



SHIRE OF CHRISTMAS ISLAND

2026/27 BUDGET

**ADOPTED AT AN ORDINARY MEETING OF COUNCIL
HELD ON TUESDAY 28 JULY 2026**

LOCAL GOVERNMENT ACT 1995 (WA) (CI)

ADOPTION OF BUDGET – SECTION 6.2

We hereby certify that the attached budget documents for the 2026/27 financial year were adopted by the Council at the Ordinary Meeting held at the Council Chambers on 28 July 2026

Steven Pereira
Shire President

David Price
Chief Executive Officer

Date: 28 July 2026

Budget Statements

The following is a summary of Council's statutory responsibility for reporting on the 2026/27 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 2026

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 2027
LOCAL GOVERNMENT ACT 1995

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

SHIRE VISION

Christmas Island - A place for everyone without exception

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		\$	\$	\$
Rates	2(a)	2,177,700	1,990,186	1,970,018
Grants, subsidies and contributions		10,540,314	9,237,559	9,555,100
Fees and charges	13	1,103,803	1,367,196	999,698
Interest revenue	9(a)	429,848	404,218	314,309
Other revenue		512,100	91,353	32,600
		14,763,765	13,090,512	12,871,725
Expenses				
Employee costs		(8,296,981)	(8,326,270)	(8,033,638)
Materials and contracts		(4,364,753)	(3,040,446)	(4,554,188)
Utility charges		(112,602)	(45,275)	(146,750)
Depreciation	6	(2,491,600)	(2,515,451)	(2,405,420)
Insurance		(270,000)	(262,821)	(197,569)
Other expenditure		(394,268)	(225,171)	(446,533)
		(15,930,204)	(14,415,434)	(15,784,098)
		(1,166,439)	(1,324,922)	(2,912,373)
Capital grants, subsidies and contributions		1,697,457	2,958,827	3,579,240
		1,697,457	2,958,827	3,579,240
Net result for the period		531,018	1,633,905	666,867
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		531,018	1,633,905	666,867

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 2027

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts

	2026/27 Budget	2025/26 Actual	2025/26 Budget
Rates	\$ 2,157,766	\$ 2,010,120	\$ 1,970,018
Grants, subsidies and contributions	10,556,551	9,221,322	8,637,916
Fees and charges	1,103,803	1,367,196	999,698
Interest revenue	429,848	404,218	314,309
Other revenue	512,100	91,353	32,600
	14,760,068	13,094,209	11,954,541

Payments

Employee costs	(8,556,443)	(8,150,153)	(8,033,638)
Materials and contracts	(5,039,884)	(2,281,970)	(4,554,188)
Utility charges	(112,602)	(45,275)	(146,750)
Insurance paid	(270,000)	(262,821)	(197,569)
Other expenditure	(394,268)	(225,171)	(446,533)
	(14,373,197)	(10,965,390)	(13,378,678)

Net cash provided by (used in) operating activities

4	386,871	2,128,819	(1,424,137)
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CASH FLOWS FROM INVESTING ACTIVITIES

Payments for purchase of property, plant & equipment	5(a)	(2,447,000)	(2,843,156)	(2,910,000)
Payments for construction of infrastructure	5(b)	(1,963,588)	(1,452,908)	(1,739,688)
Proceeds from capital grants, subsidies and contributions		1,338,087	3,318,197	4,154,118
Proceeds on disposal of financial assets at amortised cost - term deposits		0	0	(484,882)
Proceeds on disposal of financial assets at fair value through profit and loss		241,080	(241,080)	
Proceeds on financial assets at fair value through profit and loss		4,533	(4,533)	

Net cash (used in) investing activities

(2,826,888)	(1,223,480)	(980,452)
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Net increase (decrease) in cash held

(2,440,017)	905,339	(2,404,589)
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Cash at beginning of year

3,357,010	2,451,671	2,451,671
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Cash and cash equivalents at the end of the year

4	916,993	3,357,010	47,082
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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 2027

OPERATING ACTIVITIES

Revenue from operating activities

General rates
Grants, subsidies and contributions
Fees and charges
Interest revenue
Other revenue

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation
Insurance
Other expenditure

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Proceeds from capital grants, subsidies and contributions
Proceeds on other loans and receivables [describe]

Outflows from investing activities

Acquisition of property, plant and equipment
Acquisition of infrastructure
Payments for financial assets at amortised cost - term deposits

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 remaining at the start of the financial year

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

Surplus remaining after the imposition of general rates

Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
2(a)(i)	2,177,700	1,990,186	1,970,018
	10,540,314	9,237,559	9,555,100
13	1,103,803	1,367,196	999,698
9(a)	429,848	404,218	314,309
	512,100	91,353	32,600
	14,763,765	13,090,512	12,871,725
	(8,296,981)	(8,326,270)	(8,033,638)
	(4,364,753)	(3,040,446)	(4,554,188)
	(112,602)	(45,275)	(146,750)
6	(2,491,600)	(2,515,451)	(2,405,420)
	(270,000)	(262,821)	(197,569)
	(394,268)	(225,171)	(446,533)
	(15,930,204)	(14,415,434)	(15,784,098)
3(c)	2,705,628	2,650,162	2,432,978
	1,539,189	1,325,240	(479,395)
	1,697,457	2,958,827	3,579,240
	0	(4,533)	
	1,697,457	2,954,294	3,579,240
5(a)	(2,447,000)	(2,843,156)	(2,910,000)
5(b)	(1,963,588)	(1,452,908)	(1,739,688)
	0	0	
	(4,410,588)	(4,296,064)	(4,649,688)
	(2,713,131)	(1,341,699)	(1,070,448)
8(a)	130,000	212,633	332,000
	130,000	212,633	332,000
8(a)	(474,848)	(453,713)	(580,000)
	(474,848)	(453,713)	(580,000)
	(344,848)	(241,080)	(248,000)
3	1,524,233	1,781,773	1,803,967
	1,539,189	1,325,240	(479,395)
	(2,713,131)	(1,341,698)	(1,070,448)
	(344,848)	(241,080)	(248,000)
3	5,443	1,524,235	6,124

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

**SHIRE OF CHRISTMAS ISLAND
FOR THE YEAR ENDED 30 JUNE 2027
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SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

1 BASIS OF PREPARATION

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

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 10 to the annual budget.

2025/26 actual balances

Balances shown in this budget as 2025/26 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 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
- *AASB 2024-2 Amendments to Australian Accounting Standards – Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards – Standards – Annual Improvements Volume 11*
- *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*

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

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*

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

- *AASB 18 Presentation and Disclosure in Financial Statements*
 - *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements – (Appendix D) [for not-for-profit and superannuation entities]*
- These accounting standards will materially change the presentation of the annual financial report and annual budget

Critical accounting estimates and judgements

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

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

The annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

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

- Fair value measurement of assets carried at reportable value including:
- Property, plant and equipment
- Infrastructure
- Expected credit losses on financial assets
- Impairment losses of non-financial assets
- Measurement of employee benefits

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
Residential	Gross rental valuation	0.100631	454	10,783,402	1,085,145		1,085,145	980,348	980,339
Commercial	Gross rental valuation	0.100631	88	2,198,514	221,239		221,239	219,245	219,176
DIAC	Gross rental valuation	0.000000	164	1,494,402	0		0		0
Unallocated	Gross rental valuation	0.100631	4	57,942	5,831		5,831	7,152	7,152
Rural	Gross rental valuation	0.100631	2	49,210	4,952		4,952	5,063	5,063
Industrial	Gross rental valuation	0.100631	12	252,614	25,421		25,421	25,401	25,401
Industrial	Unimproved valuation	0.467900	1	1,000,000	467,900		467,900	422,910	422,906
Mining	Unimproved valuation	0.467900	6	779,521	364,738		364,738	322,391	322,388
Total general rates			731	16,615,605	2,175,226	0	2,175,226	1,982,510	1,982,425
(ii) Minimum payment									
		Minimum							
		\$							
Residential	Gross rental valuation	702.00	5		3,510		3,510	3,375	3,375
Commercial	Gross rental valuation	702.00	17		11,934		11,934	10,800	10,800
Unallocated	Gross rental valuation	702.00	37		25,974		25,974	24,975	11,475
Rural	Gross rental valuation				0		0		4,050
Industrial	Gross rental valuation	702.00	5		3,510		3,510	3,375	675
Mining	Gross rental valuation	702.00	1		702		702	675	406
Mining	Unimproved valuation	422.00	2		844		844	812	812
Total minimum payments			67	0	46,474	0	46,474	44,012	31,593
Total general rates and minimum payments			798	16,615,605	2,221,700	0	2,221,700	2,026,522	2,014,018
					2,221,700	0	2,221,700	2,026,522	2,014,018
Discounts (Refer note 2(d))							(43,000)	(36,312)	(43,000)
Concessions (Refer note 2(e))							(1,000)	(24)	(1,000)
Total rates					2,221,700	0	2,177,700	1,990,186	1,970,018
Instalment plan charges							3,000		3,000
Late payment of rate or service charge interest							10,000	10,137	10,000
							13,000	10,137	13,000

The Shire did not raise specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2026/27 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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.

Option 1 (Full Payment)

Single Full Payment

Option 2 (Two Instalments)

First Instalment

Second Instalment

Third Instalment

Fourth Instalment

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	14-09-2026			
Option two				
First instalment	14-09-2026			
Second instalment	16-11-2026	18.40	5.5%	
Third instalment	18-01-2027	18.40	5.5%	
Fourth instalment	22-03-2027	18.40	5.5%	

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2027.

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which discount is granted
				\$	\$	\$	
Rates				43,000	36,312	43,000	
				43,000	36,312	43,000	

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/Concession	Discount %	Discount (\$)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
					\$	\$	\$		
		Waiver			1,000	24	1,000		
					1,000	24	1,000		

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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
Capital grant/contributions liabilities
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
	\$	\$	\$
4	916,993	3,357,010	45,591
	5,126,316	5,371,929	5,612,689
	129,959	102,396	129,959
	931,070	32,986	931,070
	31,289	237,626	31,289
	7,135,627	9,101,947	6,750,598
	(666,000)	(732,729)	(665,998)
	(29,866)	(6,000)	887,318
	(574,878)	(934,248)	(1,149,756)
	(2,174,392)	(2,328,731)	(2,174,392)
	(3,445,136)	(4,001,708)	(3,102,828)
	3,690,491	5,100,239	3,647,770
3(b)	(3,685,048)	(3,576,006)	(3,641,646)
	5,443	1,524,233	6,124

(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: Reserve accounts
Less: Current assets not expected to be received at end of year
- Rates receivable
Movement in Contract Liabilities
Add: Current liabilities covered by funds held in reserve account
- Current portion of employee benefit provisions

Total adjustments to net current assets

8	(5,693,665)	(5,348,816)	(5,355,737)
	(71,910)		
	(171,607)	(335,504)	
	2,180,224	2,180,224	1,714,091
	(3,685,048)	(3,576,006)	(3,641,646)

EXPLANATION OF DIFFERENCE IN 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) Amounts excluded from operating activities

Add: Depreciation
Movement in current liabilities associated funds held in reserve account:
- Current portion of employee benefit provisions
- Current portion of other liabilities [describe] 1
Non-cash movements in non-current assets and liabilities:
- Employee benefit provisions

Non cash amounts excluded from operating activities

Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
	\$	\$	\$
6	2,491,600	2,515,451	2,405,420
	93,028	112,932	
	142,778		
	(21,778)	21,779	27,558
	2,705,628	2,650,162	2,432,978

3. NET CURRENT ASSETS (CONTINUED)

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the 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.

INVENTORY - LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development, borrowing costs and holding costs until completion of development. Finance costs and holding charges incurred after development is completed are expensed.

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

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

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.

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 2027

4. RECONCILIATION OF CASH

(a) 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	2026/27 Budget	2025/26 Actual	2025/26 Budget
Cash and cash equivalents		\$ 916,993	\$ 3,357,010	\$ 45,591
Restrictions				
The following classes of financial 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		6,298,409	6,289,064	912,875
Restricted financial assets at amortised cost - term deposits		0	0	5,592,618
		6,298,409	6,289,064	6,505,493
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	8	5,693,665	5,348,816	5,355,737
Contract liabilities		29,866	6,000	
Capital grant/contributions liabilities		574,878	934,248	1,149,756
Total restricted financial assets		6,298,409	6,289,064	6,505,493

(b) Reconciliation of net cash provided by operating activities

Net result		531,018	1,633,905	666,867
Non-cash items:				
Depreciation	6	2,491,600	2,515,451	2,405,420
Changes in assets and liabilities:				
(Increase)/decrease in receivables		(27,563)	27,563	
(Increase)/decrease in inventories		(898,084)	898,084	
(Increase)/decrease in other assets		206,337	(206,337)	
(Increase)/decrease in trade and other payables		(43,287)	66,729	
(Increase)/decrease in contract liabilities		23,866	(23,866)	(917,184)
(Increase)/decrease in capital grant/contributions liabilities		(359,370)	359,370	574,878
(Increase)/decrease in employee related provisions		(176,117)	176,117	
Capital grants, subsidies and contributions		(1,338,087)	(3,318,197)	(4,154,118)
Net cash provided by/(used in) operating activities		386,871	2,128,819	(1,424,137)

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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	Additions	Additions	Additions
(a) Property, Plant and Equipment	\$	\$	\$
Buildings - non-specialised	150,000	95,502	
Buildings - specialised	885,000	15,161	340,000
Furniture and equipment	53,000	72,503	260,000
Plant and equipment	1,359,000	2,659,990	2,310,000
Total	2,447,000	2,843,156	2,910,000
(b) Infrastructure			
Infrastructure - roads	1,502,588	1,452,908	1,739,688
Infrastructure - parks and ovals	461,000		
Total	1,963,588	1,452,908	1,739,688
Total	4,410,588	4,296,064	4,649,688

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

6. DEPRECIATION

By Class

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

By Program

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

2026/27 Budget	2025/26 Actual	2025/26 Budget
\$	\$	\$
203,000	231,445	241,790
53,200	51,979	51,300
45,800	34,801	96,600
659,600	674,080	609,000
1,330,000	1,278,026	1,228,297
200,000	245,120	178,433
2,491,600	2,515,451	2,405,420
5,000	6,654	50,000
1,200	1,086	1,300
53,200	51,979	52,300
37,600	36,237	32,000
369,000	368,321	315,000
1,384,000	1,399,546	1,346,520
18,500	20,730	26,000
623,100	630,898	582,300
2,491,600	2,515,451	2,405,420

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:

Road	
Base course	55-150
Bitumen seal	10-30
Concrete	50-120
Drainage	
Fencing and gates	20-35
Substructural	10-90
Furniture and Fittings	5-25
Plant and Equipment	
Heavy plant	5-15
Light commercial	5-10
Light passenger	5-10
Mics plant and equipment	3-20
Mowers	4-15
Trailers	10-15
Trucks	5-20

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 2027

7. BORROWINGS

(a) Borrowing repayments

The Shire has not budgeted to have any borrowings for the year ended 30th June 2027 and did not have or budget to have any borrowings for the year ended 30th June 2026

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

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

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

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2026/27 Budget				2025/26 Actual				2025/26 Budget			
	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance	Opening Balance	Transfer to	Transfer (from)	Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by council												
(a) Leave reserve	2,180,224	93,028		2,273,252	2,067,290	112,934		2,180,224	2,067,292			2,067,292
(b) Plant & Machinery Reserve	691,136	77,783		768,919	617,408	73,728		691,136	617,408	40,000		657,408
(c) Furniture & Equipment Reserve	668,526	31,939	(28,000)	672,465	709,753	38,773	(80,000)	668,526	709,753		(80,000)	629,753
(d) Building Reserve	575,247	30,205	(100,000)	505,452	671,212	36,668	(132,633)	575,247	671,212		(250,000)	421,212
(e) Welfare Reserve	95,945	4,108	(2,000)	98,053	91,275	4,670		95,945	91,275		(2,000)	89,275
(f) Recreation Services Reserve	144,772	6,177		150,949	137,273	7,499		144,772	137,273			137,273
(g) Waste Management Reserve	559,200	23,861		583,061	530,234	28,966		559,200	530,234			530,234
(h) Road Works and Materials Recerve	359,368	204,574		563,942	212,746	146,622		359,368	212,746	540,000		752,746
(i) Parks & Gardens Reserve	74,398	3,174		77,572	70,544	3,854		74,398	70,544			70,544
	5,348,816	474,848	(130,000)	5,693,665	5,107,736	453,713	(212,633)	5,348,816	5,107,737	580,000	(332,000)	5,355,737

(b) Reserve Accounts - Purposes

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

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

SHIRE OF CHRISTMAS ISLAND NOTES TO AND FORMING PART OF THE BUDGET FOR THE YEAR ENDED 30 JUNE 2027

9. OTHER INFORMATION

The net result includes as revenues

	2026/27 Budget	2025/26 Actual	2025/26 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments	419,848	394,081	304,309
Other interest revenue	10,000	10,137	10,000
	429,848	404,218	314,309
The net result includes as expenses			
(b) Auditors remuneration			
Audit services			92,400
Other services			3,000
	0	0	95,400

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
President			
President's allowance	42,837	41,388	41,388
Meeting attendance fees	29,379	28,385	28,385
Travel and accommodation expenses	16,000	16,191	16,000
	88,216	85,964	85,773
Deputy President			
Deputy President's allowance	10,709	10,348	10,347
Meeting attendance fees	18,977	18,334	18,331
Travel and accommodation expenses	16,000	21,432	6,000
	45,686	50,114	34,678
Council member 1			
Meeting attendance fees	18,977	18,335	18,331
Travel and accommodation expenses	10,000	15,505	6,000
	28,977	33,840	24,331
Council member 2			
Meeting attendance fees	18,977	18,335	18,331
Travel and accommodation expenses	10,000	6,256	6,000
	28,977	24,591	24,331
Council member 3			
Meeting attendance fees	18,977	18,335	18,331
Travel and accommodation expenses	6,000		10,000
	24,977	18,335	28,331
Council member 4			
Meeting attendance fees	18,977	18,335	18,331
Travel and accommodation expenses	6,000	4,872	10,000
	24,977	23,207	28,331
Council member 5			
Meeting attendance fees	18,977	18,335	18,331
Travel and accommodation expenses	6,000	4,330	6,000
	24,977	22,665	24,331
Council member 6			
Meeting attendance fees			18,331
Travel and accommodation expenses	6,000		10,000
	6,000	0	28,331
Council member 7			
Meeting attendance fees		8,941	18,331
Travel and accommodation expenses			6,000
	0	8,941	24,331
Total Council Member Remuneration	272,787	267,657	302,768
President's allowance	42,837	41,388	41,388
Deputy President's allowance	10,709	10,348	10,347
Meeting attendance fees	143,241	147,335	175,033
Travel and accommodation expenses	76,000	68,586	76,000
	272,787	267,657	302,768

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees.

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE

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 2027

11. REVENUE AND EXPENDITURE (CONTINUED)

(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
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

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

12. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

General administration and elected member costs incurred in performing Council functions

General purpose funding

To collect revenue to allow for the provision of services

Rate revenue, government grants and interest revenue

Law, order, public safety

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

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

Health

To provide services on Christmas Island for good community health

Health administration and inspection and other preventative services

Education and welfare

Health administration and inspection and other preventative services

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

Housing

To provide reasonable accommodation for staff employed from the mainland

Maintenance of staff housing

Community amenities

To provide services required by the community

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

Recreation and culture

To provide facilities for recreational, cultural and sporting purposes

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

Transport

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

Maintenance of roads and footpaths

Economic services

To provide services to the community

property leases

Other property and services

To monitor and control council's overheads and plant accounts

Private work operations, plant repair and operating costs and salary and wages

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

13. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	\$	\$	\$
By Program:			
Governance		199	
General purpose funding	500		500
Law, order, public safety		288	
Health	17,060	6,159	27,060
Education and welfare	1,000		1,000
Housing		15,600	15,650
Community amenities	797,974	938,263	768,220
Recreation and culture	40,200	34,477	40,200
Transport	9,000	10,750	9,000
Economic services	35,000	34,489	35,000
Other property and services	203,069	326,971	103,068
	1,103,803	1,367,196	999,698

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

SHIRE OF CHRISTMA ISLAND

RATES, FEES AND CHARGES

FOR THE YEAR ENDED 30 JUNE 2027

The following rates, fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 16 June 2026

General Purpose Funding

31.0 Rates

31.1 General Rate (Section 6.32 - LG Act)

- | | |
|-----------------------------|---|
| a) Gross Rental Value (GRV) | 10.0631 cents in the dollar (0.100631/\$) |
| b) Unimproved Value (UV) | 46.7900 cents in the dollar (0.467900/\$) |

31.2 Minimum Rate (Section 6.35 - LG Act)

- | | |
|-----------------|----------------------|
| a) Minimum Rate | \$702 GRV Properties |
| b) Minimum Rate | \$422 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 \$55.20 is to apply if rates are paid by instalments

31.6 Zoning, application, orders, requisitions, rates

- | | |
|--|-----------------------|
| a) Land Purchase Enquiry seven day processing time | \$252.00 |
| b) Land Purchase Enquiry 48 hours processing time | \$332.00 |
| c) Rating Account Enquiry | \$ 67.00 per research |

General Administration

42.0 Photocopy/Printing Charges

- | | |
|-----------------------------------|------------------|
| a) A4 - one sided (black & white) | \$ 1.20 per copy |
| b) A3 – one sided (black & white) | \$ 2.20 per copy |
| c) Bulk Printing (50+) | \$ 0.75 per copy |
| d) A4 paper size (colour) | \$ 6.40 per copy |
| e) A3 paper size (colour) | \$10.00 per copy |

42.1 Report

- | | |
|---|------------------|
| a) Annual Report | \$67.00 per copy |
| b) Corporate Business Plan | \$67.00 per copy |
| c) Strategic Plan | \$67.00 per copy |
| d) Street Numbers List Whole Island | \$67.00 per copy |
| e) Copy of extract of Records or Plans (A3) | \$33.00 per copy |
| f) Copy of extract of Records or Plans (A4) | \$21.00 per copy |

Law, Order & Safety

51.0 Keeping of Cats

- | | |
|--|----------------------------------|
| a) Application for Permit to keep a cat | \$58.00 non-refundable |
| b) Claiming of an impounded cat | \$35.00 plus applicable penalty |
| c) Sustenance of an impounded cat | \$35.00 each day or part thereof |
| d) Cat local law Schedule 1 Modified Penalties | \$35.00 per offence |

51.1 Concessional registration rates:

- | | |
|--|----------|
| a) Cats owned & kept by bona-fide pensioners | \$ 17.00 |
|--|----------|

51.2 Animal Trap

- | | |
|------------|---------------|
| a) Deposit | \$271.00 each |
|------------|---------------|

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027**

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 16 June 2026

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	\$272.00
b)	New Licence	\$272.00
c)	Licence Renewal	\$272.00 per annum
d)	Food Training Seminars and presentations	\$107.00 per student
e)	Pre-purchase inspection of food premises	\$423.00

71.1 Lodging Houses

a)	New Registration	\$272.00
b)	New Licence	\$272.00
c)	Licence Renewal	\$272.00 per annum

71.2 Grease Trap Service

a)	Trap Cleaning Service	
(i)	Up to 1,500 litres	\$368.00 per service
(ii)	Over 1,500 litres	\$368.00 per hopperload
b)	Call out Fee	
(i)	Working Hour	\$121.00 per call out
(ii)	After Working Hour	\$490.00 per call out

71.3 Spoutvac Hire

a)	Wet Hire with operators	\$368.00 per hour
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SHIRE OF CHRISTMAS ISLAND FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2027

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 16 June 2026

Welfare

82.0 Interpretation/Translation \$214.00 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	\$ 101.00
b) Per individual commercial property	\$ 101.00
c) Per vacant land	\$ 101.00
d) Per specified institution	\$1003.00

101.1 Bin Collection Fees (Rated Premises)

a) Household	\$415.00
b) Multi residential unit	\$267.00
c) Rated Enterprise (per quarter - see Note: 1)	\$101.00 per collection unit
d) Sulo bin left out or put in wrong place	\$ 94.00 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	\$240.00 Per dwelling
b) Waste Service Establishment Fee – Rated Unit	\$163.00 Per unit
c) Waste Service Establishment Fee – Rated Enterprise	\$ 96.00 Per MGB plus \$82.00
d) Waste Service Establishment Fee – Non-rated Enterprise	\$173.00 Per MGB plus \$127.00
e) Change of a Service – Rated Enterprise	\$50.00 plus \$ 82.00 per extra MGB
f) Change of a Service – Non - Rated Enterprise	\$103.00 plus \$134.00 per extra MGB

101.3 Others

a) Hire of MGB	\$ 16.00 per MGB per week
b) Hire of MGB (emptied once a week)	\$ 29.00 per MGB per week
c) Industrial Skip Bin Green Wastes Only	\$256.00 delivered & removed within 10 days + \$26.00 per day rental Thereafter
d) Industrial Skip Bin – Paper/Cardboard Only	\$256.00 delivered & removed within 10 days + \$26.00 per day rental Thereafter
e) Industrial Waste Cage – Paper/Cardboard Only	\$256.00 delivered & removed within 10 days + \$26.00 per day rental thereafter
f) Industrial Skip Bin – Mixed/Wet Wastes	\$298.00 delivered & removed within 10 days + \$31.00 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	\$ 40.00

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

SHIRE OF CHRISTMAS ISLAND

FEES AND CHARGES

FOR THE YEAR ENDED 30 JUNE 2027

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 16 June 2026

Communities Amenities

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

a) Sedan/Van	\$ 28.00 per vehicle
b) Single axle light trailer	\$ 28.00 per vehicle
c) Double axle light trailer	\$ 52.00 per vehicle
d) Light rigid truck (up to 8T GVM)	\$ 115.00 per vehicle
e) Medium rigid truck	\$ 261.00 per vehicle
f) Heavy rigid truck or Dog trailer	\$ 451.00 per vehicle
g) Semi-trailer/Articulated truck	\$ 801.00 per vehicle
h) Double-trailer	\$1,607.00 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)	\$728.00 per cubic metre*
b) Biomedical Waste Disposal (Minimum charge m ³)	\$728.00 per cubic metre*
c) Quarantine Waste Disposal (Minimum charge m ³)	\$728.00 per cubic metre*
d) Sewerage Sludge Disposal (Minimum charge m ³)	\$159.00 per cubic metre*
e) Car bodies (must have all oils and fluids drained)	\$338.00 per car

101.6 Commercial Putrescible Waste Collections \$1,850.00 per day

101.7 Woodchips \$109.00 per cubic metre*

101.8 Oily Waste \$120.00 per hour

101.9 Disposal of Batteries and Tyres

a) Battery	\$ 14.00 each
b) Car tyre	\$ 3.20 each
c) Truck tyre (small)	\$ 5.40 each
d) Truck tyre (large)	\$ 8.60 each
e) Tractor/Loader/etc tyre	\$ 14.00 each

101.10 Oily Waste \$121.00 per hour

Note:

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

102.0 Septic Tanks

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

- a) Fees for a single dwelling on a single lot or septic system producing < 540L sewage per day:
 - (i) Local Government Application Fee \$128.00
 - (ii) Fee for the grant of a permit to Use an Apparatus (Including all inspections) \$128.00
- b) Fees for non residential systems requiring approval from the Health Dept of WA:
 - Health Department of WA Application Fee
 - (i) With a Local Government Report \$ 39.00
 - (ii) Without a Local Government Report \$128.00
 - (iii) Local Government Report Fee \$128.00

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027**

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 16 June 2026

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 2026/27 (*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 2027**

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 16 June 2026

Communities Amenities

106.1 Planning Fees (continued)

Item	Part 1	Maximum Fixed Fees	Maximum Fee 2026/27 (*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 2027**

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 16 June 2026

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 2027**

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 16 June 2026

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 than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot
3.	More than 195 lots	\$7,393
Built Strata <i>*Regulatory Fee – WAPC Planning Bulletin 52/2009*</i>		
1.	Up to and Including 5 lots - \$656 plus \$65 per lot	\$656
2.	6 lots up to 100 lots - \$981 plus \$43.50 per lot in excess of 5 lots	\$981
3.	Capped at 100 lots maximum	\$5,113
Item	Part 6	Planning Search fees and customer relations
1.	Planning exemption advice (BCA)	\$155
2.	Building Envelope, Site Plans and Planning Application Search	\$60
3.	Providing a zoning certificate	\$73
4.	Replying to a property settlement questionnaire	\$73
5.	Providing written planning advice	\$73
6.	Copy of Local Planning Scheme No. 2 District Zoning Scheme Text including Maps at A3 size	275.00 per copy
7.	Copy of Scheme Maps at A3 size	\$15.00 per set
8.	Copy of current Local Planning Strategy	\$40.00 per copy
9.	Scheme Text including maps at A4 size	\$5.00 per copy
10.	Any Other Statutory Licence or Permit (Not otherwise provided for)	\$92.00

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027**

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 16 June 2026

Communities Amenities

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

\$107.00

106.7 Building Control

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

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

Division 1 – Applications for Building Permits, Demolition Permits

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

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027**

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 16 June 2026

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 2027

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 16 June 2026

Communities Amenities

107.0 Cemetery Fees

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

a). Sinking Fee – Ordinary Grave Plus Excavation	\$1296.00 Cost recovery
b). Sinking Fee – To extra depth per metre or part thereof	\$ 322.00
c). Sinking Fee – Child 13 years and under	\$ 142.00
d). Sinking Fee – Stillborn	\$ 69.00
e). Grant of Right of Burial (25 years)	\$ 200.00
f). Purchase of Plot Land	\$ 654.00
g). Renewal of Grant of Right of Burial	\$ 215.00
h). Transfer of Grant of Right of Burial	\$ 41.00
i). Exhumation – Single Grave	\$1,598.00
j). Reinstatement of Exhumed Grave	\$ 361.00 reinsert
k). Single Permit to erect monument or headstone	\$ 35.00
l). Monumental Mason's Annual Licence *	\$ 142.00
m). Funeral Directors Annual Licence *	\$ 215.00
n). Funeral Directors Single Fee Licence*	\$ 142.00
o). Memorial Garden	\$ 83.00

*** Where applicable**

Recreation & Culture

111.0 Public Halls & Civic Centre

111.1 Poon Saan Community Hall/Senior Citizens Building

a) Commercial Rent	\$ 59.00 per 2 hours
b) Community Groups	\$ 26.00 per hour
c) Community Groups (Regular Users -Advance payment)	
(i) fixed 6 months booking	\$ 18.00 per hour for
(ii) fixed 3 months booking	\$ 20.00 per hour for
(iii) fixed 1 month booking	\$ 22.00 per hour for
d) Other (maximum 8 hours)	\$214.00 per day
e) Chair (maximum 3 days)	\$ 2.10 per day
f) Storeroom	\$ 43.00 per month (each)
g) Key Deposit (Refundable)	\$ 42.00

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 2027

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 16 June 2026

Recreation & Culture

111.2 George Fam

a)	Training & Conference Room	\$ 234.00 per day
		\$ 121.00 half a day
		\$ 53.00 an hour
b)	Office Space (One Quarter Room)	\$ 234.00 per day
c)	Non-Profit Community Group	F.O.C availability
d)	Television	\$ 67.00 per day
e)	Video	\$ 67.00 per day
f)	Overhead Projector	\$ 67.00 per day
g)	Multi Media Projector	\$ 67.00 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)	\$ 26.00
(ii)	Quarter page	\$ 47.00
(iii)	Half page	\$ 86.00
(iv)	Three Quarter page	\$124.00
(v)	Full page	\$167.00

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)	\$ 28.00
(ii)	Quarter page	\$ 50.00
(iii)	Half page	\$ 97.00
(iv)	Three Quarter page	\$144.00
(v)	Full page	\$189.00
c)	Government Agencies	
(i)	Block (5.5 cm x 3.5 cm)	\$ 35.00
(ii)	Quarter page	\$ 67.00
(iii)	Half page	\$134.00
(iv)	Three Quarter page	\$200.00
(v)	Full page	\$265.00
(vi)	Insert Handling Fee	\$362.00 per issue
d)	Subscribe to "The Islander"	
(i)	1 year (25 issues) WA /on CI	\$202.00
(ii)	1 year (25 issues) outside WA	\$202.00
(iii)	1 year (25 issues) overseas	\$328.00

SHIRE OF CHRISTMAS ISLAND

FEES AND CHARGES

FOR THE YEAR ENDED 30 JUNE 2027

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 16 June 2026

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 \$2,411.00
 - (ii) Non Fork lift entry access \$1,808.00
- b) 40 foot
Yearly rates and monthly pro rata on shorter term rates
 - (i) Fork lift entry access \$4,220.00
 - (ii) Non Fork lift entry access \$3,727.00

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 | | \$116.00 (working hours) |
| b) Supervisor | | \$194.00 (working hours) |
| c) Professional & Technical Services | | \$233.00 |
| 141.2 Community Bus with Driver | | \$174.00 (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 | | \$ 183.00 |
| b) Truck with Hiab | | \$ 264.00 |
| c) Tipper 10 tonnes | | \$ 264.00 |
| d) Water Truck 10,000L | | \$ 276.00 (excluding water) |
| e) Grader | | \$ 276.00 |
| f) Loader (with attachments) | | \$ 252.00 |
| g) Bobcat with or without attachments | | \$ 205.00 |
| h) Forklift | | \$ 193.00 |
| i) Multi Tyred Roller - light | | \$ 193.00 |
| j) Multi Tyred Roller - heavy | | \$ 276.00 |
| k) Tractor with or without attachments | | \$ 198.00 |
| l) Komatsu Excavator | | \$ 264.00 plus mobilisation |
| m) Mini Excavator | | \$ 223.00 |
| n) Drum Roller - light | | \$ 205.00 |
| o) Drum Roller - heavy | | \$ 276.00 |
| p) Wood Chipper (3 x operator costs included) | | \$ 445.00 |
| q) Concrete Truck (not inc. concrete) | | \$ 274.00 |
| Standby rate where applicable p/hour following
Minimum 15 minutes unloading time | | \$ 79.00 |
| r) Concrete product/cubic meter | | \$1,087.00 |
| s) Bitumen Spray Truck (not inc. bitumen) | | \$ 223.00 |
| t) Car/Ute | | \$ 17.00 |
| u) Telehandler | | \$ 217.00 |
| v) Rubbish Truck | | \$ 267.00 |
| w) Vac Pump | | \$ 111.00 |

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2027**

The following fees and charges were adopted by the Council at the Ordinary Meeting of
Council held on 16 June 2026

Other Property & Services

x) Trailer	\$ 23.00
y) Portable Lights	\$ 56.00
	\$279.00 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)	\$332.00
b) Bond	\$ 54.00m ² unsealed roads
	\$ 95.00m ² sealed roads
	\$250.00m ² concrete areas
c) Materials	
(i) Bitumen Emulsion	\$ 6.00/liter
(ii) Sealing Aggregate	\$ 445.00/tonne
(iii) Cold Mix	\$2,228.00/tonne
	\$ 891.00/m ³

Additional Inspections (per inspection as required)	\$ 347.00
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141.5 Other Charges

a) Large Marquee	
(i) Hire only – no delivery	\$126.00 per day plus
(ii) Set up and dismantled costs	\$501.00 plus (\$563 deposit)
c) Small Marquee	
(i) Hire only – no delivery	\$ 59.00 per day
(ii) Set up and dismantled costs	\$368.00 plus (\$416 deposit)
d) Stage	
(i) Hire only- no delivery	\$250.00 per day
(ii) Set up and dismantled costs	\$799.00 plus (\$996 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	\$33.00 per copy
b) A1 paper size	\$27.00 per copy
c) A2 paper size	\$24.00 per copy
d) A3 paper size	\$21.00 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)