



SHIRE OF CHRISTMAS ISLAND

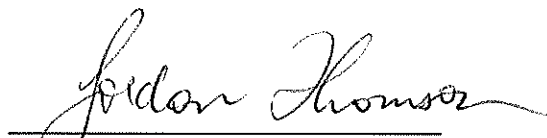
2021/22 BUDGET

**ADOPTED AT AN ORDINARY MEETING OF COUNCIL
HELD ON TUESDAY 27 JULY 2021**

LOCAL GOVERNMENT ACT 1995 (WA) (CI)

ADOPTION OF BUDGET – SECTION 6.2

We hereby certify that the attached budget documents for the 2021/22 financial year were adopted by the Council at the Ordinary Meeting held at the Council Chambers on 27 July 2021



Gordon Thomson
Shire President



David Price
Chief Executive Officer

Date: 27 July 2021

Budget Statements

The following is a summary of Council's statutory responsibility for reporting on the 2021/22 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 2021

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
BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

LOCAL GOVERNMENT ACT 1995

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Principal place of business:

Shire of Christmas Island

2 Murray Road

Christmas Island 6798

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget \$	2020/21 Actual \$	2020/21 Budget \$
Revenue				
Rates	1(a)	1,472,135	1,403,658	1,255,693
Operating grants, subsidies and contributions	9	6,957,084	6,662,863	6,629,328
Fees and charges	8	1,763,694	2,253,604	888,800
Interest earnings	11(a)	17,169	38,821	87,789
Other revenue	11(b)	6,200	23,722	6,200
		10,216,282	10,382,668	8,867,810
Expenses				
Employee costs		(8,126,509)	(6,603,070)	(7,469,516)
Materials and contracts		(700,000)	(885,632)	(700,000)
Utility charges		(120,000)	(78,633)	(120,000)
Depreciation on non-current assets	5	(2,483,300)	(1,826,817)	(2,426,300)
Insurance expenses		(227,174)	(202,255)	(200,000)
Other expenditure		(542,186)	(660,095)	(791,132)
		(12,199,169)	(10,256,502)	(11,706,948)
Subtotal		(1,982,887)	126,166	(2,839,138)
Non-operating grants, subsidies and contributions	9	1,111,751	800,062	700,704
Loss on asset disposals	4(b)	0	(5,646,169)	0
		1,111,751	(4,846,107)	700,704
Net result		(871,136)	(4,719,941)	(2,138,434)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(871,136)	(4,719,941)	(2,138,434)

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

SHIRE OF CHRISTMAS ISLAND

FOR THE YEAR ENDED 30 JUNE 2022

BASIS OF PREPARATION

The 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 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.

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 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. A separate statement of those monies appears at Note 15 to the budget.

2020/21 ACTUAL BALANCES

Balances shown in this budget as 2020/21 Actual are estimates as forecast at the time of budget preparation and are subject to final adjustments.

CHANGE IN ACCOUNTING POLICIES

On the 1 July 2021 no new accounting policies are to be adopted and no new policies are expected to impact the annual budget.

KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specified area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts and concessions offered. Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services.

Excludes rubbish removal charges. 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.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

REVENUES (CONTINUED)

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating grants.

NON-OPERATING 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.

FEES AND CHARGES

Revenue (other than service charges) from the use of facilities and charges made for local government services, rentals, hire charges, fee for services, 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.

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 can not be classified under the above headings, includes dividends, discounts, and rebates. Reimbursements and recoveries should be separated by note to ensure the correct calculation of ratios.

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.

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, 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, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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 includes loss on disposal of long term investments.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expense raised on all classes of assets.

INTEREST EXPENSES

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 State taxes. Donations and subsidies made to community groups.

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF COMPREHENSIVE INCOME
BY PROGRAM
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
Revenue	9	\$	\$	\$
Governance		5,000	29,391	5,000
General purpose funding		8,371,988	8,012,223	7,701,410
Law, order, public safety		900	17,133	900
Health		19,000	20,286	19,000
Education and welfare		2,000	2,476	2,000
Housing		47,000	46,200	54,000
Community amenities		768,294	1,007,243	570,400
Recreation and culture		180,100	75,590	195,100
Transport		776,000	1,064,923	274,000
Economic services		32,000	88,040	32,000
Other property and services		14,000	19,163	14,000
		10,216,282	10,382,668	8,867,810
Expenses excluding finance costs	5, 10(c), (e), (f)			
Governance		(922,492)	(724,683)	(800,735)
General purpose funding		(149,321)	(140,017)	(131,603)
Law, order, public safety		(241,233)	(180,705)	(237,221)
Health		(185,382)	(105,532)	(170,878)
Education and welfare		(680,710)	(579,383)	(649,321)
Housing		(184,215)	(152,783)	(156,103)
Community amenities		(2,038,602)	(1,641,776)	(1,817,099)
Recreation and culture		(2,603,901)	(2,598,500)	(2,214,634)
Transport		(4,449,035)	(3,423,723)	(4,823,105)
Economic services		(254,278)	(131,407)	(206,249)
Other property and services		(490,000)	(577,993)	(500,000)
	6, 10(d)	(12,199,169)	(10,256,502)	(11,706,948)
Subtotal		(1,982,887)	126,166	(2,839,138)
Non-operating grants, subsidies and contributions	9	1,111,751	800,062	700,704
(Loss) on disposal of assets	4(b)	0	(5,646,169)	0
		1,111,751	(4,846,107)	700,704
Net result		(871,136)	(4,719,941)	(2,138,434)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(871,136)	(4,719,941)	(2,138,434)

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

SHIRE OF CHRISTMAS ISLAND

FOR THE YEAR ENDED 30 JUNE 2022

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 of the Island.

HEALTH

To provide facilities on Christmas Island for good community health.

EDUCATION AND WELFARE

To provide services, facilities and resources respond to the community need.

HOUSING

To provide reasonable accommodation for staff employ from 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 vehicle 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 members costs incurred in performing Council's function.

Rate revenue, government grants and interest revenue.

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

Health administration and inspection, and other health and preventive 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 conveniences and community assistance scheme.

Maintenance of halls and community centres, maintenance of parks, gardens and reserves libraries services, anniversary celebrations and island newsletters.

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

Property leases.

Private works operations, plant repair and operating costs and salary and wages.

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		1,452,135	1,241,785	1,205,693
Operating grants, subsidies and contributions		6,927,084	6,322,062	6,643,511
Fees and charges		1,763,694	2,253,604	888,800
Interest received		17,169	38,821	87,789
Other revenue		6,200	23,722	6,200
		<u>10,166,282</u>	<u>9,879,994</u>	<u>8,831,993</u>
Payments				
Employee costs		(8,126,509)	(6,414,882)	(7,469,516)
Materials and contracts		(705,000)	(782,161)	(700,000)
Utility charges		(120,000)	(78,633)	(120,000)
Insurance paid		(227,174)	(202,255)	(200,000)
Other expenditure		(542,186)	(660,095)	(791,132)
		<u>(9,720,869)</u>	<u>(8,138,026)</u>	<u>(9,280,648)</u>
Net cash provided by (used in) operating activities	3	<u>445,413</u>	<u>1,741,968</u>	<u>(448,655)</u>
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	4(a)	(647,000)	(506,488)	(1,195,000)
Payments for construction of infrastructure	4(a)	(1,511,751)	(2,076,797)	(700,704)
Non-operating grants, subsidies and contributions	9	1,111,751	800,062	700,704
Payment for financial assets at amortised cost - term deposits		183,613	(100,219)	0
Net cash provided by (used in) investing activities		<u>(863,387)</u>	<u>(1,883,442)</u>	<u>(1,195,000)</u>
CASH FLOWS FROM FINANCING ACTIVITIES				
Net cash provided by (used in) financing activities		<u>0</u>	<u>0</u>	<u>0</u>
Net increase (decrease) in cash held		<u>(417,974)</u>	<u>(141,474)</u>	<u>(1,643,655)</u>
Cash at beginning of year		5,590,406	5,731,880	5,731,880
Cash and cash equivalents at the end of the year	3	<u><u>5,172,432</u></u>	<u><u>5,590,406</u></u>	<u><u>4,088,225</u></u>

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

SHIRE OF CHRISTMAS ISLAND
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2021/22 Budget \$	2020/21 Actual \$	2020/21 Budget \$
OPERATING ACTIVITIES				
Net current assets at start of financial year - surplus/(deficit)		775,622	388,615	405,115
		<u>775,622</u>	<u>388,615</u>	<u>405,115</u>
Revenue from operating activities (excluding rates)				
Governance		5,000	29,391	5,000
General purpose funding		6,899,853	6,608,565	6,445,717
Law, order, public safety		900	17,133	900
Health		19,000	20,286	19,000
Education and welfare		2,000	2,476	2,000
Housing		47,000	46,200	54,000
Community amenities		768,294	1,007,243	570,400
Recreation and culture		180,100	75,590	195,100
Transport		776,000	1,064,923	274,000
Economic services		32,000	88,040	32,000
Other property and services		14,000	19,163	14,000
		<u>8,744,147</u>	<u>8,979,010</u>	<u>7,612,117</u>
Expenditure from operating activities				
Governance		(922,492)	(724,683)	(800,735)
General purpose funding		(149,321)	(140,017)	(131,603)
Law, order, public safety		(241,233)	(180,705)	(237,221)
Health		(185,382)	(105,532)	(170,878)
Education and welfare		(680,710)	(579,383)	(649,321)
Housing		(184,215)	(152,783)	(156,103)
Community amenities		(2,038,602)	(1,641,776)	(1,817,099)
Recreation and culture		(2,603,901)	(2,598,500)	(2,214,634)
Transport		(4,494,457)	(9,069,892)	(4,783,467)
Economic services		(254,278)	(131,407)	(206,249)
Other property and services		(490,000)	(577,993)	(500,000)
		<u>(12,244,591)</u>	<u>(15,902,671)</u>	<u>(11,667,310)</u>
Non-cash amounts excluded from operating activities	2(b)	2,483,300	7,472,986	2,530,054
Amount attributable to operating activities		<u>(241,522)</u>	<u>937,940</u>	<u>(1,120,024)</u>
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		1,111,751	800,062	700,704
Payments for property, plant and equipment	4(a)	(647,000)	(506,488)	(1,195,000)
Payments for construction of infrastructure	4(a)	(1,511,751)	(2,076,797)	(700,704)
Payment for financial assets at amortised cost - term deposits		0	(376,308)	0
		<u>(1,047,000)</u>	<u>(2,159,531)</u>	<u>(1,195,000)</u>
Amount attributable to investing activities		<u>(1,047,000)</u>	<u>(2,159,531)</u>	<u>(1,195,000)</u>
FINANCING ACTIVITIES				
Transfers to cash backed reserves (restricted assets)	7(a)	(625,613)	(36,445)	(72,669)
Transfers from cash backed reserves (restricted assets)	7(a)	442,000	630,000	1,132,000
Amount attributable to financing activities		<u>(183,613)</u>	<u>593,555</u>	<u>1,059,331</u>
Budgeted deficiency before imposition of general rates		<u>(1,472,135)</u>	<u>(628,036)</u>	<u>(1,255,693)</u>
Estimated amount to be raised from general rates	1(a)	<u>1,472,135</u>	<u>1,403,658</u>	<u>1,255,693</u>
Net current assets at end of financial year - surplus/(deficit)	2(a)	<u><u>0</u></u>	<u><u>775,622</u></u>	<u><u>0</u></u>

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

SHIRE OF CHRISTMAS ISLAND
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FOR THE YEAR ENDED 30 JUNE 2022

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SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

1. RATES

(a) Rating Information

RATE TYPE	Rate in	Number of properties	Rateable value	2021/22 Budgeted rate revenue	2021/22 Budgeted total revenue	2020/21 Actual total revenue	2020/21 Budget total revenue
	\$		\$	\$	\$	\$	\$
Differential general rate or general rate							
Gross rental valuations							
GRV - Residential	9.8877	454	8,767,118	866,866	866,866	845,719	847,250
GRV - Commercial	9.8877	79	1,960,676	192,838	192,838	186,604	183,328
GRV - DIAC	0.0000	21	1,210,320	0.00	0	0	0
GRV - Unallocated	9.8877	4	63,960	6324.00	6,324	6,170	9,220
GRV - Rural	9.8877	2	45,280	4477.00	4,477	4,368	4,368
GRV - Industrial	9.8877	12	227,160	22,461	22,461	21,913	21,913
GRV - Exempt	0.0000	163	0	0.0	0	0	0
Unimproved valuations							
UV - Industrial	32.4000	1	630,000	204120	204,120	133,198	133,198
UV - Mining	32.4000	5	513,299	166,554	166,554	224,445	73,235
Sub-Totals		741	13,417,813	1,463,640	1,463,640	1,422,417	1,272,512
Minimum payment							
	\$						
Gross rental valuations							
GRV - Residential	596	5	19,050	2,980	2,980	2,910	2,910
GRV - Commercial	596	16	60,886	9,536	9,536	9,312	9,312
GRV - Unallocated	596	37	92,500	22,052	22,052	21,534	21,534
GRV - Industrial	596	5	13,520	2,980	2,980	2,910	3,492
GRV - Mining	596	1	0	596	596		582
Unimproved valuations							
UV - Mining	359	0	0	351	351	0	351
Sub-Totals		64	185,956	38,495	38,495	37,248	38,181
		805	13,603,769	1,502,135	1,502,135	1,459,665	1,310,693
Discount					(30,000)	(56,007)	(55,000)
Total amount raised from general rates					1,472,135	1,403,658	1,255,693
Total rates					1,472,135	1,403,658	1,255,693

All land (other than exempt land) in the SHIRE OF CHRISTMAS ISLAND is rated according to its Gross Rental Value (GRV) in townsites or Unimproved Value (UV) in the remainder of the SHIRE OF CHRISTMAS ISLAND.

The general rates detailed for the 2021/22 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than 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 2022
1. RATES (CONTINUED)

(b) Interest Charges and Instalments - Rates

The following instalment options are available to ratepayers for the payment of rates.

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one	14/09/2021	0	0.00%	0.0%
Single full payment				0.0%
Option two				
First instalment	14/09/2021	0	10.0%	0.0%
Second instalment	15/11/2021	16	10.0%	0.0%
Third instalment	14/01/2022	16	10.0%	0.0%
Fourth instalment	14/03/2022	16	10.0%	0.0%

	2021/22 Budget revenue	2020/21 Actual revenue	2020/21 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	5,000	1,890	8,000
Unpaid rates and service charge interest earned	5,000	28	5,000
	10,000	1,918	13,000

1. RATES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2022.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2022.

(e) Rates discounts

Rate or fee to which discount is granted		Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which discount is granted
Rates	General	2.5%		\$ 30,000	\$ 56,007	\$ 55,000	A discount of 2.5% is to apply if rates paid within 35 days of issue of rate notice.
				30,000	56,007	55,000	

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2021/22 Budget	2020/21 Actual	2020/21 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rates	"Waiver"	2.5%		\$ 1,000	\$ 131	\$ 1,000	Rates waived for incorrect/double charged assessments.	Rates incorrect/double charged assessments.
				1,000	131	1,000		

2. NET CURRENT ASSETS

		2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	Note	\$	\$	\$
(a) Composition of estimated net current assets				
Current assets				
Cash and cash equivalents- unrestricted	3	404,142	1,005,729	33,898
Cash and cash equivalents - restricted	3	4,768,290	4,584,678	4,054,327
Financial assets - unrestricted		22,649	22,649	22,144
Financial assets - restricted	3	4,668,290	5,096,220	4,081,330
Receivables		721,016	671,016	246,599
Inventories		353,635	553,635	385,108
		10,938,022	11,933,927	8,823,406
Less: current liabilities				
Trade and other payables		(568,034)	(768,034)	(308,146)
Employee provisions		(2,017,459)	(2,017,459)	(1,819,806)
		(2,585,493)	(2,785,493)	(2,127,952)
Net current assets		8,352,529	9,148,434	6,695,454
Less: Total adjustments to net current assets	2.(c)	(8,352,529)	(8,372,812)	(6,695,454)
Net current assets used in the Rate Setting Statement		0	775,622	0

2. 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) Operating activities excluded from budgeted deficiency

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: Non-cash grants and contributions for assets
Less: Movement in employee liabilities associated with restricted cash
Add: Loss on disposal of assets
Add: Depreciation on assets
Movement in current employee provisions associated with restricted cash

Non cash amounts excluded from operating activities

Note	2021/22 Budget 30 June 2022	2020/21 Actual 30 June 2021	2020/21 Budget 30 June 2021
	\$	\$	\$
	0	0	81,377
	0	0	22,377
4(b)	0	5,646,169	0
5	2,483,300	1,826,817	2,426,300
		0	0
	2,483,300	7,472,986	2,530,054

(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 - restricted reserves	3	(4,768,290)	(4,584,677)	(4,054,327)
Less: Financial assets - restricted	3	(4,668,290)	(5,096,220)	(4,081,330)
Less: Current assets not expected to be received at end of year				
- Land held for resale		(278,644)	(278,644)	(278,644)
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of employee benefit provisions held in reserve		1,706,348	1,586,729	1,597,869
Add: Movement in provisions between current and non-current provisions/term deposits		(343,653)	0	120,978
Total adjustments to net current assets		(8,352,529)	(8,372,812)	(6,695,454)

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

2 (b). NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

An 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 OF CHRISTMAS ISLAND 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.

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 City 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 OF CHRISTMAS ISLAND contributes to a number of superannuation funds on behalf of employees.

All funds to which the SHIRE OF CHRISTMAS ISLAND 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.

CONTRACT ASSETS

A contract asset is the right to consideration in exchange for goods or services the entity has transferred to a customer when that right is conditioned on something other than the passage of time.

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 goods sold and services performed in the ordinary course of business.

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

Trade receivables are held with the objective to collect the contractual cashflows and therefore 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 statement of financial position. The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

CONTRACT LIABILITIES

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer. Grants to acquire or construct recognisable non-financial assets to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

3. 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	2021/22 Budget	2020/21 Actual	2020/21 Budget
		\$	\$	\$
Cash at bank and on hand		504,142	494,186	6,895
Total cash and cash equivalents		504,142	494,186	6,895
Held as				
- Unrestricted cash and cash equivalents		404,142	1,005,729	33,898
- Restricted cash and cash equivalents		4,768,290	4,584,677	4,054,327
		5,172,432	5,590,406	4,088,225

Restrictions

The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:

- Cash and cash equivalents				
- Restricted financial assets at amortised cost - term deposits		4,668,290	5,096,220	4,081,330
		4,668,290	5,096,220	4,081,330

The restricted assets are a result of the following specific purposes to which the assets may be used:

Reserves - cash/financial asset backed	7	4,768,290	4,584,677	4,054,327
		4,768,290	4,584,677	4,054,327

Reconciliation of net cash provided by operating activities to net result

Net result		(871,136)	(4,719,941)	(2,138,434)
Depreciation	5	2,483,300	1,826,817	2,426,300
(Profit)/loss on sale of asset	4(b)	0	5,646,169	0
(Increase)/decrease in receivables		(50,000)	(486,174)	(35,817)
(Increase)/decrease in inventories		200,000	(447,171)	50,000
Increase/(decrease) in payables		(200,000)	459,888	(88,000)
Increase/(decrease) in contract liabilities		0	(16,500)	0
Increase/(decrease) in capital expenditure provision		(5,000)	94,511	0
Increase/(decrease) in employee provisions		0	184,431	38,000
Non-operating grants, subsidies and contributions		(1,111,751)	(800,062)	(700,704)
Net cash from operating activities		445,413	1,741,968	(448,655)

SIGNIFICANT 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.

FINANCIAL ASSETS AT AMORTISED COST

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

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

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

4. FIXED ASSETS

(a) Acquisition of Assets

The following assets are budgeted to be acquired during the year.

Asset class	Reporting program							2021/22 Budget total	2020/21 Actual total	2020/21 Budget total
	Governance	Housing	Community amenities	Recreation and culture	Transport	Economic services	Other property and services			
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<i>Property, Plant and Equipment</i>										
Buildings - non-specialised	0	10,000	0	0	0	0	0	10,000	80,015	170,000
Buildings - specialised	0	0	0	0	35,000	10,000	0	45,000	3,258	610,000
Furniture and equipment	120,000	0	5,000	52,000	120,000	20,000	10,000	327,000	149,884	143,000
Plant and equipment	60,000	0	10,000	15,000	125,000	55,000	0	265,000	273,331	272,000
	180,000	10,000	15,000	67,000	280,000	85,000	10,000	647,000	506,488	1,195,000
<i>Infrastructure</i>										
Infrastructure - roads	0	0	0	0	1,511,751	0	0	1,511,751	890,695	700,704
Infrastructure - Others	0	0	0	0	0	0	0	0	1,186,102	0
	0	0	0	0	1,511,751	0	0	1,511,751	2,076,797	700,704
Total acquisitions	180,000	10,000	15,000	67,000	1,791,751	85,000	10,000	2,158,751	2,583,285	1,895,704

A detailed breakdown of acquisitions on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

SIGNIFICANT ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

4. FIXED ASSETS

(b) Disposals of Assets

The following assets are budgeted to be disposed of during the year.

	2021/22 Budget Net Book Value	2021/22 Budget Sale Proceeds	2021/22 Budget Profit	2021/22 Budget Loss	2020/21 Actual Net Book Value	2020/21 Actual Sale Proceeds	2020/21 Actual Profit	2020/21 Actual Loss	2020/21 Budget Net Book Value	2020/21 Budget Sale Proceeds	2020/21 Budget Profit	2020/21 Budget Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
By Program												
Education and welfare	0	0	0	0	331	0	0	(331)	0	0	0	0
Recreation and culture	0	0	0	0	626,514	0	0	(626,514)	0	0	0	0
Transport	0	0	0	0	5,019,324	0	0	(5,019,324)	0	0	0	0
	0	0	0	0	5,646,169	0		(5,646,169)	0	0	0	0
By Class												
<u>Property, Plant and Equipment</u>												
Buildings - specialised	0	0			387,774	0	0	(387,774)	0	0	0	0
Furniture and equipment	0	0	0	0	873	0	0	(873)	0	0	0	0
<u>Infrastructure</u>												
Infrastructure - Drainage	0	0	0	0	5,019,324	0	0	(5,019,324)	0	0	0	0
Infrastructure - Others	0	0	0	0	238,198	0	0	(238,198)	0	0	0	0
	0	0	0	0	5,646,169	0	0	(5,646,169)	0	0	0	0

A detailed breakdown of disposals on an individual asset basis can be found in the supplementary information attached to this budget document as follows:

- Staff housing programme
- Plant replacement programme

SIGNIFICANT ACCOUNTING POLICIES

GAINS AND LOSSES ON DISPOSAL

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

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

5. ASSET DEPRECIATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
By Program			
Governance	50,000	39,810	30,000
General purpose funding	0	720	0
Education and welfare	2,000	899	2,000
Housing	46,300	29,454	46,300
Community amenities	33,000	23,526	29,000
Recreation and culture	400,000	352,431	342,000
Transport	1,315,000	895,659	1,315,000
Economic services	35,000	24,742	10,000
Other property and services	602,000	459,576	652,000
	2,483,300	1,826,817	2,426,300
By Class			
Buildings - non-specialised	46,300	35,382	46,300
Buildings - specialised	448,000	360,078	362,000
Furniture and equipment	89,000	72,608	68,000
Plant and equipment	600,000	458,081	650,000
Infrastructure - roads	1,065,000	624,081	1,065,000
Infrastructure - Drainage	150,000	147,859	150,000
Infrastructure - Others	85,000	128,728	85,000
	2,483,300	1,826,817	2,426,300

SIGNIFICANT 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	30 to 50 years
Buildings - specialised	50 to 80 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	50 years
Infrastructure - Drainage	20 years
Infrastructure - Others	80 years

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

The Shire has not budgeted to have any borrowings for the year ended 30th June 2022 and did not have or budget to have any borrowings for the year ended 30th June 2021

(b) New borrowings - 2021/22

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2022

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2021 nor is it expected to have unspent borrowing funds as at 30th June 2022.

(d) Credit Facilities

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	500,000	500,000	500,000
Credit card limit	40,000	40,000	40,000
Credit card balance at balance date	0	7,216	0
Total amount of credit unused	540,000	547,216	540,000

SIGNIFICANT 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 2022

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2021/22 Budget Opening Balance	2021/22 Budget Transfer to	2021/22 Budget Transfer (from)	2021/22 Budget Closing Balance	2020/21 Actual Opening Balance	2020/21 Actual Transfer to	2020/21 Actual Transfer (from)	2020/21 Actual Closing Balance	2020/21 Budget Opening Balance	2020/21 Budget Transfer to	2020/21 Budget Transfer (from)	2020/21 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Employees benefis reserve	1,586,729	119,619	0	1,706,348	1,575,493	11,236	0	1,586,729	1,575,492	22,377	0	1,597,869
(b) Plant & machinery reserve	1,071,503	102,143	(320,000)	853,646	1,141,363	8,140	(78,000)	1,071,503	1,141,363	16,249	(78,000)	1,079,612
(c) Furniture & equipment reserve	684,707	101,369	(120,000)	666,076	749,363	5,344	(70,000)	684,707	749,363	10,669	(92,000)	668,032
(d) Buildings reserve	558,362	101,116	0	659,478	683,487	4,875	(130,000)	558,362	683,487	9,731	(540,000)	153,218
(e) Welfare fund reserve	85,674	171	(2,000)	83,845	85,092	582	0	85,674	85,092	1,131	(2,000)	84,223
(f) Recreation services reserve	75,195	50,150	0	125,345	322,892	2,303	(250,000)	75,195	322,892	4,597	(250,000)	77,489
(g) Waste management reserve	355,651	100,711	0	456,362	454,410	3,241	(102,000)	355,651	454,410	6,469	(170,000)	290,879
(h) Road works & materials reserve	102,283	50,205	0	152,488	101,559	724	0	102,283	101,559	1,446	0	103,005
(i) Open space reserve	64,573	129	0	64,702	64,573	0	0	64,573	0	0	0	0
	4,584,677	625,613	(442,000)	4,768,290	5,178,232	36,445	(630,000)	4,584,677	5,113,658	72,669	(1,132,000)	4,054,327

(b) Cash Backed Reserves - 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) Employees benefis reserve	Ongoing	to fund annual and long service leave requirements.
(b) Plant & machinery reserve	Ongoing	to purchase new major plant.
(c) Furniture & equipment reserve	Ongoing	to purchase new furniture & equipment.
(d) Buildings reserve	Ongoing	to upgrade of staff housing.
(e) Welfare fund reserve	Ongoing	for specific community purposes.
(f) Recreation services reserve	Ongoing	to upgrade of recreation services and purchase of new plant, furniture & equipment.
(g) Waste management reserve	Ongoing	to upgrade of tipsite and purchase new plant & equipment.
(h) Road works & materials reserve	Ongoing	for the purpose of road works and purchase of materials.
(i) Open space reserve	Ongoing	to hold public open space contributions as required by the Planning and Development Act 2005

8. FEES & CHARGES REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
General purpose funding	6,000	0	9,000
Health	18,000	18,720	18,000
Housing	47,000	46,200	54,000
Community amenities	768,294	1,007,243	570,400
Recreation and culture	110,400	23,513	125,400
Transport	776,000	676,865	74,000
Economic services	32,000	88,040	32,000
Other property and services	6,000	393,023	6,000
	1,763,694	2,253,604	888,800

9. GRANT REVENUE

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
By Program:			
(a) Operating grants, subsidies and contributions			
Governance			0
General purpose funding	6,876,684	6,569,513	6,348,928
Law, order, public safety	900	17,224	900
Health	1,000	633	1,000
Education and welfare	2,000	1,566	2,000
Community amenities	0	2,476	0
Recreation and culture	68,500	63,000	68,500
Transport	0	0	200,000
Other property and services	8,000	8,451	8,000
	6,957,084	6,662,863	6,629,328
Transport	1,111,751	800,062	700,704
	1,111,751	800,062	700,704
Total grants, subsidies and contributions	8,068,835	7,462,925	7,330,032

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

10. REVENUE RECOGNITION

SIGNIFICANT ACCOUNTING POLICIES

Recognition of revenue 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	Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Specified area rates	Rates charge for specific defined purpose	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When service charge is issued
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
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	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
Grants with no contract commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
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
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	After inspection complete based on a 4 year cycle
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment after inspection	None	Set by State legislation or limited by legislation to the cost of provision	Applied fully on timing of inspection	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	Apportioned equally across the collection period	Not applicable	Output method based on regular weekly and fortnightly period as proportionate to collection service
Waste management entry fees	Waste disposal service at disposal sites	Single point in time	Payment by voucher at gate	None	Adopted by council annually	Based on timing of entry to facility	Not applicable	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	Adopted by council annually	Applied fully on timing of landing/take-off	Not applicable	On landing/departure event
Property hire and entry	Use of halls and facilities	Single point in time	as per gazetted price	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method Over 12 months matched to access right
Fees and charges for other services	Cemetery services, library fees 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
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

11. OTHER INFORMATION

	2021/22 Budget	2020/21 Actual	2020/21 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	9,169	36,445	72,789
- Other funds	3,000	2,348	10,000
Other interest revenue (refer note 1b)	5,000	28	5,000
	17,169	38,821	87,789
* The Shire has resolved to charge interest under section 6.13 for the late payment of any amount of money at .			
(b) Other revenue			
Reimbursements and recoveries	6,200	23,722	6,200
	6,200	23,722	6,200
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	60,000	60,000	54,000
Other services	5,000	0	6,000
	65,000	60,000	60,000
(d) Elected members remuneration			
Mayor/President's allowance	62,299	62,299	62,299
Deputy Mayor/President's allowance	25,606	25,606	25,606
Councillors allowance	114,569	114,569	114,569
	202,474	202,474	202,474
(e) Write offs			
General rate	1,000	1,000	1,000
	1,000	1,000	1,000

SHIRE OF CHRISTMAS ISLAND
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2022

12. MAJOR LAND TRANSACTIONS

It is not anticipated the Shire will have any Major Land Transactions during 2021/22.

13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated the Shire will have any Trading Undertakings or Major Trading Undertakings during 2021/22.

14. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2021/22.

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The SHIRE OF CHRISTMAS ISLAND's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

15. TRUST FUNDS

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

Detail	Balance 30 June 2021	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2022
	\$	\$	\$	\$
Phosphate Hill Open Space (POS)	64,022	552	(64,574)	0
Taman Sweetland Reserve (POS)	55,541	304	0	55,845
	119,563	856	(64,574)	55,845

16. SIGNIFICANT ACCOUNTING POLICIES - OTHER INFORMATION

GOODS AND SERVICES TAX (GST)

Goods and Services Tax (GST) is not applicable to Christmas Island.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a 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.

ROUNDING OFF FIGURES

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

COMPARATIVE FIGURES

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

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.

SHIRE OF CHRISTMAS ISLAND
DETAILED REVENUE AND EXPENDITURE STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022

Budget 2020/21 \$	Actual 2020/21 \$	Description	Budget 2021/22 \$	Note Reference
<u>OPERATING REVENUE</u>				
5,000	29,392	Governance	5,000	
7,701,410	8,012,223	General Purpose Funding	8,371,988	
900	17,133	Law Order & Public Safety	900	
19,000	20,286	Health	19,000	
2,000	2,476	Education and Welfare	2,000	
54,000	46,200	Housing	47,000	
570,400	1,007,243	Community Amenities	768,294	
195,100	75,590	Recreation & Culture	180,100	
974,704	1,864,985	Transport	1,887,751	
32,000	88,040	Economic Services	32,000	
14,000	19,162	Other Property & Services	14,000	
9,568,514	11,182,730	Total Operating Revenue	11,328,033	6.11
<u>OPERATING EXPENDITURE</u>				
(800,735)	(724,683)	Governance	(919,136)	
(131,603)	(140,017)	General Purpose Funding	(148,529)	
(237,221)	(180,705)	Law Order & Public Safety	(232,463)	
(170,878)	(105,532)	Health	(184,100)	
(649,321)	(579,383)	Education and Welfare	(679,978)	
(156,103)	(152,783)	Housing	(185,289)	
(1,817,099)	(1,641,776)	Community Amenities	(2,054,314)	
(2,214,634)	(2,598,500)	Recreation & Culture	(2,602,860)	
(4,823,105)	(9,069,891)	Transport	(4,448,400)	
(206,249)	(131,407)	Economic Services	(254,100)	
(500,000)	(577,993)	Other Property & Services	(490,000)	
(11,706,948)	(15,902,670)	Total Operating Expenditure	(12,199,169)	6.11
(2,138,433)	(4,719,940)	TOTAL OPERATING REVENUE & EXPENDITURE	(871,136)	
<u>CAPITAL EXPENDITURE</u>				
(10,000)	(127,232)	Governance	(180,000)	
0	(15,523)	Law Order & Public Safety	0	
(130,000)	(103,211)	Health	0	
(170,000)	(52,228)	Housing	(10,000)	
(40,000)	(30,834)	Community Amenities	(15,000)	
(642,000)	(760,405)	Recreation & Culture	(67,000)	
(858,704)	(1,483,464)	Transport	(1,791,751)	
(35,000)	(3,258)	Economic Services	(85,000)	
(10,000)	(7,130)	Othe Property & Services	(10,000)	
(1,895,704)	(2,583,285)	Total Capital Expenditure	(2,158,751)	
(4,034,137)	(7,303,225)	SURPLUS/DEFICIT	(3,029,887)	

**PROGRAM 3
GENERAL PURPOSE FUNDING**

SUB-PROGRAM-RATES REVENUE

Objective: to collect revenue to allow for the provision of services
Activities: Rate revenue

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Rates raised	1,502,134		1,310,693		1,459,666	
Rates write off	(1,000)		(1,000)		(131)	
Less discount on rates	(30,000)		(55,000)		(56,007)	
Penalty-Interest charges on rates	5,000		5,000		28	
Excess rates/refund	1,000		1,000		(1,530)	
Instalment admin fees	5,000		8,000		1,890	
Legal fees	1,000		1,000		0	
Total Operating Revenue	<u>1,483,134</u>		<u>1,269,693</u>		<u>1,403,916</u>	
ADMINISTRATION EXPENDITURE						
Administration costs allocation		148,529		131,603		140,016
Total Administration Expenditure		<u>148,529</u>		<u>131,603</u>		<u>140,016</u>
TOTAL RATES REVENUE	<u>1,483,134</u>	<u>148,529</u>	<u>1,269,693</u>	<u>131,603</u>	<u>1,403,916</u>	<u>140,016</u>

SUB-PROGRAM-OTHER GENERAL PURPOSE FUNDING

Objective: to maximise Council's entitlement to general purpose grants through properly constructed Grant Commission Applications

Activities: Government grants and interest revenue.

OPERATING REVENUE						
Grants Commission	6,376,225		5,848,469		6,130,986	
Community Services Obligations	500,459		500,459		438,527	
Interest on investments - Municipal Fund	3,000		10,000		2,348	
Interest on investments - Reserve Fund	9,168		72,789		36,445	
Total Operating Revenue	<u>6,888,853</u>		<u>6,431,717</u>		<u>6,608,306</u>	
TOTAL OTHER GENERAL PURPOSE FUNDING	<u>6,888,853</u>		<u>6,431,717</u>		<u>6,608,306</u>	
TOTAL GENERAL PURPOSE FUNDING	<u>8,371,987</u>	<u>148,529</u>	<u>7,701,410</u>	<u>131,603</u>	<u>8,012,222</u>	<u>140,016</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 members 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

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Reimbursement	5,000		5,000		0	
Total Operating Revenue	<u>5,000</u>		<u>5,000</u>		<u>0</u>	
OPERATING EXPENDITURE						
Election expenses		7,000		2,000		0
Members' allowances		202,474		202,474		202,474
Recording expenses		14,345		9,567		10,483
Public relations		3,000		2,000		4,324
Conference & training expenses		66,000		30,000		11,624
Insurance		6,000		5,000		5,450
Subscriptions & memberships		27,000		25,000		21,099
Council receptions & refreshments		5,000		9,000		2,437
Other minor expenditure		2,000		1,500		1,222
Total Operating Expenditure		<u>332,819</u>		<u>286,541</u>		<u>259,113</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		586,317		514,195		465,570
Total Administration Expenditure		<u>586,317</u>		<u>514,195</u>		<u>465,570</u>
TOTAL GOVERNANCE	<u>5,000</u>	<u>919,136</u>	<u>5,000</u>	<u>800,736</u>	<u>0</u>	<u>724,683</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

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Reimbursements	5,000		5,000		29,392	
Add Allocation From Council Activities	(5,000)		(5,000)		0	
Total Operating Revenue	<u>0</u>		<u>0</u>		<u>29,392</u>	
OPERATING EXPENDITURE						
Employees costs		1,436,620		1,290,942		1,265,745
Administration		134,000		90,000		86,000
Operations		80,000		75,000		25,767
Building maintenance		136,117		130,941		136,411
Plant costs		48,000		58,000		25,661
Conference/Training		70,000		29,000		13,666
Contractors/ Consultants/Other		103,000		98,000		88,000
Depreciation		50,000		30,000		39,810
Less allocated to Council Activities		(2,057,737)		(1,801,883)		(1,681,060)
Total Operating Expenditure		<u>0</u>		<u>0</u>		<u>0</u>
CAPITAL EXPENDITURE						
Furniture & equipment		180,000		10,000		127,231
Total Capital Expenditure		<u>180,000</u>		<u>10,000</u>		<u>127,231</u>
TOTAL ADMINISTRATION GENERAL	<u>0</u>	<u>180,000</u>	<u>0</u>	<u>10,000</u>	<u>29,392</u>	<u>127,231</u>
TOTAL GOVERNANCE	<u>5,000</u>	<u>1,099,136</u>	<u>5,000</u>	<u>810,736</u>	<u>29,392</u>	<u>851,914</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

Activities: Animals (dogs and cats) and parking control

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Grants	0		0		16,500	
Contributions - Pool car	700		700		633	
Fees & Charges	200		200		0	
Total Operating Revenue	<u>900</u>		<u>900</u>		<u>17,133</u>	
OPERATING EXPENDITURE						
Employees costs		156,584		148,138		129,475
Operations		4,000		3,000		430
Plant costs		16,000		24,500		7,040
Contractors/Consultants/Other		9,000		20,500		6,283
Total Operating Expenditure		<u>185,584</u>		<u>196,138</u>		<u>143,228</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		46,879		41,083		37,477
Total Administration Expenditure		<u>46,879</u>		<u>41,083</u>		<u>37,477</u>
CAPITAL EXPENDITURE						
Binoculars/Gun		0		0		15,523
Total Capital Expenditure		<u>0</u>		<u>0</u>		<u>15,523</u>
TOTAL - LAW, ORDER, PUBLIC SAFETY	<u>900</u>	<u>232,463</u>	<u>900</u>	<u>237,221</u>	<u>17,133</u>	<u>196,228</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: Food surveillance, nuisance investigation, asbestos removal, fire safety, OH & S and disease 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

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING REVENUE						
Pool car contributions	1,000		1,000		1,566	
Fees & charges	18,000		18,000		18,720	
Total Operating Revenue	<u>19,000</u>		<u>19,000</u>		<u>20,286</u>	
OPERATING EXPENDITURE						
Employees costs		75,180		67,011		53,775
Operations		27,000		27,000		8,848
Plant costs		8,000		9,000		2,482
Contractors/Consultants/Other		25,000		25,000		1,283
Total Operating Expenditure		<u>135,180</u>		<u>128,011</u>		<u>66,388</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		48,919		42,867		39,143
Total Administration Expenditure		<u>48,919</u>		<u>42,867</u>		<u>39,143</u>
CAPITAL EXPENDITURE						
Plant & machinery		0		130,000		103,211
Total Capital Expenditure		<u>0</u>		<u>130,000</u>		<u>103,211</u>
TOTAL - ENVIRONMENTAL HEALTH	<u>19,000</u>	<u>184,100</u>	<u>19,000</u>	<u>300,878</u>	<u>20,286</u>	<u>208,742</u>

PROGRAM 8
EDUCATION AND WELFARE

SUB-PROGRAM-COMMUNITY SERVICES

Objective: to provide services, facilities and resources respond to the community's need.

Activities: Operation of community services, senior citizen's centre, youth and school holiday program, senior week, environment, marine debris and beach clean up programs.

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Contributions	2,000		2,000		2,476	
Total Operating Revenue	<u>2,000</u>		<u>2,000</u>		<u>2,476</u>	
OPERATING EXPENDITURE						
Employees costs		463,508		453,998		448,352
Operations		14,500		11,000		5,821
Plant costs		39,500		39,500		22,875
Banner Competition expenses		1,000		1,000		0
Senior service expenses		20,000		20,000		11,745
Senior Citizen Building Fund expenses		5,000		5,000		2,702
Youth & school holiday program expenses		7,000		5,000		1,020
Environment to Community Services		2,000		2,000		835
Depreciation		2,000		2,000		898
Total Operating Expenditure		<u>554,508</u>		<u>539,498</u>		<u>494,248</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		125,470		109,823		85,135
Total Administration Expenditure		<u>125,470</u>		<u>109,823</u>		<u>85,135</u>
TOTAL COMMUNITY SERVICES	<u>2,000</u>	<u>679,978</u>	<u>2,000</u>	<u>649,321</u>	<u>2,476</u>	<u>579,383</u>

**PROGRAM 9
HOUSING**

PROGRAM-HOUSING

Aims: to provide reasonable accommodation for staff.

SUB-PROGRAM-PROPERTY

Objective: to provide reasonable accommodation for staff employ from mainland
Activity: Maintenance of staff housing

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Rental charges	47,000		54,000		46,200	
Total Operating Revenue	<u>47,000</u>		<u>54,000</u>		<u>46,200</u>	
OPERATING EXPENDITURE						
Employees costs		81,049		68,914		65,725
Building maintenance		85,700		70,200		59,066
Plant costs		11,250		10,000		9,083
Depreciation		48,800		48,800		29,294
Less allocated to council activities		(72,500)		(69,000)		(34,880)
Total Operating Expenditure		<u>154,299</u>		<u>128,914</u>		<u>128,288</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		30,990		27,189		24,494
Total Administration Expenditure		<u>30,990</u>		<u>27,189</u>		<u>24,494</u>
CAPITAL EXPENDITURE						
Housing upgrade - COVID -19		0		160,000		41,729
28 Seaview Drive (Lease)		5,000		5,000		0
Flat 138 - Upgrade		5,000		5,000		10,499
Total Capital Expenditure		<u>10,000</u>		<u>170,000</u>		<u>52,228</u>
TOTAL HOUSING	<u>47,000</u>	<u>195,289</u>	<u>54,000</u>	<u>326,103</u>	<u>46,200</u>	<u>205,010</u>

**PROGRAM 10
COMMUNITY AMENITIES**

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

SUB-PROGRAM-SANITATION REFUSE

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

Activities: 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.

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Fees & charges-garbage charges	762,294		564,400		1,002,184	
Total Operating Revenue	<u>762,294</u>		<u>564,400</u>		<u>1,002,184</u>	
OPERATING EXPENDITURE-DIRECT						
Employees costs		839,874		804,403		754,603
Operations		53,500		51,500		45,149
Plant costs		385,000		367,000		292,342
Recycle		0		0		0
Contractors/Consultants/Other		5,000		5,000		3,000
Depreciation		17,000		14,000		11,305
Total Operating Expenditure		<u>1,300,374</u>		<u>1,241,903</u>		<u>1,106,399</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		143,660		125,736		116,380
Total Administration Expenditure		<u>143,660</u>		<u>125,736</u>		<u>116,380</u>
CAPITAL EXPENDITURE						
Plant & Machinery		10,000		35,000		30,834
Furniture & equipment		5,000		5,000		0
Total Capital Expenditure		<u>15,000</u>		<u>40,000</u>		<u>30,834</u>
TOTAL SANITATION	<u>762,294</u>	<u>1,459,034</u>	<u>564,400</u>	<u>1,407,639</u>	<u>1,002,184</u>	<u>1,253,613</u>

SUB-PROGRAM-TOWN PLANING & DEVELOPMENT

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

Activities: 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.

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING REVENUE						
Fees & charges	6,000		6,000		5,059	
Total Operating Revenue	<u>6,000</u>		<u>6,000</u>		<u>5,059</u>	
OPERATING EXPENDITURE						
Employees costs		33,458		30,704		24,430
Vehicle running expenses		3,000		3,000		692
Contractors/Consultants/Other		123,000		23,000		70,054
Total Operating Expenditure		<u>159,458</u>		<u>56,704</u>		<u>95,176</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		34,270		30,187		26,348
Total Administration Expenditure		<u>34,270</u>		<u>30,187</u>		<u>26,348</u>
TOTAL TOWN PLANNING	<u>6,000</u>	<u>193,728</u>	<u>6,000</u>	<u>86,891</u>	<u>5,059</u>	<u>121,524</u>

SUB-PROGRAM-OTHER COMMUNITY AMENITIES

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

Activities: Bus shelters, cemeteries maintenance, public convenience and community assistance scheme

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Bus Shelters		18,480		13,153		16,034
Cemeteries maintenance/Management Plan		193,959		159,008		120,678
Public conveniences		36,027		36,247		42,267
Community assistance scheme		37,049		32,698		11,923
Community assistance scheme		65,000		64,991		58,890
Depreciation/others		18,000		17,000		11,705
Total Operating Expenditure		<u>368,514</u>		<u>323,097</u>		<u>261,497</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		45,038		39,471		35,974
Total Administration Expenditure		<u>45,038</u>		<u>39,471</u>		<u>35,974</u>
TOTAL OTHER COMMUNITY AMENITIES		<u>413,552</u>		<u>362,568</u>	<u>0</u>	<u>297,471</u>
TOTAL COMMUNITY AMENITIES	<u>768,294</u>	<u>2,066,314</u>	<u>570,400</u>	<u>1,857,098</u>	<u>1,007,243</u>	<u>1,672,608</u>

**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

Activities: Maintenance of halls and community centres (community & sports hall)

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Fees & charges	5,000		5,000		1,736	
Total Operating Revenue	<u>5,000</u>		<u>5,000</u>		<u>1,736</u>	
OPERATING EXPENDITURE						
Employees costs		66,502		61,738		31,703
Building maintenance		70,817		50,566		66,759
Vehicle operating costs		12,250		12,000		3,767
Depreciation/Others		231,000		231,000		215,498
Total Operating Expenditure		<u>380,568</u>		<u>355,304</u>		<u>317,727</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		45,681		40,038		36,493
Total Administration Expenditure		<u>45,681</u>		<u>40,038</u>		<u>36,493</u>
CAPITAL EXPENDITURE						
George Fam Centre-Decking/Aluminium Main Switch Board (Replace)		0		30,000		0
Total Capital Expenditure		<u>0</u>		<u>30,000</u>		<u>0</u>
TOTAL PUBLIC HALLS & CIVIC CENTRES	<u>5,000</u>	<u>426,250</u>	<u>5,000</u>	<u>425,342</u>	<u>1,736</u>	<u>354,220</u>

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

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

Activities: Parks, gardens and reserve.

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Private works	80,000		80,000		0	
Total Operating Revenue	<u>80,000</u>		<u>80,000</u>		<u>0</u>	
OPERATING EXPENDITURE						
Parks, Gardens & Reserve Maintenance		716,777		551,926		691,555
Operations		282,462		218,689		633,225
Plant costs		78,000		85,000		47,256
Works management costs		147,459		152,041		106,120
Depreciation		121,000		105,000		89,478
Total Operating Expenditure		<u>1,345,698</u>		<u>1,112,657</u>		<u>1,567,634</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		247,778		218,097		196,224
Total Administration Expenditure		<u>247,778</u>		<u>218,097</u>		<u>196,224</u>
CAPITAL EXPENDITURE						
Fixed Plant		0		35,000		0
Plant & machinery		15,000		15,000		23,712
Furniture & equipment		17,000		17,000		0
Total Capital Expenditure		<u>32,000</u>		<u>67,000</u>		<u>23,712</u>
TOTAL PARKS & GARDENS	<u>80,000</u>	<u>1,625,476</u>	<u>80,000</u>	<u>1,397,754</u>	<u>0</u>	<u>1,787,570</u>

SUB-PROGRAM-LIBRARY

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

Activities: School holiday programs and internet access

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Fees & charges	600		600		88	
Total Operating Revenue	<u>600</u>		<u>600</u>		<u>88</u>	
OPERATING EXPENDITURE						
Employees costs		86,444		84,924		76,537
Operations		20,000		20,000		8,848
Depreciation		6,000		6,000		4,934
Total Operating Expenditure		<u>112,444</u>		<u>110,924</u>		<u>90,319</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		53,042		46,580		42,025
Total Administration Expenditure		<u>53,042</u>		<u>46,580</u>		<u>42,025</u>
CAPITAL EXPENDITURE						
Furniture & equipment		5,000		5,000		0
Total Capital Expenditure		<u>5,000</u>		<u>5,000</u>		<u>0</u>
TOTAL LIBRARY	<u>600</u>	<u>170,486</u>	<u>600</u>	<u>162,504</u>	<u>88</u>	<u>132,344</u>

SUB-PROGRAM-CULTURE & ACTIVITIES

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

Activities: Australia Day, Territory Day, Harmony Day, Anzac Day and produce of Island Newsletters.

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Grant & subsidies	37,500		37,500		0	
Australia contributions	1,000		1,000		22,000	
Reimbursements	1,000		1,000		50	
Fees & Charges - Islander	25,000		40,000		21,716	
Total Operating Revenue	<u>64,500</u>		<u>79,500</u>		<u>43,766</u>	
OPERATING EXPENDITURE						
Anniversary celebrations		41,000		9,000		31,213
"Islander" Newsletter		69,460		67,907		68,069
Building better region grant expenses		26,540		26,540		24,650
Depreciation/Others		2,000		2,000		2,374
Total Operating Expenditure		<u>139,000</u>		<u>105,447</u>		<u>126,306</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		45,392		39,903		36,057
Total Administration Expenditure		<u>45,392</u>		<u>39,903</u>		<u>36,057</u>
CAPITAL EXPENDITURE						
Furniture & Equipment		30,000		30,000		0
Total Capital Expenditure		<u>30,000</u>		<u>30,000</u>		<u>0</u>
TOTAL OTHER CULTURE	<u>64,500</u>	<u>214,392</u>	<u>79,500</u>	<u>175,350</u>	<u>43,766</u>	<u>162,363</u>

SUB-PROGRAM-RECREATION SERVICES

Objective: to provide recreation and sports activities to residents and visitors of Christmas Island

Activities: Basket ball court, skate park, BBQ and bus service.

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Contributions from c'wealth	30,000		30,000		30,000	
Total Operating Revenue	<u>30,000</u>		<u>30,000</u>		<u>30,000</u>	
OPERATING EXPENDITURE						
Employees costs		69,340		66,497		71,799
Operations		47,000		47,000		20,011
Plant costs		9,500		9,500		6,178
Bus service expenses		35,000		35,000		35,407
Depreciation		50,000		8,000		34,826
Administration costs allocation		22,416		19,689		17,492
Total Operating Expenditure		<u>233,256</u>		<u>185,686</u>		<u>185,713</u>
CAPITAL EXPENDITURE						
COVID -19 Economic Stimulus Package Total		0		510,000		708,905
Total Capital Expenditure		<u>0</u>		<u>510,000</u>		<u>708,905</u>
TOTAL RECREATION CENTRE	<u>30,000</u>	<u>233,256</u>	<u>30,000</u>	<u>695,686</u>	<u>30,000</u>	<u>894,618</u>
TOTAL - RECREATION & CULTURE	<u>180,100</u>	<u>2,669,860</u>	<u>195,100</u>	<u>2,856,636</u>	<u>75,590</u>	<u>3,331,115</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

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

Activities: Streets, roads, drainage upgrading. Funding is derived from various Commonwealth and State Grants

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Central Road Authority service	600,000		600,000		600,000	
Local Roads and Community Infrastructure Pogram Grant	811,047		0		499,358	
Road to Recovery Grant (R2R)	300,704		300,704		300,704	
Fees & charges	0		0		66,440	
Total Operating Revenue	<u>1,711,751</u>		<u>900,704</u>		<u>1,466,502</u>	
OPERATING EXPENDITURE						
Central Road Authority service		200,000		200,000		642,762
Local Roads and Community Infrastructure Pogram Grant		0		0		0
Total Operating Expenditure		<u>200,000</u>		<u>200,000</u>		<u>642,762</u>
CAPITAL EXPENDITURE						
CRA - Reseal program		0		400,000		453,669
Lily Beach Road		400,000		0		0
LRCI Phase 1-Murray Roads Dual Use Pathway		73,312		0		495,812
LRCI Phase 2-Gaze Road Safety Barrier & Footpath		62,693		0		0
LRCI Phase 3		675,042		0		0
<i>George Fam Centre reseal</i>						
<i>Foreshore Padang seatings</i>						
<i>Basketball Court</i>						
<i>Parks upgrade</i>						
<i>Cinema upgrade</i>						
<i>Street Lanscape and maintenance</i>						
<i>Lot 601 Redevelopment</i>						
<i>Bike walking paths</i>						
North South Base Line - Full Construction		300,704		300,704		419,410
Total Capital Expenditure		<u>1,511,751</u>		<u>700,704</u>		<u>1,368,891</u>
TOTAL GOVERNMENT FUNDING	<u>1,711,751</u>	<u>1,711,751</u>	<u>900,704</u>	<u>900,704</u>	<u>1,466,502</u>	<u>2,011,653</u>

SUB-PROGRAM-STREETS ,ROADS ,BRIDGES ,DEPOTS

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

Activities: Streets, roads and drainage maintenance are core functions of Council. Funding is derived from rates and private works

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Reimbursements	0		0		1,177	
Fees & charges/proceeds sale of assets	3,000		1,000		1,008	
Excavation permit-inspection fees	3,000		3,000		9,418	
Private works	170,000		70,000		386,879	
Total Operating Revenue	<u>176,000</u>		<u>74,000</u>		<u>398,482</u>	
OPERATING EXPENDITURE						
Road and Drainage Maintenance		1,650,501		1,513,246		1,363,486
Operations		268,894		251,578		44,585
Resoruces		150,000		730,000		4,950
Plant costs		164,000		162,000		124,789
Management costs		174,305		183,226		149,903
Loss on Sale of Assets		0		0		5,047,537
Depreciation		1,315,000		1,315,000		895,659
Private works		50,000		50,000		404,478
Total Operating Expenditure		<u>3,772,700</u>		<u>4,205,050</u>		<u>8,035,387</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		475,701		418,055		391,742
Total Administration Expenditure		<u>475,701</u>		<u>418,055</u>		<u>391,742</u>
CAPITAL EXPENDITURE						
Depot Improvement		35,000		35,000		0
Plant & machinery		125,000		103,000		115,573
Furniture & equipment		120,000		20,000		0
Total Capital Expenditure		<u>280,000</u>		<u>158,000</u>		<u>115,573</u>
TOTAL STREETS, BRIDGES & DEPOT	<u>176,000</u>	<u>4,528,401</u>	<u>74,000</u>	<u>4,781,105</u>	<u>398,482</u>	<u>8,542,702</u>
TOTAL TRANSPORT	<u>1,887,751</u>	<u>6,240,152</u>	<u>974,704</u>	<u>5,681,809</u>	<u>1,864,984</u>	<u>10,554,355</u>

**PROGRAM 13
ECONOMIC SERVICES**

SUB-PROGRAM-OTHER ECONOMIC SERVICES

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

Activities: Property leases and special project depot.

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
OPERATING REVENUE						
Rentals	32,000		32,000		88,040	
Total Operating Revenue	<u>32,000</u>		<u>32,000</u>		<u>88,040</u>	
OPERATING EXPENDITURE						
Operations		70,000		70,000		9,050
Island Care Expenses (Ex-Projects Depot)		30,000		0		25,063
Consultant expenses		5,000		5,000		0
Purchase of equipment/consumables		25,000		10,000		18,605
Vehicle running expenses		17,000		17,000		14,211
Wet weather		31,946		67,881		15,093
Depreciation		35,000		10,000		24,742
Total Operating Expenditure		<u>213,946</u>		<u>179,881</u>		<u>106,764</u>
ADMINISTRATION EXPENDITURE						
Administration costs allocation		30,154		26,368		24,643
Total Administration Expenditure		<u>30,154</u>		<u>26,368</u>		<u>24,643</u>
CAPITAL EXPENDITURE						
Special Project - Shed		10,000		10,000		3,258
Plant & machinery		55,000		0		0
Furniture & equipment		20,000		25,000		0
		<u>85,000</u>		<u>35,000</u>		<u>3,258</u>
TOTAL OTHER ECONOMIC SERVICES	<u>32,000</u>	<u>329,100</u>	<u>32,000</u>	<u>241,249</u>	<u>88,040</u>	<u>134,665</u>

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

SUB-PROGRAM-PUBLIC WORKS OVERHEADS

Objective: to identify total overheads which have been separately charged to individual public works functions

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING REVENUE						
Pool car levy	8,000		8,000		8,452	
Staff housing rentals	6,000		6,000		6,143	
Total Operating Revenue	<u>14,000</u>		<u>14,000</u>		<u>14,595</u>	
OPERATING EXPENDITURE						
Employees costs		2,055,242		1,894,376		1,698,031
Less allocated to works & services		(2,055,242)		(1,894,376)		(1,698,031)
Total Operating Expenditure		<u>0</u>		<u>0</u>		<u>0</u>
TOTAL PUBLIC WORKS OVERHEADS	<u>14,000</u>	<u>0</u>	<u>14,000</u>	<u>0</u>	<u>14,595</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

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Plant operating costs		684,000		684,000		660,632
Employees costs		945,010		882,927		699,038
Vehicle running expenses		58,000		60,000		37,011
Depreciation		600,000		650,000		457,516
Fees & charges		(28,000)		0		0
Less allocated to other council activities		(1,759,010)		(1,776,927)		(1,280,772)
Total Operating Expenditure		<u>500,000</u>		<u>500,000</u>		<u>573,425</u>
CAPITAL EXPENDITURE						
Furniture & equipment		10,000		10,000		7,130
Total Capital Expenditure		<u>10,000</u>		<u>10,000</u>		<u>7,130</u>
TOTAL PLANT OPERATIONS		<u>510,000</u>		<u>510,000</u>	<u>0</u>	<u>580,555</u>

SUB-PROGRAM-SALARIES & WAGES

Objective: to provide timely salary payments to Council employees

Description	Budget 2021/22		Budget 2020/21		Actual 2020/21	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Gross salaries & wages paid		7,378,401		6,857,584		6,603,070
Less allocated to works & services		(7,378,401)		(6,857,584)		(6,603,070)
Total Operating Expenditure		<u>0</u>		<u>0</u>		<u>0</u>
TOTAL SALARIES & WAGES		<u>0</u>		<u>0</u>		<u>0</u>
TOTAL - OTHER PROPERTY & SERVICES	<u>14,000</u>	<u>510,000</u>	<u>14,000</u>	<u>510,000</u>	<u>14,595</u>	<u>580,555</u>

PLANT	2021/22 Budget \$	2020/21 Budget \$	2020/21 Actual \$
P0010	8,000	8,000	3,883
P0020	2,500	2,500	557
P0060	20,000	0	14,210
P0076	10,000	5,000	9,292
P0078	500	300	410
P0079	75,000	60,000	73,310
P0080	75,000	45,000	73,490
P0085	5,000	0	834
P0084	13,000	13,000	9,757
P0086	1,000	0	834
P0091	5,000	0	5,153
P0130	5,000	6,000	922
P0160	1,000	1,000	0
P0200	6,500	6,500	2,390
P0210	30,000	30,000	876
P0220	2,000	1,000	1,871
P0240	1,000	1,000	0
P0250	20,000	10,000	17,949
P0547	1,000	1,000	782
P0612	4,000	4,000	2,292
P0644	1,500	1,500	568
P5064	20,000	30,000	14,638
P5291	5,000	22,000	223
P60003	14,000	14,000	9,001
P60031	2,000	2,000	726
P60033	2,000	10,000	150
P60058	2,000	2,000	155
P60137	10,000	25,000	9,312
P60198	25,000	30,000	22,027
P60199	55,000	25,000	52,049
P60238	6,000	3,000	5,068
P60423	2,000	2,000	579
P60518	2,000	2,000	1,336
P60545	6,000	10,000	4,479
P60549	3,000	3,000	2,976
P60707	3,000	3,000	1,412
P60868	30,000	31,000	22,536
P60870	30,000	20,000	25,326
P60961	30,000	20,000	25,865
P60963	20,000	20,000	14,134
P60968	30,000	40,000	22,207
P61015	20,000	25,000	13,061
P61016	20,000	20,000	15,109
P61017	18,000	18,000	10,850
P61077	70,000	80,000	61,453
P61197	30,000	30,000	16,696
P61209	17,000	17,000	16,876
P61319	10,000	20,000	8,071
P61320	19,000	19,000	12,357
P61321	75,000	70,000	72,714
P61322	35,000	30,000	30,479

PLANT	2021/22 Budget \$	2020/21 Budget \$	2020/21 Actual \$
P61323	30,000	30,000	23,975
P61325	20,000	15,000	16,331
P61326	20,000	20,000	15,310
P61327	20,000	25,000	16,943
P61328	15,000	15,000	14,212
P61380	55,000	25,000	49,618
P61571	15,000	25,000	7,090
P61572	15,000	25,000	8,079
P61582	10,000	10,000	6,248
P61597	20,000	15,000	18,794
P61635	40,000	30,000	38,695
P61636	30,000	16,000	28,124
P61637	50,000	30,000	46,928
P61723	20,000	20,000	16,043
P61724	18,000	18,000	10,244
P61757	25,000	15,000	18,593
P61903	80,000	70,000	76,759
P61982	16,000	16,000	11,086
P62029	15,000	15,000	13,361
P62035	30,000	16,000	25,244
P62036	10,000	10,000	3,924
P62076	30,000	30,000	23,831
P62136	15,000	10,000	8,163
P62154	25,000	17,000	21,053
P62137	20,000	60,000	14,900
P62161	22,000	22,000	17,556
P52179	16,000	16,000	15,659
P62205	45,000	30,000	40,345
P62227	90,000	90,000	80,872
P62372	40,000	40,000	31,930
P62396	25,000	10,000	19,317
P62397	25,000	10,000	20,010
P62410	15,000	20,000	12,626
P62421	15,000	30,000	9,182
P62456	20,000	20,000	13,850
P62457	20,000	20,000	13,186
P62458	20,000	20,000	13,698
P62499	15,000	50,000	12,884
P62471	30,000	40,000	26,907
P62499	40,000	0	36,973
P625X	40,000	0	0
P60785	5,000	0	4,908
	2,025,000	1,834,800	1,614,696

**SHIRE OF CHRISTMAS ISLAND
ASSETS ACQUISITION
FOR THE YEAR ENDED 30TH JUNE 2022**

FURNITURE & EQUIPMENT		2021/22 Budget \$
Governance		
427800	Computer Upgrade/New PC	110,000
427800	Printers	<u>10,000</u>
	Total	<u>120,000</u>
Community Amenities		
1017800	Furniture & Equipment	<u>5,000</u>
	Total	<u>5,000</u>
Recreation and Culture		
1127800	Furniture & Equipment-P&G	17,000
1137800	Furniture & Equipment-Library	5,000
1147800	Colour Printer-Media	20,000
1147800	Furniture & Equipment	<u>10,000</u>
	Total	<u>52,000</u>
Transport		
1217800	Bench Mounted Hydraulic Hose Press	28,000
1217800	Hydraulic Frame Press IP Series	35,000
1217800	Mechanical tools& tool boxes	17,000
1217800	Others unspecify	<u>40,000</u>
	Total	<u>120,000</u>
Economic Services		
1317800	Generator KJ-T180	<u>20,000</u>
	Total	<u>20,000</u>
Other Property & Services		
1437800	Other/Unforseen	<u>10,000</u>
	Total	<u>10,000</u>
Total Furniture & Equipment		<u><u>327,000</u></u>

**SHIRE OF CHRISTMAS ISLAND
ASSETS ACQUISITION
FOR THE YEAR ENDED 30TH JUNE 2022**

PLANT AND MACHINERY		2021/22 Budget \$
General Administration		
427500	Toyota Fortuner - CEO	60,000
	Total	<u>60,000</u>
Waste Management Services		
1017500	Plant & Machinery	10,000
	Total	<u>10,000</u>
Recreation & Culture		
1127500	Mowers	15,000
	Total	<u>15,000</u>
Transport		
1217500	Bobcat Attachments	15,000
1217500	Toyota Hilux (MWSW Well Body Del Inc) VN61571	55,000
1217500	Toyota Hilux (Richard Foo Trayback Del Inc) VN61326	55,000
	Total	<u>125,000</u>
Economic Services		
1317500	Toyota Hilux (Peter Tan Well Body Del Inc) VN61328	55,000
	Total	<u>55,000</u>
Total Plant & Machinery		<u>265,000</u>

**SHIRE OF CHRISTMAS ISLAND
ASSETS ACQUISITION
FOR THE YEAR ENDED 30TH JUNE 2022**

LAND, BUILDING & FIXED PLANT		2021/22 Budget \$
Property		
907228	28 Seaview Drive (Lease)	5,000
907238	Flat 138 - Upgrade	<u>5,000</u>
	Total	<u>10,000</u>
Transport		
1217200	Depot Improvement	<u>35,000</u>
	Total	<u>35,000</u>
Economic Services		
1317200	Special Project-Shed (Shelving/Others)	<u>10,000</u>
	Total	<u>10,000</u>
Total Building & Fixed Plant		<u>55,000</u>

**SHIRE OF CHRISTMAS ISLAND
ASSETS ACQUISITION
FOR THE YEAR ENDED 30TH JUNE 2022**

INFRASTRUCTURE - ASSETS	2021/22 Budget \$
Government Grants	
1207230 CRA Network Reseal Program Total	
72304 Lily Beach Road	400,000
1207260 Local Roads and Community Infrastructure Program Grant Total	
72602 LRCI Phase 1-Murray Roads Dual Use Pathway	73,312
72604 LRCI Phase 2-Gaze Road Safety Barrier & Footpath	62,693
1207261 Local Roads and Community Infrastructure Program Grant Total (Phase 3)	675,042
72610 George Fam Centre reseal	
72611 Foreshore Padang seatings	
72612 Basketball Court	
72613 Parks Upgrade	
72614 Cinema Upgrade	
72615 Street Landscape and maintenance	
72616 Lot 601 Redevelopment	
72617 Bike walking paths	
1207290 Road to Recovery Grant (Total)	
72919 North South Base Line - Full Construction	300,704
Total	<u>1,511,751</u>
Total Infrastructure Roads	<u><u>1,511,751</u></u>
CAPITAL EXPENDITURE	<u><u>2,158,751</u></u>
 NOTE: Capital Expenditures are funded as follows:	
Grants	1,111,751
Municipal Fund	<u>607,000</u>
Recreation Services Reserve	
Building Reserve	
Waste Management Reserve	
Plant & Machinery Reserve	320,000
Furniture & Equipment Reserve	<u>120,000</u>
TOTAL	<u><u>2,158,751</u></u>

RATES, FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2022

General Purpose Funding

31.0 Rates

31.1 General Rate (Section 6.32 - LG Act)

- | | |
|-----------------------------|---|
| a) Gross Rental Value (GRV) | 9.8877 cents in the dollar (0.098877\$) |
| b) Unimproved Value (UV) | 32.40 cents in the dollar (0.3240\$) |

31.2. Minimum Rate (Section 6.35 - LG Act)

- | | |
|-----------------|-------------------------|
| a) Minimum Rate | \$596.00 GRV Properties |
| b) Minimum Rate | \$359.00 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 \$48.00 is to apply if rates are paid by instalments

31.6 Zoning, application, orders, requisitions, rates

- | | |
|--|----------------------|
| a) Land Purchase Enquiry seven day processing time | \$215.00 |
| b) Land Purchase Enquiry 48 hours processing time | \$283.00 |
| c) Rating Account Enquiry | \$58.00 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) | \$5.90 per copy |
| e) A3 paper size (colour) | \$9.30 per copy |

42.1 Report

- | | |
|---|------------------|
| a) Annual Report | \$58.00 per copy |
| b) Corporate Business Plan | \$58.00 per copy |
| c) Strategic Plan | \$58.00 per copy |
| d) Street Numbers List Whole Island | \$58.00 per copy |
| e) Copy of extract of Records or Plans (A3) | \$29.00 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 | \$50.00 non-refundable |
| b) Claiming of an impounded cat | \$30.00 plus applicable penalty |
| c) Sustenance of an impounded cat | \$30.00 each day or part thereof |
| d) Cat local law Schedule 1 Modified Penalties | \$30.00 per offence |

51.1 Concessional registration rates:

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

51.2 Animal Trap

- | | |
|------------|---------------|
| a) Deposit | \$231.00 each |
|------------|---------------|

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2022

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)(Cl)**

Item No.	Clause No.	Nature of Offence	Modified Penalty
a)	2.1	Failure of a keeper to identify a cat	\$250
b)	2.2	Interference with or removal of the identification of a cat	\$250
c)	2.4	Marking cat with universal mark of de-sexing via neutering when cat not neutered.	\$250
d)	3.1(1)	Keeping a cat without a permit	\$500
e)	4.1	Using a premises as a cat boarding premises without a permit	\$250
f)	6.6(a)	Releasing or attempt to release a cat from a pound	\$250
g)	6.6(b)	Destroy, break into, damage or in any other way interfere or render not cat proof a pound	\$250
h)	6.6(c)	Destroy, break into, damage or in any other way interfere with any container used for the purpose of catching, holding or conveying cats	\$250
i)	7.1	Abandonment of cat	\$250.
j)	11.1	Cat in a public place	\$250
k)	11.3	Cat in a place that is not a public place.	\$250
l)	11.4	Cat in a cat prohibited area	\$300
m)	11.5	Breach of a condition of permit	\$300

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2022

Health

71.0 Food Premises Licence & Registration

a) New Registration and Licence	\$239.00
b) New Licence	\$239.00
c) Licence Renewal	\$239.00 per annum
d) Food Training Seminars and presentations	\$94.00 per student
e) Pre-purchase inspection of food premises	\$371.00

71.1 Lodging Houses

a) New Registration	\$239.00
b) New Licence	\$239.00
c) Licence Renewal	\$239.00 per annum

71.2 Grease Trap Service

a) Trap Cleaning Service	
(i) Up to 1,500 litres	\$322.00 per service
(ii) Over 1,500 litres	\$322.00 per hopper load
b) Call out Fee	
(i) Working Hour	\$107.00 per call out
(ii) After Working Hour	\$430.00 per call out

71.3 Spoutvac Hire

a) Wet Hire with operators	\$322.00 per hour
----------------------------	-------------------

Welfare

82.0 Interpretation/Translation	\$182.00 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	\$ 86.00
b) Per individual commercial property	\$ 86.00
c) Per vacant land	\$ 86.00
d) Per specified institution	\$ 860.00

101.1 Bin Collection Fees (Rated Premises)

a) Household	\$353.00
b) Multi residential unit	\$228.00
c) Rated Enterprise (per quarter - see Note: 1)	\$86.00 per collection unit
d) Sulo bin left out or put in wrong place	\$80.00 per bin

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

101.2 Collection Service Establishment Fees

a) Waste Service Establishment Fee – Rated Dwelling	\$205.00 Per dwelling
b) Waste Service Establishment Fee – Rated Unit	\$140.00 Per unit
c) Waste Service Establishment Fee – Rated Enterprise	\$82.00 Per MGB plus \$74.00
d) Waste Service Establishment Fee – Non-rated Enterprise	\$146.00 Per MGB plus \$111.00
e) Change of a Service – Rated Enterprise	\$43.00 plus 72.00 per extra MGB
f) Change of a Service – Non - Rated Enterprise	\$88.00 plus \$117.00 per extra MGB

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2022

Communities Amenities

101.3 Others

a) Hire of MGB	\$14.00 per MGB per week
b) Hire of MGB (emptied once a week)	\$24.00 per MGB per week
c) Industrial Skip Bin Green Wastes Only	\$219.00 delivered & removed within 10 days + \$21.00 per day rental Thereafter
d) Industrial Skip Bin – Paper/Cardboard Only	\$219.00 delivered & removed within 10 days + \$21.00 per day rental Thereafter
e) Industrial Waste Cage – Paper/Cardboard Only	\$219.00 delivered & removed within 10 days + \$21.00 per day rental thereafter
f) Industrial Skip Bin – Mixed/Wet Wastes	\$254.00 delivered & removed within 10 days + \$26.00 per day rental thereafter. (Mixed /wet waste not to cause odours or a fly nuisance or can be removed at Council discretion)
g) Hire & Disposal of Green Waste Bag	\$34.00

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

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

a) Sedan/Van	\$23.00 per vehicle
b) Single axle light trailer	\$23.00 per vehicle
c) Double axle light trailer	\$45.00 per vehicle
d) Light rigid truck (up to 8T GVM)	\$99.00 per vehicle
e) Medium rigid truck	\$223.00 per vehicle
f) Heavy rigid truck or Dog trailer	\$383.00 per vehicle
g) Semi-trailer/Articulated truck	\$682.00 per vehicle
h) Double-trailer	\$1,367.00 per vehicle

***Note: Where vehicle does not fit into category discretion lies with the CEO to determine the charge.**

101.5 Disposal of Controlled Wastes

a) Asbestos Disposal (Minimum charge m ³)	\$620.00 per cubic metre*
b) Biomedical Waste Disposal (Minimum charge m ³)	\$620.00 per cubic metre*
c) Quarantine Waste Disposal (Minimum charge m ³)	\$620.00 per cubic metre*
d) Sewerage Sludge Disposal (Minimum charge m ³)	\$135.00 per cubic metre*
e) Car bodies (must have all oils and fluids drained)	\$289.00 per car

101.6 Commercial Putrescible Waste Collections

\$1,575.00 per day

101.7 Woodchips

\$93.00 per cubic metre*

101.8 Oily Waste

\$103.00 per hour

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2022

Communities Amenities

101.8 Disposal of Batteries and Tyres

a) Battery	\$12.60 each
b) Car tyre	\$2.60 each
c) Truck tyre (small)	\$4.40 each
d) Truck tyre (large)	\$7.50 each
e) Tractor/Loader/etc tyre	\$12.60each

101.9 Oily Waste \$103.00 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 \$113.00
 - (ii) Fee for the grant of a permit to Use an Apparatus (Including all inspections) \$113.00
- 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 \$ 35.00
 - (ii) Without a Local Government Report \$113.00
 - (iii) Local Government Report Fee \$113.00

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2022

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 2021/22 (*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 (b) more than \$50 000 but not more than \$500 000 (c) more than \$500 000 but not more than \$2.5 million (d) more than \$2.5 million but not more than \$5 million (e) more than \$5 million but not more than \$21.5 million (f) more than \$21.5 million	\$147 0.32% of the estimated cost of development \$1,700 + 0.257% for every \$1 in excess of \$500 000 \$7,161 + 0.206% for every \$1 in excess of \$2.5 million \$12,633 + 0.123% for every \$1 in excess of \$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 (b) more than 5 lots but not more than 195 lots	\$73 per lot \$73 per lot for the first 5 lots and then \$35 per lot

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2022

Communities Amenities

106.1 Planning Fees (continued)

Item	Part 1 – Maximum Fixed Fees	Maximum Fee 2021/22 (*see information below)
	(c) more than 195 lots	\$7,393
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 neighbours	\$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

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2022

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

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2022

Communities Amenities

106.5 - 6 Planning Fees

Item	Part - 5 Subdivision / Strata / Built Strata Clearance Fees	
Subdivision / Strata Clearance Application Fees		
Regulatory		
1.	Not more than 5 lots @ \$73 per lot	\$73
2.	More and then \$35 per lot than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot
3.	More than 195 lots	\$7,393
Built Strata		
Regulatory Fee – WAPC Planning Bulletin 52/2009		
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

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2022

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 Copies of Scheme maps at full size	\$310.00 per copy \$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 \$96
	(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 \$96
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 \$96
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	\$96
	(b) for demolition work in respect of a Class 2 to Class 9 building	\$96 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))	\$96

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2022

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)	\$96
2.	Application for a temporary occupancy permit for an incomplete building (s. 47)	\$96
3.	Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	\$96
4.	Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	\$96
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 \$96
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 \$96
8.	Application to replace an occupancy permit for an existing building (s. 52(1))	\$96
9.	Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	\$96
10.	Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	\$96

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

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2022

Communities Amenities

107.0 Cemetery Fees

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

a) Sinking Fee – Ordinary Grave	\$1,130.00
Plus Excavation	Cost recovery
b) Sinking Fee – To extra depth per metre or part thereof	\$281.00
c) Sinking Fee – Child 13 years and under	\$125.00
d) Sinking Fee – Stillborn	\$61.00
e) Grant of Right of Burial (25 years)	\$176.00
f) Purchase of Plot Land	\$570.00
g) Renewal of Grant of Right Burial	\$188.00
h) Transfer of Grant of Right Burial	\$36.00
i) Exhumation – Single Grave	\$1,394.00
J) Reinstatement of Exhumed Grave	\$315 reinsert
k) Single Permit to erect monument or headstone	\$31.00
m) Monumental Mason's Annual Licence *	\$125.00
n) Funeral Directors Annual Licence *	\$188.00
o) Funeral Directors Single Fee Licence *	\$125.00

* Where applicable

Recreation & Culture

111.0 Public Halls & Civic Centre

111.1 Poon Saan Community Hall/Senior Citizens Building

a) Commercial Rent	\$50.00 per 2 hours
b) Community Groups	\$21.00 per hour
c) Community Groups (Regular Users -Advance payment)	\$15.00 per hour for a fixed 6 months booking (advance payment)
	\$16.00 per hour for a fixed 3 months booking (advance payment)
	\$18.00 per hour for a fixed 1 month booking (advance payment)
d) Other	\$182.00 per day (Maximum 8 hours)
e) Chair	\$2.00 per day (maximum 3 days)
f) Storeroom	\$37.00 per month (each)
g) Key Deposit (Refundable)	\$36.00

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

111.2 George Fam

a) Training & Conference Room	\$205.00 per day
	\$107.00 half a day
	\$47.00 an hour
b) Office Space (One Quarter Room)	\$205.00 per day
c) Non-Profit Community Group	F.O.C availability
d) Television	\$58.00 per day
e) Video	\$58.00 per day
f) Overhead Projector	\$58.00 per day
g) Multi Media Projector	\$58.00 per day

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2022

Recreation & Culture

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) Newsletter	\$2.00 per issue
b) Advertisement (Community Not for Profit Organizations)	
(i) Block (5.5 cm x 3.5 cm)	\$21.00
(ii) Quarter page	\$39.00
(iii) Half page	\$74.00
(iv) Three Quarter page	\$107.00
(v) Full page	\$145.00

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

c) Island Commercial and Businesses	
(i) Block (5.5 cm x 3.5 cm)	\$23.00
(ii) Quarter page	\$43.00
(iii) Half page	\$84.00
(iv) Three Quarter page	\$125.00
(v) Full page	\$164.00
d) Government Agencies	
(i) Block (5.5 cm x 3.5 cm)	\$30.00
(ii) Quarter page	\$58.00
(iii) Half page	\$115.00
(iv) Three Quarter page	\$174.00
(v) Full page	\$230.00
(vi) Insert Handling Fee	\$315.00 per issue
e) Subscribe to "The Islander"	
(i) 1 year (25 issues) WA /on CI	\$177.00
(ii) 1 year (25 issues) outside WA	\$177.00
(iii) 1 year (25 issues) overseas	\$284.00

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2022

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	\$2,050.00
(ii) Non Fork lift entry access	\$1,537.00
b) 40 foot	
Yearly rates and monthly pro rata on shorter term rates	
(i) Fork lift entry access	\$3,587.00
(ii) Non Fork lift entry access	\$3,075.00

Other Property & Services

141.0 Private Works Rates and Charges

141.1 Labour

Rate per hour

a) Driver/Plant Operators/Handyman/ Cleaner/ Labourer /Gardener /Mechanic	\$103.00 (working hours)
b) Professional & Technical Services	\$205.00

141.2 Community Bus with Driver

\$152.00 (Minimum 2 hours)

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

141.3 Vehicle and Plant Hire with Operators

Rate per hour

a) Light Trucks	\$155.00
b) Truck with Hiab	\$225.00
c) Tipper 10 tonnes	\$225.00
d) Water Truck 10,000L	\$235.00 (excluding water)
e) Grader	\$235.00
f) Loader (with attachments)	\$215.00
g) Bobcat with or without attachments	\$175.00
h) Forklift	\$165.00
i) Multi Tyred Roller - light	\$165.00
j) Multi Tyred Roller - heavy	\$235.00
k) Tractor with or without attachments	\$175.00
l) Komatsu Excavator	\$225.00 plus mobilisation
m) Mini Excavator	\$190.00
n) Drum Roller - light	\$175.00
o) Drum Roller - heavy	\$235.00
p) Wood Chipper (3 x operator costs included)	\$380.00
q) Road Sweeper	\$175.00
r) Concrete Truck	\$225.00
(Standby rate where applicable p/hour following Minimum 15 minutes unloading time)	\$ 67.00
s) Concrete product/cubic meter	\$925.00
t) Bitumen Spray Truck	\$190.00

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

FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2022

Other Property & Services

141.4 Excavation Permits

a) Application Fee (includes one inspection)	\$283.00
b) Bond	\$47.00m2 unsealed roads \$82.00m2 sealed roads \$213.00 m2 concrete areas
Additional Inspections (per inspection as required)	\$296.00

141.5 Other Charges

a) Large Marquee	
(i) Hire only – no delivery	\$107.00 per day plus
(ii) Set up and dismantled costs	\$430.00 plus (\$525.00 deposit)
c) Small Marquee	
(i) Hire only – no delivery	\$51.00 per day
(ii) Set up and dismantled costs	\$322.00 plus (\$374 deposit)
d) Stage	
(i) Hire only- no delivery	\$213.00 per day
(ii) Set up and dismantled costs	\$680.00 plus (\$872 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	\$28.00 per copy
b) A1 paper size	\$22.00 per copy
c) A2 paper size	\$19.00 per copy
d) A3 paper size	\$17.00 per copy
e) A4 paper size	\$7.50 per copy

Key to Abbreviated Legislation:

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