



Notice is given that an Ordinary Meeting of Council of the Shire of Christmas Island is to be held at the Council Chambers on Tuesday 23 July 2024 commencing at 7.00pm

David Price
Chief Executive Officer

AGENDA

- 1 Declaration of Opening of Meeting/Announcement of Visitor**
- 2 Record of Attendance/Apologies/Leave of Absence/Declaration of Financial/Proximity/Impartiality Interests**
 - 2.1 Attendance
 - 2.2 Leave of Absence
(Cr Philip Woo and Cr Swee (Mel) Tung)
 - 2.3 Apologies
 - 2.4 Declaration of Interests
- 3 Response to Previous Public Questions Taken on Notice**
- 4 Public Question Time**
- 5 Applications for Leave of Absence**
 - 5.1 Cr Hafiz Masli (pg 1 - 2)
- 6 Petitions/Deputations/Presentations**
- 7 Confirmation of Minutes of Previous Meetings/Business arising from the Minutes of Previous Meetings**
 - 7.1 Minutes of Ordinary Council Meeting held on 18 June 2024 (pg 3 - 6)
 - 7.2 Business Arising from the Minutes of Previous Meetings
- 8 Announcements by Presiding Member Without Discussion**
- 9 Reports of Committees**
- 10 Reports of Officers**
 - 10.1 Chief Executive Officer**
 - 10.1.1 Annual Budget 2024/25 (pg 7 - 9)
 - 10.1.2 Community Assistance Grants (pg 10 - 11)
 - 10.2 Director Finance & Administration**
 - 10.2.1 Schedule of Accounts – June 2024 (pg 12 - 17)
 - 10.2.2 Outstanding Rates/Debtors Report 30 June 2024 (pg 18 - 19)
 - 10.2.3 Financial Statements – June 2024 (pg 20 - 42)
 - 10.3 Director Community/Recreation Services & Training**
 - 10.4 Director Works, Services & Waste**
 - 10.4.1 Tender for Sale of Surplus Plant, Vehicles and Equipment (pg 43 - 44)
 - 10.4.2 RFT 01-2024 Supply and Delivery of Sealing Aggregate (pg 45 - 47)
 - 10.5 Director Planning, Governance & Policy**
 - 10.5.1 Major Grants Received to Date (pg 48 - 51)
- 11 Elected Members Motions of which Previous Notice has been given**
- 12 New Business of an Urgent Nature Introduced by Decision of the Meeting**
- 13 Behind Closed Doors**
- 14 Closure of Meeting**
- 15 Date of the next Ordinary Meeting**
27 August 2024



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 23 July 2024
AGENDA REFERENCE	5.1
SUBJECT	Cr MASLI – Leave of Absence
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	2.13.13
INTEREST DISCLOSURE	None
DATE OF REPORT	09 July 2024
AUTHOR	David Price, CEO
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS

That the leave of absence application submitted by Cr Hafiz MASLI (19/07/2024 to 30/07/2024) be approved.

BACKGROUND

Cr Hafiz MASLI (19/07/2024 to 30/07/2024) submitted a Leave of Absence application to the CEO.

COMMENT

N/A

STATUTORY ENVIRONMENT

There are no statutory environment implications arising from this matter.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter.

FINANCIAL IMPLICATIONS

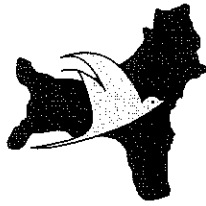
There are no significant financial policy implications arising from this matter.

STRATEGIC IMPLICATIONS & MILESTONES

There are no significant strategic implications arising from this matter.

VOTING REQUIREMENTS

A simple majority is required.



SHIRE OF CHRISTMAS ISLAND

APPLICATION FOR LEAVE OF ABSENCE

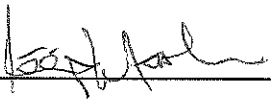
I Councillor HAFIZ MASCI

Hereby apply to the Council of the Shire of Christmas Island for

Leave of absence from 19/07/24 to 30/07/24

In accordance with section 2.25 (1) of the Local Government Act (CI).

Yours sincerely


Signature

20/06/24
Date



UNCONFIRMED MINUTES

Ordinary Meeting of the Shire of Christmas Island held at the George Fam Chambers at 7.00pm on Tuesday 18 June 2024

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

- 1.1 The Shire President declared the meeting open at 7.00pm.

2 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE/DECLARATIONS OF FINANCIAL INTEREST

- 1.2 Record of Attendance
Shire President
Deputy President
Councillors

Cr Gordon **THOMSON**
Cr Kee Heng **FOO**
Cr Philip Tuck Sang **WOO**
Cr Hafiz **MASLI**
Cr Vincent Cheng-Siew **SAW**
Cr Kelvin Kok Bin **LEE**
Cr Azmi **YON**
Cr Steve **PEREIRA**
Cr Swee **TUNG**

Acting Chief Executive Officer
Director Community/Recreation Services
Assistant Director Finance & Corporate Service

Troy **DAVIS**
Olivier **LINES**
Wei **HO**

2.2 Leave of Absence

2.3 Apologies

2.4 Declarations of Financial/Impartiality/Proximity Interest

3 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

4 PUBLIC QUESTION TIME

- 4.1 Cr YON raised a concern with the vegetation debris left on Murray Rd after slashing. Cr THOMSON said there was a CEO direction to prioritise the condition of Murray Rd. Acting CEO DAVIS said clearing of debris was an ideal scenario, however Works Staff are very stretched at the moment between East West Baseline Rd reconstruction and general maintenance activities, and full resources were not always available. Acting CEO DAVIS said he would address this with the Supervisor.
- 4.2 Cr LEE asked what the Shire could do about all the wasps nests in trees. Acting CEO DAVIS said there is a program currently underway to pressure clean all the Shire's playground equipment, park furniture and shelters to remove wasps nests, dirt and salt, however wasp nests on trees are not generally the Shire's responsibility. Acting CEO DAVIS said he would speak to the Parks team to see what is normally done.

- 4.3 Cr TUNG asked if the Shire was going to renew the kerb house numbers. Acting CEO DAVIS said the original numbering was completed under a Commonwealth grant several years ago, and that it is not a Shire responsibility to provide physical numbers to properties; solely to provide the numbering system/address. Acting CEO DAVIS said that in his experience, kerbside numbering has been undertaken by NFPs for a nominal fee from residents and that this could be an option. Cr TUNG requested a notice be put out letting people know that the Shire doesn't provide this service.
- 4.4 Cr PEREIRA asked how often roads were inspected for work to be done as Jalan Ketam Merah was in need of work. Acting CEO DAVIS said that he personally inspected all roads annually to condition rate them to develop long term road programs. Jalan Ketam Merah is in the 23/24 Reseal Program due to its condition. Additionally the Shire's Works Foreman regularly inspected roads for routine maintenance which is programmed regularly.
- 4.5 Cr PEREIRA raised a question regarding controls/inspections on food premises and their facilities. The question was lengthy and contained a number of elements. Acting CEO DAVIS requested Cr PEREIRA to forward the question via email so it could be accurately represented in the Minutes. At the time of issuing the Minutes, the question had not been received.

5 APPLICATIONS FOR LEAVE OF ABSENCE

5.1 Application for leave of absence – Cr Swee TUNG

Council Resolution			
Moved: Cr YON	Seconded: Cr SAW	Res. No:	38/24
That the leave of absence application submitted by Cr Swee TUNG (13/07/2024 to 30/07/2024) be approved.			
Carried: 9/0			
For	Cr Gordon THOMSON	Cr Hafiz MASLI	Cr Azmi YON
	Cr Vincent Cheng-Siew SAW	Cr Kee Heng FOO	Cr Steve PEREIRA
	Cr Philip Tuck Sang WOO	Cr Kelvin Kok Bin LEE	Cr Swee TUNG
Against			

Application for leave of absence – Cr Philip Tuck Sang WOO

Council Resolution			
Moved: Cr YON	Seconded: Cr SAW	Res. No:	39/24
That the leave of absence application submitted by Cr Philip Tuck Sang WOO (28/06/2024 to 30/07/2024) be approved.			
Carried: 9/0			
For	Cr Gordon THOMSON	Cr Hafiz MASLI	Cr Azmi YON
	Cr Vincent Cheng-Siew SAW	Cr Kee Heng FOO	Cr Steve PEREIRA
	Cr Philip Tuck Sang WOO	Cr Kelvin Kok Bin LEE	Cr Swee TUNG
Against			

6 PETITIONS/DEPUTATIONS/PRESENTATIONS

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS/BUSINESS ARISING FROM THE MINUTES OF PREVIOUS MEETINGS

7.1 Minutes of Ordinary Council Meeting held on 28 May 2024

Members considered the unconfirmed minutes.

Council Resolution**Moved: Cr SAW****Seconded: Cr FOO****Res. No: 40/24**

That Council adopt the unconfirmed minutes of the 28 May 2024 Council Meeting.

Carried: 9/0

For	Cr Gordon THOMSON	Cr Hafiz MASLI	Cr Azmi YON
	Cr Vincent Cheng-Siew SAW	Cr Kee Heng FOO	Cr Steve PEREIRA
	Cr Philip Tuck Sang WOO	Cr Kelvin Kok Bin LEE	Cr Swee TUNG
Against			

7.2 Business Arising from the Minutes of Previous Meetings

Item 4.7 Cr YON requested an update on the CEO's discussion with the School Principal. As the CEO is on leave, no update could be provided.

Item 4.3 Cr Lee requested an update on a location for a Vet to undertake cat de-sexing and microchipping. Cr THOMSON deferred the discussion to Item 9.1 of the Agenda.

8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION**9 REPORTS OF COMMITTEES****9.1 Minutes of the Community Consultative Committee Meetings****Council Resolution****Moved: Cr LEE****Seconded: Cr WOO****Res. No: 41/24**

That Council receive -

- Confirmed Minutes of the December 6th 2023 CCC Meeting
- Confirmed Minutes of the March 11th 2024 CCC Meeting
- Confirmed Minutes of the May 15th 2024 CCC Meeting
- Unconfirmed Minutes of the June 10th 2024 CCC Meeting

Carried: 9/0

For	Cr Gordon THOMSON	Cr Hafiz MASLI	Cr Azmi YON
	Cr Vincent Cheng-Siew SAW	Cr Kee Heng FOO	Cr Steve PEREIRA
	Cr Philip Tuck Sang WOO	Cr Kelvin Kok Bin LEE	Cr Swee TUNG
Against			

Council Resolution**Moved: Cr MASLI****Seconded: Cr PEREIRA****Res. No: 42/24**

That Council:

1. Facilitates the visit of a veterinarian to undertake de-sexing and microchipping of cats for the purpose of registration; and
2. Provides flights, accommodation, meal allowance and transport.

Carried: 9/0

For	Cr Gordon THOMSON	Cr Hafiz MASLI	Cr Azmi YON
	Cr Vincent Cheng-Siew SAW	Cr Kee Heng FOO	Cr Steve PEREIRA
	Cr Philip Tuck Sang WOO	Cr Kelvin Kok Bin LEE	Cr Swee TUNG

Against

10 REPORTS OF OFFICERS

10.1 Chief Executive Officer

10.2 Director Finance & Administration

10.2.1 Schedule of Accounts – May 2024

Council Resolution			
Moved: Cr LEE	Seconded: Cr FOO	Res. No:	43/24
That Council approves the expenditure as presented in May 2024 Schedule of Accounts.			
Carried: 9/0			
For	Cr Gordon THOMSON	Cr Hafiz MASLI	Cr Azmi YON
	Cr Vincent Cheng-Siew SAW	Cr Kee Heng FOO	Cr Steve PEREIRA
	Cr Philip Tuck Sang WOO	Cr Kelvin Kok Bin LEE	Cr Swee TUNG
Against			

10.2.2 Financial Statements – May 2024

Council Resolution			
Moved: Cr MASLI	Seconded: Cr SAW	Res. No:	44/24
That Council receives the Financial Statements of May 2024.			
Carried: 9/0			
For	Cr Gordon THOMSON	Cr Hafiz MASLI	Cr Azmi YON
	Cr Vincent Cheng-Siew SAW	Cr Kee Heng FOO	Cr Steve PEREIRA
	Cr Philip Tuck Sang WOO	Cr Kelvin Kok Bin LEE	Cr Swee TUNG
Against			

10.3 Director Community/Recreation Services & Training

10.4 Director Works, Services & Waste

10.5 Director Planning, Governance & Policy

11 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

12 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

13 BEHIND CLOSED DOORS

14 CLOSURE OF MEETING

The Shire President closed the meeting at 8.00pm

15 DATE OF NEXT MEETING: 23 July 2024



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 23 July 2024
AGENDA REFERENCE	10.1.1
SUBJECT	Annual Budget 2024/25
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.1
INTEREST DISCLOSURE	Nil
DATE OF REPORT	17 July 2024
AUTHOR	Kevin Wilson / Wei Ho
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS

1. Council adopts the 2024/25 Annual Budget of the Shire of Christmas Island as presented to the Ordinary Council Meeting of the 23 July 2024.
2. A materiality level of plus/minus 10% or plus/minus \$10,000 (whichever is the greater) to define significant variance in budget estimates and monthly reports is endorsed.
3. Council adopts the accounting policies contained within the budget.
4. The Shire President/Deputy President and Councillors' allowances to be paid as follows:
 - a) Pursuant to section 5.98 of the *Local Government Act 1995*, council adopts the following annual fees for payment of elected members in lieu of individual meeting attendance fees:

Shire President	\$27,425
Councillors	\$17,711
 - b) Pursuant to section 5.98(5) of the *Local Government Act 1995*, council adopts the following annual local government allowance to be paid in addition to the annual meeting allowance:

Shire President	\$38,988
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 - c) Pursuant to section 5.98A (1) of the *Local Government Act 1995*, council adopts the following annual local government allowance to be paid in addition of the annual meeting allowance (25%):

Deputy President	\$9,997
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BACKGROUND

Under section 6.2 of the Local Government Act 1995 (WA)(CI) Council is required to adopt the budget for 2024/25 by no later than 31 August 2024.

Council and Management team had several budget meetings over the period April – July 2024 to consider the draft budget.

Considerable effort has been made by staff to cut costs and identify additional revenue sources to achieve as close as possible to a balanced budget. The final budget in its required format can now be presented as a balanced budget

COMMENT

Ordinary operational expenses have been attended to in the period from 1 July 2024 to the Council Meeting. All major expenses have been put on hold until adoption of budget. The 2024/2025 budget is projecting a minor surplus of \$5,810

- 3 % increase to rates and garbage charges. From 42.0 C in \$ to 43.26 C in \$ for UV
- \$150 per fortnight for each employee
- .5% increase to super.
- 3% increase to Fees & Charges
- 3% increase to Commonwealth Financial Assistance Grant
- \$738,500 for Commonwealth funded Housing Support Program

Reserve transfers were undertaken during 23/24. The following reserve movements will be processed in 24/25 with some minor movements,

Transfer from Reserve

- \$400,000 from Plant & Equipment Reserve
- \$200,000 from Buildings Reserve
- \$50,000 from Waste Management Reserve

Transfer to Reserves

- \$40,000 to Plant & Equipment Reserve
- Plus any interest on Reserve Fund

A large capital program is budgeted for in the proposed budget totaling \$4,110,529 distributed over the following asset categories:

- | | |
|---------------------------------------|-------------|
| • Buildings - | \$ 330,000 |
| • Roads, Transport & Infrastructure - | \$2,421,357 |
| • Plant & Machinery - | \$1,244,172 |
| • Furniture & Equipment - | \$ 115,000 |

STATUTORY ENVIRONMENT

Section 6.2(1) of the Local Government Act 1995 (WA)(CI) requires the adoption of the budget by no later than 31 August in each financial year, or such extended time as the Minister allows.

FINANCIAL IMPLICATIONS

Once the budget is adopted, the Shire will be able to raise revenue from rates and service charges as well as implement its planned program of activities and asset development.

STRATEGIC IMPLICATIONS & MILESTONES

Objective 1 of the Government environment is to “Provide good governance in line with the requirements of the Local Government Act and the culture of the Island”. Objective 4 of the same Environment is to “Effectively manage the resources of the Shire in line with the objectives of the Strategic Plan”.

VOTING REQUIREMENTS

An absolute majority is required.

ATTACHMENT

10.1.1.1 Budget 2024/25 to be tabled



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 23 July 2024
AGENDA REFERENCE	10.1.2
SUBJECT	Community Assistance Grants
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	1.3.1
INTEREST DISCLOSURE	Nil
DATE OF REPORT	17 July 2024
AUTHOR	David Price
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS

1. **The Chief Executive Officer is authorised to make payments to those organisations listed under “Proposed” in Attachment 10.1.2.1.**
2. **The Chief Executive Officer writes to each applicant advising the outcome of their application and, in the case of unsuccessful applicants, offering any in-kind assistance that may be available to enable the organisation to achieve their objectives.**

BACKGROUND

Council has a budget for community assistance grants of \$65,000.

The Donations to Community Organisations, Other Groups and Persons Policy (EM2) provides direction as to how any such donations are decided and managed. Council decides the general amount available through the budget process. As a general rule, donations decided by either Council are only made once it is confirmed that the activity is occurring. This report provides recommendations to Council for donations from the budgeted community assistance fund.

COMMENT

In accordance with the EM2 Policy, the Shire called for applications for community assistance by public notices in May 2024. Applications totalling \$116,954.70 have been received. Please refer to attachment.

In light of inflationary pressures from shipping and overall logistics nationwide, the Council could consider raising the \$65k budget allocation for this program in future years. It should also communicate to the Commonwealth of their need to contribute to community development in this respect.

STATUTORY ENVIRONMENT

The Local Government Act 1995 (WA) (CI) and financial regulations apply in relation to the issue of establishing a budgetary basis for funding through the community assistance program.

POLICY IMPLICATIONS

As noted above, EM2 - Donations to Community Organisations, Other Groups and Persons Policy applies.

FINANCIAL IMPLICATIONS

The financial implications have been addressed via the adoption of the 2024/2025 budget.

STRATEGIC IMPLICATIONS & MILESTONES

Social Environment Strategy action 1.7 – “Work with local businesses, business associations and community groups to increase funding and resources available for community programs.”

Social Environment Strategy action 2.1 – “Continue to improve the Shire’s support of community groups in relation to community events and celebrations.”

CONSULTATION

No consultation is required. The community has had the opportunity to apply for assistance by notice and the provision of application forms in the three community languages. Feedback from Councillors has been obtained.

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENT

10.1.2.1 Community Assistance Grants 2024/2025 (tabled at the meeting)



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 23 July 2024
AGENDA REFERENCE	10.2.1
SUBJECT	Schedule of Accounts - June 2024
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	01 July 2024
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council approves the expenditure as presented in June 2024 Schedule of Accounts

BACKGROUND

The Local Government Act 1995 (WA)(CI) requires Council to maintain a Municipal Fund, a Reserve Fund and a Trust Fund and to manage and report on these accounts in accordance with this Act and Regulations.

Outstanding creditors as at 30 June 2024: **\$ 155,467.30**

COMMENT

A schedule of accounts is attached to this report, setting out expenditure from the Municipal and Trust Funds. This report is provided in compliance with the Act and Regulations.

STATUTORY ENVIRONMENT

Section 6.10 of the Local Government Act 1995 (WA)(CI) authorizes payment from Municipal and Trust Funds.

Regulation 12 of the Local Government (Financial Management) Regulations 1996 requires a local government to compile a list of Creditors each month.

Regulation 13 of the Local Government (Financial Management) Regulations 1996 requires that if a Local Government has delegated to the CEO the exercise of its power to make payments from the Municipal Fund or the Trust Fund, the CEO is to compile each month a list of accounts paid since the last payment such list was prepared.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter. The CEO is to ensure that all expenditure incurred is in accordance with the Annual Budget and any approved variations.

FINANCIAL IMPLICATIONS

The financial implications arising from expenditure from the Municipal, Reserve and Trust funds are reported on a monthly/quarterly basis to Council via Financial and cash flow statements in accordance with the Act and Regulations.

STRATEGIC IMPLICATIONS & MILESTONES

Objective 1 of the Government Environment is to “Provide good governance in line with the requirements of the Local Government Act and the culture of the Island”. Objective 4 of the same Environment is to “Effectively manage the resources of the Shire in line with the objectives of the Strategic Plan”.

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

10.2.1.1 Certification of CEO and Chairperson of the Meeting.

10.2.1.2 Schedule of Accounts – June 2024 (including Credit Card Transaction in accordance with Financial Regulation 13A)

“Pursuant to s 5.25 (j) of the Local Government Act, and Regulation 14 (2) of the Local Government (Administration) Regulations, this attachment is not available to the public.”



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 23 July 2024
AGENDA REFERENCE	10.2.2
SUBJECT	Outstanding Rates/Debtors Report 30 June 2024
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.9
INTEREST DISCLOSURE	Nil
DATE OF REPORT	02 July 2024
AUTHOR	Wei Ho, Assistant Director Finance & Corporate Services
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

The report is noted.

BACKGROUND

Policy and legislation require regular reports to Council about the extent of debt to the Shire and any actions to be taken or to recover unpaid monies.

A debt is defined as any amount of money owed to the Shire by virtue of the provision of services, levying of rates, fees and charges, funding agreements, the provision of private works or other fee for service and payment has not been made within 45 days of issuance of invoice, notice or agreement. A debt does not include instalment arrangements unless the final instalment is overdue by 45 days or more.

COMMENT

As of 30 June 2024, the Shire was owed \$236,428.86. The breakdown of monies owed is as follows:

Payment Type	Total owed	Amounts under \$200	Amounts over \$200	Debts written off in preceding quarter	Debts referred to debt collection or subject to negotiated settlement/ Other
	\$ & No.	\$ & No.	\$ & No	\$ & No.	\$ & No.
Rates & Services	120,219 130	864 96	119,355 34	Nil	Nil
Others	111,031 17	1,008 8	110,023 9	Nil	Nil
Private works	5,178 1	Nil	5,178 1	Nil	Nil

STATUTORY ENVIRONMENT

Section 6.13 of the Local Government Act 1995 (WA) (CI) and regulations 19A & 19B of the LG Financial Management Regulations apply. In relation to rates and service charge debts in excess of 3 years, Council must make at least 1 attempt to recover unpaid monies by court action before exercising the power to compulsory sell the property.

POLICY IMPLICATIONS

Council's Financial Policy 5 - Debt Recovery applies. The policy sets out the scheme for pursuing debts via letters of demand and local court action. The CEO has delegated authority to pursue debt recovery and to write off debts under \$200. Council has the sole authority to write off debts over \$200.

FINANCIAL IMPLICATIONS

There are some costs to Council in pursuing debts, eg summons. However, Council can also apply interest penalties on outstanding debts and court fees, thereby mitigating these costs.

STRATEGIC IMPLICATIONS & MILESTONES

Objective 1 of the Governance environment is to "Provide good governance in line with the requirements of the LGA and the culture of the Island. Objective 4 of the same environment is to "effectively manage the resources of the Shire in line with the objectives of the strategic plan.

CONSULTATION

No consultation is required. Debtors will be contacted direct about their debts in accordance with the policy.

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

Nil



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 23 July 2024
AGENDA REFERENCE	10.2.3
SUBJECT	Financial Statements – June 2024
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	15 July 2024
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receives the Financial Statements of June 2024.

BACKGROUND

The Local Government Act 1995 (WA)(CI) requires the local government to prepare a monthly or a quarterly financial report in accordance with this Act, Financial Regulations and other relevant legislation.

COMMENT

A monthly or quarterly financial report is attached to this report, setting out expenditure from the Municipal and Trust Funds. This report is provided in compliance with the Act and Regulations. Also included is a status report on Asset Acquisition expenditure for the period.

This financial statement are prepared in a new accrual type format including the statement of financial activity (operating income and expenditure) and statement of financial position (balance sheet).

This new format provides council with a more comprehensive of financial information and is in line with all other local government monthly financial report.

STATUTORY ENVIRONMENT

Section 6.4 of the Local Government Act 1995 (WA) (CI) requires a local government to prepare a financial report.

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires a local government to prepare a monthly or a quarterly financial report.

Regulation 35 of the Local Government (Financial Management) Regulations 1996 requires the local government to prepare the quarterly report in the form as set out.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter. Each Manager and the CEO are to ensure that the expenditure is incurred in accordance with the Annual Budget and or any variations as approved.

FINANCIAL IMPLICATIONS

The financial implications arising from expenditure from the Municipal and Trust funds are reported on a monthly/quarterly basis to Council via Financial and cash flow statements in accordance with the Act and Regulations.

STRATEGIC IMPLICATIONS & MILESTONES

Objective 1 of the Government environment is to “Provide good governance in line with the requirements of the Local Government Act and the culture of the Island”. Objective 4 of the same Environment is to “Effectively manage the resources of the Shire in line with the objectives of the Strategic Plan”.

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

10.2.3.1 Financial Statements June 2024

SHIRE OF CHRISTMAS ISLAND

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 30 June 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	1,847,948	1,858,948	1,849,811	(9,137)	(0.49%)	
Grants, subsidies and contributions	12	8,591,388	8,591,388	7,961,592	(629,796)	(7.33%)	▼
Fees and charges		1,267,012	1,267,012	1,591,106	324,094	25.58%	▲
Interest revenue		43,656	44,190	348,442	304,252	688.51%	▲
Other revenue		49,380	74,515	138,389	63,874	85.72%	▲
Profit on asset disposals	6	5,575	30,062	0	(30,062)	(100.00%)	▼
		11,804,959	11,866,115	11,889,340	23,225	0.20%	
Expenditure from operating activities							
Employee costs		(8,356,758)	(8,043,606)	(7,938,745)	104,861	1.30%	▲
Materials and contracts		(2,678,777)	(2,509,559)	(2,000,924)	508,635	20.27%	▲
Utility charges		(113,552)	(125,052)	(87,991)	37,061	29.64%	▲
Depreciation		(1,679,000)	(1,679,000)	(1,537,340)	141,660	8.44%	▲
Insurance		(171,646)	(188,186)	(206,766)	(18,580)	(9.87%)	▼
Other expenditure		(1,115,220)	(404,717)	(527,256)	(122,539)	(30.28%)	▼
Loss on asset disposals	6	0	0	(13,006)	(13,006)	0.00%	▼
		(14,114,953)	(12,950,120)	(12,312,028)	638,092	4.93%	
Non-cash amounts excluded from operating activities	Note 2(b)	1,673,425	1,648,938	1,636,889	(12,049)	(0.73%)	▼
Amount attributable to operating activities		(636,569)	564,933	1,214,201	649,268	114.93%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	1,883,618	1,883,618	920,069	(963,549)	(51.15%)	▼
Proceeds from disposal of assets	6	35,079	35,079	0	(35,079)	(100.00%)	▼
		1,918,697	1,918,697	920,069	(998,628)	(52.05%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(1,757,104)	(1,285,104)	(1,139,940)	145,164	11.30%	▲
Payments for construction of infrastructure	5	(1,533,618)	(1,150,214)	(1,060,203)	90,010	7.83%	▲
Amount attributable to investing activities		(1,372,025)	(516,621)	(1,280,074)	(763,454)	(147.78%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	400,000	400,000	402,000	2,000	0.50%	
		400,000	400,000	402,000	2,000	0.50%	
Outflows from financing activities							
Transfer to reserves	4	(939,733)	(939,733)	(1,132,735)	(193,002)	(20.54%)	▼
		(939,733)	(939,733)	(1,132,735)	(193,002)	(20.54%)	
Amount attributable to financing activities		(539,733)	(539,733)	(730,735)	(191,002)	(35.39%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,401,724	2,401,724	2,401,724	0	0.00%	
Amount attributable to operating activities		(636,569)	564,933	1,214,201	649,268	114.93%	▲
Amount attributable to investing activities		(1,372,025)	(516,621)	(1,280,074)	(763,454)	(147.78%)	▼
Amount attributable to financing activities		(539,733)	(539,733)	(730,735)	(191,002)	(35.39%)	▼
Surplus or deficit after imposition of general rates		(146,603)	1,910,304	1,605,116	(305,188)	(15.98%)	▼

KEY INFORMATION

▲ ▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 JUNE 2024

	Supplementary Information	30 June 2024	30 June 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	7,575,610	8,777,425
Trade and other receivables		247,846	234,267
Inventories	8	441,417	74,108
Other assets	8	9,726	4,535
TOTAL CURRENT ASSETS		8,274,599	9,090,335
NON-CURRENT ASSETS			
Other financial assets		23,600	20,071
Property, plant and equipment		14,730,799	15,299,704
Infrastructure		22,924,527	23,005,422
TOTAL NON-CURRENT ASSETS		37,678,926	38,325,197
TOTAL ASSETS		45,953,525	47,415,532
CURRENT LIABILITIES			
Trade and other payables	9	428,309	532,281
Other liabilities	11	286,029	947,050
Employee related provisions	11	1,996,788	2,221,241
TOTAL CURRENT LIABILITIES		2,711,126	3,700,572
NON-CURRENT LIABILITIES			
Employee related provisions		30,977	8,717
TOTAL NON-CURRENT LIABILITIES		30,977	8,717
TOTAL LIABILITIES		2,742,103	3,709,289
NET ASSETS		43,211,422	43,706,489
EQUITY			
Retained surplus		14,516,945	14,281,280
Reserve accounts	4	4,884,658	5,615,393
Revaluation surplus		23,809,820	23,809,820
TOTAL EQUITY		43,211,423	43,706,493

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report 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 financial report 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.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report 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 financial report.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 14 to these financial statements.

Judgements and estimates

The preparation of a financial report 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 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
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 30 June 2024

SHIRE OF CHRISTMAS ISLAND
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

(a) Net current assets used in the Statement of Financial Activity	Supplementary Information	Adopted Budget	Last Year	Year to Date
		Opening 30 June 2023	Closing 30 June 2023	30 June 2024
Current assets		\$	\$	\$
Cash and cash equivalents	3	873,084	7,575,610	8,777,425
Trade and other receivables		247,846	247,846	234,267
Other financial assets		23,600	0	0
Inventories	8	441,417	441,417	74,108
Other assets	8		9,726	4,535
		1,585,947	8,274,599	9,090,335
Less: current liabilities				
Trade and other payables	9	(427,461)	(428,309)	(532,281)
Other liabilities	11	(286,629)	(286,029)	(947,050)
Employee related provisions	11	(1,996,787)	(1,996,788)	(2,221,241)
		(2,710,877)	(2,711,126)	(3,700,572)
Net current assets		(1,124,930)	5,563,473	5,389,763
Less: Total adjustments to net current assets	Note 2(c)	1,130,864	(3,161,749)	(3,784,647)
Closing funding surplus / (deficit)		5,934	2,401,724	1,605,116

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Non-cash amounts excluded from operating activities		Adopted Budget	YTD Budget	YTD Actual
		\$	(a)	(b)
Adjustments to operating activities				
Less: Profit on asset disposals	6	(5,575)	(30,062)	0
Add: Loss on asset disposals	6	0	0	13,006
Add: Depreciation		1,679,000	1,679,000	1,537,340
Movement in current employee provisions associated with restricted cash				108,803
- Employee provisions				(22,260)
Total non-cash amounts excluded from operating activities		1,673,425	1,648,938	1,636,889

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the 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		Adopted Budget	Last Year	Year to Date
		Opening 30 June 2023	Closing 30 June 2023	30 June 2024
		\$	\$	\$
Less: Reserve accounts	4	(4,884,658)	(4,884,658)	(5,615,393)
- Current financial assets at amortised cost - self supporting loans				
Other Liabilities -balancing			(8,830)	(966)
- Other liabilities [describe]				(175,260)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions held in reserve	4	1,731,739	1,731,739	2,006,972
Total adjustments to net current assets	Note 2(a)	(3,152,919)	(3,161,749)	(3,784,647)

CURRENT AND NON-CURRENT CLASSIFICATION

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF CHRISTMAS ISLAND
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 JUNE 2024

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.

The material variance adopted by Council for the 2023-24 year is \$10,000 or 5.00% whichever is the greater.

Description	Var. \$ \$	Var. % %	
Revenue from operating activities			
Grants, subsidies and contributions	(629,796)	(7.33%)	▼
Capital Grants receipt as contract liabilities due to job not fully completed		Timing	
Fees and charges	324,094	25.58%	▲
Increase in private works		Permanent	
Interest revenue	304,252	688.51%	▲
Increase in interest rates		Permanent	
Other revenue	63,874	85.72%	▲
Increase in rates penalty charges		Permanent	
Insurance claim for Foreshore Storm Damage		Permanent	
Profit on asset disposals	(30,062)	(100.00%)	▼
Asset sales have not happended at time of reporting		Timing	
Expenditure from operating activities			
Employee costs	104,861	1.30%	▲
Employment Oncosts well under budget & underspend in admin, parks & gardens & public works overheads		Timing	
Materials and contracts	508,635	20.27%	▲
Underspend due to classification between this under other expenses category		Permanent	
Utility charges	37,061	29.64%	▲
Underspend due solar energy export and credit refund		Timing	
Depreciation	141,660	8.44%	▲
Slightly under budget		Timing	
Insurance	(18,580)	(9.87%)	▼
Overspend due to increase in insurance policy		Timing	
Other expenditure	(122,539)	(30.28%)	▼
Overspend due to clasification between this under other materials & contracts category		Permanent	
Loss on asset disposals	(13,006)	0.00%	▼
Asset sold at loss not budgeted		Permanent	
Non-cash amounts excluded from operating activities	(12,049)	(0.73%)	▼
Depreciation expense less than budget		Timing	
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(963,549)	(51.15%)	▼
Major capital works, LRCIP4, R2R and CRA works has not fully started/completed		Timing	
Proceeds from disposal of assets	(35,079)	(100.00%)	▼
New plant & equipment not received on time as planned		Timing	
Outflows from investing activities			
Payments for property, plant and equipment	145,164	11.30%	▲
Majority of capital works projects and acquisitions have not fully started as yet		Timing	
Payments for construction of infrastructure	90,010	7.83%	▲
Delay in roadworks projects		Timing	
Outflows from financing activities			
Transfer to reserves	(193,002)	(20.54%)	▼
Increase on interest on reserve term deposit investments		Permanent	
Surplus or deficit after imposition of general rates	(305,188)	(15.98%)	▼
Due to variances described above		Timing	

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION

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SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.40 M	\$2.40 M	\$2.40 M	\$0.00 M
Closing	(\$0.15 M)	\$1.91 M	\$1.61 M	(\$0.31 M)

Refer to Statement of Financial Activity

Cash and cash equivalents		
	\$8.78 M	% of total
Unrestricted Cash	\$3.16 M	36.0%
Restricted Cash	\$5.62 M	64.0%

Refer to 3 - Cash and Financial Assets

Payables	
	\$0.53 M % Outstanding
Trade Payables	\$0.16 M
0 to 30 Days	0.0%
Over 30 Days	100.0%
Over 90 Days	72.9%

Refer to 9 - Payables

Receivables		
	\$0.12 M	% Collected
Rates Receivable	\$0.12 M	94.0%
Trade Receivable	\$0.12 M	% Outstanding
Over 30 Days		3.8%
Over 90 Days		0.0%

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.64 M)	\$0.56 M	\$1.21 M	\$0.65 M

Refer to Statement of Financial Activity

Rates Revenue		
YTD Actual	\$1.85 M	% Variance
YTD Budget	\$1.86 M	(0.5%)

Refer to 10 - Rate Revenue

Grants and Contributions		
YTD Actual	\$7.96 M	% Variance
YTD Budget	\$8.59 M	(7.3%)

Refer to 12 - Grants and Contributions

Fees and Charges		
YTD Actual	\$1.59 M	% Variance
YTD Budget	\$1.27 M	25.6%

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.37 M)	(\$0.52 M)	(\$1.28 M)	(\$0.76 M)

Refer to Statement of Financial Activity

Proceeds on sale		
YTD Actual	\$0.00 M	%
Adopted Budget	\$0.04 M	(100.0%)

Refer to 6 - Disposal of Assets

Asset Acquisition		
YTD Actual	\$1.06 M	% Spent
Adopted Budget	\$1.53 M	(30.9%)

Refer to 5 - Capital Acquisitions

Capital Grants		
YTD Actual	\$0.92 M	% Received
Adopted Budget	\$1.88 M	(51.2%)

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.54 M)	(\$0.54 M)	(\$0.73 M)	(\$0.19 M)

Refer to Statement of Financial Activity

Borrowings	
Principal repayments	\$0.00 M
Interest expense	\$0.00 M
Principal due	\$0.00 M

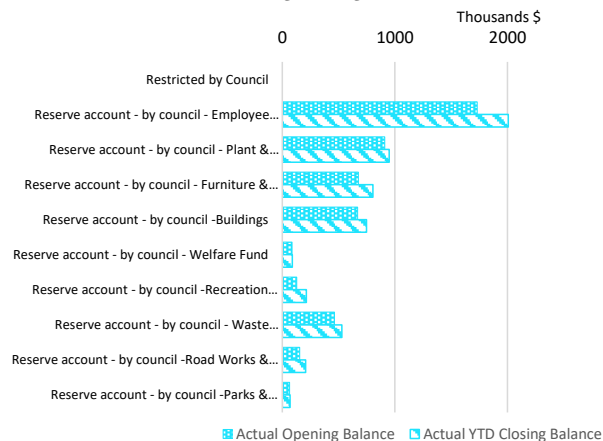
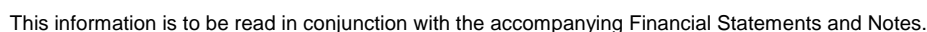
Reserves	
Reserves balance	\$5.62 M
Interest earned	\$0.21 M

Refer to 4 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

2 KEY INFORMATION - GRAPHICAL

OPERATING REVENUE

**Closing funding surplus / (deficit)**

**SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Bank Account	Cash and cash equivalents	2,532,891	22,780	2,555,671		Westpac		N/A
Community Welfare fund	Financial assets at amortised cost	0	2,585	2,585		Westpac		N/A
Reserve Funds	Financial assets at amortised cost	0	685,791	685,791		Westpac		N/A
Term Deposit - Municipal	Cash and cash equivalents	629,141		629,141		Westpac	4.32%	17-08-24
Term Deposit - Trust	Cash and cash equivalents	0			59,204	Westpac	4.32%	14-09-24
Term Deposit - CWF	Financial assets at amortised cost	0	24,140	24,140		Westpac	4.32%	17-08-24
Term Deposit - CWF	Financial assets at amortised cost	0	34,338	34,338		Westpac	4.32%	14-09-24
Term Deposit - CWF	Financial assets at amortised cost	0	27,518	27,518		Westpac	4.32%	14-09-24
Term Deposit - Reserve	Financial assets at amortised cost	0	1,835,014	1,835,014		Westpac	4.32%	17-08-24
Term Deposit - Reserve	Financial assets at amortised cost	0	522,127	522,127		Westpac	4.80%	26-03-25
Term Deposit - Reserve	Financial assets at amortised cost	0	68,527	68,527		Westpac	4.32%	14-09-24
Term Deposit - Reserve	Financial assets at amortised cost	0	780,135	780,135		Westpac	4.32%	14-09-24
Term Deposit - Reserve	Financial assets at amortised cost	0	547,629	547,629		Westpac	4.32%	10-11-24
Term Deposit - Reserve	Financial assets at amortised cost	0	543,809	543,809		Westpac	4.32%	10-11-24
Term Deposit - Reserve	Financial assets at amortised cost		521,000	521,000		Westpac	4.32%	10-11-24
Total		3,162,032	5,615,393	8,777,425	59,204			
Comprising								
Cash and cash equivalents		3,162,032	22,780	3,184,812	59,204			
Financial assets at amortised cost		0	5,592,613	5,592,613	0			
		3,162,032	5,615,393	8,777,425	59,204			

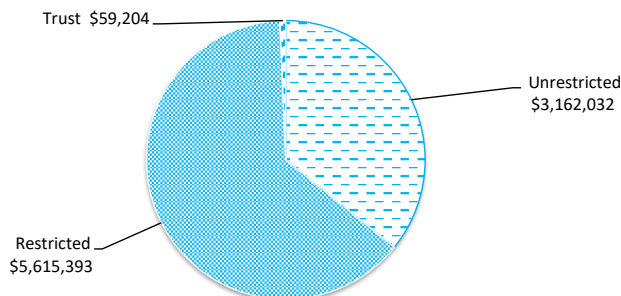
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

The local government 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.

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other asse



SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024

4 RESERVE ACCOUNTS

Reserve name	Budget Opening Balance	Budget Interest Earned	Budget Transfer s In (+)	Budget Transfers Out (-)	Budget Closing Balance	Actual Opening Balance	Actual Interest Earned	Actual Transfers In (+)	Actual Transfer s Out (-)	Actual YTD Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserve account - by council - Employee Benefits	1,731,739	14,000	200,000		1,945,739	1,731,739	75,233	200,000		2,006,972
Reserve account - by council - Plant & Machinery	909,796	2,000	400,000	(400,000)	911,796	909,796	39,524	400,000	(400,000)	949,320
Reserve account - by council - Furniture & Equipment	676,080	1,000	100,000		777,080	676,080	29,371	100,000		805,451
Reserve account - by council -Buildings	669,236	1,000	50,000		720,236	669,236	29,074	50,000		748,310
Reserve account - by council - Welfare Fund	87,174				87,174	87,174	3,317		(2,000)	88,491
Reserve account - by council -Recreation Services	127,186	210	80,000		207,396	127,186	5,525	80,000		212,711
Reserve account - by council - Waste Management	463,077	258	45,000		508,335	463,077	20,117	45,000		528,194
Reserve account - by council -Road Works & Materials	154,706	265	46,000		200,971	154,706	6,721	46,000		207,427
Reserve account - by council -Parks & Gardens	65,664				65,664	65,664	2,853			68,517
	4,884,658	18,733	921,000	(400,000)	5,424,391	4,884,658	211,735	921,000	(402,000)	5,615,393

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	170,000	170,000	0	(170,000)
Buildings - specialised	80,000	80,000	0	(80,000)
Furniture and equipment	294,000	22,000	8,947	(13,053)
Plant and equipment	1,213,104	1,013,104	1,130,993	117,889
Acquisition of property, plant and equipment	1,757,104	1,285,104	1,139,940	(145,164)
Infrastructure - roads	1,001,408	751,056	783,690	32,634
Infrastructure - Other	532,210	399,158	276,514	(122,644)
Acquisition of infrastructure	1,533,618	1,150,214	1,060,203	(380,338)
Total capital acquisitions	3,290,722	2,435,318	2,200,143	(525,502)
Capital Acquisitions Funded By:				
Capital grants and contributions	1,883,618	1,883,618	920,069	(963,549)
Other (disposals & C/Fwd)	35,079	35,079	0	(35,079)
Reserve accounts				
Reserve account - by council - Plant & Machinery	400,000		400,000	400,000
Reserve account - by council - Welfare Fund	0		2,000	2,000
Contribution - operations	972,025	516,621	878,074	361,454
Capital funding total	3,290,722	2,435,318	2,200,143	(235,174)

SIGNIFICANT ACCOUNTING POLICIES

Each class of fixed assets within either plant and equipment or infrastructure, is carried at cost or fair value as indicated less, where applicable, any accumulated depreciation and impairment losses.

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.

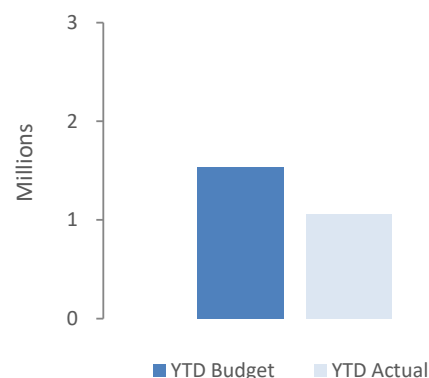
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

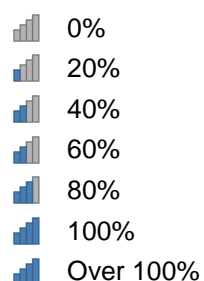
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

Ongoing-WIP
Completed

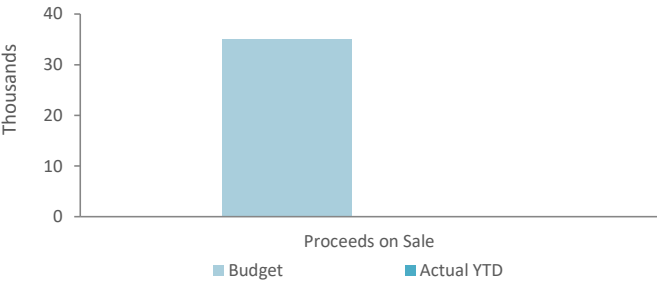
Level of completion indicator, please see table at the end of this note for further detail.

Adopted

Account Description		Budget	YTD Budget	YTD Actual	Variance (Under)/Over
		\$	\$	\$	\$
	427800 Governance - Printers	12,000	12,000	8,947	3,053
	1077800 Roundabout Lighting Upgrade	5,000	5,000	0	5,000
	1137800 Library - Shelving Upgrade	5,000	5,000	0	5,000
	1127805 Lily Beach Redevelopment	250,000	250,000	276,514	(26,514)
	1127806 Poon Saan Park Resurface	22,000	22,000	0	22,000
	907228 28 Seaview Drive	35,000	35,000	0	35,000
	907212 12 Guano Close	40,000	40,000	0	40,000
	907223 23 Seaview Drive	40,000	40,000	0	40,000
	907238 Flat 138	15,000	15,000	0	15,000
	907230 30 Seaview Drive	40,000	40,000	0	40,000
	107811 Bus Shelter Upgrades	80,000	80,000	0	80,000
	1207230 CRA-Road Resealing Program			0	0
	72317-Reseal Jalan Ketam Marah	116,020	116,020	21,671	94,349
	72318-Reseal Abbotts Nest	18,563	18,563	0	18,563
	72319-Reseal Jalan Masjid	13,922	13,922	10,694	3,228
	72320-Reseal Jalan Masjid Carpark	18,564	18,564	10,694	7,870
	72321-Reseal Poon Saan Rd at Hardware	83,535	83,535	21,392	62,143
	72323-Reseal Phosphate Hill/Irvine Hill	41,767	41,767	0	41,767
	72931-NS-EW Baseline Intersectio Upgrade			7,524	
	72617 Lily Beach Boardwalk Replacement - LRCIP Phase 4	337,521	337,521	203,690	133,831
	72618 Replacement of Road Signage - LRCIP Phase 4	194,689	194,689	0	194,689
	72930 Murray Rd-CIDHS Crab Bridge - RTR 23/24	300,705	300,705	341,543	(40,838)
	72107 Reseal Lily Beach Road - RTR 23/24	300,705	300,705	0	300,705
	1217500 Kubota GR2120-48-AU-2 Ride on Mower	20,104	20,104	16,171	3,933
	Silvan Slasher	25,000	25,000	207,750	(182,750)
	Trailer Tandem Axle PH300	35,000	35,000		35,000
	Toyota Hilux Duel Cab Diesel P&G	43,750	43,750	64,031	(20,281)
	Toyota Hilux Duel Cab Diesel P&G	43,750	43,750	64,031	(20,281)
	Toyota Hilux Duel Cab Diesel C/Wks	43,750	43,750	56,704	(12,954)
	Toyota Hilux Duel Cab Auto Tran - Comm Svs	54,250	54,250	50,541	3,709
	Toyota Hilux Duel Cab Auto Tran - Dir Community/Rec Svs	61,250	61,250	50,541	10,709
	Toyota 4*4 3L T/D automatic - Ranger	61,250	61,250	52,286	8,964
	2WD Ute - Fisheries Ranger	45,000	45,000	52,286	(7,286)
	Hino 300 Series 716 Crew Cab with accessories - C/Wks	70,000	70,000	117,165	(47,165)
	Hino 300 Series 716 Crew Cab with accessories - Projects	61,250	61,250	123,255	(62,005)
	Line Trike 2 Gun Setup Line Trike Crate - C/Wks	43,750	43,750	31,284	12,466
	Emulsion Sprayer	35,000	35,000	119,955	(84,955)
	Silvan 145 Shireboss Slasher	25,000	25,000	16,011	8,989
	Spreader Box	25,000	25,000	39,867	(14,867)
	Skidsteer Broom	20,000	20,000	21,966	(1,966)
	Trailer for Grease Trap Pump	30,000	30,000	19,345	10,655
	Freight	270,000	270,000	27,804	242,196
		3,447,621	3,447,621	2,200,143	1,255,002

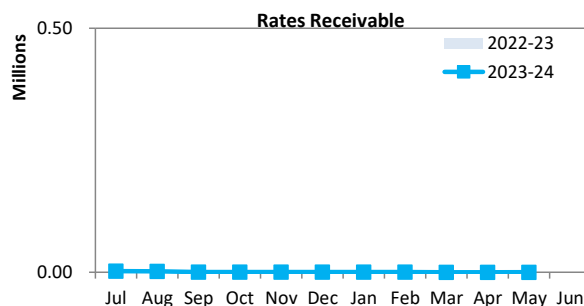
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book	Proceeds	Profit	(Loss)	Net Book	Proceeds	Profit	(Loss)
		Value				Value			
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Various Plant & Machinery	29,504	35,079	5,575	0	13,006	0	0	(13,006)
		29,504	35,079	5,575	0	13,006	0	0	(13,006)



7 RECEIVABLES

Rates receivable	30 June 2023	30 Jun 2024
	\$	\$
Opening arrears previous years	114,373	114,373
Levied this year		1,849,812
Less - collections to date	0	(1,846,127)
Gross rates collectable	114,373	118,058
Net rates collectable	114,373	118,058
% Collected	0.0%	94.0%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	106,446	5,348	0	4,415	116,209
Percentage	0.0%	4.6%	0.0%	3.8%	0.0%	
Balance per trial balance						
Trade receivables		106,446	5,348	0	4,415	116,209
Total receivables general outstanding						116,209

Amounts shown above include GST (where applicable)

KEY INFORMATION

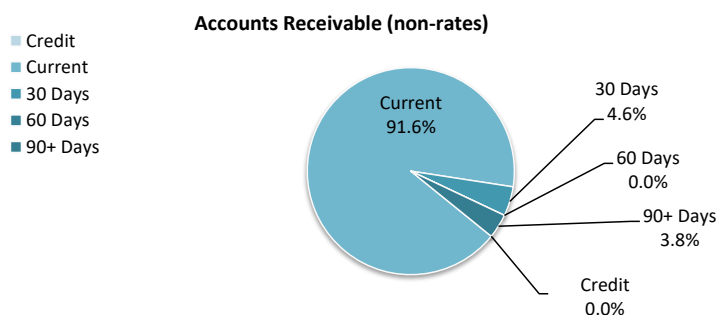
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other 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.



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 June 2024
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel & Materials	441,417	5,157,876	(5,525,185)	74,108
Other assets				
Prepayments	5,108	12,147	(13,962)	3,293
Accrued income	4,618	1,242	(4,618)	1,242
Total other current assets	451,143	5,171,265	(5,543,765)	78,643

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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.

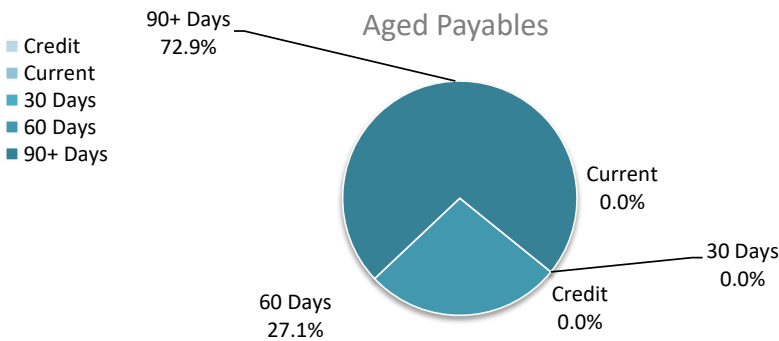
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	0	0	42,173	113,294	155,467
Percentage	0.0%	0.0%	0.0%	27.1%	72.9%	
Balance per trial balance						
Sundry creditors		0	0	42,173	113,294	155,467
Other payables - Accrued Expenses		376,814				376,814
Total payables general outstanding						532,281

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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.



10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in	Number of	Rateable	Rate	Budget	Total	Rate	YTD Actual	Total
	\$ (cents)	Properties	Value	Revenue	Reassessed Rate Revenue	Revenue	Revenue	Reassessed Rate Revenue	Revenue
				\$	\$	\$	\$	\$	\$
Gross rental value									
Gross Rental Value - Resident	0.1044	456	8,769,508	915,431		915,431	915,182		915,182
Gross Rental Value - Commercial	0.1044	89	1,960,676	204,671		204,671	204,671		204,671
Gross Rental Value - DIAC	0.0000	20	1,197,820	0		0	0		0
Gross Rental Value - Unallocated	0.1044	4	63,960	6,677		6,677	6,677		6,677
Gross Rental Value - Rural	0.1044	2	45,280	4,727		4,727	4,727		4,727
Gross Rental Value - Industrial	0.1044	12	227,160	23,713		23,713	23,713		23,713
Gross Rental Value - Exempt	0.1044	209	0	0		0	0		0
Unimproved value									
Unimproved Value - Industrial	0.4200	1	940,000	394,800		394,800	394,800		394,800
Unimproved Value - Mining	0.4200	6	689,568	289,619		289,619	300,962		300,962
Sub-Total		799	13,893,972	1,839,638	0	1,839,638	1,850,732	0	1,850,732
Minimum payment									
Minimum Payment \$									
Gross rental value									
Gross Rental Value - Resident	630	5		3,150		3,150	3,150		3,150
Gross Rental Value - Commercial	630	16		10,080		10,080	10,080		10,080
Gross Rental Value - Unallocated	630	37		23,310		23,310	23,310		23,310
Gross Rental Value - Rural	630					0			0
Gross Rental Value - Industrial	630	5		3,150		3,150	3,150		3,150
Gross Rental Value - Exempt	630					0			0
Gross Rental Value - Mining						0	630		630
Unimproved value									
Unimproved Value - Industrial	380	1		380		380	0		0
Unimproved Value - Mining	380	2		760		760	758		758
Sub-total		66	0	40,830	0	40,830	41,078	0	41,078
Discount						(31,520)			(41,998)
Concession						(1,000)			
Total general rates						1,847,948			1,849,812

11 OTHER CURRENT LIABILITIES

	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 June 2024
		\$	\$	\$	\$	\$
Other current liabilities						
Other liabilities						
Contract liabilities		184,391	0	618,944	(598,588)	204,747
Capital grant/contributions liabilities		101,638	0	1,540,734	(900,069)	742,303
Total other liabilities		286,029	0	2,159,678	(1,498,657)	947,050
Employee Related Provisions						
Provision for annual leave		1,018,579	0	136,787		1,155,366
Provision for long service leave		978,209	22,260	65,406		1,065,875
Total Provisions		1,996,788	22,260	202,193	0	2,221,241
Total other current liabilities		2,282,817.00	22,260.00	2,361,871.00	(1,498,657.00)	3,168,291.00

Amounts shown above include GST (where applicable)

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

KEY INFORMATION

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 Related Provisions

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 calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

Long-term employee benefits 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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	Annual	Budget	Expected	YTD
	1 July 2023	Liability	Liability	30 Jun 2024	Liability	Budget	Budget	Budget	Variations		Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$	\$	\$	\$
Grants and subsidies											
CI Fisheries Management DITRDCA Grant	178,391	418,944	(398,589)	198,747	198,747	452,059	452,059			0	398,589
Saluting Their Service Commemorations Grant	6,000			6,000	6,000	6,000	6,000			0	0
Financial Assistance Grant				0		6,780,870	6,780,870	6,866,660	(85,790)	6,780,870	6,780,870
Commonwealth _ Community Service Obligations				0		500,459	500,459	500,459		500,459	500,459
Building Better Regions Grant				0		20,000	20,000	20,000		20,000	11,000
Landfill Environmental Management Plan		100,000	(100,000)	0	0					0	100,000
Creative Australia-Territory Week				0						0	25,366
Parks Australia Grading Grant				0		800,000	800,000			0	123,750
	184,391	518,944	(498,589)	204,747	204,747	8,559,388	8,559,388	7,387,119	(85,790)	7,301,329	7,940,034
Contributions											
Australia Day/UWA Cultural Heritage Study/Contributions				0		1,000	1,000			0	14,558
Territory Week Contribution				0		0	0			0	6,600
Bus Contribution				0		30,000	30,000			0	0
Senior Week Contribution				0		1,000	1,000			0	400
	0	0	0	0	0	32,000	32,000	0	0	0	21,558
TOTALS	184,391	518,944	(498,589)	204,747	204,747	8,591,388	8,591,388	7,387,119	(85,790)	7,301,329	7,961,592

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					
	Liability	Increase in	Decrease in	Liability	Current	Adopted	YTD	Annual	Budget	Expected	YTD
	1 July 2023	Liability	Liability	30 Jun 2024	Liability	Budget	Budget	Budget	Variations		Revenue
	\$	\$	(As revenue)	\$	\$	\$	\$	\$	\$	\$	\$
Capital grants and subsidies											
Road to Revocery Grant (R2R)		601,408	(300,704)	300,704.00	300,704.00	601,408	601,408	300,704	300,704	601,408	300,704
Central Road Authority (CRA)		600,000	(274,037)	325,963.00	325,963.00	600,000	600,000			0	274,037
Local Road & Community Infrastructure Program Phase 4		319,326	(203,690)	115,636.00	115,636.00	532,210	532,210			0	203,690
Lily Beach Redevelopment	101,638	20,000	(121,638)	0.10	0.00	150,000	150,000			0	141,638
	101,638	1,540,734	(900,069)	742,303	742,303	1,883,618	1,883,618	300,704	300,704	601,408	920,069

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024

14 TRUST FUND

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:

Description	Opening Balance 1 July 2023	Amount Received	Amount Paid	Closing Balance 30 Jun 2024
	\$	\$	\$	\$
Taman Sweetland Reserve (POS)	56,893	2,312		59,204
	56,893	2,312	0	59,204

**SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 JUNE 2024**

15 BUDGET AMENDMENTS

Amendments to original budget since budget adoption. Surplus/(Deficit)

Description	Council Resolution	Classification	Non Cash Adjustment	Increase in Available Cash	Decrease in Available Cash	Amended Budget Running Balance
			\$	\$	\$	\$
Budget adoption						(146,603)
Opening Surplus adjusted after audit						(146,603)
422,650	Mid Year review	Operating Expenses			(31,000)	(177,603)
1205290	Mid Year review	Capital Income		300,704		123,101
72107	Mid Year review	Capital Expenditure			(300,704)	(177,603)
325200	Mid Year review	Operating Income			(85,790)	(263,393)
1015540	Mid Year review	Operating Income		195,750		(67,643)
1070021	Mid Year review	Operating Expenses			(60,000)	(127,643)
1217500	Mid Year review	Capital Expenditure			(200,000)	(327,643)
315100	Mid Year review	Operating Income		11,000		(316,643)
1430100	Mid Year review	Operating Expenses		150,000		(166,643)
1434970	Mid Year review	Operating Expenses		50,000		(116,643)
42800	Mid Year review	Operating Expenses		80,000		(36,643)
124200	Mid Year review	Operating Expenses		20,000		(16,643)
907239	Mid Year review	Capital expenses		50,000		33,357
900005	Mid Year review	Operating Expenses			(50,000)	(16,643)
907212	Mid Year review	Capital expenses		10,000		(6,643)
907223	Mid Year review	Capital expenses		10,000		3,357
907228	Mid Year review	Capital expenses		10,000		13,357
907230	Mid Year review	Capital expenses		10,000		23,357
				897,454	(727,494)	169,960



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Meeting of Council 23 July 2024
AGENDA REFERENCE	10.4.1
SUBJECT	Tender for Sale of Surplus Plant, Vehicles and Equipment
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	5.13.52
INTEREST DISCLOSURE	NIL
DATE OF REPORT	4 July 2024
AUTHOR	Troy Davis, Director of Works Services & Waste
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council call tenders for the sale of surplus plant, vehicles and equipment.

BACKGROUND

In the last twelve months a number of new vehicles and plant items have been purchased, or are currently on order. A stocktake and review of assets has also been undertaken which has identified a number of items that are now surplus to requirements.

It is recommended that a public tender be called for the sale of these surplus items as follows:

Description	Plant No/ Asset No	Year	Comment
Toyota Dual Cab Hilux 4x4 Diesel Utility	VN60963	2008	Replaced 2023/24. Surplus to Requirements.
Toyota Dual Cab Hilux 4x4 Diesel Utility	VN61016	2008	Replaced 2023/24. Surplus to Requirements.
Toyota Dual Cab Hilux 4x4 Utility	VN61197	2009	Replaced 2023/24. Surplus to Requirements.
Toyota Dual Cab Hilux 4x4 Utility	VN61320	2010	Replaced 2023/24. Surplus to Requirements.
Toyota Dual Cab Hilux 4x4 Utility	VN61327	2010	Replaced 2023/24. Surplus to Requirements.
Toyota Dual Cab Hilux 4x4 Utility	VN61571	2012	Replaced 2023/24. Surplus to Requirements.
Toyota Dual Cab Hilux 4x4 Utility	VN61572	2012	Replaced 2023/24. Surplus to Requirements.
Toyota Dual Cab Hilux 4x4 Utility	VN61572	2012	Replaced 2023/24. Surplus to Requirements.
Hino 300 Series Crew Cab Truck	VN61323	2010	Replaced 2023/24. Surplus to Requirements.
Hino 300 Series Single Cab Truck	VN61325	2010	Replaced 2023/24. Surplus to Requirements.
Multipac Multi Tyre Roller	VN60870	2011	Replaced 2023/24. Surplus to Requirements.
JLG 3.5t Telehandler	VN62137	2015	Surplus to Requirements
Tennant Street	VN62227	2016	Surplus to Requirements

Sweeper
Caterpillar Skidsteer Loader

Caterpillar Skidsteer Loader	VN61636	2012	Surplus to Requirements.
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The items will all be sold '*as-is, where-is*'. A further report will be provided to Council for consideration once tenders close and the submissions are reviewed.

STATUTORY ENVIRONMENT

Section 3.57 Local Government Act 1995 (WA) (CI) and Section 4 Local Government (Functions and General) Regulations 1996 apply.

POLICY IMPLICATIONS

Nil

FINANCIAL IMPLICATIONS

The estimated value of the plant and equipment is difficult to ascertain due to there being a limited market on Christmas Island. A nominal allocation of income has been provided for in the 2024/2025 Budget.

STRATEGIC IMPLICATIONS & MILESTONES

Nil

CONSULTATION

Nil

VOTING REQUIREMENTS

Simple majority



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 23 July 2024
GENDA REFERENCE	10.4.2
SUBJECT	RFT 01-2024 Supply and Delivery of Sealing Aggregate
LOCATION/ADDRESS/APPLICANT	Nil
FILE REFERENCE	5.13.01/24
INTEREST DISCLOSURE	Nil
DATE OF REPORT	4 July 2024
AUTHOR	Troy Davis, Director Work Services & Waste
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS

That Council:

1. **accepts the Offer from Acker Pty Ltd for RFT 01-2024 ‘Supply and Delivery of Sealing Aggregate’, for the sum of \$312,000 being for an initial supply of 400 cubic metres;**
2. **Provides for the option of a further 800 cubic metres of sealing aggregate for the sum of \$624,000 at the Shire’s sole discretion; and**
3. **makes the Contract subject to the provision of conforming testing results in accordance with the specifications included in the tender documents, and agreed site testing.**

BACKGROUND

Tenders for ‘*RFT 01-2024 Supply and Delivery of Sealing Aggregate*’ were called on 19 January, 2024 via Public Notice and through the West Australian newspaper. Tenders were advertised to close on 29 February 2024, however due to the complex logistics of the Tender, the closing date was extended by the issue of an Addendum to 21 March, 2024. By the closing date, 3 tenders were received and assessed.

COMMENT

The Shire last called tenders for sealing aggregate in 2020. The stock of aggregate has since depleted to a point where a new supply is required to be able to meet operational needs in 2024/2025 and beyond.

A comprehensive specification was prepared requiring Tenderers to meet quality requirements set by Main Roads WA. Additionally, Tenderers were required to allow Shire Staff access to their quarries, processing facilities and delivery ports so that production methods and material quality could be visually verified.

The Tender requested a fixed price for the supply and delivery of a minimum of 1,000 cubic metres of sealing aggregate to the Shire’s tip site. Additionally, a price per additional 100 cubic metres of material was requested to allow a larger order to be made, if required. Upon further clarification of programs it is estimated that 1,200 cubic metres will satisfy 2-3 years of works.

By the closing date, 3 tenders were received and assessed against specific compliance criteria such as the holding of certain insurances, ability to meet import and quarantine requirements and the completion of the supplied Tender Schedules.

The Tenders were then assessed against the qualitative and quantitative criteria, such as material type and quality, ability and time to supply and the pricing.

Tenderers were also able to submit non-conforming tenders (as long as a conforming tender was submitted), allowing Tenderers to propose alternative options such as increased volumes to reduce unit rates, different handling and shipping options etc. These were all assessed as separate offers. Overall there were 8 options to be assessed.

<i>Tenderer</i>	<i>Proposal/Option</i>	<i>Price per Cubic Metre</i>
Acker Pty Ltd	Supply 1,000 cubic metres from Malaysia	\$ 780.00
Evercrown Group Pty Ltd	Supply 1,000 cubic metres from Malaysia. Only supply to CI port. Shire to arrange transport to tipsite	\$1,152.00
Evercrown Group Pty Ltd	Supply 2,000 cubic metres from Malaysia. Only supply to CI port. Shire to arrange transport to tipsite	\$ 702.00
Evercrown Group Pty Ltd	Supply 2,500 cubic metres from Malaysia. Shire to arrange transport to tipsite	\$ 662.00
Evercrown Group Pty Ltd	Supply 3,000 cubic metres from Malaysia. Shire to arrange transport to tipsite	\$ 634.00
Evercrown Group Pty Ltd	Supply 3,500 cubic metres from Malaysia. Shire to arrange transport to tipsite	\$ 616.00
Hind's Transport Services Pty Ltd	Supply 1,000 cubic metres from the mainland	\$2,369.16
Hind's Transport Services Pty Ltd	Supply material to Perth port and the Shire transports to CI	\$ 370.75

Unfortunately, upon the first compliance review, none of the Tenderer's submissions complied and additional information had to be sought to make the Tenders conforming. Omissions such as conforming test results, insurances and meeting the complete supply requirement were made across all Tenders.

Due to some of the Tenderers proposing material supply from quarries in Malaysia, with test results of the material either not being supplied, being inadequate or not conforming to Australian Standards (i.e. undertaken by a NATA certified geotechnical laboratory), a Shire staff member visited those quarries to verify the quality by inspecting the raw material and the processes of winning, crushing, screening, washing, testing, packing and shipping of the material being proposed.

Subsequent to those site visits, additional questions were proposed to the Tenderers to ensure quality material was to be provided. The main issue with the supply of aggregate from Malaysia is their testing methods do not conform to the NATA testing regime used by Australian quarries. Additionally, they do not directly produce the aggregate size required, therefore special treatments are required.

The offers from Evercrown Group Pty Ltd were Port-Port proposals, which means the Shire would be responsible for unloading and transporting the aggregate. A similar approach was used during the previous supply Contract and the cost was approximately \$75 per cubic metre. It is assumed this cost would now be \$100-\$150 per cubic metre and would need to be added to the prices tendered by Evercrown Group Pty Ltd. Additionally, no NATA testing was supplied, nor was proposed.

Upon further questioning after the Malaysian site visits, Evercrown Group Pty Ltd withdrew their tender.

The offer from Acker Pty Ltd did not include the required NATA test results, however Acker Pty Ltd agreed to have NATA testing completed before making the supply, therefore conditioning their offer. Acker will also be screening bulk aggregate supplies to produce the required specification for the Shire; therefore additional local batch testing will be required during these production runs.

Should the NATA testing not conform, then an alternative supply will need to be sourced,

STATUTORY ENVIRONMENT

Local Government Act 1995

POLICY IMPLICATIONS

The Shire's Purchasing Policy

FINANCIAL IMPLICATIONS

The cost of the material proposed, supplied and delivered to the Shire's tipsite is \$312,000 for Supply 1, and \$624,000 for Supply 2. This supply has been included in the 24/25 budget.

STRATEGIC IMPLICATIONS & MILESTONES

Nil

VOTING REQUIREMENTS

Simple Majority



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 23 July 2024
AGENDA REFERENCE	10.5.1
SUBJECT	Major Grants Received to Date 2024
LOCATION/ADDRESS/APPLICANT	Nil
FILE REFERENCE	3.2.74
INTEREST DISCLOSURE	Nil
DATE OF REPORT	18 July 2024
AUTHOR	Chris Su, Director of Planning, Governance & Policy
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS

That Council note the successful grant approvals actioning elements of the 2023-2033 10 Year Strategic Community Plan ‘Our Island, Our Responsibility’ and its first 5 Year Corporate Business Plan 2023-2028 –

Creative Australia – \$25,366 for Cocos (Keeling) Island – Christmas Island Exchange Program

Festivals Australia – \$21,560 for Strengthening Indian Ocean Ties

Housing Support Program - \$738,500 for CI Housing Futures Masterplan

BACKGROUND

Council adopted the statutory 2033-2034 10 Year Strategic Community Plan ‘Our Island, Our Responsibility’ at the July 2023 OCM (res.55/23) and its first 5 year Corporate Business Plan 2023-2028 at the October 2023 OCM (res.101/23).

The 10 Year SCP contains goals for each 5 Year Corporate Business Plan period. Shire seeks to attain goals within council’s existing funding envelope and in the acquisition of grant funding for especially larger programs.

The Creative and Festivals Australia grant programs seek to satisfy-

- *Community Development 3 ‘A Vibrant Events Calendar’*
- *Community Development 6 ‘An Inter-Island Connection’*

The Housing Support Program grant seeks to satisfy-

- *Economy and Employment 1 ‘Sustainable Business Growth’*
- *Economy and Employment 3 ‘A Flowchart Forward’*
- *Natural Environment and Climate Change 3 ‘Flying Fish Cove Housing Future’*

COMMENT

The Creative Australia and Festivals Australia grant programs are to assist in cultural performers travel between CKI and CI for exhibition and workshop hosting on both islands. SOCI is working with SOCKI on the logistics for the exchange as well as cultural performing groups.

It is noted that strengthening inter-island exchanges is also part of the Shire of Cocos (Keeling) Island's present 5 Year Corporate Business Plan with Social Development item 4.2 '*Support and advocate for events that encourage inter-island participation.*'

The major part of the Housing Support Program application seeks to formulate two Structure Plans pursuant to *Part 4, Schedule 2 of the WA Planning and Development (Local Planning Schemes) Regulations 2015* for the Unallocated Crown Land sites at the Silver City and Phosphate Hill precincts.

It seeks to do this by fulfilling the gap left by the pausing of the Christmas Island Strategic Assessment in June 2023 by addressing the environmental and heritage requirements under the EPBC Act for development on Unallocated Crown Land sites across Christmas Island. Shire's application will engage environmental consultants to fulfil this work in addition to the necessary geo-technical investigations to assess exactly how much of the Silver City and Phosphate Hill areas are sound enough for construction. The planning consultant will then be able to create subdivisions accordingly for each area.

The project is planned for completion in May 2025 with the EPBC assessment team completing the permit process and WA Planning Commission ready to assess the subdivision lots submitted to them by the planning consultant.

The PH and SC sites were selected from the Local Planning Strategy 2 and the Draft 3 being developed to comply proximity in-fill practices as put forward where possible by the *Commonwealth National Planning Reform Blueprint*, Dept. of Home Affairs and Australian Institute for Disaster Resilience *Land Use Planning for Disaster Resilient Communities* and WA Planning Commission *State Planning Policies 3.0 Urban Growth and Settlement* and *3.4 Natural Hazards and Disasters*.

STATUTORY ENVIRONMENT

FINANCIAL IMPLICATIONS

The Housing Support Program application budgeted a co-contribution of \$51,500 towards the cost of developing the Christmas Island Housing Futures Masterplan against the Commonwealth's \$738,500.

STRATEGIC IMPLICATIONS & MILESTONES

The three grants collectively support the following goals in the 10 Year SCP:

- *Community Development 3 'A Vibrant Events Calendar'*
- *Community Development 6 'An Inter-Island Connection'*
- *Economy and Employment 1 'Sustainable Business Growth'*
- *Economy and Employment 3 'A Flowchart Forward'*
- *Natural Environment and Climate Change 3 'Flying Fish Cove Housing Future'*

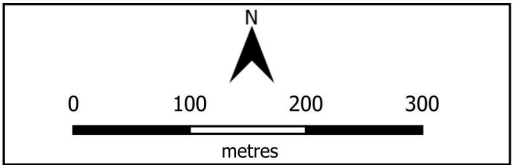
VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

- 10.5.1.1 Housing Support Program Silver City Structure Plan Area Map
- 10.5.1.2 Housing Support Program Phosphate Hill Structure Plan Area Map

Figure 6 - Planning Area C - Silver City



Legend

Planning area

Mining lease to 2034

Urban growth and settlement

- Residential
- Future residential - R30 or less
- Future residential - R80, 3 storeys or less
- Future urban

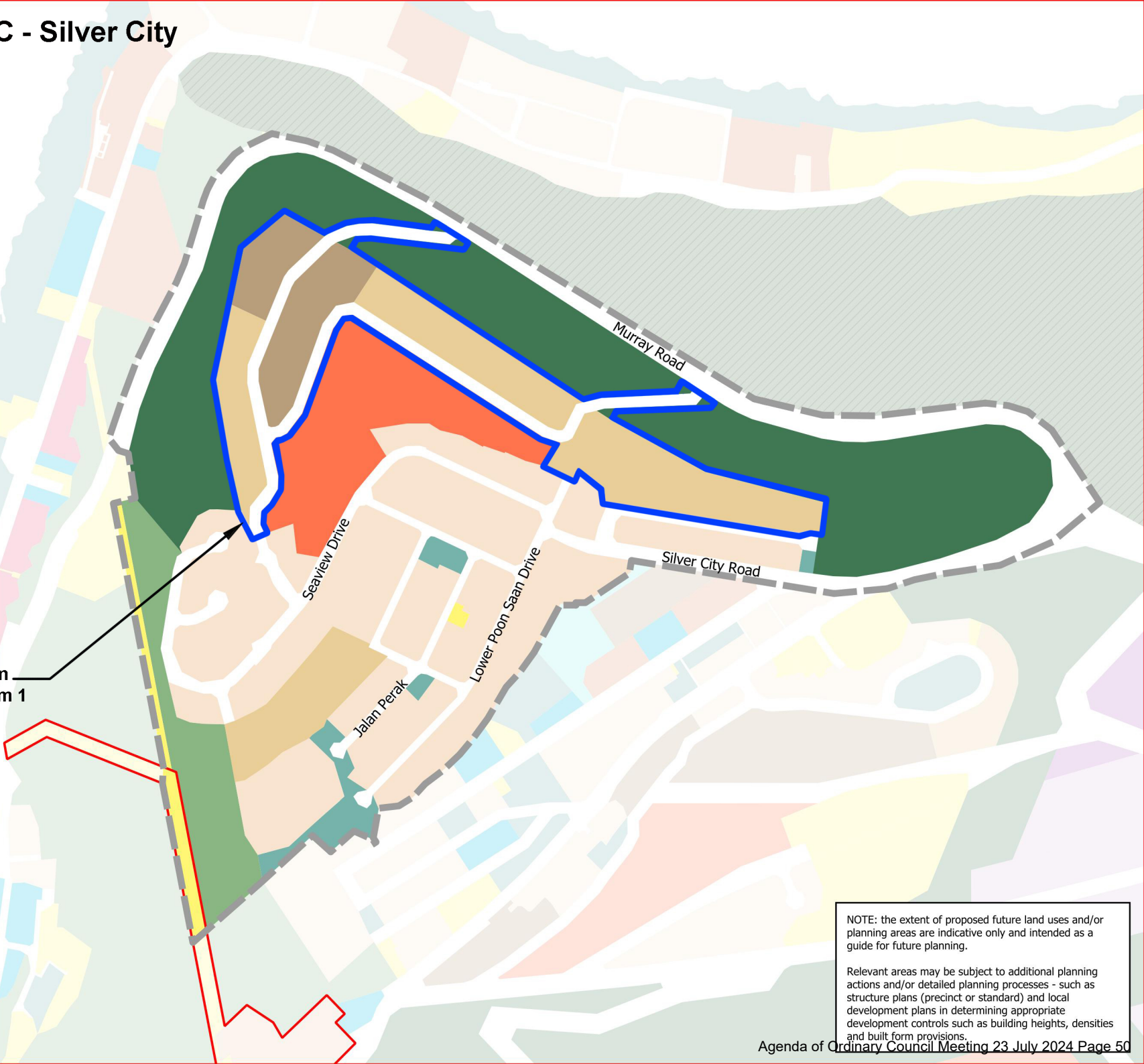
Environment and recreation

- Public open space
- Future environmental conservation

Infrastructure

- Crown reserve
- Public purposes

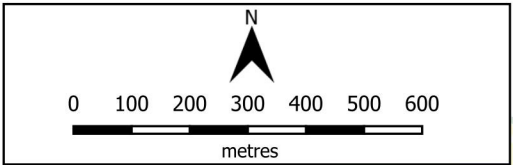
Extent of Silver City Structure Plan
Housing Support Program - Stream 1



NOTE: the extent of proposed future land uses and/or planning areas are indicative only and intended as a guide for future planning.

Relevant areas may be subject to additional planning actions and/or detailed planning processes - such as structure plans (precinct or standard) and local development plans in determining appropriate development controls such as building heights, densities and built form provisions.

Figure 11 - Planning Area F - Phosphate Hill / Recreation Centre



Legend

Planning area

Mining lease to 2034

Urban growth and settlement

Future urban

Future residential - R30 or less

Future residential - R80, 3 storeys or less

Economy and employment

Rural

Future rural

Future mixed use

Environment and recreation

Public open space

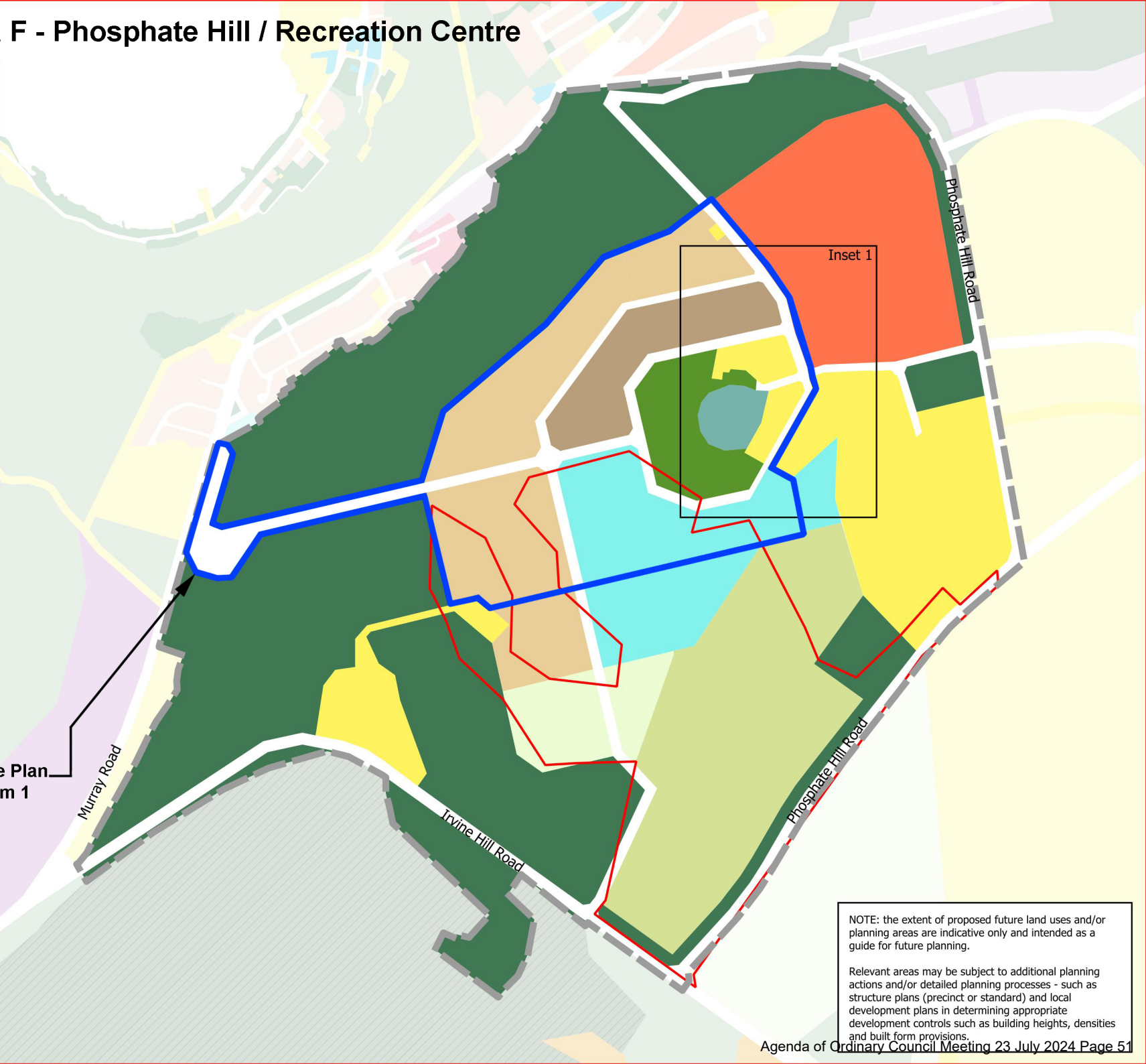
Future environmental conservation

Future recreation

Infrastructure

Public purposes

**Extent of Phosphate Hill Structure Plan
Housing Support Program - Stream 1**



NOTE: the extent of proposed future land uses and/or planning areas are indicative only and intended as a guide for future planning.

Relevant areas may be subject to additional planning actions and/or detailed planning processes - such as structure plans (precinct or standard) and local development plans in determining appropriate development controls such as building heights, densities and built form provisions.