



# **SHIRE OF CHRISTMAS ISLAND**

## **2023/24 BUDGET**

**ADOPTED AT AN ORDINARY MEETING OF COUNCIL  
HELD ON TUESDAY 25 JULY 2023**



## **LOCAL GOVERNMENT ACT 1995 (WA) (CI)**

### **ADOPTION OF BUDGET – SECTION 6.2**

We hereby certify that the attached budget documents for the 2023/24 financial year were adopted by the Council at the Ordinary Meeting held at the Council Chambers on 25 July 2023

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Gordon Thomson  
**Shire President**

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David Price  
**Chief Executive Officer**

Date: 25 July 2023

## **Budget Statements**

The following is a summary of Council's statutory responsibility for reporting on the 2023/24 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 2023**

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 2024**

**LOCAL GOVERNMENT ACT 1995**

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**SHIRE'S VISION**

Christmas Island - A place for everyone, without exception

**SHIRE OF CHRISTMAS ISLAND**  
**STATEMENT OF COMPREHENSIVE INCOME BY NATURE**  
**FOR THE YEAR ENDED 30 JUNE 2024**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>Revenue</b>				
Rates	2 (a)	\$ 1,847,947	\$ 1,739,763	\$ 1,755,778
Operating grants, subsidies and contributions	10	8,845,713	7,259,735	7,213,439
Fees and charges	15	1,071,262	1,694,189	891,702
Interest revenue	11	43,656	48,161	15,098
Other revenue	11	49,380	90,911	261,728
		11,857,958	10,832,759	10,137,745
<b>Expenses</b>				
Employee costs		(8,556,758)	(7,233,220)	(8,814,306)
Materials and contracts		(2,906,777)	(780,630)	(763,603)
Utility charges		(113,552)	(70,217)	(109,950)
Depreciation	6	(1,779,000)	(1,592,949)	(2,208,300)
Insurance		(171,646)	(256,472)	(248,288)
Other expenditure		(450,809)	(1,250,671)	(730,169)
		(13,978,542)	(11,184,159)	(12,874,616)
		(2,120,584)	(351,400)	(2,736,871)
Capital grants, subsidies and contributions	10	1,432,914	1,541,799	1,901,469
Profit on asset disposals	5	5,575	0	0
Loss on asset disposals		0	(18,964)	0
		1,438,489	1,522,835	1,901,469
<b>Net result for the period</b>		<b>(682,095)</b>	<b>1,171,435</b>	<b>(835,402)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
<b>Total other comprehensive income for the period</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>Total comprehensive income for the period</b>		<b>(682,095)</b>	<b>1,171,435</b>	<b>(835,402)</b>

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 2024**

**CASH FLOWS FROM OPERATING ACTIVITIES**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
<b>Receipts</b>		\$	\$	\$
Rates		1,847,947	1,722,793	1,755,778
Operating grants, subsidies and contributions		8,845,713	7,158,099	7,213,439
Fees and charges		1,071,262	1,694,189	891,702
Interest revenue		43,656	48,161	15,098
Other revenue		49,380	90,911	261,728
		11,857,958	10,714,153	10,137,745
<b>Payments</b>				
Employee costs		(8,556,758)	(7,363,193)	(8,814,306)
Materials and contracts		(2,906,777)	(731,639)	(763,603)
Utility charges		(113,552)	(70,217)	(109,950)
Insurance		(171,646)	(256,472)	(248,288)
Other expenditure		(450,809)	(1,250,671)	(730,169)
		(12,199,542)	(9,672,192)	(10,666,316)
<b>Net cash provided by (used in) operating activities</b>	4	(341,584)	1,041,961	(528,571)

**CASH FLOWS FROM INVESTING ACTIVITIES**

Payments for purchase of property, plant & equipment	5	(1,652,104)	(482,882)	(538,000)
Payments for construction of infrastructure	5	(1,232,914)	(1,157,140)	(1,251,210)
Capital grants, subsidies and contributions		1,432,914	1,541,799	1,901,469
Proceeds from sale of property, plant and equipment	5	35,080	3,900	0
Proceeds on disposal of financial assets at fair value through profit and loss		0	(104,141)	
<b>Net cash provided by (used in) investing activities</b>		(1,417,024)	(198,464)	112,259
<b>Net increase (decrease) in cash held</b>		(1,758,608)	843,497	(416,312)
Cash at beginning of year		2,690,702	1,847,205	6,530,209
<b>Cash and cash equivalents at the end of the year</b>	4	<b>873,084</b>	<b>2,690,702</b>	<b>6,113,897</b>

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 2024**

**OPERATING ACTIVITIES**

**Revenue from operating activities**

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Rates	2	\$ 1,847,948	\$ 1,739,762	\$ 1,754,778
Operating grants, subsidies and contributions	10	8,845,713	7,259,735	7,213,439
Fees and charges	15	1,071,262	1,694,189	891,702
Interest revenue	11	43,656	48,161	15,098
Other revenue	11	49,380	90,911	261,728
Profit on asset disposals	5	5,575	0	0

**Expenditure from operating activities**

Employee costs		(8,556,758)	(7,233,220)	(8,814,306)
Materials and contracts		(2,906,777)	(780,630)	(763,603)
Utility charges		(113,552)	(70,217)	(109,950)
Depreciation	6	(1,779,000)	(1,592,949)	(2,208,300)
Insurance		(171,646)	(256,472)	(248,288)
Other expenditure		(450,809)	(1,250,671)	(730,169)
Loss on asset disposals	5	0	(18,964)	0
		(13,978,542)	(11,203,123)	(12,874,616)

Non-cash amounts excluded from operating activities

	3	1,773,425	1,617,665	2,208,276
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**Amount attributable to operating activities**

**INVESTING ACTIVITIES**

**Inflows from investing activities**

Capital grants, subsidies and contributions	10	1,432,914	1,541,799	1,901,469
Proceeds from disposal of assets	5	35,080	3,900	0
Proceeds on disposal of financial assets at fair value through profit and loss		0	(104,141)	

**Outflows from investing activities**

Payments for property, plant and equipment	5	(1,652,104)	(482,882)	(538,000)
Payments for construction of infrastructure	5	(1,232,914)	(1,157,140)	(1,251,210)
		(2,885,018)	(1,640,022)	(1,789,210)

**Amount attributable to investing activities**

**FINANCING ACTIVITIES**

**Inflows from financing activities**

Transfers from reserve accounts	8	400,000	0	400,000
		400,000	0	400,000

**Outflows from financing activities**

Transfers to reserve accounts	8	(929,733)	0	(1,007,228)
		(929,733)	0	(1,007,228)

**Amount attributable to financing activities**

**MOVEMENT IN SURPLUS OR DEFICIT**

**Surplus or deficit at the start of the financial year**

Amount attributable to operating activities	3	2,294,274	1,245,432	1,030,929
Amount attributable to investing activities		(341,583)	1,247,300	(529,595)
Amount attributable to financing activities		(1,417,024)	(198,464)	112,259
		(529,733)	0	(607,228)
<b>Surplus or deficit at the end of the financial year</b>	<b>3</b>	<b>5,934</b>	<b>2,294,268</b>	<b>6,697</b>

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



**SHIRE OF CHRISTMAS ISLAND  
FOR THE YEAR ENDED 30 JUNE 2024  
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1(a) BASIS OF PREPARATION

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

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

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

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

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

The local government reporting entity

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

In the process of reporting on the local government as a single unit, all transactions and balances between those Funds (for example, loans and transfers between Funds) have been eliminated.

All monies held in the Trust Fund are excluded from the financial statements.  
#NAME?

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

Unless otherwise stated, the budget comparative figures shown in the budget relate to the original budget estimate for the relevant item of disclosure.

Comparative figures

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

Initial application of accounting standards

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

- AASB 2021-2 Amendments to Australian Accounting Standards
  - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
  - Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

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

New accounting standards for application in future years

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

- AASB 2014-10 Amendments to Australian Accounting Standards
  - Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
  - Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
  - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
  - Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
  - Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
  - Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

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

Judgements, estimates and assumptions

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

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

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

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

Rounding off figures

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

**SHIRE OF CHRISTMAS ISLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**1(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE**

**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.

**OPERATING 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 EARNINGS**

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

**OTHER REVENUE / INCOME**

Other revenue, which 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 2024**

**2. RATES AND SERVICE CHARGES**

**(a) Rating Information**

Rate Description	Basis of valuation	Rate in \$	Number of properties	Rateable value \$	2023/24 Budgeted rate revenue \$	2023/24 Budgeted interim rates \$	2023/24 Budgeted back rates \$	2023/24 Budgeted total revenue \$	2022/23 Actual total revenue \$	2022/23 Budget total revenue \$
<b>(i) General rates</b>										
GRV - Residential		0.104388	456	8,769,508	915,431			915,431	888,530	890,461
GRV - Commercial		0.104388	89	1,960,676	204,671			204,671	198,710	204,881
GRV - DIAC		0.000000	20	1,197,820	0			0		0
GRV - Unallocated		0.104388	4	63,960	6,677			6,677	6,482	15,857
GRV - Rural		0.104388	2	45,280	4,727			4,727	4,589	4,589
GRV - Industrial		0.104388	12	227,160	23,713			23,713	23,022	24,392
GRV - Exempt		0.104388	209		0			0		0
UV - Industrial		0.420000	1	940,000	394,800			394,800	347,800	347,800
UV - Mining		0.420000	6	689,568	289,619			289,619	255,140	258,404
<b>Total general rates</b>			799	13,893,972	1,839,638	0	0	1,839,638	1,724,273	1,746,384
<b>(ii) Minimum payment</b>		<b>Minimum \$</b>								
GRV - Residential		630	5		3,150			3,150	3,050	3,050
GRV - Commercial		630	16		10,080			10,080	9,760	22,570
GRV - Unallocated		630	37		23,310			23,310	22,570	9,760
GRV - Rural		630			0			0		
GRV - Industrial		630	5		3,150			3,150	3,050	3,050
GRV - Exempt		630			0			0		
UV - Industrial		380	1		380			380	610	610
UV - Mining		380	2		760			760	736	1,104
<b>Total minimum payments</b>			66	0	40,830	0	0	40,830	39,776	40,144
<b>Total general rates and minimum payments</b>			865	13,893,972	1,880,468	0	0	1,880,468	1,764,049	1,786,528
					1,880,468	0	0	1,880,468	1,764,049	1,786,528
					(31,520)			(31,520)	(24,028)	(30,750)
					(1,000)			(1,000)	(259)	(1,000)
<b>Total rates</b>					1,847,948	0	0	1,847,948	1,739,762	1,754,778

The Shire did not raise specified area rates for the year ended 30th June 2024.

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 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

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 3 (Four 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
		\$	%	%
<b>Option one</b>				
Single full payment	11-09-2023			
<b>Option two</b>				
First instalment				
Second instalment				
<b>Option three</b>				
First instalment	11-09-2023			0.00%
Second instalment	13-11-2023	16	5.50%	
Third instalment	15-01-2024	16	5.50%	0.00%
Fourth instalment	18-03-2024	16	5.50%	0.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	5,000	2,016	5,000
Unpaid rates and service charge interest earned	5,000	10,932	5,000
	10,000	12,948	10,000

SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Shire did not raise service charges for the year ended 30th June 2024.

SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which discount is granted
Rates	Rate	% 2.50%	\$ 31,520	\$ 31,520 31,520	\$ 24,028 24,028	\$ 30,750 30,750	

(e) Waivers or concessions

Rate, fee or charge to which the waiver or concession is granted	Type	Waiver/ Concession	Discount %	Discount (\$)	2023/24 Budget	2022/23 Actual	2022/23 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
	Waiver	%		\$	\$ 1,000 1,000	\$ 259 259	\$ 1,000 1,000		

**SHIRE OF CHRISTMAS ISLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**3. NET CURRENT ASSETS**

**(a) Composition of estimated net current assets**

**Current assets**

Cash and cash equivalents  
Financial assets  
Receivables  
Inventories

**Less: current liabilities**

Trade and other payables  
Contract liabilities  
Employee provisions

**Net current assets**

**Less: Total adjustments to net current assets**

**Net current assets used in the Rate Setting Statement**

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
3	873,084	7,508,901	6,113,897
	23,600	23,600	21,342
	247,846	247,846	171,611
	441,417	441,417	547,730
	1,585,947	8,221,764	6,854,580
	(427,461)	(427,461)	(480,032)
	(286,629)	(286,629)	(331,746)
	(1,996,787)	(1,996,787)	(2,132,512)
	(2,710,877)	(2,710,877)	(2,944,290)
	(1,124,930)	5,510,887	3,910,290
3	1,130,864	(3,216,613)	(3,902,593)
	5,934	2,294,274	7,697

**SHIRE OF CHRISTMAS ISLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**3. NET CURRENT ASSETS (CONTINUED)**

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

**Items excluded from calculation of budgeted deficiency**

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

**(b) Non-cash amounts excluded from operating activities**

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

**Adjustments to operating activities**

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

**Non cash amounts excluded from operating activities**

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(5,575)	0	0
5	0	18,964	0
6	1,779,000	1,592,949	2,208,300
	0		(24)
	0	5,752	
	1,773,425	1,617,665	2,208,276

**(c) Current assets and liabilities excluded from budgeted deficiency**

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

**Adjustments to net current assets**

Less: Cash - reserve accounts  
Less: Current assets not expected to be received at end of year  
- Rates receivable  
- Other liabilities [describe]  
Add: Current liabilities not expected to be cleared at end of year  
- Current portion of employee benefit provisions held in reserve

**Total adjustments to net current assets**

7	(5,348,432)	(4,818,699)	(5,425,927)
		(364,701)	(68,500)
	0		(116,514)
	1,966,787	1,966,787	1,708,348
	1,130,864	(3,216,613)	(3,902,593)

3. NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the Shire's intentions to release for sale.

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

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

INVENTORIES

General

Inventories are measured at the lower of cost and net realisable value.

Net realisable value is the estimated selling price in the ordinary course of business less the estimated costs of completion and the estimated costs necessary to make the sale.

Superannuation

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

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

Provisions are recognised when the Shire has a present legal or constructive obligation, as a result of past events, for which it is probable that an outflow of economic benefits will result and that outflow can be reliably measured.

Provisions are measured using the best estimate of the amounts required to settle the obligation at the end of the reporting period.

EMPLOYEE BENEFITS

Short-term employee benefits

Provision is made for the Shire's obligations for short-term employee benefits. Short term employee benefits are benefits (other than termination benefits) that are expected to be settled wholly before 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

The Shire's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

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

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



4. RECONCILIATION OF CASH

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Estimated cash at the end of the reporting period is as follows:

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
		\$	\$	\$
Cash at bank and on hand		873,084	2,690,702	1,295,199
Term deposits		0	0	4,818,698
<b>Total cash and cash equivalents</b>		873,084	2,690,702	6,113,897
Held as				
- Unrestricted cash and cash equivalents	3	(4,475,348)	(2,127,997)	687,970
- Restricted cash and cash equivalents	3	5,348,432	4,818,699	5,425,927
		873,084	2,690,702	6,113,897
<b>Restrictions</b>				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		5,348,432	4,818,699	5,425,927
		5,348,432	4,818,699	5,425,927
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	7	5,348,432	4,818,699	5,425,927
		5,348,432	4,818,699	5,425,927
<b>Reconciliation of net cash provided by operating activities to net result</b>				
<b>Net result</b>		(682,092)	1,171,435	(835,402)
Depreciation	6	1,779,000	1,592,949	2,208,300
(Profit)/loss on sale of asset	5	(5,575)	18,964	0
(Increase)/decrease in receivables		0	(73,489)	
(Increase)/decrease in inventories		0	106,313	
Increase/(decrease) in payables		0	(55,258)	
Increase/(decrease) in contract liabilities		0	(45,117)	
Increase/(decrease) in employee provisions		0	(129,973)	
Capital grants, subsidies and contributions		(1,432,914)	(1,543,863)	(1,901,469)
<b>Net cash from operating activities</b>		(341,581)	1,041,961	(528,571)

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current #NAME?

FINANCIAL ASSETS AT AMORTISED COST

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

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

5. FIXED ASSETS

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

(a) Property, Plant and Equipment

	2023/24 Budget Additions \$	2023/24 Budget Disposals - Net Book Value \$	2023/24 Budget Disposals - Sale Proceeds \$	2023/24 Budget Disposals - Profit or Loss \$	2022/23 Disposals - Net Book Value \$	2022/23 Actual Disposals - Sale Proceeds \$	2022/23 Actual Disposals - Profit or Loss \$	2022/23 Budget Additions \$
Buildings - non-specialised	80,000			0	86,630		0	30,000
Buildings - specialised	265,000			0			0	
Furniture and equipment	294,000			0	89,093		0	213,000
Plant and equipment	1,013,104	29,505	35,080	5,575	123,394	3,900	(18,964)	295,000
Work in Progress				0	183,765		0	
Total	1,652,104	29,505	35,080	5,575	482,882	3,900	(18,964)	538,000
Infrastructure - roads	700,704			0			0	700,704
Other infrastructure	532,210			0	650,810		0	550,506
Work in Progress				0	506,330		0	
Total	1,232,914	0	0	0	1,157,140	0	0	1,251,210
Total	2,885,018	29,505	35,080	5,575	1,640,022	3,900	(18,964)	1,789,210

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

GAINS AND LOSSES ON DISPOSAL

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

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
Education and welfare
Housing
Community amenities
Recreation and culture
Transport
Economic services
Other property and services

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
281,000	34,099	
39,000	245,309	448,000
250,000	226,512	89,000
509,000	420,279	600,000
700,000	646,037	989,300
	20,713	82,000
1,779,000	1,592,949	2,208,300
180,000	178,367	50,000
2,000	1,087	0
		2,000
39,000	34,662	46,300
41,000	22,676	33,000
265,000	252,899	400,000
723,000	666,841	1,040,000
26,000	21,704	35,000
503,000	414,713	602,000
1,779,000	1,592,949	2,208,300

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

The depreciable amount of all fixed assets including buildings but excluding freehold land, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful life of the improvements.

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

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

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

Buildings - non-specialised	20 Years
Buildings - specialised	20 Years
Furniture and equipment	1-14 Years
Plant and equipment	8-10 Years
Infrastructure - roads	40 Years
Other infrastructure	14-20 Years

SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

7. BORROWINGS

(a) New borrowings - 2023/24

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2024

(b) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2023 nor is it expected to have unspent borrowing funds as at 30th June 2024.

(c) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Undrawn borrowing facilities	\$	\$	\$
credit standby arrangements			
Bank overdraft limit	500,000		500,000
Bank overdraft at balance date			
Credit card limit	40,000		40,000
Credit card balance at balance date			
Total amount of credit unused	540,000	0	540,000

Overdraft details	Purpose overdraft was established	Year overdraft established	Amount b/fwd 1 July 2023	2023/24 Budgeted Increase/ (Decrease)	Amount as at 30th June 2024
			\$	\$	\$
Westpac	Contingency	2018	500,000	0	500,000
			500,000	0	500,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

**SHIRE OF CHRISTMAS ISLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**8. RESERVE ACCOUNTS**

**(a) Reserve Accounts - Movement**

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Restricted by council</b>												
(a) Leave reserve	1,708,372	204,000		1,912,372	1,708,372			1,708,372	1,708,372	202,564		1,910,936
(b) Plant and machinery reserve	897,520	402,000	(400,000)	899,520	897,520			897,520	897,520	401,346	(325,000)	973,866
(c) Furniture and Equipment reserve	666,957	101,000		767,957	666,957			666,957	666,957	101,000	(73,000)	694,957
(d) Buildings reserve	660,208	51,000		711,208	660,208			660,208	660,206	50,990		711,196
(e) Welfare Fund reserve	85,948			85,948	85,948			85,948	85,948	129	(2,000)	84,077
(f) Recreation services reserve	125,470	46,210		171,680	125,470			125,470	125,470	50,188		175,658
(g) Waste Management reserve	456,829	80,258		537,087	456,829			456,829	456,829	100,685		557,514
(h) Road works and materials reserve	152,617	45,265		197,882	152,617			152,617	152,619	100,229		252,848
(i) Open space reserve	64,778			64,778	64,778			64,778	64,778	97		64,875
	4,818,699	929,733	(400,000)	5,348,432	4,818,699	0	0	4,818,699	4,818,699	1,007,228	(400,000)	5,425,927

**(b) Reserve Accounts - Purposes**

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

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

9. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

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	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	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	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Adopted by council annually, set by mutual agreement	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods

SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2024

10. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

Governance

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

General purpose funding

To collect revenue to allow for the provision of services

Law, order, public safety

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

Health

To provide services, on Christmas Island for good Community health

Education and welfare

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

Housing

To provide reasonable accommodation for staff employed from the mainland

Community amenities

To provide services required by the community

Recreation and culture

To provide facilities for recreational, cultural and sporting purposes

Transport

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

Economic services

To provide services to the community

Other property and services

To monitor and control council's overheads and plant accounts

ACTIVITIES

General administration and elected member costs incurred in performing Council's functions

Rate revenue, government grants and interest revenue

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

Health administration and inspection, and other preventative services

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

Maintenance of staff housing

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

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

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

Property leases

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

**SHIRE OF CHRISTMAS ISLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**10. PROGRAM INFORMATION (Continued)**

**(b) Income and expenses**

**Income excluding grants, subsidies and contributions**

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

**Operating grants, subsidies and contributions**

General purpose funding  
Law, order, public safety  
Health  
Education and welfare  
Recreation and culture  
Transport  
Other property and services

**Capital grants, subsidies and contributions**

General purpose funding  
Recreation and culture  
Transport

**Total Income**

**Expenses**

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

**Total expenses**

**Net result for the period**

<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
\$	\$	\$
5,000	33,721	5,000
1,897,304	1,801,449	1,777,006
200	729	200
19,540	16,753	18,450
2,000	0	0
16,000	17,905	16,000
791,974	1,099,482	778,732
33,600	48,556	114,100
175,000	507,405	176,200
32,480	33,960	32,480
44,723	13,063	6,140
3,017,821	3,573,023	2,924,308
7,367,119	7,167,119	6,596,339
453,594	31,080	700
0	0	1,000
0	0	2,000
217,000	61,536	51,000
800,000	0	554,400
8,000	0	8,000
8,845,713	7,259,735	7,213,439
0	0	500,459
0	8,361	0
1,432,914	1,533,438	1,401,010
1,432,914	1,541,799	1,901,469
13,296,448	12,374,557	12,039,216
(1,313,335)	(983,706)	(984,885)
(179,625)	(159,306)	(162,443)
(705,387)	(238,961)	(243,730)
(180,303)	(128,572)	(179,379)
(750,813)	(607,599)	(706,762)
(209,399)	(168,658)	(190,838)
(2,119,511)	(1,694,882)	(2,142,207)
(2,555,612)	(2,080,739)	(2,642,576)
(4,711,626)	(3,758,910)	(4,786,228)
(246,929)	(163,509)	(238,797)
(1,006,000)	(1,218,280)	(596,773)
(13,978,540)	(11,203,122)	(12,874,618)
(682,092)	1,171,435	(835,402)



SHIRE OF CHRISTMAS ISLAND  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2024

11. OTHER INFORMATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
The net result includes as revenues	\$	\$	\$
(a) Interest earnings			
Investments			
- Reserve accounts			7,152
- Other funds	43,656	48,161	2,946
Other interest revenue	5,000	10,932	5,000
	48,656	59,093	15,098
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.			
(b) Other revenue			
Reimbursements and recoveries	49,380	90,911	261,728
	49,380	90,911	261,728
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	65,000	90,687	62,500
Other services			4,125
	65,000	90,687	66,625

**SHIRE OF CHRISTMAS ISLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2024**

**12. ELECTED MEMBERS REMUNERATION**

	<b>2023/24 Budget</b>	<b>2022/23 Actual</b>	<b>2022/23 Budget</b>
	\$	\$	\$
<b>Gordon Thomson</b>			
President's allowance	38,450	37,881	37,881
Meeting attendance fees	26,370	25,976	25,976
Travel and accommodation expenses		22,028	
	64,820	85,885	63,857
<b>Foo Kee Heng</b>			
Deputy President's allowance	9,613	9,470	9,470
Meeting attendance fees	17,030	16,776	16,776
Travel and accommodation expenses		15,919	
	26,643	42,165	26,246
<b>Phillip Woo</b>			
Meeting attendance fees	17,030	16,776	16,776
Travel and accommodation expenses		8,038	
	17,030	24,814	16,776
<b>Vincent Saw</b>			
Meeting attendance fees	17,030	16,776	16,776
Travel and accommodation expenses		7,360	
	17,030	24,136	16,776
<b>Azmi Yon</b>			
Meeting attendance fees	17,030	16,776	16,776
Travel and accommodation expenses		10,217	
	17,030	26,993	16,776
<b>Morgan Soh</b>			
Meeting attendance fees	17,030	16,776	16,776
Travel and accommodation expenses		8,038	
	17,030	24,814	16,776
<b>Kelvin Lee</b>			
Meeting attendance fees	17,030	16,776	16,776
Travel and accommodation expenses		6,823	
	17,030	23,599	16,776
<b>Farzian Zainai</b>			
Meeting attendance fees	17,030	16,776	16,776
Travel and accommodation expenses		10,428	
	17,030	27,204	16,776
<b>Hafiz Masil</b>			
Meeting attendance fees	17,030	16,776	16,776
Travel and accommodation expenses		1,533	
	17,030	18,309	16,776
<b>Total Elected Member Remuneration</b>	210,673	297,919	207,535
President's allowance	38,450	37,881	37,881
Deputy President's allowance	9,613	9,470	9,470
Meeting attendance fees	162,610	160,184	160,184
Travel and accommodation expenses	0	90,384	0
	210,673	297,919	207,535

13. MAJOR LAND TRANSACTIONS

It is not anticipated the Shire will have any major land transactions during 2023/24

SHIRE OF CHRISTMAS ISLAND

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2024

14. TRUST FUNDS

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

Detail	Balance 1 July 2023	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2024
	\$	\$	\$	\$
Taman Sweetland Reserve (POS)	56,893	860		57,753
	56,893	860	0	57,753

SHIRE OF CHRISTMAS ISLAND  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2024

15. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
<b>By Program:</b>			
General purpose funding	1,000		1,000
Health	18,540	15,270	18,450
Housing	16,000	17,905	16,000
Community amenities	791,274	1,088,120	778,732
Recreation and culture	32,900	39,311	32,900
Transport	176,000	19,014	6,000
Economic services	32,480	33,960	32,480
Other property and services	3,068	480,609	6,140
	1,071,262	1,694,189	891,702

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

**SHIRE OF CHRISTMAS ISLAND**  
**DETAILED REVENUE AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2024**

<u>Budget</u> <u>2022/23</u> \$	<u>Actual</u> <u>2022/23</u> \$	<u>Description</u>	<u>Budget</u> <u>2023/24</u> \$	<u>Note</u> <u>Reference</u>
<b><u>OPERATING REVENUE</u></b>				
5,000	551,300	Governance	5,000	
8,371,988	7,965,666	General Purpose Funding	9,271,257	
900	681	Law Order & Public Safety	453,794	
19,000	15,832	Health	19,540	
2,000	-	Education and Welfare	2,000	
47,000	25,360	Housing	16,000	
768,294	1,073,651	Community Amenities	791,274	
180,100	149,708	Recreation & Culture	250,600	
776,000	1,379,650	Transport	2,443,994	
32,000	32,407	Economic Services	32,480	
14,000	13,871	Other Property & Services	11,068	
<b>10,216,282</b>	<b>11,208,126</b>	<b>Total Operating Revenue</b>	<b>13,297,007</b>	6.11
<b><u>OPERATING EXPENDITURE</u></b>				
(922,492)	(885,330)	Governance	(1,313,335)	
(149,321)	(131,191)	General Purpose Funding	(179,625)	
(241,233)	(198,960)	Law Order & Public Safety	(705,387)	
(185,382)	(127,254)	Health	(180,303)	
(680,710)	(585,881)	Education and Welfare	(750,813)	
(184,216)	(212,291)	Housing	(209,399)	
(2,038,602)	(1,625,607)	Community Amenities	(2,119,511)	
(2,603,901)	(2,046,163)	Recreation & Culture	(2,555,612)	
(4,449,035)	(3,760,630)	Transport	(4,711,626)	
(254,278)	(149,613)	Economic Services	(246,929)	
(490,000)	(755,050)	Other Property & Services	(1,006,000)	
<b>(12,199,170)</b>	<b>(10,477,970)</b>	<b>Total Operating Expenditure</b>	<b>(13,978,541)</b>	6.11
<b>(1,982,887)</b>	<b>730,156</b>	<b>TOTAL OPERATING REVENUE &amp; EXPENDITURE</b>	<b>(681,534)</b>	
<b><u>CAPITAL EXPENDITURE</u></b>				
(180,000)	(195,529)	Governance	(12,000)	
0	-	Law Order & Public Safety	0	
-	(18,448)	Health	0	
(10,000)	(22,500)	Housing	(265,000)	
(15,000)	-	Community Amenities	(85,000)	
(67,000)	(71,169)	Recreation & Culture	(277,000)	
(1,791,751)	(1,245,927)	Transport	(2,246,018)	
(85,000)	(75,662)	Economic Services	-	
(10,000)	(2,253)	Othe Property & Services	-	
<b>(2,158,751)</b>	<b>(1,631,488)</b>	<b>Total Capital Expenditure</b>	<b>(2,885,018)</b>	
<b>(4,141,638)</b>	<b>(901,332)</b>	<b>SURPLUS/DEFICIT</b>	<b>(3,566,552)</b>	

## 2023/24 BUDGET

### PROGRAM 3 GENERAL PURPOSE FUNDING

#### SUB-PROGRAM-RATES REVENUE

ACCT. NO.	DESCRIPTION	<u>2023/24</u> <u>BUDGET</u> <u>INCOME</u> \$	<u>EXPENDITURE</u> \$
<b>OPERATING REVENUE</b>			
315100	Rates raised	1,880,468	
315160	Rates write off	(1,000)	
315170	Less discount on rates	(31,520)	
315180	Penalty-Interest charges on rates	5,000	
315220	Excess rates	1,000	
315230	Instalment admin fees	5,000	
315240	Legal fees	1,000	
	<b>Total Operating Revenue</b>	<u>1,859,948</u>	
<b>ADMINISTRATION EXPENDITURE</b>			
314900	Administration costs allocation		179,625
	<b>Total Administration Expenditure</b>		<u>179,625</u>
	<b>TOTAL RATES REVENUE</b>	<u>1,859,948</u>	<u>179,625</u>

#### SUB-PROGRAM-OTHER GENERAL PURPOSE FUNDING

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

<b>OPERATING REVENUE</b>			
325200	Grants Commission	6,866,660	
325300	Community Services Obligations	500,459	
325800	Interest on investments - Municipal Fund	25,000	
325810	Interest on investments - Reserve Fund	19,190	
	<b>Total Operating Revenue</b>	<u>7,411,309</u>	
	<b>TOTAL OTHER GENERAL PURPOSE FUNDING</b>	<u>7,411,309</u>	
	<b>TOTAL GENERAL PURPOSE FUNDING</b>	<u>9,271,257</u>	<u>179,625</u>

## PROGRAM 4 GOVERNANCE

Goal-to provide a high standard of administrative support and decision making on matters regarding the functions to be performed by Council for the community of Christmas Island

### SUB-PROGRAM-MEMBER OF COUNCIL

Objective-to provide resources to compensate members for time and effort in represent the community. To enable member to represent the community at forums which provide the opportunity to both, gain knowledge on Local Government matters and present this Shire's case when dealing with other levels of government

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
<b>OPERATING REVENUE</b>			
415400	Reimbursement	5,000	
	<b>Total Operating Revenue</b>	<u>5,000</u>	
<b>OPERATING EXPENDITURE</b>			
411200	Election expenses		16,000
411300	Members' allowances		210,673
411400	Recording expenses		14,838
412450	Public relations		3,000
412850	Conference & training expenses		76,000
413300	Insurance		6,814
413500	Subscriptions & memberships		27,789
413650	Council receptions & refreshments		5,000
414850	Other minor expenditure		2,000
	<b>Total Operating Expenditure</b>		<u>362,114</u>
<b>ADMINISTRATION EXPENDITURE</b>			
414900	Administration costs allocation		648,373
	<b>Total Administration Expenditure</b>		<u>648,373</u>
	<b>TOTAL GOVERNANCE</b>	<u>5,000</u>	<u>1,010,487</u>



## **SUB-PROGRAM-ADMINISTRATION GENERAL**

Objective-to provide timely quality advice and professional administrative support to Council by:

- . thorough research of matters to be discussed and decided upon
- . maintenance of records to an up to date standard
- . maintaining accurate financial records
- . training and developing a competent and professional administrative staff through quality management practices

<b>OPERATING REVENUE</b>		
425400 Reimbursements	5,000	
425990 Add Allocation From Council Activities	(5,000)	
<b>Total Operating Revenue</b>	<u>0</u>	
<b>OPERATING EXPENDITURE</b>		
420100 Employees costs		1,606,243
420200 Overtime		5,000
421400 Records management		5,000
421500 Governance, Research, Policy & Grants expenses		57,000
422100 Building maintenance - George Fam Centre		145,038
422180 Recruitment/Relocation expenses		10,000
422300 Printing & stationery		3,000
422350 Telephone & facsimile		15,000
422360 Internet expenses		20,820
422400 Postage & freight		2,000
422410 Sea and AirFreight		0
422500 Equipment/Furniture maintenance		3,000
422600 Bank charges		1,000
422610 ETPOS charges		6,000
422650 Computer operating expenses		121,000
422750 Purchase of equipment		13,000
422800 Plant operation costs		58,000
422850 Training expenses		90,000
423100 Audit fees		70,000
423150 Consultant expenses		65,000
423160 Interpretation expenses		10,000
423200 Valuation expenses		10,000
423250 Legal expenses		5,000
423300 Insurance		18,704
423400 Debt recovery expenses		3,000
423500 Subscriptions & memberships		1,000
423650 Staff amenities/Entertainment expenses		4,000
424800 Depreciation-furniture & equipment		180,000
424850 Other minor expenditure		3,000
424990 Less allocated to Council Activities		(2,523,872)
<b>Total Operating Expenditure</b>		<u>6,933</u>
<b>CAPITAL EXPENDITURE</b>		
427500 Plant & machinery		0
427800 Furniture & equipment		12,000
<b>Total Capital Expenditure</b>		<u>12,000</u>
<b>TOTAL ADMINISTRATION GENERAL</b>	<u>0</u>	<u>18,933</u>
<b>TOTAL GOVERNANCE</b>	<u>5,000</u>	<u>1,029,420</u>

**PROGRAM 5  
LAW, ORDER, PUBLIC SAFETY**

**Sub-Program-Ranger Services**

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

<b>ACCT. NO.</b>	<b>DESCRIPTION</b>	<b>INCOME \$</b>	<b>EXPENDITURE \$</b>
<b>OPERATING REVENUE</b>			
515300	Pool car contributions	700	
515600	Fines	200	
	<b>Total Operating Revenue</b>	<b><u>900</u></b>	
<b>OPERATING EXPENDITURE</b>			
510100	Employees costs		160,457
510200	Overtime		3,000
512800	Plant operation costs		14,250
510310	Public Education Program		1,250
512850	Conference/Training expenses		5,000
513150	Consultant fees & expenses		4,000
514800	Depreciation - Furnituren & equipment		2,000
514850	Other minor expenditure		6,000
	<b>Total Operating Expenditure</b>		<b><u>195,957</u></b>
<b>ADMINISTRATION EXPENDITURE</b>			
514900	Administration costs allocation		57,371
	<b>Total Administration Expenditure</b>		<b><u>57,371</u></b>
	<b>TOTAL - LAW, ORDER, PUBLIC SAFETY</b>	<b><u>900</u></b>	<b><u>253,328</u></b>

**Sub-Program-Fisheries Management**

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

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
<b>OPERATING REVENUE</b>			
520520	DITRDCA Grant	452,059	
525300	Pool car contributions	835	
<b>Total Operating Revenue</b>		<u>452,894</u>	
<b>OPERATING EXPENDITURE</b>			
520100	Employees costs		188,675
520200	Overtime		0
522450	Public Relation & Material		6,500
522650	IT Operationg Costs		8,500
522800	Plant operation costs		12,750
522850	Conference/Training expenses		15,382
523150	Consultant fees & expenses		162,724
524800	Depreciation - Furniture & equipment		0
524850	Other minor expenditure		1,000
<b>Total Operating Expenditure</b>			<u>395,531</u>
<b>ADMINISTRATION EXPENDITURE</b>			
524900	Administration costs allocation		56,528
<b>Total Administration Expenditure</b>			<u>56,528</u>
<b>CAPITAL EXPENDITURE</b>			
<b>Total Capital Expenditure</b>			<u>0</u>
<b>TOTAL - LAW, ORDER, PUBLIC SAFETY</b>		<u>452,894</u>	<u>452,059</u>

## PROGRAM 7 HEALTH

Aims-to ensure public health is protected by monitoring facilities on Christmas Island which could impact on public health.

Environmental management and public health are traditionally core functions of Local Government. The Shire has legal and social obligations to ensure the health and safety of the community. Activities include food surveillance, nuisance, investigation, asbestos removal, fire safety, OH & S, disease control and animal control. Environmental control and public health are areas of increasing responsibility for the Local Government with limited opportunity for revenue raising. The introduction of Local Laws will tend to increase the workload and opportunity for revenue raising in this area.

### **SUB-PROGRAM-ENVIRONMENTAL HEALTH**

Objective-to maintain professional expertise in the area of public health and to conduct regular inspection of food outlets and other facilities which have public health implications

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
<b>OPERATING REVENUE</b>			
715300	Pool car contributions	1,000	
715500	Fees & charges	8,240	
715520	Fees & charges-grease trap cleaning	10,300	
	<b>Total Operating Revenue</b>	<b><u>19,540</u></b>	
<b>OPERATING EXPENDITURE</b>			
710100	Employees costs		57,170
710200	Overtime		15,000
712500	Equipment/Grease Trap costs		29,000
712800	Plant operation costs		7,250
713150	Consultant fees & expenses		10,000
714850	Othe minor expenditure		2,000
	<b>Total Operating Expenditure</b>		<b><u>120,420</u></b>
<b>ADMINISTRATION EXPENDITURE</b>			
714900	Administration costs allocation		59,884
	<b>Total Administration Expenditure</b>		<b><u>59,884</u></b>
	<b>TOTAL - ENVIRONMENTAL HEALTH</b>	<b><u>19,540</u></b>	<b><u>180,303</u></b>

**PROGRAM 8  
WELFARE**

**SUB-PROGRAM-COMMUNITY SERVICES**

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

<b>ACCT. NO.</b>	<b>DESCRIPTION</b>	<b>INCOME \$</b>	<b>EXPENDITURE \$</b>
<b>OPERATING REVENUE</b>			
825300	Pool car levy	1,000	
825310	Senior week contributions	1,000	
<b>Total Operating Revenue</b>		<b><u>2,000</u></b>	
<b>OPERATING EXPENDITURE</b>			
820100	Employees costs		468,159
822800	Plant operation costs		74,000
823150	Community Services - Works, Services & Related Costs (Timesheets)		2,000
823160	Award Party		10,000
823170	Banner competition		1,000
823180	Senior week expenses		12,000
823190	Senior Citizen Building expenses		5,000
823200	Senior activities		8,000
823210	Youth & school holiday program expenses		8,000
823220	Environment to Community Services		2,000
823230	Citizenship		2,500
824850	Other minor expenditure		4,000
824860	Sea and AirFreight		0
824200	Depreciation-building		0
824800	Depreciation-furniture & equipment		0
<b>Total Operating Expenditure</b>			<b><u>596,659</u></b>
<b>ADMINISTRATION EXPENDITURE</b>			
824900	Administration costs allocation		154,154
<b>Total Administration Expenditure</b>			<b><u>154,154</u></b>
<b>TOTAL COMMUNITY SERVICES</b>		<b><u>2,000</u></b>	<b><u>750,813</u></b>

**PROGRAM 9**  
**HOUSING**

**PROGRAM-HOUSING**

Aims-to provide reasonable accommodation for staff.

**SUB-PROGRAM-STAFF HOUSING**

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

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
<b>OPERATING REVENUE</b>			
905500	Rental charges-23 Seaview Drive (MGRPG)	8,000	
905530	Rental charges-5 Jalan Ketam Merah (MF&CS)	0	
905540	Rental charges-28 Seaview Drive (M Research)	8,000	
	<b>Total Operating Revenue</b>	<b><u>16,000</u></b>	
<b>OPERATING EXPENDITURE</b>			
900100	Employees costs		84,550
900005	5 Jalan Ketam Merah		18,508
900012	12 Guano Close (MWSW)		15,808
900023	23 Seaview Drive - (MGRPG)		27,808
900028	28 Seaview Drive		22,308
900030	30 Seaview Drive (CEO)		14,308
900036	36 Seaview Drive - Vacant Land		8,000
900138	Flat 138		19,000
902800	Plant operation costs		16,250
904850	Other minor expenditure		3,000
904920	Less allocated to Governance		(42,115)
904970	Less allocated to Public Works		(15,808)
	<b>Total Operating Expenditure</b>		<b><u>171,615</u></b>
<b>ADMINISTRATION EXPENDITURE</b>			
904900	Administration costs allocation		37,785
	<b>Total Administration Expenditure</b>		<b><u>37,785</u></b>
<b>CAPITAL EXPENDITURE</b>			
907228	28 Seaview Drive		50,000
907239	5 Jalan Ketam Merah		50,000
907212	12 Guano Close		50,000
907223	23 Seaview Drive		50,000
907230	30 Seaview Drive		50,000
907238	Flat 138		15,000
	<b>Total Capital Expenditure</b>		<b><u>265,000</u></b>
	<b>TOTAL HOUSING</b>	<b><u>16,000</u></b>	<b><u>474,399</u></b>

**PROGRAM 10  
COMMUNITY AMENITIES**

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

**SUB-PROGRAM-SANITATION REFUSE**

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

Waste management is a core function of the Shire. The Council has identified litter awareness as a priority issue to improve the local environment and enhance the tourist image.

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
<b>OPERATING REVENUE</b>			
1015500	Fees & charges-garbage charges	291,750	
1015540	Fees & charges-enterprises	410,019	
1015570	Fees & charges-tip fees	83,400	
	<b>Total Operating Revenue</b>	<u>785,169</u>	
<b>OPERATING EXPENDITURE-DIRECT</b>			
1010100	Employees costs		809,420
1010200	Overtime		58,000
1011100	MGB Collections		58,500
1011150	Refuse Tip Site Operation		129,500
1011200	Public Bins/Litter Collection		9,500
1011450	Industrial/Skip bins		15,500
1012500	Equipment maintenance		4,000
1012750	Purchase of bins/equipment		10,000
1012850	Training		10,000
1012800	Vehicle running expenses		21,750
1013150	Consultant fees and expenses		5,000
1013300	Insurance		15,435
1013350	Electricity-Tipsite		3,225
1014200	Depreciation-buildings		8,000
1014500	Depreciation-Plant & Machinery		0
1014850	Other minor expenditure		3,000
	<b>Total Operating Expenditure</b>		<u>1,160,830</u>
<b>ADMINISTRATION EXPENDITURE</b>			
1014900	Administration costs allocation		176,612
	<b>Total Administration Expenditure</b>		<u>176,612</u>
<b>CAPITAL EXPENDITURE</b>			
1017500	Plant & Machinery		0
1017800	Furniture & equipment		5,000
	<b>Total Capital Expenditure</b>		<u>5,000</u>
	<b>TOTAL SANITATION</b>	<u>785,169</u>	<u>1,342,442</u>

## **SUB-PROGRAM-TOWN PLANING & DEVELOPMENT**

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

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

<b>OPERATING REVENUE</b>		
1065500 Fees & charges	6,105	
<b>Total Operating Revenue</b>	<b><u>6,105</u></b>	
<b>OPERATING EXPENDITURE</b>		
1060100 Employees costs		34,308
1062800 Vehicle running expenses		2,750
1063150 Consultant fees & expenses		121,000
1064850 Other minor expenditure		2,000
<b>Total Operating Expenditure</b>		<b><u>160,058</u></b>
<b>ADMINISTRATION EXPENDITURE</b>		
1064900 Administration costs allocation		41,572
<b>Total Administration Expenditure</b>		<b><u>41,572</u></b>
<b>TOTAL TOWN PLANNING</b>	<b><u>6,105</u></b>	<b><u>201,630</u></b>

## **SUB-PROGRAM-OTHER COMMUNITY AMENITIES**

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

<b>OPERATING EXPENDITURE</b>		
1070010 Bus Shelters		18,885
1070020 Cemeteries maintenance (Total)		187,198
10701 Chinese Cemetery		
10702 Malay Cemetery		
10703 Christian Cemetery		
10704 European Cemetery		
10705 Phosphate Hill Cemetery		
1070021 Cemeteries Management Plan		60,000
1070030 Public conveniences		38,151
1070050 Community assistance scheme		65,000
1070051 Community assistance scheme-in kind contributions		37,994
1070052 Assistance to ST Johns ambulance		3,000
1074200 Depreciation-buildings		16,000
1074800 Depreciation-Furniture & Equipment		13,000
1078888 CWF payments		2,000
<b>Total Operating Expenditure</b>		<b><u>441,228</u></b>
<b>ADMINISTRATION EXPENDITURE</b>		
1074900 Administration costs allocation		55,105
<b>Total Administration Expenditure</b>		<b><u>55,105</u></b>
<b>TOTAL OTHER COMMUNITY AMENITIES</b>		<b><u>496,334</u></b>
<b>TOTAL COMMUNITY AMENITIES</b>	<b><u>791,274</u></b>	<b><u>2,040,406</u></b>



**PROGRAM 11  
RECREATION AND CULTURE**

Aim-to provide such facilities and amenities deemed necessary for the cultural and sporting outlets for the residents and visitors to Christmas Island

**SUB-PROGRAM-PUBLIC HALLS & CIVIC CENTRES**

Objective-to provide indoor facilities for recreational, cultural and sporting purposes

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
<b>OPERATING REVENUE</b>			
1115500	Fees & charges-Poon Saan Community Centre	7,500	
	<b>Total Operating Revenue</b>	<u>7,500</u>	
<b>OPERATING EXPENDITURE</b>			
1110100	Employees costs		36,437
1111000	Sports Hall		5,253
1111100	Poon Saan Community Centre		78,205
1111700	Women's Refuge		1,107
1112500	Furniture/Equipment maintenance		5,000
1112750	Purchase of equipment/Consumables		15,000
1112850	Training		5,000
1112800	Vehicle running expenses		11,000
1113500	Consultant expenses		5,000
1114850	Other minor expenditure		2,000
1114200	Depreciation-buildings		135,000
1114800	Depreciation-furniture & equipment		4,000
	<b>Total Operating Expenditure</b>		<u>303,001</u>
<b>ADMINISTRATION EXPENDITURE</b>			
1114900	Administration costs allocation		55,880
	<b>Total Administration Expenditure</b>		<u>55,880</u>
	<b>TOTAL PUBLIC HALLS &amp; CIVIC CENTRES</b>	<u>7,500</u>	<u>358,882</u>

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

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

<b>OPERATING REVENUE</b>		
1199999 Private works	0	
<b>Total Operating Revenue</b>	<u>0</u>	
<b>OPERATING EXPENDITURE</b>		
1120000 Parks, Gardens and Reserves Maintenance (Total)		842,565
11200 Supervision		
11201 Cocos Padang Park		
11202 Drumsite Park		
11203 Kung Wai Lane Park		
11204 Lower Poon Saan Park		
11205 Kampong Foreshore		
11206 Poon Saan Cinema Reserve		
11207 Poon Saan Park		
11208 Post Office Padang		
11209 Prickle Park Silver City		
11210 Lily and Ethel Beach Reserve		
11211 Taman Sweetland Reserve		
11212 Smith Point (not Territory Day Park)		
11213 Poon Saan Basketball Reserve		
11214 George Fam Grounds		
11215 Gun emplacement Smith Point		
11216 Poon Saan Community Hall		
11217 Settlement Foreshore Reserve		
11218 Sports Hall (Gaze Road)		
11219 Arenga Close Park		
11220 Other minor gardens & reserves		
11221 Drumsite Breeze Way Park		
11222 Incline		
11223 Skate Park		0
1121370 Pre-Cyclone Clean Up		46,421
1122750 Purchase of equipment		20,000
1122800 Vehicle running expenses		62,450
1122850 Training		20,000
1123160 Wet weather		28,201
1123300 Insurance		7,350
1124200 Depreciation-buildings		90,000
1124800 Depreciation-furniture & equipment		25,000
1124850 Other minor expenditure		10,000
1124970 Works management costs		145,203
1129999 Private works		0
<b>Total Operating Expenditure</b>		<u>1,297,190</u>
<b>ADMINISTRATION EXPENDITURE</b>		
1124900 Administration costs allocation		296,614
<b>Total Administration Expenditure</b>		<u>296,614</u>
<b>CAPITAL EXPENDITURE</b>		
1127500 Plant & machinery		0
1127800 Furniture & equipment		0
<b>Total Capital Expenditure</b>		<u>0</u>
<b>TOTAL PARKS &amp; GARDENS</b>	<u>0</u>	<u>1,593,804</u>

## **SUB-PROGRAM-LIBRARY**

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

<b>OPERATING REVENUE</b>		
1135500 Sundry sales	200	
1135600 Fines & penalties	200	
1135700 Fees & charges -internet	200	
<b>Total Operating Revenue</b>	<b><u>600</u></b>	
<b>OPERATING EXPENDITURE</b>		
1130100 Employees costs		75,147
1130200 Overtime		15,000
1133700 Purchase of books/Magazine subscriptions		6,000
1133750 SDA expenses		6,000
1134850 Other minor expenditure		4,000
1134200 Depreciation-Building		0
1134800 Depreciation-Furniture & equipment		0
<b>Total Operating Expenditure</b>		<b><u>106,147</u></b>
<b>ADMINISTRATION EXPENDITURE</b>		
1134900 Administration costs allocation		64,644
<b>Total Administration Expenditure</b>		<b><u>64,644</u></b>
<b>CAPITAL EXPENDITURE</b>		
1137800 Furniture & equipment		5,000
<b>Total Capital Expenditure</b>		<b><u>5,000</u></b>
<b>TOTAL LIBRARY</b>	<b><u>600</u></b>	<b><u>175,791</u></b>

## **SUB-PROGRAM-CULTURE & ACTIVITIES**

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

<b>OPERATING REVENUE</b>		
1145200 Building better regions grant	20,000	
1145300 Australia Day contributions	1,000	
1145320 Saluting Their Service Commemorations Grant	6,000	
1145400 Reimbursements - Sales of 20 Anniversary Coins	500	
1145500 Fees & Charges-Island Newsletter	0	
1145510 Fees & Charges-Advertisement Island Newsletter	25,000	
<b>Total Operating Revenue</b>	<b><u>52,500</u></b>	
<b>OPERATING EXPENDITURE</b>		
1141100 Community celebrations (Total)		
11411 Territory Day		37,000
11412 Australia Day		6,400
11413 Anzac Day		1,500
11414 Harmony Day		1,500
1141400 "The Islander" Newsletters		70,514
1141500 Building better region grant expenses		20,000
1141504 Saluting Their Service Commemorations Expenses		6,000
1014200 Depreciation-buildings		0
1014500 Depreciation-Plant & Machinery		0
1144800 Depreciation-furniture & equipment		4,000
<b>Total Operating Expenditure</b>		<b><u>146,914</u></b>
<b>ADMINISTRATION EXPENDITURE</b>		
1144900 Administration costs allocation		54,996
<b>Total Administration Expenditure</b>		<b><u>54,996</u></b>
<b>CAPITAL EXPENDITURE</b>		
1147800 Furniture & equipment		0
<b>Total Capital Expenditure</b>		<b><u>0</u></b>
<b>TOTAL OTHER CULTURE</b>	<b><u>52,500</u></b>	<b><u>201,910</u></b>

**Recreation Services**

OPERATING REVENUE		
1155300	Contributions	30,000
1155301	CI Marathon Income	10,000
Total Operating Revenue		<u>40,000</u>
OPERATING EXPENDITURE		
1150100	Employees costs	71,640
1152500	Repair & maintenance	4,500
1152750	Purchase of miscellaneous	5,000
1152800	Vehicle running expenses	9,500
1152850	Training	8,000
1153060	Sports & recreation expenses	5,000
1153061	Cricket Training Clinic	22,260
1153150	Consultant expenses	8,000
1153160	Bus Service	34,000
1153161	CI Marathon	21,000
1153300	Insurance	2,100
1154200	Depreciation-building	7,000
1154850	Other minor expenditure	5,000
1154900	Administration costs allocation	27,226
Total Operating Expenditure		<u>230,226</u>
TOTAL RECREATION SERVICES		<u>40,000</u> <u>230,226</u>
TOTAL RECREATION & OTHER CULTURE		<u>100,600</u> <u>2,560,612</u>

**PROGRAM 12  
TRANSPORT**

**PROGRAM-TRANSPORT**

Aim-to provide all facilities necessary for the safe and orderly movement of vehicles and pedestrians on Christmas Island

**SUB-PROGRAM-ROADS GOVERNMENT FUNDING**

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
<b>OPERATING REVENUE</b>			
1205200	Central Road Authority Service	600,000	
1205260	Local Roads and Community Infrastructure Pogram Grant	532,210	
1205225	Parks Australia Grading Grant	800,000	
1205290	Road to Recovery Grant	300,704	
	<b>Total Operating Revenue</b>	<b><u>2,232,914</u></b>	
<b>OPERATING EXPENDITURE</b>			
1203200	Central Road Authority Grant (Total)		
32000	CRA Management and Administration		43,103
32004	Commonwealth Roads Maintenance & Operations (Total)		156,897
4076	Greta Beach Road		
4077	Margaret Knoll Road		
4093	Blowholes Road		
4100	South Point Temple Road		
4120	Dales Road		
<b>1203240</b>	<b>Parks Australia Grading Grant</b>		800,000
72927	East West Baseline		
72928	North West Point		
72929	Murray Road		
	<b>Total Operating Expenditure</b>		<b><u>1,000,000</u></b>
<b>CAPITAL EXPENDITURE</b>			
1207230	<b>CRA Network Reseal Program Total</b>		
72317	Road Resealing Program		400,000
<b>1207261</b>	<b>Local Roads and Community Infrastructure Pogram Grant Total (Phase 3)</b>		532,210
72610	Foreshore Bicycle Path		
72611	<i>Foreshore Artworks</i>		
72612	<i>Forshore Padang Railings</i>		
72613	<i>Foreshore Servery Shelters</i>		
72614	<i>Taman Sweetylands Walking Paths</i>		
72615	<i>Foreshore Padang Waterpark</i>		
72616	<i>Lot 601 Redevelopment</i>		
72617	<i>LRCIP Phase 4</i>		
<b>1207290</b>	<b>Road to Recovery Grant (Total)</b>		300,704
72104	Murray Road		
72107	RTR 23/24		
	<b>Total Capital Expenditure</b>		<b><u>1,232,914</u></b>
	<b>TOTAL GOVERNMENT FUNDING</b>	<b><u>2,232,914</u></b>	<b><u>2,232,914</u></b>

**SUB-PROGRAM-STREETS ,ROADS ,BRIDGES ,DEPOTS**

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

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

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
<b>OPERATING REVENUE</b>			
1215550	Resources income	3,000	
1215700	Excavation permit-inspection fees	3,000	
1299999	Private works	170,000	
1436800	Proceed on sale	35,080	
	<b>Total Operating Revenue</b>	<u>211,080</u>	
<b>OPERATING EXPENDITURE</b>			
1210000	Road and Drainage Maintenance (Total)		1,646,620
1210	<b>Supervision</b>		
0001	<b>Murray Road</b>		
0002	<b>Silver City Road</b>		
0003	<b>Lower Poon Saan Drive</b>		
0004	<b>Seaview Drive</b>		
0005	<b>Pai Chin Lu</b>		
0006	<b>Pak Kam Loh</b>		
0007	<b>Jalan Perak</b>		
0008	<b>Sunset Place</b>		
0009	<b>Poon Saan Road</b>		
0011	<b>San Chye Loh</b>		
0012	<b>Taman Sweetland Crescent</b>		
0013	<b>Taman Sweetland Close</b>		
0014	<b>Guano Close</b>		
0015	<b>Phosphate Hill Road</b>		
0016	<b>Kung Wai Lane</b>		
0017	<b>Gaze Road</b>		
0018	<b>Jalan Pantai</b>		
0019	<b>Club Road</b>		
0020	<b>Canberra Place</b>		
0021	<b>Tong Chee Road</b>		
0023	<b>Rocky Point Crescent</b>		
0026	<b>Coconut Grove</b>		
0027	<b>Short Street</b>		
0028	<b>Triadic Crescent</b>		
0029	<b>Golf Course Road</b>		
0031	<b>Smith Point Road</b>		
0032	<b>Golden Bosun</b>		
0034	<b>Tutor Close</b>		
0035	<b>Sing Sang Road</b>		
0036	<b>Jalan Guru</b>		
0037	<b>Lam Lok Loh</b>		
0038	<b>Jalan Ketam Merah</b>		
0040	<b>Nursery Road</b>		
0043	<b>Abbots Nest Road</b>		
0046	<b>Sung Miaw Loh</b>		
0048	<b>Tong Yan Loh</b>		
0052	<b>Lily Beach Road</b>		
0053	<b>Quarry Road</b>		
0054	<b>Gaze Service Road</b>		
0057	<b>Lorong Kampong Melayu/Jalan Masjid</b>		
0061	<b>Vagabond Road</b>		
0064	<b>Irvine Hill - Airport Road</b>		
0066	<b>North South Baseline Road</b>		
0067	<b>Ethel Beach Road</b>		
0068	<b>Linkwater Road</b>		
0074	<b>Irvine Hill Road</b>		
0121	<b>Arenga Close</b>		
0124	<b>Tampa View</b>		
0129	<b>Plant Hill Road</b>		

1210070	Depot maintenance	70,000
1211550	Resources - aggregate	30,000
1211551	Resources - bitumen	140,000
1212300	Printing & Stationery	3,000
1212360	Internet expenses	9,000
1212650	Computer expenses	5,000
1212750	Purchase of equipment	35,000
1212800	Vehicle running expenses	137,150
1212850	Training	30,000
1213160	Wet weather	57,748
1213300	Insurance	12,128
1214500	Depreciation-plant & machinery	5,000
1214850	Other minor expenditure	21,000
1214200	Depreciation-fixed plant & infrastructure assets	700,000
1214800	Depreciation-furniture & equipment	18,000
1214970	Works management costs	172,542
1219999	Private works	46,000

<b>Total Operating Expenditure</b>	<b><u>3,138,188</u></b>
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#### ADMINISTRATION EXPENDITURE

1214900	Administration costs allocation	573,439
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<b>Total Administration Expenditure</b>	<b><u>573,439</u></b>
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#### CAPITAL EXPENDITURE

1217200	Depot shed	0
1217500	Plant & machinery	1,013,104
1217800	Furniture & equipment	0

<b>Total Capital Expenditure</b>	<b><u>1,013,104</u></b>
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<b>TOTAL STREETS, BRIDGES &amp; DEPOT</b>	<b><u>211,080</u></b>	<b><u>4,724,731</u></b>
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<b>TOTAL TRANSPORT</b>	<b><u>2,443,994</u></b>	<b><u>6,957,645</u></b>
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**PROGRAM 13  
ECONOMIC SERVICES**

**SUB-PROGRAM-OTHER ECONOMIC SERVICES**

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

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
<b>OPERATING REVENUE</b>			
1315500	Rent - Westpac Carpark Area	0	
1315550	Rent - Cocos Padang Lease (Amicable Holdings)	32,480	
	<b>Total Operating Revenue</b>	<u>32,480</u>	
<b>OPERATING EXPENDITURE</b>			
1311550	Resources		5,000
1311640	Project Depot expenses		30,000
1311641	Island Care Expenses (Ex-Projects Depot)		30,000
1311930	Removal of container		10,000
1312500	Repairs & maintenance		5,000
1312750	Purchase of equipment/tools/consumables-specil projects team		25,000
1312800	Vehicle running expenses		17,000
1313150	Consultants expenses		5,000
1312850	Training		20,000
1313160	Wet weather		26,766
1314800	Depreciation Furniture & Equipment		1,000
1314200	Depreciation-Fixed Plant		25,000
1314850	Other minor expenditure		10,000
	<b>Total Operating Expenditure</b>		<u>209,766</u>
<b>ADMINISTRATION EXPENDITURE</b>			
1314900	Administration costs allocation		37,163
	<b>Total Administration Expenditure</b>		<u>37,163</u>
<b>CAPITAL EXPENDITURE</b>			
1317200	Special project - Shed		0
1317500	Plant & machinery		0
1317800	Furniture & equipment		0
	<b>Total Capital Expenditure</b>		<u>0</u>
	<b>TOTAL OTHER ECONOMIC SERVICES</b>	<u>32,480</u>	<u>246,929</u>



**P R O G R A M 1 4**  
**OTHER PROPERTY AND SERVICES**

**SUB-PROGRAM-PUBLIC WORKS OVERHEADS**

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

ACCT. NO.	DESCRIPTION	INCOME \$	EXPENDITURE \$
<b>OPERATING REVENUE</b>			
1425300	Pool car levy	8,000	
1425500	Staff housing rentals	3,068	
	<b>Total Operating Revenue</b>	<u>11,068</u>	
<b>OPERATING EXPENDITURE</b>			
1420100	Employees costs		1,941,775
1424990	Less allocated to works & services		(1,941,775)
	<b>Total Operating Expenditure</b>		<u>0</u>
	<b>TOTAL PUBLIC WORKS OVERHEADS</b>	<u>11,068</u>	<u>0</u>

**SUB-PROGRAM-PLANT OPERATIONS**

Objective-to separately account for the use of Council plant with a view to maximising the use and justifying the capital expenditure incurred in its purchase

<b>OPERATING EXPENDITURE</b>			
1430100	Plant repair wages		652,614
1430200	Tyres & tubes		70,000
1430300	Parts & repairs		280,000
1430400	Licences		30,000
1430500	Fuel & Oil		350,000
1430600	Motor vehicle accident & repairs expenses		10,000
1432500	Workshop Consumables		20,000
1432550	Repairs and maintenance-tools/equipment		30,000
1432750	Small Tools and Equipment		30,000
1432800	Vehicle running expenses		56,500
1432850	Training expenses		30,000
1432860	Sea and Airfreight		20,000
1433300	Insurance		33,075
1434500	Depreciation - plant & machinery		500,000
1434800	Depreciation - furniture & equipment		3,000
1434850	Other minor expenditure		2,000
1434970	Plant management costs		230,045
1435400	Reimbursements - Diesel apprentice rebate		(19,000)
1434990	Less allocated to other council activities		(1,694,620)
	<b>Total Operating Expenditure</b>		<u>633,614</u>
<b>CAPITAL EXPENDITURE</b>			
1437800	Furniture & equipment		0
	<b>Total Capital Expenditure</b>		<u>0</u>
	<b>TOTAL PLANT OPERATIONS</b>		<u>633,614</u>

**SUB-PROGRAM-SALARIES & WAGES**

Objective-to provide timely salary payments to Council employees

<b>OPERATING EXPENDITURE</b>			
1440100	Gross salaries & wages paid		7,726,748
1444990	Less allocated to works & services		(7,726,748)
	<b>Total Operating Expenditure</b>		<u>0</u>
	<b>TOTAL SALARIES &amp; WAGES</b>		<u>0</u>
	<b>TOTAL - OTHER PROPERTY &amp; SERVICES</b>	<u>11,068</u>	<u>633,614</u>

		2023/24 Budget \$
<b>PLANT</b>		
P0010	BRUSHCUTTERS STIHL	5,000
P0020	LAWNMOWERS	2,500
P0076	PAVELINE 3 000L SKID	10,000
P0078	1000L SINGLE AXLE	0
P0079	CATERPILLAR D6R XL TRACK TYPE TRACTOR (DOZER)	60,000
P0080	KOMATSU PC220LC-8	70,000
P0084	JCB MINI EXCAVATOR	13,000
P0086	PRO KERB MACHINE	3,000
P0130	CHAIN SAW	5,000
P0160	COMPRESSOR	1,000
P0200	QUIKSPRAY 9SBE-600 S	6,500
P0210	MINI EXCAVATOR KUBOT	0
P0220	GENERATOR	2,000
P0240	WATER TANK WITH PUMP	1,000
P0250	KUBOTA MINI EXCAVATOR	20,000
P0547	PLANT TRAILER	1,000
P0612	TRAILER TANDEM AXLE	4,000
P0644	PLANT TRAILER 3450 X	1,500
P5064	CATERPILLAR IT28G LO	15,000
P5291	TRACTOR MASSEY FERGUSON	5,000
P60003	TRAILER TANDEM AXLE	10,000
P60031	BOX TRAILER SINGLE A	2,000
P60033	WOODCHIPPER BANDIT	2,000
P60058	TRAILER TANDEM MODEL	2,000
P60137	SV500 JET TRAILER MO	25,000
P60198	SKID STEER LOADER MU	25,000
P60199	KUBOTA TRACTOR M126X	55,000
P60238	PLANT TRAILER	6,000
P60423	TRAILER 8X5 H/DUTY P	2,000
P60518	PLANT TRAILER DURO TANK PTR010 (DIESEL TANKER)	2,000
P60545	TOYOTA HILUX 2WD KIN	6,000
P60549	PROLITE 75 SERIES	3,000
P60707	SPRAYER TRAILER	3,000
P60785	HIGH PRESSURE WASHER TRAILER	0
P60868	SKID STEER LOADER	30,000
P60870	MULTIPAC YL25E MULTI	30,000
P60961	TOYOTA HILUX DUAL CAB	30,000
P62771	TOYOTA HILUX DUAL CAB	20,000
P60968	TOYOTA COASTAL BUS D	20,000
P61015	TOYOTA HILUX DUAL CAB	15,000
P61016	TOYOTA HILUX DUAL CAB	15,000
P61017	TOYOTA HILUX DUAL CAB	10,000
P61077	HYUNDAI WHEEL LOADER	70,000
P61197	TOYOTA HILUX DUAL CAB	30,000
P61209	HINO TIP TRUCK GDJHI (VN4052)	17,000
P61319	TOYOTA RAV 4 5 DOOR	8,000
P61320	TOYOTA HILUX DUAL CAB	19,000
P61321	IVECO/ACCO 2350G/260	75,000
P61322	HINO 300 SERIES 716	35,000
P61323	HINO 300 SERIES 716	20,000
P61325	HINO 300 SERIES 716	15,000
P61326	TOYOTA HILUX DUAL CAB	15,000
P61327	TOYOTA HILUX DUAL CAB	15,000
P61328	TOYOTA HILUX DUAL CAB	15,000
P61380	FUSO FV51JKD2RFAB 11	50,000
P61571	TOYOTA HILUX 4X4 3.0	15,000
P61572	TOYOTA HILUX 4X4 D/C	15,000
P61582	TOYOTA DIESEL POWERE	10,000
P61597	HINO 300 SERIES 717	20,000
P61635	CATERPILLAR CS533E S	40,000
P61636	CATERPILLAR 226B3 SK	25,000
P61637	CATERPILLAR 120K MOT	50,000
P61723	TOYOTA HILUX 4X4 3.0	15,000
P61724	TOYOTA HILUX 4X2	15,000
P61757	HINO 300 SERIES 7	25,000
P61903	IVECO ACCO 2350/2	50,000
P61982	TOYOTA HILUX 4X2	15,000

<b><u>PLANT</u></b>		<b><u>2023/24</u></b> <b>Budget</b> <b>\$</b>
P62029	HINO 300 SERIES 7	15,000
P62035	VOLVO SD105F PAD	40,000
P62036	LINE TRIKE 2 GUN	10,000
P62076	FUSO MITSUBISHI	30,000
P62136	TOYOTA RAV 4 - 5DR	20,000
P62137	TELEHANDLER	20,000
P62154	TOYOTA HILUX S/CAB D	15,000
P62161	TOYOTA HILUX 4 X 4	15,000
P62179	TOYOTA HILUX 4 X 4	15,000
P62205	KUBOTA M9540DHC TRACTOR-C/WKS	45,000
P62227	SENTINEL POWER SWEEPER RIDER	80,000
P62372	FUSO HEAVY FV TIP TRUCK (C/WORKS)	25,000
P62396	SKID STEER LOADER (PROJECT TEAM)	20,000
P62397	SKID STEER LOADER (C/WORKS)	25,000
P62410	TOYOTA HILUX (HANDYMAN)	15,000
P62421	KUBOTA M9540DHC TRACTOR-C/WKS	30,000
P62456	TOYOTA HILUX 4 X 4	15,000
P62457	TOYOTA HILUX 4 X 4	15,000
P62458	TOYOTA HILUX 4 X 4	15,000
P62471	HINO 500 SERIES 7 TRAY TON TRUCK	30,000
P62499	KOMATSU FRONT END LOADER	25,000
P62621	Toyota Vitz Hatchback	10,000
P62631	ISUZI TRUCK	25,000
P62656	TOYOTA HILUX 4 X 4	15,000
P62657	TOYOTA FORTUNER	15,000
P62658	TOYOTA HILUX 4 X 4	15,000
P62659	TOYOTA HULUX 4 X 4	15,000
		<hr/> <b>1,832,500</b> <hr/>

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2024**

<b>FURNITURE &amp; EQUIPMENT</b>		<b>2023/24 Budget \$</b>
<b>Governance</b>		
427800	Printers	12,000
	Total	<u>12,000</u>
<b>Community Amenities</b>		
1077800	Roundabout Lighting Upgrade	5,000
	Total	<u>5,000</u>
<b>Recreation and Culture</b>		
1137800	Furniture & Equipment-Library	5,000
1127805	Lily Beach Redevelopment	250,000
1127806	Poon Saan Park Resurface	22,000
	Total	<u>277,000</u>
<b>Transport</b>		
	Total	<u>0</u>
<b>Economic Services</b>		
	Total	<u>0</u>
<b>Other Property &amp; Services</b>		
	Total	<u>0</u>
<b>Total Furniture &amp; Equipment</b>		<u><u>294,000</u></u>

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2024**

		<b>2023/24 Budget \$</b>
<b>PLANT AND MACHINERY</b>		
<b>General Administration</b>		
427500	0	0
Total		<u>0</u>
<b>Waste Management Services</b>		
1017500	Plant & Machinery	0
Total		<u>0</u>
<b>Recreation &amp; Culture</b>		
1127500	0	0
Total		<u>0</u>
1217500	<b>Transport</b>	
	<i>Kubota GR2120-48-AU-2 Ride-On Mower-P&amp;G</i>	20,104
	<i>Silvan 145 ShireBoss 130Hp Gearbox 145SB6HBG130 Slasher-C/Wks</i>	25,000
	<i>Trailer Tandem-Axle Tag/PH300 Pitch-C/Wks</i>	35,000
	<i>Toyota Hilux Dual Cab 4x4 Turbo Chg Diesel-P&amp;G (Tony Ho)</i>	43,750
	<i>Toyota Hilux Dual Cab 4x4 Turbo Chg Diesel-P&amp;G (Su Ha Chai)</i>	43,750
	<i>Toyota Hilux Dual Cab 4x4 Turbo Chg Diesel-C/Wks</i>	43,750
	<i>Toyota Hilux Dual Cab 4x4 Auto Transmission-Ranger (Foo Say</i>	54,250
	<i>Toyota Hilux Dual Cab 4x4 Auto Transmission Diesel-Mgr Rec Svs</i>	61,250
	<i>Hino 300 Series 716 Crew Cab with Accessories &amp; Body-C/Wks</i>	70,000
	<i>Hino 300 Series 716 Med Sgl Cab with Accessories &amp; Body-Projects</i>	61,250
	<i>Toyota Hilux 4x4 3.0L T/D D/C Automatic Transmission-Ranger (Sho</i>	61,250
	<i>Line Trike 2-Gun Setup Marker/Line Trike Crate-C/WKS</i>	43,750
	<i>Emulsion Sprayer</i>	35,000
	<i>Silvan 145 ShireBoss 130Hp Gearbox 145SB6HBG130 Slasher-Spreader Box</i>	25,000
	<i>Skidsteer Broom</i>	25,000
	<i>Skidsteer Broom</i>	20,000
	<i>2WD Ute for Fisheries Ranger</i>	45,000
	<i>Trailer for Grease Trap Pump</i>	30,000
	<i>Freight</i>	270,000
Total		<u>1,013,104</u>
<b>Economic Services</b>		
1317500	Guillotine	0
Total		<u>0</u>
<b>Total Plant &amp; Machinery</b>		<u><u>1,013,104</u></u>

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2024**

<b>LAND, BUILDING &amp; FIXED PLANT</b>		<b>2023/24 Budget \$</b>
<b>Property</b>		
907228	<b>28 Seaview Drive</b>	50,000
907239	<b>5 Jalan Ketam Merah</b>	50,000
907212	<b>12 Guano Close</b>	50,000
907223	<b>23 Seaview Drive</b>	50,000
907230	<b>30 Seaview Drive</b>	50,000
907238	<b>Flat 138</b>	15,000
	<b>Total</b>	<b>265,000</b>
<b>Transport</b>		
1217200		0
	<b>Total</b>	<b>0</b>
<b>Community Amenities</b>		
107811	<b>Bus Shelter Upgrade</b>	80000
	<b>Total</b>	<b>80,000</b>
<b>Economic Services</b>		
1317200	<b>Special Project-Shed (Shelving/Others)</b>	0
	<b>Total</b>	<b>0</b>
<b>Total Building &amp; Fixed Plant</b>		<b>345,000</b>

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2024**

	<b>2023/24 Budget \$</b>
<b>INFRASTRUCTURE - ASSETS</b>	
<b>Government Grants</b>	
<b>1207230 CRA Network Reseal Program Total</b>	
72317 Road Resealing Program	400,000
<b>1207261 Local Roads and Community Infrastructure Program Grant Total (Phase 3)</b>	
72617 LRCIP Phase 4	532,210
<b>1207290 Road to Recovery Grant Total</b>	
72107 RTR 23/24	300,704
<b>Total Infrastructure Roads</b>	<b><u>1,232,914</u></b>
<b>CAPITAL EXPENDITURE</b>	<b><u><u>2,885,018</u></u></b>
 <b>NOTE:</b>	
Capital Expenditures are funded as follows:	
Grants	1,232,914
Municipal Fund	<u>1,652,104</u>
Recreation Services Reserve	
Building Reserve	
Waste Management Reserve	
Plant & Machinery Reserve	0
Furniture & Equipment Reserve	<u>0</u>
<b>TOTAL</b>	<b><u><u>2,885,018</u></u></b>

# SHIRE OF CHRISTMA ISLAND RATES, FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2024

## **General Purpose Funding**

### **31.0 Rates**

#### **31.1 General Rate (Section 6.32 - LG Act)**

- |                             |   |
|-----------------------------|---|
| a) Gross Rental Value (GRV) | 10.4388 cents in the dollar (0.104388/\$) |
| b) Unimproved Value (UV)    | 42.00 cents in the dollar (0.420000/\$)   |

#### **31.2 Minimum Rate (Section 6.35 - LG Act)**

- |                 |                         |
|-----------------|-------------------------|
| a) Minimum Rate | \$630.00 GRV Properties |
| b) Minimum Rate | \$379.00 UV Properties  |

#### **31.3 Discount (Section 6.46 - LG Act)**

- a) A discount of 2.5% is to apply if rates are paid within 35 Days of issue of notice.

#### **31.4 Penalty/Interest (Section 6.51 - LG Act)**

- a) A penalty of 10% is to apply as from 36 days after date of issue of rate notice and 10% of interest is to apply for overdue rates that remain unpaid

#### **31.5 Administration Fee (Section 6.45 – LG Act)**

- a) An administration fee of \$50.00 is to apply if rates are paid by instalments

#### **31.6 Zoning, application, orders, requisitions, rates**

- |  |                      |
|--|----------------------|
| a) Land Purchase Enquiry seven day processing time | \$226.00             |
| b) Land Purchase Enquiry 48 hours processing time  | \$298.00             |
| c) Rating Account Enquiry                          | \$60.00 per research |

## **General Administration**

### **42.0 Photocopy/Printing Charges**

- |                           |                 |
|---------------------------|-----------------|
| a) A4 - one sided         | \$1.00 per copy |
| b) A3 – one sided         | \$2.00 per copy |
| c) Bulk Printing (50+)    | \$0.50 per copy |
| d) A4 paper size (colour) | \$6.00 per copy |
| e) A3 paper size (colour) | \$9.50 per copy |

### **42.1 Report**

- |   |                  |
|---|------------------|
| a) Annual Report                            | \$60.00 per copy |
| b) Corporate Business Plan                  | \$60.00 per copy |
| c) Strategic Plan                           | \$60.00 per copy |
| d) Street Numbers List Whole Island         | \$60.00 per copy |
| e) Copy of extract of Records or Plans (A3) | \$30.00 per copy |
| f) Copy of extract of Records or Plans (A4) | \$18.00 per copy |

## **Law, Order & Safety**

### **51.0 Keeping of Cats**

- |  |                                  |
|--|----------------------------------|
| a) Application for Permit to keep a cat        | \$52.00 non-refundable           |
| b) Claiming of an impounded cat                | \$32.00 plus applicable penalty  |
| c) Sustenance of an impounded cat              | \$32.00 each day or part thereof |
| d) Cat local law Schedule 1 Modified Penalties | \$32.00 per offence              |

### **51.1 Concessional registration rates:**

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

### **51.2 Animal Trap**

- |            |               |
|------------|---------------|
| a) Deposit | \$244.00 each |
|------------|---------------|



**SHIRE OF CHRISTMAS ISLAND  
FEES AND CHARGES  
FOR THE YEAR ENDED 30 JUNE 2024**

**Law, Order & Safety**

**51.3 Offences relating to Cats**

**Cat Local Law 2010 Schedule 1 Modified Penalties below is applicable regards fines Local Government Act 1995(WA)(CI)**

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

**Health**

**71.0 Food Premises Licence & Registration**

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

**71.1 Lodging Houses**

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

**71.2 71.2 Grease Trap Service**

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

**71.3 Spoutvac Hire**

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

# SHIRE OF CHRISTMAS ISLAND FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2024

## **Welfare**

**82.0 Interpretation/Translation** \$192.00 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     | \$ 90.00  |
| b) Per individual commercial property | \$ 90.00  |
| c) Per vacant land                    | \$ 90.00  |
| d) Per specified institution          | \$ 900.00 |

#### **101.1 Bin Collection Fees (Rated Premises)**

- |   |                         |
|---|-------------------------|
| a) Household  | \$373.00                |
| b) Multi residential unit                               | \$240.00                |
| c) Rated Enterprise (per quarter - see Note: 1)<br>unit | \$ 90.00 per collection |
| d) Sulo bin left out or put in wrong place              | \$ 84.00 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       | \$216.00 Per dwelling               |
| b) Waste Service Establishment Fee – Rated Unit           | \$147.00 Per unit                   |
| c) Waste Service Establishment Fee – Rated Enterprise     | \$ 86.00 Per MGB plus \$74.00       |
| d) Waste Service Establishment Fee – Non-rated Enterprise | \$155.00 Per MGB plus \$114.00      |
| e) Change of a Service – Rated Enterprise                 | \$45.00 plus \$ 74.00 per extra MGB |
| f) Change of a Service – Non - Rated Enterprise           | \$92.00 plus \$120.00 per extra MGB |

#### **101.3 Others**

- |   |  |
|---|--|
| a) Hire of MGB                                  | \$15.00 per MGB per week   |
| b) Hire of MGB (emptied once a week)            | \$26.00 per MGB per week   |
| c) Industrial Skip Bin Green Wastes Only        | \$230.00 delivered & removed<br>within 10 days + \$23.00 per<br>day rental Thereafter  |
| d) Industrial Skip Bin – Paper/Cardboard Only   | \$230.00 delivered & removed<br>within 10 days + \$22.00 per<br>day rental Thereafter  |
| e) Industrial Waste Cage – Paper/Cardboard Only | \$230.00 delivered & removed<br>within 10 days + \$23.00 per<br>day rental thereafter  |
| f) Industrial Skip Bin – Mixed/Wet Wastes       | \$268.00 delivered & removed<br>within 10 days + \$28.00 per<br>day rental thereafter. (Mixed<br>/wet waste not to cause odours<br>or a fly nuisance or can be<br>removed at Council discretion) |
| g) Hire & Disposal of Green Waste Bag           | \$36.00  |

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

# SHIRE OF CHRISTMAS ISLAND FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2024

## Communities Amenities

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

a) Sedan/Van	\$ 25.00 per vehicle
b) Single axle light trailer	\$ 25.00 per vehicle
c) Double axle light trailer	\$ 47.00 per vehicle
d) Light rigid truck (up to 8T GVM)	\$ 104.00 per vehicle
e) Medium rigid truck	\$ 234.00 per vehicle
f) Heavy rigid truck or Dog trailer	\$ 405.00 per vehicle
g) Semi-trailer/Articulated truck	\$ 718.00 per vehicle
h) Double-trailer	\$1,443.00 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 <sup>3</sup> )	\$654.00 per cubic metre*
b) Biomedical Waste Disposal (Minimum charge m <sup>3</sup> )	\$654.00 per cubic metre*
c) Quarantine Waste Disposal (Minimum charge m <sup>3</sup> )	\$654.00 per cubic metre*
d) Sewerage Sludge Disposal (Minimum charge m <sup>3</sup> )	\$143.00 per cubic metre*
e) Car bodies (must have all oils and fluids drained)	\$304.00 per car

**101.6 Commercial Putrescible Waste Collections** \$1,662.00 per day

**101.7 Woodchips** \$98.00 per cubic metre\*

**101.8 Oily Waste** \$108.00 per hour

### 101.9 Disposal of Batteries and Tyres

a) Battery	\$13.00 each
b) Car tyre	\$ 3.00 each
c) Truck tyre (small)	\$ 4.60 each
d) Truck tyre (large)	\$ 7.90 each
e) Tractor/Loader/etc tyre	\$13.00 each

**101.10 Oily Waste** \$109.00 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 \$119.00
  - (ii) Fee for the grant of a permit to Use an Apparatus (Including all inspections) \$119.00
- 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 \$ 37.00
  - (ii) Without a Local Government Report \$119.00
  - (iii) Local Government Report Fee \$119.00

**SHIRE OF CHRISTMAS ISLAND  
FEES AND CHARGES  
FOR THE YEAR ENDED 30 JUNE 2024**

**Communities Amenities**

**106.0 Planning Services**

**106.1 Planning Fees**

**Planning and Development Regulations 2011 (Part 7- Local Government Planning Charges)**

Consideration of an amendment to a Planning Approval 50% of original fee

Consideration of an amendment to a Building Licence 50% of original fee

Item	Part 1 – Maximum Fixed Fees	Maximum Fee 2023/24 (*see information below)
1.	Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is -	
	(a) not more than \$50,000	\$147
	(b) more than \$50,000 but not more than \$500,000	0.32% of the estimated cost of development
	(c) more than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500 000
	(d) more than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
	(e) more than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million
	(f) more than \$21.5 million	\$34,196
2.	Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee
3.	Determining a development application for an extractive industry where the development has not commenced or been carried out	\$739
4.	Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee
5A.	Determining an application to amend or cancel development approval	\$295
5.	Providing a subdivision clearance for –	
	(a) not more than 5 lots	\$73 per lot
	(b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot
	(c) more than 195 lots	\$7,393

**SHIRE OF CHRISTMAS ISLAND  
FEES AND CHARGES  
FOR THE YEAR ENDED 30 JUNE 2024**

**Communities Amenities**

**106.1 Planning Fees (continued)**

<b>Item</b>	<b>Part 1</b>	<b>Maximum Fixed Fees</b>	<b>Maximum Fee 2023/24 (*see information below)</b>
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 2024**

**Communities Amenities**

**106.2 - 4 Planning Fees**

Item	Part 2	Maximum Fees: Scheme amendments and Structure Plan
1.	In Principle	\$1,250
2.	Basic	Fee determined on application pursuant to Town Planning Regulations
3.	Standard	Fee determined on application pursuant to Town Planning Regulations
4.	Complex	Fee determined on application pursuant to Town Planning Regulations
5.	Structure Plan	Fee determined on application pursuant to Town Planning Regulations
6.	Local Development Plan	Fee determined on application pursuant to Town Planning Regulations
7.	Minor variations to Structure Plans	Fee determined on application pursuant to Town Planning Regulations

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

Item	Part 4	Planning Staff Fees for Amendments and Structure Plans – Per Hour *Regulatory
1.	Director / City / Shire Planner	\$88.00 per hour
2.	Manager / Senior Planner	\$66.00 per hour
3.	Planning Officer	\$36.86 per hour
4.	Other staff – e.g. Environmental Health Officer	\$36.86 per hour
5.	Secretary / Administrative Officer	\$30.20 per hour

**SHIRE OF CHRISTMAS ISLAND  
FEES AND CHARGES  
FOR THE YEAR ENDED 30 JUNE 2024**

**Communities Amenities**

**106.5 - 6 Planning Fees**

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

**SHIRE OF CHRISTMAS ISLAND  
FEES AND CHARGES  
FOR THE YEAR ENDED 30 JUNE 2024**

**Communities Amenities**

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

**106.7 Building Control**

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

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

**Division 1 – Applications for Building Permits, Demolition Permits**

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



**SHIRE OF CHRISTMAS ISLAND  
FEES AND CHARGES  
FOR THE YEAR ENDED 30 JUNE 2024**

**Communities Amenities**

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

**Division 2 - Application for occupancy permits, building approval certificates**

Item	Application	Fee
1.	Application for an occupancy permit for a completed building (s. 46)	\$110
2.	Application for a temporary occupancy permit for an incomplete building (s. 47)	\$110
3.	Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	\$110
4.	Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	\$110
5.	Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))	\$10.50 for each strata unit covered by the application, but not less than \$105.80
6.	Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110
7.	Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$110
8.	Application to replace an occupancy permit for an existing building (s. 52(1))	\$110
9.	Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	\$110
10.	Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	\$110

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

**Division 3 - Other applications**

Item	Application	Fee
1.	Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	\$2,232

# SHIRE OF CHRISTMAS ISLAND FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2024

## **Communities Amenities**

### **107.0 Cemetery Fees**

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

a). Sinking Fee – Ordinary Grave Plus Excavation	\$1,163.00 Cost recovery
b). Sinking Fee – To extra depth per metre or part thereof	\$ 289.00
c). Sinking Fee – Child 13 years and under	\$ 128.00
d). Sinking Fee – Stillborn	\$ 62.00
e). Grant of Right of Burial (25 years	\$ 180.00
f). Purchase of Plot Land	\$ 587.00
g). Renewal of Grant of Right of Burial	\$ 193.00
h). Transfer of Grant of Right of Burial	\$ 37.00
i). Exhumation – Single Grave	\$1,435.00
j). Reinstatement of Exhumed Grave	\$ 324.00 reinsert
k). Single Permit to erect monument or headstone	\$ 32.00
l). Monumental Mason's Annual Licence *	\$ 128.00
m). Funeral Directors Annual Licence *	\$ 193.00
n). Funeral Directors Single Fee Licence *	\$ 128.00

**\* Where applicable**

## **Recreation & Culture**

### **111.0 Public Halls & Civic Centre**

#### **111.1 Poon Saan Community Hall/Senior Citizens Building**

a) Commercial Rent	\$ 53.00 per 2 hours
b) Community Groups	\$ 23.00 per hour
c) Community Groups (Regular Users -Advance payment)	
(i) fixed 6 months booking	\$ 16.00 per hour for
(ii) fixed 3 months booking	\$ 17.00 per hour for
(iii) fixed 1 month booking	\$ 19.00 per hour for
d) Other (maximum 8 hours)	\$ 192.00 per day
e) Chair (maximum 3 days)	\$ 2.00 per day
f) Storeroom	\$ 39.00 per month (each)
g) Key Deposit (Refundable)	\$ 38.00

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

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**Recreation & Culture**

**111.2 George Fam**

a)	Training & Conference Room	\$ 210.00 per day \$ 109.00 half a day \$ 48.00 an hour
b)	Office Space (One Quarter Room)	\$ 210.00 per day
c)	Non-Profit Community Group	F.O.C availability
d)	Television	\$ 60.00 per day
e)	Video	\$ 60.00 per day
f)	Overhead Projector	\$ 60.00 per day
g)	Multi Media Projector	\$ 60.00 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)	\$ 23.00
(ii)	Quarter page	\$ 42.00
(iii)	Half page	\$ 78.00
(iv)	Three Quarter page	\$112.00
(v)	Full page	\$150.00

**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)	\$ 25.00
(ii)	Quarter page	\$ 45.00
(iii)	Half page	\$ 87.00
(iv)	Three Quarter page	\$129.00
(v)	Full page	\$170.00
c)	Government Agencies	
(i)	Block (5.5 cm x 3.5 cm)	\$ 32.00
(ii)	Quarter page	\$ 60.00
(iii)	Half page	\$120.00
(iv)	Three Quarter page	\$180.00
(v)	Full page	\$238.00
(vi)	Insert Handling Fee	\$325.00 per issue
d)	Subscribe to "The Islander"	
(i)	1 year (25 issues) WA /on CI	\$182.00
(ii)	1 year (25 issues) outside WA	\$182.00
(iii)	1 year (25 issues) overseas	\$294.00

**SHIRE OF CHRISTMAS ISLAND  
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**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                              | \$2,164.00 |
| (ii) Non Fork lift entry access                         | \$1,622.00 |
| b) 40 foot  |            |
| Yearly rates and monthly pro rata on shorter term rates |            |
| (i) Fork lift entry access                              | \$3,788.00 |
| (ii) Non Fork lift entry access                         | \$3,346.00 |

**Other Property & Services**

**141.0 Private Works Rates and Charges**

- |  |                            |
|--|----------------------------|
| <b>141.1 Labour</b>  | <b>Rate per hour</b>       |
| a) Driver/Plant Operators/Handyman/<br>Cleaner/ Labourer /Gardener /Mechanic | \$106.00 (working hours)   |
| b) Supervisor  | \$175.00 (working hours)   |
| c) Professional & Technical Services   | \$210.00                   |
| <b>141.2 Community Bus with Driver</b>                                       | \$156.00 (Minimum 2 hours) |

**Note: Minimum charge during working hours is 2 hours. Overtime rates in accordance with the industrial agreement in force at the time will apply**

- |   |                            |
|---|----------------------------|
| <b>141.3 Vehicle and Plant Hire with Operators</b>                                  | <b>Rate per hour</b>       |
| a) Light Trucks   | \$164.00                   |
| b) Truck with Hiab  | \$237.00                   |
| c) Tipper 10 tonnes   | \$237.00                   |
| d) Water Truck 10,000L  | \$248.00 (excluding water) |
| e) Grader   | \$248.00                   |
| f) Loader (with attachments)  | \$226.00                   |
| g) Bobcat with or without attachments   | \$184.00                   |
| h) Forklift   | \$174.00                   |
| i) Multi Tyred Roller - light   | \$174.00                   |
| j) Multi Tyred Roller - heavy   | \$248.00                   |
| k) Tractor with or without attachments  | \$184.00                   |
| l) Komatsu Excavator  | \$237.00 plus mobilisation |
| m) Mini Excavator   | \$200.00                   |
| n) Drum Roller - light  | \$184.00                   |
| o) Drum Roller - heavy  | \$248.00                   |
| p) Wood Chipper (3 x operator costs included)                                       | \$400.00                   |
| q) Concrete Truck (not inc. concrete)   | \$246.00                   |
| Standby rate where applicable p/hour following<br>Minimum 15 minutes unloading time | \$ 71.00                   |
| r) Concrete product/cubic meter   | \$976.00                   |
| s) Bitumen Spray Truck (not inc. bitumen)   | \$200.00                   |
| t) Car/Ute  | \$ 15.00                   |
| u) Telehandler  | \$195.00                   |
| v) Rubbish Truck  | \$240.00                   |
| w) Vac Pump   | \$100.00                   |

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**Other Property & Services**

x) Trailer	\$ 20.00
y) Portable Lights	\$ 50.00
	\$ 250.00 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)	\$298.00
b) Bond	\$ 49.00m <sup>2</sup> unsealed roads \$ 85.00m <sup>2</sup> sealed roads \$224.00m <sup>2</sup> concrete areas
c) Materials	
(i) Bitumen Emulsion	\$ 6.00/liter
(ii) Sealing Aggregate	\$ 400.00/tonne
(iii) Cold Mix	\$2,000.00/tonne \$ 800.00/m <sup>3</sup>

Additional Inspections (per inspection as required) \$312.00

**141.5 Other Charges**

a) Large Marquee	
(i) Hire only – no delivery	\$113.00 per day plus
(ii) Set up and dismantled costs	\$450.00 plus (\$525.00 deposit)
c) Small Marquee	
(i) Hire only – no delivery	\$ 53.00 per day
(ii) Set up and dismantled costs	\$330.00 plus (\$374 deposit)
d) Stage	
(i) Hire only- no delivery	\$224.00 per day
(ii) Set up and dismantled costs	\$717.00 plus (\$894 deposit)

**Note: Delivery charges may apply. Hire is based on depot to depot arrangement. Other conditions may apply with some equipment, please inquire with the department prior to hiring.**

**141.6 Laminating Services**

a) A0 paper size	\$30.00 per copy
b) A1 paper size	\$24.00 per copy
c) A2 paper size	\$21.00 per copy
d) A3 paper size	\$18.00 per copy
e) A4 paper size	\$ 8.00 per copy

Key to Abbreviated Legislation:

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