



# **SHIRE OF CHRISTMAS ISLAND**

## **2020/21 BUDGET**

**ADOPTED AT AN ORDINARY MEETING OF COUNCIL  
HELD ON TUESDAY 28 JULY 2020**

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

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

We hereby certify that the attached budget documents for the 2020/21 financial year were adopted by the Council at the Ordinary Meeting held at the Council Chambers on 28 July 2020



---

Gordon Thomson  
**Shire President**



---

David Price  
**Chief Executive Officer**

Date: 28 July 2020

## **Budget Statements**

The following is a summary of Council's statutory responsibility for reporting on the 2020/21 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 2020**

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 2021**

**LOCAL GOVERNMENT ACT 1995**

**TABLE OF CONTENTS**

Statement of Comprehensive Income by Nature or Type	2
Basis of Preparation	3
Statement of Comprehensive Income by Program	4
Statement of Cash Flows	6
Rate Setting Statement	7
Index of Notes to the Budget	9

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**

	NOTE	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
<b>Revenue</b>				
Rates	1 (a)	1,255,693	1,392,849	1,388,869
Operating grants, subsidies and contributions	9	6,629,328	6,684,428	6,329,521
Fees and charges	8	888,800	1,195,640	918,800
Interest earnings	10 (a)	87,789	98,734	151,682
Other revenue	10 (b)	6,200	55,823	26,231
		8,867,810	9,427,474	8,815,103
<b>Expenses</b>				
Employee costs		(7,469,516)	(6,283,358)	(7,070,095)
Materials and contracts		(700,000)	(453,613)	(700,000)
Utility charges		(120,000)	(64,849)	(140,000)
Depreciation on non-current assets	5	(2,426,300)	(2,204,651)	(2,407,300)
Insurance expenses		(200,000)	(190,000)	(182,000)
Other expenditure		(791,132)	(1,224,653)	(441,518)
		(11,706,948)	(10,421,124)	(10,940,913)
<b>Subtotal</b>		(2,839,138)	(993,650)	(2,125,810)
Non-operating grants, subsidies and contributions	9	700,704	700,704	640,000
Loss on asset disposals	4 (b)	0	(18,413)	0
		700,704	682,291	640,000
<b>Net result</b>		<b>(2,138,434)</b>	<b>(311,359)</b>	<b>(1,485,810)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	(1,806,178)	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>(1,806,178)</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(2,138,434)</b>	<b>(2,117,537)</b>	<b>(1,485,810)</b>

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

# SHIRE OF CHRISTMAS ISLAND FOR THE YEAR ENDED 30 JUNE 2021

## 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 (Financial Management) Regulations 1996* take precedence over Australian Accounting Standards. Regulation 16 prohibits a local government from recognising as assets Crown land that is a public thoroughfare, such as land under roads, and land not owned by but under the control or management of the local government, unless it is a golf course, showground, racecourse or recreational facility of State or regional significance. Consequently, some assets, including land under roads acquired on or after 1 July 2008, have not been recognised in this budget. This is not in accordance with the requirements of AASB 1051 *Land Under Roads* paragraph 15 and AASB 116 *Property, Plant and Equipment* paragraph 7.

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.

## 2019/20 ACTUAL BALANCES

Balances shown in this budget as 2019/20 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 2020 the following new accounting policies are to be adopted and may impact the preparation of the budget:

AASB 1059 Service Concession Arrangements; Grantors

AASB 2018-7 Amendments to Australian Accounting Standards - Materiality

AASB 1059 is not expected to impact the annual budget. Specific impacts of AASB 2018-7 have not been identified.

## KEY TERMS AND DEFINITIONS - NATURE OR TYPE

### REVENUES RATES

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

### 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, property rates, rentals, hire charges, fee for service, photocopying charges, fines, penalties and administration fees, rubbish collection fees and 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 (ELECTRICITY, WATER, ETC.)

Expenditures made to the respective agencies for the provision of power 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 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
<b>Revenue</b>	9	\$	\$	\$
Governance		5,000	26,382	5,000
General purpose funding		7,701,410	7,874,546	7,546,403
Law, order, public safety		900	17,068	700
Health		19,000	29,620	37,000
Education and welfare		2,000	1,885	2,000
Housing		54,000	52,806	71,000
Community amenities		570,400	757,268	600,400
Recreation and culture		195,100	100,483	232,600
Transport		274,000	511,969	274,000
Economic services		32,000	23,919	32,000
Other property and services		14,000	31,528	14,000
		8,867,810	9,427,474	8,815,103
<b>Expenses excluding finance costs</b>	5, 10 ( c ), ( e ), ( f )			
Governance		(800,735)	(752,393)	(848,454)
General purpose funding		(131,603)	(112,327)	(140,733)
Law, order, public safety		(237,221)	(162,726)	(215,666)
Health		(170,878)	(89,083)	(171,936)
Education and welfare		(649,321)	(583,475)	(614,814)
Housing		(156,103)	(148,988)	(191,226)
Community amenities		(1,817,099)	(1,649,090)	(1,823,714)
Recreation and culture		(2,214,634)	(1,945,159)	(2,240,399)
Transport		(4,823,105)	(4,149,736)	(4,289,578)
Economic services		(206,249)	(117,493)	(204,393)
Other property and services		(500,000)	(710,654)	(200,000)
	6, 10(d)	(11,706,948)	(10,421,124)	(10,940,913)
<b>Subtotal</b>		(2,839,138)	(993,650)	(2,125,810)
Non-operating grants, subsidies and contributions	9	700,704	700,704	640,000
(Loss) on disposal of assets	4(b)	0	(18,413)	0
		700,704	682,291	640,000
<b>Net result</b>		<b>(2,138,434)</b>	<b>(311,359)</b>	<b>(1,485,810)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	(1,806,178)	0
<b>Total other comprehensive income</b>		<b>0</b>	<b>(1,806,178)</b>	<b>0</b>
<b>Total comprehensive income</b>		<b>(2,138,434)</b>	<b>(2,117,537)</b>	<b>(1,485,810)</b>

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

# SHIRE OF CHRISTMAS ISLAND

## FOR THE YEAR ENDED 30 JUNE 2021

### 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.

#### ACTIVITIES

General administration and members costs incurred in performing Council's function.

##### GENERAL PURPOSE FUNDING

To collect revenue to allow for the provision of services.

Rate revenue, government grants and interest revenue.

##### LAW, ORDER, PUBLIC SAFETY

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

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

##### HEALTH

To provide facilities on Christmas Island for good community health.

Health administration and inspection, and other health and preventive services.

##### EDUCATION AND WELFARE

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

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

##### HOUSING

To provide reasonable accommodation for staff employ from mainland.

Maintenance of staff housing.

##### COMMUNITY AMENITIES

To provide services required by the community.

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

##### RECREATION AND CULTURE

To provide facilities for recreational, cultural and sporting purposes.

Maintenance of halls and community centres, maintenance of beaches and foreshore amenities, maintenance of parks, gardens and reserves libraries services, anniversary celebrations and Island newsletters.

##### TRANSPORT

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

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

##### ECONOMIC SERVICES

To provide services to the community.

Property leases.

##### OTHER PROPERTY AND SERVICES

To monitor and control council's overheads and plant accounts

Private 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 2021**

	NOTE	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,205,693	1,336,498	1,376,603
Operating grants, subsidies and contributions		6,643,511	6,650,093	6,397,275
Fees and charges		888,800	1,195,640	918,800
Interest earnings		87,789	98,734	151,682
Other revenue		6,200	55,823	26,231
		8,831,993	9,336,788	8,870,591
<b>Payments</b>				
Employee costs		(7,469,516)	(6,281,845)	(6,966,958)
Materials and contracts		(700,000)	(533,011)	(393,727)
Utility charges		(120,000)	(64,849)	(140,000)
Insurance expenses		(200,000)	(190,000)	(182,000)
Other expenditure		(791,132)	(1,224,653)	(733,886)
		(9,280,648)	(8,294,358)	(8,416,571)
<b>Net cash provided by (used in) operating activities</b>	3	(448,655)	1,042,430	454,020
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4 (a)	(1,195,000)	(864,777)	(1,370,500)
Payments for construction of infrastructure	4 (a)	(700,704)	(898,082)	(640,000)
Non-operating grants, subsidies and contributions	9	700,704	700,704	640,000
Proceeds from sale of plant and equipment	4 (b)	0	43,609	0
<b>investing activities</b>		(1,195,000)	(1,020,951)	(1,370,500)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Net cash provided by (used in) financing activities</b>		0	0	0
		0	0	0
<b>Net increase (decrease) in cash held</b>		(1,643,655)	21,479	(916,480)
Cash at beginning of year		5,731,880	5,710,401	5,676,357
<b>Cash and cash equivalents at the end of the year</b>	3	<b>4,088,225</b>	<b>5,731,880</b>	<b>4,759,877</b>

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 2021**

	NOTE	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
<b>Net current assets at start of financial year - surplus/(deficit)</b>		405,115	350,553	426,267
		405,115	350,553	426,267
<b>Revenue from operating activities (excluding rates)</b>				
Governance		5,000	26,382	5,000
General purpose funding		6,445,717	6,481,697	6,157,534
Law, order, public safety		900	17,068	700
Health		19,000	29,620	37,000
Education and welfare		2,000	1,885	2,000
Housing		54,000	52,806	71,000
Community amenities		570,400	757,268	600,400
Recreation and culture		195,100	100,483	232,600
Transport		274,000	511,969	274,000
Economic services		32,000	23,919	32,000
Other property and services		14,000	31,528	14,000
		7,612,117	8,034,625	7,426,234
<b>Expenditure from operating activities</b>				
Governance		(800,735)	(754,919)	(848,454)
General purpose funding		(131,603)	(112,327)	(140,733)
Law, order, public safety		(237,221)	(162,726)	(215,666)
Health		(170,878)	(98,912)	(171,936)
Education and welfare		(649,321)	(583,475)	(614,814)
Housing		(156,103)	(148,988)	(191,226)
Community amenities		(1,817,099)	(1,649,090)	(1,823,714)
Recreation and culture		(2,214,634)	(1,942,289)	(2,240,399)
Transport		(4,783,467)	(4,158,664)	(4,289,578)
Economic services		(206,249)	(117,493)	(204,393)
Other property and services		(500,000)	(710,654)	(200,000)
		(11,667,310)	(10,439,537)	(10,940,913)
Non-cash amounts excluded from operating activities	2 (a)(i)	2,530,054	2,167,807	2,490,575
<b>Amount attributable to operating activities</b>		(1,120,024)	113,448	(597,837)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	700,704	700,704	640,000
Purchase property, plant and equipment	4 (a)	(1,195,000)	(864,777)	(1,370,500)
Purchase and construction of infrastructure	4 (a)	(700,704)	(898,082)	(640,000)
Proceeds from disposal of assets	4 (b)	0	43,609	0
<b>Amount attributable to investing activities</b>		(1,195,000)	(1,018,546)	(1,370,500)
<b>FINANCING ACTIVITIES</b>				
Transfers to cash backed reserves (restricted assets)	7 (a)	(72,669)	(83,636)	(793,032)
Transfers from cash backed reserves (restricted assets)	7 (a)	1,132,000	1,000	1,372,500
<b>Amount attributable to financing activities</b>		1,059,331	(82,636)	579,468
<b>Budgeted deficiency before general rates</b>		(1,255,693)	(987,734)	(1,388,869)
<b>Estimated amount to be raised from general rates</b>	1 (a)	1,255,693	1,392,849	1,388,869
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2 (a)(iii)	0	405,115	0

**SHIRE OF CHRISTMAS ISLAND**  
**RATE SETTING STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

	NOTE	2020/21 Budget \$	2019/20 Actual \$	2019/20 Budget \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)		405,115	350,553	426,267
Revenue from operating activities (excluding rates)		405,115	350,553	426,267
Operating grants, subsidies and contributions	9	6,629,328	6,684,428	6,329,521
Fees and charges	8	888,800	1,195,640	918,800
Interest earnings	10 (a)	87,789	98,734	151,682
Other revenue	10 (b)	6,200	55,823	26,231
		7,612,117	8,034,625	7,426,234
Expenditure from operating activities				
Employee costs		(7,469,516)	(6,283,358)	(7,070,095)
Materials and contracts		(700,000)	(453,613)	(700,000)
Utility charges		(120,000)	(64,849)	(140,000)
Depreciation on non-current assets	5	(2,426,300)	(2,204,651)	(2,407,300)
Insurance expenses		(200,000)	(190,000)	(182,000)
Other expenditure		(751,494)	(1,224,653)	(441,518)
Loss on asset disposals	4 (b)	0	(18,413)	0
		(11,667,310)	(10,439,537)	(10,940,913)
Operating activities excluded from budgeted deficiency				
Non-cash amounts excluded from operating activities	2 (a)(i)	2,530,054	2,167,807	2,490,575
Amount attributable to operating activities		(1,120,024)	113,448	(597,837)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	700,704	700,704	640,000
Purchase property, plant and equipment	4 (a)	(1,195,000)	(864,777)	(1,370,500)
Purchase and construction of infrastructure	4 (a)	(700,704)	(898,082)	(640,000)
Proceeds from disposal of assets	4 (b)	0	43,609	0
Amount attributable to investing activities		(1,195,000)	(1,018,546)	(1,370,500)
<b>FINANCING ACTIVITIES</b>				
Transfers to cash backed reserves (restricted assets)	7 (a)	(72,669)	(83,636)	(793,032)
Transfers from cash backed reserves (restricted assets)	7 (a)	1,132,000	1,000	1,372,500
Amount attributable to financing activities		1,059,331	(82,636)	579,468
Budgeted deficiency before general rates		(1,255,693)	(987,734)	(1,388,869)
Estimated amount to be raised from general rates	1 (a)	1,255,693	1,392,849	1,388,869
Net current assets at end of financial year - surplus/(deficit)	2 (a)(iii)	0	405,115	0

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

**SHIRE OF CHRISTMAS ISLAND**  
**INDEX OF NOTES TO THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

Note 1	Rates	10
Note 2	Net Current Assets	13
Note 3	Reconciliation of Cash	16
Note 4(a)	Asset Acquisitions	17
Note 4(b)	Asset Disposals	18
Note 5	Asset Depreciation	19
Note 6	Borrowings	20
Note 7	Reserves	21
Note 8	Fees and Charges	22
Note 9	Grant Revenue	22
Note 10	Revenue Recognition	23
Note 11	Other Information	24
Note 12	Major Land Transactions	25
Note 13	Trading Undertakings and Major Trading Undertakings	25
Note 14	Interests in Joint Arrangements	25
Note 15	Trust	26
Note 16	Significant Accounting Policies - Other Information	27
Note 17	Budget Ratios	28
	Detailed Revenue and Expenditure Statement	29
	Assets Acquisition	52
	Rates, Fees and Charges	56
Note 18	Recreation Culture Section (Variation)	71



**SHIRE OF CHRISTMAS ISLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**1. RATES AND SERVICE CHARGES**

**(a) Rating Information**

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	2020/21 Budgeted rate revenue \$	2020/21 Budgeted total revenue \$	2019/20 Actual total revenue \$	2019/20 Budget total revenue \$
<b>Differential general rate or general rate</b>							
<b>Gross rental valuations</b>							
GRV - Residential	0.096465	454	8,782,978	847,250	847,250	848,708	846,931
GRV - Commercial	0.096465	79	1,900,462	183,328	183,328	186,378	187,730
GRV - DIAC	0	21	1,210,320	0	0	0	0
GRV - Unallocated	0.096465	4	95,574	9,220	9,220	6,170	4,823
GRV - Rural	0.096465	2	45,280	4,368	4,368	4,368	3,232
GRV - Industrial	0.096465	11	227,160	21,913	21,913	21,913	20,804
GRV - Exempt	0.096465	163	0	0	0	0	0
<b>Unimproved valuations</b>							
UV - Industrial	0.211426	1	630,000	133,198	133,198	205,083	205,083
UV - Mining	0.211426	3	346,385	73,235	73,235	111,503	111,503
<b>Sub-Totals</b>		<b>738</b>	<b>13,238,159</b>	<b>1,272,512</b>	<b>1,272,512</b>	<b>1,384,123</b>	<b>1,380,106</b>
<b>Minimum</b>							
	\$						
<b>Minimum payment</b>							
<b>Gross rental valuations</b>							
GRV - Residential	582	5	19,050	2,910	2,910	2,910	2,910
GRV - Commercial	582	16	92,500	9,312	9,312	9,312	9,894
GRV - Unallocated	582	37	60,886	21,534	21,534	21,534	21,534
GRV - Mining	582	1	0	582	582	582	3,492
GRV - Industrial	582	6	13,520	3,492	3,492	2,910	582
<b>Unimproved valuations</b>							
UV - Mining	351	1	0	351	351	351	351
<b>Sub-Totals</b>		<b>66</b>	<b>185,956</b>	<b>38,181</b>	<b>38,181</b>	<b>37,599</b>	<b>38,763</b>
		<b>804</b>	<b>13,424,115</b>	<b>1,310,693</b>	<b>1,310,693</b>	<b>1,421,722</b>	<b>1,418,869</b>
Discount				(55,000)	(55,000)	(28,873)	(30,000)
<b>Total amount raised from general rates</b>				<b>1,255,693</b>	<b>1,255,693</b>	<b>1,392,849</b>	<b>1,388,869</b>
<b>Total rates</b>				<b>1,255,693</b>	<b>1,255,693</b>	<b>1,392,849</b>	<b>1,388,869</b>

All land (other than exempt land) in the Shire of Christmas Island is rated according to its Gross Rental Value (GRV) in townships or Unimproved Value (UV) in the remainder of the Shire of Christmas Island.

The general rates detailed for the 2020/21 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.

## 1. RATES AND SERVICE CHARGES (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 interest rates
		\$	%	%
<b>Option one</b>				
Single full payment	10/09/2020	0	0.0%	0.0%
<b>Option two</b>				
First instalment	10/09/2020	15	0.0%	0.0%
Second instalment	10/11/2020	15	0.0%	0.0%
Third instalment	11/01/2021	15	0.0%	0.0%
Fourth instalment	10/03/2021	15	0.0%	0.0%
Instalment plan admin charge revenue			2020/21 Budget revenue	2019/20 Budget revenue
Unpaid rates and service charge interest earned			\$	\$
			8,000	4,080
			5,000	10,200
			13,000	14,280
				9,000

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30 June 2021.

(d) Service Charges

The Shire did not raise service charges for the year ended 30 June 2021.

(e) Rates discounts

Rate or fee to which discount is granted	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which discount is granted
Rates	General	5%	\$ 55,000	\$ 28,873	\$ 30,000	A discount of 5% is to apply if rates paid within 35 days of issue of rate notice.
			55,000	28,873	30,000	

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Discount %	Discount (\$)	2020/21 Budget	2019/20 Actual	2019/20 Budget	Circumstances in which the waiver or concession is granted	Objects and reasons of the waiver or concession
Rates	Waiver	5%		\$ 1,000	\$ 12	\$ 1,000	Rates waived-for incorrect/double charged assessments	Rates incorrect/double charged assessments
				1,000	12	1,000		

## 2 (a). NET CURRENT ASSETS

### 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.

Note	2020/21 Budget 30 June 2021	2019/20 Actual 30 June 2020	2019/20 Budget 30 June 2020
	\$	\$	\$

### (i) Operating activities excluded from budgeted deficiency

The following non-cash revenue or expenditure has been excluded from operating activities within the Rate Setting Statement.

#### Adjustments to operating activities

Less: Non-cash grants and contributions for assets		81,377	(81,000)	135,584
Less: Movement in employee liabilities associated with restricted cash		22,377	25,743	(52,309)
Add: Loss on disposal of assets	4 (b)	0	18,413	0
Add: Depreciation on assets	5	2,426,300	2,204,651	2,407,300
<b>Non cash amounts excluded from operating activities</b>		<b>2,530,054</b>	<b>2,167,807</b>	<b>2,490,575</b>

### (ii) 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.

#### Adjustments to net current assets

Less: Cash - restricted reserves	3	(4,054,327)	(5,113,658)	(4,451,554)
Less: Financial assets - restricted	3	(4,081,330)	(4,081,330)	(4,451,554)
Less: Current assets not expected to be received at end of year				
- Land held for resale		(278,644)	(278,644)	(278,142)
Add: Current liabilities not expected to be cleared at end of year				
- Employee benefit provisions		1,597,869	1,575,492	1,685,333
Add: Movement in provisions between current and non-current provisions		120,978	0	0
<b>Total adjustments to net current assets</b>		<b>(6,695,454)</b>	<b>(7,898,140)</b>	<b>(7,495,917)</b>



2 (a). NET CURRENT ASSETS (CONTINUED)

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

	Note	2020/21 Budget 30 June 2021 \$	2019/20 Actual 30 June 2020 \$	2019/20 Budget 30 June 2020 \$
<b>(iii) Composition of estimated net current assets</b>				
<b>Current assets</b>				
Cash and cash equivalents- unrestricted	3	33,898	618,222	308,323
Cash and cash equivalents - restricted				
Cash backed reserves	3	4,054,327	5,113,658	4,451,554
Financial assets - listed shares		22,144	22,144	0
Financial assets - restricted	3	4,081,330	4,081,330	4,451,554
Receivables		246,599	210,745	132,157
Inventories		385,108	385,108	356,273
		8,823,406	10,431,207	9,699,861
<b>Less: current liabilities</b>				
Trade and other payables		(308,146)	(308,146)	(316,651)
Provisions		(1,819,806)	(1,819,806)	(1,887,293)
		(2,127,952)	(2,127,952)	(2,203,944)
<b>Net current assets</b>		6,695,454	8,303,255	7,495,917
<b>Less: Total adjustments to net current assets</b>	2 (a)(ii)	(6,695,454)	(7,898,140)	(7,495,917)
<b>Closing funding surplus / (deficit)</b>		0	405,115	0

**SHIRE OF CHRISTMAS ISLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**2 (b). NET CURRENT ASSETS (CONTINUED)**

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire's operational cycle. In the case of liabilities where the Shire does not have the unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current even if not expected to be realised in the next 12 months except for land held for sale where it is held as 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.

**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.

**PROVISIONS**

Provisions are recognised when the Shire has a 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.

**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.

**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.

Receivables expected to be collected within 12 months of the end of the reporting period are classified as current assets. All other receivables are classified as non-current assets.

Collectability of trade and other receivables is reviewed on an ongoing basis. Debts that are known to be uncollectible are written off when identified. An allowance for doubtful debts is raised when there is objective evidence that they will not be collectible.

**EMPLOYEE BENEFITS**

**Short-term employee benefits**

Provision is made for the Shire of Christmas Island'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 of Christmas Island'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 of Christmas Island's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the statement of financial position.

**LAND HELD FOR RESALE**

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

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

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

### 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	2020/21 Budget	2019/20 Actual	2019/20 Budget
		\$	\$	\$
Cash at bank and on hand		6,895	1,650,550	308,323
		6,895	1,650,550	308,323
- Unrestricted cash and cash equivalents		33,898	618,222	308,323
- Restricted cash and cash equivalents		4,054,327	5,113,658	4,451,554
		4,088,225	5,731,880	4,759,877
- Restricted financial assets at amortised cost - term deposits		4,081,330	4,081,330	4,451,554

The following restrictions have been imposed by regulation or other externally imposed requirements on cash and cash equivalents and financial assets at amortised cost:

Employees benefits reserve	1,597,869	1,575,492	1,685,333
Plant & machinery reserve	1,079,612	1,141,363	835,979
Furniture & equipment reserve	668,032	749,363	523,575
Buildings reserve	153,218	683,487	552,784
Welfare fund reserve	84,223	85,092	84,497
Recreation services reserve	77,489	322,892	64,922
Waste management reserve	290,879	454,410	502,267
Road works & materials reserve	103,005	101,559	202,197
	4,054,327	5,113,658	4,451,554

#### Reconciliation of net cash provided by operating activities to net result

<b>Net result</b>		(2,138,434)	(311,359)	(1,485,810)
Depreciation	5	2,426,300	2,204,651	2,407,300
(Increase)/decrease in receivables		(35,817)	(90,686)	(19,739)
(Increase)/decrease in inventories		50,000	71,667	100,000
Increase/(decrease) in payables		(88,000)	(163,163)	(44,900)
Increase/(decrease) in employee provisions		38,000	40,942	135,584
Non cash contributions		0	(8,918)	1,585
Non-operating grants, subsidies and contributions		(700,704)	(700,704)	(640,000)
<b>Net cash from operating activities</b>		(448,655)	1,042,430	454,020

### SIGNIFICANT ACCOUNTING POLICES

#### CASH AND CASH EQUIVALENTS

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks.



## FIXED ASSETS

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

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

## RECOGNITION OF ASSETS

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.



## 1. FIXED ASSETS

**c) Disposals of Assets**

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

[illegible]

## 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.

## 5. ASSET DEPRECIATION

### By Program

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
Governance	30,000	22,905	20,000
Education and welfare	2,000	899	2,000
Housing	46,300	29,294	46,300
Community amenities	29,000	23,010	29,000
Recreation and culture	342,000	323,155	333,000
Transport	1,315,000	1,267,553	1,315,000
Economic services	10,000	16,540	10,000
Other property and services	652,000	521,295	652,000
	2,426,300	2,204,651	2,407,300

### By Class

Buildings - non-specialised	46,300	35,382	55,000
Buildings - specialised	362,000	350,914	320,000
Furniture and equipment	68,000	54,287	58,000
Plant and equipment	650,000	523,398	650,000
Infrastructure - roads	1,065,000	998,121	1,089,300
Infrastructure - Drainage	150,000	147,859	150,000
Infrastructure - Others	85,000	94,690	85,000
	2,426,300	2,204,651	2,407,300

## 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.

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

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	80 years
Infrastructure - Others	50 years

**SHIRE OF CHRISTMAS ISLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**6. INFORMATION ON BORROWINGS**

**(a) Borrowing repayments**

The Shire has not budgeted to have any borrowings for the year ended 30 June 2021 and did not have or budget to have any borrowings for the year ended 30 June 2020

**(b) New borrowings - 2020/21**

The Shire does not intend to undertake any new borrowings for the year ended 30 June 2021

**(c) Unspent borrowings**

The Shire had no unspent borrowing funds as at 30 June 2020 nor is it expected to have unspent borrowing funds as at 30 June 2021.

**(d) Credit Facilities**

	<b>2020/21 Budget</b>	<b>2019/20 Actual</b>	<b>2019/20 Budget</b>
	\$	\$	\$
<b>Undrawn borrowing facilities</b>			
<b>credit standby arrangements</b>			
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	(2,153)	0
<b>Total amount of credit unused</b>	<b>540,000</b>	<b>537,847</b>	<b>540,000</b>

**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.

## 7. CASH BACKED RESERVES

### a) Cash Backed Reserves - Movement

	2020/21		2020/21		2020/21		2020/21		2019/20		2019/20		2019/20		2019/20		2019/20	
	Budget	Opening	2020/21	Budget	2020/21	Transfer to	2020/21	Budget	2020/21	Actual	Opening	2019/20	Actual	Closing	2019/20	Budget	Opening	2019/20
		Balance	Transfer to	Transfer (from)	Closing	Balance		Balance	Balance	Transfer to	Balance	Balance	Transfer (from)	Balance	Transfer to	Balance	Balance	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Employees benefits reserve	1,575,492	22,377	0	1,597,869	1,549,749	25,743	0	1,575,492	1,549,749	135,584	1,549,749	1,549,749	0	1,685,333	0	1,685,333	1,549,749	1,685,333
Plant & machinery reserve	1,141,363	16,249	(78,000)	1,079,612	1,122,717	18,646	0	1,141,363	1,122,717	283,262	1,122,717	1,122,717	(570,000)	835,979	(570,000)	835,979	1,122,717	835,979
Furniture & equipment reserve	749,363	10,669	(92,000)	668,032	737,121	12,242	0	749,363	737,121	86,954	737,121	737,121	(300,500)	523,575	(300,500)	523,575	737,121	523,575
Buildings reserve	683,487	9,731	(540,000)	153,218	672,321	11,166	0	683,487	672,321	65,463	672,321	672,321	(185,000)	552,784	(185,000)	552,784	672,321	552,784
Welfare fund reserve	85,092	1,131	(2,000)	84,223	84,611	1,481	(1,000)	85,092	84,611	1,886	84,611	84,611	(2,000)	84,497	(2,000)	84,497	84,611	84,497
Recreation services reserve	322,892	4,597	(250,000)	77,489	317,617	5,275	0	322,892	317,617	57,305	317,617	317,617	(310,000)	64,922	(310,000)	64,922	317,617	64,922
Waste management reserve	454,410	6,469	(170,000)	290,879	446,986	7,424	0	454,410	446,986	60,281	446,986	446,986	(5,000)	502,267	(5,000)	502,267	446,986	502,267
Road works & materials reserve	101,559	1,446	0	103,005	99,900	1,659	0	101,559	99,900	102,297	99,900	99,900	0	202,197	102,297	202,197	99,900	202,197
	5,113,658	72,669	(1,132,000)	4,054,327	5,031,022	83,636	(1,000)	5,113,658	5,031,022	793,032	5,031,022	5,031,022	(1,372,500)	4,451,554	(1,372,500)	4,451,554	5,031,022	4,451,554

### 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
Employees benefits reserve	Ongoing	- to be used to fund annual and long service leave requirements.
Plant & machinery reserve	Ongoing	- to be used for the purchase of new major plant.
Furniture & equipment reserve	Ongoing	- to be used for the purchase of new furniture & equipment.
Buildings reserve	Ongoing	- to be used for the upgrade of staff housing.
Welfare fund reserve	Ongoing	- to be used for specific community purposes.
Recreation services reserve	Ongoing	- to be used for the upgrade of recreation services and purchase of new plant, furniture & equipment.
Waste management reserve	Ongoing	- to be used for the upgrade of tipsite and purchase new plant & equipment.
Road works & materials reserve	Ongoing	- to be used for the purpose of road works and purchase of materials.



SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2021

8. FEES & CHARGES REVENUE

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
General purpose funding	9,000	903	4,000
Health	18,000	18,274	36,000
Housing	54,000	52,806	71,000
Community amenities	570,400	755,422	570,400
Recreation and culture	125,400	25,687	125,400
Transport	74,000	11,030	74,000
Economic services	32,000	23,919	32,000
Other property and services	6,000	307,599	6,000
	888,800	1,195,640	918,800

9. GRANT REVENUE

	Unspent grants, subsidies and contributions liability					Grants, subsidies and contributions revenue		
	Liability 1 July 2020	Increase in Liability	Liability Reduction (As revenue)	Total Liability 30 June 2021	Current Liability 30 June 2021	2020/21 Budget	2019/20 Actual	2019/20 Budget
By Program:	\$	\$	\$	\$	\$	\$	\$	\$
<b>(a) Operating grants, subsidies and contributions</b>								
Governance				0			780	0
General purpose funding	0	0	0	0	0	6,348,928	6,377,860	6,011,821
Law, order, public safety	16,500	0	0	16,500	16,500	900	16,959	700
Health	0	0	0	0	0	1,000	1,518	1,000
Education and welfare	0	0	0	0	0	2,000	1,885	2,000
Recreation and culture	0	0	0	0	0	68,500	77,500	106,000
Transport	0	0	0	0	0	200,000	200,000	200,000
Other property and services	0	0	0	0	0	8,000	7,926	8,000
	16,500	0	0	16,500	16,500	6,629,328	6,684,428	6,329,521
<b>(b) Non-operating grants, subsidies and contributions</b>								
Transport	0	0	0	0	0	700,704	700,704	640,000
	0	0	0	0	0	700,704	700,704	640,000
Total	16,500	0	0	16,500	16,500	7,330,032	7,385,132	6,969,521

**SHIRE OF CHRISTMAS ISLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2021**

**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
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
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 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
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
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
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

	2020/21 Budget	2019/20 Actual	2019/20 Budget
	\$	\$	\$
<b>The net result includes as revenues</b>			
<b>(a) Interest earnings</b>			
Investments			
- Reserve funds	72,789	83,633	125,682
- Other funds	10,000	4,901	20,000
Other interest revenue (refer note 1b)	5,000	10,200	6,000
	87,789	98,734	151,682
<b>(b) Other revenue</b>			
Reimbursements and recoveries	6,200	55,823	26,231
	6,200	55,823	26,231
<b>The net result includes as expenses</b>			
<b>(c) Auditors remuneration</b>			
Audit services	54,000	49,200	40,000
Other services	6,000	4,000	6,000
	60,000	53,200	46,000
<b>(d) Elected members remuneration</b>			
Mayor/President's allowance	25,342	25,403	62,299
Deputy Mayor/President's allowance	46,196	45,785	25,606
Councillors allowance	130,936	130,297	114,569
	202,474	201,485	202,474
<b>(e) Write offs</b>			
General rate	1,000	12	1,000
	1,000	12	1,000

## 12. MAJOR LAND TRANSACTIONS

It is not anticipated the Shire will have any Major Land Transactions during 2020/21.

## 13. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated the Shire will have any Trading Undertakings or Major Trading Undertakings during 2020/21.

## 14. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2020/21.

### 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 over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30 June 2020	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2021
	\$	\$	\$	\$
Phosphate Hill Open Space (POS)	63,066	956	0	64,022
Taman Sweetland Reserve (POS)	54,543	998	0	55,541
	117,609	1,954	0	119,563

## **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.

## 17. BUDGET RATIOS

	2020/21 Budget	2019/20 Actual	2018/19 Actual	2017/18 Actual
Operating Surplus	(0.2235)	0.1571	(0.2250)	(0.6250)
Funds After Operations	1.7620	2.0130	1.9200	3.128
PPE	(0.0188)	(0.9460)	0.0210	(0.022)
Infrastructure	(0.9930)	0.1313	(0.0110)	0.2320
Cash Reserves	0.5738	0.6453	0.8560	1.4200
Borrowings	0.0000	0.0000	0.0000	0.0000
Debt Servicing	0.0000	0.0000	0.0000	0.0000
Average Rates (UV)	1,684	1,672	1,614	1,574
Average Rates (GRV)	51,608	63,317	61,735	58,744

The ratios are calculated as follows:

### OPERATIONS

Operating Surplus  $\frac{\text{Adjusted underlying surplus (or deficit)}}{\text{Adjusted underlying revenue}}$

Funds After Operations  $\frac{\text{Funds remaining after operations}}{\text{General funds}}$

### ASSET RATIOS

PPE  $\frac{\text{Closing WDV value of PPE less Opening WDV value of PPE}}{\text{Opening WDV value of PPE}}$

Infrastructure  $\frac{\text{Closing WDV Infrastructure less Opening WDV infrastructure}}{\text{Opening WDV Infrastructure}}$

### FINANCING RATIOS

Cash Reserves  $\frac{\text{Discretionary Reserve Balance}}{\text{General Funds}}$

Borrowings  $\frac{\text{Principal outstanding}}{\text{General funds}}$

Debt Servicing  $\frac{\text{Principal and interest due}}{\text{General funds}}$

### RATES RATIOS

Average Rates  $\frac{\text{Rate revenue per category}}{\text{Number of properties per category}}$

**SHIRE OF CHRISTMAS ISLAND**  
**DETAILED REVENUE AND EXPENDITURE STATEMENT**  
**FOR THE YEAR ENDED 30 JUNE 2021**

<u>Budget</u> <u>2019/20</u> \$	<u>Actual</u> <u>2019/20</u> \$	<u>Description</u>	<u>Budget</u> <u>2020/21</u> \$	<u>Note</u> <u>Reference</u>
<b><u>OPERATING REVENUE</u></b>				
5,000	26,382	Governance	5,000	
7,546,403	7,874,546	General Purpose Funding	7,701,410	
700	17,069	Law Order & Public Safety	900	
37,000	29,620	Health	19,000	
2,000	1,885	Education and Welfare	2,000	
71,000	52,806	Housing	54,000	
600,400	757,268	Community Amenities	570,400	
232,600	100,483	Recreation & Culture	195,100	
914,000	1,212,672	Transport	974,704	
32,000	23,919	Economic Services	32,000	
14,000	31,527	Other Property & Services	14,000	
<b>9,455,103</b>	<b>10,128,177</b>	<b>Total Operating Revenue</b>	<b>9,568,514</b>	<b>6.11</b>
<b><u>OPERATING EXPENDITURE</u></b>				
(848,454)	(754,919)	Governance	(800,735)	
(140,733)	(112,327)	General Purpose Funding	(131,603)	
(215,666)	(162,726)	Law Order & Public Safety	(237,221)	
(171,936)	(98,912)	Health	(170,878)	
(614,814)	(583,475)	Education and Welfare	(649,321)	
(191,226)	(148,987)	Housing	(156,103)	
(1,823,714)	(1,649,090)	Community Amenities	(1,817,099)	
(2,240,399)	(1,942,288)	Recreation & Culture	(2,214,634)	
(4,289,578)	(4,158,664)	Transport	(4,823,105)	
(204,393)	(117,493)	Economic Services	(206,249)	
(200,000)	(710,655)	Other Property & Services	(500,000)	
<b>(10,940,913)</b>	<b>(10,439,536)</b>	<b>Total Operating Expenditure</b>	<b>(11,706,948)</b>	<b>6.11</b>
<b>(1,485,810)</b>	<b>(311,359)</b>	<b>TOTAL OPERATING REVENUE &amp; EXPENDITURE</b>	<b>(2,138,433)</b>	
<b><u>CAPITAL EXPENDITURE</u></b>				
(194,000)	(111,782)	Governance	(10,000)	
(45,000)	(47,487)	Health	(130,000)	
(50,000)	(36,607)	Housing	(170,000)	
(5,000)	(13,760)	Community Amenities	(40,000)	
(407,000)	(184,657)	Recreation & Culture	(642,000)	
(1,173,000)	(1,231,222)	Transport	(858,704)	
(108,000)	(124,069)	Economic Services	(35,000)	
(28,500)	(13,275)	Other Property & Services	(10,000)	
<b>(2,010,500)</b>	<b>(1,762,859)</b>	<b>Total Capital Expenditure</b>	<b>(1,895,704)</b>	
<b>(3,496,310)</b>	<b>(2,074,218)</b>	<b>SURPLUS/DEFICIT</b>	<b>(4,034,137)</b>	

**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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Rates raised	1,310,693		1,418,868		1,421,721	
Rates write off	(1,000)		(1,000)		(12)	
Less discount on rates	(55,000)		(30,000)		(28,873)	
Penalty-Interest charges on rates	5,000		6,000		10,200	
Excess rates/refund	1,000		1,000		133	
Instalment admin fees	8,000		3,000		4,080	
Legal fees	1,000		1,000		903	
<b>Total Operating Revenue</b>	<b><u>1,269,693</u></b>		<b><u>1,398,868</u></b>		<b><u>1,408,152</u></b>	
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		131,603		140,733		112,327
<b>Total Administration Expenditure</b>		<b><u>131,603</u></b>		<b><u>140,733</u></b>		<b><u>112,327</u></b>
<b>TOTAL RATES REVENUE</b>	<b><u>1,269,693</u></b>	<b><u>131,603</u></b>	<b><u>1,398,868</u></b>	<b><u>140,733</u></b>	<b><u>1,408,152</u></b>	<b><u>112,327</u></b>

**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.

<b>OPERATING REVENUE</b>						
Grants Commission	5,848,469		5,509,491		5,848,469	
Community Services Obligations	500,459		502,330		529,391	
Interest on investments - Municipal Fund	10,000		20,000		4,901	
Interest on investments - Reserve Fund	72,789		115,714		83,632	
<b>Total Operating Revenue</b>	<b><u>6,431,717</u></b>		<b><u>6,147,535</u></b>		<b><u>6,466,393</u></b>	
<b>TOTAL OTHER GENERAL PURPOSE FUNDING</b>	<b><u>6,431,717</u></b>		<b><u>6,147,535</u></b>		<b><u>6,466,393</u></b>	
<b>TOTAL GENERAL PURPOSE FUNDING</b>	<b><u>7,701,410</u></b>	<b><u>131,603</u></b>	<b><u>7,546,403</u></b>	<b><u>140,733</u></b>	<b><u>7,874,545</u></b>	<b><u>112,327</u></b>

**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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Reimbursement	5,000		5,000		5,000	
<b>Total Operating Revenue</b>	<u>5,000</u>		<u>5,000</u>		<u>5,000</u>	
<b>OPERATING EXPENDITURE</b>						
Election expenses		2,000		6,500		6,773
Members' allowances		202,474		202,474		201,485
Recording expenses		9,567		9,506		5,356
Public relations		2,000		2,000		134
Conference & training expenses		30,000		88,000		41,968
Insurance		5,000		5,000		4,703
Subscriptions & memberships		25,000		21,000		23,319
Council receptions & refreshments		9,000		8,000		7,621
Other minor expenditure		1,500		1,500		1,431
<b>Total Operating Expenditure</b>		<u>286,541</u>		<u>343,980</u>		<u>292,790</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		514,195		504,474		459,602
<b>Total Administration Expenditure</b>		<u>514,195</u>		<u>504,474</u>		<u>459,602</u>
<b>TOTAL GOVERNANCE</b>	<u>5,000</u>	<u>800,735</u>	<u>5,000</u>	<u>848,454</u>	<u>5,000</u>	<u>752,392</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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<b>OPERATING REVENUE</b>						
Reimbursements	5,000		4,000		19,635	
Add Allocation From Council Activities	(5,000)		(4,000)		(780)	
<b>Total Operating Revenue</b>	<u>0</u>		<u>0</u>		<u>18,855</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		1,290,942		1,267,219		1,231,156
Administration		90,000		102,000		59,686
Operations		75,000		75,000		64,092
Building maintenance		130,941		135,585		136,804
Plant costs		58,000		40,000		25,661
Conference/Training		29,000		74,000		32,338
Contractors/ Consultants/Other		98,000		94,000		53,029
Depreciation		30,000		20,000		22,905
Less allocated to Council Activities		(1,801,883)		(1,807,804)		(1,625,671)
<b>Total Operating Expenditure</b>		<u>0</u>		<u>0</u>		<u>0</u>
<b>CAPITAL EXPENDITURE</b>						
Furniture & equipment		10,000		194,000		111,782
<b>Total Capital Expenditure</b>		<u>10,000</u>		<u>194,000</u>		<u>111,782</u>
<b>TOTAL ADMINISTRATION GENERAL</b>	<u>0</u>	<u>10,000</u>	<u>0</u>	<u>194,000</u>	<u>18,855</u>	<u>111,782</u>
<b>TOTAL GOVERNANCE</b>	<u>5,000</u>	<u>810,736</u>	<u>5,000</u>	<u>1,042,454</u>	<u>23,855</u>	<u>864,174</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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Grants	0		0		16,500	
Contributions - Pool car	700		700		458	
Fees & Charges	200		0		110	
<b>Total Operating Revenue</b>	<b><u>900</u></b>		<b><u>700</u></b>		<b><u>17,068</u></b>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		148,138		139,775		108,540
Operations		3,000		3,000		1,807
Plant costs		24,500		24,500		13,640
Contractors/Consultants/Other		20,500		8,000		1,740
<b>Total Operating Expenditure</b>		<b><u>196,138</u></b>		<b><u>175,275</u></b>		<b><u>125,727</u></b>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		41,083		40,391		36,999
<b>Total Administration Expenditure</b>		<b><u>41,083</u></b>		<b><u>40,391</u></b>		<b><u>36,999</u></b>
<b>TOTAL - LAW, ORDER, PUBLIC SAFETY</b>	<b><u>900</u></b>	<b><u>237,221</u></b>	<b><u>700</u></b>	<b><u>215,666</u></b>	<b><u>17,068</u></b>	<b><u>162,726</u></b>



## 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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Pool car contributions	1,000		1,000		1,518	
Fees & charges	18,000		36,000		18,274	
<b>Total Operating Revenue</b>	<b><u>19,000</u></b>		<b><u>37,000</u></b>		<b><u>19,792</u></b>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		67,011		62,765		47,605
Operations		27,000		33,000		8,848
Plant costs		9,000		9,000		3,179
Contractors/Consultants/Other		25,000		25,000		(9,193)
<b>Total Operating Expenditure</b>		<b><u>128,011</u></b>		<b><u>129,765</u></b>		<b><u>50,439</u></b>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		42,867		42,171		38,644
<b>Total Administration Expenditure</b>		<b><u>42,867</u></b>		<b><u>42,171</u></b>		<b><u>38,644</u></b>
<b>CAPITAL EXPENDITURE</b>						
Plant & machinery		130,000		45,000		47,487
<b>Total Capital Expenditure</b>		<b><u>130,000</u></b>		<b><u>45,000</u></b>		<b><u>47,487</u></b>
<b>TOTAL - ENVIRONMENTAL HEALTH</b>	<b><u>19,000</u></b>	<b><u>300,878</u></b>	<b><u>37,000</u></b>	<b><u>216,936</u></b>	<b><u>19,792</u></b>	<b><u>136,570</u></b>

**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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Contributions	2,000		2,000		1,885	
<b>Total Operating Revenue</b>	<u>2,000</u>		<u>2,000</u>		<u>1,885</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		453,998		437,340		450,495
Operations		11,000		2,000		1,803
Plant costs		39,500		39,500		21,217
Banner Competition expenses		1,000		1,000		0
Senior service expenses		20,000		14,000		17,141
Senior Citizen Building Fund expenses		5,000		5,000		2,702
Youth & school holiday program expenses		5,000		5,000		5,083
Environment to Community Services		2,000		0		0
Depreciation		2,000		2,000		898
<b>Total Operating Expenditure</b>		<u>539,498</u>		<u>505,840</u>		<u>499,339</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		109,823		108,974		84,135
<b>Total Administration Expenditure</b>		<u>109,823</u>		<u>108,974</u>		<u>84,135</u>
<b>TOTAL COMMUNITY SERVICES</b>	<u>2,000</u>	<u>649,321</u>	<u>2,000</u>	<u>614,814</u>	<u>1,885</u>	<u>583,474</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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Rental charges	54,000		71,000		52,806	
<b>Total Operating Revenue</b>	<u>54,000</u>		<u>71,000</u>		<u>52,806</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		68,914		69,697		67,092
Building maintenance		70,200		70,200		105,706
Plant costs		10,000		15,000		10,533
Depreciation		48,800		48,800		29,294
Less allocated to council activities		(69,000)		(39,000)		(87,821)
<b>Total Operating Expenditure</b>		<u>128,914</u>		<u>164,697</u>		<u>124,804</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		27,189		26,529		24,183
<b>Total Administration Expenditure</b>		<u>27,189</u>		<u>26,529</u>		<u>24,183</u>
<b>CAPITAL EXPENDITURE</b>						
Housing upgrade - COVID -19		160,000		0		0
5 Jalan Ketam Merah (AGD Lease)		0		5,000		8,352
12 Guona Close (MWSW)		0		10,000		0
23 Seaview Drive (MGRPG)		0		25,000		8,200
28 Seaview Drive (Lease)		5,000		5,000		0
30 Seaview Drive (CEO)		0		5,000		20,055
Flat 138 - Upgrade		5,000		0		0
<b>Total Capital Expenditure</b>		<u>170,000</u>		<u>50,000</u>		<u>36,607</u>
<b>TOTAL HOUSING</b>	<u>54,000</u>	<u>326,103</u>	<u>71,000</u>	<u>241,226</u>	<u>52,806</u>	<u>185,594</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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Reimbursements-Sale of batteries	0		30,000		1,846	
Fees & charges-garbage charges	564,400		564,400		753,190	
<b>Total Operating Revenue</b>	<u>564,400</u>		<u>594,400</u>		<u>755,036</u>	
<b>OPERATING EXPENDITURE-DIRECT</b>						
Employees costs		804,403		814,453		731,289
Operations		51,500		58,500		25,283
Plant costs		367,000		347,000		303,777
Recycle		0		36,000		0
Contractors/Consultants/Other		5,000		5,000		3,129
Depreciation		14,000		14,000		11,305
<b>Total Operating Expenditure</b>		<u>1,241,903</u>		<u>1,274,953</u>		<u>1,074,783</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		125,736		124,842		114,891
<b>Total Administration Expenditure</b>		<u>125,736</u>		<u>124,842</u>		<u>114,891</u>
<b>CAPITAL EXPENDITURE</b>						
Buildings		0		0		15,405
Furniture & equipment		5,000		5,000		(1,645)
<b>Total Capital Expenditure</b>		<u>40,000</u>		<u>5,000</u>		<u>13,760</u>
<b>TOTAL SANITATION</b>	<u>564,400</u>	<u>1,407,640</u>	<u>594,400</u>	<u>1,404,795</u>	<u>755,036</u>	<u>1,203,434</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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Fees & charges	6,000		6,000		1,146	
Total Operating Revenue	<u>6,000</u>		<u>6,000</u>		<u>1,146</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		30,704		22,866		27,221
Vehicle running expenses		3,000		3,500		751
Contractors/Consultants/Other		23,000		27,000		29,777
Total Operating Expenditure		<u>56,704</u>		<u>53,366</u>		<u>57,749</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		30,187		29,163		26,016
Total Administration Expenditure		<u>30,187</u>		<u>29,163</u>		<u>26,016</u>
TOTAL TOWN PLANNING	<u>6,000</u>	<u>86,891</u>	<u>6,000</u>	<u>82,529</u>	<u>1,146</u>	<u>83,765</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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Fees & charges	0		0		1,086	
<b>Total Operating Revenue</b>	<u>0</u>		<u>0</u>		<u>1,086</u>	
<b>OPERATING EXPENDITURE</b>						
Bus Shelters		13,153		12,902		18,798
Cemeteries maintenance/Management Plan		159,008		128,140		208,277
Public conveniences		36,247		36,402		41,471
Emergency management exps (Cyclone)		0		10,000		0
Community assistance scheme		97,689		98,103		58,884
Depreciation/others		17,000		17,000		12,705
<b>Total Operating Expenditure</b>		<u>323,098</u>		<u>302,547</u>		<u>340,135</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		39,471		38,843		35,515
<b>Total Administration Expenditure</b>		<u>39,471</u>		<u>38,843</u>		<u>35,515</u>
<b>TOTAL OTHER COMMUNITY AMENITIES</b>		<u>362,569</u>		<u>341,390</u>	<u>1,086</u>	<u>375,650</u>
<b>TOTAL COMMUNITY AMENITIES</b>	<u>570,400</u>	<u>1,857,099</u>	<u>600,400</u>	<u>1,828,714</u>	<u>757,268</u>	<u>1,662,849</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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Fees & charges	5,000		5,000		5,955	
<b>Total Operating Revenue</b>	<u>5,000</u>		<u>5,000</u>		<u>5,955</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		61,738		46,238		39,380
Building maintenance		50,566		50,544		44,044
Vehicle operating costs		12,000		17,000		6,527
Depreciation/Others		231,000		231,000		214,729
<b>Total Operating Expenditure</b>		<u>355,303</u>		<u>344,782</u>		<u>304,680</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		40,038		39,349		36,029
<b>Total Administration Expenditure</b>		<u>40,038</u>		<u>39,349</u>		<u>36,029</u>
<b>CAPITAL EXPENDITURE</b>						
George Fam Centre-Decking/Aluminium Main Switch Board (Replace)		30,000		0		0
<b>Total Capital Expenditure</b>		<u>30,000</u>		<u>0</u>		<u>0</u>
<b>TOTAL PUBLIC HALLS &amp; CIVIC CENTRES</b>	<u>5,000</u>	<u>425,342</u>	<u>5,000</u>	<u>384,131</u>	<u>5,955</u>	<u>340,709</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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Private works	80,000		80,000		0	
<b>Total Operating Revenue</b>	<u>80,000</u>		<u>80,000</u>		<u>0</u>	
<b>OPERATING EXPENDITURE</b>						
Parks, Gardens & Reserve Maintenance		551,926		540,197		511,793
Operations		218,689		214,175		91,515
Plant costs		85,000		85,000		68,056
Works management costs		152,041		151,570		130,625
Depreciation		105,000		100,000		90,318
<b>Total Operating Expenditure</b>		<u>1,112,655</u>		<u>1,090,943</u>		<u>892,307</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		218,097		213,530		199,829
<b>Total Administration Expenditure</b>		<u>218,097</u>		<u>213,530</u>		<u>199,829</u>
<b>CAPITAL EXPENDITURE</b>						
Fixed Plant		35,000		0		49,551
Plant & machinery		15,000		45,000		0
Furniture & equipment		17,000		17,000		0
<b>Total Capital Expenditure</b>		<u>67,000</u>		<u>62,000</u>		<u>49,551</u>
<b>TOTAL PARKS &amp; GARDENS</b>	<u>80,000</u>	<u>1,397,752</u>	<u>80,000</u>	<u>1,366,473</u>	<u>0</u>	<u>1,141,687</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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Fees & charges	600		600		220	
<b>Total Operating Revenue</b>	<u>600</u>		<u>600</u>		<u>220</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		84,924		84,674		77,796
Operations		20,000		20,000		13,640
Depreciation		6,000		6,000		4,934
<b>Total Operating Expenditure</b>		<u>110,924</u>		<u>110,674</u>		<u>96,370</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		46,580		45,878		41,513
<b>Total Administration Expenditure</b>		<u>46,580</u>		<u>45,878</u>		<u>41,513</u>
<b>CAPITAL EXPENDITURE</b>						
Furniture & equipment		5,000		5,000		0
<b>Total Capital Expenditure</b>		<u>5,000</u>		<u>5,000</u>		<u>0</u>
<b>TOTAL LIBRARY</b>	<u>600</u>	<u>162,504</u>	<u>600</u>	<u>161,552</u>	<u>220</u>	<u>137,883</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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Grant & subsidies	37,500		75,000		37500	
Australia contributions	1,000		1,000		3,000	
Reimbursements	1,000		1,000		5,000	
Fees & Charges - Islander	40,000		40,000		19,678	
<b>Total Operating Revenue</b>	<u>79,500</u>		<u>117,000</u>		<u>65,178</u>	
<b>OPERATING EXPENDITURE</b>						
Anniversary celebrations		9,000		11,000		25,781
"Islander" Newsletter		67,907		68,173		70,313
Building better region grant expenses		26,540		100,000		73,465
Depreciation		2,000		2,000		3,099
<b>Total Operating Expenditure</b>		<u>105,447</u>		<u>181,173</u>		<u>172,658</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		39,903		39,216		35,660
<b>Total Administration Expenditure</b>		<u>39,903</u>		<u>39,216</u>		<u>35,660</u>
<b>CAPITAL EXPENDITURE</b>						
Furniture & Equipment		30,000		30,000		0
<b>Total Capital Expenditure</b>		<u>30,000</u>		<u>30,000</u>		<u>0</u>
<b>TOTAL OTHER CULTURE</b>	<u>79,500</u>	<u>175,350</u>	<u>117,000</u>	<u>250,389</u>	<u>65,178</u>	<u>208,318</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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Contributions from c'wealth	30,000		30,000		32,000	
<b>Total Operating Revenue</b>	<u>30,000</u>		<u>30,000</u>		<u>32,000</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		66,497		66,668		47,032
Operations		47,000		46,000		33,431
Plant costs		9,500		9,500		8,772
Bus service expenses		35,000		30,000		49,532
Depreciation		8,000		4,000		10,075
Administration costs allocation		19,689		18,686		17,270
<b>Total Operating Expenditure</b>		<u>185,686</u>		<u>174,854</u>		<u>166,112</u>
<b>CAPITAL EXPENDITURE</b>						
<b>COVID -19 Economic Stimulus Package Total</b>		510,000		0		0
Basketball Court - \$40,000				310,000		135,106
Parks upgrade - \$70,000						
Cinema upgrade - \$50,000						
Skate Park Tech Drawings/etc - \$300,000						
Recreational Pontoon - \$50,000						
<b>Total Capital Expenditure</b>		<u>510,000</u>		<u>310,000</u>		<u>135,106</u>
<b>TOTAL RECREATION CENTRE</b>	<u>30,000</u>	<u>695,686</u>	<u>30,000</u>	<u>484,854</u>	<u>32,000</u>	<u>301,218</u>
<b>TOTAL - RECREATION &amp; CULTURE</b>	<u>195,100</u>	<u>2,856,634</u>	<u>232,600</u>	<u>2,647,399</u>	<u>103,353</u>	<u>2,129,815</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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Central Road Authority Grant	600,000		600,000		600,000	
Road to Recovery Grant (R2R)	300,704		240,000		300,704	
<b>Total Operating Revenue</b>	<b><u>900,704</u></b>		<b><u>840,000</u></b>		<b><u>900,704</u></b>	
<b>OPERATING EXPENDITURE</b>						
Central Road Authority Grant		200,000		200,000		352,605
<b>Total Operating Expenditure</b>		<b><u>200,000</u></b>		<b><u>200,000</u></b>		<b><u>352,605</u></b>
<b>CAPITAL EXPENDITURE</b>						
CRA - Reseal program		400,000		400,000		439,462
Road to Recovery Grants		300,704		240,000		384,430
<b>Total Capital Expenditure</b>		<b><u>700,704</u></b>		<b><u>640,000</u></b>		<b><u>823,892</u></b>
<b>TOTAL GOVERNMENT FUNDING</b>	<b><u>900,704</u></b>	<b><u>900,704</u></b>	<b><u>840,000</u></b>	<b><u>840,000</u></b>	<b><u>900,704</u></b>	<b><u>1,176,497</u></b>



# 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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Reimbursements	0		0		491	
Fees & charges/proceeds sale of assets	1,000		1,000		1,889	
Excavation permit-inspection fees	3,000		3,000		9,141	
Private works	70,000		70,000		291,519	
<b>Total Operating Revenue</b>	<b>74,000</b>		<b>74,000</b>		<b>303,040</b>	
<b>OPERATING EXPENDITURE</b>						
Road and Drainage Maintenance		1,513,246		1,531,688		1,509,047
Operations		251,578		235,731		149,825
Resoruces		730,000		200,000		(16,292)
Plant costs		162,000		167,000		124,912
Management costs		183,226		182,449		182,005
Depreciation		1,315,000		1,315,000		1,267,553
Private works		50,000		50,000		221,355
<b>Total Operating Expenditure</b>		<b>4,205,050</b>		<b>3,681,868</b>		<b>3,438,405</b>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		418,055		407,711		392,769
<b>Total Administration Expenditure</b>		<b>418,055</b>		<b>407,711</b>		<b>392,769</b>
<b>CAPITAL EXPENDITURE</b>						
Depot Improvement		35,000		35,000		35,237
Plant & machinery		103,000		480,000		366,333
Furniture & equipment		20,000		18,000		5,760
<b>Total Capital Expenditure</b>		<b>158,000</b>		<b>533,000</b>		<b>407,330</b>
<b>TOTAL STREETS, BRIDGES &amp; DEPOT</b>	<b>74,000</b>	<b>4,781,106</b>	<b>74,000</b>	<b>4,622,579</b>	<b>303,040</b>	<b>4,238,504</b>
<b>TOTAL TRANSPORT</b>	<b>974,704</b>	<b>5,681,810</b>	<b>914,000</b>	<b>5,462,579</b>	<b>1,203,744</b>	<b>5,415,001</b>

**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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Rentals	32,000		32,000		23,919	
<b>Total Operating Revenue</b>	<u>32,000</u>		<u>32,000</u>		<u>23,919</u>	
<b>OPERATING EXPENDITURE</b>						
Operations		70,000		70,000		47,865
Consultant expenses		5,000		5,000		0
Purchase of equipment/consumables		10,000		10,000		13,021
Vehicle running expenses		17,000		17,000		11,890
Wet weather		67,881		66,077		3,849
Depreciation		10,000		10,000		16,540
<b>Total Operating Expenditure</b>		<u>179,881</u>		<u>178,077</u>		<u>93,165</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		26,368		26,316		24,328
<b>Total Administration Expenditure</b>		<u>26,368</u>		<u>26,316</u>		<u>24,328</u>
<b>CAPITAL EXPENDITURE</b>						
Special Project - Shed		10,000		100,000		124,069
Furniture & equipment		25,000		8,000		0
		<u>35,000</u>		<u>108,000</u>		<u>124,069</u>
<b>TOTAL OTHER ECONOMIC SERVICES</b>	<u>32,000</u>	<u>241,249</u>	<u>32,000</u>	<u>312,393</u>	<u>23,919</u>	<u>241,562</u>

**PROGRAM 14**  
**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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Pool car levy	8,000		8,000		7,926	
Staff housing rentals	6,000		6,000		6,144	
<b>Total Operating Revenue</b>	<u>14,000</u>		<u>14,000</u>		<u>14,070</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		1,894,376		1,792,848		1,685,171
Less allocated to works & services		(1,894,376)		(1,792,848)		(1,685,171)
<b>Total Operating Expenditure</b>		<u>0</u>		<u>0</u>		<u>0</u>
<b>TOTAL PUBLIC WORKS OVERHEADS</b>	<u>14,000</u>	<u>0</u>	<u>14,000</u>	<u>0</u>	<u>14,070</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 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING EXPENDITURE</b>						
Plant operating costs		684,000		703,461		848,745
Employees costs		882,927		752,640		413,439
Vehicle running expenses		60,000		60,000		35,497
Depreciation		650,000		650,000		519,946
Fees & charges		0		(15,000)		(9,936)
Less allocated to other council activities		(1,776,927)		(1,951,101)		(1,114,493)
<b>Total Operating Expenditure</b>		<u>500,000</u>		<u>200,000</u>		<u>693,198</u>
<b>CAPITAL EXPENDITURE</b>						
Furniture & equipment		10,000		28,500		13,275
<b>Total Capital Expenditure</b>		<u>10,000</u>		<u>28,500</u>		<u>13,275</u>
<b>TOTAL PLANT OPERATIONS</b>		<u>510,000</u>		<u>228,500</u>	<u>0</u>	<u>706,473</u>

# SUB-PROGRAM-SALARIES & WAGES

Objective: to provide timely salary payments to Council employees

Description	Budget 2020/21		Budget 2019/20		Actual 2019/20	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Gross salaries & wages paid		6,857,584		6,758,814		6,283,358
Less allocated to works & services		(6,857,584)		(6,758,814)		(6,283,358)
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>228,500</u>	<u>14,070</u>	<u>706,473</u>



		2020/21	2019/20	2019/20
PLANT		Budget	Budget	Actual
		\$	\$	\$
P0010	BRUSHCUTTERS STIHL	8,000	8,000	8,055
P0020	LAWNMOWERS	2,500	2,500	2,012
P0076	PAVELINE 3 000L SKID	5,000	5,000	10,274
P0078	1000L SINGLE AXLE	300	300	300
P0079	CATERPILLAR D6R XL TRACK TYPE TRACTOR (DOZER)	60,000	60,000	47,502
P0080	KOMATSU PC220LC-8	45,000	45,000	46,306
P0084	JCB MINI EXCAVATO	13,000	13,000	10,659
P0086	PRO KERB MACHINE	6,000	0	5,138
P0130	CHAIN SAW	5,000	5,000	8,232
P0160	COMPRESSOR	1,000	1,000	0
P0200	QUIKSPRAY 9SBE-600 S	6,500	6,500	2,561
P0210	MINI EXCAVATOR KUBOTA	30,000	30,000	150
P0220	GENERATOR	1,000	1,000	948
P0240	WATER TANK WITH PUMP	1,000	1,000	0
P0250	KUBOTA MINI EXCAVATOR	10,000	10,000	9,271
P0547	PLANT TRAILER	1,000	1,000	318
P0612	TRAILER TANDEM AXLE	4,000	4,000	1,078
P0644	PLANT TRAILER 3450 X	1,500	1,500	1,973
P5064	CATERPILLAR IT28G LOADER	35,000	30,000	24,041
P5291	TRACTOR MASSEY FERGUSON	22,000	22,000	818
P60003	TRAILER TANDEM AXLE	14,000	14,000	6,534
P60031	BOX TRAILER SINGLE AXLE	2,000	2,000	318
P60033	WOODCHIPPER BANDIT	10,000	10,000	1,646
P60058	TRAILER TANDEM MODEL	2,000	2,000	1,483
P60137	SV500 JET TRAILER MOUNTED	25,000	25,000	8,623
P60198	SKID STEER LOADER MUSTANG	35,000	30,000	27,459
P60199	KUBOTA TRACTOR M126X	25,000	25,000	50,105
P60238	PLANT TRAILER	3,000	3,000	5,325
P60423	TRAILER 8X5 H/DUTY PAPAS CUSTOME BUILD	2,000	2,000	1,684
P60518	PLANT TRAILER DURO TANK PTR010 (DIESEL TANKER)	2,000	2,000	985
P60545	TOYOTA HILUX 2WD KING CAB PETROL	10,000	10,000	6,133
P60549	PROLITE 75 SERIES	3,000	3,000	7,092
P60707	SPRAYER TRAILER	3,000	3,000	1,436
P60868	SKID STEER LOADER	35,000	31,000	19,434
P60870	MULTIPAC YL25E MULTI TYRE ROLLER	20,000	20,000	26,452
P60961	TOYOTA HILUX DUAL CAB	20,000	20,000	19,540
P60963	TOYOTA HILUX DUAL CAB	20,000	20,000	16,707
P60968	TOYOTA COASTAL BUS	45,000	40,000	28,435
P61015	TOYOTA HILUX DUAL CAB	25,000	25,000	19,580
P61016	TOYOTA HILUX DUAL CAB	20,000	20,000	25,237
P61017	TOYOTA HILUX DUAL CAB	18,000	18,000	18,020
P61077	HYUNDAI WHEEL LOADER	90,000	80,000	87,770
P61197	TOYOTA HILUX DUAL CAB	30,000	30,000	18,100
P61209	HINO TIP TRUCK GDJHI (VN4052)	17,000	17,000	12,639
P61319	TOYOTA RAV 4 5 DOOR	20,000	20,000	5,183
P61320	TOYOTA HILUX DUAL CAB	19,000	19,000	14,539
P61321	IVECO/ACCO 2350G/260	70,000	70,000	66,197
P61322	HINO 300 SERIES 716	30,000	30,000	16,240

PLANT		2020/21 Budget \$	2019/20 Budget \$	2019/20 Actual \$
P61323	HINO 300 SERIES 716	30,000	30,000	19,801
P61325	HINO 300 SERIES 716	15,000	15,000	12,064
P61326	TOYOTA HILUX DUAL CAB	20,000	20,000	17,557
P61327	TOYOTA HILUX DUAL CAB	25,000	25,000	15,269
P61328	TOYOTA HILUX DUAL CAB	15,000	15,000	11,890
P61380	FUSO FV51JKD2RFAB 11	30,000	25,000	20,725
P61571	TOYOTA HILUX 4X4 3.0	25,000	25,000	12,663
P61572	TOYOTA HILUX 4X4 D/C	25,000	25,000	12,092
P61582	TOYOTA DIESEL POWERED FORKLIFT	10,000	10,000	6,127
P61597	HINO 300 SERIES 717	15,000	15,000	16,266
P61635	CATERPILLAR CS533E	30,000	30,000	31,414
P61636	CATERPILLAR 226B3	16,000	16,000	20,629
P61637	CATERPILLAR 120K MOTOR GRADER	40,000	30,000	37,478
P61723	TOYOTA HILUX 4X4 3.0	20,000	20,000	16,109
P61724	TOYOTA HILUX 4X2 3.0	18,000	18,000	10,213
P61757	HINO 300 SERIES 7	25,000	15,000	12,904
P61903	IVECO ACCO 2350/2	70,000	70,000	59,023
P61982	TOYOTA HILUX 4X2	16,000	16,000	10,076
P62029	HINO 300 SERIES 7	15,000	15,000	10,516
P62035	VOLVO SD105F PAD FOOR DRUM VIBRATING ROLLER	16,000	16,000	20,300
P62036	LINE TRIKE 2 GUN	10,000	10,000	22,660
P62076	FUSO MITSUBISHI FIGHTER CEMENT AGITATOR TRUCK	30,000	30,000	17,229
P62136	TOYOTA RAV 4	20,000	10,000	7,539
P62154	TOYOTA HILUX 4X4	17,000	17,000	19,564
P62137	TELEHANDLER	45,000	60,000	14,017
P62161	TOYOTA HILUX 4 X 4	22,000	22,000	19,564
P52179	TOYOTA HILUX 4 X 4	16,000	16,000	13,734
P62205	KUBOTA M9540DHC TRACTOR-C/WKS	30,000	30,000	37,015
P62227	SENTINEL POWER SWEEPER RIDER	90,000	90,000	60,284
P62372	FUSO HEAVY FV TIP TRUCK (C/WORKS)	40,000	40,000	24,926
P62396	SKID STEER LOADER (PROJECT TEAM)	20,000	10,000	16,414
P62397	SKID STEER LOADER (C/WORKS)	15,000	10,000	13,226
P62410	TOYOTA HILUX 4 X 4	10,000	20,000	13,640
P62421	KUBOTA M9540DHC TRACTOR-C/WKS	30,000	30,000	17,215
P62456	TOYOTA HILUX 4 X 4	20,000	0	8,481
P62457	TOYOTA HILUX 4 X 4	20,000	0	8,979
P62458	TOYOTA HILUX 4 X 4	20,000	0	8,219
P62499	KOMATSU FRONT END LOADER	50,000	0	177
P62471	HINO 500 SERIES 7 TRAY TON TRUCK	40,000	0	12,722
		<b>1,893,800</b>	<b>1,683,800</b>	<b>1,401,253</b>

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2021**

<b>FURNITURE &amp; EQUIPMENT</b>		<b>2020/21 Budget \$</b>
<b>Governance</b>		
427800	Computer/Others	10,000
	Total	<u>10,000</u>
<b>Community Amenities</b>		
1017800	Furniture & equipment	5,000
	Total	<u>5,000</u>
<b>Recreation and Culture</b>		
1127800	Unspecify	17,000
1137800	Furniture & equipment-Library	5,000
1147800	Colour printer-Media	20,000
1147800	Furniture & equipment	10,000
	Total	<u>52,000</u>
<b>Transport</b>		
1217800	Furniture & equipment	20,000
	Total	<u>20,000</u>
<b>Economic Services</b>		
1317800	Mobile Scaffold/Bender	10,000
1317800	Kerbing Attachments	15,000
	Total	<u>25,000</u>
<b>Other Property &amp; Services</b>		
1437800	CORGHI Truck tyre changers & accessories	0
1437800	Other/Unforseen	10,000
	Total	<u>10,000</u>
<b>Total Furniture &amp; Equipment</b>		<u><u>122,000</u></u>

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2021**

<b>PLANT AND MACHINERY</b>		<b>2020/21 Budget \$</b>
<b>Health</b>		
717500	Hiab Truck (Replace P61209)	130,000
	Total	<u>130,000</u>
<b>Waste Management Services</b>		
1017500	Grease Trap tank Evac1600	35,000
	Total	<u>35,000</u>
<b>Recreation &amp; ulture</b>		
1127500	Mowers	15,000
	Total	<u>15,000</u>
<b>Transport</b>		
1217500	Plant Trailers x 2	20,000
1217500	Portable Incinerator	8,000
1217500	Bobcat Attachments	15,000
1217500	Portable Emulsion Trailer	60,000
	Total	<u>103,000</u>
<b>Total Plant &amp; Machinery</b>		<u><u>283,000</u></u>

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2021**

		<b>2020/21 Budget \$</b>
<b>LAND, BUILDING &amp; FIXED PLANT</b>		
<b>Property</b>		
907228	28 Seaview Drive (Lease)	5,000
907238	Flat 138 - Upgrade	5,000
	<b>Total</b>	<b>10,000</b>
<b>Recreation &amp; Culture</b>		
1117210	George Fam Centre-Decking/Aluminium Main Switch Board (Replace)	30,000
1127200	Shed/Structure	35,000
	<b>Total</b>	<b>65,000</b>
<b>Transport</b>		
1217200	Depot Improvement	35,000
	<b>Total</b>	<b>35,000</b>
<b>Economic Services</b>		
1317200	Special Project-Shed (shelving/others)	10,000
	<b>Total</b>	<b>10,000</b>
<b>Total Building &amp; Fixed Plant</b>		<b>120,000</b>
<b>COVID -19 ECONOMICSTIMULUS PACKAGE</b>		
907200	<b>Shire's Property Upgrades</b>	160,000
	5 Jalan Ketam Merah (IOTCI - Lease)	
	12 Guano Close (MWS)	
	23 Seaview Drive (MGRPG)	
	30 Seaview Drive (CEO)	
	<b>Total</b>	<b>160,000</b>
1157210	<b>Recreation &amp; Culture</b>	510,000
	Basketball Court	40,000
	Parks upgrade	70,000
	Cinema upgrade	50,000
	Skate Park Tech Drawings/etc	300,000
	Street Landscape	50,000
	<b>Total</b>	<b>510,000</b>
<b>Total COVID -19 Economic Stimulus Package</b>		<b>670,000</b>
<b>Total Building &amp; Fixed Plant/COVID -19 Economic Stimulus Package</b>		<b>790,000</b>



**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2021**

	<b>2020/21 Budget \$</b>
<b>INFRASTRUCTURE - ASSETS</b>	
<b>Government Grants</b>	
1207230 CRA Network Reseal Program Total	400,000
72315 North South Base Line SLK 0.0 to SLK 1.0 Full Construction	
1207290 Road to Recovery Grant (Total)	
72919 Reseal Sliver City SLK 0.0 to SLK 0.4	300,704
Total	<u>300,704</u>
<b>Total Infrastructure Roads</b>	<u><b>700,704</b></u>
 CAPITAL EXPENDITURE	 <u><b>1,895,704</b></u>
 <b>NOTE: Capital Expenditures are funded as follows:</b>	
Grants	700,704
Municipal Fund	65,000
COVID -19 E S Package (Rec Services)	260,000
Recreation Services Reserve	250,000
COVID -19 E S Package (Shire's Property Upgrade)	160,000
Building Reserve	120,000
Waste Management Reserve	170,000
Plant & Machinery Reserve	78,000
Furniture & Equipment Reserve	<u>92,000</u>
<b>TOTAL</b>	<u><b>1,895,704</b></u>

## RATES, FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2021

### General Purpose Funding

#### 31.0 Rates

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

- |                             |   |
|-----------------------------|---|
| a) Gross Rental Value (GRV) | 9.6465 cents in the dollar (0.096465\$)   |
| b) Unimproved Value (UV)    | 21.1426 cents in the dollar (0.211426/\$) |

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

- |                 |                         |
|-----------------|-------------------------|
| a) Minimum Rate | \$582.00 GRV Properties |
| b) Minimum Rate | \$351.00 UV Properties  |

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

- a) A discount of 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) No penalty is to apply as from 36 days after date of issue of rate notice and  
No interest is to apply for overdue rates that remain unpaid

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

- a) An administration fee of \$45.00 is to apply if rates are paid by instalments

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

- |  |                      |
|--|----------------------|
| a) Land Purchase Enquiry seven day processing time | \$210.00             |
| b) Land Purchase Enquiry 48 hours processing time  | \$277.00             |
| c) Rating Account Enquiry                          | \$57.00 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                            | \$57.00 per copy |
| b) Corporate Business Plan                  | \$57.00 per copy |
| c) Strategic Plan                           | \$57.00 per copy |
| d) Street Numbers List Whole Island         | \$57.00 per copy |
| e) Copy of extract of Records or Plans (A3) | \$28.00 per copy |
| f) Copy of extract of Records or Plans (A4) | \$17.00 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 2021

### **Law, Order & Safety**

#### **51.3 Offences relating to Cats**

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

<b>Item No.</b>	<b>Clause No.</b>	<b>Nature of Offence</b>	<b>Modified Penalty</b>
a)	2.1	Failure of a keeper to identify a cat	\$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 2021

### **Health**

#### **71.0 Food Premises Licence & Registration**

a) New Registration and Licence	\$234.00
b) New Licence	\$234.00
c) Licence Renewal	\$234.00 per annum
d) Food Training Seminars and presentations	\$92.00 per student
e) Pre-purchase inspection of food premises	\$362.00

#### **71.1 Lodging Houses**

a) New Registration	\$234.00
b) New Licence	\$234.00
c) Licence Renewal	\$234.00 per annum

#### **71.2 Grease Trap Service**

a) Trap Cleansing Service	
(i) Up to 1,500 litres	\$315.00 per service
(ii) Over 1,500 litres	\$315.00 per hopper load
b) Call out Fee	
(i) Working Hour	\$105.00 per call out
(ii) After Working Hour	\$420.00 per call out

#### **71.3 Spoutvac Hire**

a) Wet Hire with operators	\$315.00 per hour
----------------------------	-------------------

### **Welfare**

<b>82.0 Interpretation/Translation</b>	\$178.00 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	\$ 84.00
b) Per individual commercial property	\$ 84.00
c) Per vacant land	\$ 84.00
d) Per specified institution	\$ 840.00

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

a) Household	\$345.00
b) Multi residential unit	\$223.00
c) Rated Enterprise (per quarter - see Note: 1)	\$84.00 per collection unit
d) Sulo bin left out or put in wrong place	\$78.00 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	\$200.00 Per dwelling
b) Waste Service Establishment Fee – Rated Unit	\$137.00 Per unit
c) Waste Service Establishment Fee – Rated Enterprise	\$80.00 Per MGB plus \$72.00
d) Waste Service Establishment Fee – Non-rated Enterprise	\$143.00 Per MGB plus \$109.00
e) Change of a Service – Rated Enterprise	\$42.00 plus 71.00 per extra MGB
f) Change of a Service – Non - Rated Enterprise	\$86.00 plus \$115.00 per extra MGB

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2021

### **Communities Amenities**

#### **101.3 Others**

a) Hire of MGB	\$13.00 per MGB per week
b) Hire of MGB (emptied once a week)	\$23.00 per MGB per week
c) Industrial Skip Bin Green Wastes Only	\$214.00 delivered & removed within 10 days + \$20.00 per day rental Thereafter
d) Industrial Skip Bin – Paper/Cardboard Only	\$214.00 delivered & removed within 10 days + \$20.00 per day rental Thereafter
e) Industrial Waste Cage – Paper/Cardboard Only	\$214.00 delivered & removed within 10 days + \$20.00 per day rental thereafter
f) Industrial Skip Bin – Mixed/Wet Wastes	\$248.00 delivered & removed within 10 days + \$25.00 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	\$33.00

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

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

a) Sedan/Van	\$22.00 per vehicle
b) Single axle light trailer	\$22.00 per vehicle
c) Double axle light trailer	\$44.00 per vehicle
d) Light rigid truck (up to 8T GVM)	\$97.00 per vehicle
e) Medium rigid truck	\$218.00 per vehicle
f) Heavy rigid truck or Dog trailer	\$374.00 per vehicle
g) Semi-trailer/Articulated truck	\$666.00 per vehicle
h) Double-trailer	\$1,334.00 per vehicle

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

#### **101.5 Disposal of Controlled Wastes**

a) Asbestos Disposal (Minimum charge m <sup>3</sup> )	\$605.00 per cubic metre*
b) Biomedical Waste Disposal (Minimum charge m <sup>3</sup> )	\$605.00 per cubic metre*
c) Quarantine Waste Disposal (Minimum charge m <sup>3</sup> )	\$605.00 per cubic metre*
d) Sewerage Sludge Disposal (Minimum charge m <sup>3</sup> )	\$132.00 per cubic metre*
e) Car bodies (must have all oils and fluids drained)	\$282.00 per car

**101.6 Commercial Putrescible Waste Collections** \$1,575 per day

**101.7 Woodchips** \$91.00 per cubic metre\*



## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2021

### **Communities Amenities**

#### **101.8 Disposal of Batteries and Tyres**

a) Battery	\$12.30 each
b) Car tyre	\$2.50 each
c) Truck tyre (small)	\$4.30 each
d) Truck tyre (large)	\$7.30 each
e) Tractor/Loader/etc tyre	\$12.30each

#### **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 2021

### **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 2020/21 (*see information below)
1.	Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is -	
	(a) not more than \$50 000	\$147
	(b) more than \$50 000 but not more than \$500 000	0.32% of the estimated cost of development
	(c) more than \$500 000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500 000
	(d) more than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
	(e) more than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million
	(f) more than \$21.5 million	\$34,196
2.	Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee
3.	Determining a development application for an extractive industry where the development has not commenced or been carried out	\$739
4	Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee
5A.	Determining an application to amend or cancel development approval	\$295
5.	Providing a subdivision clearance for –	
	(a) not more than 5 lots	\$73 per lot
	(b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2021

### Communities Amenities

#### 106.1 Planning Fees (continued)

Item	Part 1 – Maximum Fixed Fees	Maximum Fee 2020/21 (*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 2021

### 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 2021

### **Communities Amenities**

#### **106.5 - 6 Planning Fees**

<b>Item</b>	<b>Part - 5 Subdivision / Strata / Built Strata Clearance Fees</b>	
	<b>Subdivision / Strata Clearance Application Fees</b>	
	<b>*Regulatory*</b>	
1.	Not more than 5 lots @ \$73 per lot	\$73
2.	More and then \$35 per lot than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot
3.	More than 195 lots	\$7,393
	<b>Built Strata</b>	
	<b>*Regulatory Fee – WAPC Planning Bulletin 52/2009*</b>	
1.	Up to and Including 5 lots - \$656 plus \$65 per lot	\$656
2.	6 lots up to 100 lots - \$981 plus \$43.50 per lot in excess of 5 lots	\$981
3.	Capped at 100 lots maximum	\$5,113
<b>Item</b>	<b>Part 6 - Planning Search fees and customer relations</b>	
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 2021

### **Communities Amenities**

Copy of Town Planning Scheme No: 1 Scheme Text including Maps at A3 size	\$302.00 per copy
Copy of Scheme Maps at A3 size	\$185.00 per set
Copy of Local Planning Scheme No: 2 Scheme Text including Maps at A3 size	\$302.00 per copy
Copy of current Local Planning Strategy	\$302.00 per copy
Scheme Text including maps at A4 size	\$302.00 per copy
Copies of Scheme maps at full size	\$185.00 per sheet
Any Other Statutory Licence or Permit (Not otherwise provided for)	\$101.00

### **106.7 Building Control**

a) Written Building Advice	\$110.00
b) Copy of Building Plans ( <i>where legally permitted to be issued</i> )	\$220.00 per copy
c) Inspection Not Referred to Elsewhere	\$203.00 per hour (Min \$234.00)

### **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 2021

### **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 2021

### **Communities Amenities**

#### **107.0 Cemetery Fees**

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

a) Sinking Fee – Ordinary Grave Plus Excavation	\$1,102.00 Cost recovery
b) Sinking Fee – To extra depth per metre or part thereof	\$275.00
c) Sinking Fee – Child 13 years and under	\$122.00
d) Sinking Fee – Stillborn	\$60.00
e) Grant of Right of Burial (25 years)	\$172.00
f) Purchase of Plot Land	\$556.00
g) Renewal of Grant of Right Burial	\$184.00
h) Transfer of Grant of Right Burial	\$35.00
i) Exhumation – Single Grave	\$1,360.00
J) Reinstatement of Exhumed Grave	\$308 reinsert
k) Single Permit to erect monument or headstone	\$30.00
m) Monumental Mason's Annual Licence *	\$122.00
n) Funeral Directors Annual Licence *	\$184.00
o) Funeral Directors Single Fee Licence *	\$122.00

\* Where applicable

### **Recreation & Culture**

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

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

a) Commercial Rent	\$49.00 per 2 hours
b) Community Groups	\$20.00 per hour
c) Community Groups (Regular Users -Advance payment)	\$14.00 per hour for a fixed 6 months booking (advance payment) \$15.00 per hour for a fixed 3 months booking (advance payment) \$17.00 per hour for a fixed 1 month booking (advance payment)
d) Other	\$178.00 per day (Maximum 8 hours)
e) Chair	\$1.90 per day (maximum 3 days)
f) Storeroom	\$36.00 per month (each)
g) Key Deposit (Refundable)	\$35.00

**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	\$200.00 per day \$105.00 half a day \$46.00 an hour
b) Office Space (One Quarter Room)	\$200.00 per day
c) Non-Profit Community Group	F.O.C availability
d) Television	\$57.00 per day
e) Video	\$57.00 per day
f) Overhead Projector	\$57.00 per day
g) Multi Media Projector	\$57.00 per day



## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2021

### **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)	\$20.00
(ii) Quarter page	\$38.00
(iii) Half page	\$72.00
(iv) Three Quarter page	\$105.00
(v) Full page	\$142.00

**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)	\$22.00
(ii) Quarter page	\$42.00
(iii) Half page	\$82.00
(iv) Three Quarter page	\$122.00
(v) Full page	\$160.00
d) Government Agencies	
(i) Block (5.5 cm x 3.5 cm)	\$29.00
(ii) Quarter page	\$57.00
(iii) Half page	\$113.00
(iv) Three Quarter page	\$170.00
(v) Full page	\$225.00
(vi) Insert Handling Fee	\$308.00 per issue
e) Subscribe to "The Islander"	
(i) 1 year (25 issues) WA /on CI	\$173.00
(ii) 1 year (25 issues) outside WA	\$173.00
(iii) 1 year (25 issues) overseas	\$277.00

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2021

### **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	\$2,000.00
(ii) Non Fork lift entry access	\$1,500.00
b) 40 foot	
Yearly rates and monthly pro rata on shorter term rates	
(i) Fork lift entry access	\$3,500.00
(ii) Non Fork lift entry access	\$3,000.00

### **Other Property & Services**

#### **141.0 Private Works Rates and Charges**

##### **141.1 Labour**

a) Driver/Plant Operators/Handyman/ Cleaner/ Labourer /Gardener /Mechanic	<b>Rate per hour</b> \$100.00 (working hours)
b) Professional & Technical Services	\$200.00

##### **141.2 Community Bus with Driver**

\$149.00 (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**

	<b>Rate per hour</b>
a) Light Trucks	\$150.00
b) Truck with Hiab	\$220.00
c) Tipper 10 tonnes	\$220.00
d) Water Truck 10,000L	\$230.00 (excluding water)
e) Grader	\$230.00
f) Loader (with attachments)	\$210.00
g) Bobcat with or without attachments	\$170.00
h) Forklift	\$160.00
i) Multi Tyred Roller - light	\$160.00
j) Multi Tyred Roller - heavy	\$230.00
k) Tractor with or without attachments	\$170.00
l) Komatsu Excavator	\$220.00 plus mobilisation
m) Mini Excavator	\$185.00
n) Drum Roller - light	\$170.00
o) Drum Roller - heavy	\$230.00
p) Wood Chipper (3 x operator costs included)	\$370.00
q) Road Sweeper	\$170.00
r) Concrete Truck (Standby rate where applicable p/hour following Minimum 15 minutes unloading time)	\$220.00 \$ 66.00
s) Concrete product/cubic meter	\$900.00
t) Bitumen Spray Truck	\$185.00

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



## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2021

### Other Property & Services

#### 141.4 Excavation Permits

a) Application Fee (includes one inspection)	\$277.00
b) Bond	\$46.00m2 unsealed roads \$80.00m2 sealed roads \$208.00 m2 concrete areas
Additional Inspections (per inspection as required)	\$289

#### 141.5 Other Charges

a) Large Marquee	
(i) Hire only – no delivery	\$105.00 per day plus
(ii) Set up and dismantled costs	\$420.00 plus (\$525.00 deposit)
c) Small Marquee	
(i) Hire only – no delivery	\$50.00 per day
(ii) Set up and dismantled costs	\$315.00 plus (\$365 deposit)
d) Stage	
(i) Hire only- no delivery	\$208.00 per day
(ii) Set up and dismantled costs	\$664.00 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	\$27.00 per copy
b) A1 paper size	\$21.00 per copy
c) A2 paper size	\$18.00 per copy
d) A3 paper size	\$16.00 per copy
e) A4 paper size	\$7.40 per copy

#### Key to Abbreviated Legislation:

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

## **18. Recreation Culture Section**

### **Adopted and amended with following change**

1. Increase expenditure in the following:

GL 1153162 \$25,000 for Christmas Island / Cocos Keeling Island Cross Culture Activities

2. Reduce other expenditure in the following

GL 907200 Shire's Property Upgrades Less \$25,000 to \$135,000