



SHIRE OF CHRISTMAS ISLAND

2022/23 BUDGET

**ADOPTED AT AN ORDINARY MEETING OF COUNCIL
HELD ON TUESDAY 26 JULY 2022**

LOCAL GOVERNMENT ACT 1995 (WA) (CI)

ADOPTION OF BUDGET – SECTION 6.2

We hereby certify that the attached budget documents for the 2022/23 financial year were adopted by the Council at the Ordinary Meeting held at the Council Chambers on 26 July 2022

Gordon Thomson
Shire President

David Price
Chief Executive Officer

Date: 26 July 2022

Budget Statements

The following is a summary of Council's statutory responsibility for reporting on the 2022/23 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 2022

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.

SHIRE OF CHRISTMAS ISLAND

ANNUAL BUDGET

FOR THE YEAR ENDED 30 JUNE 2023

LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Christmas Island - A place for everyone, without exception

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF COMPREHENSIVE INCOME BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
Revenue				
Rates	2(a)	1,755,778	1,478,020	1,472,135
Operating grants, subsidies and contributions	10	7,213,439	7,069,099	6,957,084
Fees and charges	15	891,702	1,551,412	1,763,694
Interest earnings	11(a)	15,098	25,029	17,169
Other revenue	11(a)	261,728	77,505	6,200
		10,137,745	10,201,065	10,216,282
Expenses				
Employee costs		(8,814,306)	(7,405,126)	(8,126,509)
Materials and contracts		(763,603)	(499,653)	(700,000)
Utility charges		(109,950)	(70,829)	(120,000)
Depreciation on non-current assets	6	(2,208,300)	(1,145,522)	(2,483,300)
Insurance expenses		(248,288)	(182,556)	(227,174)
Other expenditure		(730,169)	(1,172,437)	(542,186)
		(12,874,616)	(10,476,123)	(12,199,169)
		(2,736,871)	(275,058)	(1,982,887)
Non-operating grants, subsidies and contributions	10	1,901,469	1,007,061	1,111,751
Loss on asset disposals	5(b)	0	(1,850)	0
		1,901,469	1,005,211	1,111,751
Net result for the period		(835,402)	730,153	(871,136)
Other comprehensive income				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	0	0
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(835,402)	730,153	(871,136)

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

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget	2021/22 Actual	2021/22 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,755,778	1,672,071	1,452,135
Operating grants, subsidies and contributions		7,213,439	7,495,199	6,927,084
Fees and charges		891,702	1,551,412	1,763,694
Interest received		15,098	25,029	17,169
Other revenue		261,728	77,505	6,200
		10,137,745	10,821,216	10,166,282
Payments				
Employee costs		(8,814,306)	(7,282,760)	(8,126,509)
Materials and contracts		(763,603)	(559,050)	(705,000)
Utility charges		(109,950)	(70,829)	(120,000)
Insurance paid		(248,288)	(182,556)	(227,174)
Other expenditure		(730,169)	(1,172,437)	(542,186)
		(10,666,316)	(9,267,632)	(9,720,869)
Net cash provided by (used in) operating activities	4	(528,571)	1,553,584	445,413
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(538,000)	(548,528)	(647,000)
Payments for construction of infrastructure	5(a)	(1,251,210)	(1,082,981)	(1,511,751)
Non-operating grants, subsidies and contributions		1,901,469	1,007,061	1,111,751
Proceeds from sale of property, plant and equipment	5(b)	0	7,540	0
Proceeds on disposal of financial assets at fair value through profit and loss		0	1,307	0
Net cash provided by (used in) investing activities		112,259	(615,601)	(1,047,000)
CASH FLOWS FROM FINANCING ACTIVITIES				
Payments for financial assets at amortised cost - term deposits		0	0	183,613
Net cash provided by (used in) financing activities		0	0	183,613
Net increase (decrease) in cash held		(416,312)	939,165	(417,974)
Cash at beginning of year		6,530,209	5,591,045	5,590,406
Cash and cash equivalents at the end of the year	4	6,113,897	6,530,210	5,172,432

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

SHIRE OF CHRISTMAS ISLAND
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

	NOTE	2022/23 Budget \$	2021/22 Actual \$	2021/22 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)	3	1,030,929	1,002,136	775,622
		1,030,929	1,002,136	775,622
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	10	7,213,439	7,069,099	6,957,084
Fees and charges	15	891,702	1,551,412	1,763,694
Interest earnings	11(a)	15,098	25,029	17,169
Other revenue	11(a)	261,728	77,505	6,200
		8,381,967	8,723,045	8,744,147
Expenditure from operating activities				
Employee costs		(8,814,306)	(7,405,126)	(8,171,931)
Materials and contracts		(763,603)	(499,653)	(700,000)
Utility charges		(109,950)	(70,829)	(120,000)
Depreciation on non-current assets	6	(2,208,300)	(1,145,522)	(2,483,300)
Insurance expenses		(248,288)	(182,556)	(227,174)
Other expenditure		(730,169)	(1,172,437)	(496,764)
Loss on asset disposals	5(b)	0	(1,850)	0
		(12,874,616)	(10,477,973)	(12,199,169)
Non-cash amounts excluded from operating activities	3(b)	2,208,276	1,154,685	2,483,300
Amount attributable to operating activities		(1,253,444)	401,893	(196,100)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions	10	1,901,469	1,007,061	1,111,751
Payments for property, plant and equipment	5(a)	(538,000)	(548,528)	(647,000)
Payments for construction of infrastructure	5(a)	(1,251,210)	(1,082,981)	(1,511,751)
Proceeds from disposal of assets	5(b)	0	7,540	0
Proceeds on disposal of financial assets at fair value through profit and loss		0	1,307	0
Amount attributable to investing activities		112,259	(615,601)	(1,047,000)
Amount attributable to investing activities		112,259	(615,601)	(1,047,000)
FINANCING ACTIVITIES				
Transfers to cash backed reserves (restricted assets)	8(a)	(1,007,228)	(630,884)	(625,613)
Transfers from cash backed reserves (restricted assets)	8(a)	400,000	397,501	442,000
Amount attributable to financing activities		(607,228)	(233,383)	(183,613)
Budgeted deficiency before general rates		(1,748,413)	(447,091)	(1,426,713)
Estimated amount to be raised from general rates	2(a)	1,755,778	1,478,021	1,472,135
Net current assets at end of financial year - surplus/(deficit)	3	7,697	1,030,930	0

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

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SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (a) BASIS OF PREPARATION

The annual 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 Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Accounting policies which have been adopted in the preparation of this annual 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.

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

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 annual 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 14 to the annual budget.

2021/22 actual balances
Balances shown in this budget as 2021/22 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

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.

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

Initial application of accounting standards
During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current - Deferral of Effective Date

It is not expected these standards will have an impact on the annual budget.

New accounting standards for application in future years
The following new accounting standards will have application to local government in future years:

- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions
The preparation of the annual 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.

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- estimation of fair values of land and buildings and investment property
- impairment of financial assets
- estimation uncertainties and judgements made in relation to lease accounting
- estimated useful life of assets

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

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

1 (b) 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 and concessions 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.

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, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, 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, gas 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 and amortisation 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.

1 (c) 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

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 purpose funding

To collect revenue to allow for the provision of services

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 on the island

Health

To provide facilities on Christmas Island for good community health

Education and welfare

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

Housing

To provide reasonable accommodation for staff employed from the mainland

Community amenities

To provide services required by the community

Recreation and culture

To provide facilities for recreational, cultural and sporting purposes.

Transport

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

Economic services

To provide services to the community

Other property and services

To monitor and control council's overheads and plant accounts.

ACTIVITIES

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

Rate revenue, government grants and interest revenue

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

Health administration and inspection, and other preventative services.

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

Maintenance of staff housing

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

Maintenance of halls and community centres, maintenance of parks, gardens and reserves, library services, anniversary celebrations and Island Newsletters.

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

Property leases

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

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2022/23 Budgeted rate revenue	2022/23 Budgeted interim rates	2022/23 Budgeted back rates	2022/23 Budgeted total revenue	2021/22 Actual total revenue	2021/22 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$	\$
(i) Differential general rates or general rates										
GRV - Residential		0.101348	461	8,786,168	890,461	0	0	890,461	870,866	866,866
GRV - Commercial		0.101348	105	2,021,562	204,881	0	0	204,881	193,865	192,838
GRV - DIAC		0.00000	21	1,210,320	0	0	0	0	0	0
GRV - Unallocated		0.101348	41	156,460	15,857	0	0	15,857	6,324	6,324
GRV - Rural		0.101348	2	45,280	4,589	0	0	4,589	4,477	4,477
GRV - Industrial		0.101348	17	240,680	24,392	0	0	24,392	22,461	22,461
GRV - Exempt		0.00000	163	0	0	0	0	0	0	0
UV - Industrial		0.37000	1	940,000	347,800	0	0	347,800	204,120	204,120
UV - Mining		0.37000	8	698,388	258,404	0	0	258,404	168,988	166,554
Sub-Total			819	14,098,858	1,746,384	0	0	1,746,384	1,471,697	1,463,640
Minimum										
		\$								
GRV - Residential		610.0	5	0	3,050	0	0	3,050	2,980	2,980
GRV - Commercial		610.0	37	0	22,570	0	0	22,570	31,588	9,536
GRV - Unallocated		610.0	16	0	9,760	0	0	9,760	0	22,052
GRV - Industrial		610.0	5	0	3,050	0	0	3,050	2,980	2,980
GRV - Exempt		610.0	0	0	0	0	0	0	0	0
GRV - Mining		610.0	1	0	610	0	0	610	1,077	596
UV - Industrial		368.0	3	0	1,104	0	0	1,104	0	0
UV - Mining			0	0	0	0	0	0	0	351
Sub-Total			67	0	40,144	0	0	40,144	38,625	38,495
			886	14,098,858	1,786,528	0	0	1,786,528	1,510,322	1,502,135
Discounts on general rates (Refer note 2(e))								(30,750)	(32,301)	(30,000)
Total amount raised from general rates								1,755,778	1,478,021	1,472,135

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 2022/23 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.

2. 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 and service charges.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	12/09/2022	0	0.0%	0.0%
Option two				
First instalment	12/09/2022	0	5.5%	0.0%
Second instalment	14/11/2022	16	5.5%	0.0%
Third instalment	16/01/2023	16	5.5%	0.0%
Fourth instalment	20/03/2023	16	5.5%	0.0%

	2022/23 Budget revenue	2021/22 Actual revenue	2021/22 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	5,000	1,952	5,000
Unpaid rates and service charge interest earned	5,000	9,099	5,000
	10,000	11,051	10,000

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2023.

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Note	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which discount is granted
Rates	General	2.5%	0	\$ 30,750	\$ 32,301	\$ 30,000	A discvount of 2.5% is to apply if rates are paid within 35 Days of issue of rates notice
				30,750	32,301	30,000	

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Note	Type	Discount %	Discount (\$)	2022/23 Budget	2021/22 Actual	2021/22 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rates	"Waiver"	"Waiver"	2.5%	0	\$ 1,000	\$ 0	\$ 1,000	Rates waived for incorrect/double	Rates waived for incorrect/double
					1,000	0	1,000		

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents - unrestricted	4	356,224	1,379,764	5,072,432
Cash and cash equivalents - restricted	4	5,757,673	5,150,445	4,768,290
Financial assets - unrestricted		21,342	21,342	22,649
Receivables		171,611	171,611	721,016
Inventories		547,730	547,730	353,635
		6,854,580	7,270,892	10,938,022

Less: current liabilities

Trade and other payables		(480,032)	(480,032)	(568,034)
Contract liabilities		(331,746)	(331,746)	0
Employee provisions		(2,132,512)	(2,132,512)	(2,017,459)
		(2,944,290)	(2,944,290)	(2,585,493)

Net current assets

		3,910,290	4,326,602	8,352,529
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Less: Total adjustments to net current assets

	3.(c)	(3,902,593)	(3,295,673)	(8,352,529)
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Net current assets used in the Rate Setting Statement

		7,697	1,030,929	0
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3. NET CURRENT ASSETS (CONTINUED)

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

Items excluded from calculation of 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.

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Add: Loss on disposal of assets	5(b)	0	1,850	0
Add: Depreciation on assets	6	2,208,300	1,145,522	2,483,300
Movement in non-current employee provisions		0	7,313	0
Movement in current employee provisions associated with restricted cash		(24)	0	0

Non cash amounts excluded from operating activities

		2,208,276	1,154,685	2,483,300
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(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - restricted reserves	8	(5,425,927)	(4,818,699)	(4,768,290)
Less: Financial assets - restricted	4	0	0	(4,688,290)
Less: Current assets not expected to be received at end of year				
- Land held for resale		0	0	(278,644)
- Rates receivable		(68,500)	(68,500)	0
- Movement in provisions between current and non-current provisions/term deposits		0	(67,032)	(343,653)
- Other liabilities [describe]		(116,514)	(49,814)	
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of other provisions held in reserve				20,000
- Current portion of employee benefit provisions held in reserve		1,708,348	1,708,372	1,706,348

Total adjustments to net current assets

		(3,902,593)	(3,295,673)	(8,352,529)
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3 (d) NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An 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 or 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.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Shire recognises revenue for the prepaid rates that have not been refunded.

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.

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, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

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.

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

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.

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e. impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

Trade receivables are held with the objective to collect the contractual cashflows and therefore measures them subsequently at amortised cost using the effective interest rate method.

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Shire applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the Shire has a present 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.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire'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'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's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

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.

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.

4. 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:

	Note	2022/23 Budget	2021/22 Actual	2021/22 Budget
Cash at bank and on hand		\$ 1,295,199	\$ 1,711,511	\$ 504,142
Term deposits		4,818,698	4,818,698	4,668,290
Total cash and cash equivalents		6,113,897	6,530,209	5,172,432
Held as				
- Unrestricted cash and cash equivalents	3(a)	356,224	1,379,764	5,072,432
- Restricted cash and cash equivalents	3(a)	5,757,673	5,150,445	100,000
		6,113,897	6,530,209	5,172,432
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		5,757,673	5,150,445	100,000
- Restricted financial assets at amortised cost - term deposits	3(a)	0	0	4,668,290
		5,757,673	5,150,445	4,768,290
The restricted assets are a result of the following specific purposes to which the assets may be used:				
Financially backed reserves	8	5,425,927	4,818,699	4,768,290
Contract liabilities		331,746	331,746	0
		5,757,673	5,150,445	4,768,290
Reconciliation of net cash provided by operating activities to net result				
Net result		(835,402)	730,154	(871,136)
Depreciation	6	2,208,300	1,145,522	2,483,300
(Profit)/loss on sale of asset	5(b)	0	1,850	0
Share of profit or (loss) of associates accounted for using the equity method		0	0	0
(Increase)/decrease in receivables		0	499,405	(50,000)
(Increase)/decrease in inventories		0	17,605	200,000
Increase/(decrease) in payables		0	(77,002)	(200,000)
Increase/(decrease) in contract liabilities		0	120,746	0
Increase/(decrease) in capital expenditure provision		0	0	(5,000)
Increase/(decrease) in employee provisions		0	122,366	0
Non-operating grants, subsidies and contributions		(1,901,469)	(1,007,061)	(1,111,751)
Net cash from operating activities		(528,571)	1,553,585	445,413

SIGNIFICANT ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks, other short term highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value and bank overdrafts.

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Shire classifies financial assets at amortised cost if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cashflows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

5. FIXED ASSETS

(a) Acquisition of Assets

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

	Reporting program								
	Governance	Housing	Community amenities	Recreation and culture	Transport	Economic services	2022/23 Budget total	2021/22 Actual total	2021/22 Budget total
Asset class	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>									
Buildings - non-specialised	0	30,000	0	0	0	0	30,000	28,687	10,000
Buildings - specialised	0	0	0	0	0	0	0	71,169	45,000
Furniture and equipment	73,000	0	5,000	25,000	110,000	0	213,000	181,359	327,000
Plant and equipment	0	0	10,000	0	250,000	35,000	295,000	267,313	265,000
	73,000	30,000	15,000	25,000	360,000	35,000	538,000	548,528	647,000
<i>Infrastructure</i>									
Infrastructure - roads	0	0	0	0	700,704	0	700,704	898,033	1,511,751
Other infrastructure	0	0	0	0	550,506	0	550,506	184,948	0
	0	0	0	0	1,251,210	0	1,251,210	1,082,981	1,511,751
Total acquisitions	73,000	30,000	15,000	25,000	1,611,210	35,000	1,789,210	1,631,509	2,158,751

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

SIGNIFICANT ACCOUNTING POLICIES

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.

Where multiple individual low value assets are purchased together as part of a larger asset or collectively forming a larger asset exceeding the threshold, the individual assets are recognised as one asset and capitalised.

5. FIXED ASSETS

(b) Disposals of Assets

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

	2022/23 Budget Net Book Value	2022/23 Budget Sale Proceeds	2022/23 Budget Profit	2022/23 Budget Loss	2021/22 Actual Net Book Value	2021/22 Actual Sale Proceeds	2021/22 Actual Profit	2021/22 Actual Loss	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Transport	0	0	0	0	9,390	7,540	0	(1,850)	0	0	0	0
	0	0	0	0	9,390	7,540	0	(1,850)	0	0	0	0
By Class												
<u>Property, Plant and Equipment</u>												
Plant and equipment	0	0	0	0	9,390	7,540	0	(1,850)	0	0	0	0
	0	0	0	0	9,390	7,540	0	(1,850)	0	0	0	0

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Staff housing program
- Plant replacement program

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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.

6. ASSET DEPRECIATION

By Program

Governance
Law, order, public safety
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

By Class

Buildings - non-specialised
Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - drainage
Other infrastructure

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
50,000	141,865	50,000
0	1,087	0
2,000	0	2,000
46,300	34,684	46,300
33,000	22,481	33,000
400,000	211,524	400,000
1,040,000	298,920	1,315,000
35,000	21,470	35,000
602,000	413,491	602,000
2,208,300	1,145,522	2,483,300
0	34,166	46,300
448,000	227,158	448,000
89,000	185,425	89,000
600,000	402,995	600,000
989,300	157,776	1,065,000
0	0	150,000
82,000	138,002	85,000
2,208,300	1,145,522	2,483,300

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. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

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

Buildings - non-specialised	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - drainage	80 years
Other infrastructure	

AMORTISATION

The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

7. INFORMATION ON BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

The Shire has not budgeted to have any borrowings for the year ended 30th June 2023 and did not have or budget to have any borrowings for the year ended 30th June 2022

7. INFORMATION ON BORROWINGS

(b) New borrowings - 2022/23

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2023

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2022 nor is it expected to have unspent borrowing funds as at 30th June 2023.

(d) Credit Facilities

Undrawn borrowing facilities
credit standby arrangements

Bank overdraft limit
Bank overdraft at balance date
Credit card limit
Credit card balance at balance date
Total amount of credit unused

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
500,000	500,000	500,000
0	0	0
40,000	40,000	40,000
0	0	0
540,000	540,000	540,000

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.

8. FINANCIALLY BACKED RESERVES

(a) Financially Backed Reserves - Movement

	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance	2021/22 Actual Opening Balance	2021/22 Actual Transfer to	2021/22 Actual Transfer (from)	2021/22 Actual Closing Balance	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	1,708,372	202,564	0	1,910,936	1,586,916	121,456	0	1,708,372	1,586,729	119,619	0	1,706,348
(b) Plant and machinery reserve	897,520	401,346	(325,000)	973,866	1,071,638	103,383	(277,501)	897,520	1,071,503	102,143	(320,000)	853,646
(c) Furniture & Equipment Reserve	666,957	101,000	(73,000)	694,957	684,796	102,161	(120,000)	666,957	684,707	101,369	(120,000)	666,076
(d) Buildings Reserves	660,206	50,990	0	711,196	558,442	101,764	0	660,206	558,362	101,116	0	659,478
(e) Welfare Fund Reserve	85,948	129	(2,000)	84,077	85,716	232	0	85,948	85,674	171	(2,000)	83,845
(f) Recreation services reserve	125,470	50,188	0	175,658	75,233	50,237	0	125,470	75,195	50,150	0	125,345
(g) Waste Management reserve	456,829	100,685	0	557,514	355,706	101,123	0	456,829	355,651	100,711	0	456,362
(h) Road works and materials reserve	152,619	100,229	0	252,848	102,295	50,324	0	152,619	102,283	50,205	0	152,488
(i) Open space reserve	64,778	97	0	64,875	64,574	204	0	64,778	64,573	129	0	64,702
	4,818,699	1,007,228	(400,000)	5,425,927	4,585,316	630,884	(397,501)	4,818,699	4,584,677	625,613	(442,000)	4,768,290

(b) Financially 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 date of use	Purpose of the reserve
(a) Leave reserve	Ongoing	to fund annual and long service leave requirements
(b) Plant and machinery reserve	Ongoing	to purchase new and major plant
(c) Furniture & Equipment Reserve	Ongoing	to purchase new furniture and equipment
(d) Buildings Reserves	Ongoing	to upgrade staff housing
(e) Welfare Fund Reserve	Ongoing	for specific community purposes
(f) Recreation services reserve	Ongoing	for the upgrade of recreation services and purchase of new plant, furniture & equipment
(g) Waste Management reserve	Ongoing	to upgrade tip site and purchase of new plant and equipment
(h) Road works and materials reserve	Ongoing	for the purpose of road works and purchase of materials
(i) Open space reserve	Ongoing	to hold open space contributions as required by the Planning & Development Act 2005

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2023

9. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

10. PROGRAM INFORMATION

Income and expenses

Income excluding grants, subsidies and contributions

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
Governance	5,000	47,904	5,000
General purpose funding	1,777,006	1,505,001	1,495,304
Law, order, public safety	200	681	0
Health	18,450	15,832	18,000
Education and welfare	0	3,464	0
Housing	16,000	25,350	47,000
Community amenities	778,732	1,070,187	768,294
Recreation and culture	114,100	33,670	111,600
Transport	176,200	371,507	776,000
Economic services	32,480	32,407	32,000
Other property and services	6,140	25,962	6,000

2,924,308 3,131,965 3,259,198

Operating grants, subsidies and contributions

Governance	0	503,396	0
General purpose funding	6,596,339	6,460,665	6,876,684
Law, order, public safety	700	0	900
Health	1,000	0	1,000
Education and welfare	2,000	0	2,000
Recreation and culture	51,000	105,038	68,500
Transport	554,400	0	0
Other property and services	8,000	0	8,000

7,213,439 7,069,099 6,957,084

Non-operating grants, subsidies and contributions

General purpose funding	500,459	0	0
Recreation and culture	0	11,000	0
Transport	1,401,010	996,061	1,111,751

1,901,469 1,007,061 1,111,751

Total Income

12,039,216 11,208,125 11,328,033

Expenses

Governance	(984,885)	(885,330)	(922,492)
General purpose funding	(162,443)	(131,192)	(149,321)
Law, order, public safety	(243,730)	(198,960)	(241,233)
Health	(179,379)	(127,254)	(185,382)
Education and welfare	(706,762)	(585,881)	(680,710)
Housing	(190,838)	(212,291)	(184,215)
Community amenities	(2,142,207)	(1,625,607)	(2,038,602)
Recreation and culture	(2,642,576)	(2,046,163)	(2,603,901)
Transport	(4,786,228)	(3,760,630)	(4,449,035)
Economic services	(238,797)	(149,613)	(254,278)
Other property and services	(596,773)	(755,050)	(490,000)

Total expenses

(12,874,618) (10,477,971) (12,199,169)

Net result for the period

(835,402) 730,154 (871,136)

11. OTHER INFORMATION

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	7,152	1,492	9,169
- Other funds	2,946	14,438	3,000
Other interest revenue (refer note 1b)	5,000	9,099	5,000
	15,098	25,029	17,169
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
(a) Other revenue			
Reimbursements and recoveries	261,728	77,505	6,200
	261,728	77,505	6,200
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	62,500	72,560	60,000
Other services	4,125	5,585	5,000
	66,625	78,145	65,000

12. ELECTED MEMBERS REMUNERATION

Gordon Thomson

President's allowance	37,881
Meeting attendance fees	25,976
Travel and accommodation expenses	0

Foo Kee Heng

Deputy President's allowance	9,470
Meeting attendance fees	16,776
Travel and accommodation expenses	0

Phillip Woo

Meeting attendance fees	16,776
Travel and accommodation expenses	0

Vincent Saw

Meeting attendance fees	16,776
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Azmi Yon

Meeting attendance fees	16,776
Travel and accommodation expenses	0

Morgan Soh

Meeting attendance fees	16,776
Travel and accommodation expenses	0

Kelvin Lee

Meeting attendance fees	16,776
Travel and accommodation expenses	0

Farzian Zainai

Meeting attendance fees	16,776
Travel and accommodation expenses	0

Hafiz Masli

Meeting attendance fees	16,776
Travel and accommodation expenses	0

Total Elected Member Remuneration

President's allowance	37,881
Deputy President's allowance	9,470
Meeting attendance fees	160,184
Travel and accommodation expenses	0

2022/23 Budget	2021/22 Actual	2021/22 Budget
\$	\$	\$
37,881	37,881	36,957
25,976	25,976	25,342
0	3,302	0
63,857	67,159	62,299
9,470	9,470	9,239
16,776	16,776	16,367
0	3,579	0
26,246	29,825	25,606
16,776	16,776	16,367
0	3,021	0
16,776	19,797	16,367
16,776	16,776	16,367
16,776	16,776	16,367
0	7,544	0
16,776	24,320	16,367
16,776	16,776	16,367
0	3,081	0
16,776	19,857	16,367
16,776	16,776	16,367
0	4,289	0
16,776	21,065	16,367
16,776	16,776	16,367
0	4,086	0
16,776	20,862	16,367
16,776	16,776	16,367
0	4,163	0
16,776	20,939	16,367
207,535	240,600	202,474
37,881	37,881	36,957
9,470	9,470	9,239
160,184	160,184	156,278
0	33,065	0
207,535	240,600	202,474

13. MAJOR LAND TRANSACTIONS

It is not anticipated the Shire will have any major land transactions during 2022/23

14. TRUST FUNDS

Funds held at balance date which are required by legislation to be credited to the trust fund and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2022	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2023
	\$	\$	\$	\$
Taman Sweetland Reserve (POS)	56,033	200	0	56,233
	56,033	200	0	56,233

15. FEES AND CHARGES

	2022/23 Budget	2021/22 Actual	2021/22 Budget
	\$	\$	\$
By Program:			
General purpose funding	1,000	0	6,000
Health	18,450	14,360	18,000
Housing	16,000	25,350	47,000
Community amenities	778,732	1,070,187	768,294
Recreation and culture	32,900	31,456	110,400
Transport	6,000	13,905	776,000
Economic services	32,480	32,407	32,000
Other property and services	6,140	363,745	6,000
	891,702	1,551,410	1,763,694

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

SHIRE OF CHRISTMAS ISLAND
DETAILED REVENUE AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2023

<u>Budget</u> <u>2021/22</u> \$	<u>Actual</u> <u>2021/22</u> \$	<u>Description</u>	<u>Budget</u> <u>2022/23</u> \$	<u>Note</u> <u>Reference</u>
<u>OPERATING REVENUE</u>				
5,000	551,300	Governance	5,000	
8,371,988	7,965,666	General Purpose Funding	8,873,804	
900	681	Law Order & Public Safety	900	
19,000	15,832	Health	19,450	
2,000	-	Education and Welfare	2,000	
47,000	25,360	Housing	16,000	
768,294	1,073,651	Community Amenities	778,732	
180,100	149,708	Recreation & Culture	165,100	
776,000	1,379,650	Transport	2,131,610	
32,000	32,407	Economic Services	32,480	
14,000	13,871	Other Property & Services	14,140	
10,216,282	11,208,126	Total Operating Revenue	12,039,216	6.11
<u>OPERATING EXPENDITURE</u>				
(922,492)	(885,330)	Governance	(984,885)	
(149,321)	(131,191)	General Purpose Funding	(162,443)	
(241,233)	(198,960)	Law Order & Public Safety	(243,730)	
(185,382)	(127,254)	Health	(179,379)	
(680,710)	(585,881)	Education and Welfare	(706,762)	
(184,216)	(212,291)	Housing	(190,838)	
(2,038,602)	(1,625,607)	Community Amenities	(2,142,207)	
(2,603,901)	(2,046,163)	Recreation & Culture	(2,642,576)	
(4,449,035)	(3,760,630)	Transport	(4,786,226)	
(254,278)	(149,613)	Economic Services	(238,797)	
(490,000)	(755,050)	Other Property & Services	(596,773)	
(12,199,170)	(10,477,970)	Total Operating Expenditure	(12,874,616)	6.11
(1,982,887)	730,156	TOTAL OPERATING REVENUE & EXPENDITURE	(835,400)	
<u>CAPITAL EXPENDITURE</u>				
(180,000)	(195,529)	Governance	(73,000)	
0	-	Law Order & Public Safety	0	
-	(18,448)	Health	0	
(10,000)	(22,500)	Housing	(30,000)	
(15,000)	-	Community Amenities	(15,000)	
(67,000)	(71,169)	Recreation & Culture	(75,000)	
(1,791,751)	(1,245,927)	Transport	(1,561,210)	
(85,000)	(75,662)	Economic Services	(35,000)	
(10,000)	(2,253)	Othe Property & Services	-	
(2,158,751)	(1,631,488)	Total Capital Expenditure	(1,789,210)	
(4,141,638)	(901,332)	SURPLUS/DEFICIT	(2,624,610)	

**PROGRAM 3
GENERAL PURPOSE FUNDING**

SUB-PROGRAM-RATES REVENUE

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

Description	Budget 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Rates raised	1,786,528		1,502,134		1,506,323	
Rates write off	(1,000)		(1,000)		-	
Less discount on rates	(30,750)		(30,000)		(32,301)	
Penalty-Interest charges on rates	5,000		5,000		9,099	
Excess rates/refund	1,000		1,000		3,999	
Instalment admin fees	5,000		5,000		1,952	
Legal fees	1,000		1,000		0	
Total Operating Revenue	<u>1,766,778</u>		<u>1,483,134</u>		<u>1,489,072</u>	
ADMINISTRATION EXPENDITURE						
Administration costs allocation		162,443		150,223		131,192
Total Administration Expenditure		<u>162,443</u>		<u>150,223</u>		<u>131,192</u>
TOTAL RATES REVENUE	<u>1,766,778</u>	<u>162,443</u>	<u>1,483,134</u>	<u>150,223</u>	<u>1,489,072</u>	<u>131,192</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.

OPERATING REVENUE						
Grants Commission	6,596,339		6,376,225		6,460,665	
Community Services Obligations	500,459		500,459		500,459	
Interest on investments - Municipal Fund	3,000		3,000		1,492	
Interest on investments - Reserve Fund	7,228		9,168		14,438	
Total Operating Revenue	<u>7,107,026</u>		<u>6,888,852</u>		<u>6,977,054</u>	
TOTAL OTHER GENERAL PURPOSE FUNDING	<u>7,107,026</u>		<u>6,888,852</u>		<u>6,977,054</u>	
TOTAL GENERAL PURPOSE FUNDING	<u>8,873,804</u>	<u>162,443</u>	<u>8,371,986</u>	<u>150,223</u>	<u>8,466,126</u>	<u>131,192</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 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Reimbursement	5,000		5,000		0	
Total Operating Revenue	<u>5,000</u>		<u>5,000</u>		<u>10,000</u>	
OPERATING EXPENDITURE						
Election expenses		7,000		7,000		0
Members' allowances		207,535		202,474		202,474
Recording expenses		14,701		14,345		11,501
Public relations		3,000		3,000		4,989
Conference & training expenses		66,000		66,000		74,312
Insurance		6,552		6,000		5,949
Subscriptions & memberships		27,658		27,000		25,782
Council receptions & refreshments		5,000		5,000		3,076
Other minor expenditure		2,000		2,000		1,435
Total Operating Expenditure		<u>339,445</u>		<u>332,819</u>		<u>329,518</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		645,440		586,317		555,812
Total Administration Expenditure		<u>645,440</u>		<u>586,317</u>		<u>555,812</u>
TOTAL GOVERNANCE	<u>5,000</u>	<u>984,885</u>	<u>5,000</u>	<u>919,136</u>	<u>10,000</u>	<u>885,330</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 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Reimbursements	5,000		5,000		40,841	
Add Allocation From Council Activities	(5,000)		(5,000)		0	
Total Operating Revenue	<u>0</u>		<u>0</u>		<u>40,841</u>	
OPERATING EXPENDITURE						
Employees costs		1,590,107		1,436,620		1,394,019
Administration		128,733		134,000		68,799
Operations		148,000		80,000		46,757
Building maintenance		128,520		136,117		131,256
Plant costs		58,000		48,000		27,773
Conference/Training		70,000		70,000		22,546
Contractors/ Consultants/Other		109,625		103,000		132,186
Depreciation		50,000		50,000		141,864
Less allocated to Council Activities		(2,265,986)		(2,057,737)		(1,965,200)
Total Operating Expenditure		<u>16,999</u>		<u>0</u>		<u>0</u>
CAPITAL EXPENDITURE						
Furniture & equipment		73,000		120,000		127,231
Total Capital Expenditure		<u>73,000</u>		<u>120,000</u>		<u>195,529</u>
TOTAL ADMINISTRATION GENERAL	<u>0</u>	<u>89,999</u>	<u>0</u>	<u>120,000</u>	<u>40,841</u>	<u>195,529</u>
TOTAL GOVERNANCE	<u>5,000</u>	<u>1,074,884</u>	<u>5,000</u>	<u>1,039,136</u>	<u>50,841</u>	<u>1,080,859</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 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Grants	0		0		0	
Contributions - Pool car	700		700		681	
Fees & Charges	200		200		0	
Total Operating Revenue	<u>900</u>		<u>900</u>		<u>681</u>	
OPERATING EXPENDITURE						
Employees costs		161,109		156,584		136,305
Operations		6,000		4,000		3,642
Plant costs		16,000		16,000		7,994
Contractors/Consultants/Other		9,000		9,000		6,283
Total Operating Expenditure		<u>192,109</u>		<u>185,584</u>		<u>154,224</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		51,621		46,879		44,736
Total Administration Expenditure		<u>51,621</u>		<u>46,879</u>		<u>44,736</u>
CAPITAL EXPENDITURE						
Binoculars/Gun		0		0		0
Total Capital Expenditure		<u>0</u>		<u>0</u>		<u>0</u>
TOTAL - LAW, ORDER, PUBLIC SAFETY	<u>900</u>	<u>243,730</u>	<u>900</u>	<u>232,463</u>	<u>681</u>	<u>198,960</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 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING REVENUE						
Pool car contributions	1,000		1,000		1,472	
Fees & charges	18,450		18,000		14,360	
Total Operating Revenue	<u>19,450</u>		<u>19,000</u>		<u>15,832</u>	
OPERATING EXPENDITURE						
Employees costs		76,508		75,907		62,146
Operations		31,000		27,000		3,429
Plant costs		8,000		8,000		1,954
Contractors/Consultants/Other		10,000		25,000		13,000
Total Operating Expenditure		<u>125,508</u>		<u>135,907</u>		<u>80,529</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		53,871		49,523		46,724
Total Administration Expenditure		<u>53,871</u>		<u>49,523</u>		<u>46,724</u>
CAPITAL EXPENDITURE						
Plant & machinery		0		0		18,448
Total Capital Expenditure		<u>0</u>		<u>0</u>		<u>18,448</u>
TOTAL - ENVIRONMENTAL HEALTH	<u>19,450</u>	<u>179,379</u>	<u>19,000</u>	<u>185,430</u>	<u>15,832</u>	<u>145,701</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, senior week, environment, marine debris and beach clean up programs.

Description	Budget 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Contributions	2,000		2,000		3,464	
Total Operating Revenue	<u>2,000</u>		<u>2,000</u>		<u>3,464</u>	
OPERATING EXPENDITURE						
Employees costs		464,801		463,508		450,603
Operations		29,175		14,500		535
Plant costs		39,500		39,500		8,051
Banner Competition expenses		1,000		1,000		0
Senior service expenses		18,000		20,000		14,665
Senior Citizen Building Fund expenses		4,000		5,000		931
Youth & school holiday program expenses		8,000		7,000		8,052
Environment to Community Services		2,000		2,000		631
Depreciation		2,000		2,000		0
Total Operating Expenditure		<u>568,476</u>		<u>554,508</u>		<u>483,468</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		138,286		125,470		102,412
Total Administration Expenditure		<u>138,286</u>		<u>125,470</u>		<u>102,412</u>
TOTAL COMMUNITY SERVICES	<u>2,000</u>	<u>706,762</u>	<u>2,000</u>	<u>679,978</u>	<u>3,464</u>	<u>585,880</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 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Rental charges	16,000		47,000		25,350	
Total Operating Revenue	<u>16,000</u>		<u>47,000</u>		<u>25,350</u>	
OPERATING EXPENDITURE						
Employees costs		83,203		81,049		63,867
Building maintenance		86,450		85,700		70,929
Plant costs		11,250		11,250		12,203
Depreciation		48,800		48,800		77,787
Less allocated to council activities		(72,950)		(72,500)		(41,821)
Total Operating Expenditure		<u>156,753</u>		<u>154,299</u>		<u>182,965</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		34,085		30,990		29,327
Total Administration Expenditure		<u>34,085</u>		<u>30,990</u>		<u>29,327</u>
CAPITAL EXPENDITURE						
		0		0		0
28 Seaview Drive		15,000		5,000		22,500
5 Jalan Ketam Merah		15,000		5,000		0
Total Capital Expenditure		<u>30,000</u>		<u>10,000</u>		<u>22,500</u>
TOTAL HOUSING	<u>16,000</u>	<u>220,838</u>	<u>47,000</u>	<u>195,289</u>	<u>25,350</u>	<u>234,792</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 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Fees & charges-garbage charges	772,627		762,294		1,062,777	
Total Operating Revenue	<u>772,627</u>		<u>762,294</u>		<u>1,062,777</u>	
OPERATING EXPENDITURE-DIRECT						
Employees costs		870,201		839,874		724,495
Operations		52,200		53,500		58,239
Plant costs		385,000		385,000		234,611
Recycle		0		0		0
Contractors/Consultants/Other		5,000		5,000		3,456
Depreciation		17,000		17,000		10,401
Total Operating Expenditure		<u>1,329,401</u>		<u>1,300,374</u>		<u>1,031,202</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		158,405		143,660		138,929
Total Administration Expenditure		<u>158,405</u>		<u>143,660</u>		<u>138,929</u>
CAPITAL EXPENDITURE						
Plant & Machinery		10,000		10,000		0
Furniture & equipment		5,000		5,000		0
Total Capital Expenditure		<u>15,000</u>		<u>15,000</u>		<u>0</u>
TOTAL SANITATION	<u>772,627</u>	<u>1,502,805</u>	<u>762,294</u>	<u>1,459,034</u>	<u>1,062,777</u>	<u>1,170,131</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.

Description	Budget 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING REVENUE						
Fees & charges	6,105		6,000		6,530	
Total Operating Revenue	<u>6,105</u>		<u>6,000</u>		<u>6,530</u>	
OPERATING EXPENDITURE						
Employees costs		34,252		33,458		22,952
Vehicle running expenses		3,000		3,000		656
Contractors/Consultants/Other		123,000		123,000		61,286
Total Operating Expenditure		<u>160,252</u>		<u>159,458</u>		<u>84,894</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		37,584		34,270		31,458
Total Administration Expenditure		<u>37,584</u>		<u>34,270</u>		<u>31,458</u>
TOTAL TOWN PLANNING	<u>6,105</u>	<u>197,836</u>	<u>6,000</u>	<u>193,728</u>	<u>6,530</u>	<u>116,352</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 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Bus Shelters		18,814		18,480		13,750
Cemeteries maintenance/Management Plan		226,632		193,959		174,071
Public conveniences		37,474		36,027		38,702
Community assistance scheme		37,829		37,048		7,183
Community assistance scheme		65,000		65,000		48,475
Depreciation/others		18,000		18,000		14,080
Total Operating Expenditure		<u>403,749</u>		<u>368,514</u>		<u>296,261</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		49,592		45,038		42,942
Total Administration Expenditure		<u>49,592</u>		<u>45,038</u>		<u>42,942</u>
TOTAL OTHER COMMUNITY AMENITIES		<u>453,341</u>		<u>413,552</u>	<u>0</u>	<u>339,203</u>
TOTAL COMMUNITY AMENITIES	<u>778,732</u>	<u>2,153,982</u>	<u>768,294</u>	<u>2,066,314</u>	<u>1,069,307</u>	<u>1,625,686</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 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Fees & charges	7,500		5,000		23,274	
Total Operating Revenue	<u>7,500</u>		<u>5,000</u>		<u>23,274</u>	
OPERATING EXPENDITURE						
Employees costs		68,099		66,502		70,561
Building maintenance		72,897		70,817		65,512
Vehicle operating costs		12,250		12,250		3,427
Depreciation/Others		231,000		231,000		130,931
Total Operating Expenditure		<u>384,246</u>		<u>380,569</u>		<u>270,431</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		50,288		45,081		43,558
Total Administration Expenditure		<u>50,288</u>		<u>45,081</u>		<u>43,558</u>
CAPITAL EXPENDITURE						
George Fam Centre-Decking/Aluminium Main Switch Board (Replace)		0		0		0
Total Capital Expenditure		<u>0</u>		<u>0</u>		<u>0</u>
TOTAL PUBLIC HALLS & CIVIC CENTRES	<u>7,500</u>	<u>434,534</u>	<u>5,000</u>	<u>425,650</u>	<u>23,274</u>	<u>313,989</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 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Private works	80,000		80,000		0	
Total Operating Revenue	<u>80,000</u>		<u>80,000</u>		<u>0</u>	
OPERATING EXPENDITURE						
Parks, Gardens & Reserve Maintenance		823,931		716,777		501,599
Operations		173,594		282,462		223,656
Plant costs		78,000		78,000		100,360
Works management costs		146,547		147,459		106,120
Depreciation		121,000		121,000		44,319
Total Operating Expenditure		<u>1,343,072</u>		<u>1,345,698</u>		<u>976,054</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		271,526		247,778		231,675
Total Administration Expenditure		<u>271,526</u>		<u>247,778</u>		<u>231,675</u>
CAPITAL EXPENDITURE						
Fixed Plant		0		0		0
Plant & machinery		0		15,000		23,712
Furniture & equipment		50,000		17,000		0
Total Capital Expenditure		<u>50,000</u>		<u>32,000</u>		<u>23,712</u>
TOTAL PARKS & GARDENS	<u>80,000</u>	<u>1,664,598</u>	<u>80,000</u>	<u>1,625,476</u>	<u>0</u>	<u>1,231,441</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 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Fees & charges	600		600		88	
Total Operating Revenue	<u>600</u>		<u>600</u>		<u>88</u>	
OPERATING EXPENDITURE						
Employees costs		88,312		86,444		73,265
Operations		16,000		20,000		10,043
Depreciation		6,000		6,000		0
Total Operating Expenditure		<u>110,312</u>		<u>112,444</u>		<u>83,308</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		58,211		53,042		50,151
Total Administration Expenditure		<u>58,211</u>		<u>53,042</u>		<u>50,151</u>
CAPITAL EXPENDITURE						
Furniture & equipment		5,000		5,000		0
Total Capital Expenditure		<u>5,000</u>		<u>5,000</u>		<u>0</u>
TOTAL LIBRARY	<u>600</u>	<u>173,523</u>	<u>600</u>	<u>170,486</u>	<u>88</u>	<u>133,459</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, Anzac Day and produce of Island Newsletters.

Description	Budget 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Grant & subsidies	20,000		37,500		11,000	
Australia contributions	1,000		1,000		63,887	
Reimbursements	1,000		1,000		50	
Fees & Charges - Islander	25,000		40,000		24,132	
Total Operating Revenue	<u>47,000</u>		<u>79,500</u>		<u>99,069</u>	
OPERATING EXPENDITURE						
Anniversary celebrations		43,400		41,000		51,604
"Islander" Newsletter		69,862		69,460		56,931
Building better region grant expenses		20,000		26,540		8,788
Depreciation/Others		2,000		2,000		910
Total Operating Expenditure		<u>135,262</u>		<u>139,000</u>		<u>118,233</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		49,561		45,392		42,964
Total Administration Expenditure		<u>49,561</u>		<u>45,392</u>		<u>42,964</u>
CAPITAL EXPENDITURE						
Furniture & Equipment		20,000		30,000		0
Total Capital Expenditure		<u>20,000</u>		<u>30,000</u>		<u>0</u>
TOTAL OTHER CULTURE	<u>47,000</u>	<u>204,823</u>	<u>79,500</u>	<u>214,392</u>	<u>99,069</u>	<u>161,197</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 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Contributions from c'wealth	30,000		30,000		30,000	
Total Operating Revenue	<u>30,000</u>		<u>30,000</u>		<u>30,000</u>	
OPERATING EXPENDITURE						
Employees costs		72,368		69,340		108,558
Operations		49,600		47,000		45,132
Plant costs		9,500		9,500		4,552
Bus service expenses		34,000		35,000		19,003
Depreciation		50,000		50,000		36,364
Administration costs allocation		24,630		22,416		20,880
Total Operating Expenditure		<u>240,098</u>		<u>233,256</u>		<u>234,489</u>
CAPITAL EXPENDITURE						
COVID -19 Economic Stimulus Package Total		0		0		0
Total Capital Expenditure		<u>0</u>		<u>0</u>		<u>0</u>
TOTAL RECREATION CENTRE	<u>30,000</u>	<u>240,098</u>	<u>30,000</u>	<u>233,256</u>	<u>30,000</u>	<u>234,489</u>
TOTAL - RECREATION & CULTURE	<u>165,100</u>	<u>2,717,576</u>	<u>195,100</u>	<u>2,669,260</u>	<u>152,431</u>	<u>2,074,575</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 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Central Road Authority service	600,000		600,000		464,940	
Local Roads and Community Infrastructure Pogram Grant	500,506		811,047		230,468	
Road to Recovery Grant (R2R)	300,704		300,704		300,704	
Parks Australia Grading Grant	554,400					
Stronger Community Programs Grant	0					
Fees & charges	0		0		13,905	
Total Operating Revenue	<u>1,955,610</u>		<u>1,711,751</u>		<u>1,010,017</u>	
OPERATING EXPENDITURE						
Central Road Authority service		200,000		200,000		200,000
Local Roads and Community Infrastructure Pogram Grant		0		0		0
Parks Australia Grading Grant		554,400				
Total Operating Expenditure		<u>754,400</u>		<u>200,000</u>		<u>200,000</u>
CAPITAL EXPENDITURE						
CRA - Reseal program		0		0		339,821
Golf Course Casino Road 1.5Km		400,000		400,000		0
LRCI Phase 3		500,506		675,042		174,538
<i>Foreshore Bicycle Path</i>						
<i>Foreshore Art Works</i>						
<i>Foreshore Padang Railing</i>						
<i>Foreshore Servery Shelter</i>						
<i>Taman Sweetland Walkung Paths</i>						
<i>Foreshore Padang Waterpark</i>		50,000				
<i>Lot 601 Redevelopment</i>						
<i>Bike walking paths</i>						
North South Base Line - Full Construction		300,704		300,704		323,763
Total Capital Expenditure		<u>1,251,210</u>		<u>1,375,746</u>		<u>838,122</u>
TOTAL GOVERNMENT FUNDING	<u>1,955,610</u>	<u>2,005,610</u>	<u>1,711,751</u>	<u>1,575,746</u>	<u>1,010,017</u>	<u>1,038,122</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 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Reimbursements	0		0		0	
Fees & charges/proceeds sale of assets	3,000		3,000		604	
Excavation permit-inspection fees	3,000		3,000		13,301	
Private works	170,000		170,000		357,602	
Total Operating Revenue	<u>176,000</u>		<u>176,000</u>		<u>371,507</u>	
OPERATING EXPENDITURE						
Road and Drainage Maintenance		1,694,001		1,650,501		1,565,257
Operations		233,550		268,894		204,256
Resoruces		160,000		150,000		102,056
Plant costs		162,000		164,000		124,789
Management costs		174,155		174,305		372,050
Loss on Sale of Assets		0		0		1,850
Depreciation		1,040,000		1,315,000		298,920
Private works		46,000		50,000		501,599
Total Operating Expenditure		<u>3,509,706</u>		<u>3,772,700</u>		<u>3,170,777</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		522,120		475,701		464,270
Total Administration Expenditure		<u>522,120</u>		<u>475,701</u>		<u>464,270</u>
CAPITAL EXPENDITURE						
Depot Improvement		0		35,000		0
Plant & machinery		250,000		125,000		162,967
Furniture & equipment		60,000		120,000		0
Total Capital Expenditure		<u>310,000</u>		<u>280,000</u>		<u>162,967</u>
TOTAL STREETS, BRIDGES & DEPOT	<u>176,000</u>	<u>4,341,827</u>	<u>176,000</u>	<u>4,528,401</u>	<u>371,507</u>	<u>3,798,014</u>
TOTAL TRANSPORT	<u>2,131,610</u>	<u>6,347,437</u>	<u>1,887,751</u>	<u>6,104,147</u>	<u>1,381,524</u>	<u>4,836,136</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 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING REVENUE						
Rentals	32,480		32,000		32,407	
Total Operating Revenue	<u>32,480</u>		<u>32,000</u>		<u>32,407</u>	
OPERATING EXPENDITURE						
Operations		62,000		70,000		9,201
Island Care Expenses (Ex-Projects Depot)		26,000		30,000		3,569
Consultant expenses		5,000		5,000		0
Purchase of equipment/consumables		22,000		25,000		20,897
Vehicle running expenses		17,000		17,000		14,096
Wet weather		30,523		31,946		50,963
Depreciation		35,000		35,000		21,470
Total Operating Expenditure		<u>197,523</u>		<u>213,946</u>		<u>120,196</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		33,274		30,154		29,417
Total Administration Expenditure		<u>33,274</u>		<u>30,154</u>		<u>29,417</u>
CAPITAL EXPENDITURE						
Special Project - Shed		0		10,000		6,187
Plant & machinery		35,000		55,000		55,303
Furniture & equipment		0		20,000		14,172
		<u>35,000</u>		<u>85,000</u>		<u>75,662</u>
TOTAL OTHER ECONOMIC SERVICES	<u>32,480</u>	<u>265,797</u>	<u>32,000</u>	<u>329,100</u>	<u>32,407</u>	<u>225,275</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 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Pool car levy	8,000		8,000		7,726	
Staff housing rentals	6,140		6,000		6,143	
Total Operating Revenue	<u>14,140</u>		<u>14,000</u>		<u>13,869</u>	
OPERATING EXPENDITURE						
Employees costs		2,094,665		2,055,242		1,926,785
Less allocated to works & services		(2,094,665)		(2,055,242)		(1,926,785)
Total Operating Expenditure		<u>0</u>		<u>0</u>		<u>0</u>
TOTAL PUBLIC WORKS OVERHEADS	<u>14,140</u>	<u>0</u>	<u>14,000</u>	<u>0</u>	<u>13,869</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 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Plant operating costs		970,075		684,000		798,664
Employees costs		986,723		945,010		651,779
Vehicle running expenses		56,000		58,000		37,810
Depreciation		600,000		600,000		413,492
Fees & charges		(19,000)		(28,000)		0
Less allocated to other council activities		(1,997,025)		(1,759,010)		(1,174,427)
Total Operating Expenditure		<u>596,773</u>		<u>500,000</u>		<u>727,318</u>
CAPITAL EXPENDITURE						
Furniture & equipment		0		10,000		2,563
Total Capital Expenditure		<u>0</u>		<u>10,000</u>		<u>2,563</u>
TOTAL PLANT OPERATIONS		<u>596,773</u>		<u>510,000</u>	<u>0</u>	<u>729,881</u>

SUB-PROGRAM-SALARIES & WAGES

Objective: to provide timely salary payments to Council employees

Description	Budget 2022/23		Budget 2021/22		Actual 2021/22	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Gross salaries & wages paid		7,552,560		7,378,401		6,708,424
Less allocated to works & services		(7,552,560)		(7,378,401)		(6,708,424)
Total Operating Expenditure		<u>0</u>		<u>0</u>		<u>0</u>
TOTAL SALARIES & WAGES		<u>0</u>		<u>0</u>		<u>0</u>
TOTAL - OTHER PROPERTY & SERVICES	<u>14,140</u>	<u>596,773</u>	<u>14,000</u>	<u>510,000</u>	<u>13,869</u>	<u>729,881</u>

PLANT	2022/23 Budget \$	2021/22 Budget \$	2021/22 Actual \$
P0010	8,000	8,000	2,071
P0020	2,500	2,500	464
P0060	0	20,000	5,713
P0076	10,000	10,000	5,132
P0078	500	500	150
P0079	75,000	75,000	51,557
P0080	75,000	75,000	67,334
P0089	0	5,000	1,436
P60092	13,000	13,000	3,368
P0086	1,000	1,000	4,026
P0091	0	5,000	1,627
P0130	5,000	5,000	3,925
P0160	1,000	1,000	41
P0200	6,500	6,500	903
P0210	30,000	30,000	1,088
P0220	2,000	2,000	1,651
P0240	1,000	1,000	211
P0250	20,000	20,000	14,890
P0547	1,000	1,000	184
P0612	4,000	4,000	2,192
P0644	1,500	1,500	585
P5064	20,000	20,000	9,955
P5291	5,000	5,000	2,002
P60003	14,000	14,000	1,948
P60031	2,000	2,000	841
P60033	2,000	2,000	150
P60152	2,000	2,000	195
P60137	25,000	10,000	504
P60198	25,000	25,000	23,907
P60199	55,000	55,000	29,458
P60238	6,000	6,000	1,969
P60423	2,000	2,000	1,278
P60518	2,000	2,000	4,936
P60545	6,000	6,000	3,226
P60549	3,000	3,000	3,358
P60707	3,000	3,000	2,020
P60868	30,000	30,000	30,400
P60870	30,000	30,000	31,312
P60961	30,000	30,000	17,810
P60963	20,000	20,000	13,664
P60968	30,000	30,000	19,003
P61015	20,000	20,000	15,227
P61016	20,000	20,000	19,707
P61017	18,000	18,000	12,454
P61077	70,000	70,000	43,637
P61197	30,000	30,000	12,186
P61209	17,000	17,000	13,455
P61319	10,000	10,000	4,789
P61320	19,000	19,000	8,793
P61321	75,000	75,000	81,605
P61322	35,000	35,000	36,443
P66261	10,000		6,666

P60785	Welding Solutions	4,000	3,558
P60801	Custom Buil Single Axle	5,000	4,484

		2022/23 Budget \$	2021/22 Budget \$	2021/22 Actual \$
PLANT				
P61323	HINO 300 SERIES 716	30,000	30,000	20,857
P61325	HINO 300 SERIES 716	20,000	20,000	15,098
P61326	TOYOTA HILUX DUAL CAB	20,000	20,000	10,455
P61327	TOYOTA HILUX DUAL CAB	20,000	20,000	16,617
P61328	TOYOTA HILUX DUAL CAB	15,000	15,000	14,096
P61380	FUSO FV51JKD2RFAB 11	55,000	55,000	57,824
P61571	TOYOTA HILUX 4X4 3.0	15,000	15,000	7,980
P61572	TOYOTA HILUX 4X4 D/C	15,000	15,000	6,675
P61582	TOYOTA DIESEL POWERED FORKLIFT	10,000	10,000	9,087
P61597	HINO 300 SERIES 717	20,000	20,000	19,162
P61635	CATERPILLAR CS533E	40,000	40,000	32,112
P61636	CATERPILLAR 226B3	30,000	30,000	14,067
P61637	CATERPILLAR 120K MOTOR GRADER	50,000	50,000	47,954
P61723	TOYOTA HILUX 4X4 3.0	20,000	20,000	16,464
P61724	TOYOTA HILUX 4X2 3.0	18,000	18,000	8,968
P61757	HINO 300 SERIES 7	25,000	25,000	30,071
P61903	IVECO ACCO 2350/2	80,000	80,000	58,221
P61982	TOYOTA HILUX 4X2	16,000	16,000	12,521
P62029	HINO 300 SERIES 7	15,000	15,000	18,660
P62035	VOLVO SD105F PAD FOOR DRUM VIBRATING ROLLER	30,000	30,000	47,148
P62036	LINE TRIKE 2 GUN	10,000	10,000	5,807
P62076	FUSO MITSUBISHI FIGHTER CEMENT AGITATOR TRUCK	30,000	30,000	19,450
P62136	TOYOTA RAV 4	20,000	15,000	8,473
P62154	TOYOTA HILUX 4X4	25,000	25,000	21,053
P62137	TELEHANDLER	20,000	20,000	15,467
P62161	TOYOTA HILUX 4 X 4	22,000	22,000	20,278
P52179	TOYOTA HILUX 4 X 4	16,000	16,000	19,106
P62205	KUBOTA M9540DHC TRACTOR-C/WKS	45,000	45,000	17,595
P62227	SENTINEL POWER SWEEPER RIDER	90,000	90,000	66,279
P62372	FUSO HEAVY FV TIP TRUCK (C/WORKS)	40,000	40,000	28,574
P62396	SKID STEER LOADER (PROJECT TEAM)	25,000	25,000	14,828
P62397	SKID STEER LOADER (C/WORKS)	25,000	25,000	16,326
P62410	TOYOTA HILUX 4 X 4	15,000	15,000	13,081
P62421	KUBOTA M9540DHC TRACTOR-C/WKS	30,000	15,000	22,987
P62456	TOYOTA HILUX 4 X 4	20,000	20,000	13,132
P62457	TOYOTA HILUX 4 X 4	20,000	20,000	14,797
P62458	TOYOTA HILUX 4 X 4	20,000	20,000	16,632
P62499	KOMATSU FRONT END LOADER	15,000	15,000	12,884
P62471	HINO 500 SERIES 7 TRAY TON TRUCK	30,000	30,000	30,396
P62499	KOMATSU FRONT END LOADER	40,000	40,000	28,100
P625X	ISUZI TRUCK	40,000	40,000	20,950
P60785	HIGH PRESSURE WASHER TRAILER	5,000	5,000	4,908
		2,049,000	2,025,000	1,524,628

**SHIRE OF CHRISTMAS ISLAND
ASSETS ACQUISITION
FOR THE YEAR ENDED 30TH JUNE 2023**

FURNITURE & EQUIPMENT		2022/23 Budget \$
Governance		
427800	Computer Upgrade/New PC	63,000
427800	Printers	<u>10,000</u>
	Total	<u>73,000</u>
Community Amenities		
1077800	Roundabout Lighting Upgrade	<u>5,000</u>
	Total	<u>5,000</u>
Recreation and Culture		
1127800		
1137800	Furniture & Equipment-Library	5,000
1147800	Colour Printer-Media	20,000
1147800	Furniture & Equipment	<u>0</u>
	Total	<u>25,000</u>
Transport		
1217800	Arm Slashers	60,000
1217800	Poon Saan Basketball Court Fencing	<u>50,000</u>
	Total	<u>110,000</u>
Economic Services		
1317800		<u>0</u>
	Total	<u>0</u>
Other Property & Services		
1437800		<u>0</u>
	Total	<u>0</u>
Total Furniture & Equipment		<u>213,000</u>

**SHIRE OF CHRISTMAS ISLAND
ASSETS ACQUISITION
FOR THE YEAR ENDED 30TH JUNE 2023**

			2022/23 Budget \$
PLANT AND MACHINERY			
General Administration			
427500		0	<u>0</u>
	Total		<u><u>0</u></u>
Waste Management Services			
1017500	Plant & Machinery		10,000
	Total		<u><u>10,000</u></u>
Recreation & Culture			
1127500		0	<u>0</u>
	Total		<u><u>0</u></u>
Transport			
1217500	Two Dyno Trucks		110,000
1217500	Bitumen Tank includes Holding Tank		140,000
1217500		0	<u>0</u>
	Total		<u><u>250,000</u></u>
Economic Services			
1317500	Guillotine		35,000
	Total		<u><u>35,000</u></u>
Total Plant & Machinery			<u><u>295,000</u></u>

**SHIRE OF CHRISTMAS ISLAND
ASSETS ACQUISITION
FOR THE YEAR ENDED 30TH JUNE 2023**

LAND, BUILDING & FIXED PLANT		2022/23 Budget \$
Property		
907228	28 Seaview Drive (Shower Upgrade)	15,000
907239	5 Jalan Ketam Merah (General Upgrade)	<u>15,000</u>
	Total	<u>30,000</u>
Transport		
1217200		<u>0</u>
	Total	<u>0</u>
Economic Services		
1317200	Special Project-Shed (Shelving/Others)	<u>0</u>
	Total	<u>0</u>
Total Building & Fixed Plant		<u>30,000</u>

**SHIRE OF CHRISTMAS ISLAND
ASSETS ACQUISITION
FOR THE YEAR ENDED 30TH JUNE 2023**

INFRASTRUCTURE - ASSETS	2022/23 Budget \$
Government Grants	
1207230 CRA Network Reseal Program Total	
72304 Lily Beach Road	400,000
1207261 Local Roads and Community Infrastructure Program Grant Total (Phase 3)	500,506
72610 <i>Foreshore Bicycle Path</i>	298,500
72611 <i>Foreshore Artworks</i>	40,000
72612 <i>Foreshore Padang Railing</i>	79,985
72613 <i>Foreshore Servery Shelters</i>	91,702
72614 <i>Taman Sweetland Walking</i>	60,000
72615 <i>Foreshore Padang Waterpark</i>	50,000
 1207290 Road to Recovery Grant (Total)	
72104 Murray Road	300,704
Total	<u>1,251,210</u>
 Total Infrastructure Roads	 <u>1,251,210</u>
 CAPITAL EXPENDITURE	 <u>1,789,210</u>
 NOTE: Capital Expenditures are funded as follows:	
Grants	851,210
Municipal Fund	<u>540,000</u>
Recreation Services Reserve	
Building Reserve	
Waste Management Reserve	
Plant & Machinery Reserve	325,000
Furniture & Equipment Reserve	<u>73,000</u>
 TOTAL	 <u>1,789,210</u>

RATES, FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2023

General Purpose Funding

31.0 Rates

31.1 General Rate (Section 6.32 - LG Act)

- | | |
|-----------------------------|--|
| a) Gross Rental Value (GRV) | 10.1348 cents in the dollar (0.101348\$) |
| b) Unimproved Value (UV) | 37.00 cents in the dollar (0.37000\$) |

31.2 Minimum Rate (Section 6.35 - LG Act)

- | | |
|-----------------|-------------------------|
| a) Minimum Rate | \$610.00 GRV Properties |
| b) Minimum Rate | \$368.00 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% is to apply as from 36 days after date of issue of rate notice and 10% of interest is to apply for overdue rates that remain unpaid

31.5 Administration Fee (Section 6.45 – LG Act)

- a) An administration fee of \$49.00 is to apply if rates are paid by instalments

31.6 Zoning, application, orders, requisitions, rates

- | | |
|--|----------------------|
| a) Land Purchase Enquiry seven day processing time | \$220.00 |
| b) Land Purchase Enquiry 48 hours processing time | \$290.00 |
| c) Rating Account Enquiry | \$59.00 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 | \$59.00 per copy |
| b) Corporate Business Plan | \$59.00 per copy |
| c) Strategic Plan | \$59.00 per copy |
| d) Street Numbers List Whole Island | \$59.00 per copy |
| e) Copy of extract of Records or Plans (A3) | \$30.00 per copy |
| f) Copy of extract of Records or Plans (A4) | \$18.00 per copy |

Law, Order & Safety

51.0 Keeping of Cats

- | | |
|--|----------------------------------|
| a) Application for Permit to keep a cat | \$51.00 non-refundable |
| b) Claiming of an impounded cat | \$31.00 plus applicable penalty |
| c) Sustenance of an impounded cat | \$31.00 each day or part thereof |
| d) Cat local law Schedule 1 Modified Penalties | \$31.00 per offence |

51.1 Concessional registration rates:

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

51.2 Animal Trap

- | | |
|------------|---------------|
| a) Deposit | \$237.00 each |
|------------|---------------|

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2023

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)

Item No.	Clause No.	Nature of Offence	Modified Penalty
a)	2.1	Failure of a keeper to identify a cat	\$256
b)	2.2	Interference with or removal of the identification of a cat	\$256
c)	2.4	Marking cat with universal mark of de-sexing via neutering when cat not neutered.	\$256
d)	3.1(1)	Keeping a cat without a permit	\$512
e)	4.1	Using a premises as a cat boarding premises without a permit	\$256
f)	6.6(a)	Releasing or attempt to release a cat from a pound	\$256
g)	6.6(b)	Destroy, break into, damage or in any other way interfere or render not cat proof a pound	\$256
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	\$256
i)	7.1	Abandonment of cat	\$256.
j)	11.1	Cat in a public place	\$256
k)	11.3	Cat in a place that is not a public place.	\$256
l)	11.4	Cat in a cat prohibited area	\$307
m)	11.5	Breach of a condition of permit	\$307

Health

71.0 Food Premises Licence & Registration

a)	New Registration and Licence	\$245.00
b)	New Licence	\$245.00
c)	Licence Renewal	\$245.00 per annum
d)	Food Training Seminars and presentations	\$ 96.00 per student
e)	Pre-purchase inspection of food premises	\$380.00

71.1 Lodging Houses

a)	New Registration	\$245.00
b)	New Licence	\$245.00
c)	Licence Renewal	\$245.00 per annum

71.2 71.2 Grease Trap Service

a)	Trap Cleaning Service	
(i)	Up to 1,500 litres	\$330.00 per service
(ii)	Over 1,500 litres	\$330.00 per hopperload
b)	Call out Fee	
(i)	Working Hour	\$109.00 per call out
(ii)	After Working Hour	\$440.00 per call out

71.3 Spoutvac Hire

a)	Wet Hire with operators	\$330.00 per hour
----	-------------------------	-------------------

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2023

Welfare

82.0 Interpretation/Translation \$186.00 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 | \$ 88.00 |
| b) Per individual commercial property | \$ 88.00 |
| c) Per vacant land | \$ 88.00 |
| d) Per specified institution | \$ 880.00 |

101.1 Bin Collection Fees (Rated Premises)

- | | |
|---|------------------------------|
| a) Household | \$362.00 |
| b) Multi residential unit | \$233.00 |
| c) Rated Enterprise (per quarter - see Note: 1) | \$ 88.00 per collection unit |
| d) Sulo bin left out or put in wrong place | \$ 82.00 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 | \$210.00 Per dwelling |
| b) Waste Service Establishment Fee – Rated Unit | \$143.00 Per unit |
| c) Waste Service Establishment Fee – Rated Enterprise | \$ 84.00 Per MGB plus \$74.00 |
| d) Waste Service Establishment Fee – Non-rated Enterprise | \$150.00 Per MGB plus \$114.00 |
| e) Change of a Service – Rated Enterprise | \$44.00 plus 74.00 per extra MGB |
| f) Change of a Service – Non - Rated Enterprise | \$90.00 plus \$120.00 per extra MGB |

Communities Amenities

101.3 Others

- | | |
|---|---|
| a) Hire of MGB | \$14.00 per MGB per week |
| b) Hire of MGB (emptied once a week) | \$25.00 per MGB per week |
| c) Industrial Skip Bin Green Wastes Only | \$224.00 delivered & removed within 10 days + \$22.00 per day rental Thereafter |
| d) Industrial Skip Bin – Paper/Cardboard Only | \$224.00 delivered & removed within 10 days + \$22.00 per day rental Thereafter |
| e) Industrial Waste Cage – Paper/Cardboard Only | \$224.00 delivered & removed within 10 days + \$22.00 per day rental thereafter |
| f) Industrial Skip Bin – Mixed/Wet Wastes | \$260.00 delivered & removed within 10 days + \$27.00 per day rental 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 | \$35.00 |

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

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2023

Communities Amenities

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

a) Sedan/Van	\$ 24.00 per vehicle
b) Single axle light trailer	\$ 24.00 per vehicle
c) Double axle light trailer	\$ 46.00 per vehicle
d) Light rigid truck (up to 8T GVM)	\$ 101.00 per vehicle
e) Medium rigid truck	\$ 228.00 per vehicle
f) Heavy rigid truck or Dog trailer	\$ 393.00 per vehicle
g) Semi-trailer/Articulated truck	\$ 699.00 per vehicle
h) Double-trailer	\$1,401.00 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 ³)	\$635.00 per cubic metre*
b) Biomedical Waste Disposal (Minimum charge m ³)	\$635.00 per cubic metre*
c) Quarantine Waste Disposal (Minimum charge m ³)	\$635.00 per cubic metre*
d) Sewerage Sludge Disposal (Minimum charge m ³)	\$139.00 per cubic metre*
e) Car bodies (must have all oils and fluids drained)	\$296.00 per car

101.6 Commercial Putrescible Waste Collections \$1,614.00 per day

101.7 Woodchips \$95.00 per cubic metre*

101.8 Oily Waste \$105.00 per hour

101.9 Disposal of Batteries and Tyres

a) Battery	\$12.90 each
b) Car tyre	\$ 2.70 each
c) Truck tyre (small)	\$ 4.50 each
d) Truck tyre (large)	\$ 7.70 each
e) Tractor/Loader/etc tyre	\$12.90 each

101.10 Oily Waste \$106.00 per hour

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 \$116.00
 - (ii) Fee for the grant of a permit to Use an Apparatus (Including all inspections) \$116.00
- 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 \$ 36.00
 - (ii) Without a Local Government Report \$116.00
 - (iii) Local Government Report Fee \$116.00

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2023

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

Item	Part 1 – Maximum Fixed Fees	Maximum Fee 2022/23 (*see information below)
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 -	
	(a) not more than \$50,000	\$147
	(b) more than \$50,000 but not more than \$500,000	0.32% of the estimated cost of development
	(c) more than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500 000
	(d) more than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
	(e) more than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million
	(f) more than \$21.5 million	\$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 –	
	(a) not more than 5 lots	\$73 per lot
	(b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot
	(c) more than 195 lots	\$7,393

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2023

Communities Amenities

106.1 Planning Fees (continued)

Item	Part 1	Maximum Fixed Fees	Maximum Fee 2022/23 (*see information below)
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 use after 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
13.	Advertising – Newspaper and surrounding neighbour		\$300
14.	Advertising – Surrounding neighbour notification only		\$100
15.	Extension of term – requests for extension of term for planning Approval prior to expiry		50% of application fee or full minimum fee whichever is greater
16.	Requests for amendment or reconsideration		\$295
17.	Sign permit fee		\$60
18.	Sign applications		\$147
19.	Section 40 Certificates (Liquor Licence)		\$147

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2023

Communities Amenities

106.2 - 4 Planning Fees

Item	Part 2	Maximum Fees: Scheme amendments and Structure Plan
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

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

Item	Part 4	Planning Staff Fees for Amendments and Structure Plans – Per Hour *Regulatory
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 2023

Communities Amenities

106.5 - 6 Planning Fees

Item	Part 5	Subdivision / Strata / Built Strata Clearance Fees
Subdivision / Strata Clearance Application Fees <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
Built Strata <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 2023

Communities Amenities

Copy of Town Planning Scheme No: 1 Scheme Text including Maps at A3 size	\$310.00 per copy
Copy of Scheme Maps at A3 size	\$190.00 per set
Copy of Local Planning Scheme No: 2 Scheme Text including Maps at A3 size	\$310.00 per copy
Copy of current Local Planning Strategy	\$310.00 per copy
Scheme Text including maps at A4 size	\$310.00 per copy
Copies of Scheme maps at full size	\$190.00 per sheet
Any Other Statutory Licence or Permit (Not otherwise provided for)	\$103.00

106.7 Building Control

a) Written Building Advice	\$112.00
b) Copy of Building Plans (<i>where legally permitted to be issued</i>)	\$225.00 per copy
c) Inspection Not Referred to Elsewhere	\$208.00 per hour (Min \$240.00)

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 \$110
	(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 \$110
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 \$110
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	\$110
	(b) for demolition work in respect of a Class 2 to Class 9 building	\$110 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))	\$110

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2023

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

Item	Application	Fee
1.	Application for an occupancy permit for a completed building (s. 46)	\$110
2.	Application for a temporary occupancy permit for an incomplete building (s. 47)	\$110
3.	Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	\$110
4.	Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	\$110
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 \$110
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 \$110
8.	Application to replace an occupancy permit for an existing building (s. 52(1))	\$110
9.	Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	\$110
10.	Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	\$110

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

Division 3 - Other applications

Item	Application	Fee
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 2023

Communities Amenities

107.0 Cemetery Fees

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

a).	Sinking Fee – Ordinary Grave Plus Excavation	\$1,130.00 Cost recovery
b).	Sinking Fee – To extra depth per metre or part thereof	\$281.00
c).	Sinking Fee – Child 13 years and under	\$125.00
d).	Sinking Fee – Stillborn	\$ 61.00
e).	Grant of Right of Burial (25 years	\$176.00
f).	Purchase of Plot Land	\$570.00
g).	Renewal of Grant of Right of Burial	\$188.00
h).	Transfer of Grant of Right of Burial	\$ 36.00
i).	Exhumation – Single Grave	\$1,394.00
j).	Reinstatement of Exhumed Grave	\$315.00 reinsert
k).	Single Permit to erect monument or headstone	\$ 31.00
l).	Monumental Mason's Annual Licence *	\$125.00
m).	Funeral Directors Annual Licence *	\$188.00
n).	Funeral Directors Single Fee Licence *	\$125.00

*** Where applicable**

Recreation & Culture

111.0 Public Halls & Civic Centre

111.1 Poon Saan Community Hall/Senior Citizens Building

a)	Commercial Rent	\$51.00 per 2 hours
b)	Community Groups	\$22.00 per hour
c)	Community Groups (Regular Users -Advance payment)	
	(i) fixed 6 months booking	\$15.00 per hour
	(ii) fixed 3 months booking	\$16.00 per hour
	(iii) fixed 1 month booking	\$18.00 per hour
d)	Other	\$187.00 per day (maximum 8 hours)
e)	Chair	\$ 2.00 per day (maximum 3 days)
f)	Storeroom	\$ 38.00 per month (each)
g)	Key Deposit (Refundable)	\$ 37.00

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

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2023

Recreation & Culture

111.2 George Fam

a) Training & Conference Room	\$210.00 per day \$109.00 half a day \$ 48.00 an hour
b) Office Space (One Quarter Room)	\$210.00 per day
c) Non-Profit Community Group	F.O.C availability
d) Television	\$ 59.00 per day
e) Video	\$ 59.00 per day
f) Overhead Projector	\$ 59.00 per day
g) Multi Media Projector	\$ 59.00 per day

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)	\$ 22.00
(ii) Quarter page	\$ 40.00
(iii) Half page	\$ 76.00
(iv) Three Quarter page	\$110.00
(v) Full page	\$149.00

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)	\$ 24.00
(ii) Quarter page	\$ 44.00
(iii) Half page	\$ 86.00
(iv) Three Quarter page	\$128.00
(v) Full page	\$168.00
d) Government Agencies	
(i) Block (5.5 cm x 3.5 cm)	\$ 31.00
(ii) Quarter page	\$ 59.00
(iii) Half page	\$118.00
(iv) Three Quarter page	\$178.00
(v) Full page	\$236.00
(vi) Insert Handling Fee	\$323.00 per issue
e) Subscribe to "The Islander"	
(i) 1 year (25 issues) WA /on CI	\$181.00
(ii) 1 year (25 issues) outside WA	\$181.00
(iii) 1 year (25 issues) overseas	\$291.00

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2023

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	\$2,101.00
(ii) Non Fork lift entry access	\$1,575.00
b) 40 foot	
Yearly rates and monthly pro rata on shorter term rates	
(i) Fork lift entry access	\$3,677.00
(ii) Non Fork lift entry access	\$3,152.00

Other Property & Services

141.0 Private Works Rates and Charges

141.1 Labour	Rate per hour	
a) Driver/Plant Operators/Handyman/ Cleaner/ Labourer /Gardener /Mechanic	\$106.00	(working hours)
b) Professional & Technical Services	\$210.00	
141.2 Community Bus with Driver	\$156.00	(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	\$159.00
b) Truck with Hiab	\$230.00
c) Tipper 10 tonnes	\$230.00
d) Water Truck 10,000L	\$241.00 (excluding water)
e) Grader	\$241.00
f) Loader (with attachments)	\$220.00
g) Bobcat with or without attachments	\$179.00
h) Forklift	\$169.00
i) Multi Tyred Roller - light	\$169.00
j) Multi Tyred Roller - heavy	\$241.00
k) Tractor with or without attachments	\$179.00
l) Komatsu Excavator	\$230.00 plus mobilisation
m) Mini Excavator	\$195.00
n) Drum Roller - light	\$179.00
o) Drum Roller - heavy	\$241.00
p) Wood Chipper (3 x operator costs included)	\$389.00
q) Road Sweeper	\$179.00
r) Concrete Truck	\$230.00
(Standby rate where applicable p/hour following Minimum 15 minutes unloading time)	\$ 69.00
s) Concrete product/cubic meter	\$948.00
t) Bitumen Spray Truck	\$195.00

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

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2023

Other Property & Services

141.4 Excavation Permits

a) Application Fee (includes one inspection)	\$290.00
b) Bond	\$ 48.00m2 unsealed roads \$ 84.00m2 sealed roads \$218.00m2 concrete areas

Additional Inspections (per inspection as required) \$303.00

141.5 Other Charges

a) Large Marquee	
(i) Hire only – no delivery	\$110.00 per day plus
(ii) Set up and dismantled costs	\$440.00 plus (\$525.00 deposit)
c) Small Marquee	
(i) Hire only – no delivery	\$ 52.00 per day
(ii) Set up and dismantled costs	\$330.00 plus (\$374 deposit)
d) Stage	
(i) Hire only- no delivery	\$218.00 per day
(ii) Set up and dismantled costs	\$697.00 plus (\$894 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	\$29.00 per copy
b) A1 paper size	\$23.00 per copy
c) A2 paper size	\$20.00 per copy
d) A3 paper size	\$17.00 per copy
e) A4 paper size	\$7.50 per copy

Key to Abbreviated Legislation:

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