



# **SHIRE OF CHRISTMAS ISLAND**

## **2017/18 BUDGET**

**ADOPTED AT AN ORDINARY MEETING OF COUNCIL  
HELD ON TUESDAY 25 JULY 2017**

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

### ADOPTION OF BUDGET – SECTION 6.2

We hereby certify that the attached budget documents for the 207/18 financial year were adopted by the Council at the Ordinary Meeting held at the Council Chambers on 25 July 2017



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Gordon Thomson  
**Shire President**



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David Price  
**Chief Executive Officer**

Date: 25 July 2017

**SHIRE OF CHRISTMAS ISLAND**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**TABLE OF CONTENTS**

Statement of Comprehensive Income by Nature or Type	2
Statement of Comprehensive Income by Program	3
Statement of Cash Flows	5
Rate Setting Statement	6
Notes to and Forming Part of the Budget	7 to 30
Supplementary Information	
Detailed Revenue and Expenditure Statement	31-52
Plant	53-54
Previous Year B/FWD	55
Asset Acquisition	56-59
Fees & Charges	60-73

## **Budget Statements**

The following is a summary of Council's statutory responsibility for reporting on the 2017/18 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 2017**

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**  
**STATEMENT OF COMPREHENSIVE INCOME**  
*BY NATURE OR TYPE*  
**FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>Revenue</b>				
Rates	8	1,285,916	1,247,737	1,238,406
Operating grants, subsidies and contributions		4,708,807	5,197,084	5,420,810
Fees and charges	14	1,191,968	1,511,851	1,154,784
Interest earnings	2(a)	170,950	202,793	215,313
Other revenue	2(a)	500,146	543,690	1,284,000
		<u>7,857,787</u>	<u>8,703,155</u>	<u>9,313,313</u>
<b>Expenses</b>				
Employee costs		(7,084,496)	(6,259,855)	(7,357,679)
Materials and contracts		(500,000)	(611,152)	(1,000,000)
Utility charges		(140,000)	(161,491)	(120,000)
Depreciation on non-current assets	2(a)	(1,694,300)	(1,070,216)	(1,759,300)
Insurance expenses		(170,000)	(141,776)	(190,318)
Other expenditure		(385,697)	(1,262,842)	(461,127)
		<u>(9,974,493)</u>	<u>(9,507,332)</u>	<u>(10,888,424)</u>
		(2,116,706)	(804,177)	(1,575,111)
Non-operating grants, subsidies and contributions		462,000	301,305	231,000
Profit on asset disposals	6	0	2,230	0
Loss on asset disposals	6	0	79,357	0
<b>NET RESULT</b>		<b>(1,654,706)</b>	<b>(421,285)</b>	<b>(1,344,111)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
<b>Total other comprehensive income</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<u><b>(1,654,706)</b></u>	<u><b>(421,285)</b></u>	<u><b>(1,344,111)</b></u>

**Notes:**

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the re-measurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF CHRISTMAS ISLAND**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget	2016/17 Actual	2016/17 Budget
<b>Revenue (Refer Notes 1,2,8,10 to 14)</b>		\$	\$	\$
General purpose funding		6,012,420	5,995,614	6,167,829
Governance		5,000	146,397	72,500
Law, order, public safety		1,000	2,641	1,000
Health		17,000	23,949	17,000
Education and welfare		6,200	14,755	16,200
Housing		74,400	43,118	37,500
Community amenities		856,168	1,108,047	847,684
Recreation and culture		167,600	480,814	1,373,600
Transport		672,000	837,552	722,000
Economic services		32,000	37,983	44,000
Other property and services		14,000	14,514	14,000
		<u>7,857,788</u>	<u>8,705,385</u>	<u>9,313,313</u>
<b>Expenses Excluding Finance Costs Refer Notes 1, 2 &amp; 15)</b>				
General purpose funding		(132,850)	(152,112)	(170,158)
Governance		(782,303)	(783,242)	(855,723)
Law, order, public safety		(317,733)	(303,018)	(365,355)
Health		(348,975)	(168,574)	(160,174)
Education and welfare		(592,905)	(583,932)	(593,696)
Housing		(175,725)	(199,684)	(195,014)
Community amenities		(1,595,129)	(1,593,966)	(2,181,428)
Recreation and culture		(2,055,697)	(1,565,118)	(2,222,967)
Transport		(3,684,986)	(3,615,209)	(3,881,446)
Economic services		(88,191)	(63,203)	(62,463)
Other property and services		(200,000)	(479,457)	(200,000)
		<u>(9,974,494)</u>	<u>(9,507,513)</u>	<u>(10,888,424)</u>
<b>Finance Costs (Refer Notes 2 &amp; 9)</b>				
Law, order, public safety		<u>0</u>	<u>0</u>	<u>0</u>
		0	0	0
<b>Non-operating Grants, Subsidies and Contributions</b>				
Education and welfare		0	0	0
Recreation and culture		200,000	0	100,000
Transport		262,000	301,305	131,000
		<u>462,000</u>	<u>301,305</u>	<u>231,000</u>

**SHIRE OF CHRISTMAS ISLAND**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>Profit/(Loss) On</b>				
<b>Disposal Of Assets (Refer Note 6)</b>				
Governance		0	(1,757)	0
Law, order, public safety		0	0	0
Health		0	0	0
Education and welfare		0	0	0
Housing		0	0	0
Community amenities		0	7,850	0
Recreation and culture		0	10,802	0
Transport		0	62,643	0
Other property and services		0	0	0
		<u>0</u>	<u>79,538</u>	<u>0</u>
<b>Loss on</b>				
<b>Revaluation Of Non Current Assets</b>				
Transport		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>NET RESULT</b>		<b>(1,654,706)</b>	<b>(421,285)</b>	<b>(1,344,110)</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Total other comprehensive income</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>(1,654,706)</u></b>	<b><u>(421,285)</u></b>	<b><u>(1,344,111)</u></b>

**Notes:**

All fair value adjustments relating to remeasurement of financial assets at fair value through profit or loss (if any) and changes on revaluation of non-current assets are impacted upon by external forces and not able to be reliably estimated at the time of budget adoption.

Fair value adjustments relating to the remeasurement of financial assets at fair value through profit or loss will be assessed at the time they occur with compensating budget amendments made as necessary.

It is anticipated, in all instances, any changes upon revaluation of non-current assets will relate to non-cash transactions and as such, have no impact on this budget document.

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

**SHIRE OF CHRISTMAS ISLAND  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,294,578	1,180,095	1,247,068
Operating grants, subsidies and contributions		4,708,807	7,240,975	5,648,514
Fees and charges		1,419,672	1,511,851	1,154,784
Interest earnings		170,950	202,793	215,313
Other revenue		500,146	630,881	1,284,000
		<u>8,094,153</u>	<u>10,766,595</u>	<u>9,549,679</u>
<b>Payments</b>				
Employee costs		(6,680,782)	(6,217,110)	(6,953,965)
Materials and contracts		(481,868)	(550,153)	(981,868)
Utility charges		(140,000)	(161,491)	(120,000)
Insurance expenses		(170,000)	(151,776)	(190,318)
Other expenditure		(385,697)	(1,150,201)	(461,127)
		<u>(7,858,347)</u>	<u>(8,230,731)</u>	<u>(8,707,278)</u>
<b>Net cash provided by (used in) operating activities</b>	3(b)	<u>235,806</u>	<u>2,535,864</u>	<u>842,401</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for development of land held for resale	5	0	0	0
Payments for purchase of property, plant & equipment	5	(1,360,000)	(882,190)	(1,143,000)
Payments for construction of infrastructure	5	(262,000)	(734,248)	(544,054)
Non-operating grants, subsidies and contributions used for the development of assets		462,000	301,305	231,000
Proceeds from sale of plant & equipment	6	0	41,433	0
Proceeds from Advances		(2,039,404)	95,785	
<b>Net cash provided by (used in) investing activities</b>		<u>(3,199,404)</u>	<u>(1,177,915)</u>	<u>(1,456,054)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of debentures	7	<u>0</u>	<u>0</u>	<u>0</u>
<b>Net cash provided by (used in) financing activities</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>Net increase (decrease) in cash held</b>		<u>(2,963,598)</u>	<u>1,357,949</u>	<u>(613,653)</u>
Cash at beginning of year		<u>8,088,884</u>	<u>6,730,935</u>	<u>6,736,455</u>
<b>Cash and cash equivalents at the end of the year</b>	3(a)	<u><u>5,125,286</u></u>	<u><u>8,088,884</u></u>	<u><u>6,122,802</u></u>

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



**SHIRE OF CHRISTMAS ISLAND  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2018**

	NOTE	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>Net current assets at start of financial year - surplus/(deficit)</b>	4	663,334	1,106,520	1,106,520
<b>Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)</b>	1,2			
General purpose funding		4,726,504	4,707,055	4,929,423
Governance		5,000	146,397	72,500
Law, order, public safety		1,000	2,641	1,000
Health		17,000	23,949	17,000
Education and welfare		6,200	14,755	16,200
Housing		74,400	43,118	37,500
Community amenities		856,168	1,108,047	847,684
Recreation and culture		167,600	480,814	1,373,600
Transport		672,000	904,316	722,000
Economic services		32,000	37,983	44,000
Other property and services		14,000	14,514	14,000
		<u>6,571,872</u>	<u>7,483,590</u>	<u>8,074,907</u>
<b>Expenditure from operating activities</b>	1,2			
General purpose funding		(132,850)	(153,869)	(170,158)
Governance		(782,303)	(783,242)	(855,723)
Law, order, public safety		(317,733)	(303,018)	(365,355)
Health		(348,975)	(168,574)	(160,174)
Education and welfare		(592,905)	(583,932)	(593,696)
Housing		(175,725)	(199,684)	(195,014)
Community amenities		(1,595,129)	(1,586,116)	(2,181,428)
Recreation and culture		(2,055,697)	(1,554,316)	(2,222,967)
Transport		(3,684,986)	(3,552,566)	(3,889,063)
Economic services		(88,191)	(63,203)	(62,463)
Other property and services		(200,000)	(479,456)	(200,000)
		<u>(9,974,493)</u>	<u>(9,427,976)</u>	<u>(10,896,041)</u>
<b>Operating activities excluded from budget</b>				
(Profit)/Loss on asset disposals	6	0	77,128	0
Fair value through profit or loss		0	2,767	0
Movement in receivables			95,785	
Movement in Non-Current Staff Leave Provisions/Loss on revaluation of n		99,218	(41,965)	102,209
Depreciation on assets	2(a)	1,694,300	1,070,216	1,759,300
<b>Amount attributable to operating activities</b>		<u>(945,769)</u>	<u>366,065</u>	<u>146,895</u>
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		462,000	301,305	231,000
Purchase property, plant and equipment	5	(1,360,000)	(882,190)	(1,143,000)
Purchase and construction of infrastructure	5	(262,000)	(734,248)	(544,054)
Proceeds from disposal of assets	6	0	41,433	0
<b>Amount attributable to investing activities</b>		<u>(1,160,000)</u>	<u>(1,273,700)</u>	<u>(1,456,054)</u>
<b>FINANCING ACTIVITIES</b>				
Transfers to cash backed reserves (restricted assets)	9	(499,966)	(163,442)	(704,247)
Transfers from cash backed reserves (restricted assets)	9	1,319,820	486,674	775,000
<b>Amount attributable to financing activities</b>		<u>819,854</u>	<u>323,232</u>	<u>70,753</u>
<b>Budgeted deficiency before general rates</b>		<u>(1,285,915)</u>	<u>(584,403)</u>	<u>(1,238,406)</u>
<b>Estimated amount to be raised from general rates</b>	8	<u>1,285,915</u>	<u>1,247,737</u>	<u>1,238,406</u>
<b>Net current assets at end of financial year - surplus/(deficit)</b>	4	<u>0</u>	<u>663,334</u>	<u>0</u>

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

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

The budget has been prepared in accordance with applicable Australian Accounting Standards (as they apply to local government and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this budget are presented below and have been consistently applied unless stated otherwise.

Except for cash flow and rate setting information, the budget has also been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

**The Local Government Reporting Entity**

All funds through which the Shire controls resources to carry on its functions have been included in the financial statements forming part of this 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 16 to this budget document.

**(b) 2016/17 Actual Balances**

Balances shown in this budget as 2016/17 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding Off Figures**

All figures shown in this budget, other than a rate in the dollar, are rounded to the nearest dollar.

**(d) Rates, Grants, Donations and Other Contributions**

Rates, grants, donations and other contributions are recognised as revenues when the Shire obtains control over the assets comprising the contributions.

Control over assets acquired from rates is obtained at the commencement of the rating period or, where earlier, upon receipt of the rates.

**(e) Goods and Services Tax (GST)**

Goods and Services Tax (GST) does not apply to Christmas Island

**(f) Superannuation**

The Shire contributes to a number of superannuation funds on behalf of employees.

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(g) Cash and Cash Equivalents**

Cash and cash equivalents include cash on hand, cash at bank and deposits held at bank.

**(h) Trade and Other Receivables**

Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges.

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.

**(i) Inventories**

***General***

Inventories are valued at cost and net value.

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets**

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

***Initial Recognition and Measurement between Mandatory Revaluation Dates***

All assets are initially recognised at cost and subsequently revalued in accordance with the mandatory measurement framework detailed above.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at no cost or for nominal consideration, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the Shire includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets acquired between initial recognition and the next revaluation of the asset class in accordance with the mandatory measurement framework detailed above, are carried at cost less accumulated depreciation as management believes this approximates fair value. They will be subject to subsequent revaluation of the next anniversary date in accordance with the mandatory measurement framework detailed above.

***Revaluation***

Increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss.

***Land Under Roads***

In Western Australia, all land under roads is Crown land, the responsibility for managing which, is vested in the local government.

Effective as at 1 July 2008, Council elected not to recognise any value for land under roads acquired on or before 30 June 2008. This accords with the treatment available in Australian Accounting Standard AASB 1051 Land Under Roads and the fact Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

In respect of land under roads acquired on or after 1 July 2008, as detailed above, Local Government (Financial Management) Regulation 16(a)(i) prohibits local governments from recognising such land as an asset.

Whilst such treatment is inconsistent with the requirements of AASB 1051, Local Government (Financial Management) Regulation 4(2) provides, in the event of such an inconsistency, the Local Government (Financial Management) Regulations prevail.

Consequently, any land under roads acquired on or after 1 July 2008 is not included as an asset of the Shire

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Fixed Assets (Continued)**

**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.

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

Buildings	20 to 50 years
Furniture and Equipment	1 to 10 years
Plant and Machinery	1 to 15 years
Sealed roads and streets	
formation	not depreciated
pavement	20 to 50 years
seal	
- bituminous seals	20 to 25 years
- asphalt surfaces	20 to 25 years
Gravel roads	
formation	not depreciated
pavement	20 to 50 years
gravel sheet	12 years
Formed roads	
formation	not depreciated
pavement	20 to 50 years
Other infrastructure	1 to 50 years
Water supply piping & drainage systems	20 to 80 years

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

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

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.

***Capitalisation Threshold***

Expenditure on items of equipment under \$5,000 is not capitalised. Rather, it is recorded on an asset inventory listing.

**(k) Fair Value of Assets and Liabilities**

When performing a revaluation, the Shire uses a mix of both independent and management valuations using the following as a guide:

Fair Value is the price that the Shire would receive to sell the asset or would have to pay to transfer a liability, in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fair Value of Assets and Liabilities (Continued)**

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset. The fair values of assets that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from either the principal market for the asset (i.e. the market with the greatest volume and level of activity for the asset or, in the absence of such a market, the most advantageous market available to the entity at the end of the reporting period (ie the market that maximises the receipts from the sale of the asset after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

***Fair Value Hierarchy***

AASB 13 requires the disclosure of fair value information by level of the fair value hierarchy, which categorises fair value measurement into one of three possible levels based on the lowest level that an input that is significant to the measurement can be categorised into as follows:

**Level 1**

Measurements based on quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.

**Level 2**

Measurements based on inputs other than quoted prices included in Level 1 that are observable for the asset or liability, either directly or indirectly.

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data. If all significant inputs required to measure fair value are observable, the asset or liability is included in Level 2. If one or more significant inputs are not based on observable market data, the asset or liability is included in Level 3.

***Valuation techniques***

The Shire selects a valuation technique that is appropriate in the circumstances and for which sufficient data is available to measure fair value. The availability of sufficient and relevant data primarily depends on the specific characteristics of the asset or liability being measured. The valuation techniques selected by the Shire are consistent with one or more of the following valuation approaches:

**Market approach**

Valuation techniques that use prices and other relevant information generated by market transactions for identical or similar assets or liabilities.

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Fair Value of Assets and Liabilities (Continued)**

**Income approach**

Valuation techniques that convert estimated future cash flows or income and expenses into a single discounted present value.

**Cost approach**

Valuation techniques that reflect the current replacement cost of an asset at its current service capacity.

Each valuation technique requires inputs that reflect the assumptions that buyers and sellers would use when pricing the asset or liability, including assumptions about risks. When selecting a valuation technique, the Shire gives priority to those techniques that maximise the use of observable inputs and minimise the use of unobservable inputs. Inputs that are developed using market data (such as publicly available information on actual transactions) and reflect the assumptions that buyers and sellers would generally use when pricing the asset or liability and considered observable, whereas inputs for which market data is not available and therefore are developed using the best information available about such assumptions are considered unobservable.

The mandatory measurement framework imposed by the *Local Government (Financial Management) Regulations* requires, as a minimum, all assets to be revalued at least every 3 years. Relevant disclosures, in accordance with the requirements of Australian Accounting Standards have been made in the budget as necessary.

**(l) Financial Instruments**

**Initial Recognition and Measurement**

Financial assets and financial liabilities are recognised when the Shire becomes a party to the contractual provisions to the instrument. For financial assets, this is equivalent to the date that the Shire commits itself to either the purchase or sale of the asset (ie trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified 'at fair value through profit or loss', in which case transaction costs are expensed to profit or loss immediately.

**Classification and Subsequent Measurement**

Financial instruments are subsequently measured at fair value, amortised cost using the effective interest rate method, or cost.

Amortised cost is calculated as:

- (a) the amount in which the financial asset or financial liability is measured at initial recognition;
- (b) less principal repayments and any reduction for impairment; and
- (c) plus or minus the cumulative amortisation of the difference, if any, between the amount initially recognised and the maturity amount calculated using the effective interest rate method.

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(I) Financial Instruments (Continued)**

The effective interest method is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

*(i) Financial assets at fair value through profit and loss*

Financial assets are classified at "fair value through profit or loss" when they are held for trading for the purpose of short term profit taking. Assets in this category are classified as current assets. Such assets are subsequently measured at fair value with changes in carrying amount being included in profit or loss.

*(ii) Receivables*

Receivables are non-derivative financial assets with fixed or determinable payments.

*(iii) Held-to-maturity investments*

Held-to-maturity investments are financial assets with fixed maturities and fixed or determinable payments that the Shire management has the positive intention and ability to hold to maturity.

Held-to-maturity investments are included in current assets where they are expected to mature within 12 months after the end of the reporting period. All other investments are classified as non-current.

***Impairment***

A financial asset is deemed to be impaired if, and only if, there is objective evidence of impairment as a result of one or more events (a "loss event") having occurred, which has an impact on the estimated future cash flows of the financial asset(s).



**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(m) Impairment of Assets**

In accordance with Australian Accounting Standards the Shire assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

Where such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount.

Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another standard (e.g. AASB 116) whereby any impairment loss of a revaluation decrease in accordance with that other standard.

For non-cash generating assets such as roads, drains, public buildings and the like, value in use is represented by the depreciated replacement cost of the asset.

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2018

In any event, an impairment loss is a non-cash transaction and consequently, has no impact on this budget document.

**(n) Trade and Other Payables**

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the financial year that are unpaid and arise when the Shire becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition.

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(o) Employee Benefits**

**Short-Term Employee Benefits**

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

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

**Other Long-Term Employee Benefits**

Provision is made for employees' long service leave and annual leave entitlements not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Other long-term employee benefits are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations or service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

**(p) Borrowing Costs**

Council has no borrowing costs in Financial Year 2016/17 and will not do so in 2017/18.

**(q) 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.

**(r) Leases**

Council has no leases in Financial Year 2016/17 and will not do so in 2017/18.

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**1. SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(s) Interests in Joint Arrangements**

Council has no interests in Joint Arrangements in Financial Year 2016/17 and will not do so in 2017/18.

**(t) 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.

**(u) Comparative Figures**

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

**(v) Budget Comparative Figures**

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

**SHIRE OF CHRISTMAS ISLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
(a) <b>Net Result</b>			
The net result includes:			
(i) Charging as an expense:			
<b>Auditors remuneration</b>			
Audit services	30,000	25,495	30,000
Other services	10,000	600	20,000
<b>Depreciation By Program</b>			
Governance	30,000	9,440	70,000
Law, order, public safety	0	0	500
Health	0	0	500
Education and welfare	1,000	33,570	3,000
Housing	45,300	27,707	52,300
Community amenities	25,000	17,013	33,000
Recreation and culture	178,000	165,573	181,000
Transport	915,000	387,122	819,000
Other property and services	500,000	429,791	600,000
	<u>1,694,300</u>	<u>1,070,216</u>	<u>1,759,300</u>
<b>Depreciation By Asset Class</b>			
Land and buildings	228,300	233,011	223,300
Furniture and equipment	66,000	44,355	132,000
Plant and equipment	500,000	426,597	604,000
Roads	670,000	131,939	570,000
Drainage	149,000	148,444	149,000
Others	81,000	85,870	81,000
	<u>1,694,300</u>	<u>1,070,216</u>	<u>1,759,300</u>
(ii) Crediting as revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve funds	127,950	163,562	162,313
- Other funds	40,000	31,703	50,000
Other interest revenue ( <i>refer note 12</i> )	3,000	7,528	3,000
	<u>170,950</u>	<u>202,793</u>	<u>215,313</u>
(iii) <b>Other Revenue</b>			
Reimbursements and recoveries	500,146	543,690	1,284,000
	<u>500,146</u>	<u>543,690</u>	<u>1,284,000</u>

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective**

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.

**COMMUNITY VISION**

The Shire will endeavour to provide the community services and facilities to meet the needs of the members of the community and enable them to enjoy a pleasant and healthy way of life.

**GOVERNANCE**

**Objective:**

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 functions.

**GENERAL PURPOSE FUNDING**

**Objective:**

To collect revenue to allow for the provision of services

**Activities:**

Rate revenue, Government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

**Objective:**

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

**Activities:**

Ranger

**HEALTH**

**Objective:**

To provide facilities on Christmas Island for good community health

**Activities:**

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

**EDUCATION AND WELFARE**

**Objective:**

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

**Activities:**

Activities: Operation of community services, shop-front, immigration, senior, youth and school holiday activities

**HOUSING**

**Objective:**

To provide reasonable accommodation for staff employ from mainland

**Activities:**

Maintenance of staff housing

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**2. REVENUES AND EXPENSES (Continued)**

**(b) Statement of Objective (Continued)**

**COMMUNITY AMENITIES**

**Objective:**

To provide services required by the community.

**Activities:**

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

**RECREATION AND CULTURE**

**Objective:**

To provide facilities for recreational, cultural and sporting purposes

**Activities:**

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

**TRANSPORT**

**Objective:**

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

**Activities:**

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

**ECONOMIC SERVICES**

**Objective:**

To provide services to the community.

**Activities:**

Property leases

**OTHER PROPERTY & SERVICES**

**Objective:**

To monitor and control council's overheads and plant operating accounts

**Activities:**

Private works operations, plant repair and operation costs and salary and wages

**SHIRE OF CHRISTMAS ISLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**3. NOTES TO THE STATEMENT OF CASH FLOWS**

**(a) Reconciliation of Cash**

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

	<b>2017/18</b> <b>Budget</b> \$	<b>2016/17</b> <b>Actual</b> \$	<b>2016/17</b> <b>Budget</b> \$
Cash - unrestricted	461,387	2,605,131	386,571
Cash - restricted	4,663,899	5,483,753	5,736,231
	<u>5,125,286</u>	<u>8,088,884</u>	<u>6,122,802</u>

The following restrictions have been imposed by regulation or other externally imposed requirements:

Employees Benefits Reserve	1,451,876	1,457,184	1,556,714
Plant & Mahinery Reserve	1,089,926	1,316,188	1,415,673
Furniture & Equipment Reserve	656,213	761,430	701,434
Building Reserves	608,159	858,119	957,802
Community Welfare Reserve	86,414	86,569	86,338
Recreation Services Reserve	204,094	438,845	312,760
Waste Management Reserve	445,840	469,867	568,057
Road Works & Materials Reserve	121,376	95,552	137,454
	<u>4,663,898</u>	<u>5,483,753</u>	<u>5,736,231</u>

**(b) Reconciliation of Net Cash Provided By Operating Activities to Net Result**

Net result	(1,654,706)	(421,285)	(1,344,111)
Depreciation	1,694,300	1,070,216	1,759,300
(Profit)/Loss on sale of asset	0	77,127	0
(Increase)/decrease in investments	0	(2,762)	0
(Increase)/decrease in receivables	25,000	2,009,534	34,010
(Increase)/decrease in inventories	48,200	127,058	150,000
Increase/(decrease) in payables	212,616	(55,768)	359,610
Increase/(decrease) in employee provisions	(99,218)	33,048	114,590
Grants/contributions for the development of assets	(462,000)	(301,305)	(231,000)
<b>Net Cash from Operating Activities</b>	<u>(235,806)</u>	<u>2,535,864</u>	<u>842,401</u>

**SHIRE OF CHRISTMAS ISLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**3. NOTES TO THE STATEMENT OF CASH FLOWS (Continued)**

	2017/18 Budget \$	2016/17 Actual \$	2016/17 Budget \$
<b>(c) Undrawn Borrowing Facilities</b>			
<b>Credit Standby Arrangements</b>			
Credit card limit	40,000	40,000	40,000
Credit card balance at balance date	0	(15,091)	0
<b>Total Amount of Credit Unused</b>	<u>40,000</u>	<u>24,909</u>	<u>40,000</u>

	Note	2017/18 Budget \$	2016/17 Actual \$
<b>4. NET CURRENT ASSETS</b>			
<b>Composition of estimated net current assets</b>			
<b>CURRENT ASSETS</b>			
Cash - unrestricted	3(a)	461,387	2,605,131
Cash - restricted reserves	3(a)	4,663,899	5,483,753
Other Financial Assets		14,577	14,577
Receivables		216,793	(1,847,611)
Inventories		294,569	342,769
		<u>5,651,225</u>	<u>6,598,619</u>
<b>LESS: CURRENT LIABILITIES</b>			
Trade and other payables		(664,149)	(451,533)
Provisions		(1,733,985)	(1,633,985)
		<u>(2,398,134)</u>	<u>(2,085,518)</u>
<b>Unadjusted net current assets</b>		<b>3,228,044</b>	<b>4,513,101</b>
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
<b>Adjustments</b>			
Less: Cash - restricted reserves	3(a)	(4,663,898)	(5,483,752)
Add: Current liabilities not expected to be cleared at end of year		1,733,985	1,633,985
<b>Adjusted net current assets - surplus/(deficit)</b>		<u><u>0</u></u>	<u><u>663,334</u></u>



SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018

5: ACQUISITION OF ASSETS

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

Asset Class	Reporting Program											2016/17 Actual Total \$
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$	
<i>Property, Plant and Equipment</i>												
Land and buildings					15,000	50,000	60,000	595,000	35,000	60,000		815,000
Furniture and equipment	120,000						5,000	35,000	18,000			178,000
Plant and equipment							40,000	17,000	310,000			367,000
2	120,000	0	0	0	15,000	50,000	105,000	647,000	363,000	60,000	0	1,360,000
<i>Infrastructure</i>									262,000			262,000
Roads												
Others												
												729,059
												5,189
<i>Land Held for Resale</i>												
Land Held for Resale	0	0	0	0	0	0	0	0	262,000	0	0	262,000
				</								

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

- plant replacement programme
- other assets
- road replacement programme
- other infrastructure

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**6. DISPOSALS OF ASSETS**

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

<u>By Program</u>	2017/18 Budget			
	Net Book Value	Sale Proceeds	Profit	Loss
	\$	\$	\$	\$
Housing	0	0	0	0
Transport	0	0	0	0
	0	0	0	0

<u>By Class</u>	2017/18 Budget			
	Net Book Value	Sale Proceeds	Profit	Loss
	\$	\$	\$	\$
Land and Buildings	0	0	0	0
Plant and Equipment	0	0	0	0
Furniture and Equipment	0	0	0	0
	0	0	0	0
	0	0	0	0

**7. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

Council had no debenture repayments as at 30 June 2016 nor it is expected to have new debenture repayment at 30 June 2018.

**(b) New Debentures - 2017/18**

Council had no new debenture funds at 30 June 2017 nor it is expected to have new debenture funds at 30 June 2018

**(c) Unspent Debentures**

Council had no unspent debenture funds as at 30th June 2017 nor is it expected to have unspent debenture funds at 30 June 2018.

**(d) Overdraft**

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$500,000 with Westpac Bank. It is not anticipated that this facility will be required to be utilised during 2017/18.

SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018

8. RATING INFORMATION - 2017/18 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2017/18 Budgeted Rate Revenue \$	2017/18 Budgeted Interim Rates \$	2017/18 Budgeted Back Rates \$	2017/18 Budgeted Total Revenue \$	2016/17 Actual \$
<b>General rate</b>								
GRV - Residential	9.181700	454	8,779,676	806,124			806,124	789,176
GRV - Commercial	9.181700	73	1,948,892	178,941			178,941	174,197
GRV - DIAC	0.000000	21	1,211,820	0			0	0
GRV - Unallocated	9.181700	4	50,000	4,591			4,591	24,533
GRV - Rural	9.181700	2	33,500	3,076			3,076	6,692
GRV - Industrial	9.181700	9	193,410	17,758			17,758	20,577
GRV - Exempt	9.181700	150	0	0			0	1,101
UV - Industrial	20.123800	2	1,225,000	246,517			246,517	240,504
UV - Mining	20.123800	4	526,462	105,944			105,944	103,360
<b>Sub-Totals</b>		719	13,968,760	1,362,951	0	0	1,362,951	1,360,140
<b>Minimum payment</b>	<b>\$</b>							
GRV - Residential	555	5	15,825	2,775			2,775	2,710
GRV - Commercial	555	17	56,625	9,435			9,435	8,672
GRV - Unallocated	555	37	106,780	20,535			20,535	20,054
GRV - Rural	555	0	0	0			0	542
GRV - Mining Tenement	555	1	0	555			555	542
GRV - Industrial	555	6	19,240	3,330			3,330	3,252
UV - Mining Tenement	335	1	0	335			335	0
<b>Sub-Totals</b>		67	198,470	36,965	0	0	36,965	35,772
Discounts (Note 13)							(117,000)	(110,121)
<b>Total amount raised from general rates</b>							1,282,916	1,250,019
<b>Write off</b>							(1,000)	(3,114)
Excess rates							1,000	(1,446)
Instalment admin fees							2,000	1,950
Legal fees/Fefund							1,000	327
<b>Total Rates</b>							1,285,916	1,247,737

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

The general rates detailed above for the 2017/18 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 the the Local Government services/facilities.

**SHIRE OF CHRISTMAS ISLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2018**

**9. CASH BACKED RESERVES**

	2017/18 Budget					2016/17 Actual					2016/17 Budget					
	Opening Balance \$	Bank Interest \$	Bank Charges \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Bank Interest \$	Bank Charges \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Interest/Bank Charges \$	Transfer to \$	Transfer (from) \$	Closing Balance \$
Employees Benefits Reserve	1,457,184	32,572	-60	120,000	(157,820)	1,451,876	1,417,217	40,027	(60)	0	1,457,184	1,417,217	39,497	100,000	0	1,556,714
Plant & Machinery Reserve	1,316,188	30,739		70,000	(327,000)	1,089,926	1,552,344	43,844	0	(280,000)	1,316,188	1,552,344	43,329	100,000	(280,000)	1,415,673
Furniture & Equipment Reserve	761,430	17,783		50,000	(173,000)	656,213	772,862	21,828	0	(33,260)	761,430	772,862	21,572	100,000	(193,000)	701,434
Building Reserves	858,119	20,040		40,000	(310,000)	608,159	956,115	27,004	0	(125,000)	858,119	956,115	26,687	100,000	(125,000)	957,802
Community Welfare Reserve	86,569	1,905	-60	0	(2,000)	86,414	85,657	1,972	(60)	(1,000)	86,569	85,657	2,681	0	(2,000)	86,338
Recreation Services Reserve	438,845	10,249		20,000	(265,000)	204,094	435,602	12,303	0	(9,060)	438,845	435,602	12,158	0	(135,000)	312,760
Waste Management Reserve	469,867	10,973		50,000	(85,000)	445,840	494,261	13,960	0	(38,354)	469,867	494,261	13,796	100,000	(40,000)	588,057
Road Works & Materials Reserve	95,551	2,232		23,594		121,376	92,926	2,625	0	0	95,551	92,926	2,594	41,934	0	137,454
	5,483,752	126,492	(120)	373,594	(1,319,820)	4,663,898	5,806,984	163,562	(120)	(486,674)	5,483,752	5,806,984	162,313	541,934	(775,000)	5,736,231

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

**Purpose of the reserve**

- to be used to fund annual and long service leave requirements.
- to be used for the purchase of new major plant.
- to be used for the purchase of new furniture & equipment.
- to be used for construction of a new house or upgrade staff housing.
- to be used for specific community purposes.
- to be used for the upgrade of recreation services and purchase of new plant, furniture & equipment.
- to be used for the upgrade of Ipsite and purchase new plant & equipment.
- to be used for the purpose of road works and purchase of materials.

The Employees Benefits, Plant & Machinery, Furniture & Equipment, Building, Community Welfare Fund, Recreation Services, Waste Management and Roads Works & Materials Reserves are not expected to be used within a set period as further transfer to the reserve accounts are expected as funds are utilised.

SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018

**10. SPECIFIED AREA RATE - 2017/18 FINANCIAL YEAR**

Council did not raise Specific Area Rate in 2016/17 and does not intend to do so at 30 June 2018.

**11. SERVICE CHARGES - 2017/18 FINANCIAL YEAR**

Council did not raise Service Charges in 2016/17 and does not intend to do so at 30 June 2018.

**12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2017/18 FINANCIAL YEAR**

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Unpaid Rates Interest Rate %
<b>Option One</b>			
Single full payment	12/09/2017	0	10.0%
<b>Option Two</b>			
First Instalment	12/09/2017	0	10.0%
Second Instalment	13/11/2017	13	10.0%
Third Instalment	12/01/2018	13	10.0%
Fourth Instalment	13/03/2018	13	10.0%

	2017/18 Budget Revenue \$	2016/17 Actual \$
Instalment Plan Admin Charge Revenue	2,000	1,950
Instalment Plan Interest Earned	0	0
Unpaid Rates Interest Earned	3,000	7,528
	5,000	9,478

SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS  
- 2017/18 FINANCIAL YEAR

Rates Discounts

Rate or Fee and Charge to which Discount Is Granted	Type	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which Discount Is Granted
Rates	General	7.5%	117,000	110,121	a discount of 10% is to apply if rates paid within 35 days of issue of notice
			117,000	110,121	

Waivers or Concessions

Rate or Fee and Charge to which the Walver or Concession Is Granted	Type	Disc % or Amount (\$)	2017/18 Budget \$	2016/17 Actual \$	Circumstances in which the Walver or Concession Is Granted	Reasons for the Walver or Concession
Rates	General	7.5%	1,000	3,114	Rates/ESL are waived - for incorrect/double charged assessments	Incorrect/double charged assessments
			1,000	3,114		

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>
<b>14. FEES &amp; CHARGES REVENUE</b>		
Governance	0	608
Law, order, public safety	0	1,700
Health	16,000	22,563
Housing	74,400	43,118
Community amenities	856,168	1,106,038
Recreation and culture	135,400	44,582
Transport	72,000	80,123
Economic services	32,000	37,983
Other property and services	6,000	175,136
	<u>1,191,968</u>	<u>1,511,851</u>

	<b>2017/18 Budget \$</b>	<b>2016/17 Actual \$</b>
<b>15. ELECTED MEMBERS REMUNERATION</b>		
The following fees, expenses and allowances were paid to council members and/or the Mayor/President.		
Mayor/President's allowance	62,607	47,235
Deputy Mayor/President's allowance	25,733	19,136
Councillors allowances	115,136	87,345
	<u>203,476</u>	<u>153,716</u>

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**16. 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:

<b>Detail</b>	<b>Balance 30-Jun-17 \$</b>	<b>Estimated Amounts Received \$</b>	<b>Estimated Amounts Paid (\$)</b>	<b>Estimated Balance 30-Jun-18 \$</b>
Liswa Library Book	(8)	0	0	(8)
5 Jalan Ketam Merah	2,000	0	0	2,000
Excavation Permit	7,471	0	0	7,471
Phosphate Hill Open Space	60,200	0	1,385	61,585
Taman Sweetland Reserve	52,043	0	1,197	53,240
Others	22,285	0	513	22,798
	<u>143,991</u>	<u>0</u>	<u>3,094</u>	<u>147,085</u>



**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2018**

**17. MAJOR LAND TRANSACTIONS**

**Light Industrial Area (Lot 555)**

**(a) Details**

Council purchased Lot 555 located at Quarry Road from Commonwealth in 2006 for \$100,000 as one land lot entity. Total development costs of \$1.13 (M) had been incurred as at 30 June 2018. Additional costs are to be incurred in developing the 12 lots in 3 stages of subdivision and providing services such as sewerage, power and roads.

The development of services for 12 subdivision lots does not realise a profit margin to the lots.

The sale value of stage 1 (3 lots) will be utilised to progress the development of stage 2 and/or stage 3.

	<b>2017/18 Budget \$</b>					<b>2016/17 Actual \$</b>
<b>(b) Current year transactions</b>						
<b>Capital Revenue</b>						
- Sale proceeds	0					400,000
<b>Capital Expenditure</b>						
- Development costs	100,000					188,388
	<u>100,000</u>					<u>188,388</u>
<b>(c) Expected Future Cash Flows</b>						
	<b>2017/18 \$</b>	<b>2018/19 \$</b>	<b>2019/20 \$</b>	<b>2020/21 \$</b>	<b>2021/22 \$</b>	<b>Total \$</b>
<b>Cash Outflows</b>						0
	(100,000)	(300,000)	(300,000)	(300,000)		(1,000,000)
	(100,000)	(300,000)	(300,000)	(300,000)	0	(1,000,000)
<b>Cash Inflows</b>						0
	0	0		1,200,000	0	1,200,000
	0	0	0	1,200,000	0	1,200,000
<b>Net Cash Flows</b>	<u>(100,000)</u>	<u>(300,000)</u>	<u>(300,000)</u>	<u>900,000</u>	<u>0</u>	<u>200,000</u>

**18. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS**

It is not anticipated any trading undertakings or major trading undertakings will occur in 2017/18.

**19. INTERESTS IN JOINT ARRANGEMENTS**

Council had no interests in joint arrangements as at 30th June 2017 nor is it expected to have interest in joint arrangements at 30 June 2018.

**SHIRE OF CHRISTMAS ISLAND  
DETAILED REVENUE AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2018**

<u>Budget</u> <u>2016/17</u> \$	<u>Actual</u> <u>2016/17</u> \$	<u>Description</u>	<u>Budget</u> <u>2017/18</u> \$	<u>Note</u> <u>Reference</u>
<b><u>OPERATING REVENUE</u></b>				
6,167,829	5,995,614	General Purpose Funding	6,012,419	
72,500	146,397	Governance	5,000	
1,000	2,641	Law Order & Public Safety	1,000	
17,000	23,949	Health	17,000	
16,200	14,755	Education and Welfare	6,200	
37,500	43,118	Housing	74,400	
847,684	1,108,047	Community Amenities	856,168	
1,473,600	480,814	Recreation & Culture	367,600	
853,000	1,138,857	Transport	934,000	
44,000	37,983	Economic Services	32,000	
14,000	14,514	Other Property & Services	14,000	
<b>9,544,313</b>	<b>9,006,690</b>	<b>Total Operating Revenue</b>	<b>8,319,787</b>	6.11
<b><u>OPERATING EXPENDITURE</u></b>				
(170,158)	(153,869)	General Purpose Funding	(132,850)	
(855,723)	(783,242)	Governance	(782,302)	
(365,356)	(303,018)	Law Order & Public Safety	(317,732)	
(160,173)	(168,574)	Health	(348,975)	
(593,695)	(583,932)	Education and Welfare	(592,905)	
(195,014)	(199,684)	Housing	(175,725)	
(2,181,427)	(1,586,116)	Community Amenities	(1,595,129)	
(2,222,967)	(1,554,316)	Recreation & Culture	(2,055,697)	
(3,881,447)	(3,552,566)	Transport	(3,684,986)	
(62,463)	(63,203)	Economic Services	(88,191)	
(200,000)	(479,457)	Other Property & Services	(200,000)	
<b>(10,888,423)</b>	<b>(9,427,975)</b>	<b>Total Operating Expenditure</b>	<b>(9,974,493)</b>	6.11
<b>(1,344,110)</b>	<b>(421,285)</b>	<b>TOTAL OPERATING REVENUE &amp; EXPENDITURE</b>	<b>(1,654,706)</b>	
<b><u>CAPITAL EXPENDITURE</u></b>				
(100,000)	(81,310)	Governance	(120,000)	
(15,000)	(10,501)	Education and Welfare	(15,000)	
(75,000)	0	Housing	(50,000)	
(85,000)	(38,355)	Community Amenities	(105,000)	
(415,000)	(276,839)	Recreation & Culture	(647,000)	
(987,054)	(1,209,432)	Transport	(625,000)	
0	0	Economic Services	(60,000)	
(10,000)	0	Other Property & Services	0	
<b>(1,687,055)</b>	<b>(1,616,437)</b>	<b>Total Capital Expenditure</b>	<b>(1,622,000)</b>	
<b>(3,031,165)</b>	<b>(2,037,722)</b>	<b>SURPLUS/DEFICIT</b>	<b>(3,276,706)</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	done	done	done	done	Actual 2016/17	
	Budget 2017/18		Budget 2016/17		Revenue	Expenditure
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Rates raised	1,399,658		1,355,406		1,360,469	
Rates write off	(1,000)		(1,000)		(3,114)	
Less discount on rates	(117,000)		(120,000)		(110,121)	
Penalty-Interest charges on rates	3,000		3,000		7,527	
Excess rates/refund	1,000		1,000		(1,446)	
Instalment admin fees	2,000		2,000		1,950	
Legal fees	1,000		1,000		0	
<b>Total Operating Revenue</b>	<b><u>1,288,658</u></b>		<b><u>1,241,406</u></b>		<b><u>1,255,265</u></b>	
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		132,850		170,158		142,803
<b>Total Administration Expenditure</b>		<b><u>132,850</u></b>		<b><u>170,158</u></b>		<b><u>142,803</u></b>
<b>TOTAL RATES REVENUE</b>	<b><u>1,288,658</u></b>	<b><u>132,850</u></b>	<b><u>1,241,406</u></b>	<b><u>170,158</u></b>	<b><u>1,255,265</u></b>	<b><u>142,803</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	4,078,807		4,247,833		4,078,807	
Community Services Obligations	477,004		466,277		466,277	
Interest on investments - Municipal Fund	40,000		50,000		31,703	
Interest on investments - Reserve Fund	127,950		162,313		163,562	
<b>Total Operating Revenue</b>	<b><u>4,723,761</u></b>		<b><u>4,926,423</u></b>		<b><u>4,740,349</u></b>	
<b>TOTAL OTHER GENERAL PURPOSE FUNDING</b>	<b><u>4,723,761</u></b>		<b><u>4,926,423</u></b>		<b><u>4,740,349</u></b>	
<b>TOTAL GENERAL PURPOSE FUNDING</b>	<b><u>6,012,419</u></b>	<b><u>132,850</u></b>	<b><u>6,167,829</u></b>	<b><u>170,158</u></b>	<b><u>5,995,614</u></b>	<b><u>142,803</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 2017/18		Budget 2016/17		Actual 2016/17	
	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		6,000		3,000		0
Members' allowances		200,470		102,000		153,717
Recording expenses		8,169		8,169		8,118
Public relations		2,000		2,000		252
Conference & training expenses		60,000		46,000		33,772
Insurance		5,000		4,000		4,300
Subscriptions & memberships		20,000		25,000		17,727
Council receptions & refreshments		8,000		8,000		6,550
Other minor expenditure		1,500		1,500		6,273
<b>Total Operating Expenditure</b>		<u>311,139</u>		<u>199,669</u>		<u>230,709</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		471,163		656,054		552,533
<b>Total Administration Expenditure</b>		<u>471,163</u>		<u>656,054</u>		<u>552,533</u>
<b>TOTAL GOVERNANCE</b>	<u>5,000</u>	<u>782,302</u>	<u>5,000</u>	<u>855,723</u>	<u>5,000</u>	<u>783,242</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 2017/18		Budget 2016/17		Actual 2016/17	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Reimbursements	4,000		71,500		142,200	
Fees & charges					608	
Add Allocation From Council Activities	(4,000)		(4,000)		(1,411)	
<b>Total Operating Revenue</b>	<u>0</u>		<u>67,500</u>		<u>141,397</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		1,218,254		1,643,484		1,405,286
Administration		65,000		80,000		27,251
Operations		62,000		82,000		77,638
Building maintenance		131,169		149,639		145,837
Plant costs		39,456		36,155		26,450
Conference/Training		64,000		80,000		50,198
Contractors/ Consultants/Other		78,000		110,000		43,456
Depreciation		30,000		70,000		9,440
Less allocated to Council Activities		(1,687,879)		(2,251,278)		(1,785,556)
<b>Total Operating Expenditure</b>		<u>0</u>		<u>0</u>		<u>0</u>
<b>CAPITAL EXPENDITURE</b>						
Furniture & equipment		120,000		100,000		81,310
<b>Total Capital Expenditure</b>		<u>120,000</u>		<u>100,000</u>		<u>81,310</u>
<b>TOTAL ADMINISTRATION GENERAL</b>	<u>0</u>	<u>120,000</u>	<u>67,500</u>	<u>100,000</u>	<u>141,397</u>	<u>81,310</u>
<b>TOTAL GOVERNANCE</b>	<u>5,000</u>	<u>902,302</u>	<u>72,500</u>	<u>955,723</u>	<u>146,397</u>	<u>864,552</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 2017/18		Budget 2016/17		Actual 2016/17	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Contributions - Pool car	700		700		661	
Fees & Charges	300		300		1,700	
Fines	0				280	
<b>Total Operating Revenue</b>	<b><u>1,000</u></b>		<b><u>1,000</u></b>		<b><u>2,641</u></b>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		233,178		248,236		226,782
Operations		3,000		6,000		12,727
Plant costs		31,857		32,767		17,010
Contractors/Consultants/Other		12,000		24,500		0
Depreciation		0		500		0
<b>Total Operating Expenditure</b>		<b><u>280,035</u></b>		<b><u>312,003</u></b>		<b><u>256,519</u></b>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		37,697		53,352		46,498
<b>Total Administration Expenditure</b>		<b><u>37,697</u></b>		<b><u>53,352</u></b>		<b><u>46,498</u></b>
<b>TOTAL - LAW, ORDER, PUBLIC SAFETY</b>	<b><u>1,000</u></b>	<b><u>317,732</u></b>	<b><u>1,000</u></b>	<b><u>365,355</u></b>	<b><u>2,641</u></b>	<b><u>303,017</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 2017/18		Budget 2016/17		Actual 2016/17	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Pool car contributions	1,000		1,000		1,386	
Fees & charges	16,000		16,000		22,563	
<b>Total Operating Revenue</b>	<u>17,000</u>		<u>17,000</u>		<u>23,949</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		268,995		77,046		114,927
Operations		14,549		15,549		5,767
Plant costs		6,073		6,529		4,426
Contractors/Consultants/Other		20,000		5,000		
Depreciation		0		500		0
<b>Total Operating Expenditure</b>		<u>309,617</u>		<u>104,624</u>		<u>125,120</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		39,358		55,549		43,453
<b>Total Administration Expenditure</b>		<u>39,358</u>		<u>55,549</u>		<u>43,453</u>
<b>CAPITAL EXPENDITURE</b>						
Plant & machinery		0		0		0
<b>Total Capital Expenditure</b>		<u>0</u>		<u>0</u>		<u>0</u>
<b>TOTAL - ENVIRONMENTAL HEALTH</b>	<u>17,000</u>	<u>348,975</u>	<u>17,000</u>	<u>160,173</u>	<u>23,949</u>	<u>168,573</u>

**PROGRAM 8  
EDUCATION AND WELFARE**

**SUB-PROGRAM-COMMUNITY SERVICES**

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

Activities: Operation of community services, senior citizen's centre, shop-front and senior week.

Description	Budget 2017/18		Budget 2016/17		Actual 2016/17	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Contributions	6,000		6,000		4,250	
Reimbursements-Senior Citizen Building Fund	0		10,000		9,964	
<b>Total Operating Revenue</b>	<u>6,000</u>		<u>16,000</u>		<u>14,214</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		396,320		392,902		387,256
Operations		2,000		2,000		2,291
Plant costs		13,787		16,787		10,589
Community Consultative Committee expenses		1,000		1,000		0
Senior service expenses		14,000		15,808		13,969
Senior Citizen Building Fund expenses		5,000		5,000		2,703
Youth & school holiday program expenses		5,000		5,000		5,220
Depreciation		35,000		3,000		33,570
<b>Total Operating Expenditure</b>		<u>472,107</u>		<u>441,497</u>		<u>455,598</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		69,095		91,325		73,996
<b>Total Administration Expenditure</b>		<u>69,095</u>		<u>91,325</u>		<u>73,996</u>
<b>CAPITAL EXPENDITURE</b>						
Senior Citizen Building		15,000		15,000		10,501
<b>Total Capital Expenditure</b>		<u>15,000</u>		<u>15,000</u>		<u>10,501</u>
<b>TOTAL COMMUNITY SERVICES</b>	<u>6,000</u>	<u>556,201</u>	<u>16,000</u>	<u>547,822</u>	<u>14,214</u>	<u>540,095</u>



**SUB-PROGRAM IMMIGRATION**

Objective: to provide Immigration advice to Island residents and visitors.

<b>OPERATING REVENUE</b>						
Reimbursements	200		200		0	
<b>Total Operating Revenue</b>	<b><u>200</u></b>		<b><u>200</u></b>		<b><u>0</u></b>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		16,795		15,429		19,297
Operations		2,000		2,000		0
<b>Total Operating Expenditure</b>		<b><u>18,795</u></b>		<b><u>17,429</u></b>		<b><u>19,297</u></b>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		32,908		43,444		35,040
<b>Total Administration Expenditure</b>		<b><u>32,908</u></b>		<b><u>43,444</u></b>		<b><u>35,040</u></b>
<b>TOTAL IMMIGRATION</b>	<b><u>200</u></b>	<b><u>51,704</u></b>	<b><u>200</u></b>	<b><u>60,873</u></b>	<b><u>0</u></b>	<b><u>54,337</u></b>
<b>TOTAL COMMUNITY SERVICES</b>	<b><u>6,200</u></b>	<b><u>607,905</u></b>	<b><u>16,200</u></b>	<b><u>608,695</u></b>	<b><u>14,214</u></b>	<b><u>594,432</u></b>

**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 2017/18		Budget 2016/17		Actual 2016/17	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Rental charges	74,400		37,500		43,118	
<b>Total Operating Revenue</b>	<u>74,400</u>		<u>37,500</u>		<u>43,118</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		64,623		91,907		84,948
Building maintenance		118,000		110,000		96,730
Plant costs		7,338		8,652		9,562
Depreciation		0		7,000		27,707
Less allocated to council activities		(39,000)		(57,000)		(47,741)
<b>Total Operating Expenditure</b>		<u>150,961</u>		<u>160,559</u>		<u>171,206</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		24,764		34,455		28,478
<b>Total Administration Expenditure</b>		<u>24,764</u>		<u>34,455</u>		<u>28,478</u>
<b>CAPITAL EXPENDITURE</b>						
5 Jalan Ketam Merah (AGD Lease)		10,000		5,000		0
12 Guona Close (MWS)		10,000		5,000		0
23 Seaview Drive		10,000		10,000		0
28 Seaview Drive (MPBH)		10,000		30,000		0
30 Seaview Drive (CEO)		10,000		5,000		0
Furniture & equipment		0		20,000		0
<b>Total Capital Expenditure</b>		<u>50,000</u>		<u>75,000</u>		<u>0</u>
<b>TOTAL HOUSING</b>	<u>74,400</u>	<u>225,725</u>	<u>37,500</u>	<u>270,014</u>	<u>43,118</u>	<u>199,684</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 2017/18		Budget 2016/17		Actual 2016/17	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Fees & charges-garbage charges	840,168		831,684		1,102,205	
<b>Total Operating Revenue</b>	<u>840,168</u>		<u>831,684</u>		<u>1,102,205</u>	
<b>OPERATING EXPENDITURE-DIRECT</b>						
Employees costs		735,662		789,601		628,660
Operations		29,406		31,000		58,713
Plant costs		242,631		355,887		266,450
Recycle/Blowholes costs		0		124,000		0
Contractors/Consultants/Other		29,000		205,000		1,352
Depreciation		15,000		23,000		6,338
<b>Total Operating Expenditure</b>		<u>1,051,698</u>		<u>1,528,488</u>		<u>961,513</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		116,501		158,469		133,324
<b>Total Administration Expenditure</b>		<u>116,501</u>		<u>158,469</u>		<u>133,324</u>
<b>CAPITAL EXPENDITURE</b>						
Buildings		40,000		40,000		38,355
Plant & Machinery		40,000		40,000		0
Furniture & equipment		5,000		5,000		0
<b>Total Capital Expenditure</b>		<u>85,000</u>		<u>85,000</u>		<u>38,355</u>
<b>TOTAL SANITATION</b>	<u>840,168</u>	<u>1,253,200</u>	<u>831,684</u>	<u>1,771,957</u>	<u>1,102,205</u>	<u>1,133,192</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. Finalisation of the town plan was identified as the major priority of the Strategic Plan. Opportunities for direct revenue are limited but indirect benefits are considered

Description	Budget 2017/18		Budget 2016/17		Actual 2016/17	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Fees & charges	16,000		16,000		5,692	
<b>Total Operating Revenue</b>	<u>16,000</u>		<u>16,000</u>		<u>5,692</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		21,550		77,937		68,048
Vehicle running expenses		841		3,118		4,833
Contractors/Consultants/Other		23,000		23,000		5,424
<b>Total Operating Expenditure</b>		<u>45,391</u>		<u>104,055</u>		<u>78,305</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		27,254		40,771		31,940
<b>Total Administration Expenditure</b>		<u>27,254</u>		<u>40,771</u>		<u>31,940</u>
<b>TOTAL TOWN PLANNING</b>	<u>16,000</u>	<u>72,645</u>	<u>16,000</u>	<u>144,826</u>	<u>5,692</u>	<u>110,245</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 2017/18		Budget 2016/17		Actual 2016/17	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Fess & Charges - Cemeteries	0		0		150	
<b>Total Operating Revenue</b>	<u>0</u>		<u>0</u>		<u>150</u>	
<b>OPERATING EXPENDITURE</b>						
Bus Shelters		12,332		36,757		12,580
Cemeteries maintenance/Management Plan		152,656		107,243		197,509
Public conveniences		35,263		42,819		32,489
Emergency management exps (Cyclone)		10,000		10,000		13,938
Community assistance scheme		95,774		95,000		74,252
Depreciation/others		12,000		10,000		11,675
<b>Total Operating Expenditure</b>		<u>318,025</u>		<u>301,819</u>		<u>342,443</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		36,260		47,825		38,591
<b>Total Administration Expenditure</b>		<u>36,260</u>		<u>47,825</u>		<u>38,591</u>
<b>CAPITAL EXPENDITURE</b>						
Cemetery - Phosphate Hill		20,000		0		0
<b>Total Capital Expenditure</b>		<u>20,000</u>		<u>0</u>		<u>0</u>
<b>TOTAL OTHER COMMUNITY AMENITIES</b>		<u>374,285</u>		<u>349,644</u>	<u>150</u>	<u>381,034</u>
<b>TOTAL COMMUNITY AMENITIES</b>	<u>856,168</u>	<u>1,700,129</u>	<u>847,684</u>	<u>2,266,427</u>	<u>1,108,047</u>	<u>1,624,471</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 2017/18		Budget 2016/17		Actual 2016/17	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<b>OPERATING REVENUE</b>						
Sale of LIA Lot					400,000	
Fees & charges	5,000		1,204,000		6,564	
<b>Total Operating Revenue</b>	<u>5,000</u>		<u>1,204,000</u>		<u>406,564</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		56,161		87,769		86,090
Building maintenance		38,000		43,000		15,575
Vehicle operating costs		9,236		10,094		6,638
Depreciation/Others		106,000		98,000		92,644
<b>Total Operating Expenditure</b>		<u>209,397</u>		<u>238,863</u>		<u>200,947</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		36,719		52,077		41,348
<b>Total Administration Expenditure</b>		<u>36,719</u>		<u>52,077</u>		<u>41,348</u>
<b>CAPITAL EXPENDITURE</b>						
Light Industrial Area Purchase of Land		130,000		100,000		188,388
George Fam Refurbish		0		0		30,722
<b>Total Capital Expenditure</b>		<u>130,000</u>		<u>100,000</u>		<u>219,110</u>
<b>TOTAL PUBLIC HALLS &amp; CIVIC CENTRES</b>	<u>5,000</u>	<u>376,116</u>	<u>1,204,000</u>	<u>390,940</u>	<u>406,564</u>	<u>461,405</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 heritage museum

Description	Budget 2017/18		Budget 2016/17		Actual 2016/17	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Private works	80,000		90,000		613	
<b>Total Operating Revenue</b>	<u>80,000</u>		<u>90,000</u>		<u>613</u>	
<b>OPERATING EXPENDITURE</b>						
Parks, Gardens & Reserve Maintenance		733,752		766,944		427,331
Operations		135,107		147,000		57,867
Plant costs		63,924		76,425		47,401
Works management costs		126,235		125,368		126,850
Depreciation		75,000		75,000		65,672
<b>Total Operating Expenditure</b>		<u>1,134,018</u>		<u>1,190,737</u>		<u>725,121</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		200,145		261,599		206,506
<b>Total Administration Expenditure</b>		<u>200,145</u>		<u>261,599</u>		<u>206,506</u>
<b>CAPITAL EXPENDITURE</b>						
Plant & machinery		17,000		15,000		10,100
Furniture & equipment		0		15,000		14,261
<b>Total Capital Expenditure</b>		<u>17,000</u>		<u>45,000</u>		<u>24,361</u>
<b>TOTAL PARKS &amp; GARDENS</b>	<u>80,000</u>	<u>1,351,163</u>	<u>90,000</u>	<u>1,497,336</u>	<u>613</u>	<u>955,988</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 2017/18		Budget 2016/17		Actual 2016/17	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Fees & charges	600		600		107	
<b>Total Operating Revenue</b>	<u>600</u>		<u>600</u>		<u>107</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		88,645		76,243		83,361
Operations		20,000		19,000		9,088
Depreciation		5,000		5,000		2,942
<b>Total Operating Expenditure</b>		<u>113,645</u>		<u>100,243</u>		<u>95,391</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		42,753		59,062		45,101
<b>Total Administration Expenditure</b>		<u>42,753</u>		<u>59,062</u>		<u>45,101</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>161,398</u>	<u>600</u>	<u>164,305</u>	<u>107</u>	<u>140,492</u>



# SUB-PROGRAM-CULTURE & ACTIVITIES

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

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

Description	Budget 2017/18		Budget 2016/17		Actual 2016/17	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Australia contributions	1,000		1,000		2,250	
Reimbursements - Sales of 20 Anniversary Coins	1,000		1,000		275	
Fees & Charges - Islander	50,000		47,000		40,522	
<b>Total Operating Revenue</b>	<u>52,000</u>		<u>49,000</u>		<u>43,047</u>	
<b>OPERATING EXPENDITURE</b>						
Anniversary celebrations		61,000		9,000		12,452
Loss on disposal of assets		0		0		0
"Islander" Newsletter		53,423		56,940		44,513
UWA Cultural Heritage Study		0		43,000		17,827
Depreciation		2,000		3,000		1,368
<b>Total Operating Expenditure</b>		<u>116,423</u>		<u>111,940</u>		<u>76,160</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		36,346		48,717		38,745
<b>Total Administration Expenditure</b>		<u>36,346</u>		<u>48,717</u>		<u>38,745</u>
<b>CAPITAL EXPENDITURE</b>						
Furniture & Equipment		30,000		30,000		4,767
<b>Total Capital Expenditure</b>		<u>30,000</u>		<u>30,000</u>		<u>4,767</u>
<b>TOTAL OTHER CULTURE</b>	<u>52,000</u>	<u>182,769</u>	<u>49,000</u>	<u>190,657</u>	<u>43,047</u>	<u>119,672</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 2017/18		Budget 2016/17		Actual 2016/17	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Grants & subsidies	230,000		130,000		33,064	
Fees & charges	0		0		(2,581)	
<b>Total Operating Revenue</b>	<u>230,000</u>		<u>130,000</u>		<u>30,483</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		61,251		64,037		58,869
Operations		63,428		54,528		25,201
Plant costs		7,573		7,573		8,367
Bus service expenses		30,000		29,591		29,006
Depreciation		4,000		4,000		3,553
<b>Total Operating Expenditure</b>		<u>166,252</u>		<u>159,729</u>		<u>124,996</u>
<b>CAPITAL EXPENDITURE</b>						
Furniture & Equipment		465,000		235,000		22,209
<b>Total Capital Expenditure</b>		<u>465,000</u>		<u>235,000</u>		<u>22,209</u>
<b>TOTAL RECREATION CENTRE</b>	<u>230,000</u>	<u>631,252</u>	<u>130,000</u>	<u>394,729</u>	<u>30,483</u>	<u>147,205</u>
<b>TOTAL - RECREATION &amp; CULTURE</b>	<u>367,600</u>	<u>2,702,697</u>	<u>1,473,600</u>	<u>2,637,967</u>	<u>480,814</u>	<u>1,824,762</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 various Commonwealth and State Grants

Description	Budget 2017/18		Budget 2016/17		Actual 2016/17	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Central Road Authority Grant	600,000		660,000		600,000	
Road to Recovery Grant (R2R)	262,000		131,000		301,305	
<b>Total Operating Revenue</b>	<u>862,000</u>		<u>791,000</u>		<u>901,305</u>	
<b>OPERATING EXPENDITURE</b>						
Central Road Authority Grant		540,000		660,000		780,609
AGD - Non-Capital Grant SDA		60,000		60,000		0
<b>Total Operating Expenditure</b>		<u>600,000</u>		<u>720,000</u>		<u>780,609</u>
<b>CAPITAL EXPENDITURE</b>						
Jalan Pantai Roundabout		0		50,000		0
Drumsite Commercial Area - Widening and Parking Construction		0		73,000		0
Reseal Ton Yan Loh		0		0		42,454
Road to Recovery Grants		262,000		421,054		686,605
<b>Total Capital Expenditure</b>		<u>262,000</u>		<u>544,054</u>		<u>729,059</u>
<b>TOTAL GOVERNMENT FUNDING</b>	<u>862,000</u>	<u>862,000</u>	<u>791,000</u>	<u>1,264,054</u>	<u>901,305</u>	<u>1,509,668</u>

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

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

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

Description	Budget 2017/18		Budget 2016/17		Actual 2016/17	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Reimbursements		0		0		6,325
Fees & charges/proceeds sale of assets	1,000		1,000		75,562	
Excavation permit-inspection fees	1,000		1,000		4,560	
Private works	70,000		60,000		151,104	
<b>Total Operating Revenue</b>	<u>72,000</u>		<u>62,000</u>		<u>237,551</u>	
<b>OPERATING EXPENDITURE</b>						
Road and Drainage Maintenance		1,354,293		1,388,932		1,471,789
Operations		152,000		224,664		137,199
Plant costs		112,383		92,373		110,339
Management costs		140,220		107,000		166,739
Depreciation		915,000		819,000		387,039
Private works		30,000		26,000		162,816
<b>Total Operating Expenditure</b>		<u>2,703,896</u>		<u>2,657,969</u>		<u>2,435,921</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		381,090		503,478		336,036
<b>Total Administration Expenditure</b>		<u>381,090</u>		<u>503,478</u>		<u>336,036</u>
<b>CAPITAL EXPENDITURE</b>						
Depot Improvements		35,000		40,000		75,119
Plant & machinery		310,000		380,000		399,624
Furniture & equipment		18,000		23,000		5,630
<b>Total Capital Expenditure</b>		<u>363,000</u>		<u>443,000</u>		<u>480,373</u>
<b>TOTAL STREETS, BRIDGES &amp; DEPOT</b>	<u>72,000</u>	<u>3,447,987</u>	<u>62,000</u>	<u>3,604,447</u>	<u>237,551</u>	<u>3,252,330</u>
<b>TOTAL TRANSPORT</b>	<u>934,000</u>	<u>4,309,987</u>	<u>853,000</u>	<u>4,868,501</u>	<u>1,138,856</u>	<u>4,761,998</u>

**PROGRAM 13  
ECONOMIC SERVICES**

**SUB-PROGRAM-OTHER ECONOMIC SERVICES**

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

Activities: Property leases, sand & aggregate, old parks & gardens depot and old cinema building

Description	Budget 2017/18		Budget 2016/17		Actual 2016/17	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Rentals	32,000		44,000		37,983	
<b>Total Operating Revenue</b>	<u>32,000</u>		<u>44,000</u>		<u>37,983</u>	
<b>OPERATING EXPENDITURE</b>						
Operations		35,000		15,000		12,347
Consultant expenses		5,000		5,000		8,678
Purchase of equipment/consumables		10,000		10,000		10,299
Vehicle running expenses		13,642		0		5,450
<b>Total Operating Expenditure</b>		<u>63,642</u>		<u>30,000</u>		<u>36,774</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		24,549		32,463		26,429
<b>Total Administration Expenditure</b>		<u>24,549</u>		<u>32,463</u>		<u>26,429</u>
<b>TOTAL OTHER ECONOMIC SERVICES</b>	<u>32,000</u>	<u>148,191</u>	<u>44,000</u>	<u>62,463</u>	<u>37,983</u>	<u>63,203</u>

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

**SUB-PROGRAM-PUBLIC WORKS OVERHEADS**

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

Description	Budget 2017/18		Budget 2016/17		Actual 2016/17	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Pool car levy	8,000		8,000		8,436	
Staff housing rentals	6,000		6,000		5,857	
<b>Total Operating Revenue</b>	<u>14,000</u>		<u>14,000</u>		<u>14,293</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		1,582,302		1,583,911		1,574,190
Less allocated to works & services		(1,582,302)		(1,583,911)		(1,574,190)
<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>14,293</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 2017/18		Budget 2016/17		Actual 2016/17	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Proceed Sale of Asset	<u>0</u>		<u>0</u>		<u>220</u>	
<b>Total Operating Revenue</b>	<u>0</u>		<u>0</u>		<u>220</u>	
<b>OPERATING EXPENDITURE</b>						
Plant operating costs		647,127		644,879		705,048
Employees costs		711,010		657,208		369,520
Vehicle running expenses-management		51,390		36,990		28,854
Depreciation		500,000		600,000		429,791
Fees & charges		(13,000)		(13,000)		17,562
Less allocated to other council activities		(1,696,527)		(1,726,077)		(1,071,318)
<b>Total Operating Expenditure</b>		<u>200,000</u>		<u>200,000</u>		<u>479,457</u>
<b>CAPITAL EXPENDITURE</b>						
Furniture & equipment		0		10,000		0
<b>Total Capital Expenditure</b>		<u>0</u>		<u>10,000</u>		<u>0</u>
<b>TOTAL PLANT OPERATIONS</b>	<u>0</u>	<u>200,000</u>	<u>0</u>	<u>210,000</u>	<u>220</u>	<u>479,457</u>

**SUB-PROGRAM-SALARIES & WAGES**

Objective: to provide timely salary payments to Council employees

Description	Budget 2017/18		Budget 2016/17		Actual 2016/17	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING EXPENDITURE</b>						
Gross salaries & wages paid		6,471,393		6,571,404		6,259,855
Less allocated to works & services		(6,471,393)		(6,571,404)		(6,259,855)
<b>Total Operating Expenditure</b>		<u>0</u>		<u>0</u>		<u>0</u>
<b>TOTAL SALARIES &amp; WAGES</b>		<u>0</u>		<u>0</u>		<u>0</u>
<b>TOTAL - OTHER PROPERTY &amp; SERVICES</b>	<u>14,000</u>	<u>200,000</u>	<u>14,000</u>	<u>210,000</u>	<u>14,293</u>	<u>479,457</u>

		2017/18	2016/17	2016/17
		Budget	Budget	Actual
		\$	\$	\$
<u>PLANT</u>				
P0010	BRUSHCUTTERS STIHL	7,424	5,992	12,604
P0020	LAWNMOWERS	1,860	3,122	1,819
P0060	KUBOTA RIDE ON MOWER	14,004	11,625	15,521
P0076	PAVELINE 3 000L SKID	4,986	8,801	4,710
P0078	1000L SINGLE AXLE	120	120	100
P0079	CATERPILLAR D6R XL TRACK TYPE TRACTOR (DOZER)	34,062	68,000	31,282
P0080	KOMATSU PC220LC-8	32,140	70,318	35,819
P0084	JCB MINI EXCAVATO	5,000	0	3,019
P0130	CHAIN SAW	7,514	9,811	6,885
P0160	COMPRESSOR	909	909	757
P0200	QUIKSPRAY 9SBE-600 S	5,340	3,880	5,263
P0210	MINI EXCAVATOR KUBOT	10,274	21,724	14,364
P0220	GENERATOR	1,300	2,549	1,914
P0240	WATER TANK WITH PUMP	333	333	277
P0547	PLANT TRAILER	6,007	2,503	4,496
P0612	TRAILER TANDEM AXLE	2,338	916	1,451
P0644	PLANT TRAILER 3450 X	516	677	562
P4051	HINO TIP TRUCK GD3HJ	12,905	5,181	12,428
P5064	CATERPILLAR IT28G LOADER	27,312	27,312	20,704
P5075	MITSUBISHI TIP TRUCK	22,649	22,649	11,187
P5291	TRACTOR MASSEY FERGUSON	19,189	19,189	13,322
P60003	TRAILER TANDEM AXLE	7,970	7,970	6,752
P60031	BOX TRAILER SINGLE AXLE	2,200	2,200	1,114
P60033	WOODCHIPPER BANDIT	1,649	1,185	3,981
P60058	TRAILER TANDEM MODEL	1,000	7,522	503
P60075	CASE UNILOADER 85XT	10,416	10,416	21,921
P60102	TRAILER MOBILE TRAFFIC	1,862	1,862	189
P60137	SV500 JET TRAILER MOUNTED	13,549	13,549	5,044
P60152	BOX TRAILER ALUMINIU	885	885	533
P60153	COMBINATION MESSAGE	1,963	1,963	418
P60198	SKID STEER LOADER MUSTANG	36,210	25,875	38,126
P60199	KUBOTA TRACTOR M126X	34,088	62,043	43,908
P60238	PLANT TRAILER	3,604	2,705	2,561
P60333	TOYOTA RAV 4 5 DOOR	11,089	11,089	7,797
P60356	SKID STEER LOADER CAB	14,688	12,839	16,524
P60377	TOYOTA HILUX EXTRA CAB	12,535	12,502	11,987
P60423	TRAILER 8X5 H/DUTY PAPAS CUSTOME BUILD	1,944	1,470	758
P60518	PLANT TRAILER DURO TANK PTR010 (DIESEL TANKER)	2,887	2,887	410
P60545	TOYOTA HILUX 2WD KING CAB PETROL	7,590	7,590	6,010
P60549	PROLITE 75 SERIES	5,158	5,158	3,507
P60551	LINELAZER III 200HS/LINEDRIVER/ACCESSORIES	2,000	179	176



<b>PLANT</b>	<b>2017/18 Budget \$</b>	<b>2016/17 Budget \$</b>	<b>2016/17 Actual \$</b>
P60803 INTERNATIONAL GARBAGE COMPACTOR TRUCK			825
P60868 SKID STEER LOADER	31,230	31,230	20,579
P60870 MULTIPAC YL25E MULTI TYRE ROLLER	20,382	20,382	20,938
P60961 TOYOTA HILUX DUAL CAB	19,382	16,053	16,702
P60962 TOYOTA HILUX DUAL CAB	16,409	16,409	10,317
P60963 TOYOTA HILUX DUAL CAB	14,603	18,788	12,536
P60965 TOYOTA HILUX DUAL CAB	17,567	17,567	13,077
P60968 TOYOTA COASTAL BUS	14,000	29,592	23,485
P61015 TOYOTA HILUX DUAL CAB	18,218	18,218	12,735
P61016 TOYOTA HILUX DUAL CAB	20,202	20,202	9,777
P61017 TOYOTA HILUX DUAL CAB	17,519	17,519	13,233
P61018 TOYOTA COROLLA ASCENT	8,689	8,689	5,580
P61019 TOYOTA HILUX DUAL CAB	16,819	16,819	11,002
P61077 HYUNDAI WHEEL LOADER	61,066	81,867	50,435
P61197 TOYOTA HILUX DUAL CAB	19,504	19,504	13,678
P61209 HINO TIP TRUCK GDJHI (VN4052)	15,413	10,081	16,230
P61319 TOYOTA RAV 4 5 DOOR	12,105	12,105	10,056
P61320 TOYOTA HILUX DUAL CAB	13,787	16,787	10,589
P61321 IVECO/ACCO 2350G/260	45,000	54,000	48,276
P61322 HINO 300 SERIES 716	20,000	29,189	17,015
P61323 HINO 300 SERIES 716	22,010	22,010	19,087
P61325 HINO 300 SERIES 716	15,325	15,325	9,120
P61326 TOYOTA HILUX DUAL CAB	17,603	17,603	11,127
P61327 TOYOTA HILUX DUAL CAB	18,234	18,234	12,923
P61328 TOYOTA HILUX DUAL CAB	13,642	13,642	10,633
P61380 FUSO FV51JKD2RFAB 11	41,191	41,191	32,162
P61571 TOYOTA HILUX 4X4 3.0	18,190	18,190	14,330
P61572 TOYOTA HILUX 4X4 D/C	15,996	15,996	12,019
P61582 TOYOTA DIESEL POWERED FORKLIFT	8,831	8,831	3,251
P61597 HINO 300 SERIES 717	22,388	22,388	34,344
P61635 CATERPILLAR CS533E	30,375	30,375	23,166
P61636 CATERPILLAR 226B3	15,174	15,174	10,933
P61637 CATERPILLAR 120K MOTOR GRADER	45,212	45,212	36,389
P61722 TENNANT 636HS GREEN AIR SWEEPER	15,000	37,696	12,162
P61723 TOYOTA HILUX 4X4 3.0	15,000	13,028	13,565
P61724 TOYOTA HILUX 4X2 3.0	15,145	15,145	10,800
P61757 HINO 300 SERIES 7	25,000	23,316	17,106
P61903 IVECO ACCO 2350/2	60,000	68,036	50,080
P61982 TOYOTA HILUX 4X2	9,456	9,456	9,197
P62029 HINO 300 SERIES 7	19,966	19,966	18,950
P62035 VOLVO SD105F PAD FOOR DRUM VIBRATING ROLLER	15,000	30,613	10,400
P62036 LINE TRIKE 2 GUN	12,421	12,421	8,731
P62076 FUSO MITSUBISHI FIGHTER CEMENT AGITATOR TRUCK	18,329	18,329	13,801
P62136 TOYOTA RAV 4	12,703	12,703	8,413
P62154 TOYOTA HILUX 4X4 DIE	12,435	12,435	21,550
P62137 TELEHANDLER	22,973	22,973	10,772
P62161 TOYOTA HILUX 4 X 4	14,400	14,400	9,476
P52179 TOYOTA HILUX 4 X 4	14,400	14,400	9,171
P62205 KUBOTA M9540DHC TRACTOR-C/WKS	21,060	0	16,674
P52227 SENTINEL POWER SWEEPER RIDER	22,126	0	38,038

**SHIRE OF CHRISTMAS ISLAND  
FUNDING IN PREVIOUS YEARS  
BROUGHT FORWARD AS AT 1 JULY 2017**

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>\$</b>
Various	Purchase Orders	280,565
Stock	1700CUM of granite aggregate/diesel	342,768
1017500	Plant & Machiney	40,000
		<u><b>663,333</b></u>

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2018**

<b>FURNITURE &amp; EQUIPMENT</b>	<b>2017/18 Budget \$</b>
<b>Governance</b>	
427800 Computer Upgrade-Admin	90,000
427800 Photocopier x 2 - Admin	18,000
427800 Enviro software	4,000
427800 Building software	4,000
427800 Planning software	4,000
Total	<u>120,000</u>
<b>Community Amenities</b>	
1017800 Furniture & equipment	<u>5,000</u>
Total	<u>5,000</u>
<b>Recreation and Culture</b>	
1137800 Furniture & equipment-Library	5,000
1147800 Colour printer-Media	20,000
1147800 Furniture & equipment	<u>10,000</u>
Total	<u>35,000</u>
<b>Transport</b>	
1217800 Furniture & equipment	10,000
1217800 Ice Machine (depot)	<u>8,000</u>
Total	<u>18,000</u>
<b>Total Furniture &amp; Equipment</b>	<u><u>178,000</u></u>

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2018**

<b>PLANT AND MACHINERY</b>		<b>2017/18 Budget \$</b>
<b>Community Amenities</b>		
1017500	Grease trap tank	40,000
	Total	<u>40,000</u>
<b>Recreation and Culture</b>		
1127500	Ride on mower	17,000
	Total	<u>17,000</u>
<b>Transport</b>		
1217500	Mitsubishi six wheeler Fuso Dual Tip Truck	270,000
1217500	Kerbing machine	40,000
	Total	<u>310,000</u>
<b>Total Plant &amp; Machinery</b>		<u><b>367,000</b></u>

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2018**

<b>LAND, BUILDING &amp; FIXED PLANT</b>		<b>2017/18 Budget \$</b>
<b>Education and Welfare</b>		
827200	Senior Citizen Building - Solar panels	15,000
	Total	<u><b>15,000</b></u>
<b>Property</b>		
907205	5 Jalan Ketam Merah (IOTCI Lease)	10,000
907223	23 Seaview Drive (Lease)	10,000
907228	28 Seaview Drive	10,000
907230	30 Seaview Drive (CEO)	10,000
907212	12 Guano Close (MWS)	10,000
	Total	<u><b>50,000</b></u>
<b>Communities Amenities</b>		
1017200	Extension to existing at landfill with slab	40,000
1077200	Cemetery - Phosphate Hill (Gazebo/table/chair/fence)	20,000
	Total	<u><b>60,000</b></u>
<b>Recreation &amp; Culture</b>		
1117200	Light Industry Design & planning	100,000
1117210	George Fam Centre-Decking	30,000
1157200	New Skate Park Grant (\$200,000) & Shire Contributions (\$150,000)	350,000
1157200	Basketball Court	35,000
1157200	Poon Saan/Prickle/Drumsite Park-Play equipemnt/softfall/landscaping	80,000
	Total	<u><b>595,000</b></u>
<b>Transport</b>		
1217200	Depot Improvement	35,000
	Total	<u><b>35,000</b></u>
<b>Economic Services</b>		
1317200	Special Project-Shed	60,000
	Total	<u><b>60,000</b></u>
<b>Total Building &amp; Fixed Plant</b>		<u><b>815,000</b></u>

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2018**

		<b>2017/18 Budget \$</b>
<b>INFRASTRUCTURE - ASSETS</b>		
<b>Government Grants</b>		
<b>1207290 Road to Recovery Grant (Total)</b>		262,000
Quarry Road-construct & seal		
Total		<u>262,000</u>
<b>Total Infrastructure Roads</b>		<u><u>262,000</u></u>
<b>CAPITAL EXPENDITURE</b>		<u><u>1,622,000</u></u>
 <b>NOTE: Capital Expenditure are funded as follows:</b>		
Grants		462,000
Municipal Fund		0
Recreation Services Reserve		265,000
Building Reserve		310,000
Waste Management Reserve		85,000
Plant & Machinery Reserve		327,000
Furniture & Equipment Reserve		<u>173,000</u>
<b>TOTAL</b>		<u><u>1,622,000</u></u>

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2018

### **General Purpose Funding**

#### **Rates**

Penalty/Interest on Overdue Rates	10%
Administration Fee for Installments	\$39.00
Rating Account Enquiry	\$52.50 per research

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

Land Purchase Enquiry seven day processing time	\$191.00
Land Purchase Enquiry 48 hours processing time	\$252.00

#### **Report**

Copies of Consolidated Owners & Occupiers Roll	\$52.50 per copy
Rate Book	\$52.50 per copy

### **General Administration**

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

A4 - one sided	\$1.00 per copy
A3 – one sided	\$2.00 per copy
Bulk Printing – minimum 50	\$0.50 per copy

A4 paper size (colour)	\$5.60 per copy
A3 paper size (colour)	\$8.90 per copy

#### **Report**

Annual Report	\$52.50 per copy
Corporate Business Plan	\$52.50 per copy
Strategic Plan	\$52.50 per copy
Street Numbers List Whole Island	\$52.50 per copy

Copy of extract of Records or Plans (A3)	\$26.00 per copy
(A4)	\$15.00 per copy

Payment to wrong Bank Account	\$18.00 per transaction
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### **Law, Order & Safety**

#### **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

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

a) Cats owned & kept by bona-fide pensioners	\$15.00
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<b>Animal Trap (Deposit)</b>	<b>\$210.00 each</b>
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## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2018

### Law, Order & Safety

#### Offences relating to Cats

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

Item No.	Clause No.	Nature of Offence	Modified Penalty
a)	2.1	Failure of a keeper to identify a cat	\$200
b)	2.2	Interference with or removal of the identification of a cat	\$100
c)	2.4	Marking cat with universal mark of de-sexing via neutering when cat not neutered.	\$200
d)	3.1(1)	Keeping a cat without a permit	\$200
e)	4.1	Using a premises as a cat boarding premises without a permit	\$200
f)	6.6(a)	Releasing or attempt to release a cat from a pound	\$200
g)	6.6(b)	Destroy, break into, damage or in any other way interfere or render not cat proof a pound	\$200
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	\$200
i)	7.1	Abandonment of cat	\$200.
j)	11.1	Cat in a public place	\$200
k)	11.3	Cat in a place that is not a public place.	\$100
l)	11.4	Cat in a cat prohibited area	\$250
m)	11.5	Breach of a condition of permit	\$250.



## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2018

### **Health**

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

New Registration and Licence	\$213.00
New Licence	\$213.00
Licence Renewal	\$213.00 per annum
Food Training Seminars and presentations	\$84.00 per student
Pre-purchase inspection of food premises	\$320.00

Lodging Houses	
New Registration	\$213.00
New Licence	\$213.00
Licence Renewal	\$213.00 per annum

#### **Grease Trap Service**

##### **Trap Cleansing Service**

(i) Up to 1,500 litres	\$285.00 per service
(ii) Over 1,500 litres	\$285.00 per hopper load

Call Out Fee	
Working Hour	\$95.00 per call out
After Working Hour	\$382.00 per call out

Spoutvac Hire	
Wet Hire with operators	\$285.00 per hour

### **Welfare**

Interpretation/Translation	\$170.00 per hour
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### **Communities Amenities**

#### **Sanitation**

Waste management levy (per annum) section 66 -67 of the Waste Avoidance and Resource Recovery Act 2007 (WA) (CI).

Per residential unit/household	\$ 80.00
Per individual commercial property	\$ 80.00
Per vacant land	\$ 80.00
Per specified institution	\$ 800.00

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

Household	\$329.00
Multi residential unit	\$213.00
Rated Enterprise	\$80.00 per collection unit
Sulo bin left out or put in wrong place	\$75.00 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

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2018

### Communities Amenities

#### **Collection Service Establishment Fees**

Waste Service Establishment Fee – Rated Dwelling	\$183.00 Per dwelling
Waste Service Establishment Fee – Rated Unit	\$125.00 Per unit
Waste Service Establishment Fee – Rated Enterprise	\$73.00 Per MGB plus \$65.00
Waste Service Establishment Fee – Non-rated Enterprise	\$131.00 Per MGB plus \$99.00
Change of a Service – Rated Enterprise	\$38.00 plus \$65.00 per extra MGB
Change of a Service – Non - Rated Enterprise	\$78.00 plus \$105.00 per extra MGB

#### **Others**

Hire of MGB	\$11.00 per MGB per week
Hire of MGB (emptied once a week)	\$21.00 per MGB per week
Industrial Skip Bin Green Wastes Only	\$195.00 delivered & removed within 10 days + \$18.00 per day rental thereafter

Industrial Skip Bin – Paper/Cardboard Only	\$195.00 delivered & removed within 10 days + \$18.00 per day rental thereafter
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Industrial Waste Cage – Paper/Cardboard Only	\$195.00 delivered & removed within 10 days + \$18.00 per day rental thereafter
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Industrial Skip Bin – Mixed/Wet Wastes	\$226.00 delivered & removed within 10 days + \$23.00 per day rental thereafter. (Mixed / wet waste not to cause odours or a fly nuisance or can be removed at Council discretion)
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Hire & Disposal of Green Waste Bag	\$31.00
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Note: MGB = Mobile Garbage Bin (eg “Sulo Bin”, Wheelie Bin)

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

Sedan/Van	\$20.00 per vehicle
Single axle light trailer	\$20.00 per vehicle
Double axle light trailer	\$40.00 per vehicle
Light rigid truck (up to 8T GVM)	\$89.00 per vehicle
Medium rigid truck	\$198.00 per vehicle
Heavy rigid truck or Dog trailer	\$340.00 per vehicle
Semi-trailer/Articulated truck	\$605.00 per vehicle
Double-trailer	\$1,211.00 per vehicle

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

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2018

### **Communities Amenities**

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

Asbestos Disposal (Minimum charge m <sup>3</sup> )	\$550.00 per cubic metre*
Biomedical Waste Disposal (Minimum charge m <sup>3</sup> )	\$550.00 per cubic metre*
Quarantine Waste Disposal (Minimum charge m <sup>3</sup> )	\$550.00 per cubic metre*
Car bodies (must have all oils and fluids drained)	\$256.00 per car

#### **Commercial Putrescible Waste Collections**

\$1,500 per day

Woodchips

\$83.00 per cubic metre\*

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

Battery	\$11.20 each
Car tyre	\$2.30 each
Truck tyre (small)	\$3.90 each
Truck tyre (large)	\$6.70 each
Tractor/Loader/etc tyre	\$11.20 each

#### **\* 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.

#### **Septic Tanks**

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

Fees for a single dwelling on a single lot or septic system producing < 540L sewage per day:

Local Government Application Fee	\$113.00
Fee for the grant of a permit to Use an Apparatus (Including all inspections)	\$113.00

Fees for non residential systems requiring approval from the Health Dept of WA:

Health Department of WA Application Fee	
(a) with a Local Government Report	\$ 35.00
(b) without a Local Government Report	\$113.00

Local Government Report Fee	\$113.00
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#### **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

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2018

### Communities Amenities

#### Planning Service

Item	Part 1 – Maximum fixed fees	Maximum Fee 2017/18 (* see information below )
i.	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 —	* Fees shaded grey to be adjusted once new figures are released.
	(a) not more than \$50 000	\$139
	(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	\$1,600 + 0.257% for every \$1 in excess of \$500 000
	(d) more than \$2.5 million but not more than \$5 million	\$6,740 + 0.206% for every \$1 in excess of \$2.5 million
	(e) more than \$5 million but not more than \$21.5 million	\$11,890 + 0.123% for every \$1 in excess of \$5 million
	(f) more than \$21.5 million	\$32,185
ii.	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
iii.	Determining a development application for an extractive industry where the development has not commenced or been carried out	\$696
iv.	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
v.	Providing a subdivision clearance for —	
	(a) not more than 5 lots	\$69 per lot
	(b) more than 5 lots but not more than 195 lots	\$69 per lot for the first 5 lots and then \$35 per lot
	© more than 195 lots	\$6,959
vi.	Determining an initial application for approval of a home occupation where the home occupation has not commenced	\$209

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2018

### Communities Amenities

#### Planning Service

Item	Part 1 – Maximum fixed fees (continued)	Maximum Fee 2017/18 (* see information below )
vii.	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.
viii.	Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	\$69
ix.	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
x.	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	\$278
xi.	Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	The fee in item 10 plus, by way of penalty, twice that fee
xii.	Providing a zoning certificate	\$69
xiii.	Replying to a property settlement questionnaire	\$69
xiv.	Providing written planning advice	\$69
Item	Part – 2 Maximum Fees: Scheme amendments	
i.	Initial Fee	\$5,155
ii.	Director/City/Shire Planner	\$83.00 per hour
iii.	Manager/Senior Planner	\$63.00 per hour
iv.	Planning Officer	\$34.70 per hour
v.	Other staff- e.g. Environmental Health Officer	\$34.70 per hour
vi.	Secretary/Administrative Officer	\$28.40 per hour

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2018

### Communities Amenities

#### Planning Service

Item	Part – 3 Maximum Fees: Structure Plan	
i.	Initial Fee	\$5,155
ii.	Director/City/Shire Planner	\$83.00 per hour
iii.	Manager/Senior Planner	\$63.00 per hour
iv.	Planning Officer	\$34.70 per hour
v.	Other staff- e.g. Environmental Health Officer	\$34.70 per hour
vi.	Secretary/Administrative Officer	\$28.40 per hour
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Copy of Town Planning Scheme No: 1 Scheme Text including Maps at A3 size		\$275.00 per copy
Copy of Scheme Maps at A3 size		\$168.00 per set
Copy of Local Planning Scheme No: 2 Scheme Text including Maps at A3 size		\$275.00 per copy
Copy of current Local Planning Strategy		\$275.00 per copy
Scheme Text including maps at A4 size		\$275.00 per copy
Copies of Scheme maps at full size		\$168.00 per set
Any Other Statutory Licence or Permit (Not otherwise provided for)		\$92.00

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2018

### Communities Amenities

#### **Building Control**

Written Building Advice	\$100.00
Copy of Building Plans ( <i>where legally permitted to be issued</i> )	\$200.00 per copy
Inspection Not Referred to Elsewhere	\$185.00 per hour (Min \$213.00)

**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 2018

### Communities Amenities

#### **Building Control**

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

<b>Item</b>	<b>Application</b>	<b>Fee</b>
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

##### **Division 3 - Other applications**

<b>Item</b>	<b>Application</b>	<b>Fee</b>
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 2018

### **Communities Amenities**

#### **Cemetery Fees**

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

#### **Fee Type**

Sinking Fee – Ordinary Grave	\$1,000.00
Sinking Fee – To extra depth per metre or part thereof	\$250.00
Sinking Fee – Child 13 years and under	\$112.00
Sinking Fee – Stillborn	\$55.00
Grant of Right of Burial (25 years)	\$157.00
Purchase of Plot Land	\$505.00
Renewal of Grant of Right Burial	\$168.00
Transfer of Grant of Right Burial	\$33.00
Exhumation – Single Grave	\$1,235.00
Reinstatement of Exhumed Grave	\$280 reinsert.
Single Permit to erect monument or headstone	\$55.00
Monumental Mason's Annual Licence *	\$122.00
Funeral Directors Annual Licence *	\$168.00
Funeral Directors Single Fee Licence *	\$112.00

\* Where applicable

### **Recreation & Culture**

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

Commercial Rent	\$45.00 per 2 hours
Community Groups	\$18.00 per hour
Community Groups (Regular Users)	\$12.00 per hour for a fixed 6 months booking (advance payment)
	\$13.00 per hour for a fixed 3 months booking (advance payment)
	\$15.00 per hour for a fixed 1 month booking (advance payment)
Other	\$162.00 per day (Maximum 8 hours)
Chair	\$1.70 per day (maximum 3 days)
Storeroom	\$35.00 per month (each)
Key Deposit (Refundable)	\$35.00

#### **George Fam**

Training & Conference Room	\$180.00 per day
	\$95.00 half a day
	\$42.00 an hour
Office Space (One Quarter Room)	\$180.00 per day
Non-Profit Community Group	F.O.C availability
Television	\$52.50 per day
Video	\$52.50 per day
Overhead Projector	\$52.50 per day
Multi Media Projector	\$52.50 per day

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2018

### **Recreation & Culture**

#### **Library**

Overdue video	\$2.00 per day late fee
Overdue books	\$2.00 per week late fee
Lost books	Actual cost of the book
Damaged books	Actual costs of the book
Lost Library card	\$5.00 each
Internet use	\$4.00 per hour
Printer use	\$1.00 per copy

#### **“The Islander” Newsletter**

<b>Newsletter</b>	\$2.00 per issue
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#### **Advertisement**

##### **Community Not for Profit Organizations**

Block (5.5 cm x 3.5 cm)	\$18.00
Quarter page	\$34.00
Half page	\$66.00
Three Quarter page	\$95.00
Full page	\$131.00

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

##### **Island Commercial and Businesses**

Block (5.5 cm x 3.5 cm)	\$20.00
Quarter page	\$38.00
Half page	\$76.00
Three Quarter page	\$112.00
Full page	\$146.00

##### **Government Agencies**

Block (5.5 cm x 3.5 cm)	\$27.00
Quarter page	\$53.00
Half page	\$103.00
Three Quarter page	\$155.00
Full page	\$208.00
Insert Handling Fee	\$280.00 per issue

##### **Subscribe to “The Islander”**

1 year (25 issues) WA /on CI	\$158.00
1 year (25 issues) outside WA	\$158.00
1 year (25 issues) overseas	\$252.00

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2018

### Other Property & Services

#### Private Works Rates and Charges

Labour	Rate per hour
Driver/Plant Operators/Handyman/ Cleaner/ Labourer /Gardener /Mechanic	\$95.00 (working hours)
Professional & Technical Services	\$190.00
<b>Community Bus with Driver</b>	\$136.00 (Minimum 1 hour)

#### Note:

**Minimum charge during working hours is 1 hour. Overtime rates in accordance with the industrial agreement in force at the time will apply**

Vehicle and Plant Hire with Operators	Rate per hour
Light Trucks	\$136.00
Truck with Hiab	\$190.00
Tipper 10 tonnes	\$200.00
Water Truck 10,000L	\$210.00 (excluding water)
Grader	\$210.00
Loader (with attachments)	\$190.00
Bobcat with or without attachments	\$157.00
Forklift	\$147.00
Multi Tyred Roller - heavy	\$210.00
Tractor with or without attachments	\$157.00
Komatsu Excavator	\$200.00 plus mobilisation
Mini Excavator	\$168.00
Drum Roller - light	\$157.00
Drum Roller - heavy	\$210.00
Wood Chipper (3 x operator costs included)	\$336.00
Road Sweeper	\$157.00
Concrete Truck	\$202.00
(Standby rate where applicable p/hour following Minimum 15 minutes unloading time)	\$ 60.00
Concrete product/cubic meter	\$819.00
Bitumen Spray Truck	\$168.00

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

#### Excavation Permits

Application Fee (includes one inspection)	\$252.00
Bond	\$42.00m2 unsealed roads \$74.00m2 sealed roads \$189.00 m2 concrete areas
Additional Inspections (per inspection as required)	\$262.00

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2018

### **Other Property & Services**

#### **Motor Vehicle Registration Inspection Fees**

<b>Fee Type</b>	<b>Fee</b>
Light vehicles (MRC 4,500kg or less)	
Initial examination fee	\$126.00
Re-examination	\$86.00
Caravan and trailer (without brakes), motorcycle & motor carrier:	
Initial examination fee	\$86.00
Re-examination	\$67.00
Heavy vehicles (MRC over 4,500kg)	
Initial examination fee	\$203.00
Re-examination	\$136.00
Minor examination fee (verification of vehicle details only), includes engine change.	\$ 86.00

#### **Other Charges**

Large Marquee (hire only)	\$95.00 per day
Set up and dismantled costs	\$381.00 plus (\$336.00 deposit)
Small Marquee (hire only)	\$47.00 per day
Set up and dismantled costs	\$285.00 plus (\$320.00 deposit)
Stage (only)	\$189.00 per day
Set up and dismantled costs	\$376.00 plus (\$320.00 deposit)

#### **Plotter Printing**

A1 paper size (black & white)	\$25.00 per copy
A2 paper size (black & white)	\$19.00 per copy
A1 paper size (colour)	\$47.00 per copy
A2 paper size (colour)	\$38.00 per copy
Photo prints	Done on quotation

#### **Laminating Services**

A0 paper size	\$25.00 per copy
A1 paper size	\$19.00 per copy
A2 paper size	\$16.00 per copy
A3 paper size	\$14.00 per copy
A4 paper size	\$6.70 per copy

**Note: Interest on all Overdue Outstanding Debts** 10% (Over 35 Days)