



# **SHIRE OF CHRISTMAS ISLAND**

## **2018/19 BUDGET**

**ADOPTED AT AN ORDINARY MEETING OF COUNCIL  
HELD ON TUESDAY 24 JULY 2018**

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

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

We hereby certify that the attached budget documents for the 2018/19 financial year were adopted by the Council at the Ordinary Meeting held at the Council Chambers on 24 July 2018



Gordon Thomson  
**Shire President**



David Price  
**Chief Executive Officer**

Date: 24 July 2018

**SHIRE OF CHRISTMAS ISLAND**  
**BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2019**

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**SHIRE'S VISION**

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

## **Budget Statements**

The following is a summary of Council's statutory responsibility for reporting on the 2018/19 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 2018**

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.

**STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>Revenue</b>				
Rates	1	1,334,427	1,314,379	1,285,916
Operating grants, subsidies and contributions	9	5,306,375	3,100,244	4,708,807
Fees and charges	8	1,098,846	1,557,809	1,191,968
Interest earnings	10(a)	130,127	151,332	170,950
Other revenue		627,499	22,355	500,146
		<u>8,497,274</u>	<u>6,146,119</u>	<u>7,857,787</u>
<b>Expenses</b>				
Employee costs		(7,049,133)	(6,343,921)	(7,084,496)
Materials and contracts		(800,000)	(834,890)	(500,000)
Utility charges		(140,000)	(101,000)	(140,000)
Depreciation on non-current assets	5	(2,193,300)	(2,103,505)	(1,694,300)
Insurance expenses		(175,000)	(164,701)	(170,000)
Other expenditure		(168,754)	(1,272,566)	(385,697)
		<u>(10,526,187)</u>	<u>(10,820,583)</u>	<u>(9,974,493)</u>
		<u>(2,028,913)</u>	<u>(4,674,464)</u>	<u>(2,116,706)</u>
<b>Non-operating grants, subsidies and contributions</b>	9	98,000	505,849	462,000
Profit on asset disposals	4(b)	0	1,751	0
Loss on asset disposals	4(b)	0	(3,409)	0
<b>Net result</b>		<u>(1,930,913)</u>	<u>(4,170,273)</u>	<u>(1,654,706)</u>
<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>(1,930,913)</u>	<u>(4,170,273)</u>	<u>(1,654,706)</u>

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

**FOR THE YEAR ENDED 30TH JUNE 2019**

**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 of Christmas Island controls resources to carry on its functions have been included in the financial statements forming part of this budget.

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

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

**2017/18 ACTUAL BALANCES**

Balances shown in this budget as 2017/18 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**KEY TERMS AND DEFINITIONS - NATURE OR TYPE**

**REVENUES**

**RATES**

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

**SERVICE CHARGES**

Service charges imposed under Division 6 of Part 6 of the *Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

**PROFIT ON ASSET DISPOSAL**

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

**OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

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

**NON-OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS**

Amounts received specifically for the acquisition, construction of new or the upgrading of non-current assets paid to a local government, irrespective of whether these amounts are received as capital grants, subsidies, contributions or donations.

**REVENUES (CONTINUED)**

**FEES AND CHARGES**

Revenues (other than service charges) from the use of facilities and charges made for local government services, rentals, plant and labour hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties, administration fees, rubbish collection fees, rental of property, fines and penalties, other fees and charges.

**INTEREST EARNINGS**

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

**OTHER REVENUE / INCOME**

Other revenue, which can not be classified under the above headings, includes dividends, discounts, rebates etc.

**EXPENSES**

**EMPLOYEE COSTS**

All costs associated with the employment of person such as salaries, wages, allowances, benefits such as vehicle and housing, superannuation, employment expenses, removal expenses, relocation expenses, worker's compensation insurance, training costs, conferences, safety expenses, medical examinations, fringe benefit tax, etc.

**MATERIALS AND CONTRACTS**

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, consultancy, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, leases, postage and freight etc.

**UTILITIES (GAS, ELECTRICITY, WATER, ETC.)**

Expenditures made to the respective agencies for the provision of power or water. Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

**INSURANCE**

All insurance other than worker's compensation and health benefit insurance included as a cost of employment.

**LOSS ON ASSET DISPOSAL**

Loss on the disposal of fixed assets includes loss on disposal of long term investments.

**DEPRECIATION ON NON-CURRENT ASSETS**

Depreciation expense raised on all classes of assets.

**INTEREST EXPENSES**

Interest and other costs of finance paid, including costs of finance for loan debentures, overdraft accommodation and refinancing expenses.

**OTHER EXPENDITURE**

Statutory fees, taxes, provision for bad debts, member's fees or State taxes. Donations and subsidies made to community groups.

STATEMENT OF COMPREHENSIVE INCOME  
FOR THE YEAR ENDED 30TH JUNE 2019

BY PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
Revenue	1, 8, 9, 10(a),(b)	\$	\$	\$
Governance		5,000	10,672	5,000
General purpose funding		6,127,229	4,076,547	6,012,420
Law, order, public safety		1,000	679	1,000
Health		18,000	35,328	17,000
Education and welfare		6,000	5,257	6,200
Housing		80,400	69,927	74,400
Community amenities		785,045	1,086,533	856,168
Recreation and culture		765,600	76,039	167,600
Transport		663,000	732,752	672,000
Economic services		32,000	31,307	32,000
Other property and services		14,000	34,943	14,000
		8,497,274	6,159,984	7,857,788
Expenses excluding finance costs	5,10(c),(e),(f)			
Governance		(822,675)	(811,104)	(782,303)
General purpose funding		(139,257)	(118,635)	(131,850)
Law, order, public safety		(321,777)	(289,467)	(317,733)
Health		(167,075)	(304,777)	(348,975)
Education and welfare		(567,159)	(564,534)	(592,905)
Housing		(182,282)	(148,474)	(175,725)
Community amenities		(1,671,063)	(1,553,241)	(1,595,129)
Recreation and culture		(2,163,707)	(1,721,471)	(2,055,697)
Transport		(4,116,537)	(4,598,627)	(3,684,986)
Economic services		(174,655)	(99,722)	(88,191)
Other property and services		(200,000)	(624,396)	(200,000)
		(10,526,187)	(10,834,448)	(9,973,494)
Finance costs	6, 10(d)			
		0	0	0
		(2,028,913)	(4,674,464)	(2,115,706)
Non-operating grants, subsidies and contributions	9	98,000	505,849	462,000
Profit on disposal of assets	4(b)	0	1,751	0
(Loss) on disposal of assets	4(b)	0	(3,409)	0
Net result		(1,930,913)	(4,170,273)	(1,653,706)
Other comprehensive income				
Changes on revaluation of non-current assets		0	0	0
Total other comprehensive income		0	0	0
Total comprehensive income		(1,930,913)	(4,170,273)	(1,653,706)

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

FOR THE YEAR ENDED 30TH JUNE 2019

KEY TERMS AND DEFINITIONS - REPORTING PROGRAMS

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

PROGRAM NAME	OBJECTIVE	ACTIVITIES
GOVERNANCE	To provide leadership, and work in partnership with community and key stakeholders, to achieve the overall strategic direction for Christmas Island; and operate effectively as a Local Government organisation for the benefit of the people of Christmas Island.	General administration and members costs incurred in performing Council's function.
GENERAL PURPOSE FUNDING	To collect revenue to allow for the provision of services.	Rate revenue, Government grants and interest revenue.
LAW, ORDER, PUBLIC SAFETY	To ensure law, order and public safety of the residents of Christmas Island as well as control of dogs and cats of the Island.	Supervision and enforcement of various local laws relating to animal control and other aspects of public safety.
HEALTH	To provide facilities on Christmas Island for good community health.	Health administration and inspection, and other health and preventive services.
EDUCATION AND WELFARE	To provide services, facilities and resources respond to the community need.	Operation of community services, shop-front, senior, youth and school holiday activities.
HOUSING	To provide reasonable accommodation for staff employ from mainland.	Maintenance of staff housing.
COMMUNITY AMENITIES	To provide services required by the community.	Rubbish collections, tip maintenance, litter control, car removal, administration of town planning scheme, maintenance of cemetery, public conveniences and community assistance scheme.
RECREATION AND CULTURE	To provide facilities for recreational, cultural and sporting purposes.	Maintenance of halls and community centres, maintenance of beaches and foreshore amenities, maintenance of parks, gardens and reserves libraries services, anniversary celebrations and Island newsletters.
TRANSPORT	To provide all facilities necessary for the safe and orderly movement of vehicle on Christmas Island	Construction and maintenance of roads, footpaths, depots, traffic signs and street signs.
ECONOMIC SERVICES	To provide services to the community.	Property leases.
OTHER PROPERTY AND SERVICES	To monitor and control council's overheads and plant accounts	Private works operations, plant repair and operating costs and salary and wages.



STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30TH JUNE 2019

BY NATURE OR TYPE

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
Receipts				
Rates		1,366,964	1,348,228	1,294,578
Operating grants, subsidies and contributions		5,396,375	2,947,124	4,708,807
Fees and charges		1,098,846	1,563,728	1,419,672
Interest earnings		130,127	151,332	170,950
Other revenue		627,499	22,355	500,146
		8,619,811	6,032,767	8,094,153
Payments				
Employee costs		(6,874,880)	(6,163,943)	(6,680,782)
Materials and contracts		(786,027)	(678,831)	(481,868)
Utility charges		(140,000)	(101,000)	(140,000)
Insurance expenses		(175,000)	(164,701)	(170,000)
Other expenditure		(168,754)	(1,272,566)	(385,697)
		(8,144,661)	(8,381,041)	(7,858,347)
<b>Net cash provided by (used in) operating activities</b>	3	475,150	(2,348,274)	235,806
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for purchase of property, plant & equipment	4(a)	(790,000)	(597,000)	(1,360,000)
Payments for construction of infrastructure	4(a)	(231,580)	(349,567)	(262,000)
Non-operating grants, subsidies and contributions used for the development of assets	9	98,000	505,849	462,000
Proceeds from sale of plant & equipment	4(b)	0	3,250	0
Profit/(Loss) of sale of plant & equipment	4(b)	0	(2,960)	0
Proceeds from advances		0	13,501	(2,039,404)
<b>Net cash provided by (used in) investing activities</b>		(923,580)	(426,928)	(3,199,404)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Net cash provided by (used in) financing activities</b>		0	0	0
Net increase (decrease) in cash held		(448,430)	(2,775,202)	(2,963,599)
Cash at beginning of year		5,313,719	8,088,921	8,088,884
Cash and cash equivalents at the end of the year	3	4,865,291	5,313,719	5,125,285

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

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019**

BY REPORTING PROGRAM

	NOTE	2018/19 Budget	2017/18 Actual	2017/18 Budget
		\$	\$	\$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	#NAME?	222,812	2,513,070	663,334
		222,812	2,513,070	663,334
Revenue from operating activities (excluding rates)				
Governance		5,000	10,672	5,000
General purpose funding		4,792,802	2,762,168	4,726,504
Law, order, public safety		1,000	679	1,000
Health		18,000	35,328	17,000
Education and welfare		6,000	5,257	6,200
Housing		80,400	69,927	74,400
Community amenities		785,045	1,085,753	856,168
Recreation and culture		765,600	74,279	167,600
Transport		663,000	731,883	672,000
Economic services		32,000	31,307	32,000
Other property and services		14,000	34,943	14,000
		7,162,847	4,842,196	6,571,872
Expenditure from operating activities				
Governance		(822,675)	(811,104)	(782,303)
General purpose funding		(139,257)	(118,604)	(132,850)
Law, order, public safety		(321,777)	(289,467)	(317,733)
Health		(167,075)	(304,777)	(348,975)
Education and welfare		(567,159)	(564,534)	(592,905)
Housing		(182,282)	(148,474)	(175,725)
Community amenities		(1,671,063)	(1,553,241)	(1,595,129)
Recreation and culture		(2,163,707)	(1,721,471)	(2,055,697)
Transport		(4,116,537)	(4,596,876)	(3,684,986)
Economic services		(174,655)	(99,722)	(88,191)
Other property and services		(200,000)	(624,396)	(200,000)
		(10,526,187)	(10,832,666)	(9,974,493)
Operating activities excluded from budget				
Loss on disposal of assets	4(b)	0	3,409	0
Depreciation on assets	5	2,193,300	2,103,505	1,694,300
Movement in employee benefit provisions (non-current)		310,763	153,942	99,218
<b>Amount attributable to operating activities</b>		(636,465)	(1,218,295)	(945,769)
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	98,000	505,849	462,000
Purchase property, plant and equipment	4(a)	(790,000)	(597,000)	(1,360,000)
Purchase and construction of infrastructure	4(a)	(231,580)	(349,567)	(262,000)
Proceeds from disposal of assets	4(a)	0	3,250	0
<b>Amount attributable to investing activities</b>		(923,580)	(437,469)	(1,160,000)
<b>FINANCING ACTIVITIES</b>				
Transfers to cash backed reserves (restricted assets)	7(a)	(566,383)	(251,699)	(499,966)
Transfers from cash backed reserves (restricted assets)	7(a)	792,000	815,896	1,319,820
<b>Amount attributable to financing activities</b>		225,617	564,197	819,854
<b>Budgeted deficiency before general rates</b>		(1,334,427)	(1,091,567)	(1,285,915)
<b>Estimated amount to be raised from general rates</b>	1	1,334,427	1,314,379	1,285,915
<b>Net current assets at end of financial year - surplus/(deficit)</b>	2	<b>0</b>	<b>222,812</b>	<b>0</b>

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES

(a) Rating Information

RATE TYPE	Rate in \$	Number of properties	Rateable value \$	Budgeted rate revenue \$	Budgeted interim rates \$	Budgeted back rates \$	2018/19 Budgeted total revenue \$	2017/18 Actual Revenue \$
General rate								
GRV - Residential	0.094112	454	8,779,676	826,273	0	0	826,273	806,124
GRV - Commercial	0.094112	78	1,958,842	184,351	0	0	184,351	178,684
GRV - DIAC	0.000000		1,211,820	0	0	0	0	0
GRV - Unallocated	0.094112	4	50,000	4,706	0	0	4,706	4,591
GRV - Rural	0.094112	2	33,500	3,153	0	0	3,153	3,076
GRV - Industrial	0.094112	10	202,910	19,096	0	0	19,096	17,758
GRV - Exempt	0.000000	150	0	0	0	0	0	0
UV - Industrial	0.206269	4	970,000	200,081	0	0	200,081	246,517
UV - Mining	0.206269	2	526,462	108,593	0	0	108,593	105,944
Sub-Totals		704	13,733,210	1,346,253	0	0	1,346,253	1,362,694
Minimum								
GRV - Residential	568	5	15,825	2,840	0	0	2,840	2,775
GRV - Commercial	568	17	59,425	9,656	0	0	9,656	9,435
GRV - Unallocated	568	37	106,780	21,016	0	0	21,016	20,535
GRV - Mining Tenement	568	1	0	568	0	0	568	555
GRV - Industrial	568	6	19,240	3,408	0	0	3,408	3,330
UV - Industrial	343	1	0	343	0	0	343	0
UV - Mining Tenement	343	1	0	343	0	0	343	335
Sub-Totals		68	201,270	38,174	0	0	38,174	36,965
Discount/Concessions								
Total amount raised from general rates		772	13,934,480	1,384,427	0	0	1,384,427	1,399,659
Instalment/Excess/Legal							(50,000)	(85,280)
Total rates							1,334,427	1,314,379
							4,000	2,792
							1,338,427	1,314,379

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

The general rates detailed for the 2018/19 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 rate(s) has/have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES (CONTINUED)

(b) Interest Charges and Instalments - Rates and Service Charges

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
<u>Option one</u>				
Single full payment		0	0.00%	10.00%
<u>Option two</u>				
First Instalment	11/09/2018	0	0.00%	10.00%
Second Instalment	12/11/2018	14	0.00%	10.00%
Third Instalment	11/01/2019	14	0.00%	10.00%
Fourth Instalment	11/03/2019	14	0.00%	10.00%
		2018/19	2017/18	
		Budget	Actual	
		revenue		
		\$	\$	
Instalment plan admin charge revenue		2,000	1,794	
Unpaid rates and service charge interest earned		5,000	7,497	
		7,000	9,291	

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

1. RATES AND SERVICE CHARGES (CONTINUED)

(c) Specified Area Rate

The Shire did not raise specified area rates for the year ended 30th June 2019.

(d) Service Charges

The Shire did not raise service charges for the year ended 30th June 2019.

(e) Rates discounts

Rate or fee to which discount is granted	Disc % or Amount (\$)	Circumstances in which discount is granted	
		2018/19 Budget	2017/18 Actual
Rates	5%	\$ 50,000	\$ 85,249
Waivers or concessions		50,000	85,249
		A discount of 5% is to apply if rates paid within 35 days of issue of rate notice.	

(f) Waivers or concessions

Rate or fee and charge to which the waiver or concession is granted	Type	Disc % or Amount (\$)	Circumstances in which the waiver or concession is granted		Objects and reasons of the waiver or concession
			2018/19 Budget	2017/18 Actual	
Rates	General	5%	1,000	31	Rates incorrect/double charged
			1,000	31	Rates waived-for incorrect/double charged assessments

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

2. NET CURRENT ASSETS

	Note	2018/19 Budget	2017/18 Actual
		\$	\$
<b>Composition of estimated net current assets</b>			
Current assets			
Cash - unrestricted	7 (a)	171,312	394,124
Cash - restricted reserves	7 (a)	4,693,979	4,919,595
Receivables		201,644	291,644
Other Financial Assets		18,129	18,129
Inventories		158,684	208,684
		5,243,748	5,832,176
Less: current liabilities			
Trade and other payables		(419,230)	(479,230)
Provisions		(2,039,157)	(1,808,394)
		(2,458,387)	(2,287,624)
Unadjusted net current assets			
		2,785,361	3,544,552
<b>Adjustments</b>			
Less: Cash - restricted reserves	7	(4,693,979)	(4,919,595)
Add: Current liabilities not expected to be cleared at end of year		1,908,618	1,597,856
Adjusted net current assets - surplus/(deficit)		0	222,812

**Reason for Adjustments**

The 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 *Local Government (Financial Management) Regulation 32* as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments above.

**SIGNIFICANT ACCOUNTING POLICIES**

**CURRENT AND NON-CURRENT CLASSIFICATION**

In the determination of whether an asset or liability is current or non-current, consideration is given to the time when each asset or liability is expected to be settled. The asset or liability is classified as current if it is expected to be settled within the next 12 months, being the Shire of Christmas Island's operational cycle. In the case of liabilities where the Shire of Christmas Island 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 of Christmas Island's intentions to release for sale.

**TRADE AND OTHER RECEIVABLES**

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

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

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

2. NET CURRENT ASSETS (CONTINUED)

SIGNIFICANT ACCOUNTING POLICIES

TRADE AND OTHER PAYABLES

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

PROVISIONS

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

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

INVENTORIES

General

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

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

Superannuation

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

All funds to which the Shire of Christmas Island contributes are defined contribution plans.

EMPLOYEE BENEFITS

Short-term employee benefits

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

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

LAND HELD FOR RESALE

Land held for development and sale is valued at the lower of cost and net realisable value. Cost includes the cost of acquisition, development and holding costs until completion of development.

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

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

**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**3. RECONCILIATION OF CASH**

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

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
Cash - unrestricted	171,312	394,124	461,387
Cash - restricted	4,693,979	4,919,595	4,663,898
	4,865,291	5,313,719	5,125,285

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

Employees Benefits Reserve	1,595,516	1,464,276	1,451,876
Plant & Machinery Reserve	1,070,458	1,097,009	1,089,926
Furniture & Equipment Reserve	666,706	770,242	656,213
Building Reserve	547,336	656,918	608,159
Community Welfare Fund Reserve	86,193	86,438	86,414
Recreation Services Reserve	221,987	310,353	204,094
Waste Management Reserve	356,085	436,749	445,840
Road Works and Materials Reserve	149,697	97,611	121,376
	4,693,979	4,919,596	4,663,898

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

Net result	(1,930,913)	(4,170,273)	(1,654,706)
Depreciation	2,193,300	2,103,505	1,694,300
(Profit)/loss on sale of asset	0	1,658	0
(Increase)/decrease in receivables	90,000	(113,352)	25,000
(Increase)/decrease in inventories	50,000	134,084	48,200
Increase/(decrease) in payables	(60,000)	27,699	212,616
Increase/(decrease) in employee provisions	230,763	174,254	(99,218)
Grants/contributions for the development of assets	(98,000)	(505,849)	(462,000)
Net cash from operating activities	475,150	(2,348,274)	(235,808)

**SIGNIFICANT ACCOUNTING POLICES**

**CASH AND CASH EQUIVALENTS**

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 2 - Net Current Assets.



NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS

(a) Acquisition of Assets

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

Asset class	Reporting program													
	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	2018/19		2017/18 Actual total
												Budget total		
\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<u>Property, Plant and Equipment</u>														
Buildings - specialised	0	0	0	0	15,000	50,000	90,000	145,000	35,000	100,000	0	435,000	314,110	
Furniture and equipment	100,000	0	0	0	0	0	5,000	35,000	18,000	0	0	158,000	3,677	
Plant and equipment	0	0	0	0	0	0	0	17,000	180,000	0	0	197,000	279,213	
	100,000	0	0	0	15,000	50,000	95,000	197,000	233,000	100,000	0	790,000	597,000	
<u>Infrastructure</u>														
Infrastructure - Roads	0	0	0	0	0	0	0	0	231,580	0	0	231,580	348,270	
	0	0	0	0	0	0	0	0	231,580	0	0	231,580	349,567	
Total acquisitions	100,000	0	0	0	15,000	50,000	95,000	197,000	464,580	100,000	0	1,021,580	946,568	

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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

4. FIXED ASSETS (CONTINUED)

(b) Disposals of Assets

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

	Net book value	Sale proceeds	2018/19 Budget		2017/18 Actual		2017/18 Budget	
	\$	\$	Profit	Loss	Profit	Loss	Profit	Loss
			\$	\$	\$	\$	\$	\$
By Program								
Community amenities	780		0	0		(780)	0	0
Recreation and culture	1,760		0	0		(1,760)	0	0
Transport	2,368	3,250	0	0	1,751	(869)	0	0
	4,908	3,250	0	0	1,751	(3,409)	0	0
By Class								
<u>Property, Plant and Equipment</u>								
Furniture and equipment	2,960	0	0		0	(2,960)	0	0
Plant and equipment	1,948	3,250	0		0	1,302	0	0
	4,908	3,250	0	0	0	(1,658)	0	0

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

5. ASSET DEPRECIATION

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
By Program			
Governance	20,000	16,642	30,000
Education and welfare	2,000	899	1,000
Housing	46,300	28,975	45,300
Community amenities	25,000	23,466	25,000
Recreation and culture	323,000	309,283	178,000
Transport	1,115,000	1,112,428	915,000
Economic Services	10,000	7,200	0
Other property and services	652,000	604,612	500,000
	2,193,300	2,103,505	1,694,300
By Class			
Buildings - non-specialised	55,000	35,382	309,283
Buildings - specialised	320,000	332,106	(80,983)
Furniture and equipment	60,000	53,801	66,000
Plant and equipment	600,000	603,806	500,000
Infrastructure - Roads	923,300	842,974	670,000
Infrastructure - Drainage	150,000	148,444	149,000
Infrastructure - Other	85,000	86,993	81,000
	2,193,300	2,103,505	1,694,300

SIGNIFICANT ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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.

DEPRECIATION (CONTINUED)

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

Buildings - non-specialised	1 to 50 Years
Buildings - specialised	1 to 50 Years
Furniture and equipment	1 to 10 Years
Plant and equipment	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

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

6. INFORMATION ON BORROWINGS

(a) Borrowing repayments

The Shire did not undertake any borrowings for the year ended 30th June 2019

(b) New borrowings - 2018/19

The Shire does not intend to undertake any new borrowings for the year ended 30th June 2019

(c) Unspent borrowings

The Shire had no unspent borrowing funds as at 30th June 2018 nor is it expected to have unspent borrowing funds as at 30th June 2019.

(d) Credit Facilities

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
Undrawn borrowing facilities			
credit standby arrangements			
Bank overdraft limit	500,000	500,000	500,000
Bank overdraft at balance date	0	0	0
Credit card limit	40,000	40,000	40,000
Credit card balance at balance date	0	21,570	0
Total amount of credit unused	540,000	561,570	540,000

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

7. CASH BACKED RESERVES

(a) Cash Backed Reserves - Movement

	2018/19 Budget Opening Balance	2018/19 Budget Bankcharge/ Interest	2018/19 Budget Transfer to	2018/19 Budget Transfer (from)	2018/19 Budget Closing Balance	2017/18 Actual Opening Balance	2017/18 Actual Bankcharge/ Interest	2017/18 Actual Transfer to	2017/18 Actual Transfer (from)	2017/18 Actual Closing Balance	2017/18 Budget Bankcharge/ Interest	2017/18 Budget Transfer to	2017/18 Budget Transfer (from)	2017/18 Budget Closing Balance
	\$		\$	\$	\$	\$		\$	\$	\$		\$	\$	\$
Employees Benefits Reserve	1,464,276	31240	100,000	0	1,595,516	1,457,223	31361	133,512	(157,820)	1,454,276	32,512	120,000	(157,820)	1,451,876
Plant & Machinery Reserve	1,097,009	23449	130,000	(180,000)	1,070,458	1,316,188	28980	0	(247,560)	1,097,009	30,738	70,000	(327,000)	1,089,926
Furniture & Equipment Reserve	770,242	16464	50,000	(170,000)	666,706	761,430	16418	0	(7,607)	770,242	17,763	50,000	(173,000)	656,213
Building Reserve	656,918	14042	61,376	(185,000)	547,336	658,119	18503	0	(219,696)	656,918	20,040	40,000	(310,000)	608,159
Community Welfare Fund Reserve	86,438	1755	0	(2,000)	86,193	86,569	1869	0	(2,000)	86,438	1,845	0	(2,000)	86,414
Recreation Services Reserve	310,353	6634	20,000	(115,000)	221,987	438,845	9463	0	(137,964)	310,353	10,249	20,000	(265,000)	204,094
Waste Management Reserve	438,749	9336	50,000	(140,000)	356,085	469,867	10132	0	(43,249)	438,749	10,973	50,000	(85,000)	445,840
Road Works and Materials Reserve	97,611	2086	50,000	0	149,697	95,550	2060	0	(43,249)	97,611	2,232	23,594	0	121,376
	4,919,595	105,007	461,376	(792,000)	4,693,979	5,483,791	118,187	133,512	(815,996)	4,919,595	126,372	373,594	(1,319,820)	4,663,898

(b) Cash Backed Reserves - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Employees Benefits Reserve	Ongoing	- to be used to fund annual and long service leave requirements.
Plant & Machinery Reserve	Ongoing	- to be used for the purchase of new major plant.
Furniture & Equipment Reserve	Ongoing	- to be used for the purchase of new furniture & equipment.
Building Reserve	Ongoing	- to be used for the purchase of a new house or upgrade staff housing.
Community Welfare Fund Reserve	Ongoing	- to be used for specific community purposes.
Recreation Services Reserve	Ongoing	- to be used for the upgrade of recreation services and purchase of new plant, furniture & equipment.
Waste Management Reserve	Ongoing	- to be used for the upgrade of tipsite and purchase new plant & equipment.
Road Works and Materials Reserve	Ongoing	- to be used for the purpose of road works and purchase of materials.

(c) Cash Backed Reserves - Change in Use

The Shire of Christmas Island has not made any changes to the use of part of the money in the account in financial year 2017/18.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

8. FEES & CHARGES REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$
General purpose funding	3,000	0
Health	17,000	33,946
Housing	80,400	69,927
Community amenities	755,046	1,086,533
Recreation and culture	133,400	44,295
Transport	72,000	73,958
Economic services	32,000	31,307
Other property and services	6,000	217,791
	1,098,846	1,557,809

9. GRANT REVENUE

	2018/19 Budget	2017/18 Actual
	\$	\$

Grants, subsidies and contributions are included as operating revenues in the Statement of Comprehensive Income:

By Program:

Operating grants, subsidies and contributions

Governance	0	1,514
General purpose funding	4,659,675	2,608,313
Law, order, public safety	700	539
Health	1,000	1,382
Education and welfare	6,000	5,257
Recreation and culture	31,000	30,300
Transport	600,000	444,759
Other property and services	8,000	8,180
	5,306,375	3,100,244

Non-operating grants, subsidies and contributions

Recreation and culture	0	15,000
Transport	98,000	490,849
	98,000	505,849

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

10. OTHER INFORMATION

	2018/19 Budget	2017/18 Actual	2017/18 Budget
	\$	\$	\$
The net result includes as revenues			
(a) Interest earnings			
Investments			
- Reserve funds	105,127	118,307	127,950
- Other funds	20,000	25,528	40,000
Other interest revenue (refer note 1b)	5,000	7,497	3,000
	130,127	151,332	170,950
(b) Other revenue			
Reimbursements and recoveries	636,300	22,355	500,146
Other	(8,801)	0	0
	627,499	22,355	500,146
The net result includes as expenses			
(c) Auditors remuneration			
Audit services	30,000	25,686	30,000
Other services	10,000	2,550	10,000
	40,000	28,236	40,000
(d) Elected members remuneration			
Mayor/President's allowance	61,682	75,455	62,607
Deputy Mayor/President's allowance	25,353	31,013	25,733
Telecommunications allowance	113,435	138,764	115,136
	200,470	245,232	203,476
(e) Write offs			
General rate	1,000	31	1,000
	1,000	31	1,000

SIGNIFICANT ACCOUNTING POLICIES

LEASES

Council has no Leases of fixed assets in financial Year 2017/18 and will not do so in 2018/19.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

11. MAJOR LAND TRANSACTIONS

It is not anticipated any land transactions or major land transactions will occur in 2018/19.

12. TRADING UNDERTAKINGS AND MAJOR TRADING UNDERTAKINGS

It is not anticipated any trading undertakings or major trading undertakings will occur in 2018/19.

13. INTERESTS IN JOINT ARRANGEMENTS

It is not anticipated the Shire will be party to any joint venture arrangements during 2018/19.

14. TRUST FUNDS

Funds held at balance date over which the local government has no control and which are not included in the financial statements are as follows:

Detail	Balance 30-Jun-18	Estimated amounts received	Estimated amounts paid	Estimated balance 30-Jun-19
	\$	\$	(\$)	\$
Liswa Library Book	(8)	0	0	(8)
Bond -5 Jalan Ketam Merah/28 Seaview	2,000	0	0	2,000
Excavation Permit	7,471	31,322	30,833	7,960
Phosphate Hill Open Space	61,585	82	0	61,667
Taman Sweetland Reserve	53,240	100	0	53,340
Miscellaneous	22,798	43	0	22,841
Others	0	0	0	7,711
	147,085	31,547	30,833	155,510



**NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019**

**15. SIGNIFICANT ACCOUNTING POLOCIES - OTHER  
INFORMATION**

**GOODS AND SERVICES TAX (GST)**

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

**CRITICAL ACCOUNTING ESTIMATES**

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

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

**ROUNDING OFF FIGURES**

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

**COMPARATIVE FIGURES**

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

**BUDGET COMPARATIVE FIGURES**

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

**REVENUE RECOGNITION**

Rates, grants, donations and other contributions are recognised as revenues when the Shire of Christmas Island 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.

NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30TH JUNE 2019

16. BUDGET RATIOS

	2015/16	2016/17	2017/18	2018/19
	Actual	Actual	Actual	Budget
Operating Surplus	(0.124)	0.084	(0.625)	(0.225)
Funds After Operations	1.768	1.340	3.128	1.920
PPE	0.019	0	(0.022)	0.021
Infrastructure	0.029	0	0.232	(0.011)
Cash Reserves	1.084	0.698	1.420	0.856
Borrowings	0	0	0	0
Debt Servicing	0	0	0	0
Average Rates (UV)	1,480	1,532	1,574	1,614
Average Rates (GRV)	56,189	57,311	58,744	61,735

The ratios are calculated as follows:

OPERATIONS

Operating Surplus Adjusted underlying surplus (or deficit)  
Adjusted underlying revenue

Funds After Operations Funds remaining after operations  
General funds

ASSET RATIOS

PPE Closing WDV value of PPE less Opening WDV value of PPE  
Opening WDV value of PPE

Infrastructure Closing WDV Infrastructure less Opening WDV infrastructure  
Opening WDV Infrastructure

FINANCING RATIOS

Cash Reserves Discretionary Reserve Balance  
General Funds

Borrowings Principal outstanding  
General funds

Debt Servicing Principal and interest due  
General funds

RATES RATIOS

Average Rates Rate revenue per category  
Number of properties per category

**RATES SETTING STATEMENT  
FOR THE YEAR ENDED 30TH JUNE 2019**

BY NATURE OR TYPE

	NOTE	2018/19 Budget \$	2017/18 Actual \$	2017/18 Budget \$
<b>OPERATING ACTIVITIES</b>				
Net current assets at start of financial year - surplus/(deficit)	2	222,812	2,513,070	663,334
		222,812	2,513,070	663,334
Revenue from operating activities (excluding rates)				
Operating grants, subsidies and contributions	9	5,306,375	3,100,244	4,708,807
Fees and charges	8	1,098,846	1,557,809	1,191,968
Interest earnings	10(a)	130,127	151,332	170,950
Other revenue	10(a)	627,499	22,355	500,146
		7,162,847	4,831,740	6,571,871
Expenditure from operating activities				
Employee costs		(7,049,133)	(6,343,921)	(7,084,496)
Materials and contracts		(800,000)	(834,890)	(500,000)
Utility charges		(140,000)	(101,000)	(140,000)
Depreciation on non-current assets	5	(2,193,300)	(2,103,505)	(1,694,300)
Insurance expenses		(175,000)	(164,701)	(170,000)
Other expenditure		(168,754)	(1,272,535)	(385,697)
Loss on asset disposals	4(b)	0	(1,658)	0
		(10,526,187)	(10,822,210)	(9,974,493)
Operating activities excluded from budget				
(Profit) on asset disposals	4(b)	0	(1,751)	0
Loss on disposal of assets	4(b)	0	3,409	0
Depreciation on assets	5	2,193,300	2,103,505	1,694,300
Movement in employee benefit provisions (non-current)		310,763	153,942	99,218
<b>Amount attributable to operating activities</b>		<b>(636,465)</b>	<b>(1,218,295)</b>	<b>(945,770)</b>
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions	9	98,000	505,849	462,000
Purchase property, plant and equipment	4(a)	(790,000)	(597,000)	(1,360,000)
Purchase and construction of infrastructure	4(a)	(231,580)	(349,567)	(262,000)
Proceeds from disposal of assets	4(b)	0	3,250	0
<b>Amount attributable to investing activities</b>		<b>(923,580)</b>	<b>(437,469)</b>	<b>(1,160,000)</b>
<b>FINANCING ACTIVITIES</b>				
Transfers to cash backed reserves (restricted assets)	7(a)	(566,383)	(251,699)	(499,966)
Transfers from cash backed reserves (restricted assets)	7(a)	792,000	815,896	1,319,820
<b>Amount attributable to financing activities</b>		<b>225,617</b>	<b>564,197</b>	<b>819,854</b>
<b>Budgeted deficiency before general rates</b>		<b>(1,334,427)</b>	<b>(1,091,567)</b>	<b>(1,285,915)</b>
<b>Estimated amount to be raised from general rates</b>	1	<b>1,334,427</b>	<b>1,314,379</b>	<b>1,285,915</b>
Net current assets at end of financial year - surplus/(deficit)	2	<b>0</b>	<b>222,812</b>	<b>0</b>

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

**SHIRE OF CHRISTMAS ISLAND  
DETAILED REVENUE AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2019**

<u>Budget 2017/18</u> \$	<u>Actual 2017/18</u> \$	<u>Description</u>	<u>Budget 2018/19</u> \$	<u>Note Reference</u>
<b><u>OPERATING REVENUE</u></b>				
5,000	10,672	Governance	5,000	
6,012,419	4,076,816	General Purpose Funding	6,127,229	
1,000	679	Law Order & Public Safety	1,000	
17,000	35,328	Health	18,000	
6,200	5,257	Education and Welfare	6,000	
74,400	69,927	Housing	80,400	
856,168	1,086,533	Community Amenities	785,046	
367,600	91,039	Recreation & Culture	765,600	
934,000	1,223,601	Transport	761,000	
32,000	31,307	Economic Services	32,000	
14,000	19,151	Other Property & Services	14,000	
<b>8,319,787</b>	<b>6,650,310</b>	<b>Total Operating Revenue</b>	<b>8,595,275</b>	6.11
<b><u>OPERATING EXPENDITURE</u></b>				
(782,302)	(811,104)	Governance	(822,675)	
(132,850)	(118,904)	General Purpose Funding	(139,257)	
(317,732)	(289,467)	Law Order & Public Safety	(321,777)	
(348,975)	(304,777)	Health	(167,075)	
(592,905)	(564,534)	Education and Welfare	(567,159)	
(175,725)	(148,474)	Housing	(182,282)	
(1,595,129)	(1,554,021)	Community Amenities	(1,671,063)	
(2,055,697)	(1,723,231)	Recreation & Culture	(2,163,707)	
(3,684,986)	(4,599,496)	Transport	(4,116,537)	
(88,191)	(99,722)	Economic Services	(174,655)	
(200,000)	(606,854)	Other Property & Services	(200,000)	
<b>(9,974,492)</b>	<b>(10,820,584)</b>	<b>Total Operating Expenditure</b>	<b>(10,526,187)</b>	6.11
<b>(1,654,706)</b>	<b>(4,170,274)</b>	<b>TOTAL OPERATING REVENUE &amp; EXPENDITURE</b>	<b>(1,930,913)</b>	
<b><u>CAPITAL EXPENDITURE</u></b>				
(120,000)	(7,310)	Governance	(100,000)	
(15,000)	(9,160)	Education and Welfare	(15,000)	
(50,000)	0	Housing	(50,000)	
(105,000)	(43,250)	Community Amenities	(95,000)	
(647,000)	(272,677)	Recreation & Culture	(197,000)	
(625,000)	(613,710)	Transport	(464,580)	
(60,000)	(461)	Economic Services	(100,000)	
<b>(1,622,000)</b>	<b>(946,568)</b>	<b>Total Capital Expenditure</b>	<b>(1,021,580)</b>	
<b>(3,276,706)</b>	<b>(5,116,842)</b>	<b>SURPLUS/DEFICIT</b>	<b>(2,952,493)</b>	

**PROGRAM 3  
GENERAL PURPOSE FUNDING**

**SUB-PROGRAM-RATES REVENUE**

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

Activities: Rate revenue

Description	Budget 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Rates raised	1,384,084		1,399,658		1,399,659	
Rates write off	(1,000)		(1,000)		(31)	
Less discount on rates	(50,000)		(117,000)		(85,249)	
Penalty-Interest charges on rates	5,000		3,000		7,497	
Excess rates/refund	1,000		1,000		998	
Instalment admin fees	2,000		2,000		1,794	
Legal fees	1,000		1,000		0	
<b>Total Operating Revenue</b>	<b><u>1,342,084</u></b>		<b><u>1,288,658</u></b>		<b><u>1,324,668</u></b>	
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		139,257		132,850		118,904
<b>Total Administration Expenditure</b>		<b><u>139,257</u></b>		<b><u>132,850</u></b>		<b><u>118,904</u></b>
<b>TOTAL RATES REVENUE</b>	<b><u>1,342,084</u></b>	<b><u>139,257</u></b>	<b><u>1,288,658</u></b>	<b><u>132,850</u></b>	<b><u>1,324,668</u></b>	<b><u>118,904</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	4,169,229		4,078,807		2,129,826	
Community Services Obligations	490,446		477,004		478,487	
Interest on investments - Municipal Fund	20,000		40,000		25,528	
Interest on investments - Reserve Fund	105,127		127,950		118,307	
<b>Total Operating Revenue</b>	<b><u>4,784,802</u></b>		<b><u>4,723,761</u></b>		<b><u>2,752,148</u></b>	
<b>TOTAL OTHER GENERAL PURPOSE FUNDING</b>	<b><u>4,784,802</u></b>		<b><u>4,723,761</u></b>		<b><u>2,752,148</u></b>	
<b>TOTAL GENERAL PURPOSE FUNDING</b>	<b><u>6,126,886</u></b>	<b><u>139,257</u></b>	<b><u>6,012,419</u></b>	<b><u>132,850</u></b>	<b><u>4,076,816</u></b>	<b><u>118,904</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 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Reimbursement	5,000		5,000		5,000	
<b>Total Operating Revenue</b>	<u>5,000</u>		<u>5,000</u>		<u>5,000</u>	
<b>OPERATING EXPENDITURE</b>						
Election expenses		2,000		6,000		2,935
Members' allowances		200,470		200,470		245,231
Recording expenses		9,386		8,169		8,519
Public relations		2,000		2,000		4,103
Conference & training expenses		76,000		60,000		47,472
Insurance		5,000		5,000		4,500
Subscriptions & memberships		20,000		20,000		18,080
Council receptions & refreshments		8,000		8,000		5,581
Other minor expenditure		1,500		1,500		969
<b>Total Operating Expenditure</b>		<u>324,356</u>		<u>311,139</u>		<u>337,390</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		498,319		471,163		473,714
<b>Total Administration Expenditure</b>		<u>498,319</u>		<u>471,163</u>		<u>473,714</u>
<b>TOTAL GOVERNANCE</b>	<u>5,000</u>	<u>822,675</u>	<u>5,000</u>	<u>782,302</u>	<u>5,000</u>	<u>811,104</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 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Reimbursements	4,000		4,000		7,134	
Fees & charges					53	
Add Allocation From Council Activities	(4,000)		(4,000)		(1,514)	
<b>Total Operating Revenue</b>	<u>0</u>		<u>0</u>		<u>5,672</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		1,296,356		1,218,254		1,267,337
Administration		76,000		65,000		89,460
Operations		64,000		62,000		55,421
Building maintenance		133,611		131,169		130,962
Plant costs		43,000		39,456		40,955
Conference/Training		64,000		64,000		40,649
Contractors/ Consultants/Other		88,000		78,000		26,786
Depreciation		20,000		30,000		16,642
Less allocated to Council Activities		(1,784,967)		(1,687,879)		(1,668,213)
<b>Total Operating Expenditure</b>		<u>0</u>		<u>0</u>		<u>0</u>
<b>CAPITAL EXPENDITURE</b>						
Furniture & equipment		100,000		120,000		7,310
<b>Total Capital Expenditure</b>		<u>100,000</u>		<u>120,000</u>		<u>7,310</u>
<b>TOTAL ADMINISTRATION GENERAL</b>	<u>0</u>	<u>100,000</u>	<u>0</u>	<u>120,000</u>	<u>5,672</u>	<u>7,310</u>
<b>TOTAL GOVERNANCE</b>	<u>5,000</u>	<u>922,675</u>	<u>5,000</u>	<u>902,302</u>	<u>10,672</u>	<u>818,415</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 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Contributions - Pool car	700		700		539	
Fees & Charges	300		300		0	
Fines	0		0		140	
<b>Total Operating Revenue</b>	<b><u>1,000</u></b>		<b><u>1,000</u></b>		<b><u>679</u></b>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		237,595		233,178		210,985
Operations		3,000		3,000		7,733
Plant costs		32,300		31,857		32,553
Contractors/Consultants/Other		9,000		12,000		0
Depreciation		0		0		0
<b>Total Operating Expenditure</b>		<b><u>281,895</u></b>		<b><u>280,035</u></b>		<b><u>251,270</u></b>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		39,882		37,697		38,197
<b>Total Administration Expenditure</b>		<b><u>39,882</u></b>		<b><u>37,697</u></b>		<b><u>38,197</u></b>
<b>TOTAL - LAW, ORDER, PUBLIC SAFETY</b>	<b><u>1,000</u></b>	<b><u>321,777</u></b>	<b><u>1,000</u></b>	<b><u>317,732</u></b>	<b><u>679</u></b>	<b><u>289,467</u></b>



**P R O G R A M   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 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Pool car contributions	1,000		1,000		1,386	
Fees & charges	17,000		16,000		22,563	
<b>Total Operating Revenue</b>	<u>18,000</u>		<u>17,000</u>		<u>23,949</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		73,286		268,995		219,634
Operations		21,000		14,549		39,374
Plant costs		6,150		6,073		5,892
Contractors/Consultants/Other		25,000		20,000		450
Depreciation		0		0		0
<b>Total Operating Expenditure</b>		<u>125,436</u>		<u>309,617</u>		<u>265,350</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		41,639		39,358		39,427
<b>Total Administration Expenditure</b>		<u>41,639</u>		<u>39,358</u>		<u>39,427</u>
<b>TOTAL - ENVIRONMENTAL HEALTH</b>	<u>18,000</u>	<u>167,075</u>	<u>17,000</u>	<u>348,975</u>	<u>23,949</u>	<u>304,777</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 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Contributions	6,000		6,000		5,257	
<b>Total Operating Revenue</b>	<u>6,000</u>		<u>6,000</u>		<u>5,257</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		414,594		396,320		425,647
Operations		2,000		2,000		284
Plant costs		16,000		13,787		13,640
Community Consultative Committee expenses		1,000		1,000		0
Senior service expenses		14,000		14,000		13,035
Senior Citizen Building Fund expenses		5,000		5,000		1,376
Youth & school holiday program expenses		5,000		5,000		3,773
Depreciation		2,000		35,000		899
<b>Total Operating Expenditure</b>		<u>459,594</u>		<u>472,107</u>		<u>458,654</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		107,566		69,095		69,481
<b>Total Administration Expenditure</b>		<u>107,566</u>		<u>69,095</u>		<u>69,481</u>
<b>CAPITAL EXPENDITURE</b>						
Senior Citizen Building		15,000		15,000		9,160
<b>Total Capital Expenditure</b>		<u>15,000</u>		<u>15,000</u>		<u>9,160</u>
<b>TOTAL COMMUNITY SERVICES</b>	<u>6,000</u>	<u>582,159</u>	<u>6,000</u>	<u>556,202</u>	<u>5,257</u>	<u>537,295</u>

**P R O G R A M   9**  
**H O U S I N G**

**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 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Rental charges	80,400		74,400		69,927	
<b>Total Operating Revenue</b>	<b><u>80,400</u></b>		<b><u>74,400</u></b>		<b><u>69,927</u></b>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		68,340		64,623		64,187
Building maintenance		70,200		118,000		49,776
Plant costs		7,750		7,338		11,930
Depreciation		48,800		0		27,707
Less allocated to council activities		(39,000)		(39,000)		(29,808)
<b>Total Operating Expenditure</b>		<b><u>156,090</u></b>		<b><u>150,961</u></b>		<b><u>123,792</u></b>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		26,191		24,764		24,682
<b>Total Administration Expenditure</b>		<b><u>26,191</u></b>		<b><u>24,764</u></b>		<b><u>24,682</u></b>
<b>CAPITAL EXPENDITURE</b>						
5 Jalan Ketam Merah (AGD Lease)		10,000		10,000		0
12 Guona Close (MWS)		10,000		10,000		0
23 Seaview Drive		10,000		10,000		0
28 Seaview Drive (MPBH)		10,000		10,000		0
30 Seaview Drive (CEO)		10,000		10,000		0
<b>Total Capital Expenditure</b>		<b><u>50,000</u></b>		<b><u>50,000</u></b>		<b><u>0</u></b>
<b>TOTAL HOUSING</b>	<b><u>80,400</u></b>	<b><u>232,282</u></b>	<b><u>74,400</u></b>	<b><u>225,725</u></b>	<b><u>69,927</u></b>	<b><u>148,474</u></b>

**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 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Reimbursements-Sale of batteries	30,000		0		0	
Fees & charges-garbage charges	739,046		840,168		1,070,829	
<b>Total Operating Revenue</b>	<u>769,046</u>		<u>840,168</u>		<u>1,070,829</u>	
<b>OPERATING EXPENDITURE-DIRECT</b>						
Employees costs		723,317		735,662		686,092
Operations		41,200		29,406		41,444
Plant costs		329,419		242,631		283,121
Recycle		36,000		0		0
Contractors/Consultants/Other		5,000		29,000		1,352
Depreciation		10,000		15,000		10,269
<b>Total Operating Expenditure</b>		<u>1,144,936</u>		<u>1,051,699</u>		<u>1,022,277</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		123,288		116,501		117,656
<b>Total Administration Expenditure</b>		<u>123,288</u>		<u>116,501</u>		<u>117,656</u>
<b>CAPITAL EXPENDITURE</b>						
Buildings		80,000		40,000		43,250
Plant & Machinery		0		40,000		0
Furniture & equipment		5,000		5,000		0
<b>Total Capital Expenditure</b>		<u>85,000</u>		<u>85,000</u>		<u>43,250</u>
<b>TOTAL SANITATION</b>	<u>769,046</u>	<u>1,353,224</u>	<u>840,168</u>	<u>1,253,200</u>	<u>1,070,829</u>	<u>1,183,183</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 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Fees & charges	16,000		16,000		15,042	
<b>Total Operating Revenue</b>	<u>16,000</u>		<u>16,000</u>		<u>15,042</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		22,512		21,550		26,812
Vehicle running expenses		850		841		1,234
Contractors/Consultants/Other		27,000		23,000		27,713
<b>Total Operating Expenditure</b>		<u>50,362</u>		<u>45,391</u>		<u>55,760</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		28,788		27,254		26,562
<b>Total Administration Expenditure</b>		<u>28,788</u>		<u>27,254</u>		<u>26,562</u>
<b>TOTAL TOWN PLANNING</b>	<u>16,000</u>	<u>79,150</u>	<u>16,000</u>	<u>72,645</u>	<u>15,042</u>	<u>82,322</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 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Fees & charges	0		0		662	
Total Operating Revenue	<u>0</u>		<u>0</u>		<u>662</u>	
<b>OPERATING EXPENDITURE</b>						
Bus Shelters		12,507		12,332		7,234
Cemeteries maintenance/Management Plan		114,053		152,656		158,369
Public conveniences		35,591		35,263		43,268
Emergency management exps (Cyclone)		10,000		10,000		85
Community assistance scheme		96,182		95,774		69,625
Depreciation/others		17,000		12,000		16,958
Total Operating Expenditure		<u>285,332</u>		<u>318,025</u>		<u>295,539</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		38,357		36,260		36,226
Total Administration Expenditure		<u>38,357</u>		<u>36,260</u>		<u>36,226</u>
<b>CAPITAL EXPENDITURE</b>						
Cemetery - Phosphate Hill		10,000		20000		0
Total Capital Expenditure		<u>10,000</u>		<u>20,000</u>		<u>0</u>
TOTAL OTHER COMMUNITY AMENITIES		<u>333,689</u>		<u>374,285</u>	<u>662</u>	<u>331,766</u>
TOTAL COMMUNITY AMENITIES	<u>785,046</u>	<u>1,766,063</u>	<u>856,168</u>	<u>1,700,130</u>	<u>1,086,533</u>	<u>1,597,271</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 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Grant & subsidies	0		0		15,000	
Fees & charges	605,000		5,000		4,215	
<b>Total Operating Revenue</b>	<b><u>605,000</u></b>		<b><u>5,000</u></b>		<b><u>19,215</u></b>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		57,773		56,161		65,293
Building maintenance		38,000		38,000		16,480
Vehicle operating costs		10,000		9,236		7,741
Depreciation/Others		221,000		106,000		201,155
<b>Total Operating Expenditure</b>		<b><u>326,773</u></b>		<b><u>209,397</u></b>		<b><u>290,668</u></b>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		38,845		36,719		36,766
<b>Total Administration Expenditure</b>		<b><u>38,845</u></b>		<b><u>36,719</u></b>		<b><u>36,766</u></b>
<b>CAPITAL EXPENDITURE</b>						
Light Industrial Area Purchase of Land		0		130,000		19,331
George Fam Centre Decking		30,000		0		88,808
George Fam Centre Disabled		0		0		146,026
<b>Total Capital Expenditure</b>		<b><u>30,000</u></b>		<b><u>130,000</u></b>		<b><u>254,165</u></b>
<b>TOTAL PUBLIC HALLS &amp; CIVIC CENTRES</b>	<b><u>605,000</u></b>	<b><u>395,618</u></b>	<b><u>5,000</u></b>	<b><u>376,116</u></b>	<b><u>19,215</u></b>	<b><u>581,599</u></b>

**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 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Private works	80,000		80,000		1,252	
<b>Total Operating Revenue</b>	<u>80,000</u>		<u>80,000</u>		<u>1,252</u>	
<b>OPERATING EXPENDITURE</b>						
Parks, Gardens & Reserve Maintenance		596,311		733,752		474,351
Operations		210,227		135,107		51,274
Plant costs		61,500		63,924		55,247
Works management costs		127,128		126,235		118,042
Depreciation		100,000		75,000		94,347
<b>Total Operating Expenditure</b>		<u>1,095,167</u>		<u>1,134,018</u>		<u>793,261</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		211,028		200,145		194,108
<b>Total Administration Expenditure</b>		<u>211,028</u>		<u>200,145</u>		<u>194,108</u>
<b>CAPITAL EXPENDITURE</b>						
Plant & machinery		17,000		17,000		13,772
<b>Total Capital Expenditure</b>		<u>17,000</u>		<u>17,000</u>		<u>13,772</u>
<b>TOTAL PARKS &amp; GARDENS</b>	<u>80,000</u>	<u>1,323,195</u>	<u>80,000</u>	<u>1,351,163</u>	<u>1,252</u>	<u>1,001,142</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 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Fees & charges	600		600		139	
<b>Total Operating Revenue</b>	<u>600</u>		<u>600</u>		<u>139</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		78,658		88,645		83,945
Operations		20,000		20,000		9,505
Depreciation		6,000		5,000		6,001
<b>Total Operating Expenditure</b>		<u>104,658</u>		<u>113,645</u>		<u>99,451</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		45,190		42,753		42,372
<b>Total Administration Expenditure</b>		<u>45,190</u>		<u>42,753</u>		<u>42,372</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>154,848</u>	<u>600</u>	<u>161,398</u>	<u>139</u>	<u>141,823</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 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Australia contributions	1,000		1,000		300	
Reimbursements - Sales of 20 Anniversary Coins	1,000		1,000		125	
Fees & Charges - Islander	48,000		50,000		40,008	
Total Operating Revenue	<u>50,000</u>		<u>52,000</u>		<u>40,433</u>	
<b>OPERATING EXPENDITURE</b>						
Anniversary celebrations		11,000		61,000		8,197
60 Anniversary celebrations		50,000		0		3,318
"Islander" Newsletter		70,907		53,423		54,887
Depreciation		0		2,000		2,674
Total Operating Expenditure		<u>131,907</u>		<u>116,423</u>		<u>69,076</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		38,414		36,346		36,446
Total Administration Expenditure		<u>38,414</u>		<u>36,346</u>		<u>36,446</u>
<b>CAPITAL EXPENDITURE</b>						
Furniture & Equipment		30,000		30,000		297
Total Capital Expenditure		<u>30,000</u>		<u>30,000</u>		<u>297</u>
TOTAL OTHER CULTURE	<u>50,000</u>	<u>200,321</u>	<u>52,000</u>	<u>182,769</u>	<u>40,433</u>	<u>105,819</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 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Grants & subsidies	30,000		230,000		30,000	
<b>Total Operating Revenue</b>	<u>30,000</u>		<u>230,000</u>		<u>30,000</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		62,278		61,251		62,342
Operations		64,447		63,428		13,807
Plant costs		9,000		7,573		7,501
Bus service expenses		30,000		30,000		57,151
Depreciation		4,000		4,000		4,357
Administration						15,876
<b>Total Operating Expenditure</b>		<u>169,725</u>		<u>166,252</u>		<u>161,035</u>
<b>CAPITAL EXPENDITURE</b>						
Furniture & Equipment		115,000		465,000		1,298
<b>Total Capital Expenditure</b>		<u>115,000</u>		<u>465,000</u>		<u>1,298</u>
<b>TOTAL RECREATION CENTRE</b>	<u>30,000</u>	<u>284,725</u>	<u>230,000</u>	<u>631,252</u>	<u>30,000</u>	<u>162,333</u>
<b>TOTAL - RECREATION &amp; CULTURE</b>	<u>765,600</u>	<u>2,358,707</u>	<u>367,600</u>	<u>2,702,698</u>	<u>91,039</u>	<u>1,992,716</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 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Central Road Authority Grant	600,000		600,000		704,000	
Road to Recovery Grant (R2R)	89,000		262,000		231,608	
<b>Total Operating Revenue</b>	<u>689,000</u>		<u>862,000</u>		<u>935,608</u>	
<b>OPERATING EXPENDITURE</b>						
Central Road Authority Grant		540,000		540,000		1,163,916
AGD - Non-Capital Grant SDA		60,000		60,000		0
<b>Total Operating Expenditure</b>		<u>600,000</u>		<u>600,000</u>		<u>1,163,916</u>
<b>CAPITAL EXPENDITURE</b>						
CRA -Reseal program		0		0		259,241
Road to Recovery Grants		231,580		262,000		89,029
<b>Total Capital Expenditure</b>		<u>231,580</u>		<u>262,000</u>		<u>348,270</u>
<b>TOTAL GOVERNMENT FUNDING</b>	<u>689,000</u>	<u>831,580</u>	<u>862,000</u>	<u>862,000</u>	<u>935,608</u>	<u>1,512,186</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 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Reimbursements	0		0		17,158	
Fees & charges/proceeds sale of assets	1,000		1,000		67,910	
Excavation permit-inspection fees	1,000		1,000		6,048	
Private works	70,000		70,000		196,877	
<b>Total Operating Revenue</b>	<b><u>72,000</u></b>		<b><u>72,000</u></b>		<b><u>287,993</u></b>	
<b>OPERATING EXPENDITURE</b>						
Road and Drainage Maintenance		1,458,547		1,354,293		1,400,844
Operations		223,030		152,000		147,631
Plant costs		125,940		112,383		122,806
Management costs		141,249		140,220		171,935
Depreciation		1,115,000		915,000		1,112,178
Private works		50,000		30,000		111,545
<b>Total Operating Expenditure</b>		<b><u>3,113,767</u></b>		<b><u>2,703,896</u></b>		<b><u>3,066,940</u></b>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		402,771		381,090		368,640
<b>Total Administration Expenditure</b>		<b><u>402,771</u></b>		<b><u>381,090</u></b>		<b><u>368,640</u></b>
<b>CAPITAL EXPENDITURE</b>						
Depot shed		35,000		35,000		19,269
Plant & machinery		180,000		310,000		246,172
Furniture & equipment		18,000		18,000		0
<b>Total Capital Expenditure</b>		<b><u>233,000</u></b>		<b><u>363,000</u></b>		<b><u>265,441</u></b>
<b>TOTAL STREETS, BRIDGES &amp; DEPOT</b>	<b><u>72,000</u></b>	<b><u>3,749,538</u></b>	<b><u>72,000</u></b>	<b><u>3,447,986</u></b>	<b><u>287,993</u></b>	<b><u>3,701,020</u></b>
<b>TOTAL TRANSPORT</b>	<b><u>761,000</u></b>	<b><u>4,581,118</u></b>	<b><u>934,000</u></b>	<b><u>4,309,986</u></b>	<b><u>1,223,601</u></b>	<b><u>5,213,207</u></b>

**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 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Rentals	32,000		32,000		31,307	
<b>Total Operating Revenue</b>	<u>32,000</u>		<u>32,000</u>		<u>31,307</u>	
<b>OPERATING EXPENDITURE</b>						
Operations		45,000		35,000		38,954
Consultant expenses		5,000		5,000		0
Purchase of equipment/consumables		10,000		10,000		16,243
Vehicle running expenses		15,000		13,642		12,511
Wet weather		63,669		0		0
Depreciation		10,000		0		7,200
<b>Total Operating Expenditure</b>		<u>148,669</u>		<u>63,642</u>		<u>74,908</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		25,986		24,549		24,814
<b>Total Administration Expenditure</b>		<u>25,986</u>		<u>24,549</u>		<u>24,814</u>
<b>CAPITAL EXPENDITURE</b>						
Special Project - Shed		100,000		60,000		461
		<u>100,000</u>		<u>60,000</u>		<u>461</u>
<b>TOTAL OTHER ECONOMIC SERVICES</b>	<u>32,000</u>	<u>274,655</u>	<u>32,000</u>	<u>148,191</u>	<u>31,307</u>	<u>100,183</u>

**PROGRAM 14**  
**OTHER PROPERTY AND SERVICES**

**SUB-PROGRAM-PUBLIC WORKS OVERHEADS**

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

Description	Budget 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Pool car levy	8,000		8,000		8,180	
Staff housing rentals	6,000		6,000		6,250	
<b>Total Operating Revenue</b>	<u>14,000</u>		<u>14,000</u>		<u>14,429</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		1,632,225		1,582,302		1,551,973
Less allocated to works & services		(1,632,225)		(1,582,302)		(1,551,973)
<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>14,429</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 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Reimbursements	<u>0</u>		<u>0</u>		<u>4,722</u>	
<b>Total Operating Revenue</b>	<u>0</u>		<u>0</u>		<u>4,722</u>	
<b>OPERATING EXPENDITURE</b>						
Plant operating costs		656,187		647,127		630,995
Employees costs		734,712		711,010		623,524
Vehicle running expenses		63,580		51,390		40,793
Depreciation		650,000		500,000		604,612
Fees & charges		(13,000)		(13,000)		(14,664)
Less allocated to other council activities		(1,891,479)		(1,696,527)		(1,295,205)
<b>Total Operating Expenditure</b>		<u>200,000</u>		<u>200,000</u>		<u>590,053</u>
<b>Total Capital Expenditure</b>		<u>0</u>		<u>0</u>		<u>0</u>
<b>TOTAL PLANT OPERATIONS</b>		<u>200,000</u>		<u>200,000</u>	<u>4,722</u>	<u>590,053</u>

**SUB-PROGRAM-SALARIES & WAGES**

Objective: to provide timely salary payments to Council employees

Description	Budget 2018/19		Budget 2017/18		Actual 2017/18	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
OPERATING EXPENDITURE						
Gross salaries & wages paid		6,442,126		6,471,393		6,343,921
Less allocated to works & services		(6,442,126)		(6,471,393)		(6,343,921)
Total Operating Expenditure		<u>0</u>		<u>0</u>		<u>0</u>
TOTAL SALARIES & WAGES		<u>0</u>		<u>0</u>		<u>0</u>
TOTAL - OTHER PROPERTY & SERVICES	<u>14,000</u>	<u>200,000</u>	<u>14,000</u>	<u>200,000</u>	<u>14,429</u>	<u>590,053</u>



		2018/19	2017/18	2017/18
		Budget	Budget	Actual
		\$	\$	\$
<b>PLANT</b>				
P0010	BRUSHCUTTERS STIHL	7,424	7,424	4,993
P0020	LAWNMOWERS	2,500	1,860	2,602
P0060	KUBOTA RIDE ON MOWER	14,000	14,004	9,687
P0076	PAVELINE 3 000L SKID	5,000	4,986	7,334
P0078	1000L SINGLE AXLE	300	120	100
P0079	CATERPILLAR D6R XL TRACK TYPE TRACTOR (DOZER)	60,000	34,062	56,667
P0080	KOMATSU PC220LC-8	40,000	32,140	58,598
P0084	JCB MINI EXCAVATO	8,000	5,000	0
P0130	CHAIN SAW	7,500	7,514	8,176
P0160	COMPRESSOR	1,000	909	757
P0200	QUIKSPRAY 9SBE-600 S	6,000	5,340	3,234
P0210	MINI EXCAVATOR KUBOT	33,000	10,274	18,104
P0220	GENERATOR	1,300	1,300	2,124
P0240	WATER TANK WITH PUMP	1,000	333	277
P0547	PLANT TRAILER	6,000	6,007	2,086
P0612	TRAILER TANDEM AXLE	4,000	2,338	763
P0644	PLANT TRAILER 3450 X	1,000	516	564
P4051	HINO TIP TRUCK GD3HJ	13,000	12,905	4,318
P5064	CATERPILLAR IT28G LOADER	28,000	27,312	22,760
P5075	MITSUBISHI TIP TRUCK	30,000	22,649	18,874
P5291	TRACTOR MASSEY FERGUSON	20,000	19,189	15,991
P60003	TRAILER TANDEM AXLE	15,000	7,970	6,642
P60031	BOX TRAILER SINGLE AXLE	2,000	2,200	1,833
P60033	WOODCHIPPER BANDIT	10,000	1,649	988
P60058	TRAILER TANDEM MODEL	2,000	1,000	6,268
P60075	CASE UNILOADER 85XT	30,000	10,416	8,680
P60102	TRAILER MOBILE TRAFFIC	2,000	1,862	1,551
P60137	SV500 JET TRAILER MOUNTED	20,000	13,549	11,291
P60152	BOX TRAILER ALUMINIU	2,000	885	737
P60153	COMBINATION MESSAGE	2,000	1,963	1,636
P60198	SKID STEER LOADER MUSTANG	30,000	36,210	21,562
P60199	KUBOTA TRACTOR M126X	35,000	34,088	51,702
P60238	PLANT TRAILER	3,000	3,604	2,254
P60333	TOYOTA RAV 4 5 DOOR	0	11,089	9,241
P60356	SKID STEER LOADER CAB	30,000	14,688	10,700
P60377	TOYOTA HILUX EXTRA CAB	14,000	12,535	10,418
P60423	TRAILER 8X5 H/DUTY PAPAS CUSTOME BUILD	1,500	1,944	1,225
P60518	PLANT TRAILER DURO TANK PTR010 (DIESEL TANKER)	3,000	2,887	2,406
P60545	TOYOTA HILUX 2WD KING CAB PETROL	9,000	7,590	6,325
P60549	PROLITE 75 SERIES	5,000	5,158	4,298
P60707	SPRAYER TRAILER	3,500	0	0

PLANT		2018/19 Budget \$	2017/18 Budget \$	2017/18 Actual \$
P60868	SKID STEER LOADER	31,000	31,230	26,025
P60870	MULTIPAC YL25E MULTI TYRE ROLLER	25,000	20,382	16,985
P60961	TOYOTA HILUX DUAL CAB	16,000	19,382	13,378
P60962	TOYOTA HILUX DUAL CAB	16,000	16,409	13,674
P60963	TOYOTA HILUX DUAL CAB	18,000	14,603	15,657
P60965	TOYOTA HILUX DUAL CAB	19,000	17,567	14,639
P60968	TOYOTA COASTAL BUS	30,000	14,000	24,660
P61015	TOYOTA HILUX DUAL CAB	18,000	18,218	15,182
P61016	TOYOTA HILUX DUAL CAB	18,000	20,202	16,835
P61017	TOYOTA HILUX DUAL CAB	17,000	17,519	14,599
P61018	TOYOTA COROLLA ASCENT	9,000	8,689	7,241
P61019	TOYOTA HILUX DUAL CAB	17,000	16,819	14,016
P61077	HYUNDAI WHEEL LOADER	70,000	61,066	68,223
P61197	TOYOTA HILUX DUAL CAB	19,000	19,504	16,253
P61209	HINO TIP TRUCK GDJHI (VN4052)	17,000	15,413	8,401
P61319	TOYOTA RAV 4 5 DOOR	16,000	12,105	10,087
P61320	TOYOTA HILUX DUAL CAB	16,000	13,787	13,989
P61321	IVECO/ACCO 2350G/260	60,000	45,000	45,000
P61322	HINO 300 SERIES 716	30,000	20,000	24,324
P61323	HINO 300 SERIES 716	27,000	22,010	18,342
P61325	HINO 300 SERIES 716	20,000	15,325	12,771
P61326	TOYOTA HILUX DUAL CAB	16,000	17,603	14,669
P61327	TOYOTA HILUX DUAL CAB	17,000	18,234	15,195
P61328	TOYOTA HILUX DUAL CAB	15,000	13,642	11,368
P61380	FUSO FV51JKD2RFAB 11	40,000	41,191	34,326
P61571	TOYOTA HILUX 4X4 3.0	19,000	18,190	15,158
P61572	TOYOTA HILUX 4X4 D/C	17,000	15,996	13,330
P61582	TOYOTA DIESEL POWERED FORKLIFT	9,000	8,831	7,359
P61597	HINO 300 SERIES 717	20,000	22,388	18,657
P61635	CATERPILLAR CS533E	29,000	30,375	25,312
P61636	CATERPILLAR 226B3	16,000	15,174	12,645
P61637	CATERPILLAR 120K MOTOR GRADER	38,000	45,212	37,677
P61722	TENNANT 636HS GREEN AIR SWEEPER	10,000	15,000	31,414
P61723	TOYOTA HILUX 4X4 3.0	13,000	15,000	10,857
P61724	TOYOTA HILUX 4X2 3.0	18,000	15,145	12,621
P61757	HINO 300 SERIES 7	25,000	25,000	19,430
P61903	IVECO ACCO 2350/2	80,000	60,000	56,697
P61982	TOYOTA HILUX 4X2	10,000	9,456	7,880
P62029	HINO 300 SERIES 7	20,000	19,966	16,638
P62035	VOLVO SD105F PAD FOOR DRUM VIBRATING ROLLER	20,000	15,000	25,511
P62036	LINE TRIKE 2 GUN	12,000	12,421	10,351
P62076	FUSO MITSUBISHI FIGHTER CEMENT AGITATOR TRUCK	19,000	18,329	15,274
P62136	TOYOTA RAV 4	12,000	12,703	10,586
P62154	TOYOTA HILUX 4X4 DIE	14,000	12,435	10,363
P62137	TELEHANDLER	23,000	22,973	19,145
P62161	TOYOTA HILUX 4 X 4	27,000	14,400	12,000
P52179	TOYOTA HILUX 4 X 4	15,000	14,400	12,000
P62205	KUBOTA M9540DHC TRACTOR-C/WKS	24,000	21,060	17,550
P52227	SENTINEL POWER SWEEPER RIDER	65,000	22,126	18,438

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2019**

<b>FURNITURE &amp; EQUIPMENT</b>		<b>2018/19 Budget \$</b>
<b>Governance</b>		
427800	Computer Upgrade-Admin	70,000
427800	Photocopier x 2 - Admin	18,000
427800	Enviro software	4,000
427800	Building software	4,000
427800	Planning software	4,000
	<b>Total</b>	<b><u>100,000</u></b>
<b>Community Amenities</b>		
1017800	Furniture & equipment	<u>5,000</u>
	<b>Total</b>	<b><u>5,000</u></b>
<b>Recreation and Culture</b>		
1127800	Howard EHD 180 slasher	17,000
1137800	Furniture & equipment-Library	5,000
1147800	Colour printer-Media	20,000
1147800	Furniture & equipment	<u>10,000</u>
	<b>Total</b>	<b><u>52,000</u></b>
<b>Transport</b>		
1217800	Furniture & equipment	<u>18,000</u>
	<b>Total</b>	<b><u>18,000</u></b>
<b>Total Furniture &amp; Equipment</b>		<b><u><u>175,000</u></u></b>

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2019**

<b>PLANT AND MACHINERY</b>		<b>2018/19 Budget \$</b>
<b>Transport</b>		
1217500	Kubota mini excavator	60,000
1217500	20,000 Ltr tank for emulsion storage/pump/plumbing	20,000
1217500	Hi-lux workmate ute2WD Diesel T/Top	30,000
1217500	KubotaSSV75 Skid steer/Concrete mixer bucket	70,000
Total		<u>180,000</u>
<b>Total Plant &amp; Machinery</b>		<u><b>180,000</b></u>

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2019**

		<b>2018/19 Budget</b>
<b>LAND, BUILDING &amp; FIXED PLANT</b>		
<b>Education and Welfare</b>		
827200 Senior Citizen Building - Solar panels		15,000
Total		<u><u>15,000</u></u>
<b>Property</b>		
907205 5 Jalan Ketam Merah (IOTCI Lease)		10,000
907223 23 Seaview Drive (Lease)		10,000
907228 28 Seaview Drive (Lease)		10,000
907230 30 Seaview Drive (CEO)		10,000
907212 12 Guano Close (MWS)		10,000
Total		<u><u>50,000</u></u>
<b>Communities Amenities</b>		
1017200 Wash down bay for the cement truck		80,000
1077200 Cemetery - Phosphate Hill (Gazebo/table/chair/fence)		10,000
Total		<u><u>90,000</u></u>
<b>Recreation &amp; Culture</b>		
1117210 George Fam Centre-Decking		30,000
1157200 Basketball Court		35,000
1157200 Poon Saan/Prickle/Drumsite Park-Play equipemnt/softfall/landscaping		80,000
Total		<u><u>145,000</u></u>
<b>Transport</b>		
1217200 Depot Improvement		35,000
Total		<u><u>35,000</u></u>
<b>Economic Services</b>		
1317200 Special Project-Shed		100,000
Total		<u><u>100,000</u></u>
<b>Total Building &amp; Fixed Plant</b>		<u><u>435,000</u></u>

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2019**

		<b>2018/19 Budget \$</b>
<b>INFRASTRUCTURE - ASSETS</b>		
<b>Government Grants</b>		
<b>1207290 Road to Recovery Grant (Total)</b>		
72918 Reseal Poon Saan Road (R2R)		231,580
Total		<u>231,580</u>
<b>Total Infrastructure Roads</b>		<u><u>231,580</u></u>
<b>CAPITAL EXPENDITURE</b>		<u><u>1,021,580</u></u>
 <b>NOTE: Capital Expenditures are funded as follows:</b>		
Grants		231,580
Municipal Fund		0
Recreation Services Reserve		115,000
Building Reserve		140,000
Waste Management Reserve		185,000
Plant & Machinery Reserve		180,000
Furniture & Equipment Reserve		<u>170,000</u>
<b>TOTAL</b>		<u><u>1,021,580</u></u>

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2019

### General Purpose Funding

#### **Rates**

Penalty/Interest on Overdue Rates	10%
Administration Fee for Instalments	\$42.00
Rating Account Enquiry	\$55.00 per research

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

Land Purchase Enquiry seven day processing time	\$200.00
Land Purchase Enquiry 48 hours processing time	\$264.00

#### **Report**

Copies of Consolidated Owners & Occupiers Roll	\$55.00 per copy
Rate Book	\$55.00 per copy

### General Administration

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

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

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

#### **Report**

Annual Report	\$55.00 per copy
Corporate Business Plan	\$55.00 per copy
Strategic Plan	\$55.00 per copy
Street Numbers List Whole Island	\$55.00 per copy

Copy of extract of Records or Plans (A3)	\$27.00 per copy
(A4)	\$16.00 per copy

Payment to wrong Bank Account	\$20.00 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>	\$220.00 each
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## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2019

### 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)

<b>Item No</b>	<b>Clause No.</b>	<b>Nature of Offence</b>	<b>Modified Penalty</b>
a)	2.1	Failure of 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 attempting 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 2019

### **Health**

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

New Registration and Licence	\$223.00
New Licence	\$223.00
Licence Renewal	\$223.00 per annum
Food Training Seminars and presentations	\$88.00 per student
Pre-purchase inspection of food premises	\$336.00

Lodging Houses	
New Registration	\$223.00
New Licence	\$223.00
Licence Renewal	\$223.00 per annum

#### **Grease Trap Service**

#### **Trap Cleansing Service**

(i) Up to 1,500 litres	\$300.00 per service
(ii) Over 1,500 litres	\$300.00 per hopper load

Call Out Fee	
Working Hour	\$100.00 per call out
After Working Hour	\$400.00 per call out

Spoutvac Hire	
Wet Hire with operators	\$300.00 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	\$ 82.00
Per individual commercial property	\$ 82.00
Per vacant land	\$ 82.00
Per specified institution	\$820.00

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

Household	\$337.00
Multi residential unit	\$218.00
Rated Enterprise	\$82.00 per collection unit
Sulo bin left out or put in wrong place	\$76.00 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 2019

### Communities Amenities

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

Waste Service Establishment Fee – Rated Dwelling	\$192.00 Per dwelling
Waste Service Establishment Fee – Rated Unit	\$131.00 Per unit
Waste Service Establishment Fee – Rated Enterprise	\$76.00 Per MGB plus \$69.00
Waste Service Establishment Fee – Non-rated Enterprise	\$137.00 Per MGB plus \$104.00
Change of a Service – Rated Enterprise	\$40.00 plus 68.00 per extra MGB
Change of a Service – Non - Rated Enterprise	\$82.00 plus \$110.00 per extra MGB

#### **Others**

Hire of MGB	\$12.00 per MGB per week
Hire of MGB (emptied once a week)	\$22.00 per MGB per week
Industrial Skip Bin Green Wastes Only	\$204.00 delivered & removed within 10 days + \$19.00 per day rental thereafter

Industrial Skip Bin – Paper/Cardboard Only	\$204.00 delivered & removed within 10 days + \$19.00 per day rental thereafter
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Industrial Waste Cage – Paper/Cardboard Only	\$204.00 delivered & removed within 10 days + \$19.00 per day rental thereafter
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Industrial Skip Bin – Mixed/Wet Wastes	\$237.00 delivered & removed within 10 days + \$24.00 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	\$32.00
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Note: MGB = Mobile Garbage Bin (eg "Sulo Bin", Wheelie Bin)

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

Sedan/Van	\$21.00 per vehicle
Single axle light trailer	\$21.00 per vehicle
Double axle light trailer	\$42.00 per vehicle
Light rigid truck (up to 8T GVM)	\$93.00 per vehicle
Medium rigid truck	\$208.00 per vehicle
Heavy rigid truck or Dog trailer	\$357.00 per vehicle
Semi-trailer/Articulated truck	\$635.00 per vehicle
Double-trailer	\$1,271.00 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 2019

### **Communities Amenities**

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

Asbestos Disposal (Minimum charge m <sup>3</sup> )	\$577.00 per cubic metre*
Biomedical Waste Disposal (Minimum charge m <sup>3</sup> )	\$577.00 per cubic metre*
Quarantine Waste Disposal (Minimum charge m <sup>3</sup> )	\$577.00 per cubic metre*
Car bodies (must have all oils and fluids drained)	\$269.00 per car

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

\$1,500 per day

#### **Woodchips**

\$87.00 per cubic metre\*

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

Battery	\$11.70 each
Car tyre	\$ 2.40 each
Truck tyre (small)	\$ 4.10 each
Truck tyre (large)	\$ 7.00 each
Tractor/Loader/etc tyre	\$11.70 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

#### **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 2019**

## **Communities Amenities**

### **Planning Services**

Item	Part 1 – Maximum Fixed Fees	Maximum Fee 2018 / 19 (*see information below)
	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 -	
1.	(a) not more than \$50 000	\$147
	(b) more than \$50 000 but not more than \$500 000	0.32% of the estimated cost of development
	(c) more than \$500 000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500 000
	(d) more than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
	(e) more than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million
	(f) more than \$21.5 million	\$34,196
2.	Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee
3.	Determining a development application for an extractive industry where the development has not commenced or been carried out	\$739
4	Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee
5A.	Determining an application to amend or cancel development approval	\$295
5.	Providing a subdivision clearance for –	
	(a) not more than 5 lots	\$73 per lot
	(b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot
	(c) more than 195 lots	\$7,393
6.	Determining an initial application for approval of a home occupation where the home occupation has not commenced	\$222
7.	Determining an initial application for approval of a home occupation where the home occupation has commenced	The fee in item 6 plus by way of penalty, twice that fee

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2019

### **Communities Amenities**

#### **Planning Services**

<b>Item</b>	<b>Part 1 – Maximum Fixed Fees</b>	<b>Maximum Fee 2018 / 19 (*see information below)</b>
8.	Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	\$73
9.	Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	The fee in item 8 plus, by way of penalty, twice that fee
10.	Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	\$295
11.	Determining an application for a change of use or for an alteration or extension or change of a non-conforming 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
12.	Building envelope variations or development outside of building envelope (includes advertising fee)	\$400
	Advertising – Newspaper and surrounding neighbours	\$300
13.	Advertising – Surrounding neighbour notification only	\$100
14.	Extension of term – requests for extension of term for planning Approval prior to expiry	50% of application fee or full minimum fee whichever is greater
15.	Requests for amendment or reconsideration	\$295
16.	Sign permit fee	\$60
17.	Sign applications	\$147
18.	Section 40 Certificates (Liquor Licence)	\$147

#### **Item      Part - 2 Maximum Fees: Scheme amendments and Structure Plan**

1.	In Principle	\$1,250
2.	Basic	Fee determined on application pursuant to Town Planning Regulations.
3.	Standard	Fee determined on application pursuant to Town Planning Regulations.
4.	Complex	Fee determined on application pursuant to Town Planning Regulations.

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2019

### **Communities Amenities**

#### **Planning Services**

<b>Item</b>	<b>Part - 2 Maximum Fees: Scheme Amendments and Structure Plans</b>	
5.	Structure Plan	Fee determined on application pursuant to Town Planning Regulations.
6.	Local Development Plan	Fee determined on application pursuant to Town Planning Regulations.
7.	Minor variations to Structure Plans	Fee determined on application pursuant to Town Planning Regulations

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

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

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

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2019

### Communities Amenities

#### Planning Services

##### **Part 6 - Planning Search fees and customer relations**

1.	Planning exemption advice (BCA)	\$155
2.	Building Envelope, Site Plans and Planning Application Search	\$60
3.	Providing a zoning certificate	\$73
4.	Replying to a property settlement questionnaire	\$73
5.	Providing written planning advice	\$73
6.	Copy of Local Planning Scheme No. 2 District Zoning Scheme Text including Maps at A3 size	275.00 per copy
7.	Copy of Scheme Maps at A3 size	\$168.00 per set
8.	Copy of current Local Planning Strategy	\$275.00 per copy
9.	Scheme Text including maps at A4 size	\$275.00 per copy
10.	Any Other Statutory Licence or Permit (Not otherwise provided for)	\$92.00
11.	Planning Documents on CD	\$11.00
	Copy of Town Planning Scheme No: 1 Scheme Text including Maps at A3 size	\$288.00 per copy
	Copy of Scheme Maps at A3 size	\$176.00 per set
	Copy of Local Planning Scheme No: 2 Scheme Text including Maps at A3 size	\$288.00 per copy
	Copy of current Local Planning Strategy	\$288.00 per copy
	Scheme Text including maps at A4 size	\$288.00 per copy
	Copies of Scheme maps at full size	\$176.00 per set
	Any Other Statutory Licence or Permit (Not otherwise provided for)	\$96.00

# **FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2019**

## **Communities Amenities**

### **Building Control**

Written Building Advice	\$105.00
Copy of Building Plans ( <i>where legally permitted to be issued</i> )	\$210.00 per copy
Inspection Not Referred to Elsewhere	\$194.00 per hour (Min \$223.00)

**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 2019

### Communities Amenities

#### Building Control

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

Item	Application	Fee
1.	Application for an occupancy permit for a completed building (s. 46)	\$96
2.	Application for a temporary occupancy permit for an incomplete building (s. 47)	\$96
3.	Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	\$96
4.	Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	\$96
5.	Application for an occupancy permit or building approval certificate for registration of strata scheme, plan of re-subdivision (s. 50(1) and (2))	\$10.50 for each strata unit covered by the application, but not less than \$105.80
6.	Application for an occupancy permit for a building in respect of which unauthorised work has been done (s. 51(2))	0.18% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$96
7.	Application for a building approval certificate for a building in respect of which unauthorised work has been done (s. 51(3))	0.38% of the estimated value of the unauthorised work as determined by the relevant permit authority, but not less than \$96
8.	Application to replace an occupancy permit for an existing building (s. 52(1))	\$96
9.	Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	\$96
10.	Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	\$96

##### Division 3 - Other applications

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

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2019

### **Communities Amenities**

#### **Cemetery Fees**

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

#### **Fee Type**

Sinking Fee – Ordinary Grave	\$1,050.00
Sinking Fee – To extra depth per metre or part thereof	\$262.00
Sinking Fee – Child 13 years and under	\$117.00
Sinking Fee – Stillborn	\$57.00
Grant of Right of Burial (25 years)	\$164.00
Purchase of Plot Land	\$530.00
Renewal of Grant of Right Burial	\$176.00
Transfer of Grant of Right Burial	\$34.00
Exhumation – Single Grave	\$1,296.00
Reinstatement of Exhumed Grave	\$294 reinsert
Single Permit to erect monument or headstone	\$57.00
Monumental Mason's Annual Licence *	\$117.00
Funeral Directors Annual Licence *	\$176.00
Funeral Directors Single Fee Licence *	\$117.00

\* Where applicable

### **Recreation & Culture**

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

Commercial Rent	\$47.00 per 2 hours
Community Groups	\$19.00 per hour
Community Groups (Regular Users)	\$13.00 per hour for a fixed 6 months booking (advance payment)
	\$14.00 per hour for a fixed 3 months booking (advance payment)
	\$16.00 per hour for a fixed 1 month booking (advance payment)
Other	\$170.00 per day (maximum 8 hours)
Chair	\$1.80 per day (maximum 3 days)
Storeroom	\$35.00 per month (each)
Key Deposit (Refundable)	\$35.00

#### **George Fam**

Training & Conference Room	\$190.00 per day
	\$100.00 half a day
	\$44.00 an hour
Office Space (One Quarter Room)	\$190.00 per day
Non-Profit Community Group	F.O.C availability
Television	\$55.00 per day
Video	\$55.00 per day
Overhead Projector	\$55.00 per day
Multi Media Projector	\$55.00 per day

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2019

### **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)	\$19.00
Quarter page	\$36.00
Half page	\$69.00
Three Quarter page	\$100.00
Full page	\$137.00

**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)	\$21.00
Quarter page	\$40.00
Half page	\$79.00
Three Quarter page	\$117.00
Full page	\$153.00

##### **Government Agencies**

Block (5.5 cm x 3.5 cm)	\$28.00
Quarter page	\$55.00
Half page	\$108.00
Three Quarter page	\$162.00
Full page	\$218.00
Insert Handling Fee	\$294.00 per issue

##### **Subscribe to “The Islander”**

1 year (25 issues) WA /on CI	\$165.00
1 year (25 issues) outside WA	\$165.00
1 year (25 issues) overseas	\$264.00

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2019

### 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
Community Bus with Driver	\$142.00 (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	\$142.00
Truck with Hiab	\$200.00
Tipper 10 tonnes	\$210.00
Water Truck 10,000L	\$220.00 (excluding water)
Grader	\$220.00
Loader (with attachments)	\$200.00
Bobcat with or without attachments	\$164.00
Forklift	\$154.00
Multi Tyred Roller - light	\$154.00
Multi Tyred Roller - heavy	\$220.00
Tractor with or without attachments	\$164.00
Komatsu Excavator	\$210.00 plus mobilisation
Mini Excavator	\$176.00
Drum Roller - light	\$164.00
Drum Roller - heavy	\$220.00
Wood Chipper (3 x operator costs included)	\$352.00
Road Sweeper	\$164.00
Concrete Truck	\$212.00
(Standby rate where applicable p/hour following Minimum 15 minutes unloading time)	\$ 63.00
Concrete product/cubic meter	\$860.00
Bitumen Spray Truck	\$176.00

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

#### Excavation Permits

Application Fee (includes one inspection)	\$264.00
Bond	\$44.00m2 unsealed roads \$77.00m2 sealed roads \$198.00 m2 concrete areas
Additional Inspections (per inspection as required)	\$275.00

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2019

### **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	\$132.00
Re-examination	\$90.00
Caravan and trailer (without brakes), motorcycle & motor carrier:	
Initial examination fee	\$90.00
Re-examination	\$70.00
Heavy vehicles (MRC over 4,500kg)	
Initial examination fee	\$213.00
Re-examination	\$142.00
Minor examination fee (verification of vehicle details only), includes engine change.	\$ 90.00

#### **Other Charges**

Large Marquee (hire only)	\$100.00 per day
Set up and dismantled costs	\$400.00 plus (\$452.00 deposit)
Small Marquee (hire only)	\$49.00 per day
Set up and dismantled costs	\$300.00 plus (\$336.00 deposit)
Stage (only)	\$198.00 per day
Set up and dismantled costs	\$394.00 plus (\$336.00 deposit)

#### **Laminating Services**

A0 paper size	\$26.00 per copy
A1 paper size	\$20.00 per copy
A2 paper size	\$17.00 per copy
A3 paper size	\$15.00 per copy
A4 paper size	\$7.00 per copy

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