



SHIRE OF CHRISTMAS ISLAND

2025/26 BUDGET

**ADOPTED AT AN ORDINARY MEETING OF COUNCIL
HELD ON TUESDAY 22 JULY 2025**

LOCAL GOVERNMENT ACT 1995 (WA) (CI)

ADOPTION OF BUDGET – SECTION 6.2

We hereby certify that the attached budget documents for the 2025/26 financial year were adopted by the Council at the Ordinary Meeting held at the Council Chambers on 22 July 2025

Azmi Yon
Shire Deputy President

Zhong Xiong Su
Acting Chief Executive Officer

Date: 22 July 2025

Budget Statements

The following is a summary of Council's statutory responsibility for reporting on the 2025/26 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 2025

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 2026
LOCAL GOVERNMENT ACT 1995

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The Shire of Christmas Island a Class 3 local government conducts the operations of a local government with the following community vision:

SHIRE'S VISION

Christmas Island - a place for everyone, without exception

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	1,970,018	1,905,502	1,904,574
Grants, subsidies and contributions		9,555,100	7,978,386	8,681,131
Fees and charges	14	999,698	1,348,303	1,221,706
Interest revenue	9(a)	314,309	345,232	298,385
Other revenue		32,600	432,698	81,475
		12,871,725	12,010,121	12,187,271
Expenses				
Employee costs		(8,033,638)	(7,493,333)	(7,670,496)
Materials and contracts		(4,554,188)	(2,297,699)	(4,283,327)
Utility charges		(146,750)	(60,822)	(128,297)
Depreciation	6	(2,405,420)	(1,644,091)	(1,702,000)
Insurance		(197,569)	(265,495)	(206,699)
Other expenditure		(446,533)	(914,956)	(304,406)
		(15,784,098)	(12,676,396)	(14,295,225)
		(2,912,373)	(666,275)	(2,107,954)
Capital grants, subsidies and contributions		3,579,240	1,167,426	2,465,477
Profit on asset disposals	5	0	115,614	29,499
Loss on asset disposals	5	0	(5,184)	0
		3,579,240	1,277,856	2,494,976
Net result for the period		666,867	611,581	387,022
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus		0	7,273,337	0
Total other comprehensive income for the period		0	7,273,337	0
Total comprehensive income for the period		666,867	7,884,918	387,022

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 2026

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		1,970,018	1,916,376	1,904,574
Grants, subsidies and contributions		8,637,916	7,154,636	8,681,131
Fees and charges		999,698	1,348,303	1,221,706
Interest revenue		314,309	345,232	298,385
Other revenue		32,600	432,698	81,475
		11,954,541	11,197,245	12,187,271
Payments				
Employee costs		(8,033,638)	(7,522,571)	(7,670,496)
Materials and contracts		(4,554,188)	(3,074,302)	(4,283,327)
Utility charges		(146,750)	(60,822)	(128,297)
Insurance paid		(197,569)	(265,495)	(206,699)
Other expenditure		(446,533)	(914,956)	(304,406)
		(13,378,678)	(11,838,146)	(12,593,225)
Net cash (used in) operating activities	4	(1,424,137)	(640,901)	(405,954)
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(2,910,000)	(1,278,297)	(1,689,172)
Payments for construction of infrastructure	5(b)	(1,739,688)	(1,126,738)	(2,421,357)
Capital grants, subsidies and contributions		4,154,118	1,742,304	2,465,477
Proceeds from sale of property, plant and equipment	5(a)	0	129,091	55,475
Proceeds on disposal of financial assets at fair values through other comprehensive income		0	1,491	0
Net cash (used in) investing activities		(495,570)	(532,149)	(1,589,577)
CASH FLOWS FROM FINANCING ACTIVITIES				
Proceeds on disposal of financial assets at amortised cost - term deposits		(484,882)	484,882	0
Net cash provided by (used in) financing activities		(484,882)	484,882	0
Net (decrease) in cash held		(2,404,589)	(710,365)	(1,995,531)
Cash at beginning of year		2,451,671	3,162,032	3,162,032
Cash and cash equivalents at the end of the year	4	47,082	2,451,667	1,166,501

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

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

OPERATING ACTIVITIES

Revenue from operating activities

		2025/26 Budget	2024/25 Actual	2024/25 Budget
	Note	\$	\$	\$
General rates	2(a)(i)	1,970,018	1,905,502	1,904,574
Grants, subsidies and contributions		9,555,100	7,978,386	8,681,131
Fees and charges	14	999,698	1,348,303	1,221,706
Interest revenue	9(a)	314,309	345,232	298,385
Other revenue		32,600	432,698	81,475
Profit on asset disposals	5	0	115,614	29,499
		12,871,725	12,125,735	12,216,770

Expenditure from operating activities

Employee costs		(8,033,638)	(7,493,333)	(7,670,496)
Materials and contracts		(4,554,188)	(2,297,699)	(4,283,327)
Utility charges		(146,750)	(60,822)	(128,297)
Depreciation	6	(2,405,420)	(1,644,091)	(1,702,000)
Insurance		(197,569)	(265,495)	(206,699)
Other expenditure		(446,533)	(914,956)	(304,406)
Loss on asset disposals	5	0	(5,184)	0
		(15,784,098)	(12,681,580)	(14,295,225)

Non cash amounts excluded from operating activities

	3(c)	2,432,978	1,516,050	1,672,501
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Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions		3,579,240	1,167,426	2,465,477
Proceeds from disposal of property, plant and equipment	5(a)	0	129,091	55,475
		3,579,240	1,296,517	2,520,952

Outflows from investing activities

Payments for property, plant and equipment	5(a)	(2,910,000)	(1,278,297)	(1,689,172)
Payments for construction of infrastructure	5(b)	(1,739,688)	(1,126,738)	(2,421,357)
		(4,649,688)	(2,405,035)	(4,110,529)

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts	8(a)	332,000	717,417	650,000
		332,000	717,417	650,000

Outflows from financing activities

Transfers to reserve accounts	8(a)	(580,000)	(232,534)	(251,711)
		(580,000)	(232,534)	(251,711)

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities	3	1,803,967	1,467,397	1,603,052
Amount attributable to investing activities		(479,395)	960,205	(405,954)
Amount attributable to financing activities		(1,070,448)	(1,108,518)	(1,589,577)
Surplus/(deficit) remaining after the imposition of general rates	3	6,124	1,803,967	5,810

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

**SHIRE OF CHRISTMAS ISLAND
FOR THE YEAR ENDED 30 JUNE 2026
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SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

1 BASIS OF PREPARATION

The annual budget of the Shire of Christmas Island which is a Class 3 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the annual budget be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for 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 Leases* 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 annual budget has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 11 to the annual budget.

2024/25 actual balances

Balances shown in this budget as 2024/25 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.

Rounding off figures

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

Statement of Cashflows

Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

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 2020-1 Amendments to Australian Accounting Standards*
 - *Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards*
 - *Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards*
 - *Non-current Liabilities with Covenants*
- *AASB 2023-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards*
 - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*

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

- *AASB 2022-10 Amendments to Australian Accounting Standards*
 - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards*
 - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards*
 - *Effective Date of Amendments to AASB 10 and AASB 128* [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- *AASB 2022-9 Amendments to Australian Accounting Standards*
 - *Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards*
 - *Lack of Exchangeability*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for for-profit entities]
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for not-for-profit and superannuation entities]
- *AASB 2024-2 Amendments to Australian Accounting Standards*
 - *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*
 - *Standards – Annual Improvements Volume 11*

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

Critical accounting estimates and judgements

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.

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Residential	Gross rental valuation	0.11182	454	8,767,118	980,339		980,339	942,641	942,641
Commercial	Gross rental valuation	0.11182	89	1,960,076	219,176		219,176	210,812	197,963
DIAC	Gross rental valuation	0.00000	20	1,197,820	0		0	0	0
Unallocated	Gross rental valuation	0.11182	4	63,960	7,152		7,152	6,877	6,877
Rural	Gross rental valuation	0.11182	2	45,280	5,063		5,063	4,869	4,869
Industrial	Gross rental valuation	0.11182	12	227,160	25,401		25,401	24,424	24,424
Exempt	Gross rental valuation	0.11182	164	0	0		0		12,849
Industrial	Unimproved valuation	0.44990	1	940,000	422,906		422,906	406,644	406,644
Mining	Unimproved valuation	0.44990	6	716,577	322,388		322,388	309,991	309,991
Total general rates			752	13,917,991	1,982,425	0	1,982,425	1,906,258	1,906,258
(ii) Minimum payment									
		Minimum \$							
Residential	Gross rental valuation	675.00	5		3,375		3,375	3,245	3,245
Commercial	Gross rental valuation	675.00	16		10,800		10,800	10,384	10,384
DIAC	Gross rental valuation		3		0		0	0	0
Unallocated	Gross rental valuation	675.00	17		11,475		11,475	24,013	24,013
Rural	Gross rental valuation	675.00	0		0		0		0
Industrial	Gross rental valuation	675.00	6		4,050		4,050	3,245	3,245
Mining	Gross rental valuation	675.00	1		675		675	649	649
Industrial	Unimproved valuation	406.00	1		406		406		0
Mining	Unimproved valuation	406.00	2		812		812	780	780
Total minimum payments			51	0	31,593	0	31,593	42,316	42,316
Total general rates and minimum payments			803	13,917,991	2,014,018	0	2,014,018	1,948,574	1,948,574
					2,014,018	0	2,014,018	1,948,574	1,948,574
Discounts (Refer note 2(e))							(43,000)	(43,052)	(43,000)
Concessions (Refer note 2(f))							(1,000)	(20)	(1,000)
Total rates					2,014,018	0	1,970,018	1,905,502	1,904,574
Instalment plan charges							3,000		3,000
Late payment of rate or service charge interest							10,000	11,547	5,000
							13,000	11,547	8,000

The Shire did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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	10-09-2025			
Option two				
First instalment	10-09-2025			
Second instalment	12-11-2025	17.70	5.5%	
Third instalment	14-01-2026	17.70	5.5%	
Fourth instalment	18-03-2026	17.70	5.5%	

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2026.

(e) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which discount is granted
				\$	\$	\$	
Rates	Rate	2.5%	0	43,000	43,052	43,000	
				43,000	43,052	43,000	

(f) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					\$	\$	\$		
	Waiver				1,000	20	1,000		
					1,000	20	1,000		

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories
Other assets
Non-current assets held for sale

Less: current liabilities

Trade and other payables
Contract liabilities
Capital grant/contribution liability
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	45,591	2,451,671	1,166,501
	5,612,689	5,126,316	5,635,464
	129,959	129,959	234,267
	931,070	931,070	74,108
	31,289	31,289	4,535
	0	0	0
	6,750,598	8,670,305	7,114,875
	(665,998)	(665,998)	(532,032)
	887,318	(29,866)	(947,050)
	(1,149,756)	(574,878)	0
	(2,174,392)	(2,174,392)	(2,221,241)
	(3,102,828)	(3,445,134)	(3,700,323)
	3,647,770	5,225,171	3,414,552
3(b)	(3,641,646)	(3,421,204)	(3,408,742)
	6,124	1,803,967	5,810
8	(5,355,737)	(5,107,737)	(5,217,104)
	1,714,091	1,686,533	1,808,362
	(3,641,646)	(3,421,204)	(3,408,742)

(b) 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 Statement of Financial Activity 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 - reserve accounts
Add: Current liabilities not expected to be cleared at end of year
- Current portion of employee benefit provisions held in reserve

Total adjustments to net current assets

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.

(c) 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 Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation
Movement in current employee provisions associated with restricted cash
Non-cash movements in non-current assets and liabilities:
- Employee provisions

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	0	(115,614)	(29,499)
5	0	5,184	0
6	2,405,420	1,644,091	1,702,000
	27,558	0	0
	0	(17,611)	0
	2,432,978	1,516,050	1,672,501

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current 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 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

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 contributes to a number of superannuation funds on behalf of employees. All funds to which the Shire contributes are defined contribution plans.

INVENTORY - 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.

Inventory - land held for resale is classified as current except where it is held as non-current based on the Shire's intentions to release for sale.

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.

CONTRACT LIABILITIES

Contract liabilities represent the Shire's obligation to transfer goods or services to a customer for which the Shire has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

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 grants, contributions, reimbursements, and goods sold and services performed in the ordinary course of business.

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

Trade receivables are held with the objective to collect the contractual cashflows and therefore the Shire 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 determination of the net current asset position.

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

The Shire's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Shire does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current provisions.

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

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	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		45,591	2,451,671	1,166,501
Total cash and cash equivalents		45,591	2,451,671	1,166,501
Held as				
- Unrestricted cash and cash equivalents		(867,284)	1,876,792	1,564,790
- Restricted cash and cash equivalents		912,875	574,879	(398,289)
	3(a)	45,591	2,451,671	1,166,501
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		912,875	574,879	(398,289)
- Restricted financial assets at amortised cost - term deposits		5,592,618	5,107,736	5,615,393
		6,505,493	5,682,615	5,217,104
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	8	5,355,737	5,107,737	5,217,104
Unspent capital grants, subsidies and contribution liabilities		1,149,756	574,878	0
		6,505,493	5,682,615	5,217,104
Reconciliation of net cash provided by operating activities to net result				
Net result		666,867	611,581	387,022
Depreciation	6	2,405,420	1,644,091	1,702,000
(Profit)/loss on sale of asset	5	0	(110,430)	(29,499)
(Increase)/decrease in receivables		0	104,308	0
(Increase)/decrease in inventories		0	(883,815)	0
(Increase)/decrease in other assets		0	(26,754)	0
Increase/(decrease) in payables		0	133,966	0
Increase/(decrease) in contract liabilities		(917,184)	(917,184)	0
Increase/(decrease) in unspent capital grants		574,878	574,878	0
Increase/(decrease) in employee provisions		0	(29,238)	0
Capital grants, subsidies and contributions		(4,154,118)	(1,742,304)	(2,465,477)
Net cash from operating activities		(1,424,137)	(640,901)	(405,954)

MATERIAL 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.

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

		2024/25 Actual					2024/25 Budget			
			Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss		Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit
	Additions	Additions					Additions			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment										
Buildings - non-specialised	0	0	0	0	0	0	180,000	0	0	0
Buildings - specialised	340,000	35,424	0	0	0	0	150,000	0	0	0
Furniture and equipment	260,000	228,205	0	0	0	0	115,000	0	0	0
Plant and equipment	2,310,000	1,014,668	(18,660)	129,091	115,614	(5,183)	1,244,172	(23,976)	55,475	29,499
Total	2,910,000	1,278,297	(18,660)	129,091	115,614	(5,183)	1,689,172	(23,976)	55,475	29,499
(b) Infrastructure										
Infrastructure - roads	1,739,688	1,126,738	0	0	0	0	2,092,837	0	0	0
Other infrastructure - General	0	0	0	0	0	0	328,520	0	0	0
Total	1,739,688	1,126,738	0	0	0	0	2,421,357	0	0	0
Total	4,649,688	2,405,035	(18,660)	129,091	115,614	(5,183)	4,110,529	(23,976)	55,475	29,499

MATERIAL 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.

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

By Class

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

By Program

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

2025/26 Budget	2024/25 Actual	2024/25 Budget
\$	\$	\$
241,790	289,839	319,000
51,300	34,099	39,000
96,600	80,778	148,800
609,000	568,554	485,200
1,228,297	542,731	413,000
178,433	128,090	297,000
2,405,420	1,644,091	1,702,000
50,000	40,563	100,000
1,300	1,087	1,500
52,300	34,662	40,000
32,000	23,272	29,000
315,000	281,534	297,000
1,346,520	701,108	733,200
26,000	24,236	24,000
582,300	537,629	477,300
2,405,420	1,644,091	1,702,000

MATERIAL 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	20 to 100 years
Buildings - specialised	20 to 100 years
Furniture and equipment	1 to 10 years
Plant and equipment	1 to 15 Years
Infrastructure - roads	20 to 100 years
Other infrastructure - General	10 to 100 years

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.

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

The Shire has not budgeted to have any borrowings for the year ended 30th June 2026 and did not have or budget to have any borrowings for the year ended 30th June 2025

(b) New borrowings - 2025/26

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2026

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

The Shire has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	2,067,292	0	0	2,067,292	1,998,750	68,542	0	2,067,292	2,006,972	75,693	0	2,082,665
(b) Plant & Machinery Reserve	617,408	40,000	0	657,408	945,002	72,406	(400,000)	617,408	949,320	75,773	(400,000)	625,093
(c) Furniture & Equipment Reserve	709,753	0	(80,000)	629,753	802,242	27,511	(120,000)	709,753	805,451	30,384	0	835,835
(d) Building Reserve	671,212	0	(250,000)	421,212	745,134	25,552	(99,474)	671,212	748,310	28,215	(200,000)	576,525
(e) Welfare Reserve	91,275	0	(2,000)	89,275	88,491	3,784	(1,000)	91,275	88,491	5,929	0	94,420
(f) Recreation Services Reserve	137,273	0	0	137,273	178,108	6,108	(46,943)	137,273	178,711	5,176	0	183,887
(g) Waste Management Reserve	530,234	0	0	530,234	560,996	19,238	(50,000)	530,234	563,194	8,041	(50,000)	521,235
(h) Roads Works and Materials reserve	212,746	540,000	0	752,746	205,692	7,054	0	212,746	206,427	19,918	0	226,345
(i) Parks & Gardens Reserve	70,544	0	0	70,544	68,205	2,339	0	70,544	68,517	2,582	0	71,099
	5,107,737	580,000	(332,000)	5,355,737	5,592,620	232,534	(717,417)	5,107,737	5,615,393	251,711	(650,000)	5,217,104

(b) Reserve Accounts - 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
Restricted by legislation		
Restricted by council		
(a) Leave reserve	Ongoing	To fund annual and long service leave requirements
(b) Plant & Machinery Reserve	Ongoing	To purchase new and major plant equipment
(c) Furniture & Equipment Reserve	Ongoing	To purchase new furniture and equipment
(d) Building Reserve	Ongoing	To upgrade staff housing and other Shire building assets
(e) Welfare Reserve	Ongoing	For specific community purposes
(f) Recreation Services Reserve	Ongoing	For upgrade of recreation services and purchase of new plant, furniture & equipment
(g) Waste Management Reserve	Ongoing	To upgrade tip site and purchase new plant & equipment
(h) Roads Works and Materials reserve	Ongoing	For purchase of road works and materials
(i) Parks & Gardens Reserve	Ongoing	To hold open space contributions and maintain parks and reserves

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments

Other interest revenue

The net result includes as expenses

(b) Auditors remuneration

Audit services

Other services

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
	304,309	333,685	293,385
	10,000	11,547	5,000
	314,309	345,232	298,385
	92,400	86,500	80,000
	3,000	21,600	4,000
	95,400	108,100	84,000

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
President's			
President's allowance	41,388	39,988	39,988
Meeting attendance fees	28,385	27,425	27,425
Travel and accommodation expenses	16,000	12,586	16,000
	85,773	79,999	83,413
Deputy President's			
Deputy President's allowance	10,347	9,997	9,997
Meeting attendance fees	18,331	17,711	17,711
Travel and accommodation expenses	6,000	9,316	10,000
	34,678	37,024	37,708
Council member 1			
Meeting attendance fees	18,331	17,711	17,711
Travel and accommodation expenses	6,000	1,129	10,000
	24,331	18,840	27,711
Council member 2			
Meeting attendance fees	18,331	17,711	17,711
Travel and accommodation expenses	6,000	5,486	10,000
	24,331	23,197	27,711
Council member 3			
Meeting attendance fees	18,331	17,711	17,711
Travel and accommodation expenses	10,000	5,117	6,000
	28,331	22,828	23,711
Council member 4			
Meeting attendance fees	18,331	17,711	17,711
Travel and accommodation expenses	10,000	5,842	6,000
	28,331	23,553	23,711
Council member 5			
Meeting attendance fees	18,331	17,711	17,711
Travel and accommodation expenses	6,000	5,842	6,000
	24,331	23,553	23,711
Council member 6			
Meeting attendance fees	18,331	17,711	17,711
Travel and accommodation expenses	10,000	11,943	6,000
	28,331	29,654	23,711
Council member 7			
Meeting attendance fees	18,331	17,711	17,711
Travel and accommodation expenses	6,000	6,167	6,000
	24,331	23,878	23,711
Total Council Member Remuneration	302,768	282,525	295,098
President's allowance	41,388	39,988	39,988
Deputy President's allowance	10,347	9,997	9,997
Meeting attendance fees	175,033	169,113	169,113
Travel and accommodation expenses	76,000	63,427	76,000
	302,768	282,525	295,098

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. 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 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Taman Sweetland Reserve (POS)	61,804	2,600	0	64,404
	61,804	2,600	0	64,404

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL 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.

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

Revenues (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.

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 the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. 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.

INTEREST REVENUE

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 cannot be classified under the above headings, includes dividends, discounts, rebates etc.

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

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.

Note AASB 119 *Employee Benefits* provides a definition of employee benefits which should be considered.

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 (such as telephone and internet charges), 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 and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

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.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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 levies including DFES levy and State taxes. Donations and subsidies made to community groups.

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. REVENUE AND EXPENDITURE

(b) Revenue Recognition

Recognition of revenue from contracts with customers 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	Timing of Revenue recognition
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	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
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	On payment and issue of the licence, registration or approval
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	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	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	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	Output method based on goods

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

General administration and elected member costs incurred in performing Council functions

General purpose funding

To collect revenue to allow for the provision of services

rate revenue, government grants and interest revenue

Law, order, public safety

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

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

Health

To provide services on Christmas Island for good Community health

Health administration and inspection, and other preventative services

Education and welfare

To provide services, facilities and resources that respond to community need

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

Housing

To provide reasonable accommodation for staff employed from the mainland

Maintenance of staff housing

Community amenities

To provide services required by the community

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

Recreation and culture

To provide facilities for recreational, cultural and sporting purposes

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

Transport

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

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

Economic services

To provide services to the community

Property leases

Other property and services

To monitor and control council's overheads and plant accounts

Private work 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 2026

14. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
General purpose funding	500	440	1,000
Health	27,060	20,674	17,060
Education and welfare	1,000	966	1,000
Housing	15,650	15,600	15,650
Community amenities	768,219	1,088,012	1,002,728
Recreation and culture	40,200	48,656	35,200
Transport	9,000	9,963	14,000
Economic services	35,000	34,488	32,000
Other property and services	103,068	129,505	103,068
	999,697	1,348,304	1,221,706

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

2025/26 BUDGET

PROGRAM 3 GENERAL PURPOSE FUNDING

SUB-PROGRAM-RATES REVENUE

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
OPERATING REVENUE			
315100	Rates Raised (12 Months)	2,014,018	
315160	Rates Write Off	(1,000)	
315170	Less Discount On Rates (2.5%)	(43,000)	
315180	Penalty - Interest Charges On Rates	10,000	
315220	Excess Rates	-	
315230	Instalment Admin Fees	3,000	
315240	Legal Fees	500	
	Total Operating Revenue	<u>1,983,518</u>	
ADMINISTRATION EXPENDITURE			
314900	Administration Costs Allocation		215,808
	Total Administration Expenditure		<u>215,808</u>
	TOTAL RATES REVENUE	<u>1,983,518</u>	<u>215,808</u>

SUB-PROGRAM-OTHER GENERAL PURPOSE FUNDING

Objective - to maximise Council's entitlement to general purpose grants through properly constructed Grant Commission applications

OPERATING REVENUE			
325200	Grants Commission - FAG	6,810,000	
325300	Community Services Obligations	594,475	
325800	Interest On Investments - Municipal Fund	100,000	
325810	Interest On Investments - Reserve Fund	204,309	
	Total Operating Revenue	<u>7,708,784</u>	
	TOTAL OTHER GENERAL PURPOSE FUNDING	<u>7,708,784</u>	
	TOTAL GENERAL PURPOSE FUNDING	<u>9,692,302</u>	<u>215,808</u>

2025/26 BUDGET

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 member 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

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
OPERATING REVENUE			
415400	Reimbursement	5,000	
	Total Operating Revenue	<u>5,000</u>	
OPERATING EXPENDITURE			
411200	Election Expenses		16,000
411300	Members' Allowances		226,767
411400	Council Meeting/Recording Expenses		15,849
412450	Public Relations/Avertising/Corporate Promotions		3,000
412850	Conference & Training Expenses		76,000
413300	Insurance		7,359
413500	Subscriptions		27,789
413650	Council Reception & Refreshments		5,000
414850	Other Minor Expenses		2,000
	Total Operating Expenditure		<u>379,764</u>
ADMINISTRATION EXPENDITURE			
414900	Administration Costs Allocation		718,617
	Total Administration Expenditure		<u>718,617</u>
TOTAL MEMBER OF COUNCIL		<u>5,000</u>	<u>1,098,381</u>

2025/26 BUDGET

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

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
OPERATING REVENUE			
425300	Pool Car Contributions	1,400	
425400	Reimbursements	1,000	
425990	Add Allocation From Council Activities	(1,400)	
	Total Operating Revenue	<u>1,000</u>	
OPERATING EXPENDITURE			
420100	Employees Costs		1,719,817
420200	Overtime		5,000
421400	Records Management		5,000
421500	Governance, Research, Policy & Grants Expenses		57,000
422100	Building Maintenance (George Fam Centre)		164,163
422180	Recruitment/Relocation Expenses		85,000
422300	Printing & Stationery		3,000
422350	Telephone & Facsimile		15,000
422360	Internet Expenses		24,000
422400	Postage		2,000
422500	Office Equipment/Furniture Maintenance/Consumables		14,000
422600	Bank Charges		1,000
422610	ETPOS Charges		6,000
422650	Computer Operating Expenses		238,020
422750	Purchase Of Equipment		13,000
422800	Plant Operation Costs		60,000
422850	Conference/Training/Meeting Expenses		90,000
423100	Audit Fees & Expenses		92,400
423150	Consultant Fees & Expenses		65,000
423160	Translation		12,000
423200	Valuation expenses		29,000
423250	Legal expenses		5,000
423300	Insurance		37,516
423350	Electricity - George Fam Centre		18,000
423400	Debt Recovery Expenses		3,000
423500	Subscriptions		1,000
423650	Staff Amenities/Entertainment Expenses		4,000
424800	Depreciation - Furniture & Equipment		50,000
424850	Other Minor Expenditure		4,000
424990	Less allocated to Council Activities		(2,822,916)
	Total Operating Expenditure		<u>0</u>
CAPITAL EXPENDITURE			
427500	Plant & Machinery		60,000
427800	Furniture & Equipment		50,000
427900	Buildings		150,000
	Total Capital Expenditure		<u>260,000</u>
	TOTAL ADMINISTRATION GENERAL	<u>1,000</u>	<u>260,000</u>
	TOTAL GOVERNANCE	<u>6,000</u>	<u>1,358,381</u>

2025/26 BUDGET

PROGRAM 5 LAW, ORDER, PUBLIC SAFETY

Sub-Program-Ranger Services

Aims-to ensure law, order and public safety of the residents of Christmas Island as well as control of dogs and cats of the Island

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
OPERATING REVENUE			
515300	Pool Car Contributions	700	
515600	Fines	200	
	Total Operating Revenue	<u>900</u>	
OPERATING EXPENDITURE			
510100	Employees Costs		170,851
510200	Overtime		5,000
510310	Public Education Program		1,250
512800	Plant Operation Costs		21,500
512850	Conference/Training Expenses		5,000
513150	Consultant/Vermin/Fowl Control/Cat Vet		55,000
514800	Depreciation - Furnituren & Equipment		1,300
514850	Other Minor Expenditure		6,000
514800	Depreciation-furniture & equipment		0
	Total Operating Expenditure		<u>265,901</u>
ADMINISTRATION EXPENDITURE			
514900	Administration Costs Allocation		62,673
	Total Administration Expenditure		<u>62,673</u>
CAPITAL EXPENDITURE			
517500	Plant & Machinery		0
517800	Furniture & Equipment		0
	Total Capital Expenditure		<u>0</u>
	TOTAL RANGER SERVICES	<u>900</u>	<u>328,574</u>

2025/26 BUDGET

Sub-Program-Fisheries Management

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
OPERATING REVENUE			
520520	DITRDCA GRANT	435,362	
525300	Pool Car Contributions	700	
Total Operating Revenue		<u>436,062</u>	
OPERATING EXPENDITURE			
520100	Employees Costs		125,768
520200	Overtime		36,738
522450	Public Relation & Material		5,000
522650	IT Operationg Costs		0
522800	Plant Operation Costs		10,000
522850	Conference/Training Expenses		19,000
523150	Consultant Fees & expenses		173,074
524850	Other Minor Expenditure		1,000
Total Operating Expenditure			<u>370,580</u>
ADMINISTRATION EXPENDITURE			
524900	Administration Costs Allocation		62,673
Total Administration Expenditure			<u>62,673</u>
CAPITAL EXPENDITURE			
Total Capital Expenditure			<u>0</u>
TOTAL FISHERIES MANAGEMENT		<u>436,062</u>	<u>433,253</u>
TOTAL LAW, ORDER, PUBLIC SAFETY		<u>436,962</u>	<u>761,827</u>

2025/26 BUDGET

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 include food surveillance, nuisance, investigation, asbestos removal, fire safety, OH & S, disease control and animal 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

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
OPERATING REVENUE			
715300	Pool Car Contributions	1,400	
715500	Fees & Charges	7,060	
715520	Fees & Charges-Grease Trap Cleaning	20,000	
	Total Operating Revenue	<u>28,460</u>	
OPERATING EXPENDITURE			
710100	Employees Costs		68,972
710200	Overtime		40,000
712500	Equipment/Grease Trap Costs		14,000
712800	Plant Operation Costs		12,250
713150	Consultant Fee & Expenses		10,000
714850	Othe Minor Expenditure		2,000
	Total Operating Expenditure		<u>147,222</u>
ADMINISTRATION EXPENDITURE			
714900	Administration Costs Allocation		65,459
	Total Administration Expenditure		<u>65,459</u>
CAPITAL EXPENDITURE			
717500	Plant & machinery		0
717800	Furniture & equipment		0
	Total Capital Expenditure		<u>0</u>
TOTAL ENVIRONMENTAL HEALTH		<u>28,460</u>	<u>212,681</u>
TOTAL HEALTH		<u>28,460</u>	<u>212,681</u>

2025/26 BUDGET

PROGRAM 8 WELFARE

SUB-PROGRAM-COMMUNITY SERVICES

Aims-to provide an efficient service which is readily available to residents of Christmas Island.

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
OPERATING REVENUE			
825300	Pool Car Levy	1,000	
825310	Senior Week Contributions	1,000	
825500	Fees & Charges	1,000	
	Total Operating Revenue	<u>3,000</u>	
OPERATING EXPENDITURE			
820100	Employees Costs		526,536
822800	Plant Operation Costs		30,000
823150	Community Services - Works, Services & Related Costs (Timesheets)		2,000
823160	Award Party		10,000
823170	Banner Competition		1,000
823180	Senior Week Expenses		12,000
823190	Senior Citizen Building Expenses		5,000
823200	Senior Activities		9,000
823210	Youth & School Holiday Program Expenses		8,000
823220	Environment To Community Services		2,000
823230	Citizenship		3,000
824850	Other Minor Expenditure		4,000
	Total Operating Expenditure		<u>612,536</u>
ADMINISTRATION EXPENDITURE			
824900	Administration Costs Allocation		173,622
	Total Administration Expenditure		<u>173,622</u>
CAPITAL EXPENDITURE			
827500	Plant & Machinery		0
827800	Furniture & Equipment		0
	Total Capital Expenditure		<u>0</u>
TOTAL COMMUNITY SERVICES		<u>3,000</u>	<u>786,159</u>
TOTAL WELFARE		<u>3,000</u>	<u>786,159</u>

2025/26 BUDGET

PROGRAM 9 HOUSING

PROGRAM-HOUSING

Aims-to provide reasonable accommodation for staff.

SUB-PROGRAM-STAFF HOUSING

Objective-to provide accommodation at reasonable cost to those staff employed for fixed short term and unable to access private housing

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
OPERATING REVENUE			
905500	Rental Charges-23 Seaview Drive - (DPGP)	7,825	
905530	Rental Charges-5 Jalan Ketam Merah (A/DFCS)	7,825	
	Total Operating Revenue	<u>15,650</u>	
OPERATING EXPENDITURE			
900100	Employees Costs		87,240
900005	5 Jalan Ketam Merah (A/DFCA)		42,581
900012	12 Guano Close (DWSW)		45,041
900023	23 Seaview Drive (DPGP)		44,225
900028	28 Seaview Drive (Research Officer)		48,601
900030	30 Seaview Drive (CEO)		47,133
900036	36 Seaview Drive (Vacant Land)		4,000
900138	Flat 138		34,146
902800	Plant Operation Costs		22,500
904850	Other Minor Expenditure		2,000
904920	Less Allocated To Governance		(182,540)
904970	Less Allocated To Public Works		(45,041)
	Total Operating Expenditure		<u>149,886</u>
ADMINISTRATION EXPENDITURE			
904900	Administration Costs Allocation		40,957
	Total Administration Expenditure		<u>40,957</u>
CAPITAL EXPENDITURE			
907900	General Housing Upgrade (For Budget Transfer)		150,000
907212	12 Guano Close		0
907223	23 Seaview Drive		0
907228	28 Seaview Drive		0
907230	30 Seaview Drive		0
907238	Flat 138		0
907239	5 Jalan Ketam Merah		0
	Total Capital Expenditure		<u>150,000</u>
TOTAL HOUSING		<u>15,650</u>	<u>340,843</u>

2025/26 BUDGET

PROGRAM 10 COMMUNITY AMENITIES

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

SUB-PROGRAM-SANITATION REFUSE

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

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.

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
OPERATING REVENUE			
1015500	Fees & Charges-Domestic Waste Collection Services	312,803	
1015510	Garbage-Write Off	0	
1015540	Fees & Charges-Enterprises Waste Collection Services	337,280	
1015570	Fees & Charges-Waste Disposal	107,536	
	Total Operating Revenue	<u>757,619</u>	
OPERATING EXPENDITURE-DIRECT			
1010100	Employees Costs		862,394
1010200	Overtime		83,999
1011100	MGB Collections		58,500
1011150	Refuse Tip Site Operation		94,500
1011200	Public Bins/Litter Collection		9,500
1011450	Industrial/Skip Bins		15,500
1012500	Equipment Maintenance		4,000
1012750	Purchase Of Bins/Equipment		10,000
1012850	Training		10,000
1012800	Vehicle Running Expenses		39,000
1013150	Consultant Fees & Expenses		5,000
1013300	Insurance		14,067
1013350	Electricity-Tipsite		3,225
1014200	Depreciation - Buildings		10,000
1014500	Depreciation - Plant & Machinery		5,000
1014850	Other Minor Expenditure		3,000
	Total Operating Expenditure		<u>1,227,685</u>
ADMINISTRATION EXPENDITURE			
1014900	Administration costs allocation		194,851
	Total Administration Expenditure		<u>194,851</u>
CAPITAL EXPENDITURE			
1017200	Buildings		0
1017500	Plant & Machinery		0
	Total Capital Expenditure		<u>0</u>
	TOTAL SANITATION REFUSE	<u>757,619</u>	<u>1,422,537</u>

2025/26 BUDGET

SUB-PROGRAM-TOWN PLANING & DEVELOPMENT

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

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

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
OPERATING REVENUE			
1065500	Fees & Charges	10,000	
1065200	Grant & Subsidies	738,500	
	Total Operating Revenue	<u>748,500</u>	
OPERATING EXPENDITURE			
1060100	Employees Costs		36,986
1062800	Vehicle Running Expenses		4,250
1063150	Consultant Fees & Expenses		101,000
1063161	Housing support Program (c/f job from FY23/24)		201,570
1064850	Other Minor Expenditure		2,000
	Total Operating Expenditure		<u>345,806</u>
ADMINISTRATION EXPENDITURE			
1064900	Administration Costs Allocation		45,045
	Total Administration Expenditure		<u>45,045</u>
TOTAL TOWN PLANNING		<u>748,500</u>	<u>390,852</u>

2025/26 BUDGET

SUB-PROGRAM-OTHER COMMUNITY AMENITIES

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

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
OPERATING REVENUE			
1075200	Cemeteries Management Plan-Grant	0	
1075500	Fees & Charges - Cemeteries	600	
	Total Operating Revenue	<u>600</u>	
OPERATING EXPENDITURE			
1070010	Bus Shelters		23,902
1070020	Cemeteries Maintenance (Total)		131,458
10701	Chinese Cemetery		
10702	Malay Cemetery		
10703	Christian Cemetery		
10704	European Cemetery		
10705	Phosphate Hill Cemetery		
1070021	Cemeteries Management Plan		60,000
1070030	Public Conveniences		48,201
1070050	Community assistance scheme		110,000
1070051	Community Assistance Scheme-In Kind Contributions		35,852
1070052	Assistance To ST Johns Ambulance		3,000
1074200	Depreciation-Buildings		16,000
1074800	Depreciation-Furniture & Equipment		1,000
1078888	CWF Payments		2,000
	Total Operating Expenditure		<u>431,413</u>
ADMINISTRATION EXPENDITURE			
1074900	Administration Costs Allocation		63,813
	Total Administration Expenditure		<u>63,813</u>
CAPITAL EXPENDITURE			
1077800	Furniture & Equipment		0
1077810	Buildings		0
	Total Capital Expenditure		<u>0</u>
TOTAL OTHER COMMUNITY AMENITIES		<u>600</u>	<u>495,226</u>
TOTAL COMMUNITY AMENITIES		<u>1,506,719</u>	<u>2,308,614</u>

2025/26 BUDGET

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

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
OPERATING REVENUE			
1115400	Sale of LIA Blocks	0	
1115500	Fees & Charges-Poon Saan Community Hall	8,000	
1115510	Fees & Charges-G/F Training Room	0	
	Total Operating Revenue	<u>8,000</u>	
OPERATING EXPENDITURE			
1110100	Employees Costs-Public Halls		36,113
1111000	Sports Hall		5,341
1111100	Poon Saan Community Hall		86,372
1111700	Women's Refuge		1,107
1112500	Furniture/Equipment Maintenance		5,000
1112750	Purchase Of Equipment/Consumables		15,000
1112850	Training		5,000
1112800	Vehicle Running Expenses		24,500
1113500	Consultant Expenses		5,000
1114850	Other Minor Expenditure		2,000
1114200	Depreciation-Buildings		154,000
1114800	Depreciation-Furniture & Equipment		1,000
	Total Operating Expenditure		<u>340,434</u>
ADMINISTRATION EXPENDITURE			
1114900	Administration Costs Allocation		61,019
	Total Administration Expenditure		<u>61,019</u>
CAPITAL EXPENDITURE			
1117200	Light Industrial Area		0
1117210	George Fam Centre		0
1117500	Plant & Machinery		0
1117800	Furniture & Equipment		0
1117900	Buildings		40,000
	Total Capital Expenditure		<u>40,000</u>
TOTAL PUBLIC HALLS & CIVIC CENTRES		<u>8,000</u>	<u>441,452</u>

2025/26 BUDGET

SUB-POGRAM-OTHER RECREATION & SPORT, PARKS & GARDENS

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

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
OPERATING REVENUE			
1126800	Profit Sale Of Assets	0	
1199999	Private Works	0	
	Total Operating Revenue	<u>0</u>	
OPERATING EXPENDITURE			
1120000	Parks, Gardens and Reserves Maintenance (Total)		908,257
11200	Supervision		
11201	Cocos Padang Park		
11202	Drumsite Park		
11203	Kung Wai Lane Park		
11204	Lower Poon Saan Park		
11205	Kampong Foreshore/Reserve		
11206	Poon Saan Cinema Reserve		
11207	Poon Saan Park		
11208	Post Office Padang		
11209	Prickle Park Silver City		
11210	Lily & Ethel Beach Reserve		
11211	Taman Sweetland Reserve		
11212	Smith Point (not Territory Day Park)		
11213	Poon Saan Basketball Reserve		
11214	George Fam Grounds		
11215	Gun Emplacement Smith Point		
11216	Poon Saan Community Hall		
11217	Kampong/Settlement Foreshore Reserve		
11218	Sports Hall (Gaze Road)		
11219	Arenga Close Park		
11220	Other Minor Gardens & Reserves		
11221	Drumsite Breeze Way Park		
11222	Incline		
11223	Foreshore Padang		
11224	Dolly Beach		
1121370	Pre-Cyclone Clean Up		59,754
1122750	Purchase Of Small Tools & Equipment		20,000
1122800	Vehicle Running Expenses		88,000
1122850	Training Expenses		10,000
1123160	Wet Weather		35,852
1123280	Storm Damage Clean-Up		0
1123300	Insurance		4,700
1124200	Depreciation-Building		130,000
1124800	Depreciation-Furniture & Equipment		18,000
1124850	Other Minor Expenditure		10,000
1124970	Works Management Costs		159,180
1129999	Private Works		0
	Total Operating Expenditure		<u>1,443,743</u>
ADMINISTRATION EXPENDITURE			
1124900	Administration Costs Allocation		312,484
	Total Administration Expenditure		<u>312,484</u>
CAPITAL EXPENDITURE			
1127200	Shed/Structure/BBQs Facilities		0
1127500	Plant & Machinery		0
1127800	Furniture & Equipment		110,000
	Total Capital Expenditure		<u>110,000</u>
	TOTAL PARKS & GARDENS	<u>0</u>	<u>1,866,227</u>

2025/26 BUDGET

SUB-PROGRAM-LIBRARY

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

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
OPERATING REVENUE			
1135500	Sundry Sales	100	
1135600	Fines & Penalties	100	
1135700	Fees & Charges-Internet	100	
	Total Operting Revenue	<u>300</u>	
OPERATING EXPENDITURE			
1130100	Employees Costs		79,574
1130200	Overtime		7,268
1133700	Purchase Of Books/Magazine Subscriptions		6,000
1133750	SDA Expenses		8,000
1134850	Other Minor Expenditure		4,000
	Total Operating Expenditure		<u>104,842</u>
ADMINISTRATION EXPENDITURE			
1134900	Administration Costs Allocation		70,656
	Total Administration Expenditure		<u>70,656</u>
CAPITAL EXPENDITURE			
1137800	Furniture & Equipment		0
	Total Capital Expenditure		<u>0</u>
TOTAL LIBRARY		<u>300</u>	<u>175,499</u>

2025/26 BUDGET

SUB-PROGRAM-CULTURE & ACTIVITIES

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

OPERATING REVENUE		
1145200	Australia Day/Building Better Regions Grant	20,000
1145300	Australia Day Contributions	1,000
1145320	Saluting Their Service Commemorations Grant	0
1145400	Indian Ocean Cultural Exchange Program	21,560
1145400	Reimbursements - Sales Of Coins	500
1145500	Fees & Charges-Island Newsletter	0
1145510	Fees & Charges-Advertisement Island Newsletter	32,000
Total Operating Revenue		<u>75,060</u>
OPERATING EXPENDITURE		
1141100	Community Celebrations (Total)	55,000
11411	Territory Day	
11412	Australia Day	
11413	Anzac Day	
11414	Harmony Day	
1141400	"The Islander" Newsletters	80,825
1141500	Building better region grant expenses	20,000
1141504	Saluting Their Service Commemorations Expenses	0
1141506	Indian Ocean Cultural Exchange Program	21,560
1144800	Depreciation - Furniture & Equipment	4,000
Total Operating Expenditure		<u>181,385</u>
ADMINISTRATION EXPENDITURE		
1144900	Administration costs allocation	59,971
Total Administration Expenditure		<u>59,971</u>
CAPITAL EXPENDITURE		
1147800	Furniture & Equipment	0
Total Capital Expenditure		<u>0</u>
TOTAL OTHER CULTURE		<u>75,060</u> <u>241,356</u>

2025/26 BUDGET

SUB-PROGRAM-RECREATION SERVICES

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
OPERATING REVENUE			
1155300	Contributions	30,000	
1155301	CI Marathon Income	10,000	
	Total Operating Revenue	<u>40,000</u>	
OPERATING EXPENDITURE			
1150100	Employees Costs		79,828
1152500	Repair & Maintenance		4,500
1152750	Purchase Of Miscellaneous/Equipment		5,000
1152800	Vehicle Running Expenses		10,000
1152850	Training/Conference		8,000
1153060	Sports/Competition Expenses (Total)		5,000
1153061	Cricket Training Clinic		0
1153150	Consultant Expenses		8,000
1153160	Bus Service		44,000
1153161	CI Marathon		25,000
1153300	Insurance		2,268
1154200	Depreciation-Buildings		8,000
1154850	Other Minor Expenditure		5,000
	Total Operating Expenditure		<u>204,596</u>
ADMINISTRATION EXPENDITURE			
1154900	Administration Costs Allocation		29,251
	Total Administration Expenditure		<u>29,251</u>
CAPITAL EXPENDITURE			
1157200	Recreation & Culture		0
	Total Capital Expenditure		<u>0</u>
TOTAL RECREATION SERVICES		<u>40,000</u>	<u>233,848</u>
TOTAL RECREATION & CULTURE		<u>123,360</u>	<u>2,958,381</u>

2025/26 BUDGET

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

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
OPERATING REVENUE			
1205200	Central Road Authority service	600,000	
1205260	C'wealth Special Projects Grant	100,000	
1205225	Parks Australia Grading Grant	0	
1205290	Road to Recovery Grant	529,240	
1205225	Parks Road Upgrade - East West Baseline	3,254,203	
Total Operating Revenue		<u>4,483,443</u>	
OPERATING EXPENDITURE			
1203200	Central Road Authority Grant (Total)		
32000	CRA Management and Administration		47,238
32004	Commonwealth Chalk Roads Maintenance & Operations (Total)		0
4076	Greta Beach Road		
4077	Margaret Knoll Road		
4093	Blowholes Road		
4100	South Point Temple Road		
4120	Dales Road		
1203210	CRA - Non-Capital Grant (Total)		
32101	Technical enhancement/staff training expenses		0
32103	Linemarking (second application of white lining)		0
32110	Golf Course Casino Rd Replace ARMCO rails totally LHS near Resort		0
1203260	C'wealth Special Grant (Total)		
32601	North West Point Road - DIAC Special grant		0
1203240	Parks Australia Grading Grant		0
72927	East West Baseline		
72928	North West Point		
72929	Murray Road		
1203245	Parks Road Upgrade - East West Baseline		904,203
72934	Site Establishment - Security, Fencing		
72935	Supervision& Project Management Costs		
72936	Preparation of Management, Safety, Quality & Environmenta Plans		
72937	Survey and Services Identification		
72938	Environmental Controls		
72939	Traffic Control		
72940	Road Preparation & Clearing		
72941	Installation of Sealed Pavement per 500lm		
72942	Contingency, Signage, Demobilisation		
Total Operating Expenditure			<u>951,441</u>

2025/26 BUDGET

CAPITAL EXPENDITURE			
1207230	CRA Network Reseal Program Total		553,391
0	CRA Carried Forward 23/24		
	Reseal Jalan Ketam Merah - CRA 23/24		
1207260	C'wealth Special Grant		487,933
72605	Blowhole Rd Upgrade - Maintenance to Blowhole Rd Stage 1		
1207261	Local Roads and Community Infrastructure Pogram Grant Total		0
72617	Lily Beach Boardwalk Replacement-LRCIP Phase 4		
72618	Replacement of Road Signage-LRCIP Phase 4		
1207290	Road to Recovery Grant Total		698,364
72944	North South Baseline		
72107	Reseal Lily Beach Road (RTR 23/24)		
72930	Murray Rd-CIDHS to Crab Bridge Heavy Patching		
72108	Rocky Point Spur Rd Construction (RTR 24/25)		
72109	Nursery Rd Construction (RTR 24/25)		
72111	Sin Sang Rd Reseal (RTR 24/25)		
72912	Taman Sweetland Crescent Reseal (RTR 24/25)		
72932	Gaze Road (RTR 24/25)		
72933	Block 413 Carpark (RTR 24/25)		
Total Capital Expenditure			<u>1,739,688</u>
TOTAL ROADS GOVERNMENT FUNDING		<u>4,483,443</u>	<u>2,691,129</u>

2025/26 BUDGET

SUB-PROGRAM-STREETS ,ROADS ,BRIDGES ,DEPOTS

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

Streets, roads, drainage maintenance and upgrading are core function of Council. Funding is derived from rates, various Commonwealth and State Grants and Private Works.

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
OPERATING REVENUE			
1215550	Resources Income	1,000	
1215700	Excavation Permit-Inspection Fees	8,000	
1415510	Private Works - Fees & Charges	100,000	
		<u>109,000</u>	
OPERATING EXPENDITURE			
1210000	Road and Drainage Maintenance (Total)		1,595,889
1210	Supervision		
1211	Road Maintenance-Patching Materials		
0001	Murray Road		
0002	Silver City Road		
0003	Lower Poon Saan Drive		
0004	Seaview Drive		
0005	Pai Chin Lu		
0006	Pak Kam Loh		
0007	Jalan Perak		
0008	Sunset Place		
0009	Poon Saan Road		
0011	San Chye Loh		
0012	Taman Sweetland Crescent		
0013	Taman Sweetland Close		
0014	Guano Close		
0015	Phosphate Hill Road		
0016	Kung Wai Lane		
0017	Gaze Road		
0018	Jalan Pantai		
0019	Club Road		
0020	Canberra Place		
0021	Tong Chee Road		
0023	Rocky Point Crescent		
0026	Coconut Grove		
0027	Short Street		
0028	Triadic Crescent		
0029	Golf Course Road		
0031	Smith Point Road		
0032	Golden Bosun		
0034	Tutor Close		
0035	Sing Sang Road		
0036	Jalan Guru		
0037	Lam Lok Loh		
0038	Jalan Ketam Merah		
0040	Nursery Road		
0043	Abbots Nest Road		
0046	Sung Miaw Loh		
0048	Tong Yan Loh		
0052	Lily Beach Road		
0053	Quarry Road		
0054	Gaze Service Road		
0057	Lorong Kampong Melayu/Jalan Masjid		
0061	Vagabond Road		
0064	Irvine Hill - Airport Road		
0066	North South Baseline Road		
0068	Linkwater Road		
0074	Irvine Hill Road		
0121	Arenga Close		
0124	Tampa View		
0125	Lister Place		
0127	Highland Court		
0129	Plant Hill Road		
0200	Parks Road Minor Works		

2025/26 BUDGET

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
1210070	Depot maintenance and operations		70,000
1211550	Resources - aggregate		1,100,000
1211551	Resources - bitumen		100,000
1212300	Printing & stationery		3,000
1212360	Internet expenses		9,000
1212650	Computer expenses		5,000
1212750	Purchase of equipment/street signs		40,000
1212800	Vehicle running expenses		117,300
1212850	Training		40,000
1213160	Wet weather		49,357
1213300	Insurance		15,844
1214200	Depreciation-fixed plant/infrastructure assets		1,304,520
1214500	Depreciation-Plant & Machinery		24,000
1214800	Depreciation-Furniture & Equipment		18,000
1214850	Other minor expenditure		25,000
1214970	Works management costs/ Fleet Management		222,754
1410000	Private works		100,000
	Total Operating Expenditure		<u>4,839,663</u>
	ADMINISTRATION EXPENDITURE		
1214900	Administration costs allocation		612,137
	Total Administration Expenditure		<u>612,137</u>
	CAPITAL EXPENDITURE		
1217200	Depot shed		0
1217500	Plant & machinery		2,250,000
1217800	Furniture & equipment		100,000
	Total Capital Expenditure		<u>2,350,000</u>
	TOTAL STREETS, BRIDGES & DEPOT	<u>109,000</u>	<u>7,801,800</u>
	TOTAL TRANSPORT	<u>4,592,443</u>	<u>10,492,929</u>

2025/26 BUDGET

PROGRAM 13 ECONOMIC SERVICES

SUB-PROGRAM-OTHER ECONOMIC SERVICES

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

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
OPERATING REVENUE			
1315550	Rent - Cocos Padang Lease	35,000	
	Total Operating Revenue	<u>35,000</u>	
OPERATING EXPENDITURE			
1311550	Resources		5,000
1311640	Project Depot expenses (Special Project)		10,000
1311641	Island Care Expenses (Ex-Projects Depot)		10,000
1311930	Removal of Container		10,000
1312500	Repairs & Maintenance		5,000
1312750	Purchase of Equipment/Tools-Special Project Team		25,000
1312800	Vehicle Running Expenses		22,000
1312850	Training		10,000
1313150	Consultants Expenses		5,000
1313160	Wet Weather		37,564
1314200	Depreciation-Fixed Plant		25,000
1314800	Depreciation-Furniture & Equipment		1,000
1314850	Other Minor Expenditure		10,000
	Total Operating Expenditure		<u>175,564</u>
ADMINISTRATION EXPENDITURE			
1314900	Administration Costs Allocation		41,214
	Total Administration Expenditure		<u>41,214</u>
CAPITAL EXPENDITURE			
1317200	Project Depot Shed		0
1317500	Plant & Machinery		0
1317800	Furniture & Equipment		0
	Total Capital Expenditure		<u>0</u>
TOTAL OTHER ECONOMIC SERVICES		<u>35,000</u>	<u>216,778</u>

2025/26 BUDGET

PROGRAM 14 OTHER PROPERTY AND SERVICES

SUB-PROGRAM-PUBLIC WORKS OVERHEADS

Objective-to identify the total overheads which have been separately charged to individual public works functions.

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
OPERATING REVENUE			
1425300	Pool Car Levy	8,000	
1425500	Staff Housing Rentals	3,068	
	Total Operating Revenue	<u>11,068</u>	
OPERATING EXPENDITURE			
1420100	Employees Costs		1,882,756
1424990	Less Allocation To Works & Services		(1,882,756)
	Total Operating Expenditure		<u>0</u>
TOTAL PUBLIC WORKS OVERHEADS		<u>11,068</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

OPERATING EXPENDITURE		
1430100	Plant Repair Wages	601,504
1430200	Tyres & Tubes	70,000
1430300	Parts & Repairs	291,200
1430400	Licences	30,000
1430500	Fuel & Oil	450,000
1430600	Motor Vehicle Accident & Repairs Expenses	10,000
1432500	Workshop Consumables	20,000
1432550	Repairs And Maintenance-Tools/Equipment	30,000
1432750	Small Tools And Equipment	30,000
1432800	Vehicle Running Expenses	70,400
1432850	Training Expenses	30,000
1434860	Sea and Air Freight	20,000
1433300	Insurance - Plant	21,600
1434500	Depreciation - Plant & Machinery	580,000
1434800	Depreciation - Furniture & Equipment	2,300
1434850	Other Minor Expenditure	2,000
1434970	Plant Management Costs	288,800
1434990	Less Allocated To Other Council Activites	(1,946,300)
	Total Operating Expenditure	<u>601,504</u>
CAPITAL EXPENDITURE		
1437500	Plant & Machinery	0
1437800	Furniture & equipment	0
	Total Capital Expenditure	<u>0</u>
TOTAL PLANT OPERATIONS		<u>601,504</u>

2025/26 BUDGET

SUB-PROGRAM-SALARIES & WAGES

Objective-to provide timely salary payments to Council employees

OPERATING EXPENDITURE

1440100	Gross Salaries & Wages Paid	8,167,771
1444990	Less Allocated to Works & Services	(8,167,771)

Total Operating Expenditure 0

TOTAL SALARIES & WAGES 0

TOTAL - OTHER PROPERTY & SERVICES 11,068 601,504

PLANT

Budget

	\$
P0010	5,000
P0020	1,000
P0076	15,000
P0078	0
P0079	65,000
P0080	65,000
P0084	15,000
P0085	2,000
P0086	4,800
P0091	2,000
P0093	2,000
P0098	2,000
P0101	2,000
P0130	5,000
P0160	0
P0200	1,500
P0210	1,500
P0220	2,000
P0240	1,000
P0250	20,000
P0547	1,000
P0612	1,000
P0644	1,500
P5064	0
P5291	0
P60003	8,000
P60031	1,000
P60033	0
P60058	0
P60137	10,000
P60198	28,000
P60199	55,000
P60238	6,000
P60423	2,000
P60518	2,000
P60545	10,000
P60549	7,000
P60707	3,000
P60785	12,000
P60868	28,000
P60870	15,000
P60875	10,000
P60961	30,000
P60968	25,000
P61015	18,000
P61016	15,000
P61017	25,000
P61077	70,000
P61197	0
P61209	8,000
P61319	8,000

2025/26 BUDGET

PLANT		Budget
		\$
P61320	TOYOTA HILUX DUAL CAB (DCS)	0
P61321	IVECO/ACCO 2350G/260	90,000
P61322	HINO 300 SERIES 716	0
P61323	HINO 300 SERIES 716	0
P61325	HINO 300 SERIES 716	0
P61326	TOYOTA HILUX DUAL CAB	15,000
P61327	TOYOTA HILUX DUAL CAB (Fisheries Ranger)	0
P61328	TOYOTA HILUX DUAL CAB	15,000
P61380	FUSO FV51JKD2RFAB 11	50,000
P61571	TOYOTA HILUX 4X4 3.0	0
P61572	TOYOTA HILUX 4X4 D/C (Senior Ranger)	0
P61582	TOYOTA DIESEL POWERE	10,000
P61597	HINO 300 SERIES 717	20,000
P61635	CATERPILLAR CS533E S	20,000
P61636	CATERPILLAR 226B3 SK	0
P61637	CATERPILLAR 120K MOT	45,000
P61723	TOYOTA HILUX 4X4 3.0	15,000
P61724	TOYOTA HILUX 4X2 (DPGP)	15,000
P61757	HINO 300 SERIES 7	25,000
P61903	IVECO ACCO 2350/2	60,000
P61982	TOYOTA HILUX 4X2	15,000
P62029	HINO 300 SERIES 7	15,000
P62035	VOLVO SD105F PAD	30,000
P62036	LINE TRIKE 2 GUN	10,000
P62076	FUSO MITSUBISHI	25,000
P62136	TOYOTA RAV 4 - 5DR (ADFCS)	15,000
P62137	TELEHANDLER	0
P62154	TOYOTA HILUX S/CAB D	20,000
P62161	TOYOTA HILUX 4 X 4	15,000
P62179	TOYOTA HILUX 4 X 4	15,000
P62205	KUBOTA M9540DHC TRACTOR-C/WKS	4,000
P62227	SENTINEL POWER SWEEPER RIDER	40,000
P62372	FUSO HEAVY FV TIP TRUCK (C/WORKS)	30,000
P62396	SKID STEER LOADER (PROJECT TEAM)	25,000
P62397	SKID STEER LOADER (C/WORKS)	35,000
P62410	TOYOTA HILUX (Handyman)	15,000
P62421	KUBOTA M9540DHC TRACTOR-C/WKS	45,000
P62456	TOYOTA HILUX 4 X 4 (Health/Building Officer)	15,000
P62457	TOYOTA HILUX 4 X 4 (P&G Foreman)	15,000
P62458	TOYOTA HILUX 4 X 4 (C/WKS)	20,000
P62471	HINO 500 SERIES 7 TRAY TON TRUCK	25,000
P62499	KOMATSU FRONT END LOADER	40,000
P62621	TOYOTA VITZ HATCHBACK	10,000
P62631	ISUZU TRUCK	25,000
P62656	TOYOTA HILUX 4 X 4	20,000
P62657	TOYOTA FORTUNER (CEO)	20,000
P62658	TOYOTA HILUX 4 X 4	20,000
P62659	TOYOTA HULUX 4 X 4	20,000
P62771	TOYOTA HILUX DUAL CAB (VN60963)	0
P62773	HINO 300 SERIES 707 TIPPER TRUCK-C/WKS	25,000
P62832	BOMAG BW28RH ROLLER-C/WKS	25,000
P62891	Isuzu Tray Truck NPRAC-B21 NPR 65/45-190 MWB 3.8m Tipper Body-Projects Depot	25,000
P62892	Isuzu Tray Truck NPRAC-B21 NPR 65/45-190 CREW 3.6m Tipper Body-C/Wks	25,000
P62912	New Hilux 4x4 2.8L-Fisheries Ranger	20,000
P62915	New Hilux 4x4 2.8L-Say Wah Foo	20,000
P62916	New Hilux 4x4 2.8L-Anwar Ramlan	20,000
P62917	New Hilux 4x4 2.8L-Olivier Lines	20,000
P62918	New Hilux 4x4 2.8L-Yit Meng Sho	20,000
P62919	New Hilux 4x4 2.8L-Ha Chai Su	20,000
P62920	New Hilux 4x4 2.8L-Tony Ho	20,000
	Iveco Waste Compector 4 x 2 Dual Control	35,000
	Roller-C/Wks	35,000
	Telehandler	25,000
	Emulsion Sprayer	35,000
		1,945,300

**SHIRE OF CHRISTMAS ISLAND
ASSETS ACQUISITION
FOR THE YEAR ENDED 30TH JUNE 2026**

**2025/26
Budget
\$**

LGA S6.2 (4)

Following assets are budgeted to be acquired during the year:

GOVERNANCE

Furniture & Equipment	50,000
Plant & Machinery	60,000
Building	150,000

HOUSING

Buildings	150,000
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RECREATION & CULTURE

Furniture & Equipment	110,000
Plant & Machinery	-
Buildings	40,000

TRANSPORT

Furniture & Equipment	100,000
Plant and Machinery	2,250,000
Buildings	-
Roads and Transport - Infrastructure	1,739,688

4,649,688

By Class

Furniture and Equipment	260,000
Plant and Machinery	2,310,000
Buildings	340,000
Roads and Transport - Infrastructure	1,739,688
	4,649,688

**SHIRE OF CHRISTMAS ISLAND
ASSETS ACQUISITION
FOR THE YEAR ENDED 30TH JUNE 2026**

**2025/26
Budget
\$**

FURNITURE & EQUIPMENT

GOVERNANCE

427800 Administration General

Phone System Upgrade (c/f job from FY24/25)

50,000

50,000

RECREATION & CULTURE

1127800 Recreation & Sport

Replacement of Poon Saan Outdoor Cinema Seating

20,000

Playground & Park Upgrades

90,000

110,000

TRANSPORT

1217800 Furniture & Equipment

Parks Road Upgrade

100,000

Side Office & Kitchen

Toilet Block

Other Small Capital Equipment

100,000

TOTAL FURNITURE & EQUIPMENT

260,000

PLANT & MACHINERY

GOVERNANCE

427500 Administration General

Toyota Rav4 Replace(61319)

60,000

60,000

TRANSPORT

1217500 Transport

Bulldozer

550,000

Grader

500,000

10T Tipper

275,000

Multi Tyre Roller

260,000

Excavator

300,000

Bitument Sprayer

365,000

2,250,000

TOTAL PLANT & MACHINERY

2,310,000

LAND, BUILDING & FIXED PLANT

GOVERNANCE

427900 Building - George Fam Centre

Replace Flooring in Finance Office & Tea Room

50,000

Replace George Fam Office blinds

25,000

Replace Metalwork Balustrading

75,000

150,000

HOUSING

907900 General Housing Upgrade (For Budget Transfer)

907212 12 Guano Close

-

907223 23 Seaview Drive

-

907228 28 Seaview Drive

-

907230 30 Seaview Drive

-

907238 Flat 138

-

907239 5 Jalan Ketam Merah

-

150,000

RECREATION & CULTURE

1117900 Public Halls, Civic Centres

Poon Saan Community Hall Renovations

40,000

40,000

TOTAL LAND, BUILDING & FIXED PLANT

340,000

**SHIRE OF CHRISTMAS ISLAND
ASSETS ACQUISITION
FOR THE YEAR ENDED 30TH JUNE 2026**

**2025/26
Budget
\$**

INFRASTRUCTURE - ASSETS

TRANSPORT

Government Grants

1207230 CRA Network Reseal Program Total

553,391

72943	CRA Upgrade 25/26	553,391
	CRA Carried Forward 23/24	-
72317	Reseal Jalan Ketam Merah - CRA 23/24	-
72319	Reseal Jalan Masjid - CRA 23/24	-
72320	Reseal Jalan Masjid Carpark - CRA 23/24	-
72321	Reseal Poon Saan Road at Hardware - CRA 23/24	-
72323	Reseal Phosphate Hill/Irine Hill - CRA 23/24	-
72324	Reseal EW Baseline to Blowholes Turn Off - CRA 23/24	-

1207260 C'wealth Special Grant

487,933

72605	Blowhole Rd Upgrade - Maintenance to Blowhole Rd Stage 1	487,933
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1207261 Local Roads and Community Infrastructure Pogram Grant Total (Phase 5)

-

72617	Lily Beach Boardwalk Replacement-LRCIP Phase 4	-
72618	Replacement of Road Signage-LRCIP Phase 4	-
	LRCIP Phase 5	

1207290 Road to Recovery Grant Total

698,364

72944	North South Baseline	529,240
72107	Reseal Lily Beach Road (RTR 23/24)	-
72930	Murray Rd-CIDHS to Crab Bridge Heavy Patching	-
72108	Rocky Point Spur Rd Construction (RTR 24/25)	25,000
72109	Nursery Rd Construction (RTR 24/25)	50,000
72111	Sin Sang Rd Reseal (RTR 24/25)	38,000
72912	Taman Sweetland Crescent Reseal (RTR 24/25)	38,000
72932	Gaze Road (RTR 24/25)	18,124
72933	Block 413 Carpark (RTR 24/25)	-

TOTAL INFRASTRUCTURE - ASSETS

1,739,688

TOTAL FURNITURE & EQUIPMENT

260,000

TOTAL PLANT & MACHINERY

2,310,000

TOTAL LAND, BUILDING & FIXED PLANT

340,000

ROADS

1,739,688

CAPITAL EXPENDITURE

4,649,688

NOTE:

Capital Expenditures are funded as follows:

Grants

3,989,688

Municipal Fund

330,000

Recreation Services Reserve

Building Reserve

250,000

Waste Management Reserve

-

Plant & Machinery Reserve

-

Furniture & Equipment Reserve

80,000

TOTAL

4,649,688

SHIRE OF CHRISTMA ISLAND

RATES, FEES AND CHARGES

FOR THE YEAR ENDED 30 JUNE 2026

The following rates, fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 17 June 2025

General Purpose Funding

31.0 Rates

31.1 General Rate (Section 6.32 - LG Act)

- | | |
|-----------------------------|---|
| a) Gross Rental Value (GRV) | 11.1821 cents in the dollar (0.111821/\$) |
| b) Unimproved Value (UV) | 44.9904 cents in the dollar (0.449904/\$) |

31.2 Minimum Rate (Section 6.35 - LG Act)

- | | |
|-----------------|----------------------|
| a) Minimum Rate | \$675 GRV Properties |
| b) Minimum Rate | \$406 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 \$53.10 is to apply if rates are paid by instalments

31.6 Zoning, application, orders, requisitions, rates

- | | |
|--|-----------------------|
| a) Land Purchase Enquiry seven day processing time | \$242.00 |
| b) Land Purchase Enquiry 48 hours processing time | \$319.00 |
| c) Rating Account Enquiry | \$ 64.00 per research |

General Administration

42.0 Photocopy/Printing Charges

- | | |
|-----------------------------------|------------------|
| a) A4 - one sided (black & white) | \$ 1.10 per copy |
| b) A3 – one sided (black & white) | \$ 2.10 per copy |
| c) Bulk Printing (50+) | \$ 0.70 per copy |
| d) A4 paper size (colour) | \$ 6.20 per copy |
| e) A3 paper size (colour) | \$10.00 per copy |

42.1 Report

- | | |
|---|------------------|
| a) Annual Report | \$64.00 per copy |
| b) Corporate Business Plan | \$64.00 per copy |
| c) Strategic Plan | \$64.00 per copy |
| d) Street Numbers List Whole Island | \$64.00 per copy |
| e) Copy of extract of Records or Plans (A3) | \$32.00 per copy |
| f) Copy of extract of Records or Plans (A4) | \$20.00 per copy |

Law, Order & Safety

51.0 Keeping of Cats

- | | |
|--|----------------------------------|
| a) Application for Permit to keep a cat | \$56.00 non-refundable |
| b) Claiming of an impounded cat | \$34.00 plus applicable penalty |
| c) Sustenance of an impounded cat | \$34.00 each day or part thereof |
| d) Cat local law Schedule 1 Modified Penalties | \$34.00 per offence |

51.1 Concessional registration rates:

- | | |
|--|----------|
| a) Cats owned & kept by bona-fide pensioners | \$ 16.00 |
|--|----------|

51.2 Animal Trap

- | | |
|------------|---------------|
| a) Deposit | \$261.00 each |
|------------|---------------|

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2026**

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 17 June 2025

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	\$250
b)	2.2	Interference with or removal of the identification of a cat	\$250
c)	2.4	Marking cat with universal mark of de-sexing via neutering when cat not neutered.	\$250
d)	3.1(1)	Keeping a cat without a permit	\$500
e)	4.1	Using a premises as a cat boarding premises without a permit	\$250
f)	6.6(a)	Releasing or attempt to release a cat from a pound	\$250
g)	6.6(b)	Destroy, break into, damage or in any other way interfere or render not cat proof a pound	\$250
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	\$250
i)	7.1	Abandonment of cat	\$250
j)	11.1	Cat in a public place	\$250
k)	11.3	Cat in a place that is not a public place.	\$250
l)	11.4	Cat in a cat prohibited area	\$300
m)	11.5	Breach of a condition of permit	\$300

Health

71.0 Food Premises Licence & Registration

a)	New Registration and Licence	\$262.00
b)	New Licence	\$262.00
c)	Licence Renewal	\$262.00 per annum
d)	Food Training Seminars and presentations	\$103.00 per student
e)	Pre-purchase inspection of food premises	\$407.00

71.1 Lodging Houses

a)	New Registration	\$262.00
b)	New Licence	\$262.00
c)	Licence Renewal	\$262.00 per annum

71.2 71.2 Grease Trap Service

a)	Trap Cleaning Service	
(i)	Up to 1,500 litres	\$354.00 per service
(ii)	Over 1,500 litres	\$354.00 per hopperload
b)	Call out Fee	
(i)	Working Hour	\$116.00 per call out
(ii)	After Working Hour	\$471.00 per call out

71.3 Spoutvac Hire

a)	Wet Hire with operators	\$354.00 per hour
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SHIRE OF CHRISTMAS ISLAND

FEES AND CHARGES

FOR THE YEAR ENDED 30 JUNE 2026

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 17 June 2025

Welfare

82.0 Interpretation/Translation \$206.00 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	\$ 97.00
b) Per individual commercial property	\$ 97.00
c) Per vacant land	\$ 97.00
d) Per specified institution	\$964.00

101.1 Bin Collection Fees (Rated Premises)

a) Household	\$399.00
b) Multi residential unit	\$257.00
c) Rated Enterprise (per quarter - see Note: 1)	\$ 97.00 per collection unit
d) Sulo bin left out or put in wrong place	\$ 90.00 per bin

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

101.2 Collection Service Establishment Fees

a) Waste Service Establishment Fee – Rated Dwelling	\$231.00 Per dwelling
b) Waste Service Establishment Fee – Rated Unit	\$157.00 Per unit
c) Waste Service Establishment Fee – Rated Enterprise	\$ 92.00 Per MGB plus \$79.00
d) Waste Service Establishment Fee – Non-rated Enterprise	\$166.00 Per MGB plus \$122.00
e) Change of a Service – Rated Enterprise	\$48.00 plus \$ 79.00 per extra MGB
f) Change of a Service – Non - Rated Enterprise	\$99.00 plus \$129.00 per extra MGB

101.3 Others

a) Hire of MGB	\$ 15.60 per MGB per week
b) Hire of MGB (emptied once a week)	\$ 28.00 per MGB per week
c) Industrial Skip Bin Green Wastes Only	\$246.00 delivered & removed within 10 days + \$25.00 per day rental Thereafter
d) Industrial Skip Bin – Paper/Cardboard Only	\$246.00 delivered & removed within 10 days + \$25.00 per day rental Thereafter
e) Industrial Waste Cage – Paper/Cardboard Only	\$246.00 delivered & removed within 10 days + \$25.00 per day rental thereafter
f) Industrial Skip Bin – Mixed/Wet Wastes	\$287.00 delivered & removed within 10 days + \$30.00 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	\$ 38.00

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

SHIRE OF CHRISTMAS ISLAND

FEES AND CHARGES

FOR THE YEAR ENDED 30 JUNE 2026

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 17 June 2025

Communities Amenities

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

a) Sedan/Van	\$ 27.00 per vehicle
b) Single axle light trailer	\$ 27.00 per vehicle
c) Double axle light trailer	\$ 50.00 per vehicle
d) Light rigid truck (up to 8T GVM)	\$ 111.00 per vehicle
e) Medium rigid truck	\$ 251.00 per vehicle
f) Heavy rigid truck or Dog trailer	\$ 434.00 per vehicle
g) Semi-trailer/Articulated truck	\$ 770.00 per vehicle
h) Double-trailer	\$1,545.00 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)	\$700.00 per cubic metre*
b) Biomedical Waste Disposal (Minimum charge m ³)	\$700.00 per cubic metre*
c) Quarantine Waste Disposal (Minimum charge m ³)	\$700.00 per cubic metre*
d) Sewerage Sludge Disposal (Minimum charge m ³)	\$153.00 per cubic metre*
e) Car bodies (must have all oils and fluids drained)	\$325.00 per car

101.6 Commercial Putrescible Waste Collections \$1,779.00 per day

101.7 Woodchips \$105.00 per cubic metre*

101.8 Oily Waste \$115.00 per hour

101.9 Disposal of Batteries and Tyres

a) Battery	\$ 13.50 each
b) Car tyre	\$ 3.10 each
c) Truck tyre (small)	\$ 5.20 each
d) Truck tyre (large)	\$ 8.30 each
e) Tractor/Loader/etc tyre	\$ 13.50 each

101.10 Oily Waste \$116.00 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 \$128.00
 - (ii) Fee for the grant of a permit to Use an Apparatus (Including all inspections) \$128.00
- 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 \$ 39.00
 - (ii) Without a Local Government Report \$128.00
 - (iii) Local Government Report Fee \$128.00

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2026**

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 17 June 2025

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 2025/26 (*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

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2026**

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 17 June 2025

Communities Amenities

106.1 Planning Fees (continued)

Item	Part 1	Maximum Fixed Fees	Maximum Fee 2025/26 (*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

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2026**

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 17 June 2025

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

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2026**

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 17 June 2025

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	\$15.00 per set
8.	Copy of current Local Planning Strategy	\$40.00 per copy
9.	Scheme Text including maps at A4 size	\$5.00 per copy
10.	Any Other Statutory Licence or Permit (Not otherwise provided for)	\$92.00

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2026**

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 17 June 2025

Communities Amenities

Any Other Statutory Licence or Permit
(Not otherwise provided for)

\$107.00

106.7 Building Control

- a) Written Building Advice \$116.00
- b) Copy of Building Plans (*where legally permitted to be issued*) \$234.00 per copy
- c) Inspection Not Referred to Elsewhere \$216.00 per hour
(Min \$249.00)

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

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2026**

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 17 June 2025

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

SHIRE OF CHRISTMAS ISLAND

FEES AND CHARGES

FOR THE YEAR ENDED 30 JUNE 2026

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 17 June 2025

Communities Amenities

107.0 Cemetery Fees

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

a). Sinking Fee – Ordinary Grave Plus Excavation	\$1246.00 Cost recovery
b). Sinking Fee – To extra depth per metre or part thereof	\$ 310.00
c). Sinking Fee – Child 13 years and under	\$ 137.00
d). Sinking Fee – Stillborn	\$ 66.00
e). Grant of Right of Burial (25 years)	\$ 192.00
f). Purchase of Plot Land	\$ 629.00
g). Renewal of Grant of Right of Burial	\$ 207.00
h). Transfer of Grant of Right of Burial	\$ 39.00
i). Exhumation – Single Grave	\$1,537.00
j). Reinstatement of Exhumed Grave	\$ 347.00 reinsert
k). Single Permit to erect monument or headstone	\$ 34.00
l). Monumental Mason's Annual Licence *	\$ 137.00
m). Funeral Directors Annual Licence *	\$ 207.00
n). Funeral Directors Single Fee Licence*	\$ 137.00
o). Memorial Garden	\$ 80.00

*** Where applicable**

Recreation & Culture

111.0 Public Halls & Civic Centre

111.1 Poon Saan Community Hall/Senior Citizens Building

a) Commercial Rent	\$ 57.00 per 2 hours
b) Community Groups	\$ 25.00 per hour
c) Community Groups (Regular Users -Advance payment)	
(i) fixed 6 months booking	\$ 17.00 per hour for
(ii) fixed 3 months booking	\$ 19.00 per hour for
(iii) fixed 1 month booking	\$ 21.00 per hour for
d) Other (maximum 8 hours)	\$206.00 per day
e) Chair (maximum 3 days)	\$ 2.00 per day
f) Storeroom	\$ 41.00 per month (each)
g) Key Deposit (Refundable)	\$ 40.00

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

SHIRE OF CHRISTMAS ISLAND

FEES AND CHARGES

FOR THE YEAR ENDED 30 JUNE 2026

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 17 June 2025

Recreation & Culture

111.2 George Fam

a)	Training & Conference Room	\$ 225.00 per day
		\$ 116.00 half a day
		\$ 51.00 an hour
b)	Office Space (One Quarter Room)	\$ 225.00 per day
c)	Non-Profit Community Group	F.O.C availability
d)	Television	\$ 64.00 per day
e)	Video	\$ 64.00 per day
f)	Overhead Projector	\$ 64.00 per day
g)	Multi Media Projector	\$ 64.00 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)	Advertisement (Community Not for Profit Organizations)	
(i)	Block (5.5 cm x 3.5 cm)	\$ 25.00
(ii)	Quarter page	\$ 45.00
(iii)	Half page	\$ 83.00
(iv)	Three Quarter page	\$119.00
(v)	Full page	\$161.00

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

b)	Island Commercial and Businesses	
(i)	Block (5.5 cm x 3.5 cm)	\$ 27.00
(ii)	Quarter page	\$ 48.00
(iii)	Half page	\$ 93.00
(iv)	Three Quarter page	\$138.00
(v)	Full page	\$182.00
c)	Government Agencies	
(i)	Block (5.5 cm x 3.5 cm)	\$ 34.00
(ii)	Quarter page	\$ 64.00
(iii)	Half page	\$129.00
(iv)	Three Quarter page	\$192.00
(v)	Full page	\$255.00
(vi)	Insert Handling Fee	\$348.00 per issue
d)	Subscribe to "The Islander"	
(i)	1 year (25 issues) WA /on CI	\$194.00
(ii)	1 year (25 issues) outside WA	\$194.00
(iii)	1 year (25 issues) overseas	\$315.00

SHIRE OF CHRISTMAS ISLAND

FEES AND CHARGES

FOR THE YEAR ENDED 30 JUNE 2026

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 17 June 2025

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 \$2,318.00
 - (ii) Non Fork lift entry access \$1,738.00
- b) 40 foot
Yearly rates and monthly pro rata on shorter term rates
 - (i) Fork lift entry access \$4,058.00
 - (ii) Non Fork lift entry access \$3,584.00

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 | | \$112.00 (working hours) |
| b) Supervisor | | \$187.00 (working hours) |
| c) Professional & Technical Services | | \$224.00 |
| 141.2 Community Bus with Driver | | \$167.00 (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 | | \$176.00 |
| b) Truck with Hiab | | \$254.00 |
| c) Tipper 10 tonnes | | \$254.00 |
| d) Water Truck 10,000L | | \$265.00 (excluding water) |
| e) Grader | | \$265.00 |
| f) Loader (with attachments) | | \$242.00 |
| g) Bobcat with or without attachments | | \$197.00 |
| h) Forklift | | \$186.00 |
| i) Multi Tyred Roller - light | | \$186.00 |
| j) Multi Tyred Roller - heavy | | \$265.00 |
| k) Tractor with or without attachments | | \$190.00 |
| l) Komatsu Excavator | | \$254.00 plus mobilisation |
| m) Mini Excavator | | \$214.00 |
| n) Drum Roller - light | | \$197.00 |
| o) Drum Roller - heavy | | \$265.00 |
| p) Wood Chipper (3 x operator costs included) | | \$428.00 |
| q) Concrete Truck (not inc. concrete) | | \$263.00 |
| Standby rate where applicable p/hour following
Minimum 15 minutes unloading time | | \$76.00 |
| r) Concrete product/cubic meter | | \$1,045.00 |
| s) Bitumen Spray Truck (not inc. bitumen) | | \$214.00 |
| t) Car/Ute | | \$16.00 |
| u) Telehandler | | \$209.00 |
| v) Rubbish Truck | | \$257.00 |
| w) Vac Pump | | \$107.00 |

SHIRE OF CHRISTMAS ISLAND

FEES AND CHARGES

FOR THE YEAR ENDED 30 JUNE 2026

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 17 June 2025

Other Property & Services

x) Trailer	\$ 22.00
y) Portable Lights	\$ 54.00
	\$268.00 per day

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

141.4 Excavation Permits

a) Application Fee (includes one inspection)	\$319.00
b) Bond	\$ 52.00m ² unsealed roads
	\$ 91.00m ² sealed roads
	\$240.00m ² concrete areas
c) Materials	
(i) Bitumen Emulsion	\$ 6.00/liter
(ii) Sealing Aggregate	\$ 428.00/tonne
(iii) Cold Mix	\$2,142.00/tonne
	\$ 857.00/m ³

Additional Inspections (per inspection as required)	\$334.00
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141.5 Other Charges

a) Large Marquee	
(i) Hire only – no delivery	\$121.00 per day plus
(ii) Set up and dismantled costs	\$482.00 plus (\$541 deposit)
c) Small Marquee	
(i) Hire only – no delivery	\$ 57.00 per day
(ii) Set up and dismantled costs	\$354.00 plus (\$400 deposit)
d) Stage	
(i) Hire only- no delivery	\$240.00 per day
(ii) Set up and dismantled costs	\$768.00 plus (\$958 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	\$32.00 per copy
b) A1 paper size	\$26.00 per copy
c) A2 paper size	\$23.00 per copy
d) A3 paper size	\$20.00 per copy
e) A4 paper size	\$ 8.00 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)