application (1 July 2019).

**LEASES**

On adoption of AASB 16, for leases which had previously been classified as an 'operating lease' when applying AASB 117, the Shire of Christmas Island is not required to make any adjustments on transition for leases for which the underlying asset is of low value. Assets for which the fair value as at the date of acquisition is under \$5,000 are not recognised as an asset in accordance with Financial Management Regulation 17A (5).

**INCOME FOR NOT-FOR-PROFIT ENTITIES**

The Shire of Christmas Island has adopted AASB 1058 from 1 July 2019 which resulted in changes in accounting policies. In accordance with the transition provisions AASB 1058, the Shire of Christmas Island has adopted the new rules retrospectively with the cumulative effect of initially applying AASB 1058 recognised at 1 July 2019. Comparative information for prior reporting periods shall not be restated in accordance with AASB 1058 transition requirements.

In applying AASB 1058 retrospectively with the cumulative effect of initially applying the Standard on 1 July 2019 changes occurred to the following financial statement line items by application of AASB as compared to AASB 1004 Contributions before the change:

|   | AASB 1004<br>carrying amount<br>30 June 19 | Reclassification | AASB 1058<br>carrying amount<br>01 July 19 |
|---|--|------------------|--|
|   | \$   | \$               | \$   |
| Trade and other payables                                  | 0  | 2,601            | 0  |
| Adjustment to retained surplus from adoption of AASB 1058 | 0  | (2,601)          | 0  |

Prepaid rates are, until the taxable event for the rates has occurred, refundable at the request of the ratepayer. Therefore the rates received in advance give rise to a financial liability that is within the scope of AASB 9. On 1 July 2019 the prepaid rates were recognised as a financial asset and a related amount was recognised as a financial liability and no income was recognised by the Shire of Christmas Island. When the taxable event occurs the financial liability is extinguished and the Shire of Christmas Island recognises income for the prepaid rates that have not been refunded.

Assets that were acquired for consideration that was significantly less than fair value principally to enable the Shire of Christmas Island to further its objectives may have been measured on initial recognition under other Australian Accounting Standards at a cost that was significantly less than fair value. Such assets are not required to be remeasured at fair value.

The impact on the Shire of Christmas Island of the changes as at 1 July 2019 is as follows:

|   | 2019    |         |
|---|---------|---------|
|   | \$      |         |
| Retained surplus - 30/06/2019                             |         |         |
| Adjustment to retained surplus from adoption of AASB 15   | 0       | 0       |
| Adjustment to retained surplus from adoption of AASB 1058 | (2,601) | (2,601) |
| Retained surplus - 01/07/2019                             | 0       | (2,601) |

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2020**

**15. BUDGET RATIOS**

|                        | <b>2019/20<br/>Budget</b> | <b>2018/19<br/>Actual</b> | <b>2017/18<br/>Actual</b> | <b>2016/17<br/>Actual</b> |
|------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| Operating Surplus      | (0.1571)                  | (0.2250)                  | (0.6250)                  | 0.0840                    |
| Funds After Operations | 0.2013                    | 1.9200                    | 3.1280                    | 1.340                     |
| PPE                    | (0.0946)                  | 0.0210                    | (0.0220)                  | 0.000                     |
| Infrastructure         | 0.1313                    | (0.0110)                  | 0.2320                    | 0.0000                    |
| Cash Reserves          | 0.6453                    | 0.8560                    | 1.4200                    | 0.6980                    |
| Borrowings             | 0.0000                    | 0.0000                    | 0.0000                    | 0.0000                    |
| Debt Servicing         | 0.0000                    | 0.0000                    | 0.0000                    | 0.0000                    |
| Average Rates (UV)     | 1,672                     | 1,614                     | 1,574                     | 1,532                     |
| Average Rates (GRV)    | 63,317                    | 61,735                    | 58,744                    | 57,311                    |

The ratios are calculated as follows:

**OPERATIONS**

Operating Surplus  $\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$

Funds After Operations  $\frac{\text{Funds remaining after operations}}{\text{General funds}}$

**ASSET RATIOS**

PPE  $\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$

Infrastructure  $\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$

**FINANCING RATIOS**

Cash Reserves  $\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$

Borrowings  $\frac{\text{Principal outstanding}}{\text{General funds}}$

Debt Servicing  $\frac{\text{Principal and interest due}}{\text{General funds}}$

**RATES RATIOS**

Average Rates  $\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$

## RATES SETTING STATEMENT

FOR THE YEAR ENDED 30TH JUNE 2020

BY NATURE OR TYPE

|  | NOTE      | 2019/20<br>Budget<br>\$ | 2018/19<br>Actual<br>\$ | 2018/19<br>Budget<br>\$ |
|--|-----------|-------------------------|-------------------------|-------------------------|
| <b>OPERATING ACTIVITIES</b>  |           |                         |                         |                         |
| Net current assets at start of financial year - surplus/(deficit)      | 2 (b)(i)  | 426,267                 | 26,907                  | 222,812                 |
|  |           | 426,267                 | 26,907                  | 222,812                 |
| <b>Revenue from operating activities (excluding rates)</b>             |           |                         |                         |                         |
| Operating grants, subsidies and contributions                          | 9         | 6,329,521               | 6,254,395               | 5,306,375               |
| Fees and charges   | 8         | 918,800                 | 1,597,303               | 1,098,846               |
| Interest earnings  | 10(a)     | 151,682                 | 135,970                 | 130,127                 |
| Other revenue  | 10(a)     | 26,231                  | 64,782                  | 627,499                 |
| Profit on asset disposals  | 4(b)      | 0                       | (36,084)                | 0                       |
|  |           | 7,426,234               | 8,016,366               | 7,162,847               |
| <b>Expenditure from operating activities</b>                           |           |                         |                         |                         |
| Employee costs   |           | (7,070,095)             | (6,365,681)             | (7,049,133)             |
| Materials and contracts  |           | (700,000)               | (500,075)               | (800,000)               |
| Utility charges  |           | (140,000)               | (109,261)               | (140,000)               |
| Depreciation on non-current assets                                     | 5         | (2,407,300)             | (1,430,815)             | (2,193,300)             |
| Insurance expenses   |           | (182,000)               | (170,000)               | (175,000)               |
| Other expenditure  |           | (441,518)               | (798,449)               | (168,754)               |
| Loss on asset disposals  | 4(b)      | 0                       | (36,084)                | 0                       |
| Loss on revaluation of non current assets                              |           | 0                       | (59,550)                | 0                       |
|  |           | (10,940,913)            | (9,469,915)             | (10,526,187)            |
| <b>Operating activities excluded from budgeted deficiency</b>          |           |                         |                         |                         |
| Non-cash amounts excluded from operating activities                    | 2 (b)(ii) | 2,490,575               | 1,543,642               | 2,504,063               |
| <b>Amount attributable to operating activities</b>                     |           | (597,837)               | 117,000                 | (636,465)               |
| <b>INVESTING ACTIVITIES</b>  |           |                         |                         |                         |
| Non-operating grants, subsidies and contributions                      | 9         | 640,000                 | 544,303                 | 98,000                  |
| Purchase property, plant and equipment                                 | 4(a)      | (1,370,500)             | (693,557)               | (790,000)               |
| Purchase and construction of infrastructure                            | 4(a)      | (640,000)               | (792,151)               | (231,580)               |
| Proceeds from disposal of assets                                       | 4(b)      | 0                       | 36,084                  | 0                       |
| <b>Amount attributable to investing activities</b>                     |           | (1,370,500)             | (905,321)               | (923,580)               |
| <b>FINANCING ACTIVITIES</b>  |           |                         |                         |                         |
| Transfers to cash backed reserves (restricted assets)                  | 7(a)      | (793,032)               | (115,074)               | (566,383)               |
| Transfers from cash backed reserves (restricted assets)                | 7(a)      | 1,372,500               | 3,650                   | 792,000                 |
| <b>Amount attributable to financing activities</b>                     |           | 579,468                 | (111,424)               | 225,617                 |
| <b>Budgeted deficiency before general rates</b>                        |           | (1,388,869)             | (899,745)               | (1,334,427)             |
| <b>Estimated amount to be raised from general rates</b>                | 1         | 1,388,869               | 1,326,012               | 1,334,427               |
| <b>Net current assets at end of financial year - surplus/(deficit)</b> | 2 (b)(i)  | 0                       | 426,267                 | 0                       |

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

**SHIRE OF CHRISTMAS ISLAND**  
**DETAILED REVENUE AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2020**

| <b>Budget<br/>2018/19</b>           | <b>Actual<br/>2018/19</b> | <b>Description</b>                               | <b>Budget<br/>2019/20</b> | <b>Note<br/>Reference</b> |
|-------------------------------------|---------------------------|--|---------------------------|---------------------------|
| \$                                  | \$                        |  | \$                        |                           |
| <b><u>OPERATING REVENUE</u></b>     |                           |  |                           |                           |
| 5,000                               | 9,564                     | Governance                                       | 5,000                     |                           |
| 6,127,229                           | 7,463,667                 | General Purpose Funding                          | 7,546,403                 |                           |
| 1,000                               | 633                       | Law Order & Public Safety                        | 700                       |                           |
| 18,000                              | 38,640                    | Health   | 37,000                    |                           |
| 6,000                               | 1,209                     | Education and Welfare                            | 2,000                     |                           |
| 80,400                              | 59,644                    | Housing  | 71,000                    |                           |
| 785,046                             | 817,579                   | Community Amenities                              | 600,400                   |                           |
| 765,600                             | 100,250                   | Recreation & Culture                             | 232,600                   |                           |
| 761,000                             | 1,270,323                 | Transport  | 914,000                   |                           |
| 32,000                              | 31,557                    | Economic Services                                | 32,000                    |                           |
| 14,000                              | 93,616                    | Other Property & Services                        | 14,000                    |                           |
| <b>8,595,275</b>                    | <b>9,886,681</b>          | <b>Total Operating Revenue</b>                   | <b>9,455,103</b>          | 6.11                      |
| <b><u>OPERATING EXPENDITURE</u></b> |                           |  |                           |                           |
| (822,675)                           | (1,016,001)               | Governance                                       | (848,454)                 |                           |
| (139,257)                           | (104,058)                 | General Purpose Funding                          | (140,733)                 |                           |
| (321,777)                           | (278,743)                 | Law Order & Public Safety                        | (215,666)                 |                           |
| (167,075)                           | (127,870)                 | Health   | (171,936)                 |                           |
| (567,159)                           | (512,652)                 | Education and Welfare                            | (614,814)                 |                           |
| (182,282)                           | (166,628)                 | Housing  | (191,226)                 |                           |
| (1,671,063)                         | (1,439,166)               | Community Amenities                              | (1,823,714)               |                           |
| (2,163,707)                         | (1,660,131)               | Recreation & Culture                             | (2,240,399)               |                           |
| (4,116,537)                         | (3,115,029)               | Transport  | (4,289,578)               |                           |
| (174,655)                           | (81,932)                  | Economic Services                                | (204,393)                 |                           |
| (200,000)                           | (931,622)                 | Other Property & Services                        | (200,000)                 |                           |
| <b>(10,526,187)</b>                 | <b>(9,433,831)</b>        | <b>Total Operating Expenditure</b>               | <b>(10,940,913)</b>       | 6.11                      |
| <b>(1,930,913)</b>                  | <b>452,850</b>            | <b>TOTAL OPERATING REVENUE &amp; EXPENDITURE</b> | <b>(1,485,810)</b>        |                           |
| <b><u>CAPITAL EXPENDITURE</u></b>   |                           |  |                           |                           |
| (100,000)                           | 0                         | Governance                                       | (194,000)                 |                           |
| (15,000)                            | 0                         | Education and Welfare                            | -                         |                           |
| (50,000)                            | (65,085)                  | Housing  | (50,000)                  |                           |
| (95,000)                            | 0                         | Community Amenities                              | (5,000)                   |                           |
| (197,000)                           | (153,147)                 | Recreation & Culture                             | (407,000)                 |                           |
| (464,580)                           | (1,044,430)               | Transport  | (1,173,000)               |                           |
| (100,000)                           | (223,046)                 | Economic Services                                | (108,000)                 |                           |
| 0                                   | 0                         | Other Property & Services                        | (28,500)                  |                           |
| <b>(1,021,580)</b>                  | <b>(1,485,708)</b>        | <b>Total Capital Expenditure</b>                 | <b>(2,010,500)</b>        |                           |
| <b>(2,952,493)</b>                  | <b>(1,032,858)</b>        | <b>SURPLUS/DEFICIT</b>                           | <b>(3,496,309)</b>        |                           |

**PROGRAM 3  
GENERAL PURPOSE FUNDING**

**SUB-PROGRAM-RATES REVENUE**

Objective: to collect revenue to allow for the provision of services  
Activities: Rate revenue

| Description                             | done<br>Budget 2019/20<br>Revenue<br>\$ | done<br>Expenditure<br>\$ | done<br>Budget 2018/19<br>Revenue<br>\$ | done<br>Expenditure<br>\$ | done<br>Actual 2018/19<br>Revenue<br>\$ | done<br>Expenditure<br>\$ |
|---|---|---------------------------|---|---------------------------|---|---------------------------|
| <b>OPERATING REVENUE</b>                |   |                           |   |                           |   |                           |
| Rates raised                            | 1,418,868                               |                           | 1,384,084                               |                           | 1,384,249                               |                           |
| Rates write off                         | (1,000)                                 |                           | (1,000)                                 |                           | (102)                                   |                           |
| Less discount on rates                  | (30,000)                                |                           | (50,000)                                |                           | (58,237)                                |                           |
| Penalty-Interest charges on rates       | 6,000                                   |                           | 5,000                                   |                           | 6,897                                   |                           |
| Excess rates/refund                     | 1,000                                   |                           | 1,000                                   |                           | (950)                                   |                           |
| Instalment admin fees                   | 3,000                                   |                           | 2,000                                   |                           | 2,436                                   |                           |
| Legal fees                              | 1,000                                   |                           | 1,000                                   |                           | 0                                       |                           |
| <b>Total Operating Revenue</b>          | <u>1,398,868</u>                        |                           | <u>1,342,084</u>                        |                           | <u>1,334,293</u>                        |                           |
| <b>ADMINISTRATION EXPENDITURE</b>       |   |                           |   |                           |   |                           |
| Administration costs allocation         |   | 140,733                   |   | 139,257                   |   | 104,058                   |
| <b>Total Administration Expenditure</b> |   | <u>140,733</u>            |   | <u>139,257</u>            |   | <u>104,058</u>            |
| <b>TOTAL RATES REVENUE</b>              | <u>1,398,868</u>                        | <u>140,733</u>            | <u>1,342,084</u>                        | <u>139,257</u>            | <u>1,334,293</u>                        | <u>104,058</u>            |

**SUB-PROGRAM-OTHER GENERAL PURPOSE FUNDING**

Objective: to maximise Council's entitlement to general purpose grants through properly constructed Grant Commission Applications

Activities: Government grants and interest revenue.

|  |                  |                |                  |                |                  |                |
|--|------------------|----------------|------------------|----------------|------------------|----------------|
| <b>OPERATING REVENUE</b>                   |                  |                |                  |                |                  |                |
| Grants Commission                          | 5,509,491        |                | 4,169,229        |                | 5,509,491        |                |
| Community Services Obligations             | 502,330          |                | 490,446          |                | 490,446          |                |
| Interest on investments - Municipal Fund   | 20,000           |                | 20,000           |                | 14,331           |                |
| Interest on investments - Reserve Fund     | 115,714          |                | 105,127          |                | 115,105          |                |
| <b>Total Operating Revenue</b>             | <u>6,147,535</u> |                | <u>4,784,802</u> |                | <u>6,129,373</u> |                |
| <b>TOTAL OTHER GENERAL PURPOSE FUNDING</b> | <u>6,147,535</u> |                | <u>4,784,802</u> |                | <u>6,129,373</u> |                |
| <b>TOTAL GENERAL PURPOSE FUNDING</b>       | <u>7,546,403</u> | <u>140,733</u> | <u>6,126,886</u> | <u>139,257</u> | <u>7,463,666</u> | <u>104,058</u> |



**PROGRAM 4  
GOVERNANCE**

Goal-to provide a high standard of administrative support and decision making on matters regarding the functions to be performed by Council for the community of Christmas Island

**SUB-PROGRAM-MEMBER OF COUNCIL**

Objective: to provide resources to compensate members for time and effort in represent the community. To enable members to represent the community at forums which provide the opportunity to both, gain knowledge on Local Government matters and present this Shire's case when dealing with other levels of government

| Description                             | Budget 2019/20 |                | Budget 2018/19 |                | Actual 2018/19 |                |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
|   | Revenue        | Expenditure    | Revenue        | Expenditure    | Revenue        | Expenditure    |
|   | \$             | \$             | \$             | \$             | \$             | \$             |
| <b>OPERATING REVENUE</b>                |                |                |                |                |                |                |
| Reimbursement                           | 5,000          |                | 5,000          |                | 5,000          |                |
| <b>Total Operating Revenue</b>          | <u>5,000</u>   |                | <u>5,000</u>   |                | <u>5,000</u>   |                |
| <b>OPERATING EXPENDITURE</b>            |                |                |                |                |                |                |
| Election expenses                       |                | 6,500          |                | 2,000          |                | 0              |
| Members' allowances                     |                | 202,474        |                | 200,470        |                | 200,469        |
| Recording expenses                      |                | 9,506          |                | 9,386          |                | 8,765          |
| Public relations                        |                | 2,000          |                | 2,000          |                | 0              |
| Conference & training expenses          |                | 88,000         |                | 76,000         |                | 81,055         |
| Insurance                               |                | 5,000          |                | 5,000          |                | 4,500          |
| Subscriptions & memberships             |                | 21,000         |                | 20,000         |                | 19,100         |
| Council receptions & refreshments       |                | 8,000          |                | 8,000          |                | 8,267          |
| Other minor expenditure                 |                | 1,500          |                | 1,500          |                | 956            |
| <b>Total Operating Expenditure</b>      |                | <u>343,980</u> |                | <u>324,356</u> |                | <u>323,112</u> |
| <b>ADMINISTRATION EXPENDITURE</b>       |                |                |                |                |                |                |
| Administration costs allocation         |                | 504,474        |                | 498,319        |                | 398,654        |
| <b>Total Administration Expenditure</b> |                | <u>504,474</u> |                | <u>498,319</u> |                | <u>398,654</u> |
| <b>TOTAL GOVERNANCE</b>                 | <u>5,000</u>   | <u>848,454</u> | <u>5,000</u>   | <u>822,675</u> | <u>5,000</u>   | <u>721,766</u> |

# **SUB-PROGRAM-ADMINISTRATION GENERAL**

Objective: to provide timely quality advice and professional administrative support to Council by

- . thorough research of matters to be discussed and decided upon
- . maintenance of records to an up to date standard
- . maintaining accurate financial records
- . training and developing a competent and professional administrative staff through quality management practices

| Description                            | Budget 2019/20 |                  | Budget 2018/19 |                | Actual 2018/19 |                |
|--|----------------|------------------|----------------|----------------|----------------|----------------|
|  | Revenue        | Expenditure      | Revenue        | Expenditure    | Revenue        | Expenditure    |
|  | \$             | \$               | \$             | \$             | \$             | \$             |
| <b>OPERATING REVENUE</b>               |                |                  |                |                |                |                |
| Reimbursements                         | 4,000          |                  | 4,000          |                | 5,816          |                |
| Add Allocation From Council Activities | (4,000)        |                  | (4,000)        |                | (1,252)        |                |
| <b>Total Operating Revenue</b>         | <u>0</u>       |                  | <u>0</u>       |                | <u>4,564</u>   |                |
| <b>OPERATING EXPENDITURE</b>           |                |                  |                |                |                |                |
| Employees costs                        |                | 1,267,219        |                | 1,296,356      |                | 1,289,882      |
| Administration                         |                | 102,000          |                | 76,000         |                | 41,971         |
| Operations                             |                | 75,000           |                | 64,000         |                | 59,605         |
| Building maintenance                   |                | 135,586          |                | 133,611        |                | 131,742        |
| Plant costs                            |                | 40,000           |                | 43,000         |                | 34,499         |
| Conference/Training                    |                | 74,000           |                | 64,000         |                | 50,123         |
| Contractors/ Consultants/Other         |                | 94,000           |                | 88,000         |                | 88,304         |
| Depreciation                           |                | 20,000           |                | 20,000         |                | 21,219         |
| Less allocated to Council Activities   |                | (1,807,804)      |                | (1,784,967)    |                | (1,717,345)    |
| <b>Total Operating Expenditure</b>     |                | <u>0</u>         |                | <u>0</u>       |                | <u>0</u>       |
| <b>CAPITAL EXPENDITURE</b>             |                |                  |                |                |                |                |
| Furniture & equipment                  |                | 194,000          |                | 100,000        |                | 0              |
| <b>Total Capital Expenditure</b>       |                | <u>194,000</u>   |                | <u>100,000</u> |                | <u>0</u>       |
| <b>TOTAL ADMINISTRATION GENERAL</b>    | <u>0</u>       | <u>194,000</u>   | <u>0</u>       | <u>100,000</u> | <u>4,564</u>   | <u>0</u>       |
| <b>TOTAL GOVERNANCE</b>                | <u>5,000</u>   | <u>1,042,455</u> | <u>5,000</u>   | <u>922,675</u> | <u>9,564</u>   | <u>721,766</u> |

**PROGRAM 5  
LAW, ORDER, PUBLIC SAFETY**

**Sub-Program-Ranger Services**

Aims: to ensure law, order and public safety of the residents of Christmas Island

Activities: Animals (dogs and cats) and parking control

| Description                              | Budget 2019/20 |                   | Budget 2018/19 |                   | Actual 2018/19 |                   |
|--|----------------|-------------------|----------------|-------------------|----------------|-------------------|
|  | Revenue<br>\$  | Expenditure<br>\$ | Revenue<br>\$  | Expenditure<br>\$ | Revenue<br>\$  | Expenditure<br>\$ |
| <b>OPERATING REVENUE</b>                 |                |                   |                |                   |                |                   |
| Contributions - Pool car                 | 700            |                   | 700            |                   | 633            |                   |
| Fees & Charges                           | 0              |                   | 300            |                   | 0              |                   |
| <b>Total Operating Revenue</b>           | <u>700</u>     |                   | <u>1,000</u>   |                   | <u>633</u>     |                   |
| <b>OPERATING EXPENDITURE</b>             |                |                   |                |                   |                |                   |
| Employees costs                          |                | 139,775           |                | 237,595           |                | 207,219           |
| Operations                               |                | 3,000             |                | 3,000             |                | 1,559             |
| Plant costs                              |                | 24,500            |                | 32,300            |                | 34,392            |
| Contractors/Consultants/Other            |                | 8,000             |                | 9,000             |                | 3,478             |
| Depreciation                             |                | 0                 |                | 0                 |                | 0                 |
| <b>Total Operating Expenditure</b>       |                | <u>175,275</u>    |                | <u>281,895</u>    |                | <u>246,648</u>    |
| <b>ADMINISTRATION EXPENDITURE</b>        |                |                   |                |                   |                |                   |
| Administration costs allocation          |                | 40,391            |                | 39,882            |                | 32,096            |
| <b>Total Administration Expenditure</b>  |                | <u>40,391</u>     |                | <u>39,882</u>     |                | <u>32,096</u>     |
| <b>TOTAL - LAW, ORDER, PUBLIC SAFETY</b> | <u>700</u>     | <u>215,666</u>    | <u>1,000</u>   | <u>321,777</u>    | <u>633</u>     | <u>278,744</u>    |

## PROGRAM 7 HEALTH

Aims: to ensure public health is protected by monitoring facilities on Christmas Island which could impact on public health

Environmental management and public health are traditionally core functions of Local Government. The Shire has legal and social obligations to ensure the health and safety of the community.

Activities: Food surveillance, nuisance investigation, asbestos removal, fire safety, OH & S and disease control

Environmental control and public health are areas of increasing responsibility for the Local Government with limited opportunity for revenue raising. The introduction of Local Laws will tend to increase the workload and opportunity for revenue raising in this area

### SUB-PROGRAM-ENVIRONMENTAL HEALTH

Objective-to maintain professional expertise in the area of public health and to conduct regular inspection of food outlets and other facilities which have public health implications

| Description                             | Budget 2019/20 |                | Budget 2018/19 |                | Actual 2018/19 |                |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
|   | Revenue        | Expenditure    | Revenue        | Expenditure    | Revenue        | Expenditure    |
|   | \$             | \$             | \$             | \$             | \$             | \$             |
| <b>OPERATING REVENUE</b>                |                |                |                |                |                |                |
| Pool car contributions                  | 1,000          |                | 1,000          |                | 1,523          |                |
| Fees & charges                          | 36,000         |                | 17,000         |                | 37,117         |                |
| <b>Total Operating Revenue</b>          | <u>37,000</u>  |                | <u>18,000</u>  |                | <u>38,640</u>  |                |
| <b>OPERATING EXPENDITURE</b>            |                |                |                |                |                |                |
| Employees costs                         |                | 62,765         |                | 73,286         |                | 68,303         |
| Operations                              |                | 33,000         |                | 21,000         |                | 18,332         |
| Plant costs                             |                | 9,000          |                | 6,150          |                | 6,687          |
| Contractors/Consultants/Other           |                | 25,000         |                | 25,000         |                | 1024           |
| Depreciation                            |                | 0              |                | 0              |                | 0              |
| <b>Total Operating Expenditure</b>      |                | <u>129,765</u> |                | <u>125,436</u> |                | <u>94,346</u>  |
| <b>ADMINISTRATION EXPENDITURE</b>       |                |                |                |                |                |                |
| Administration costs allocation         |                | 42,171         |                | 41,639         |                | 33,523         |
| <b>Total Administration Expenditure</b> |                | <u>42,171</u>  |                | <u>41,639</u>  |                | <u>33,523</u>  |
| <b>CAPITAL EXPENDITURE</b>              |                |                |                |                |                |                |
| Plant & machinery                       |                | 45,000         |                | 0              |                | 0              |
| <b>Total Capital Expenditure</b>        |                | <u>45,000</u>  |                | <u>0</u>       |                | <u>0</u>       |
| <b>TOTAL - ENVIRONMENTAL HEALTH</b>     | <u>37,000</u>  | <u>216,936</u> | <u>18,000</u>  | <u>167,075</u> | <u>38,640</u>  | <u>127,869</u> |

**PROGRAM 8  
EDUCATION AND WELFARE**

**SUB-PROGRAM-COMMUNITY SERVICES**

Objective: to provide services, facilities and resources respond to the community's need.

Activities: Operation of community services, senior citizen's centre, youth and school holiday program and senior week.

| Description                               | Budget 2019/20 |                | Budget 2018/19 |                | Actual 2018/19 |                |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
|   | Revenue        | Expenditure    | Revenue        | Expenditure    | Revenue        | Expenditure    |
|   | \$             | \$             | \$             | \$             | \$             | \$             |
| <b>OPERATING REVENUE</b>                  |                |                |                |                |                |                |
| Contributions                             | 2,000          |                | 6,000          |                | 1,209          |                |
| <b>Total Operating Revenue</b>            | <u>2,000</u>   |                | <u>6,000</u>   |                | <u>1,209</u>   |                |
| <b>OPERATING EXPENDITURE</b>              |                |                |                |                |                |                |
| Employees costs                           |                | 437,340        |                | 414,594        |                | 404,832        |
| Operations                                |                | 2,000          |                | 2,000          |                | 911            |
| Plant costs                               |                | 39,500         |                | 16,000         |                | 15,748         |
| Community Consultative Committee expenses |                | 1,000          |                | 1,000          |                | 0              |
| Senior service expenses                   |                | 14,000         |                | 14,000         |                | 11,973         |
| Senior Citizen Building Fund expenses     |                | 5,000          |                | 5,000          |                | 225            |
| Youth & school holiday program expenses   |                | 5,000          |                | 5,000          |                | 3,733          |
| Depreciation                              |                | 2,000          |                | 2,000          |                | 898            |
| <b>Total Operating Expenditure</b>        |                | <u>505,840</u> |                | <u>459,594</u> |                | <u>438,320</u> |
| <b>ADMINISTRATION EXPENDITURE</b>         |                |                |                |                |                |                |
| Administration costs allocation           |                | 108,974        |                | 107,566        |                | 74,331         |
| <b>Total Administration Expenditure</b>   |                | <u>108,974</u> |                | <u>107,566</u> |                | <u>74,331</u>  |
| <b>CAPITAL EXPENDITURE</b>                |                |                |                |                |                |                |
| Senior Citizen Building                   |                | 0              |                | 15,000         |                | 0              |
| <b>Total Capital Expenditure</b>          |                | <u>0</u>       |                | <u>15,000</u>  |                | <u>0</u>       |
| <b>TOTAL COMMUNITY SERVICES</b>           | <u>2,000</u>   | <u>614,814</u> | <u>6,000</u>   | <u>582,159</u> | <u>1,209</u>   | <u>512,651</u> |

**PROGRAM 9  
HOUSING**

**PROGRAM-HOUSING**

Aims: to provide reasonable accommodation for staff.

**SUB-PROGRAM-PROPERTY**

Objective: to provide reasonable accommodation for staff employ from mainland  
Activity: Maintenance of staff housing

| Description                             | Budget 2019/20 |                | Budget 2018/19 |                | Actual 2018/19 |                |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
|   | Revenue        | Expenditure    | Revenue        | Expenditure    | Revenue        | Expenditure    |
|   | \$             | \$             | \$             | \$             | \$             | \$             |
| <b>OPERATING REVENUE</b>                |                |                |                |                |                |                |
| Rental charges                          | 71,000         |                | 80,400         |                | 59,644         |                |
| <b>Total Operating Revenue</b>          | <u>71,000</u>  |                | <u>80,400</u>  |                | <u>59,644</u>  |                |
| <b>OPERATING EXPENDITURE</b>            |                |                |                |                |                |                |
| Employees costs                         |                | 69,697         |                | 68,340         |                | 70,173         |
| Building maintenance                    |                | 70,200         |                | 70,200         |                | 66,083         |
| Plant costs                             |                | 15,000         |                | 7,750          |                | 11,838         |
| Depreciation                            |                | 48,800         |                | 48,800         |                | 28,975         |
| Less allocated to council activities    |                | (39,000)       |                | (39,000)       |                | (31,421)       |
| <b>Total Operating Expenditure</b>      |                | <u>164,697</u> |                | <u>156,090</u> |                | <u>145,648</u> |
| <b>ADMINISTRATION EXPENDITURE</b>       |                |                |                |                |                |                |
| Administration costs allocation         |                | 26,529         |                | 26,191         |                | 20,980         |
| <b>Total Administration Expenditure</b> |                | <u>26,529</u>  |                | <u>26,191</u>  |                | <u>20,980</u>  |
| <b>CAPITAL EXPENDITURE</b>              |                |                |                |                |                |                |
| 5 Jalan Ketam Merah (AGD Lease)         |                | 5,000          |                | 10,000         |                | 0              |
| 12 Guona Close (MWS)                    |                | 10,000         |                | 10,000         |                | 0              |
| 23 Seaview Drive                        |                | 25,000         |                | 10,000         |                | 0              |
| 28 Seaview Drive (MPBH)                 |                | 5,000          |                | 10,000         |                | 0              |
| 30 Seaview Drive (CEO)                  |                | 5,000          |                | 10,000         |                | 0              |
| <b>Total Capital Expenditure</b>        |                | <u>50,000</u>  |                | <u>50,000</u>  |                | <u>0</u>       |
| <b>TOTAL HOUSING</b>                    | <u>71,000</u>  | <u>241,226</u> | <u>80,400</u>  | <u>232,282</u> | <u>59,644</u>  | <u>166,628</u> |

**PROGRAM 10  
COMMUNITY AMENITIES**

Aim-to provide those amenities on Christmas Island necessary to maintain a clean and pleasant environment in which to live.

**SUB-PROGRAM-SANITATION REFUSE**

Objective: to properly manage waste on Christmas Island in manner which has minimal environmental impact

Activities: Waste management is a core function of the Shire. The Council has identified litter awareness as a priority issue to improve the local environment and enhance the tourist image.

| Description                             | Budget 2019/20 |                  | Budget 2018/19 |                  | Actual 2018/19 |                  |
|---|----------------|------------------|----------------|------------------|----------------|------------------|
|   | Revenue        | Expenditure      | Revenue        | Expenditure      | Revenue        | Expenditure      |
|   | \$             | \$               | \$             | \$               | \$             | \$               |
| <b>OPERATING REVENUE</b>                |                |                  |                |                  |                |                  |
| Reimbursements-Sale of batteries        | 30,000         |                  | 30,000         |                  | 0              |                  |
| Fees & charges-garbage charges          | 564,400        |                  | 739,046        |                  | 813,452        |                  |
| <b>Total Operating Revenue</b>          | <u>594,400</u> |                  | <u>769,046</u> |                  | <u>813,452</u> |                  |
| <b>OPERATING EXPENDITURE-DIRECT</b>     |                |                  |                |                  |                |                  |
| Employees costs                         |                | 814,453          |                | 723,317          |                | 669,790          |
| Operations                              |                | 58,500           |                | 41,200           |                | 32,376           |
| Plant costs                             |                | 347,000          |                | 329,419          |                | 268,173          |
| Recycle                                 |                | 36,000           |                | 36,000           |                | 0                |
| Contractors/Consultants/Other           |                | 5,000            |                | 5,000            |                | 125              |
| Depreciation                            |                | 14,000           |                | 10,000           |                | 10,275           |
| <b>Total Operating Expenditure</b>      |                | <u>1,274,953</u> |                | <u>1,144,936</u> |                | <u>980,739</u>   |
| <b>ADMINISTRATION EXPENDITURE</b>       |                |                  |                |                  |                |                  |
| Administration costs allocation         |                | 124,842          |                | 123,288          |                | 99,659           |
| <b>Total Administration Expenditure</b> |                | <u>124,842</u>   |                | <u>123,288</u>   |                | <u>99,659</u>    |
| <b>CAPITAL EXPENDITURE</b>              |                |                  |                |                  |                |                  |
| Buildings                               |                | 0                |                | 80,000           |                | 0                |
| Furniture & equipment                   |                | 5,000            |                | 5,000            |                | 0                |
| <b>Total Capital Expenditure</b>        |                | <u>5,000</u>     |                | <u>85,000</u>    |                | <u>0</u>         |
| <b>TOTAL SANITATION</b>                 | <u>594,400</u> | <u>1,404,795</u> | <u>769,046</u> | <u>1,353,224</u> | <u>813,452</u> | <u>1,080,398</u> |

**SUB-PROGRAM-TOWN PLANING & DEVELOPMENT**

Objective: to ensure that Council monitors the orderly use of land on Christmas Island

Activities: Town Planning and development control is a core function of Local Government and will have significant impact on economic and social development at Christmas Island. Finalisation of the town plan was identified as the major priority of the Strategic Plan. Opportunities for direct revenue are limited but indirect benefits are considered.

| Description                             | Budget 2019/20 |               | Budget 2018/19 |               | Actual 2018/19 |               |
|---|----------------|---------------|----------------|---------------|----------------|---------------|
|   | Revenue        | Expenditure   | Revenue        | Expenditure   | Revenue        | Expenditure   |
|   | \$             | \$            | \$             | \$            | \$             | \$            |
| <b>OPERATING REVENUE</b>                |                |               |                |               |                |               |
| Fees & charges                          | 6,000          |               | 16,000         |               | 3,067          |               |
| <b>Total Operating Revenue</b>          | <u>6,000</u>   |               | <u>16,000</u>  |               | <u>3,067</u>   |               |
| <b>OPERATING EXPENDITURE</b>            |                |               |                |               |                |               |
| Employees costs                         |                | 22,866        |                | 22,512        |                | 23,220        |
| Vehicle running expenses                |                | 3,500         |                | 850           |                | 1,161         |
| Contractors/Consultants/Other           |                | 27,000        |                | 27,000        |                | 13,436        |
| <b>Total Operating Expenditure</b>      |                | <u>53,366</u> |                | <u>50,362</u> |                | <u>37,817</u> |
| <b>ADMINISTRATION EXPENDITURE</b>       |                |               |                |               |                |               |
| Administration costs allocation         |                | 29,163        |                | 28,788        |                | 22,573        |
| <b>Total Administration Expenditure</b> |                | <u>29,163</u> |                | <u>28,788</u> |                | <u>22,573</u> |
| <b>TOTAL TOWN PLANNING</b>              | <u>6,000</u>   | <u>82,529</u> | <u>16,000</u>  | <u>79,150</u> | <u>3,067</u>   | <u>60,390</u> |



# **SUB-PROGRAM-OTHER COMMUNITY AMENITIES**

Objective: to provide support and facilities as and when required by the community

Activities: Bus shelters, cemeteries maintenance, public convenience and community assistance scheme

| Description                             | Budget 2019/20 |                  | Budget 2018/19 |                  | Actual 2018/19 |                  |
|---|----------------|------------------|----------------|------------------|----------------|------------------|
|   | Revenue        | Expenditure      | Revenue        | Expenditure      | Revenue        | Expenditure      |
|   | \$             | \$               | \$             | \$               | \$             | \$               |
| <b>OPERATING REVENUE</b>                |                |                  |                |                  |                |                  |
| Fees & charges                          | 0              |                  | 0              |                  | 1,060          |                  |
| <b>Total Operating Revenue</b>          | <u>0</u>       |                  | <u>0</u>       |                  | <u>1,060</u>   |                  |
| <b>OPERATING EXPENDITURE</b>            |                |                  |                |                  |                |                  |
| Bus Shelters                            |                | 12,902           |                | 12,507           |                | 6,274            |
| Cemeteries maintenance/Management Plan  |                | 128,140          |                | 114,053          |                | 125,240          |
| Public conveniences                     |                | 36,402           |                | 35,591           |                | 45,059           |
| Emergency management exps (Cyclone)     |                | 10,000           |                | 10,000           |                | 0                |
| Community assistance scheme             |                | 98,103           |                | 96,181           |                | 64,130           |
| Depreciation/others                     |                | 17,000           |                | 17,000           |                | 26,868           |
| <b>Total Operating Expenditure</b>      |                | <u>302,547</u>   |                | <u>285,332</u>   |                | <u>267,571</u>   |
| <b>ADMINISTRATION EXPENDITURE</b>       |                |                  |                |                  |                |                  |
| Administration costs allocation         |                | 38,843           |                | 38,357           |                | 30,808           |
| <b>Total Administration Expenditure</b> |                | <u>38,843</u>    |                | <u>38,357</u>    |                | <u>30,808</u>    |
| <b>CAPITAL EXPENDITURE</b>              |                |                  |                |                  |                |                  |
| Cemetery - Phosphate Hill               |                | 0                |                | 10000            |                | 0                |
| <b>Total Capital Expenditure</b>        |                | <u>0</u>         |                | <u>10,000</u>    |                | <u>0</u>         |
| <b>TOTAL OTHER COMMUNITY AMENITIES</b>  |                | <u>341,390</u>   |                | <u>333,689</u>   | <u>1,060</u>   | <u>298,379</u>   |
| <b>TOTAL COMMUNITY AMENITIES</b>        | <u>600,400</u> | <u>1,828,714</u> | <u>785,046</u> | <u>1,766,063</u> | <u>817,579</u> | <u>1,439,167</u> |

**PROGRAM 11  
RECREATION AND CULTURE**

Aim: to provide such facilities and amenities deemed necessary for the cultural and sporting outlets for the residents and visitors to Christmas Island

**SUB-PROGRAM-PUBLIC HALLS & CIVIC CENTRES**

Objective: to provide indoor facilities for recreational, cultural and sporting purposes

Activities: Maintenance of halls and community centres (community & sports hall)

| Description                                   | Budget 2019/20 |                | Budget 2018/19 |                | Actual 2018/19 |                |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
|   | Revenue        | Expenditure    | Revenue        | Expenditure    | Revenue        | Expenditure    |
|   | \$             | \$             | \$             | \$             | \$             | \$             |
| <b>OPERATING REVENUE</b>                      |                |                |                |                |                |                |
| Grant & subsidies                             | 0              |                | 0              |                | 15,000         |                |
| Sales of LIA Land                             | 0              |                | 600,000        |                | 0              |                |
| Fees & charges                                | 5,000          |                | 5,000          |                | 6,712          |                |
| <b>Total Operating Revenue</b>                | <u>5,000</u>   |                | <u>605,000</u> |                | <u>21,712</u>  |                |
| <b>OPERATING EXPENDITURE</b>                  |                |                |                |                |                |                |
| Employees costs                               |                | 46,238         |                | 57,773         |                | 51,808         |
| Building maintenance                          |                | 50,544         |                | 38,000         |                | 23,319         |
| Vehicle operating costs                       |                | 17,000         |                | 10,000         |                | 8,267          |
| Depreciation/Others                           |                | 231,000        |                | 221,000        |                | 218,792        |
| <b>Total Operating Expenditure</b>            |                | <u>344,782</u> |                | <u>326,773</u> |                | <u>302,186</u> |
| <b>ADMINISTRATION EXPENDITURE</b>             |                |                |                |                |                |                |
| Administration costs allocation               |                | 39,349         |                | 38,845         |                | 31,257         |
| <b>Total Administration Expenditure</b>       |                | <u>39,349</u>  |                | <u>38,845</u>  |                | <u>31,257</u>  |
| <b>CAPITAL EXPENDITURE</b>                    |                |                |                |                |                |                |
| Light Industrial Area Purchase of Land        |                | 0              |                | 30,000         |                | 502            |
| George Fam Centre Decking                     |                | 0              |                | 0              |                | 30,395         |
| George Fam Centre Disabled                    |                | 0              |                | 0              |                | 1,893          |
| Plant & machinery                             |                | 0              |                | 0              |                | 42,164         |
| <b>Total Capital Expenditure</b>              |                | <u>0</u>       |                | <u>30,000</u>  |                | <u>74,954</u>  |
| <b>TOTAL PUBLIC HALLS &amp; CIVIC CENTRES</b> | <u>5,000</u>   | <u>384,131</u> | <u>605,000</u> | <u>395,618</u> | <u>21,712</u>  | <u>408,397</u> |

**SUB-PROGRAM-OTHER RECREATION & SPORT, PARKS & GARDENS**

Objective: to provide and maintain areas where residents and visitors can enjoy open air activities

Activities: Parks, gardens and reserve.

| Description                             | Budget 2019/20 |                   | Budget 2018/19 |                   | Actual 2018/19 |                   |
|---|----------------|-------------------|----------------|-------------------|----------------|-------------------|
|   | Revenue<br>\$  | Expenditure<br>\$ | Revenue<br>\$  | Expenditure<br>\$ | Revenue<br>\$  | Expenditure<br>\$ |
| <b>OPERATING REVENUE</b>                |                |                   |                |                   |                |                   |
| Private works                           | 80,000         |                   | 80,000         |                   | 1,252          |                   |
| <b>Total Operating Revenue</b>          | <u>80,000</u>  |                   | <u>80,000</u>  |                   | <u>1,252</u>   |                   |
| <b>OPERATING EXPENDITURE</b>            |                |                   |                |                   |                |                   |
| Parks, Gardens & Reserve Maintenance    |                | 540,197           |                | 596,311           |                | 349,966           |
| Operations                              |                | 214,175           |                | 210,227           |                | 63,253            |
| Plant costs                             |                | 85,000            |                | 61,500            |                | 61,321            |
| Works management costs                  |                | 151,570           |                | 127,128           |                | 113,088           |
| Depreciation                            |                | 100,000           |                | 100,000           |                | 93,065            |
| <b>Total Operating Expenditure</b>      |                | <u>1,090,943</u>  |                | <u>1,095,167</u>  |                | <u>680,693</u>    |
| <b>ADMINISTRATION EXPENDITURE</b>       |                |                   |                |                   |                |                   |
| Administration costs allocation         |                | 213,530           |                | 211,028           |                | 168,091           |
| <b>Total Administration Expenditure</b> |                | <u>213,530</u>    |                | <u>211,028</u>    |                | <u>168,091</u>    |
| <b>CAPITAL EXPENDITURE</b>              |                |                   |                |                   |                |                   |
| Plant & machinery                       |                | 45,000            |                | 0                 |                | 7,850             |
| Furniture & equipment                   |                | 17,000            |                | 17,000            |                | 7,355             |
| <b>Total Capital Expenditure</b>        |                | <u>62,000</u>     |                | <u>17,000</u>     |                | <u>15,205</u>     |
| <b>TOTAL PARKS &amp; GARDENS</b>        | <u>80,000</u>  | <u>1,366,472</u>  | <u>80,000</u>  | <u>1,323,195</u>  | <u>1,252</u>   | <u>863,989</u>    |

**SUB-PROGRAM-LIBRARY**

Objective: to a library facility which enables community access to a wide range of print and electronic mediums

Activities: School holiday programs and internet access

| Description                             | Budget 2019/20 |                | Budget 2018/19 |                | Actual 2018/19 |                |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
|   | Revenue        | Expenditure    | Revenue        | Expenditure    | Revenue        | Expenditure    |
|   | \$             | \$             | \$             | \$             | \$             | \$             |
| <b>OPERATING REVENUE</b>                |                |                |                |                |                |                |
| Fees & charges                          | 600            |                | 600            |                | 231            |                |
| <b>Total Operating Revenue</b>          | <u>600</u>     |                | <u>600</u>     |                | <u>231</u>     |                |
| <b>OPERATING EXPENDITURE</b>            |                |                |                |                |                |                |
| Employees costs                         |                | 84,674         |                | 78,658         |                | 92,358         |
| Operations                              |                | 20,000         |                | 20,000         |                | 12,769         |
| Depreciation                            |                | 6,000          |                | 6,000          |                | 6,000          |
| <b>Total Operating Expenditure</b>      |                | <u>110,674</u> |                | <u>104,658</u> |                | <u>111,127</u> |
| <b>ADMINISTRATION EXPENDITURE</b>       |                |                |                |                |                |                |
| Administration costs allocation         |                | 45,878         |                | 45,190         |                | 36,041         |
| <b>Total Administration Expenditure</b> |                | <u>45,878</u>  |                | <u>45,190</u>  |                | <u>36,041</u>  |
| <b>CAPITAL EXPENDITURE</b>              |                |                |                |                |                |                |
| Furniture & equipment                   |                | 5,000          |                | 5,000          |                | 0              |
| <b>Total Capital Expenditure</b>        |                | <u>5,000</u>   |                | <u>5,000</u>   |                | <u>0</u>       |
| <b>TOTAL LIBRARY</b>                    | <u>600</u>     | <u>161,552</u> | <u>600</u>     | <u>154,848</u> | <u>231</u>     | <u>147,168</u> |

## **SUB-PROGRAM-CULTURE & ACTIVITIES**

Objective: to assist the community to conduct celebrations or activities relative to cultural groups

Activities: Australia Day, Territory Day, Harmony Day and produce of Island Newsletters.

| Description                                    | Budget 2019/20 |                | Budget 2018/19 |                | Actual 2018/19 |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
|  | Revenue        | Expenditure    | Revenue        | Expenditure    | Revenue        | Expenditure    |
|  | \$             | \$             | \$             | \$             | \$             | \$             |
| <b>OPERATING REVENUE</b>                       |                |                |                |                |                |                |
| Grant & subsidies                              | 75,000         |                | 0              |                | 0              |                |
| Australia contributions                        | 1,000          |                | 1,000          |                | 0              |                |
| Reimbursements - Sales of 20 Anniversary Coins | 1,000          |                | 1,000          |                | 12,594         |                |
| Fees & Charges - Islander                      | 40,000         |                | 48,000         |                | 31,965         |                |
| <b>Total Operating Revenue</b>                 | <u>117,000</u> |                | <u>50,000</u>  |                | <u>44,559</u>  |                |
| <b>OPERATING EXPENDITURE</b>                   |                |                |                |                |                |                |
| Anniversary celebrations                       |                | 11,000         |                | 11,000         |                | 6,166          |
| 60 Anniversary celebrations                    |                | 0              |                | 50,000         |                | 85,696         |
| "Islander" Newsletter                          |                | 68,173         |                | 70,907         |                | 60,807         |
| Building better region grant expenses          |                | 100,000        |                | 0              |                | 0              |
| Depreciation                                   |                | 2,000          |                | 0              |                | 3,099          |
| <b>Total Operating Expenditure</b>             |                | <u>181,173</u> |                | <u>131,907</u> |                | <u>155,768</u> |
| <b>ADMINISTRATION EXPENDITURE</b>              |                |                |                |                |                |                |
| Administration costs allocation                |                | 39,216         |                | 38,414         |                | 31,010         |
| <b>Total Administration Expenditure</b>        |                | <u>39,216</u>  |                | <u>38,414</u>  |                | <u>31,010</u>  |
| <b>CAPITAL EXPENDITURE</b>                     |                |                |                |                |                |                |
| Furniture & Equipment                          |                | 30,000         |                | 30,000         |                | 0              |
| <b>Total Capital Expenditure</b>               |                | <u>30,000</u>  |                | <u>30,000</u>  |                | <u>0</u>       |
| <b>TOTAL OTHER CULTURE</b>                     | <u>117,000</u> | <u>250,389</u> | <u>50,000</u>  | <u>200,321</u> | <u>44,559</u>  | <u>186,778</u> |

# **SUB-PROGRAM-RECREATION SERVICES**

Objective: to provide recreation and sports activities to residents and visitors of Christmas Island

Activities: Basket ball court, skate park, BBQ and bus service.

| Description                             | Budget 2019/20 |                  | Budget 2018/19 |                  | Actual 2018/19 |                  |
|---|----------------|------------------|----------------|------------------|----------------|------------------|
|   | Revenue        | Expenditure      | Revenue        | Expenditure      | Revenue        | Expenditure      |
|   | \$             | \$               | \$             | \$               | \$             | \$               |
| <b>OPERATING REVENUE</b>                |                |                  |                |                  |                |                  |
| Contributions from c'wealth             | 30,000         |                  | 30,000         |                  | 35,000         |                  |
| <b>Total Operating Revenue</b>          | <u>30,000</u>  |                  | <u>30,000</u>  |                  | <u>35,000</u>  |                  |
| <b>OPERATING EXPENDITURE</b>            |                |                  |                |                  |                |                  |
| Employees costs                         |                | 66,668           |                | 62,278           |                | 46,322           |
| Operations                              |                | 46,000           |                | 64,447           |                | 12,193           |
| Plant costs                             |                | 9,500            |                | 9,000            |                | 6,974            |
| Bus service expenses                    |                | 30,000           |                | 30,000           |                | 58,521           |
| Depreciation                            |                | 4,000            |                | 4,000            |                | 3,709            |
| Administration costs allocation         |                | 18,686           |                | 0                |                | 14,941           |
| <b>Total Operating Expenditure</b>      |                | <u>174,854</u>   |                | <u>169,725</u>   |                | <u>142,660</u>   |
| <b>CAPITAL EXPENDITURE</b>              |                |                  |                |                  |                |                  |
| Furniture & Equipment                   |                | 310,000          |                | 115,000          |                | 62,989           |
| <b>Total Capital Expenditure</b>        |                | <u>310,000</u>   |                | <u>115,000</u>   |                | <u>62,989</u>    |
| <b>TOTAL RECREATION CENTRE</b>          | <u>30,000</u>  | <u>484,854</u>   | <u>30,000</u>  | <u>284,725</u>   | <u>35,000</u>  | <u>205,649</u>   |
| <b>TOTAL - RECREATION &amp; CULTURE</b> | <u>232,600</u> | <u>2,647,399</u> | <u>765,600</u> | <u>2,358,707</u> | <u>102,754</u> | <u>1,811,981</u> |

**PROGRAM 12  
TRANSPORT**

**PROGRAM-TRANSPORT**

Aim: to provide all facilities necessary for the safe and orderly movement of vehicles and pedestrians on Christmas Island

**SUB-PROGRAM-ROADS GOVERNMENT FUNDING**

Objective: to improve and maintain to a satisfactory standard the public road network on Christmas Island.

Activities: Streets, roads, drainage upgrading. Funding is derived from various Commonwealth and State Grants

| Description                        | Budget 2019/20 |                | Budget 2018/19 |                | Actual 2018/19 |                  |
|------------------------------------|----------------|----------------|----------------|----------------|----------------|------------------|
|                                    | Revenue        | Expenditure    | Revenue        | Expenditure    | Revenue        | Expenditure      |
|                                    | \$             | \$             | \$             | \$             | \$             | \$               |
| <b>OPERATING REVENUE</b>           |                |                |                |                |                |                  |
| Central Road Authority Grant       | 600,000        |                | 600,000        |                | 600,000        |                  |
| Road to Recovery Grant (R2R)       | 240,000        |                | 89,000         |                | 129,303        |                  |
| <b>Total Operating Revenue</b>     | <u>840,000</u> |                | <u>689,000</u> |                | <u>729,303</u> |                  |
| <b>OPERATING EXPENDITURE</b>       |                |                |                |                |                |                  |
| Central Road Authority Grant       |                | 200,000        |                | 540,000        |                | 786,287          |
| AGD - Non-Capital Grant SDA        |                | 0              |                | 60,000         |                | 0                |
| <b>Total Operating Expenditure</b> |                | <u>200,000</u> |                | <u>600,000</u> |                | <u>786,287</u>   |
| <b>CAPITAL EXPENDITURE</b>         |                |                |                |                |                |                  |
| CRA - Reseal program               |                | 400,000        |                | 0              |                | 508,771          |
| Road to Recovery Grants            |                | 240,000        |                | 231,580        |                | 248,679          |
| <b>Total Capital Expenditure</b>   |                | <u>640,000</u> |                | <u>231,580</u> |                | <u>757,450</u>   |
| <b>TOTAL GOVERNMENT FUNDING</b>    | <u>840,000</u> | <u>840,000</u> | <u>689,000</u> | <u>831,580</u> | <u>729,303</u> | <u>1,543,737</u> |

**SUB-PROGRAM-STREETS,ROADS,BRIDGES,DEPOTS**

Objective: to improve and maintain to a satisfactory standard the public road network on Christmas Island.

Activities: Streets, roads and drainage maintenance are core functions of Council. Funding is derived from rates and private works

| Description                               | Budget 2019/20 |                  | Budget 2018/19 |                  | Actual 2018/19   |                  |
|---|----------------|------------------|----------------|------------------|------------------|------------------|
|   | Revenue        | Expenditure      | Revenue        | Expenditure      | Revenue          | Expenditure      |
|   | \$             | \$               | \$             | \$               | \$               | \$               |
| <b>OPERATING REVENUE</b>                  |                |                  |                |                  |                  |                  |
| Reimbursements                            | 0              |                  | 0              |                  | 415              |                  |
| Fees & charges/proceeds sale of assets    | 1,000          |                  | 1,000          |                  | 9,387            |                  |
| Excavation permit-inspection fees         | 3,000          |                  | 1,000          |                  | 8,172            |                  |
| Private works                             | 70,000         |                  | 70,000         |                  | 523,045          |                  |
| <b>Total Operating Revenue</b>            | <u>74,000</u>  |                  | <u>72,000</u>  |                  | <u>541,019</u>   |                  |
| <b>OPERATING EXPENDITURE</b>              |                |                  |                |                  |                  |                  |
| Road and Drainage Maintenance             |                | 1,531,688        |                | 1,458,547        |                  | 1,153,763        |
| Operations                                |                | 435,731          |                | 223,030          |                  | (58,232)         |
| Plant costs                               |                | 167,000          |                | 125,940          |                  | 132,539          |
| Management costs                          |                | 182,449          |                | 141,249          |                  | 159,294          |
| Depreciation                              |                | 1,315,000        |                | 1,115,000        |                  | 413,483          |
| Private works                             |                | 50,000           |                | 50,000           |                  | 193,779          |
| <b>Total Operating Expenditure</b>        |                | <u>3,681,868</u> |                | <u>3,113,767</u> |                  | <u>1,994,626</u> |
| <b>ADMINISTRATION EXPENDITURE</b>         |                |                  |                |                  |                  |                  |
| Administration costs allocation           |                | 407,711          |                | 402,771          |                  | 334,116          |
| <b>Total Administration Expenditure</b>   |                | <u>407,711</u>   |                | <u>402,771</u>   |                  | <u>334,116</u>   |
| <b>CAPITAL EXPENDITURE</b>                |                |                  |                |                  |                  |                  |
| Depot shed                                |                | 35,000           |                | 35,000           |                  | 0                |
| Plant & machinery                         |                | 480,000          |                | 180,000          |                  | 286,981          |
| Furniture & equipment                     |                | 18,000           |                | 18,000           |                  | 0                |
| <b>Total Capital Expenditure</b>          |                | <u>533,000</u>   |                | <u>233,000</u>   |                  | <u>286,981</u>   |
| <b>TOTAL STREETS, BRIDGES &amp; DEPOT</b> | <u>74,000</u>  | <u>4,622,579</u> | <u>72,000</u>  | <u>3,749,538</u> | <u>541,019</u>   | <u>2,615,723</u> |
| <b>TOTAL TRANSPORT</b>                    | <u>914,000</u> | <u>5,462,579</u> | <u>761,000</u> | <u>4,581,118</u> | <u>1,270,322</u> | <u>4,159,460</u> |



**PROGRAM 13  
ECONOMIC SERVICES**

**SUB-PROGRAM-OTHER ECONOMIC SERVICES**

Aim: to provide services to the residents of christmas Island.

Activities: Property leases and special project depot.

| Description                             | Budget 2019/20 |                | Budget 2018/19 |                | Actual 2018/19 |                |
|---|----------------|----------------|----------------|----------------|----------------|----------------|
|   | Revenue        | Expenditure    | Revenue        | Expenditure    | Revenue        | Expenditure    |
|   | \$             | \$             | \$             | \$             | \$             | \$             |
| <b>OPERATING REVENUE</b>                |                |                |                |                |                |                |
| Rentals                                 | 32,000         |                | 32,000         |                | 31,557         |                |
| <b>Total Operating Revenue</b>          | <u>32,000</u>  |                | <u>32,000</u>  |                | <u>31,557</u>  |                |
| <b>OPERATING EXPENDITURE</b>            |                |                |                |                |                |                |
| Operations                              |                | 70,000         |                | 45,000         |                | 23,077         |
| Consultant expenses                     |                | 5,000          |                | 5,000          |                | 0              |
| Purchase of equipment/consumables       |                | 10,000         |                | 10,000         |                | 8,773          |
| Vehicle running expenses                |                | 17,000         |                | 15,000         |                | 12,785         |
| Wet weather                             |                | 66,077         |                | 63,669         |                | 8,994          |
| Depreciation                            |                | 10,000         |                | 10,000         |                | 7,200          |
| <b>Total Operating Expenditure</b>      |                | <u>178,077</u> |                | <u>148,669</u> |                | <u>60,829</u>  |
| <b>ADMINISTRATION EXPENDITURE</b>       |                |                |                |                |                |                |
| Administration costs allocation         |                | 26,316         |                | 25,986         |                | 21,103         |
| <b>Total Administration Expenditure</b> |                | <u>26,316</u>  |                | <u>25,986</u>  |                | <u>21,103</u>  |
| <b>CAPITAL EXPENDITURE</b>              |                |                |                |                |                |                |
| Special Project - Shed                  |                | 100,000        |                | 100,000        |                | 223,046        |
| Furniture & equipment                   |                | 8,000          |                | 0              |                | 0              |
|   |                | <u>108,000</u> |                | <u>100,000</u> |                | <u>223,046</u> |
| <b>TOTAL OTHER ECONOMIC SERVICES</b>    | <u>32,000</u>  | <u>312,393</u> | <u>32,000</u>  | <u>274,655</u> | <u>31,557</u>  | <u>304,978</u> |

**PROGRAM 14  
OTHER PROPERTY AND SERVICES**

**SUB-PROGRAM-PUBLIC WORKS OVERHEADS**

Objective: to identify total overheads which have been separately charged to individual public works functions

| Description                         | Budget 2019/20 |             | Budget 2018/19 |             | Actual 2018/19 |             |
|-------------------------------------|----------------|-------------|----------------|-------------|----------------|-------------|
|                                     | Revenue        | Expenditure | Revenue        | Expenditure | Revenue        | Expenditure |
|                                     | \$             | \$          | \$             | \$          | \$             | \$          |
| <b>OPERATING REVENUE</b>            |                |             |                |             |                |             |
| Pool car levy                       | 8,000          |             | 8,000          |             | 7,732          |             |
| Staff housing rentals               | 6,000          |             | 6,000          |             | 5,941          |             |
| <b>Total Operating Revenue</b>      | <u>14,000</u>  |             | <u>14,000</u>  |             | <u>13,673</u>  |             |
| <b>OPERATING EXPENDITURE</b>        |                |             |                |             |                |             |
| Employees costs                     |                | 1,792,848   |                | 1,632,225   |                | 1,630,977   |
| Less allocated to works & services  |                | (1,792,848) |                | (1,632,225) |                | (1,630,977) |
| <b>Total Operating Expenditure</b>  |                | <u>0</u>    |                | <u>0</u>    |                | <u>0</u>    |
| <b>TOTAL PUBLIC WORKS OVERHEADS</b> | <u>14,000</u>  | <u>0</u>    | <u>14,000</u>  | <u>0</u>    | <u>13,673</u>  | <u>0</u>    |

**SUB-PROGRAM-PLANT OPERATIONS**

Objective: to separately account for the use of Council plant with a view to maximising the use and justifying the capital expenditure incurred in its purchase

| Description                                | Budget 2019/20 |                | Budget 2018/19 |                | Actual 2018/19 |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
|  | Revenue        | Expenditure    | Revenue        | Expenditure    | Revenue        | Expenditure    |
|  | \$             | \$             | \$             | \$             | \$             | \$             |
| <b>OPERATING REVENUE</b>                   |                |                |                |                |                |                |
| Reimbursements                             | <u>0</u>       |                | <u>0</u>       |                | <u>0</u>       |                |
| <b>Total Operating Revenue</b>             | <u>0</u>       |                | <u>0</u>       |                | <u>0</u>       |                |
| <b>OPERATING EXPENDITURE</b>               |                |                |                |                |                |                |
| Plant operating costs                      |                | 703,461        |                | 656,187        |                | 646,813        |
| Employees costs                            |                | 752,641        |                | 734,712        |                | 602,002        |
| Vehicle running expenses                   |                | 60,000         |                | 63,580         |                | 39,908         |
| Depreciation                               |                | 650,000        |                | 650,000        |                | 606,344        |
| Fees & charges                             |                | (15,000)       |                | (13,000)       |                | (13,530)       |
| Less allocated to other council activities |                | (1,951,101)    |                | (1,891,479)    |                | (1,071,597)    |
| <b>Total Operating Expenditure</b>         |                | <u>200,000</u> |                | <u>200,000</u> |                | <u>809,940</u> |
| <b>CAPITAL EXPENDITURE</b>                 |                |                |                |                |                |                |
| Furniture & equipment                      |                | 28,500         |                | 0              |                | 0              |
| <b>Total Capital Expenditure</b>           |                | <u>28,500</u>  |                | <u>0</u>       |                | <u>0</u>       |
| <b>TOTAL PLANT OPERATIONS</b>              |                | <u>228,500</u> |                | <u>200,000</u> | <u>0</u>       | <u>809,940</u> |

**SUB-PROGRAM-SALARIES & WAGES**

Objective: to provide timely salary payments to Council employees

| Description                                  | Budget 2019/20 |                | Budget 2018/19 |                | Actual 2018/19 |                |
|--|----------------|----------------|----------------|----------------|----------------|----------------|
|  | Revenue        | Expenditure    | Revenue        | Expenditure    | Revenue        | Expenditure    |
|  | \$             | \$             | \$             | \$             | \$             | \$             |
| <b>OPERATING EXPENDITURE</b>                 |                |                |                |                |                |                |
| Gross salaries & wages paid                  |                | 6,758,814      |                | 6,442,126      |                | 6,365,681      |
| Less allocated to works & services           |                | (6,758,814)    |                | (6,442,126)    |                | (6,365,681)    |
| <b>Total Operating Expenditure</b>           |                | <u>0</u>       |                | <u>0</u>       |                | <u>0</u>       |
| <b>TOTAL SALARIES &amp; WAGES</b>            |                | <u>0</u>       |                | <u>0</u>       |                | <u>0</u>       |
| <b>TOTAL - OTHER PROPERTY &amp; SERVICES</b> | <u>14,000</u>  | <u>228,500</u> | <u>14,000</u>  | <u>200,000</u> | <u>13,673</u>  | <u>809,940</u> |

| <b>PLANT</b> |  | <b>2019/20<br/>Budget<br/>\$</b> | <b>2018/19<br/>Budget<br/>\$</b> | <b>2018/19<br/>Actual<br/>\$</b> |
|--------------|--|----------------------------------|----------------------------------|----------------------------------|
| P0010        | BRUSHCUTTERS STIHL                             | 8,000                            | 4,005                            | 4,005                            |
| P0020        | LAWNMOWERS                                     | 2,500                            | 2,500                            | 398                              |
| P0076        | PAVELINE 3 000L SKID                           | 5,000                            | 5,000                            | 3,427                            |
| P0078        | 1000L SINGLE AXLE                              | 300                              | 300                              | 0                                |
| P0079        | CATERPILLAR D6R XL TRACK TYPE TRACTOR (DOZER)  | 60,000                           | 60,000                           | 47,215                           |
| P0080        | KOMATSU PC220LC-8                              | 45,000                           | 40,000                           | 36,999                           |
| P0084        | JCB MINI EXCAVATO                              | 13,000                           | 8,000                            | 9,944                            |
| P0130        | CHAIN SAW                                      | 5,000                            | 7,500                            | 3,404                            |
| P0160        | COMPRESSOR                                     | 1,000                            | 1,000                            | 0                                |
| P0200        | QUIKSPRAY 9SBE-600 S                           | 6,500                            | 6,000                            | 5,722                            |
| P0210        | MINI EXCAVATOR KUBOTA                          | 30,000                           | 33,000                           | 13,802                           |
| P0220        | GENERATOR                                      | 1,000                            | 1,300                            | 966                              |
| P0240        | WATER TANK WITH PUMP                           | 1,000                            | 1,000                            | 733                              |
| P0250        | KUBOTA MINI EXCAVATOR                          | 10,000                           | 0                                | 8,540                            |
| P0547        | PLANT TRAILER                                  | 1,000                            | 6,000                            | 702                              |
| P0612        | TRAILER TANDEM AXLE                            | 4,000                            | 4,000                            | 2,206                            |
| P0644        | PLANT TRAILER 3450 X                           | 1,500                            | 1,000                            | 972                              |
| P4051        | HINO TIP TRUCK GD3HJ                           | 18,000                           | 13,000                           | 12,497                           |
| P5064        | CATERPILLAR IT28G LOADER                       | 30,000                           | 28,000                           | 34,018                           |
| P5075        | MINITUBISHI TIP TRUCK                          | 35,000                           | 30,000                           | 22,208                           |
| P5291        | TRACTOR MASSEY FERGUSON                        | 22,000                           | 20,000                           | 18,721                           |
| P60003       | TRAILER TANDEM AXLE                            | 14,000                           | 15,000                           | 9,686                            |
| P60031       | BOX TRAILER SINGLE AXLE                        | 2,000                            | 2,000                            | 762                              |
| P60033       | WOODCHIPPER BANDIT                             | 10,000                           | 10,000                           | 6,323                            |
| P60058       | TRAILER TANDEM MODEL                           | 2,000                            | 2,000                            | 708                              |
| P60137       | SV500 JET TRAILER MOUNTED                      | 25,000                           | 20,000                           | 18,019                           |
| P60198       | SKID STEER LOADER MUSTANG                      | 30,000                           | 30,000                           | 31,212                           |
| P60199       | KUBOTA TRACTOR M126X                           | 25,000                           | 35,000                           | 22,985                           |
| P60238       | PLANT TRAILER                                  | 3,000                            | 3,000                            | 0                                |
| P60423       | TRAILER 8X5 H/DUTY PAPAS CUSTOME BUILD         | 2,000                            | 1,500                            | 587                              |
| P60518       | PLANT TRAILER DURO TANK PTR010 (DIESEL TANKER) | 2,000                            | 3,000                            | 569                              |
| P60545       | TOYOTA HILUX 2WD KING CAB PETROL               | 10,000                           | 9,000                            | 7,465                            |
| P60549       | PROLITE 75 SERIES                              | 3,000                            | 5,000                            | 1,875                            |
| P60707       | SPRAYER TRAILER                                | 3,000                            | 3,500                            | 1,612                            |
| P60868       | SKID STEER LOADER                              | 31,000                           | 31,000                           | 34,590                           |
| P60870       | MULTIPAC YL25E MULTI TYRE ROLLER               | 20,000                           | 25,000                           | 13,834                           |
| P60961       | TOYOTA HILUX DUAL CAB                          | 20,000                           | 16,000                           | 18,565                           |
| P60962       | TOYOTA HILUX DUAL CAB                          | 20,000                           | 16,000                           | 14,953                           |
| P60963       | TOYOTA HILUX DUAL CAB                          | 20,000                           | 18,000                           | 14,673                           |
| P60965       | TOYOTA HILUX DUAL CAB                          | 25,000                           | 19,000                           | 21,520                           |
| P60968       | TOYOTA COASTAL BUS                             | 40,000                           | 30,000                           | 39,970                           |
| P61015       | TOYOTA HILUX DUAL CAB                          | 25,000                           | 18,000                           | 19,502                           |
| P61016       | TOYOTA HILUX DUAL CAB                          | 20,000                           | 18,000                           | 16,334                           |
| P61017       | TOYOTA HILUX DUAL CAB                          | 18,000                           | 17,000                           | 14,584                           |
| P61018       | TOYOTA COROLLA ASCENT                          | 10,000                           | 9,000                            | 8,603                            |

| <b>PLANT</b> |   | <b>2019/20<br/>Budget<br/>\$</b> | <b>2018/19<br/>Budget<br/>\$</b> | <b>2018/19<br/>Actual<br/>\$</b> |
|--------------|---|----------------------------------|----------------------------------|----------------------------------|
| P61019       | TOYOTA HILUX DUAL CAB                         | 30,000                           | 17,000                           | 23,210                           |
| P61077       | HYUNDAI WHEEL LOADER                          | 80,000                           | 70,000                           | 86,692                           |
| P61197       | TOYOTA HILUX DUAL CAB                         | 30,000                           | 19,000                           | 23,286                           |
| P61209       | HINO TIP TRUCK GDJHI (VN4052)                 | 17,000                           | 17,000                           | 15,863                           |
| P61319       | TOYOTA RAV 4 5 DOOR                           | 20,000                           | 16,000                           | 11,797                           |
| P61320       | TOYOTA HILUX DUAL CAB                         | 20,000                           | 16,000                           | 15,748                           |
| P61321       | IVECO/ACCO 2350G/260                          | 70,000                           | 60,000                           | 50,702                           |
| P61322       | HINO 300 SERIES 716                           | 30,000                           | 30,000                           | 25,141                           |
| P61323       | HINO 300 SERIES 716                           | 30,000                           | 27,000                           | 28,400                           |
| P61325       | HINO 300 SERIES 716                           | 15,000                           | 20,000                           | 12,940                           |
| P61326       | TOYOTA HILUX DUAL CAB                         | 20,000                           | 16,000                           | 14,364                           |
| P61327       | TOYOTA HILUX DUAL CAB                         | 25,000                           | 17,000                           | 20,126                           |
| P61328       | TOYOTA HILUX DUAL CAB                         | 15,000                           | 15,000                           | 12,785                           |
| P61380       | FUSO FV51JKD2RFAB 11                          | 25,000                           | 40,000                           | 25,994                           |
| P61571       | TOYOTA HILUX 4X4 3.0                          | 25,000                           | 19,000                           | 19,693                           |
| P61572       | TOYOTA HILUX 4X4 D/C                          | 25,000                           | 17,000                           | 17,541                           |
| P61582       | TOYOTA DIESEL POWERED FORKLIFT                | 10,000                           | 9,000                            | 6,936                            |
| P61597       | HINO 300 SERIES 717                           | 15,000                           | 20,000                           | 12,360                           |
| P61635       | CATERPILLAR CS533E                            | 30,000                           | 29,000                           | 26,395                           |
| P61636       | CATERPILLAR 226B3                             | 16,000                           | 16,000                           | 13,010                           |
| P61637       | CATERPILLAR 120K MOTOR GRADER                 | 30,000                           | 38,000                           | 37,849                           |
| P61723       | TOYOTA HILUX 4X4 3.0                          | 20,000                           | 13,000                           | 15,194                           |
| P61724       | TOYOTA HILUX 4X2 3.0                          | 18,000                           | 18,000                           | 13,949                           |
| P61757       | HINO 300 SERIES 7                             | 15,000                           | 25,000                           | 22,775                           |
| P61903       | IVECO ACCO 2350/2                             | 70,000                           | 80,000                           | 59,622                           |
| P61982       | TOYOTA HILUX 4X2                              | 16,000                           | 10,000                           | 12,611                           |
| P62029       | HINO 300 SERIES 7                             | 15,000                           | 20,000                           | 13,029                           |
| P62035       | VOLVO SD105F PAD FOOR DRUM VIBRATING ROLLER   | 16,000                           | 20,000                           | 11,551                           |
| P62036       | LINE TRIKE 2 GUN                              | 10,000                           | 12,000                           | 8,917                            |
| P62076       | FUSO MITSUBISHI FIGHTER CEMENT AGITATOR TRUCK | 30,000                           | 19,000                           | 23,041                           |
| P62136       | TOYOTA RAV 4                                  | 10,000                           | 12,000                           | 7,125                            |
| P62154       | TOYOTA HILUX 4X4                              | 17,000                           | 14,000                           | 12,394                           |
| P62137       | TELEHANDLER                                   | 60,000                           | 23,000                           | 38,530                           |
| P62161       | TOYOTA HILUX 4 X 4                            | 22,000                           | 27,000                           | 16,947                           |
| P52179       | TOYOTA HILUX 4 X 4                            | 16,000                           | 15,000                           | 14,405                           |
| P62205       | KUBOTA M9540DHC TRACTOR-C/WKS                 | 30,000                           | 24,000                           | 23,224                           |
| P62227       | SENTINEL POWER SWEEPER RIDER                  | 90,000                           | 65,000                           | 73,435                           |
| P62372       | FUSO HEAVY FV TIP TRUCK (C/WORKS)             | 40,000                           | 0                                | 33,853                           |
| P62396       | SKID STEER LOADER (PROJECT TEAM)              | 10,000                           | 0                                | 14,197                           |
| P62397       | SKID STEER LOADER (C/WORKS)                   | 10,000                           | 0                                | 12,826                           |
| P62410       | TOYOTA HILUX 4 X 4                            | 20,000                           | 0                                | 5,981                            |
| P62421       | KUBOTA M9540DHC TRACTOR-C/WKS                 | 30,000                           | 0                                | 1,019                            |

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2020**

| <b>FURNITURE &amp; EQUIPMENT</b>                 | <b>2019/20<br/>Budget<br/>\$</b> |
|--|----------------------------------|
| <b>Governance</b>                                |                                  |
| 427800 Computer Upgrade                          | 150,000                          |
| 427800 New computer                              | 20,000                           |
| 427800 Photocopier x 2                           | 12,000                           |
| 427800 Enviro software                           | 4,000                            |
| 427800 Building software                         | 4,000                            |
| 427800 Planning software                         | 4,000                            |
| Total  | <u>194,000</u>                   |
| <b>Community Amenities</b>                       |                                  |
| 1017800 Furniture & equipment                    | <u>5,000</u>                     |
| Total  | <u>5,000</u>                     |
| <b>Recreation and Culture</b>                    |                                  |
| 1127800 Unspecify                                | 17,000                           |
| 1137800 Furniture & equipment-Library            | 5,000                            |
| 1147800 Colour printer-Media                     | 20,000                           |
| 1147800 Furniture & equipment                    | 10,000                           |
| Total  | <u>52,000</u>                    |
| <b>Transport</b>                                 |                                  |
| 1217800 Furniture & equipment                    | <u>18,000</u>                    |
| Total  | <u>18,000</u>                    |
| <b>Economic Services</b>                         |                                  |
| 1317800 Furniture & equipment-Vibrator           | <u>8,000</u>                     |
| Total  | <u>8,000</u>                     |
| <b>Other Property &amp; Services</b>             |                                  |
| 1437800 CORGHI Truck tyre changers & accessories | 18,500                           |
| 1437800 Other/Unforeseen                         | 10,000                           |
| Total  | <u>28,500</u>                    |
| <b>Total Furniture &amp; Equipment</b>           | <u><u>305,500</u></u>            |

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2020**

| <b>PLANT AND MACHINERY</b>         |  | <b>2019/20<br/>Budget<br/>\$</b> |
|------------------------------------|--|----------------------------------|
| <b>Health</b>                      |  |                                  |
| 717500                             | Hilux 4 x 4 (Building/Health Officer)                        | 45,000                           |
|                                    | Total  | <u>45,000</u>                    |
| <b>Recreation &amp; culture</b>    |  |                                  |
| 1127500                            | Hi-lux 4x4WD Diesel T/Top (Replace VN60962)-Aun              | 45,000                           |
|                                    | Total  | <u>45,000</u>                    |
| <b>Transport</b>                   |  |                                  |
| 1217500                            | Bitumen truck (Replace VN4051 - 7 tonnes tray top)           | 130,000                          |
| 1217500                            | Front End Loader (Replace VN5064)                            | 290,000                          |
| 1217500                            | Hilux workmate ute 4WD Diesel T/Top (Replace VN60965)-Kassim | 45,000                           |
| 1217500                            | Broom attached to Bobcat                                     | 5,000                            |
| 1217500                            | Slasher attached to tractor                                  | 10,000                           |
|                                    | Total  | <u>480,000</u>                   |
| <b>Total Plant &amp; Machinery</b> |  | <u><b>570,000</b></u>            |

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2020**

| <b>LAND, BUILDING &amp; FIXED PLANT</b>                                     | <b>2019/20<br/>Budget</b> |
|---|---------------------------|
| <b>Property</b>   |                           |
| 907205 5 Jalan Ketam Merah (IOTCI Lease)                                    | 5,000                     |
| 907223 23 Seaview Drive (Lease)   | 25,000                    |
| 907228 28 Seaview Drive (Lease)   | 5,000                     |
| 907230 30 Seaview Drive (CEO)   | 5,000                     |
| 907212 12 Guano Close (MWS)   | 10,000                    |
| Total   | <u><b>50,000</b></u>      |
| <b>Recreation &amp; Culture</b>   |                           |
| 1157200 Basketball Court  | 20,000                    |
| 1157200 Poon Saan/Prickle/Drumsite Park-Play equipemnt/softfall/landscaping | 40,000                    |
| 1157200 Skate Park Tech Drawings/etc  | 250,000                   |
| Total   | <u><b>310,000</b></u>     |
| <b>Transport</b>  |                           |
| 1217200 Depot Improvement   | 35,000                    |
| Total   | <u><b>35,000</b></u>      |
| <b>Economic Services</b>  |                           |
| 1317200 Special Project-Shed  | 100,000                   |
| Total   | <u><b>100,000</b></u>     |
| <b>Total Building &amp; Fixed Plant</b>                                     | <u><b>495,000</b></u>     |



**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2020**

| <b>INFRASTRUCTURE - ASSETS</b>                                     |         | <b>2019/20<br/>Budget<br/>\$</b> |
|--|---------|----------------------------------|
| <b>Government Grants</b>   |         |                                  |
| <b>1207230 CRA Network Reseal Program Total</b>                    |         | 400,000                          |
| 72313 Reseal Linkwater Road  | 141,000 |                                  |
| 72314 Reseal Lam Lok Loh   | 147,000 |                                  |
| 72317 Reseal Quarry Road   | 112,000 |                                  |
| <b>1207290 Road to Recovery Grant (Total)</b>                      |         |                                  |
| 72910 Reseal Seaview Drive   |         | 55,000                           |
| 72913 Reseal Golf Course Road                                      |         | 55,000                           |
| 72918 Reseal Murray Road - Divided Road to Turn off Poon Saan Road |         | 130,000                          |
| Total  |         | <u>240,000</u>                   |
| <b>Total Infrastructure Roads</b>                                  |         | <u><b>640,000</b></u>            |
| <b>CAPITAL EXPENDITURE</b>   |         | <u><b>2,010,500</b></u>          |
| <br><b>NOTE: Capital Expenditures are funded as follows:</b>       |         |                                  |
| Grants   |         | 640,000                          |
| Municipal Fund   |         | 0                                |
| Recreation Services Reserve  |         | 310,000                          |
| Building Reserve   |         | 185,000                          |
| Waste Management Reserve   |         | 5,000                            |
| Plant & Machinery Reserve  |         | 570,000                          |
| Furniture & Equipment Reserve                                      |         | <u>300,500</u>                   |
| <b>TOTAL</b>   |         | <u><b>2,010,500</b></u>          |

# RATES, FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2020

## Attachment 10.1.2.1

### **General Purpose Funding**

#### **31.0 Rates**

##### **31.1 General Rate (Section 6.32 - LG Act)**

- |                             |   |
|-----------------------------|---|
| a) Gross Rental Value (GRV) | 9.6465 cents in the dollar (0.096465\$)   |
| b) Unimproved Value (UV)    | 21.1426 cents in the dollar (0.211426/\$) |

##### **31.2. Minimum Rate (Section 6.35 - LG Act)**

- |                 |                         |
|-----------------|-------------------------|
| a) Minimum Rate | \$582.00 GRV Properties |
| b) Minimum Rate | \$351.00 UV Properties  |

##### **31.3 Discount (Section 6.46 - LG Act)**

- a) A discount of 2.5% is to apply if rates are paid within 35 Days of issue of notice.

##### **31.4. Penalty/Interest (Section 6.51 - LG Act)**

- a) A penalty of 10.00% is to apply as from 36 days after date of issue of rate notice  
Interest of 10.00% is to apply for overdue rates that remain unpaid

##### **31.5 Administration Fee (Section 6.45 – LG Act)**

- a) An administration fee of \$45.00 is to apply if rates are paid by instalments

##### **31.6 Zoning, application, orders, requisitions, rates**

- |  |                      |
|--|----------------------|
| a) Land Purchase Enquiry seven day processing time | \$210.00             |
| b) Land Purchase Enquiry 48 hours processing time  | \$277.00             |
| c) Rating Account Enquiry                          | \$57.00 per research |

### **General Administration**

#### **42.0 Photocopy/Printing Charges**

- |                           |                 |
|---------------------------|-----------------|
| a) A4 - one sided         | \$1.00 per copy |
| b) A3 – one sided         | \$2.00 per copy |
| c) Bulk Printing (50+)    | \$0.50 per copy |
| d) A4 paper size (colour) | \$5.90 per copy |
| e) A3 paper size (colour) | \$9.30 per copy |

#### **42.1 Report**

- |   |                         |
|---|-------------------------|
| a) Annual Report                            | \$57.00 per copy        |
| b) Corporate Business Plan                  | \$57.00 per copy        |
| c) Strategic Plan                           | \$57.00 per copy        |
| d) Street Numbers List Whole Island         | \$57.00 per copy        |
| e) Copy of extract of Records or Plans (A3) | \$28.00 per copy        |
| f) Copy of extract of Records or Plans (A4) | \$17.00 per copy        |
| g) Payment to wrong Bank Account            | \$21.00 per transaction |

### **Law, Order & Safety**

#### **51.0 Keeping of Cats**

- |  |                                  |
|--|----------------------------------|
| a) Application for Permit to keep a cat        | \$50.00 non-refundable           |
| b) Claiming of an impounded cat                | \$30.00 plus applicable penalty  |
| c) Sustenance of an impounded cat              | \$30.00 each day or part thereof |
| d) Cat local law Schedule 1 Modified Penalties | \$30.00 per offence              |

##### **51.1 Concessional registration rates:**

- |  |         |
|--|---------|
| a) Cats owned & kept by bona-fide pensioners | \$15.00 |
|--|---------|

##### **51.2 Animal Trap**

- |            |               |
|------------|---------------|
| a) Deposit | \$231.00 each |
|------------|---------------|

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2020

### **Law, Order & Safety**

#### **51.3 Offences relating to Cats**

**Cat Local Law 2010 Schedule 1 Modified Penalties below is applicable regards fines  
Local Government Act 1995(WA)(CI)**

| <b>Item No.</b> | <b>Clause No.</b> | <b>Nature of Offence</b>   | <b>Modified Penalty</b> |
|-----------------|-------------------|--|-------------------------|
| a)              | 2.1               | Failure of a keeper to identify a cat  | \$200                   |
| b)              | 2.2               | Interference with or removal of the identification of a cat  | \$100                   |
| c)              | 2.4               | Marking cat with universal mark of de-sexing via neutering when cat not neutered.  | \$200                   |
| d)              | 3.1(1)            | Keeping a cat without a permit   | \$200                   |
| e)              | 4.1               | Using a premises as a cat boarding premises without a permit   | \$200                   |
| f)              | 6.6(a)            | Releasing or attempt to release a cat from a pound   | \$200                   |
| g)              | 6.6(b)            | Destroy, break into, damage or in any other way interfere or render not cat proof a pound  | \$200                   |
| h)              | 6.6(c)            | Destroy, break into, damage or in any other way interfere with any container used for the purpose of catching, holding or conveying cats | \$200                   |
| i)              | 7.1               | Abandonment of cat   | \$200.                  |
| j)              | 11.1              | Cat in a public place  | \$200                   |
| k)              | 11.3              | Cat in a place that is not a public place.   | \$100                   |
| l)              | 11.4              | Cat in a cat prohibited area   | \$250                   |
| m)              | 11.5              | Breach of a condition of permit  | \$250                   |

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2020

### **Health**

#### **71.0 Food Premises Licence & Registration**

|   |                     |
|---|---------------------|
| a) New Registration and Licence             | \$234.00            |
| b) New Licence                              | \$234.00            |
| c) Licence Renewal                          | \$234.00 per annum  |
| d) Food Training Seminars and presentations | \$92.00 per student |
| e) Pre-purchase inspection of food premises | \$362.00            |

#### **71.1 Lodging Houses**

|                     |                    |
|---------------------|--------------------|
| a) New Registration | \$234.00           |
| b) New Licence      | \$234.00           |
| c) Licence Renewal  | \$234.00 per annum |

#### **71.2 Grease Trap Service**

|                           |                          |
|---------------------------|--------------------------|
| a) Trap Cleansing Service |                          |
| (i) Up to 1,500 litres    | \$315.00 per service     |
| (ii) Over 1,500 litres    | \$315.00 per hopper load |
| b) Call out Fee           |                          |
| c) Working Hour           | \$105.00 per call out    |
| d) After Working Hour     | \$420.00 per call out    |

#### **71.3 Spoutvac Hire**

|                            |                   |
|----------------------------|-------------------|
| a) Wet Hire with operators | \$315.00 per hour |
|----------------------------|-------------------|

### **Welfare**

|  |                   |
|--|-------------------|
| <b>82.0 Interpretation/Translation</b> | \$178.00 per hour |
|--|-------------------|

### **Communities Amenities**

#### **101.0 Sanitation**

**Waste management levy (per annum) section 66 -67 of the Waste Avoidance and Resource Recovery Act 2007 (WA) (CI)**

|                                       |           |
|---------------------------------------|-----------|
| a) Per residential unit/household     | \$ 84.00  |
| b) Per individual commercial property | \$ 84.00  |
| c) Per vacant land                    | \$ 84.00  |
| d) Per specified institution          | \$ 840.00 |

#### **101.1 Bin Collection Fees (Rated Premises)**

|  |                             |
|--|-----------------------------|
| a) Household                               | \$345.00                    |
| b) Multi residential unit                  | \$223.00                    |
| c) Rated Enterprise                        | \$84.00 per collection unit |
| d) Sulo bin left out or put in wrong place | \$78.00 per bin             |

**Note: 1 collection unit is equivalent to 1MGB collected per week for 3 months. An enterprise is any premises that is not a domestic use.**

#### **101.2 Collection Service Establishment Fees**

|   |                                     |
|---|-------------------------------------|
| a) Waste Service Establishment Fee – Rated Dwelling       | \$200.00 Per dwelling               |
| b) Waste Service Establishment Fee – Rated Unit           | \$137.00 Per unit                   |
| c) Waste Service Establishment Fee – Rated Enterprise     | \$80.00 Per MGB plus \$72.00        |
| d) Waste Service Establishment Fee – Non-rated Enterprise | \$143.00 Per MGB plus \$109.00      |
| e) Change of a Service – Rated Enterprise                 | \$42.00 plus 71.00 per extra MGB    |
| f) Change of a Service – Non - Rated Enterprise           | \$86.00 plus \$115.00 per extra MGB |

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2020

### **Communities Amenities**

#### **101.3 Others**

|   |  |
|---|--|
| a) Hire of MGB                                  | \$13.00 per MGB per week   |
| b) Hire of MGB (emptied once a week)            | \$23.00 per MGB per week   |
| c) Industrial Skip Bin Green Wastes Only        | \$214.00 delivered & removed within 10 days + \$20.00 per day rental<br>Thereafter   |
| d) Industrial Skip Bin – Paper/Cardboard Only   | \$214.00 delivered & removed within 10 days + \$20.00 per day rental<br>Thereafter   |
| e) Industrial Waste Cage – Paper/Cardboard Only | \$214.00 delivered & removed within 10 days + \$20.00 per day rental<br>thereafter   |
| f) Industrial Skip Bin – Mixed/Wet Wastes       | \$248.00 delivered & removed within 10 days + \$25.00 per day rental<br>thereafter. (Mixed /wet waste not to cause odours or a fly nuisance or can be removed at Council discretion) |
| g) Hire & Disposal of Green Waste Bag           | \$33.00  |

**Note: MGB = Mobile Garbage Bin (eg “Sulo Bin”, Wheelie Bin)**

#### **101.4 Tip Entrance Fees/Tips Entry Vouchers – Commercial Waste\***

|                                     |                        |
|-------------------------------------|------------------------|
| a) Sedan/Van                        | \$22.00 per vehicle    |
| b) Single axle light trailer        | \$22.00 per vehicle    |
| c) Double axle light trailer        | \$44.00 per vehicle    |
| d) Light rigid truck (up to 8T GVM) | \$97.00 per vehicle    |
| e) Medium rigid truck               | \$218.00 per vehicle   |
| f) Heavy rigid truck or Dog trailer | \$374.00 per vehicle   |
| g) Semi-trailer/Articulated truck   | \$666.00 per vehicle   |
| h) Double-trailer                   | \$1,334.00 per vehicle |

**\*Note: Where vehicle does not fit into category discretion lies with the CEO to determine the charge.**

#### **101.5 Disposal of Controlled Wastes**

|   |                           |
|---|---------------------------|
| a) Asbestos Disposal (Minimum charge m <sup>3</sup> )         | \$605.00 per cubic metre* |
| b) Biomedical Waste Disposal (Minimum charge m <sup>3</sup> ) | \$605.00 per cubic metre* |
| c) Quarantine Waste Disposal (Minimum charge m <sup>3</sup> ) | \$605.00 per cubic metre* |
| d) Sewerage Sludge Disposal (Minimum charge m <sup>3</sup> )  | \$132.00 per cubic metre* |
| e) Car bodies (must have all oils and fluids drained)         | \$282.00 per car          |

#### **101.6 Commercial Putrescible Waste Collections**

\$1,575 per day

#### **101.7 Woodchips**

\$91.00 per cubic metre\*

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2020

### **Communities Amenities**

#### **101.8 Disposal of Batteries and Tyres**

|                            |              |
|----------------------------|--------------|
| a) Battery                 | \$12.30 each |
| b) Car tyre                | \$2.50 each  |
| c) Truck tyre (small)      | \$4.30 each  |
| d) Truck tyre (large)      | \$7.30 each  |
| e) Tractor/Loader/etc tyre | \$12.30each  |

#### **Note:**

A permit from the Shire of Christmas Island is required prior to the dumping of asbestos and quarantine at the tip site. Permits can be obtained from the Planning Building & Health Department of the Shire of Christmas Island. The Shire of Christmas Island requires a minimum of 24 hours notice prior to the dumping of these materials.

#### **102.0 Septic Tanks**

#### **Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulations 1974 (WA)**

- a) Fees for a single dwelling on a single lot or septic system producing < 540L sewage per day:
  - (i) Local Government Application Fee \$113.00
  - (ii) Fee for the grant of a permit to Use an Apparatus (Including all inspections) \$113.00
- b) Fees for non residential systems requiring approval from the Health Dept of WA:
  - Health Department of WA Application Fee
  - (i) With a Local Government Report \$ 35.00
  - (ii) Without a Local Government Report \$113.00
  - (iii) Local Government Report Fee \$113.00

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2020

### **Communities Amenities**

#### **106.0 Planning Services**

#### **106.1 Planning Fees**

#### **Planning and Development Regulations 2011 (Part 7- Local Government Planning Charges)**

Consideration of an amendment to a Planning Approval 50% of original fee

Consideration of an amendment to a Building Licence 50% of original fee

| <b>Item</b> | <b>Part 1 – Maximum Fixed Fees</b>   | <b>Maximum Fee 2019/20<br/>(*see information below)</b>   |
|-------------|--|---|
| 1.          | Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is -<br>(a) not more than \$50 000<br>(b) more than \$50 000 but not more than \$500 000<br>(c) more than \$500 000 but not more than \$2.5 million<br>(d) more than \$2.5 million but not more than \$5 million<br>(e) more than \$5 million but not more than \$21.5 million<br>(f) more than \$21.5 million | \$147<br>0.32% of the estimated cost of development<br>\$1,700 + 0.257% for every \$1 in excess of \$500 000<br>\$7,161 + 0.206% for every \$1 in excess of \$2.5 million<br>\$12,633 + 0.123% for every \$1 in excess of \$5 million<br>\$34,196 |
| 2.          | Determining a development application (other than for an extractive industry) where the development has commenced or been carried out  | The fee in item 1 plus, by way of penalty, twice that fee   |
| 3.          | Determining a development application for an extractive industry where the development has not commenced or been carried out   | \$739   |
| 4           | Determining a development application for an extractive industry where the development has commenced or been carried out   | The fee in item 3 plus, by way of penalty, twice that fee   |
| 5A.         | Determining an application to amend or cancel development approval   | \$295   |
| 5.          | Providing a subdivision clearance for –<br>(a) not more than 5 lots<br>(b) more than 5 lots but not more than 195 lots   | \$73 per lot<br>\$73 per lot for the first 5 lots and then \$35 per lot   |

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2020

### **Communities Amenities**

#### **106.1 Planning Fees (continued)**

| <b>Item</b> | <b>Part 1 – Maximum Fixed Fees</b>   | <b>Maximum Fee 2019/20<br/>(*see information below)</b>         |
|-------------|--|---|
|             | (c) more than 195 lots   | \$7,393   |
| 6.          | Determining an initial application for approval of a home occupation where the home occupation has not commenced   | \$222   |
| 7.          | Determining an initial application for approval of a home occupation where the home occupation has commenced   | The fee in item 6 plus by way of penalty, twice that fee        |
| 8.          | Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires   | \$73  |
| 9.          | Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired  | The fee in item 8 plus, by way of penalty, twice that fee       |
| 10.         | Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out | \$295   |
| 11.         | Determining an application for a change of use or for an alteration or extension or change of a non-conforming or the alteration, extension or change has commenced or been carried out  | The fee in item 10 plus, by way of penalty, twice that fee      |
| 12.         | Building envelope variations or development outside of building envelope (includes advertising fee)  | \$400   |
|             | Advertising – Newspaper and surrounding neighbours   | \$300   |
| 13.         | Advertising – Surrounding neighbour notification only  | \$100   |
| 14.         | Extension of term – requests for extension of term for planning<br>Approval prior to expiry  | 50% of application fee or full minimum fee whichever is greater |
| 15.         | Requests for amendment or reconsideration  | \$295   |
| 16.         | Sign permit fee  | \$60  |
| 17.         | Sign applications  | \$147   |
| 18.         | Section 40 Certificates (Liquor Licence)   | \$147   |



## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2020

### **Communities Amenities**

#### **106.2 - 4 Planning Fees**

| <b>Item</b> | <b>Part - 2 Maximum Fees: Scheme amendments and Structure Plan</b> |   |
|-------------|--|---|
| 1.          | In Principle   | \$1,250   |
| 2.          | Basic  | Fee determined on application pursuant to Town Planning Regulations |
| 3.          | Standard   | Fee determined on application pursuant to Town Planning Regulations |
| 4.          | Complex  | Fee determined on application pursuant to Town Planning Regulations |
| 5.          | Structure Plan   | Fee determined on application pursuant to Town Planning Regulations |
| 6.          | Local Development Plan   | Fee determined on application pursuant to Town Planning Regulations |
| 7.          | Minor variations to Structure Plans                                | Fee determined on application pursuant to Town Planning Regulations |

| <b>Item</b> | <b>Part - 3 Development Assessment Panel (DAP) – Applications valued over \$7 million or opt in applications</b> |  |
|-------------|--|--|
| 1.          | Shire Fee – As per planning application fees above No. GST   |  |
| 2.          | DAP Fee – As per DAP Regulations No GST  |  |

| <b>Item</b> | <b>Part - 4 Planning Staff Fees for Amendments and Structure Plans – Per Hour<br/>*Regulatory</b> |                  |
|-------------|---|------------------|
| 1.          | Director / City / Shire Planner   | \$88.00 per hour |
| 2.          | Manager / Senior Planner  | \$66.00 per hour |
| 3.          | Planning Officer  | \$36.86 per hour |
| 4.          | Other staff – e.g. Environmental Health Officer   | \$36.86 per hour |
| 5.          | Secretary / Administrative Officer  | \$30.20 per hour |

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2020

### **Communities Amenities**

#### 106.5 - 6 Planning Fees

| Item | Part - 5 Subdivision / Strata / Built Strata Clearance Fees                               |   |
|------|---|---|
|      | <b>Subdivision / Strata Clearance Application Fees</b>                                    |   |
|      | <i>*Regulatory*</i>   |   |
| 1.   | Not more than 5 lots @ \$73 per lot   | \$73  |
| 2.   | More and then \$35 per lot than 5 lots but not more than 195 lots                         | \$73 per lot for the first 5 lots and then \$35 per lot |
| 3.   | More than 195 lots  | \$7,393   |
|      | <b>Built Strata</b>   |   |
|      | <i>*Regulatory Fee – WAPC Planning Bulletin 52/2009*</i>                                  |   |
| 1.   | Up to and Including 5 lots - \$656 plus \$65 per lot                                      | \$656   |
| 2.   | 6 lots up to 100 lots - \$981 plus \$43.50 per lot in excess of 5 lots                    | \$981   |
| 3.   | Capped at 100 lots maximum  | \$5,113   |
| Item | Part 6 - Planning Search fees and customer relations                                      |   |
| 1.   | Planning exemption advice (BCA)   | \$155   |
| 2.   | Building Envelope, Site Plans and Planning Application Search                             | \$60  |
| 3.   | Providing a zoning certificate  | \$73  |
| 4.   | Replying to a property settlement questionnaire   | \$73  |
| 5.   | Providing written planning advice   | \$73  |
| 6.   | Copy of Local Planning Scheme No. 2 District Zoning Scheme Text including Maps at A3 size | 275.00 per copy   |
| 7.   | Copy of Scheme Maps at A3 size  | \$168.00 per set  |
| 8.   | Copy of current Local Planning Strategy   | \$275.00 per copy                                       |
| 9.   | Scheme Text including maps at A4 size   | \$275.00 per copy                                       |
| 10.  | Any Other Statutory Licence or Permit (Not otherwise provided for)                        | \$92.00   |
| 11.  | Planning Documents on CD  | \$11.00   |

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2020

### Communities Amenities

|  |   |
|--|---|
| Copy of Town Planning Scheme No: 1<br>Scheme Text including Maps at A3 size  | \$302.00 per copy                       |
| Copy of Scheme Maps at A3 size   | \$185.00 per set                        |
| Copy of Local Planning Scheme No: 2<br>Scheme Text including Maps at A3 size | \$302.00 per copy                       |
| Copy of current Local Planning Strategy                                      | \$302.00 per copy                       |
| Scheme Text including maps at A4 size<br>Copies of Scheme maps at full size  | \$302.00 per copy<br>\$185.00 per sheet |
| Any Other Statutory Licence or Permit<br>(Not otherwise provided for)        | \$101.00                                |

### 106.7 Building Control

|   |                                  |
|---|----------------------------------|
| a) Written Building Advice  | \$110.00                         |
| b) Copy of Building Plans ( <i>where legally permitted to be issued</i> ) | \$220.00 per copy                |
| c) Inspection Not Referred to Elsewhere                                   | \$203.00 per hour (Min \$234.00) |

### 106.8 Fees are as per the Building Regulations 2012 (Schedule 2 Divisions 1, 2 & 3)

#### Division 1 – Applications for Building Permits, Demolition Permits

| Item | Application  | Fee  |
|------|--|--|
| 1.   | Certified application for a building permit (s. 16(l)) —   |  |
|      | (a) for building work for a Class 1 or Class 10 building or incidental structure                     | 0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$96 |
|      | (b) for building work for a Class 2 to Class 9 building or incidental structure                      | 0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$96 |
| 2.   | Uncertified application for a building permit (s. 16(l))   | 0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$96 |
| 3.   | Application for a demolition permit (s. 16(l)) —   |  |
|      | (a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure         | \$96   |
|      | (b) for demolition work in respect of a Class 2 to Class 9 building                                  | \$96 for each storey of the building   |
| 4.   | Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f)) | \$96   |

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2020

### **Communities Amenities**

#### **106.9 Fees are as per the Building Regulations 2012 (Schedule 2 Divisions 1, 2 & 3)**

##### **Division 2 - Application for occupancy permits, building approval certificates**

| <b>Item</b> | <b>Application</b>  | <b>Fee</b>   |
|-------------|---|--|
| 1.          | Application for an occupancy permit for a completed building (s. 46)  | \$96   |
| 2.          | Application for a temporary occupancy permit for an incomplete building (s. 47)   | \$96   |
| 3.          | Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)                                 | \$96   |
| 4.          | Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)                                 | \$96   |
| 5.          | Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2)) | \$10.50 for each strata unit covered by the application, but not less than \$105.80  |
| 6.          | Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))                                 | 0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$96 |
| 7.          | Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))                     | 0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$96 |
| 8.          | Application to replace an occupancy permit for an existing building (s. 52(1))  | \$96   |
| 9.          | Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))                     | \$96   |
| 10.         | Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))                         | \$96   |

#### **106.10 Fees are as per the Building Regulations 2012 (Schedule 2 Divisions 1, 2 & 3)**

##### **Division 3 - Other applications**

| <b>Item</b> | <b>Application</b>   | <b>Fee</b> |
|-------------|--|------------|
| 1.          | Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought) | \$2 232    |

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2020

### **Communities Amenities**

#### **107.0 Cemetery Fees**

##### **Cemeteries Act (CI) 1986 & CI Cemeteries Local Law 2013**

|   |                |
|---|----------------|
| a) Sinking Fee – Ordinary Grave                           | \$1,102.00     |
| b) Sinking Fee – To extra depth per metre or part thereof | \$275.00       |
| c) Sinking Fee – Child 13 years and under                 | \$122.00       |
| d) Sinking Fee – Stillborn                                | \$60.00        |
| e) Grant of Right of Burial (25 years)                    | \$172.00       |
| f) Purchase of Plot Land                                  | \$556.00       |
| g) Renewal of Grant of Right Burial                       | \$184.00       |
| h) Transfer of Grant of Right Burial                      | \$35.00        |
| i) Exhumation – Single Grave                              | \$1,360.00     |
| J) Reinstatement of Exhumed Grave                         | \$308 reinsert |
| k) Single Permit to erect monument or headstone           | \$30.00        |
| m) Monumental Mason's Annual Licence *                    | \$122.00       |
| n) Funeral Directors Annual Licence *                     | \$184.00       |
| o) Funeral Directors Single Fee Licence *                 | \$122.00       |

**\* Where applicable**

### **Recreation & Culture**

#### **111.0 Public Halls & Civic Centre**

##### **111.1 Poon Saan Community Hall/Senior Citizens Building**

|  |   |
|--|---|
| a) Commercial Rent                                   | \$49.00 per 2 hours   |
| b) Community Groups                                  | \$20.00 per hour  |
| c) Community Groups (Regular Users -Advance payment) | \$14.00 per hour for a fixed 6 months booking (advance payment) |
|  | \$15.00 per hour for a fixed 3 months booking (advance payment) |
|  | \$17.00 per hour for a fixed 1 month booking (advance payment)  |
| d) Other   | \$178.00 per day (Maximum 8 hours)                              |
| e) Chair   | \$1.90 per day (maximum 3 days)                                 |
| f) Storeroom   | \$36.00 per month (each)  |
| g) Key Deposit (Refundable)                          | \$35.00   |

**Note: Community Group that make use of the facility at least twice every month are defined as "Regular users"**

##### **111.2 George Fam**

|                                    |                     |
|------------------------------------|---------------------|
| a) Training & Conference Room      | \$200.00 per day    |
|                                    | \$105.00 half a day |
|                                    | \$46.00 an hour     |
| b) Office Space (One Quarter Room) | \$200.00 per day    |
| c) Non-Profit Community Group      | F.O.C availability  |
| d) Television                      | \$57.00 per day     |
| e) Video                           | \$57.00 per day     |
| f) Overhead Projector              | \$57.00 per day     |
| g) Multi Media Projector           | \$57.00 per day     |

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2020

### **Recreation & Culture**

#### **113.0 Library**

|                      |                          |
|----------------------|--------------------------|
| a) Overdue video     | \$2.00 per day late fee  |
| b) Overdue books     | \$2.00 per week late fee |
| c) Lost books        | Actual cost of the book  |
| d) Damaged books     | Actual costs of the book |
| e) Lost Library card | \$5.00 each              |
| f) Internet use      | \$5.00 per hour          |
| g) Printer use       | \$1.00 per copy          |

#### **114.0 "The Islander" Newsletter**

|   |                  |
|---|------------------|
| a) Newsletter   | \$2.00 per issue |
| b) Advertisement (Community Not for Profit Organizations) |                  |
| (i) Block (5.5 cm x 3.5 cm)                               | \$20.00          |
| (ii) Quarter page   | \$38.00          |
| (iii) Half page   | \$72.00          |
| (iv) Three Quarter page                                   | \$105.00         |
| (v) Full page   | \$142.00         |

**Note: Community Not for Profit Organisations Free of Charge advertisements (FOC)  
- refer Council Policy**

|                                     |                    |
|-------------------------------------|--------------------|
| c) Island Commercial and Businesses |                    |
| (i) Block (5.5 cm x 3.5 cm)         | \$22.00            |
| (ii) Quarter page                   | \$42.00            |
| (iii) Half page                     | \$82.00            |
| (iv) Three Quarter page             | \$122.00           |
| (v) Full page                       | \$160.00           |
| d) Government Agencies              |                    |
| (i) Block (5.5 cm x 3.5 cm)         | \$29.00            |
| (ii) Quarter page                   | \$57.00            |
| (iii) Half page                     | \$113.00           |
| (iv) Three Quarter page             | \$170.00           |
| (v) Full page                       | \$225.00           |
| (vi) Insert Handling Fee            | \$308.00 per issue |
| e) Subscribe to "The Islander"      |                    |
| (i) 1 year (25 issues) WA /on CI    | \$173.00           |
| (ii) 1 year (25 issues) outside WA  | \$173.00           |
| (iii) 1 year (25 issues) overseas   | \$277.00           |

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2020

### **Economic Services**

#### **131.0 Sea Container rental rates at the LIA**

|   |            |
|---|------------|
| a) 20 foot  |            |
| Yearly rates and monthly pro rata on shorter term rates |            |
| (i) Fork lift entry access                              | \$2,000.00 |
| (ii) Non Fork lift entry access                         | \$1,500.00 |
| b) 40 foot  |            |
| Yearly rates and monthly pro rata on shorter term rates |            |
| (i) Fork lift entry access                              | \$3,500.00 |
| (ii) Non Fork lift entry access                         | \$3,000.00 |

### **Other Property & Services**

#### **141.0 Private Works Rates and Charges**

##### **141.1 Labour**

##### **Rate per hour**

|  |                          |
|--|--------------------------|
| a) Driver/Plant Operators/Handyman/<br>Cleaner/ Labourer /Gardener /Mechanic | \$100.00 (working hours) |
| b) Professional & Technical Services   | \$200.00                 |

##### **141.2 Community Bus with Driver**

\$149.00 (Minimum 2 hours)

**Note: Minimum charge during working hours is 2 hours. Overtime rates in accordance with the industrial agreement in force at the time will apply**

##### **141.3 Vehicle and Plant Hire with Operators**

##### **Rate per hour**

|   |                            |
|---|----------------------------|
| a) Light Trucks   | \$150.00                   |
| b) Truck with Hiab  | \$220.00                   |
| c) Tipper 10 tonnes   | \$220.00                   |
| d) Water Truck 10,000L  | \$230.00 (excluding water) |
| e) Grader   | \$230.00                   |
| f) Loader (with attachments)  | \$210.00                   |
| g) Bobcat with or without attachments   | \$170.00                   |
| h) Forklift   | \$160.00                   |
| i) Multi Tyred Roller - light   | \$160.00                   |
| j) Multi Tyred Roller - heavy   | \$230.00                   |
| k) Tractor with or without attachments  | \$170.00                   |
| l) Komatsu Excavator  | \$220.00 plus mobilisation |
| m) Mini Excavator   | \$185.00                   |
| n) Drum Roller - light  | \$170.00                   |
| o) Drum Roller - heavy  | \$230.00                   |
| p) Wood Chipper (3 x operator costs included)   | \$370.00                   |
| q) Road Sweeper   | \$170.00                   |
| r) Concrete Truck   | \$220.00                   |
| (Standby rate where applicable p/hour following<br>Minimum 15 minutes unloading time) | \$ 66.00                   |
| s) Concrete product/cubic meter   | \$900.00                   |
| t) Bitumen Spray Truck  | \$185.00                   |

**Note: Hire based on a depot to depot arrangement. Minimum hire is 4 hours.**

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2020

### **Other Property & Services**

#### **141.4 Excavation Permits**

|   |  |
|---|--|
| a) Application Fee (includes one inspection)        | \$277.00   |
| b) Bond   | \$46.00m2 unsealed roads<br>\$80.00m2 sealed roads<br>\$208.00 m2 concrete areas |
| Additional Inspections (per inspection as required) | \$289  |

#### **141.5 Other Charges**

|                                  |                                  |
|----------------------------------|----------------------------------|
| a) Large Marquee                 |                                  |
| (i) Hire only – no delivery      | \$105.00 per day plus            |
| (ii) Set up and dismantled costs | \$420.00 plus (\$525.00 deposit) |
| c) Small Marquee                 |                                  |
| (i) Hire only – no delivery      | \$50.00 per day                  |
| (ii) Set up and dismantled costs | \$315.00 plus (\$365 deposit)    |
| d) Stage                         |                                  |
| (i) Hire only- no delivery       | \$208.00 per day                 |
| (ii) Set up and dismantled costs | \$664.00 plus (\$872 deposit)    |

**Note: Delivery charges may apply. Hire is based on depot to depot arrangement. Other conditions may apply with some equipment, please inquire with the department prior to hiring.**

#### **141.6 Laminating Services**

|                  |                  |
|------------------|------------------|
| a) A0 paper size | \$27.00 per copy |
| b) A1 paper size | \$21.00 per copy |
| c) A2 paper size | \$18.00 per copy |
| d) A3 paper size | \$16.00 per copy |
| e) A4 paper size | \$7.40 per copy  |

#### **143.0 Motor Vehicle Registration Inspection Fees**

|   |          |
|---|----------|
| a) Light vehicles (MRC 4,500kg or less)   |          |
| i) Initial examination fee  | \$138.00 |
| ii) Re-examination  | \$95.00  |
| b) Caravan and trailer (without brakes), motorcycle & motor carrier:                        |          |
| i) Initial examination fee  | \$95.00  |
| ii) Re-examination  | \$74.00  |
| c) Heavy vehicles (MRC over 4,500kg)  |          |
| i) Initial examination fee  | \$223.00 |
| ii) Re-examination  | \$149.00 |
| iii) Minor examination fee (verification of vehicle details only)<br>includes engine change | \$ 95.00 |
| iv) Additional Inspections (per inspection as required)                                     | \$288.00 |

**Note: Interest on all Overdue Outstanding Debts** 10% (Over 35 Days)

#### Key to Abbreviated Legislation:

|                   |   |  |
|-------------------|---|--|
| <b>LG Act</b>     | - | Local Government Act 1995 (WA) (CI)                      |
| <b>WARR Act</b>   | - | Waste Avoidance and Resource Recovery Act 2007 (WA) (CI) |
| <b>Health Act</b> | - | Health Act 1911 (WA) (CI)                                |
| <b>Dog Act</b>    | - | Dog Act 1976 (WA) (CI)                                   |
| <b>Cat Act</b>    | - | Cat Act 2011 (WA) (CI)                                   |