



SHIRE OF CHRISTMAS ISLAND

2024/25 BUDGET

**ADOPTED AT AN ORDINARY MEETING OF COUNCIL
HELD ON TUESDAY 23 JULY 2024**

LOCAL GOVERNMENT ACT 1995 (WA) (CI)

ADOPTION OF BUDGET – SECTION 6.2

We hereby certify that the attached budget documents for the 2024/25 financial year were adopted by the Council at the Ordinary Meeting held at the Council Chambers on 23 July 2024

Gordon Thomson
Shire President

David Price
Chief Executive Officer

Date: 23 July 2024

Budget Statements

The following is a summary of Council's statutory responsibility for reporting on the 2024/25 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 2024

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 2025
LOCAL GOVERNMENT ACT 1995

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SHIRE'S VISION

Christmas Island - a place for everyone, without exception

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025

| | Note | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|---|------|-------------------|-------------------|-------------------|
| Revenue | | | | |
| | | \$ | \$ | \$ |
| Rates | 2(a) | 1,904,574 | 1,849,812 | 1,847,947 |
| Grants, subsidies and contributions | | 8,681,131 | 7,961,592 | 8,845,713 |
| Fees and charges | 15 | 1,221,706 | 1,591,106 | 1,071,262 |
| Interest revenue | 9(a) | 298,385 | 360,333 | 43,656 |
| Other revenue | | 81,475 | 126,498 | 49,380 |
| | | 12,187,271 | 11,889,341 | 11,857,958 |
| Expenses | | | | |
| Employee costs | | (7,670,496) | (7,938,745) | (8,556,758) |
| Materials and contracts | | (4,283,327) | (2,000,924) | (2,906,777) |
| Utility charges | | (128,297) | (87,991) | (113,552) |
| Depreciation | 6 | (1,702,000) | (1,537,340) | (1,779,000) |
| Insurance | | (206,699) | (206,796) | (171,646) |
| Other expenditure | | (304,406) | (529,289) | (450,809) |
| | | (14,295,225) | (12,301,085) | (13,978,542) |
| | | (2,107,954) | (411,744) | (2,120,584) |
| Capital grants, subsidies and contributions | | 2,465,477 | 920,069 | 1,432,914 |
| Profit on asset disposals | 5 | 29,499 | 0 | 5,575 |
| Loss on asset disposals | 5 | 0 | (13,006) | 0 |
| | | 2,494,976 | 907,063 | 1,438,489 |
| Net result for the period | | 387,022 | 495,319 | (682,095) |
| 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 | 0 | 0 |
| Share of comprehensive income of associates accounted for using the equity method | | 0 | 0 | 0 |
| Total other comprehensive income for the period | | 0 | 0 | 0 |
| Total comprehensive income for the period | | 387,022 | 495,319 | (682,095) |

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 2025

CASH FLOWS FROM OPERATING ACTIVITIES

| | Note | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|--|------|-------------------|-------------------|-------------------|
| Receipts | | \$ | \$ | \$ |
| Rates | | 1,904,574 | 1,846,127 | 1,847,947 |
| Grants, subsidies and contributions | | 8,681,131 | 8,639,877 | 8,845,713 |
| Fees and charges | | 1,221,706 | 1,591,106 | 1,071,262 |
| Interest revenue | | 298,385 | 360,333 | 43,656 |
| Other revenue | | 81,475 | 126,498 | 49,380 |
| | | 12,187,271 | 12,563,941 | 11,857,958 |
| Payments | | | | |
| Employee costs | | (7,670,496) | (7,736,553) | (8,556,758) |
| Materials and contracts | | (4,283,327) | (1,524,701) | (2,906,777) |
| Utility charges | | (128,297) | (87,991) | (113,552) |
| Insurance paid | | (206,699) | (206,796) | (171,646) |
| Other expenditure | | (304,406) | (529,289) | (450,809) |
| | | (12,593,225) | (10,085,330) | (12,199,542) |
| Net cash provided by (used in) operating activities | 4 | (405,954) | 2,478,611 | (341,584) |

CASH FLOWS FROM INVESTING ACTIVITIES

| | | | | |
|--|------|-------------|-------------|-------------|
| Payments for purchase of property, plant & equipment | 5(a) | (1,689,172) | (1,413,126) | (1,652,104) |
| Payments for construction of infrastructure | 5(b) | (2,421,357) | (787,018) | (1,232,914) |
| Capital grants, subsidies and contributions | | 2,465,477 | 920,069 | 1,432,914 |
| Proceeds from sale of property, plant and equipment | 5(a) | 55,475 | 0 | 35,080 |
| Proceeds on disposal of financial assets at fair values through other comprehensive income | | 0 | 3,531 | |
| Net cash (used in) investing activities | | (1,589,577) | (1,276,544) | (1,417,024) |

CASH FLOWS FROM FINANCING ACTIVITIES

| | | | | |
|--|---|------------------|------------------|----------------|
| Proceeds on disposal of financial assets at amortised cost - term deposits | | 0 | (818,000) | |
| Net cash (used in) financing activities | | 0 | (818,000) | 0 |
| Net increase (decrease) in cash held | | (1,995,531) | 384,067 | (1,758,608) |
| Cash at beginning of year | | 3,162,032 | 2,777,967 | 2,690,702 |
| Cash and cash equivalents at the end of the year | 4 | 1,166,501 | 3,162,034 | 873,084 |

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 2025

OPERATING ACTIVITIES

Revenue from operating activities

General rates
Rates excluding general rates
Grants, subsidies and contributions
Fees and charges
Interest revenue
Other revenue
Profit on asset disposals

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation
Insurance
Other expenditure
Loss on asset disposals

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions
Proceeds from disposal of assets

Outflows from investing activities

Payments for property, plant and equipment
Payments for construction of infrastructure

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts

Outflows from financing activities

Transfers to reserve accounts

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities
Amount attributable to investing activities
Amount attributable to financing activities

Surplus/(deficit) remaining after the imposition of general rates

| Note | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|---------|--------------------|--------------------|--------------------|
| | \$ | \$ | \$ |
| 2(a)(i) | 1,906,258 | 1,849,812 | 1,839,638 |
| 2(a) | (1,684) | 0 | 8,310 |
| | 8,681,131 | 7,961,592 | 8,845,713 |
| 15 | 1,221,706 | 1,591,106 | 1,071,262 |
| 9(a) | 298,385 | 360,333 | 43,656 |
| | 81,475 | 126,498 | 49,380 |
| 5 | 29,499 | 0 | 5,575 |
| | 12,216,770 | 11,889,341 | 11,863,534 |
| | (7,670,496) | (7,938,745) | (8,556,758) |
| | (4,283,327) | (2,000,924) | (2,906,777) |
| | (128,297) | (87,991) | (113,552) |
| 6 | (1,702,000) | (1,537,340) | (1,779,000) |
| | (206,699) | (206,796) | (171,646) |
| | (304,406) | (529,289) | (450,809) |
| 5 | 0 | (13,006) | 0 |
| | (14,295,225) | (12,314,091) | (13,978,542) |
| 3(c) | 1,672,501 | 1,636,888 | 1,773,425 |
| | (405,954) | 1,212,138 | (341,583) |
| | 2,465,477 | 920,069 | 1,432,914 |
| 5 | 55,475 | 0 | 35,080 |
| | 2,520,952 | 920,069 | 1,467,994 |
| 5(a) | (1,689,172) | (1,413,126) | (1,652,104) |
| 5(b) | (2,421,357) | (787,018) | (1,232,914) |
| | (4,110,529) | (2,200,144) | (2,885,018) |
| | (1,589,577) | (1,280,075) | (1,417,024) |
| 8(a) | 650,000 | 402,000 | 400,000 |
| | 650,000 | 402,000 | 400,000 |
| 8(a) | (251,711) | (1,132,735) | (929,733) |
| | (251,711) | (1,132,735) | (929,733) |
| | 398,289 | (730,735) | (529,733) |
| 3 | 1,603,052 | 2,401,724 | 2,294,274 |
| | (405,954) | 1,212,138 | (341,583) |
| | (1,589,577) | (1,280,075) | (1,417,024) |
| | 398,289 | (730,735) | (529,733) |
| 3 | 5,810 | 1,603,052 | 5,934 |

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

**SHIRE OF CHRISTMAS ISLAND
FOR THE YEAR ENDED 30 JUNE 2025
INDEX OF NOTES TO THE BUDGET**

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SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

1 BASIS OF PREPARATION

The annual budget 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 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 12 to the annual budget.

2023/24 actual balances

Balances shown in this budget as 2023/24 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
- 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 2024-25 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 2021-7c Amendments to Australian Accounting Standards
 - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [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

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

Judgements, estimates and assumptions

The preparation of the annual budget in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses.

The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

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

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

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES

(a) Rating Information

| Rate Description | Basis of valuation | Rate in | Number of properties | Rateable value | 2024/25 Budgeted rate revenue | 2024/25 Budgeted interim rates | 2024/25 Budgeted total revenue | 2023/24 Actual total revenue | 2023/24 Budget total revenue |
|---|------------------------|---------|----------------------|----------------|-------------------------------|--------------------------------|--------------------------------|------------------------------|------------------------------|
| | | \$ | | \$ | \$ | \$ | \$ | \$ | \$ |
| (i) General rates | | | | | | | | | |
| Residential | Gross rental valuation | 0.10752 | 454 | 8,767,118 | 942,641 | | 942,641 | 915,182 | 915,431 |
| Commercial | Gross rental valuation | 0.10752 | 83 | 1,841,176 | 197,963 | | 197,963 | 204,671 | 204,671 |
| DIAC | Gross rental valuation | 0.00000 | 20 | 1,197,820 | 0 | | 0 | | 0 |
| Unallocated | Gross rental valuation | 0.10752 | 4 | 63,960 | 6,877 | | 6,877 | 6,677 | 6,677 |
| Rural | Gross rental valuation | 0.10752 | 2 | 45,280 | 4,869 | | 4,869 | 4,727 | 4,727 |
| Industrial | Gross rental valuation | 0.10752 | 12 | 227,160 | 24,424 | | 24,424 | 23,713 | 23,713 |
| Exempt | Gross rental valuation | 0.10752 | 6 | 119,500 | 12,849 | | 12,849 | | 0 |
| Industrial | Unimproved valuation | 0.43260 | 1 | 940,000 | 406,644 | | 406,644 | 394,800 | 394,800 |
| Mining | Unimproved valuation | 0.43260 | 6 | 716,577 | 309,991 | | 309,991 | 300,962 | 289,619 |
| Total general rates | | | 588 | 13,918,591 | 1,906,258 | 0 | 1,906,258 | 1,850,732 | 1,839,638 |
| (j) Minimum payment | | | | | | | | | |
| | | Minimum | | | | | | | |
| | | \$ | | | | | | | |
| Residential | Gross rental valuation | 649 | 5 | | 3,245 | | 3,245 | 3,150 | 3,150 |
| Commercial | Gross rental valuation | 649 | 16 | | 10,384 | | 10,384 | 10,080 | 10,080 |
| DIAC | Gross rental valuation | 649 | | | 0 | | 0 | | 0 |
| Unallocated | Gross rental valuation | 649 | 37 | | 24,013 | | 24,013 | 23,310 | 23,310 |
| Rural | Gross rental valuation | 649 | | | 0 | | 0 | | 0 |
| Industrial | Gross rental valuation | 649 | 5 | | 3,245 | | 3,245 | 3,150 | 3,150 |
| Mining | Gross rental valuation | 649 | 1 | | 649 | | 649 | 630 | |
| Industrial | Unimproved valuation | 390 | | | 0 | | 0 | | 380 |
| Mining | Unimproved valuation | 390 | 2 | | 780 | | 780 | 758 | 760 |
| Total minimum payments | | | 66 | 0 | 42,316 | 0 | 42,316 | 41,078 | 40,830 |
| Total general rates and minimum payments | | | 654 | 13,918,591 | 1,948,574 | 0 | 1,948,574 | 1,891,810 | 1,880,468 |
| | | | | | 1,948,574 | 0 | 1,948,574 | 1,891,810 | 1,880,468 |
| Discounts (Refer note 2(d)) | | | | | | | (43,000) | (41,998) | (31,520) |
| Rate, fee or charge | | | | | | | (1,000) | 0 | (1,000) |
| Total rates | | | | | 1,948,574 | 0 | 1,904,574 | 1,849,812 | 1,847,948 |

The Shire did not raise specified area rates for the year ended 30th June 2025.

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 2024/25 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 rates have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

SHIRE OF CHRISTMAS ISLAND
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

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 |
|---|------------|---------------------------------------|---------------------------------------|---------------------------------------|
| | | \$ | % | % |
| Single Full Payment | 12-09-2024 | | | |
| Option Two | | | | |
| First Instalment | 12-09-2024 | | | |
| Second Instalment | 13-11-2024 | 17 | 5.5% | |
| Third Instalment | 15-01-2025 | 17 | 5.5% | |
| Fourth Instalment | 19-03-2025 | 17 | 5.5% | |
| | | 2024/25 Budget revenue | 2023/24 Actual revenue | 2023/24 Budget revenue |
| | | \$ | \$ | \$ |
| Instalment plan admin charge revenue | | 3,000 | 2,949 | 5,000 |
| Unpaid rates and service charge interest earned | | 5,000 | 11,891 | 5,000 |
| | | 8,000 | 14,840 | 10,000 |

SHIRE OF CHRISTMAS ISLAND
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2025.

(d) Early payment discounts

| Rate, fee or charge to which discount is granted | Type | Discount % | Discount (\$) | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget | Circumstances in which discount is granted |
|--|------|------------|---------------|----------------|----------------|----------------|--|
| Rates | Rate | 2.5% | 43,000 | \$ 43,000 | \$ 41,998 | \$ 31,520 | |
| | | | | 43,000 | 41,998 | 31,520 | |

(e) Waivers or concessions

| Rate, fee or charge to which the waiver or concession is granted | Type | Waiver/Concession | Discount % | Discount (\$) | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget | Circumstances in which the waiver or concession is granted | Objects and reasons of the waiver or concession |
|--|--------|-------------------|------------|---------------|----------------|----------------|----------------|--|---|
| | Waiver | | | | \$ 1,000 | \$ | \$ | | |
| | | | | | 1,000 | 0 | 1,000 | | |

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories
Other assets

Less: current liabilities

Trade and other payables
Contract liabilities
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(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

| Note | 2024/25 Budget 30 June 2025 | 2023/24 Actual 30 June 2024 | 2023/24 Budget 30 June 2024 |
|------|-----------------------------------|-----------------------------------|-----------------------------------|
| | \$ | \$ | \$ |
| 4 | 1,166,501 | 3,162,032 | 873,084 |
| | 5,635,464 | 5,635,464 | 23,600 |
| | 234,267 | 234,267 | 247,846 |
| | 74,108 | 74,108 | 441,417 |
| | 4,535 | 4,535 | |
| | 7,114,875 | 9,110,406 | 1,585,947 |
| | (532,032) | (532,032) | (427,461) |
| | (947,050) | (947,050) | (286,629) |
| | (2,221,241) | (2,221,241) | (1,996,787) |
| | (3,700,323) | (3,700,323) | (2,710,877) |
| | 3,414,552 | 5,410,083 | (1,124,930) |
| 3(b) | (3,408,742) | (3,807,031) | 1,130,864 |
| | 5,810 | 1,603,052 | 5,934 |
| 8 | (5,217,104) | (5,615,393) | (5,348,432) |
| | 1,808,362 | 1,808,362 | 1,966,787 |
| | (3,408,742) | (3,807,031) | 1,130,864 |

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. 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 | 2024/25 Budget 30 June 2025 | 2023/24 Actual 30 June 2024 | 2023/24 Budget 30 June 2024 |
|------|-----------------------------------|-----------------------------------|-----------------------------------|
| | \$ | \$ | \$ |
| 5 | (29,499) | 0 | (5,575) |
| 5 | 0 | 13,006 | 0 |
| 6 | 1,702,000 | 1,537,340 | 1,779,000 |
| | 0 | 108803 | |
| | 0 | (22,261) | |
| | 1,672,501 | 1,636,888 | 1,773,425 |

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

3. NET CURRENT ASSETS

(e) 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.

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.

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 2025

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 | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|--|------|-------------------|-------------------|-------------------|
| Cash at bank and on hand | | \$ 1,166,501 | \$ 3,162,032 | \$ 873,084 |
| Total cash and cash equivalents | | 1,166,501 | 3,162,032 | 873,084 |
| Held as | | | | |
| - Unrestricted cash and cash equivalents | | 1,564,790 | 3,162,032 | (4,475,348) |
| - Restricted cash and cash equivalents | | (398,289) | 0 | 5,348,432 |
| | 3(a) | 1,166,501 | 3,162,032 | 873,084 |
| 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 | | (398,289) | 0 | 5,348,432 |
| - Restricted financial assets at amortised cost - term deposits | | 5,615,393 | 5,615,393 | |
| | | 5,217,104 | 5,615,393 | 5,348,432 |
| The assets are restricted as a result of the specified purposes associated with the liabilities below: | | | | |
| Financially backed reserves | 8 | 5,217,104 | 5,615,393 | 5,348,432 |
| | | 5,217,104 | 5,615,393 | 5,348,432 |
| Reconciliation of net cash provided by operating activities to net result | | | | |
| Net result | | 387,022 | 495,319 | (682,095) |
| Depreciation | 6 | 1,702,000 | 1,537,340 | 1,779,000 |
| (Profit)/loss on sale of asset | 5 | (29,499) | 13,006 | (5,575) |
| (Increase)/decrease in receivables | | 0 | 13,579 | |
| (Increase)/decrease in inventories | | 0 | 367,309 | |
| Increase/(decrease) in payables | | 0 | 103,723 | |
| Increase/(decrease) in contract liabilities | | 0 | 661,021 | |
| Increase/(decrease) in employee provisions | | 0 | 207,383 | |
| Capital grants, subsidies and contributions | | (2,465,477) | (920,069) | (1,432,914) |
| Net cash from operating activities | | (405,954) | 2,478,611 | (341,584) |

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 2025

5. PROPERTY, PLANT AND EQUIPMENT

The following assets are budgeted to be acquired and/or disposed of during the year.

| | 2024/25 Budget | | | | | 2023/24 Budget | | | | |
|--|----------------|----------------------------------|---------------------------------|-----------------------|-----------|----------------|----------------------------------|---------------------------------|-----------------------|---------------------|
| | Additions | Disposals - Net Book Value | Disposals - Sale Proceeds | Disposals - Profit | | Additions | Disposals - Net Book Value | Disposals - Sale Proceeds | Disposals - Profit | Disposals - Loss |
| (a) Property, Plant and Equipment | \$ | \$ | \$ | \$ | | \$ | \$ | \$ | \$ | \$ |
| Buildings - non-specialised | 180,000 | | | | | 80,000 | | | | |
| Buildings - specialised | 150,000 | | | | | 265,000 | | | | |
| Furniture and equipment | 115,000 | | | | 14,557 | 294,000 | | | | |
| Plant and equipment | 1,244,172 | 23,976 | 55,475 | 29,499 | 558,431 | (13,006) | 1,013,104 | 29,505 | 35,080 | 5,575 |
| PPE - Work in Progress | | | | | 840,138 | | | | | |
| Total | 1,689,172 | 23,976 | 55,475 | 29,499 | 1,413,126 | (13,006) | 1,652,104 | 29,505 | 35,080 | 5,575 |
| | | | | | | | | | | 0 |
| (b) Infrastructure | | | | | | | | | | |
| Infrastructure - roads | 2,092,837 | | | | 349,066 | | 700,704 | | | |
| Other infrastructure - General | 328,520 | | | | 3,328 | | 532,210 | | | |
| Other infrastructure - Work in Progress | | | | | 434,624 | | | | | |
| Total | 2,421,357 | 0 | 0 | 0 | 787,018 | 0 | 1,232,914 | 0 | 0 | 0 |
| | | | | | | | | | | |
| Total | 4,110,529 | 23,976 | 55,475 | 29,499 | 2,200,144 | (13,006) | 2,885,018 | 29,505 | 35,080 | 5,575 |
| | | | | | | | | | | 0 |

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.

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF CHRISTMAS ISLAND
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2025

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 |

| 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|-------------------|-------------------|-------------------|
| \$ | \$ | \$ |
| 319,000 | 226,727 | 281,000 |
| 39,000 | 34,662 | 39,000 |
| 148,800 | 100,882 | 250,000 |
| 485,200 | 452,130 | 509,000 |
| 413,000 | 528,995 | 700,000 |
| 297,000 | 193,944 | |
| 1,702,000 | 1,537,340 | 1,779,000 |
| 100,000 | 84,779 | 180,000 |
| 1,500 | 1,086 | 2,000 |
| 40,000 | 34,662 | 39,000 |
| 29,000 | 23,970 | 41,000 |
| 297,000 | 267,769 | 265,000 |
| 733,200 | 668,320 | 723,000 |
| 24,000 | 23,442 | 26,000 |
| 477,300 | 433,312 | 503,000 |
| 1,702,000 | 1,537,340 | 1,779,000 |

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 50 years |
| Buildings - specialised | 20 to 50 years |
| Furniture and equipment | 1 to 10 years |
| Plant and equipment | 1 to 15 years |
| Infrastructure - roads | 40 years |
| Roads Formation | not depreciated |
| Roads Pavement | 20 to 50 years |
| Roads Seal | 20 to 50 years |
| Roads Kerbs | 25 Years |
| Infrastructure - waste facilities | 14 to 20 Years |
| Other infrastructure - General | 20 to 50 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 2025

7. BORROWINGS

(a) Borrowing repayments

The Shire has not budgeted to have any borrowings for the year ended 30th June 2025 and did not have or budget to have any borrowings for the year ended 30th June 2024

(b) New borrowings - 2024/25

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2025

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2024 nor is it expected to have unspent borrowing funds as at 30th June 2025.

(d) Credit Facilities

| | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|-------------------------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| Undrawn borrowing facilities | | | |
| credit standby arrangements | | | |
| Bank overdraft limit | | | |
| Bank overdraft at balance date | 500,000 | 500,000 | 500,000 |
| Credit card limit | 40,000 | 33481 | 40,000 |
| Credit card balance at balance date | | | |
| Total amount of credit unused | 540,000 | 533,481 | 540,000 |

| Overdraft details | Purpose overdraft was established | Year overdraft established | Amount b/fwd 1 July 2024 | 2024/25 Budgeted Increase/ (Decrease) | Amount as at 30th June 2025 |
|-------------------|---|----------------------------------|--------------------------------|--|-----------------------------------|
| | | | \$ | \$ | \$ |
| Westpac | Contingency | 2018 | 500,000 | 500,000 | |
| | | | 500,000 | 500,000 | 0 |

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

| | 2024/25 | | | | 2023/24 | | | | 2023/24 | | | |
|-------------------------------------|-----------------|-------------|-----------------|-----------------|-----------------|-------------|-----------------|-----------------|-----------------|-------------|-----------------|-----------------|
| | Budget | | | Closing Balance | Actual | | | Closing Balance | Budget | | | Closing Balance |
| | Opening Balance | Transfer to | Transfer (from) | | Opening Balance | Transfer to | Transfer (from) | | Opening Balance | Transfer to | Transfer (from) | |
| | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| Restricted by council | | | | | | | | | | | | |
| (a) Leave reserve | 2,006,972 | 75,693 | | 2,082,665 | 1,731,739 | 275,233 | | 2,006,972 | 1,708,372 | 204,000 | | 1,912,372 |
| (b) Plant and Machinery Reserve | 949,320 | 75,773 | (400,000) | 625,093 | 909,796 | 439,524 | (400,000) | 949,320 | 897,520 | 402,000 | (400,000) | 899,520 |
| (c) Furniture and Equipment Reserve | 805,451 | 30,384 | | 835,835 | 676,080 | 129,371 | | 805,451 | 666,957 | 101,000 | | 767,957 |
| (d) Buildings | 748,310 | 28,215 | (200,000) | 576,525 | 669,236 | 79,074 | | 748,310 | 660,208 | 51,000 | | 711,208 |
| (e) Welfare Fund | 88,491 | 5,929 | | 94,420 | 87,174 | 3,317 | (2,000) | 88,491 | 85,948 | | | 85,948 |
| (f) Recreation Services | 178,711 | 5,176 | | 183,887 | 127,186 | 51,525 | | 178,711 | 125,470 | 46,210 | | 171,680 |
| (g) Waste Management | 563,194 | 8,041 | (50,000) | 521,235 | 463,077 | 100,117 | | 563,194 | 456,829 | 80,258 | | 537,087 |
| (h) Road Works and Materials | 206,427 | 19,918 | | 226,345 | 154,706 | 51,721 | | 206,427 | 152,617 | 45,265 | | 197,882 |
| (i) Parks & Gardens | 68,517 | 2,582 | | 71,099 | 65,664 | 2,853 | | 68,517 | 64,778 | | | 64,778 |
| | 5,615,393 | 251,711 | (650,000) | 5,217,104 | 4,884,658 | 1,132,735 | (402,000) | 5,615,393 | 4,818,699 | 929,733 | (400,000) | 5,348,432 |

(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 |
|-------------------------------------|-------------------------|--|
| (a) Leave reserve | Ongoing | to fund annual and long service leave requirements |
| (b) Plant and Machinery Reserve | Ongoing | to purchase new and major plant and equipment |
| (c) Furniture and Equipment Reserve | Ongoing | to purchase new furniture and equipment' |
| (d) Buildings | Ongoing | to upgrade staff housing |
| (e) Welfare Fund | Ongoing | for specific community purposes |
| (f) Recreation Services | Ongoing | for the upgrade of recreation services & purchase of new plant, furniture, equipment |
| (g) Waste Management | Ongoing | to upgrade tip site and purchase of new plant & equipment |
| (h) Road Works and Materials | Ongoing | for the purchase of road works and materials |
| (i) Parks & Gardens | Ongoing | to hold open space contrivbutions as required by the Act |

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

9. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

| | | | |
|------------------------|---------|---------|--------|
| Investments | 293,385 | 348,442 | 43,656 |
| Other interest revenue | 5,000 | 11,891 | 5,000 |
| | 298,385 | 360,333 | 48,656 |

* The Shire has resolved to charge interest under section 6.51 for the late payment of any amount of money at 10%.

The net result includes as expenses

(b) Auditors remuneration

| | | | |
|----------------|--------|--------|--------|
| Audit services | 80,000 | 72,310 | 65,000 |
| Other services | 4,000 | 9,300 | |
| | 84,000 | 81,610 | 65,000 |

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

10. ELECTED MEMBERS REMUNERATION

| | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|--|---------------------------|---------------------------|---------------------------|
| | \$ | \$ | \$ |
| Elected member 1 | | | |
| President's allowance | 39,988 | 38,450 | 38,450 |
| Meeting attendance fees | 27,425 | 26,370 | 26,370 |
| Travel and accommodation expenses | 16,000 | 14,083 | |
| | 83,413 | 78,903 | 64,820 |
| Elected member 2 | | | |
| Deputy President's allowance | 9,997 | 9,613 | 9,813 |
| Meeting attendance fees | 17,711 | 17,030 | 17,030 |
| Travel and accommodation expenses | 10,000 | 13,071 | |
| | 37,708 | 39,714 | 26,843 |
| Elected member 3 | | | |
| Meeting attendance fees | 17,711 | 17,030 | 17,030 |
| Travel and accommodation expenses | 10,000 | 5,167 | |
| | 27,711 | 22,197 | 17,030 |
| Elected member 4 | | | |
| Meeting attendance fees | 17,711 | 17,030 | 17,030 |
| Travel and accommodation expenses | 10,000 | 8,654 | |
| | 27,711 | 25,684 | 17,030 |
| Elected member 5 | | | |
| Meeting attendance fees | 17,711 | 17,030 | 17,030 |
| Travel and accommodation expenses | 6,000 | 4,764 | |
| | 23,711 | 21,794 | 17,030 |
| Elected member 6 | | | |
| Meeting attendance fees | 17,711 | 17,030 | 17,030 |
| Travel and accommodation expenses | 6,000 | 1,543 | |
| | 23,711 | 18,573 | 17,030 |
| Elected member 7 | | | |
| Meeting attendance fees | 17,711 | 17,030 | 17,030 |
| Travel and accommodation expenses | 6,000 | 4,820 | |
| | 23,711 | 21,850 | 17,030 |
| Elected member 8 | | | |
| Meeting attendance fees | 17,711 | 17,030 | 17,030 |
| Travel and accommodation expenses | 6,000 | 5,845 | |
| | 23,711 | 22,875 | 17,030 |
| Elected member 9 | | | |
| Meeting attendance fees | 17,711 | 12,738 | 17,030 |
| Travel and accommodation expenses | 6,000 | 4,764 | |
| | 23,711 | 17,502 | 17,030 |
| Total Elected Member Remuneration | 295,098 | 269,092 | 210,873 |
| President's allowance | 39,988 | 38,450 | 38,450 |
| Deputy President's allowance | 9,997 | 9,613 | 9,813 |
| Meeting attendance fees | 169,113 | 158,318 | 162,610 |
| Travel and accommodation expenses | 76,000 | 62,711 | 0 |
| | 295,098 | 269,092 | 210,873 |

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

11. MAJOR LAND TRANSACTIONS

It is not anticipated the Shire will have any major land transactions during 2024/25

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2025

12. 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 2024 | Estimated amounts received | Estimated amounts paid | Estimated balance 30 June 2025 |
|--------------------------------|-------------------------|----------------------------------|------------------------------|--------------------------------------|
| | \$ | \$ | \$ | \$ |
| Taman sweetland Resereve (POS) | 59204 | 2000 | | 61,204 |
| | 59,204 | 2,000 | 0 | 61,204 |

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 2025

13. 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 2025

14. 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

Governance

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

General purpose funding

To collect revenue to allow for the provision of services

Law, order, public safety

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

Health

To provide services on Christmas Island for good Community health

Education and welfare

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

Housing

To provide reasonable accommodation for staff employed from the mainland

Community amenities

To provide services required by the community

Recreation and culture

To provide facilities for recreational, cultural and sporting purposes

Transport

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

Economic services

To provide services to the community

Other property and services

To monitor and control council's overheads and plant accounts

ACTIVITIES

General administration and elected member costs incurred in performing Council functions

rate revenue, government grants and interest revenue

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

Health administration and inspection, and other preventative services

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

Maintenance of staff housing

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

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

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

Property leases

Private 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 2025

15. FEES AND CHARGES

| | 2024/25 Budget | 2023/24 Actual | 2023/24 Budget |
|-----------------------------|-------------------|-------------------|-------------------|
| | \$ | \$ | \$ |
| By Program: | | | |
| General purpose funding | 1,000 | | 1,000 |
| Health | 17,060 | 15,600 | 18,540 |
| Education and welfare | 1,000 | | |
| Housing | 15,650 | 22,093 | 16,000 |
| Community amenities | 1,002,728 | 1,078,007 | 791,274 |
| Recreation and culture | 35,200 | 43,648 | 32,900 |
| Transport | 14,000 | 13,114 | 176,000 |
| Economic services | 32,000 | 34,488 | 32,480 |
| Other property and services | 103,068 | 384,156 | 3,068 |
| | 1,221,706 | 1,591,106 | 1,071,262 |

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

2024/25 BUDGET

PROGRAM 3 GENERAL PURPOSE FUNDING

SUB-PROGRAM-RATES REVENUE

| ACCT. NO. | DESCRIPTION | INCOME \$ | EXPENDITURE \$ |
|-----------------------------------|---|------------------|-------------------|
| OPERATING REVENUE | | | |
| 315100 | Rates Raised (12 Months) | 1,948,574 | |
| 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 | 1,000 | |
| | Total Operating Revenue | <u>1,918,574</u> | |
| ADMINISTRATION EXPENDITURE | | | |
| 314900 | Administration Costs Allocation | | 268,360 |
| | Total Administration Expenditure | | <u>268,360</u> |
| | TOTAL RATES REVENUE | <u>1,918,574</u> | <u>268,360</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 | 6,984,296 | |
| 325300 | Community Services Obligations | 500,459 | |
| 325800 | Interest On Investments - Municipal Fund | 80,000 | |
| 325810 | Interest On Investments - Reserve Fund | 213,385 | |
| | Total Operating Revenue | <u>7,778,140</u> | |
| | TOTAL OTHER GENERAL PURPOSE FUNDING | <u>7,778,140</u> | |
| | TOTAL GENERAL PURPOSE FUNDING | <u>9,696,714</u> | <u>268,360</u> |

2024/25 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 | | 5,000 |
| 411300 | Members' Allowances | | 219,098 |
| 411400 | Council Meeting/Recording Expenses | | 15,523 |
| 412450 | Public Relations/Avertising/Corporate Promotions | | 3,000 |
| 412850 | Conference & Training Expenses | | 76,000 |
| 413300 | Insurance | | 6,814 |
| 413500 | Subscriptions | | 27,789 |
| 413650 | Council Reception & Refreshments | | 5,000 |
| 414850 | Other Minor Expenses | | 2,000 |
| | Total Operating Expenditure | | <u>360,224</u> |
| ADMINISTRATION EXPENDITURE | | | |
| 414900 | Administration Costs Allocation | | 689,591 |
| | Total Administration Expenditure | | <u>689,591</u> |
| TOTAL MEMBER OF COUNCIL | | <u>5,000</u> | <u>1,049,815</u> |

2024/25 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 | | 1,731,423 |
| 420200 | Overtime | | 5,000 |
| 421400 | Records Management | | 5,000 |
| 421500 | Governance, Research, Policy & Grants Expenses | | 57,000 |
| 422100 | Building Maintenance (George Fam Centre) | | 149,400 |
| 422180 | Recruitment/Relocation Expenses | | 10,000 |
| 422300 | Printing & Stationery | | 13,000 |
| 422350 | Telephone & Facsimile | | 15,000 |
| 422360 | Internet Expenses | | 24,000 |
| 422400 | Postage | | 2,000 |
| 422500 | Office Equipment/Furniture Maintenance/Consumables | | 2,000 |
| 422600 | Bank Charges | | 1,000 |
| 422610 | ETPOS Charges | | 6,000 |
| 422650 | Computer Operating Expenses | | 191,000 |
| 422750 | Purchase Of Equipment | | 13,000 |
| 422800 | Plant Operation Costs | | 58,000 |
| 422850 | Conference/Training/Meeting Expenses | | 90,000 |
| 423100 | Audit Fees & Expenses | | 84,000 |
| 423150 | Consultant Fees & Expenses | | 65,000 |
| 423160 | Translation | | 12,000 |
| 423200 | Valuation expenses | | 89,000 |
| 423250 | Legal expenses | | 5,000 |
| 423300 | Insurance | | 16,240 |
| 423350 | Electricity - George Fam Centre | | 15,000 |
| 423400 | Debt Recovery Expenses | | 3,000 |
| 423500 | Subscriptions | | 1,000 |
| 423650 | Staff Amenities/Entertainment Expenses | | 4,000 |
| 424800 | Depreciation - Furniture & Equipment | | 100,000 |
| 424850 | Other Minor Expenditure | | 3,000 |
| 424990 | Less allocated to Council Activities | | (2,770,064) |
| | Total Operating Expenditure | | <u>0</u> |
| CAPITAL EXPENDITURE | | | |
| 427900 | Buildings | | 150,000 |
| | Total Capital Expenditure | | <u>150,000</u> |
| | TOTAL ADMINISTRATION GENERAL | <u>1,000</u> | <u>150,000</u> |
| | TOTAL GOVERNANCE | <u>6,000</u> | <u>1,199,815</u> |

2024/25 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 | | 165,751 |
| 510200 | Overtime | | 5,000 |
| 510310 | Public Education Program | | 1,250 |
| 512800 | Plant Operation Costs | | 14,250 |
| 512850 | Conference/Training Expenses | | 5,000 |
| 513150 | Consultant/Vermin/Fowl Control/Cat Vet | | 54,000 |
| 514800 | Depreciation - Furnituren & Equipment | | 1,500 |
| 514850 | Other Minor Expenditure | | 6,000 |
| | Total Operating Expenditure | | <u>252,751</u> |
| ADMINISTRATION EXPENDITURE | | | |
| 514900 | Administration Costs Allocation | | 60,134 |
| | Total Administration Expenditure | | <u>60,134</u> |
| | TOTAL RANGER SERVICES | <u>900</u> | <u>312,885</u> |

Sub-Program-Fisheries Management

| | | | |
|-----------------------------------|---|----------------|----------------|
| OPERATING REVENUE | | | |
| 520520 | DITRDCA GRANT | 396,876 | |
| 525300 | Pool Car Contributions | 700 | |
| | Total Operating Revenue | <u>397,576</u> | |
| OPERATING EXPENDITURE | | | |
| 520100 | Employees Costs | | 156,065 |
| 520200 | Overtime | | 17,841 |
| 522450 | Public Relation & Material | | 4,140 |
| 522650 | IT Operationg Costs | | 0 |
| 522800 | Plant Operation Costs | | 8,500 |
| 522850 | Conference/Training Expenses | | 15,382 |
| 523150 | Consultant Fees & expenses | | 133,814 |
| 524850 | Other Minor Expenditure | | 1,000 |
| | Total Operating Expenditure | | <u>336,742</u> |
| ADMINISTRATION EXPENDITURE | | | |
| 524900 | Administration Costs Allocation | | 60,134 |
| | Total Administration Expenditure | | <u>60,134</u> |
| | TOTAL FISHERIES MANAGEMENT | <u>397,576</u> | <u>396,876</u> |
| | TOTAL LAW, ORDER, PUBLIC SAFETY | <u>398,476</u> | <u>709,761</u> |

2024/25 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 | 10,000 | |
| | Total Operating Revenue | <u>18,460</u> | |
| OPERATING EXPENDITURE | | | |
| 710100 | Employees Costs | | 68,361 |
| 710200 | Overtime | | 15,000 |
| 712500 | Equipment/Grease Trap Costs | | 29,000 |
| 712800 | Plant Operation Costs | | 7,250 |
| 713150 | Consultant Fee & Expenses | | 10,000 |
| 714850 | Othe Minor Expenditure | | 2,000 |
| | Total Operating Expenditure | | <u>131,611</u> |
| ADMINISTRATION EXPENDITURE | | | |
| 714900 | Administration Costs Allocation | | 62,807 |
| | Total Administration Expenditure | | <u>62,807</u> |
| TOTAL ENVIRONMENTAL HEALTH | | <u>18,460</u> | <u>194,418</u> |
| TOTAL HEALTH | | <u>18,460</u> | <u>194,418</u> |

2024/25 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 | | 509,662 |
| 822800 | Plant Operation Costs | | 39,500 |
| 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>605,162</u> |
| ADMINISTRATION EXPENDITURE | | | |
| 824900 | Administration Costs Allocation | | 166,831 |
| Total Administration Expenditure | | | <u>166,831</u> |
| TOTAL COMMUNITY SERVICES | | <u>3,000</u> | <u>771,992</u> |
| TOTAL WELFARE | | <u>3,000</u> | <u>771,992</u> |

2024/25 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 | |
| 905540 | Rental Charges-28 Seaview Drive | 0 | |
| 905550 | Rental Charges-Flat 138 | 0 | |
| | Total Operating Revenue | <u>15,650</u> | |
| OPERATING EXPENDITURE | | | |
| 900100 | Employees Costs | | 88,666 |
| 900005 | 5 Jalan Ketam Merah (A/DFCA) | | 46,365 |
| 900012 | 12 Guano Close (DWSW) | | 47,865 |
| 900023 | 23 Seaview Drive (DPGP) | | 44,665 |
| 900028 | 28 Seaview Drive (Research Officer) | | 47,365 |
| 900030 | 30 Seaview Drive (CEO) | | 48,765 |
| 900036 | 36 Seaview Drive (Vacant Land) | | 4,000 |
| 900138 | Flat 138 | | 38,530 |
| 902800 | Plant Operation Costs | | 10,000 |
| 904850 | Other Minor Expenditure | | 2,000 |
| 904920 | Less Allocated To Governance | | (187,160) |
| 904970 | Less Allocated To Public Works | | (47,865) |
| | Total Operating Expenditure | | <u>143,196</u> |
| ADMINISTRATION EXPENDITURE | | | |
| 904900 | Administration Costs Allocation | | 39,298 |
| | Total Administration Expenditure | | <u>39,298</u> |
| CAPITAL EXPENDITURE | | | |
| 907900 | General Housing Upgrade (For Budget Transfer) | | 180,000 |
| 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>180,000</u> |
| TOTAL HOUSING | | <u>15,650</u> | <u>362,494</u> |

2024/25 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 | 300,502 | |
| 1015510 | Garbage-Write Off | 0 | |
| 1015540 | Fees & Charges-Enterprises Waste Collection Services | 608,226 | |
| 1015570 | Fees & Charges-Waste Disposal | 83,400 | |
| | Total Operating Revenue | <u>992,128</u> | |
| OPERATING EXPENDITURE-DIRECT | | | |
| 1010100 | Employees Costs | | 833,466 |
| 1010200 | Overtime | | 56,720 |
| 1011100 | MGB Collections | | 43,500 |
| 1011150 | Refuse Tip Site Operation | | 111,500 |
| 1011200 | Public Bins/Litter Collection | | 9,500 |
| 1011450 | Industrial/Skip Bins | | 26,500 |
| 1012500 | Equipment Maintenance | | 4,000 |
| 1012750 | Purchase Of Bins/Equipment | | 10,000 |
| 1012850 | Training | | 10,000 |
| 1012800 | Vehicle Running Expenses | | 21,750 |
| 1013150 | Consultant Fees & Expenses | | 5,000 |
| 1013300 | Insurance | | 13,025 |
| 1013350 | Electricity-Tipsite | | 3,225 |
| 1014200 | Depreciation - Buildings | | 9,000 |
| 1014500 | Depreciation - Plant & Machinery | | 5,000 |
| 1014850 | Other Minor Expenditure | | 3,000 |
| | Total Operating Expenditure | | <u>1,165,186</u> |
| ADMINISTRATION EXPENDITURE | | | |
| 1014900 | Administration costs allocation | | 186,963 |
| | Total Administration Expenditure | | <u>186,963</u> |
| CAPITAL EXPENDITURE | | | |
| 1017500 | Plant & Machinery | | 400,000 |
| | Total Capital Expenditure | | <u>400,000</u> |
| | TOTAL SANITATION REFUSE | <u>992,128</u> | <u>1,752,148</u> |

2024/25 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 | | 36,368 |
| 1062800 | Vehicle Running Expenses | | 2,750 |
| 1063150 | Consultant Fees & Expenses | | 121,000 |
| 1063161 | Housing support Program | | 738,500 |
| 1064850 | Other Minor Expenditure | | 2,000 |
| | Total Operating Expenditure | | <u>900,618</u> |
| ADMINISTRATION EXPENDITURE | | | |
| 1064900 | Administration Costs Allocation | | 43,262 |
| | Total Administration Expenditure | | <u>43,262</u> |
| TOTAL TOWN PLANNING | | <u>748,500</u> | <u>943,880</u> |

SUB-PROGRAM-OTHER COMMUNITY AMENITIES

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

| | | | |
|--|---|------------------|------------------|
| OPERATING REVENUE | | | |
| 1075200 | Cemeteries Management Plan-Grant | 0 | |
| 1075500 | Fees & Charges - Cemeteries | 600 | |
| | Total Operating Revenue | <u>600</u> | |
| OPERATING EXPENDITURE | | | |
| 1070010 | Bus Shelters | | 22,526 |
| 1070020 | Cemeteries Maintenance (Total) | | 123,895 |
| 1070021 | Cemeteries Management Plan | | 60,000 |
| 1070030 | Public Conveniences | | 40,772 |
| 1070050 | Community assistance scheme | | 70,000 |
| 1070051 | Community Assistance Scheme-In Kind Contributions | | 33,789 |
| 1070052 | Assistance To ST Johns Ambulance | | 3,000 |
| 1074200 | Depreciation-Buildings | | 14,000 |
| 1074800 | Depreciation-Furniture & Equipment | | 1,000 |
| 1078888 | CWF Payments | | 2,000 |
| | Total Operating Expenditure | | <u>370,983</u> |
| ADMINISTRATION EXPENDITURE | | | |
| 1074900 | Administration Costs Allocation | | 61,468 |
| | Total Administration Expenditure | | <u>61,468</u> |
| TOTAL OTHER COMMUNITY AMENITIES | | <u>600</u> | <u>432,450</u> |
| TOTAL COMMUNITY AMENITIES | | <u>1,741,228</u> | <u>3,128,479</u> |

2024/25 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 | | | |
| 1115500 | Fees & Charges-Poon Saan Community Hall | 5,000 | |
| | Total Operating Revenue | <u>5,000</u> | |
| OPERATING EXPENDITURE | | | |
| 1110100 | Employees Costs-Public Halls | | 37,466 |
| 1111000 | Sports Hall | | 5,253 |
| 1111100 | Poon Saan Community Hall | | 78,397 |
| 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 | | 11,000 |
| 1113500 | Consultant Expenses | | 5,000 |
| 1114850 | Other Minor Expenditure | | 2,000 |
| 1114200 | Depreciation-Buildings | | 145,000 |
| 1114800 | Depreciation-Furniture & Equipment | | 1,000 |
| | Total Operating Expenditure | | <u>311,223</u> |
| ADMINISTRATION EXPENDITURE | | | |
| 1114900 | Administration Costs Allocation | | 58,547 |
| | Total Administration Expenditure | | <u>58,547</u> |
| TOTAL PUBLIC HALLS & CIVIC CENTRES | | <u>5,000</u> | <u>369,770</u> |

2024/25 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 EXPENDITURE | | | |
| 1120000 | Parks, Gardens and Reserves Maintenance (Total) | | 855,999 |
| 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 | | 56,316 |
| 1122750 | Purchase Of Small Tools & Equipment | | 20,000 |
| 1122800 | Vehicle Running Expenses | | 62,450 |
| 1122850 | Training Expenses | | 10,000 |
| 1123160 | Wet Weather | | 33,789 |
| 1123280 | Storm Damage Clean-Up | | 0 |
| 1123300 | Insurance | | 4,700 |
| 1124200 | Depreciation-Building | | 120,000 |
| 1124800 | Depreciation-Furniture & Equipment | | 20,000 |
| 1124850 | Other Minor Expenditure | | 10,000 |
| 1124970 | Works Management Costs | | 149,910 |
| 1129999 | Private Works | | 0 |
| | Total Operating Expenditure | | <u>1,343,165</u> |
| ADMINISTRATION EXPENDITURE | | | |
| 1124900 | Administration Costs Allocation | | 299,833 |
| | Total Administration Expenditure | | <u>299,833</u> |
| CAPITAL EXPENDITURE | | | |
| 1127200 | Shed/Structure/BBQs Facilities | | 10,000 |
| 1127500 | Plant & Machinery | | 144,172 |
| 1127800 | Furniture & Equipment | | 100,000 |
| | Total Capital Expenditure | | <u>254,172</u> |
| | TOTAL PARKS & GARDENS | 0 | <u>1,897,170</u> |

2024/25 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 Operating Revenue | <u>300</u> | |
| OPERATING EXPENDITURE | | | |
| 1130100 | Employees Costs | | 76,560 |
| 1130200 | Overtime | | 7,018 |
| 1133700 | Purchase Of Books/Magazine Subscriptions | | 6,000 |
| 1133750 | SDA Expenses | | 8,000 |
| 1134850 | Other Minor Expenditure | | 4,000 |
| | Total Operating Expenditure | | <u>101,578</u> |
| ADMINISTRATION EXPENDITURE | | | |
| 1134900 | Administration Costs Allocation | | 67,824 |
| | Total Administration Expenditure | | <u>67,824</u> |
| CAPITAL EXPENDITURE | | | |
| 1137800 | Furniture & Equipment | | 5,000 |
| | Total Capital Expenditure | | <u>5,000</u> |
| TOTAL LIBRARY | | <u>300</u> | <u>174,402</u> |

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 | Reimbursements - Sales Of Coins | 500 | |
| 1145510 | Fees & Charges-Advertisement Island Newsletter | 30,000 | |
| | Total Operating Revenue | <u>51,500</u> | |
| OPERATING EXPENDITURE | | | |
| 1141100 | Community Celebrations (Total) | | 46,400 |
| 11411 | Territory Day | | |
| 11412 | Australia Day | | |
| 11413 | Anzac Day | | |
| 11414 | Harmony Day | | |
| 1141400 | "The Islander" Newsletters | | 70,625 |
| 1141500 | Building better region grant expenses | | 20,000 |
| 1141504 | Saluting Their Service Commemorations Expenses | | 6,000 |
| 1144800 | Depreciation - Furniture & Equipment | | 4,000 |
| | Total Operating Expenditure | | <u>147,025</u> |
| ADMINISTRATION EXPENDITURE | | | |
| 1144900 | Administration costs allocation | | 57,567 |
| | Total Administration Expenditure | | <u>57,567</u> |
| TOTAL OTHER CULTURE | | <u>51,500</u> | <u>204,592</u> |

2024/25 BUDGET

SUB-PROGRAM-RECREATION SERVICES

| ACCT. NO. | DESCRIPTION | INCOME \$ | EXPENDITURE \$ |
|---------------------------------------|---|---------------|-------------------|
| OPERATING REVENUE | | | |
| 1155300 | Contributions | 30,000 | |
| 1155301 | Bus Service | 10,000 | |
| | Total Operating Revenue | <u>40,000</u> | |
| OPERATING EXPENDITURE | | | |
| 1150100 | Employees Costs | | 75,177 |
| 1152500 | Repair & Maintenance | | 4,500 |
| 1152750 | Purchase Of Miscellaneous/Equipment | | 5,000 |
| 1152800 | Vehicle Running Expenses | | 9,500 |
| 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 | | 34,000 |
| 1153161 | CI Marathon | | 21,000 |
| 1153300 | Insurance | | 2,100 |
| 1154200 | Depreciation-Buildings | | 7,000 |
| 1154850 | Other Minor Expenditure | | 5,000 |
| | Total Operating Expenditure | | <u>184,277</u> |
| ADMINISTRATION EXPENDITURE | | | |
| 1154900 | Administration Costs Allocation | | 28,066 |
| | Total Administration Expenditure | | <u>28,066</u> |
| TOTAL RECREATION SERVICES | | <u>40,000</u> | <u>212,343</u> |
| TOTAL RECREATION & CULTURE | | <u>96,800</u> | <u>2,858,277</u> |

2024/25 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 | 925,963 | |
| 1205260 | C'wealth Special Projects Grant | 828,520 | |
| 1205225 | Parks Australia Grading Grant | 0 | |
| 1205290 | Road to Recovery Grant | 710,994 | |
| | Total Operating Revenue | <u>2,465,477</u> | |
| OPERATING EXPENDITURE | | | |
| 1203200 | Central Road Authority Grant (Total) | | |
| 32000 | CRA Management and Administration | | 44,120 |
| 32004 | Commonwealth Chalk Roads Maintenance & Operations (Total) | | 0 |
| | Total Operating Expenditure | | <u>44,120</u> |
| CAPITAL EXPENDITURE | | | |
| 1207230 | CRA Network Reseal Program Total | | 881,843 |
| 72325 | EW Baseline from Blowhole to NPB National Park - CRA 24/25 | | |
| | CRA Carried Forward 23/24 | | |
| 1207260 | C'wealth Special Grant | | 500,000 |
| 72605 | Blowhole Rd Upgrade - Maintenance to Blowhole Rd Stage 1 | | |
| 1207261 | Local Roads and Community Infrastructure Pogram Grant Total | | 328,520 |
| 72617 | Lily Beach Boardwalk Replacement-LRCIP Phase 4 | | |
| 72618 | Replacement of Road Signage-LRCIP Phase 4 | | |
| 1207290 | Road to Recovery Grant Total | | 710,994 |
| 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) | | |
| 72110 | Kung Wai Lane Reseal (RTR 24/25) | | |
| 72111 | Sin Sang Rd Reseal (RTR 24/25) | | |
| 72911 | Taman Sweetland Close 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>2,421,357</u> |
| | TOTAL ROADS GOVERNMENT FUNDING | <u>2,465,477</u> | <u>2,465,477</u> |

2024/25 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 | 13,000 | |
| 1216800 | Profit Sale Of Assets | 0 | |
| 1415510 | Private Works - Fees & Charges | 100,000 | |
| 1436800 | Proceed On Sale | 53,475 | |
| | | <u>167,475</u> | |
| OPERATING EXPENDITURE | | | |
| 1210000 | Road and Drainage Maintenance (Total) | | 1,474,440 |
| 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 | | |

2024/25 BUDGET

| ACCT. NO. | DESCRIPTION | INCOME \$ | EXPENDITURE \$ |
|-----------|--|------------------|-------------------|
| 1210070 | Depot maintenance and operations | | 70,000 |
| 1211550 | Resources - aggregate | | 1,000,000 |
| 1211551 | Resources - bitumen | | 140,000 |
| 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 | | 242,600 |
| 1212850 | Training | | 40,000 |
| 1213160 | Wet weather | | 45,601 |
| 1213300 | Insurance | | 14,670 |
| 1214200 | Depreciation-fixed plant/infrastructure assets | | 710,000 |
| 1214500 | Depreciation-Plant & Machinery | | 5,200 |
| 1214800 | Depreciation-Furniture & Equipment | | 18,000 |
| 1214850 | Other minor expenditure | | 25,000 |
| 1214970 | Works management costs/ Fleet Management | | 210,576 |
| 1410000 | Private works | | 100,000 |
| | Total Operating Expenditure | | <u>4,153,087</u> |
| | ADMINISTRATION EXPENDITURE | | |
| 1214900 | Administration costs allocation | | 587,355 |
| | Total Administration Expenditure | | <u>587,355</u> |
| | CAPITAL EXPENDITURE | | |
| 1217200 | Depot shed | | 0 |
| 1217500 | Plant & machinery | | 700,000 |
| 1217800 | Furniture & equipment | | 0 |
| | Total Capital Expenditure | | <u>700,000</u> |
| | TOTAL STREETS, BRIDGES & DEPOT | <u>167,475</u> | <u>5,440,442</u> |
| | TOTAL TRANSPORT | <u>2,632,952</u> | <u>7,905,919</u> |

2024/25 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 | 32,000 | |
| | Total Operating Revenue | <u>32,000</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 | | 17,000 |
| 1312850 | Training | | 10,000 |
| 1313150 | Consultants Expenses | | 5,000 |
| 1313160 | Wet Weather | | 32,943 |
| 1314200 | Depreciation-Fixed Plant | | 23,000 |
| 1314800 | Depreciation-Furniture & Equipment | | 1,000 |
| 1314850 | Other Minor Expenditure | | 10,000 |
| | Total Operating Expenditure | | <u>163,943</u> |
| ADMINISTRATION EXPENDITURE | | | |
| 1314900 | Administration Costs Allocation | | 39,544 |
| | Total Administration Expenditure | | <u>39,544</u> |
| TOTAL OTHER ECONOMIC SERVICES | | <u>32,000</u> | <u>203,487</u> |

2024/25 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 | | 1,779,104 |
| 1424990 | Less Allocation To Works & Services | | (1,779,104) |
| | 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 | | 704,723 |
| 1430200 | Tyres & Tubes | | 70,000 |
| 1430300 | Parts & Repairs | | 280,000 |
| 1430400 | Licences | | 30,000 |
| 1430500 | Fuel & Oil | | 400,000 |
| 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 | | 48,650 |
| 1432850 | Training Expenses | | 30,000 |
| 1434860 | Sea and Air Freight | | 20,000 |
| 1433300 | Insurance - Plant | | 20,000 |
| 1434500 | Depreciation - Plant & Machinery | | 475,000 |
| 1434800 | Depreciation - Furniture & Equipment | | 2,300 |
| 1434850 | Other Minor Expenditure | | 2,000 |
| 1434970 | Plant Management Costs | | 271,333 |
| 1435400 | Reimbursements - Diesel Apprentice Rebate | | (19,000) |
| 1434990 | Less Allocated To Other Council Activities | | (1,739,283) |
| | Total Operating Expenditure | | <u>685,723</u> |
| TOTAL PLANT OPERATIONS | | | <u>685,723</u> |

SUB-PROGRAM-SALARIES & WAGES

Objective-to provide timely salary payments to Council employees

| | | | |
|--|------------------------------------|---------------|----------------|
| OPERATING EXPENDITURE | | | |
| 1440100 | Gross Salaries & Wages Paid | | 7,723,479 |
| 1444990 | Less Allocated to Works & Services | | (7,723,479) |
| | Total Operating Expenditure | | <u>0</u> |
| TOTAL SALARIES & WAGES | | | <u>0</u> |
| TOTAL - OTHER PROPERTY & SERVICES | | <u>11,068</u> | <u>685,723</u> |

2024/25 BUDGET

| PLANT | | Budget |
|--------------|--|---------------|
| | | \$ |
| P0010 | BRUSHCUTTERS STIHL-P&G | 4,000 |
| P0020 | LAWNMOWERS-P&G | 1,000 |
| P0076 | PAVELINE 3 000L SKID-C/WKS | 15,000 |
| P0078 | 1000L SINGLE AXLE DIESEL TANKER | 0 |
| P0079 | CATERPILLAR D6R XL TRACK TYPE TRACTOR (DOZER) | 50,000 |
| P0080 | KOMATSU PC220LC-8 | 65,000 |
| P0084 | JCB MINI EXCAVATO | 13,000 |
| P0086 | PRO KERB MACHINE | 4,500 |
| P0130 | CHAIN SAW | 5,000 |
| P0160 | COMPRESSOR | 1,000 |
| P0200 | QUIKSPRAY 9SBE-600 S | 6,500 |
| P0210 | MINI EXCAVATOR KUBOT | 0 |
| P0220 | GENERATOR | 2,000 |
| P0240 | WATER TANK WITH PUMP | 1,000 |
| P0250 | KUBOTA MINI EXCAVATOR | 20,000 |
| P0547 | PLANT TRAILER | 1,000 |
| P0612 | TRAILER TANDEM AXLE | 4,000 |
| P0644 | PLANT TRAILER 3450 X | 1,500 |
| P5064 | CATERPILLAR IT28G LO | 15,000 |
| P5291 | TRACTOR MASSEY FERGUSON | 5,000 |
| P60003 | TRAILER TANDEM AXLE | 10,000 |
| P60031 | BOX TRAILER SINGLE A | 2,000 |
| P60033 | WOODCHIPPER BANDIT | 2,000 |
| P60058 | TRAILER TANDEM MODEL | 2,000 |
| P60137 | SV500 JET TRAILER MO | 25,000 |
| P60198 | SKID STEER LOADER MU | 25,000 |
| P60199 | KUBOTA TRACTOR M126X | 55,000 |
| P60238 | PLANT TRAILER | 6,000 |
| P60423 | TRAILER 8X5 H/DUTY P | 2,000 |
| P60518 | PLANT TRAILER DURO TANK PTR010 (DIESEL TANKER) | 2,000 |
| P60545 | TOYOTA HILUX 2WD (Cleaner) | 6,000 |
| P60549 | PROLITE 75 SERIES | 3,000 |
| P60707 | SPRAYER TRAILER | 3,000 |
| P60785 | HIGH PRESSURE WASHER TRAILER | 0 |
| P60868 | SKID STEER LOADER | 30,000 |
| P60870 | MULTIPAC YL25E MULTI | 30,000 |
| P60961 | TOYOTA HILUX DUAL CAB | 30,000 |
| P60968 | TOYOTA COASTAL BUS D | 20,000 |
| P61015 | TOYOTA HILUX DUAL CAB | 15,000 |
| P61016 | TOYOTA HILUX DUAL CAB | 15,000 |
| P61017 | TOYOTA HILUX DUAL CAB | 10,000 |
| P61077 | HYUNDAI WHEEL LOADER | 70,000 |
| P61197 | TOYOTA HILUX DUAL CAB (Garry Foo) | 30,000 |
| P61209 | HINO TIP TRUCK GDJHI (VN4052) | 17,000 |
| P61319 | TOYOTA RAV 4 5 DOOR (Research GR) | 8,000 |
| P61320 | TOYOTA HILUX DUAL CAB (DCS) | 19,000 |
| P61321 | IVECO/ACCO 2350G/260 | 75,000 |
| P61322 | HINO 300 SERIES 716 | 35,000 |
| P61323 | HINO 300 SERIES 716 | 20,000 |
| P61325 | HINO 300 SERIES 716 | 15,000 |
| P61326 | TOYOTA HILUX DUAL CAB | 15,000 |
| P61327 | TOYOTA HILUX DUAL CAB (Fisheries Ranger) | 15,000 |
| P61328 | TOYOTA HILUX DUAL CAB | 15,000 |
| P61380 | FUSO FV51JKD2RFAB 11 | 50,000 |
| P61571 | TOYOTA HILUX 4X4 3.0 | 15,000 |
| P61572 | TOYOTA HILUX 4X4 D/C (Senior Ranger) | 15,000 |
| P61582 | TOYOTA DIESEL POWERE | 10,000 |
| P61597 | HINO 300 SERIES 717 | 20,000 |
| P61635 | CATERPILLAR CS533E S | 40,000 |
| P61636 | CATERPILLAR 226B3 SK | 25,000 |
| P61637 | CATERPILLAR 120K MOT | 50,000 |
| 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 | 50,000 |
| P61982 | TOYOTA HILUX 4X2 | 15,000 |

2024/25 BUDGET

| PLANT | | Budget |
|--------------|--|------------------|
| | | \$ |
| P62029 | HINO 300 SERIES 7 | 15,000 |
| P62035 | VOLVO SD105F PAD | 40,000 |
| P62036 | LINE TRIKE 2 GUN | 10,000 |
| P62076 | FUSO MITSUBISHI | 30,000 |
| P62136 | TOYOTA RAV 4 - 5DR (ADFCS) | 20,000 |
| P62137 | TELEHANDLER | 20,000 |
| P62154 | TOYOTA HILUX S/CAB D | 15,000 |
| P62161 | TOYOTA HILUX 4 X 4 | 15,000 |
| P62179 | TOYOTA HILUX 4 X 4 | 15,000 |
| P62205 | KUBOTA M9540DHC TRACTOR-C/WKS | 45,000 |
| P62227 | SENTINEL POWER SWEEPER RIDER | 80,000 |
| P62372 | FUSO HEAVY FV TIP TRUCK (C/WORKS) | 25,000 |
| P62396 | SKID STEER LOADER (PROJECT TEAM) | 20,000 |
| P62397 | SKID STEER LOADER (C/WORKS) | 25,000 |
| P62410 | TOYOTA HILUX (Handyman) | 15,000 |
| P62421 | KUBOTA M9540DHC TRACTOR-C/WKS | 30,000 |
| P62456 | TOYOTA HILUX 4 X 4 (Health/Building Officer) | 15,000 |
| P62457 | TOYOTA HILUX 4 X 4 | 15,000 |
| P62458 | TOYOTA HILUX 4 X 4 | 15,000 |
| P62471 | HINO 500 SERIES 7 TRAY TON TRUCK | 30,000 |
| P62499 | KOMATSU FRONT END LOADER | 25,000 |
| P62621 | TOYOTA VITZ HATCHBACK | 10,000 |
| P62631 | ISUZI TRUCK | 25,000 |
| P62656 | TOYOTA HILUX 4 X 4 | 15,000 |
| P62657 | TOYOTA FORTUNER (CEO) | 15,000 |
| P62658 | TOYOTA HILUX 4 X 4 | 15,000 |
| P62659 | TOYOTA HILUX 4 X 4 | 15,000 |
| P62771 | TOYOTA HILUX DUAL CAB | 20,000 |
| P62773 | HINO 300 SERIES 707 TIPPER TRUCK-C/WKS | 25,000 |
| P62832 | BOMAG BW28RH ROLLER-C/WKS | 25,000 |
| | | 1,871,500 |

**SHIRE OF CHRISTMAS ISLAND
ASSETS ACQUISITION
FOR THE YEAR ENDED 30TH JUNE 2025**

| | 2024/25 Budget \$ |
|---|----------------------------------|
| LGA S6.2 (4) | |
| Following assets are budgeted to be acquired during the year: | |
| GOVERNANCE | |
| Building | 150,000 |
| HOUSING | |
| Buildings | 180,000 |
| COMMUNITY AMENITIES | |
| Plant & Machinery | 400,000 |
| RECREATION & CULTURE | |
| Furniture & Equipment | 115,000 |
| Plant and Machinery | 144,172 |
| TRANSPORT | |
| Plant and Machinery | 700,000 |
| Roads and Transport - Infrastructure | 2,421,357 |
| | <u>4,110,529</u> |
| By Class | |
| Furniture and Equipment | 115,000 |
| Plant and Machinery | 1,244,172 |
| Buildings | 330,000 |
| Roads and Transport - Infrastructure | 2,421,357 |
| | <u>4,110,529</u> |

**SHIRE OF CHRISTMAS ISLAND
ASSETS ACQUISITION
FOR THE YEAR ENDED 30TH JUNE 2025**

**2024/25
Budget
\$**

FURNITURE & EQUIPMENT

RECREATION & CULTURE

| | | |
|--|--------|----------------|
| 1127200 Shed/Structure/BBQ Facilities | | 10,000 |
| 1127805 <i>Lily Beach Redevelopment</i> | 10,000 | |
| 1127800 Recreation & Sport | | 100,000 |
| <i>Replacement of Poon Saan Outdoor Cinema Seating</i> | 20,000 | |
| <i>Playground & Park Upgrades</i> | 80,000 | |
| 1137800 Libraries | | 5,000 |
| <i>Library Shelving</i> | 5,000 | |

TOTAL FURNITURE & EQUIPMENT

115,000

PLANT & MACHINERY

COMMUNITY AMENITIES

| | | |
|--|---------|----------------|
| 1017500 Waste Management | | 400,000 |
| <i>Iveco Waste Compector 4 x 2 Dual Control-Waste Management</i> | 400,000 | |

RECREATION & CULTURE

| | | |
|---|---------|----------------|
| 1127500 Recreation & Culture | | 144,172 |
| <i>Ride-On Mower-P&G</i> | 21,672 | |
| <i>Truck Crew Cab-P&G</i> | 100,000 | |
| <i>Freight</i> | 22,500 | |

TRANSPORT

| | | |
|---|---------|----------------|
| 1217500 Transport | | 700,000 |
| <i>Skidsteer-Projects</i> | 75,000 | |
| <i>Roller-C/Wks</i> | 200,000 | |
| <i>Telehandler</i> | 225,000 | |
| <i>Freight for 24/25 items</i> | 75,000 | |
| <i>Emulsion Sprayer (carry forward 23/24)</i> | 35,000 | |
| <i>Freight for 23/24 items</i> | 90,000 | |

TOTAL PLANT & MACHINERY

1,244,172

LAND, BUILDING & FIXED PLANT

GOVERNANCE

| | | |
|--|--------|----------------|
| 427900 Building - George Fam Centre | | 150,000 |
| <i>Replace Flooring in Finance Office & Tea Room</i> | 50,000 | |
| <i>Replace George Fam Office blinds</i> | 25,000 | |
| <i>Replace Metalwork Balustrading</i> | 75,000 | |

HOUSING

| | | |
|---|---|----------------|
| 907900 General Housing Upgrade (For Budget Transfer) | | 180,000 |
| 907212 <i>12 Guano Close</i> | - | |
| 907223 <i>23 Seaview Drive</i> | - | |
| 907228 <i>28 Seaview Drive</i> | - | |
| 907230 <i>30 Seaview Drive</i> | - | |
| 907238 <i>Flat 138</i> | - | |
| 907239 <i>5 Jalan Ketam Merah</i> | - | |

TOTAL LAND, BUILDING & FIXED PLANT

330,000

**SHIRE OF CHRISTMAS ISLAND
ASSETS ACQUISITION
FOR THE YEAR ENDED 30TH JUNE 2025**

**2024/25
Budget
\$**

INFRASTRUCTURE - ASSETS

TRANSPORT

Government Grants

1207230 CRA Network Reseal Program Total

881,843

| | | |
|-------|--|---------|
| 72325 | EW Baseline from Blowhole to NPB National Park - CRA 24/25 | 555,880 |
| | CRA Carried Forward 23/24 | 325,963 |

1207260 C'Vealth Special Grant

500,000

| | | |
|-------|--|---------|
| 72605 | Blowhole Rd Upgrade - Maintenance to Blowhole Rd Stage 1 | 500,000 |
|-------|--|---------|

1207261 Local Roads and Community Infrastructure Program Grant Total (Phase 5)

328,520

| | | |
|-------|--|---------|
| 72617 | Lily Beach Boardwalk Replacement-LRCIP Phase 4 | 133,831 |
| 72618 | Replacement of Road Signage-LRCIP Phase 4 | 194,689 |

1207290 Road to Recovery Grant Total

710,994

| | | |
|-------|--|---------|
| 72107 | Reseal Lily Beach Road (RTR 23/24) | 300,704 |
| 72108 | Rocky Point Spur Rd Construction (RTR 24/25) | 25,000 |
| 72109 | Nursery Rd Construction (RTR 24/25) | 50,000 |
| 72110 | Kung Wai Lane Reseal (RTR 24/25) | 38,000 |
| 72111 | Sin Sang Rd Reseal (RTR 24/25) | 38,000 |
| 72911 | Taman Sweetland Close Reseal (RTR 24/25) | 50,000 |
| 72912 | Taman Sweetland Crescent Reseal (RTR 24/25) | 99,704 |
| 72932 | Gaze Road (RTR 24/25) | 89,586 |
| 72933 | Block 413 Carpark | 20,000 |

TOTAL INFRASTRUCTURE - ASSETS

2,421,357

TOTAL FURNITURE & EQUIPMENT

115,000

TOTAL PLANT & MACHINERY

1,244,172

TOTAL LAND, BUILDING & FIXED PLANT

330,000

ROADS

2,421,357

CAPITAL EXPENDITURE

4,110,529

NOTE:

Capital Expenditures are funded as follows:

Grants

2,421,357

Municipal Fund

1,039,172

Recreation Services Reserve

Building Reserve

200,000

Waste Management Reserve

50,000

Plant & Machinery Reserve

400,000

Furniture & Equipment Reserve

TOTAL

4,110,529

SHIRE OF CHRISTMA ISLAND

RATES, FEES AND CHARGES

FOR THE YEAR ENDED 30 JUNE 2025

The following rates, fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 28 May 2024

General Purpose Funding

31.0 Rates

31.1 General Rate (Section 6.32 - LG Act)

- | | |
|-----------------------------|---|
| a) Gross Rental Value (GRV) | 10.7520 cents in the dollar (0.107520/\$) |
| b) Unimproved Value (UV) | 43.26 cents in the dollar (0.43216/\$) |

31.2 Minimum Rate (Section 6.35 - LG Act)

- | | |
|-----------------|----------------------|
| a) Minimum Rate | \$649 GRV Properties |
| b) Minimum Rate | \$390 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 \$51.00 is to apply if rates are paid by instalments

31.6 Zoning, application, orders, requisitions, rates

- | | |
|--|----------------------|
| a) Land Purchase Enquiry seven day processing time | \$233.00 |
| b) Land Purchase Enquiry 48 hours processing time | \$307.00 |
| c) Rating Account Enquiry | \$62.00 per research |

General Administration

42.0 Photocopy/Printing Charges

- | | |
|---------------------------|------------------|
| a) A4 - one sided | \$1.00 per copy |
| b) A3 – one sided | \$2.00 per copy |
| c) Bulk Printing (50+) | \$0.60 per copy |
| d) A4 paper size (colour) | \$6.00 per copy |
| e) A3 paper size (colour) | \$10.00 per copy |

42.1 Report

- | | |
|---|------------------|
| a) Annual Report | \$62.00 per copy |
| b) Corporate Business Plan | \$62.00 per copy |
| c) Strategic Plan | \$62.00 per copy |
| d) Street Numbers List Whole Island | \$62.00 per copy |
| e) Copy of extract of Records or Plans (A3) | \$31.00 per copy |
| f) Copy of extract of Records or Plans (A4) | \$19.00 per copy |

Law, Order & Safety

51.0 Keeping of Cats

- | | |
|--|----------------------------------|
| a) Application for Permit to keep a cat | \$54.00 non-refundable |
| b) Claiming of an impounded cat | \$33.00 plus applicable penalty |
| c) Sustenance of an impounded cat | \$33.00 each day or part thereof |
| d) Cat local law Schedule 1 Modified Penalties | \$33.00 per offence |

51.1 Concessional registration rates:

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

51.2 Animal Trap

- | | |
|------------|---------------|
| a) Deposit | \$251.00 each |
|------------|---------------|

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2025**

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 28 May 2024

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 | \$252.00 |
| b) | New Licence | \$252.00 |
| c) | Licence Renewal | \$252.00 per annum |
| d) | Food Training Seminars and presentations | \$ 99.00 per student |
| e) | Pre-purchase inspection of food premises | \$391.00 |

71.1 Lodging Houses

| | | |
|----|------------------|--------------------|
| a) | New Registration | \$252.00 |
| b) | New Licence | \$252.00 |
| c) | Licence Renewal | \$252.00 per annum |

71.2 Grease Trap Service

| | | |
|------|-----------------------|-------------------------|
| a) | Trap Cleaning Service | |
| (i) | Up to 1,500 litres | \$340.00 per service |
| (ii) | Over 1,500 litres | \$340.00 per hopperload |
| b) | Call out Fee | |
| (i) | Working Hour | \$112.00 per call out |
| (ii) | After Working Hour | \$453.00 per call out |

71.3 Spoutvac Hire

| | | |
|----|-------------------------|-------------------|
| a) | Wet Hire with operators | \$340.00 per hour |
|----|-------------------------|-------------------|

SHIRE OF CHRISTMAS ISLAND

FEES AND CHARGES

FOR THE YEAR ENDED 30 JUNE 2025

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 28 May 2024

Welfare

82.0 Interpretation/Translation \$198.00 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 | \$ 93.00 |
| b) Per individual commercial property | \$ 93.00 |
| c) Per vacant land | \$ 93.00 |
| d) Per specified institution | \$927.00 |

101.1 Bin Collection Fees (Rated Premises)

| | |
|---|------------------------------|
| a) Household | \$384.00 |
| b) Multi residential unit | \$247.00 |
| c) Rated Enterprise (per quarter - see Note: 1) | \$ 93.00 per collection unit |
| d) Sulo bin left out or put in wrong place | \$ 87.00 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 | \$222.00 Per dwelling |
| b) Waste Service Establishment Fee – Rated Unit | \$151.00 Per unit |
| c) Waste Service Establishment Fee – Rated Enterprise | \$ 89.00 Per MGB plus \$76.00 |
| d) Waste Service Establishment Fee – Non-rated Enterprise | \$160.00 Per MGB plus \$117.00 |
| e) Change of a Service – Rated Enterprise | \$46.00 plus \$ 76.00 per extra MGB |
| f) Change of a Service – Non - Rated Enterprise | \$95.00 plus \$124.00 per extra MGB |

101.3 Others

| | |
|---|---|
| a) Hire of MGB | \$ 15.00 per MGB per week |
| b) Hire of MGB (emptied once a week) | \$ 27.00 per MGB per week |
| c) Industrial Skip Bin Green Wastes Only | \$237.00 delivered & removed within 10 days + \$24.00 per day rental Thereafter |
| d) Industrial Skip Bin – Paper/Cardboard Only | \$237.00 delivered & removed within 10 days + \$23.00 per day rental Thereafter |
| e) Industrial Waste Cage – Paper/Cardboard Only | \$237.00 delivered & removed within 10 days + \$24.00 per day rental thereafter |
| f) Industrial Skip Bin – Mixed/Wet Wastes | \$276.00 delivered & removed within 10 days + \$29.00 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 | \$ 37.00 |

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

SHIRE OF CHRISTMAS ISLAND

FEES AND CHARGES

FOR THE YEAR ENDED 30 JUNE 2025

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 28 May 2024

Communities Amenities

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

| | |
|-------------------------------------|------------------------|
| a) Sedan/Van | \$ 26.00 per vehicle |
| b) Single axle light trailer | \$ 26.00 per vehicle |
| c) Double axle light trailer | \$ 48.00 per vehicle |
| d) Light rigid truck (up to 8T GVM) | \$ 107.00 per vehicle |
| e) Medium rigid truck | \$ 241.00 per vehicle |
| f) Heavy rigid truck or Dog trailer | \$ 417.00 per vehicle |
| g) Semi-trailer/Articulated truck | \$ 740.00 per vehicle |
| h) Double-trailer | \$1,486.00 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) | \$674.00 per cubic metre* |
| b) Biomedical Waste Disposal (Minimum charge m ³) | \$674.00 per cubic metre* |
| c) Quarantine Waste Disposal (Minimum charge m ³) | \$674.00 per cubic metre* |
| d) Sewerage Sludge Disposal (Minimum charge m ³) | \$147.00 per cubic metre* |
| e) Car bodies (must have all oils and fluids drained) | \$313.00 per car |

101.6 Commercial Putrescible Waste Collections \$1,711.00 per day

101.7 Woodchips \$101.00 per cubic metre*

101.8 Oily Waste \$111.00 per hour

101.9 Disposal of Batteries and Tyres

| | |
|----------------------------|---------------|
| a) Battery | \$ 13.00 each |
| b) Car tyre | \$ 3.00 each |
| c) Truck tyre (small) | \$ 5.00 each |
| d) Truck tyre (large) | \$ 8.00 each |
| e) Tractor/Loader/etc tyre | \$ 13.00 each |

101.10 Oily Waste \$112.00 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 \$123.00
 - (ii) Fee for the grant of a permit to Use an Apparatus (Including all inspections) \$123.00
- 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 \$ 38.00
 - (ii) Without a Local Government Report \$123.00
 - (iii) Local Government Report Fee \$123.00

SHIRE OF CHRISTMAS ISLAND

FEES AND CHARGES

FOR THE YEAR ENDED 30 JUNE 2025

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 28 May 2024

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 2023/24 (*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 2025**

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 28 May 2024

Communities Amenities

106.1 Planning Fees (continued)

| Item | Part 1 | Maximum Fixed Fees | Maximum Fee 2023/24 (*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 2025**

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 28 May 2024

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 2025**

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 28 May 2024

Communities Amenities

106.5 - 6 Planning Fees

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

SHIRE OF CHRISTMAS ISLAND

FEES AND CHARGES

FOR THE YEAR ENDED 30 JUNE 2025

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 28 May 2024

Communities Amenities

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

106.7 Building Control

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

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

Division 1 – Applications for Building Permits, Demolition Permits

| Item | Application | Fee |
|------|--|---|
| 1. | Certified application for a building permit (s. 16(l)) — | |
| | (a) for building work for a Class 1 or Class 10 building or incidental structure | 0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110 |
| | (b) for building work for a Class 2 to Class 9 building or incidental structure | 0.09% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110 |
| 2. | Uncertified application for a building permit (s. 16(l)) | 0.32% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110 |
| 3. | Application for a demolition permit (s. 16(l)) — | |
| | (a) for demolition work in respect of a Class 1 or Class 10 building or incidental structure | \$110 |
| | (b) for demolition work in respect of a Class 2 to Class 9 building | \$110 for each storey of the building |
| 4. | Application to extend the time during which a building or demolition permit has effect (s. 32(3)(f)) | \$110 |

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2025**

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 28 May 2024

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 2025

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 28 May 2024

Communities Amenities

107.0 Cemetery Fees

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

| | |
|--|----------------------------|
| a). Sinking Fee – Ordinary Grave Plus Excavation | \$1198.00 Cost recovery |
| b). Sinking Fee – To extra depth per metre or part thereof | \$ 298.00 |
| c). Sinking Fee – Child 13 years and under | \$ 132.00 |
| d). Sinking Fee – Stillborn | \$ 64.00 |
| e). Grant of Right of Burial (25 years) | \$ 185.00 |
| f). Purchase of Plot Land | \$ 605.00 |
| g). Renewal of Grant of Right of Burial | \$ 199.00 |
| h). Transfer of Grant of Right of Burial | \$ 38.00 |
| i). Exhumation – Single Grave | \$1,478.00 |
| j). Reinstatement of Exhumed Grave | \$ 334.00 reinsert |
| k). Single Permit to erect monument or headstone | \$ 33.00 |
| l). Monumental Mason's Annual Licence * | \$ 132.00 |
| m). Funeral Directors Annual Licence * | \$ 199.00 |
| n). Funeral Directors Single Fee Licence * | \$ 132.00 |

* Where applicable

Recreation & Culture

111.0 Public Halls & Civic Centre

111.1 Poon Saan Community Hall/Senior Citizens Building

| | |
|--|---------------------------|
| a) Commercial Rent | \$ 55.00 per 2 hours |
| b) Community Groups | \$ 24.00 per hour |
| c) Community Groups (Regular Users -Advance payment) | |
| (i) fixed 6 months booking | \$ 16.00 per hour for |
| (ii) fixed 3 months booking | \$ 18.00 per hour for |
| (iii) fixed 1 month booking | \$ 20.00 per hour for |
| d) Other (maximum 8 hours) | \$198.00 per day |
| e) Chair (maximum 3 days) | \$ 2.00 per day |
| f) Storeroom | \$ 40.00 per month (each) |
| g) Key Deposit (Refundable) | \$ 39.00 |

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 2025

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 28 May 2024

Recreation & Culture

111.2 George Fam

| | | |
|----|---------------------------------|---|
| a) | Training & Conference Room | \$ 216.00 per day \$ 112.00 half a day \$ 49.00 an hour |
| b) | Office Space (One Quarter Room) | \$ 216.00 per day |
| c) | Non-Profit Community Group | F.O.C availability |
| d) | Television | \$ 62.00 per day |
| e) | Video | \$ 62.00 per day |
| f) | Overhead Projector | \$ 62.00 per day |
| g) | Multi Media Projector | \$ 62.00 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) | \$ 24.00 |
| (ii) | Quarter page | \$ 43.00 |
| (iii) | Half page | \$ 80.00 |
| (iv) | Three Quarter page | \$115.00 |
| (v) | Full page | \$155.00 |

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) | \$ 26.00 |
| (ii) | Quarter page | \$ 46.00 |
| (iii) | Half page | \$ 90.00 |
| (iv) | Three Quarter page | \$133.00 |
| (v) | Full page | \$175.00 |
| c) | Government Agencies | |
| (i) | Block (5.5 cm x 3.5 cm) | \$ 33.00 |
| (ii) | Quarter page | \$ 62.00 |
| (iii) | Half page | \$124.00 |
| (iv) | Three Quarter page | \$185.00 |
| (v) | Full page | \$245.00 |
| (vi) | Insert Handling Fee | \$335.00 per issue |
| d) | Subscribe to "The Islander" | |
| (i) | 1 year (25 issues) WA /on CI | \$187.00 |
| (ii) | 1 year (25 issues) outside WA | \$187.00 |
| (iii) | 1 year (25 issues) overseas | \$303.00 |

SHIRE OF CHRISTMAS ISLAND

FEES AND CHARGES

FOR THE YEAR ENDED 30 JUNE 2025

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 28 May 2024

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 \$2,229.00
 - (ii) Non Fork lift entry access \$1,671.00
- b) 40 foot
Yearly rates and monthly pro rata on shorter term rates
 - (i) Fork lift entry access \$3,902.00
 - (ii) Non Fork lift entry access \$3,446.00

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 | \$108.00 (working hours) |
| | b) Supervisor | \$180.00 (working hours) |
| | c) Professional & Technical Services | \$216.00 |
| 141.2 | Community Bus with Driver | \$161.00 (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 | \$169.00 |
| | b) Truck with Hiab | \$244.00 |
| | c) Tipper 10 tonnes | \$244.00 |
| | d) Water Truck 10,000L | \$255.00 (excluding water) |
| | e) Grader | \$255.00 |
| | f) Loader (with attachments) | \$233.00 |
| | g) Bobcat with or without attachments | \$190.00 |
| | h) Forklift | \$179.00 |
| | i) Multi Tyred Roller - light | \$179.00 |
| | j) Multi Tyred Roller - heavy | \$255.00 |
| | k) Tractor with or without attachments | \$190.00 |
| | l) Komatsu Excavator | \$244.00 plus mobilisation |
| | m) Mini Excavator | \$206.00 |
| | n) Drum Roller - light | \$190.00 |
| | o) Drum Roller - heavy | \$255.00 |
| | p) Wood Chipper (3 x operator costs included) | \$412.00 |
| | q) Concrete Truck (not inc. concrete) | \$253.00 |
| | Standby rate where applicable p/hour following Minimum 15 minutes unloading time | \$73.00 |
| | r) Concrete product/cubic meter | \$1,005.00 |
| | s) Bitumen Spray Truck (not inc. bitumen) | \$206.00 |
| | t) Car/Ute | \$15.00 |
| | u) Telehandler | \$201.00 |
| | v) Rubbish Truck | \$247.00 |
| | w) Vac Pump | \$103.00 |

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2025**

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 28 May 2024

Other Property & Services

| | |
|--------------------|------------------|
| x) Trailer | \$ 21.00 |
| y) Portable Lights | \$ 52.00 |
| | \$258.00 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) | \$307.00 |
| b) Bond | \$ 50.00m ² unsealed roads |
| | \$ 88.00m ² sealed roads |
| | \$231.00m ² concrete areas |
| c) Materials | |
| (i) Bitumen Emulsion | \$ 6.00/liter |
| (ii) Sealing Aggregate | \$ 412.00/tonne |
| (iii) Cold Mix | \$2,060.00/tonne |
| | \$ 824.00/m ³ |

| | |
|---|----------|
| Additional Inspections (per inspection as required) | \$321.00 |
|---|----------|

141.5 Other Charges

| | |
|----------------------------------|-------------------------------|
| a) Large Marquee | |
| (i) Hire only – no delivery | \$116.00 per day plus |
| (ii) Set up and dismantled costs | \$464.00 plus (\$541 deposit) |
| c) Small Marquee | |
| (i) Hire only – no delivery | \$ 55.00 per day |
| (ii) Set up and dismantled costs | \$340.00 plus (\$385 deposit) |
| d) Stage | |
| (i) Hire only- no delivery | \$231.00 per day |
| (ii) Set up and dismantled costs | \$739.00 plus (\$921 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 | \$31.00 per copy |
| b) A1 paper size | \$25.00 per copy |
| c) A2 paper size | \$22.00 per copy |
| d) A3 paper size | \$19.00 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) |