



# **SHIRE OF CHRISTMAS ISLAND**

## **2016/17 BUDGET**

**ADOPTED AT AN ORDINARY MEETING OF COUNCIL  
HELD ON TUESDAY 26 JULY 2016**

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

### ADOPTION OF BUDGET – SECTION 6.2

We hereby certify that the attached budget documents for the 2016/17 financial year were adopted by the Council at the Ordinary Meeting held at the Council Chambers on 26 July 2016



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Gordon Thomson  
**Shire President**



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David Price  
**Acting Chief Executive Officer**

Date: 26 July 2016

# SHIRE OF CHRISTMAS ISLAND

## BUDGET

FOR THE YEAR ENDED 30 JUNE 2017

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## **Budget Statements**

The following is a summary of Council's statutory responsibility for reporting on the 2016/17 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 2016**

This report list includes all capital works not initiated or not completed in the period funded and incorporated in the Annual Budget.

### **Detailed Revenue and Expenditure Statement**

These reports show the actual revenue and expenditure on an item by item basis. They form the basis of daily activity at the Shire.

**SHIRE OF CHRISTMAS ISLAND**  
**STATEMENT OF COMPREHENSIVE INCOME**  
*BY NATURE OR TYPE*  
**FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Revenue</b>				
Rates	8	1,238,406	1,271,172	1,178,671
Operating grants, subsidies and contributions		5,420,810	5,247,435	5,698,610
Fees and charges	14	323,100	432,210	341,900
Service charges	11	831,684	1,118,325	834,500
Interest earnings	2(a)	215,313	237,798	203,797
Other revenue	2(a)	<u>1,284,000</u>	<u>109,563</u>	<u>1,226,800</u>
		<u>9,313,313</u>	<u>8,416,503</u>	<u>9,484,278</u>
<b>Expenses</b>				
Employee costs		(7,357,679)	(5,739,722)	(6,997,081)
Materials and contracts		(1,000,000)	(758,917)	(1,300,000)
Utility charges		(120,000)	(82,163)	(250,000)
Depreciation on non-current assets	2(a)	(1,759,300)	(1,796,340)	(1,955,100)
Interest expenses	2(a)	0	0	0
Insurance expenses		(190,318)	(159,379)	(186,300)
Other expenditure		<u>(461,127)</u>	<u>(1,516,560)</u>	<u>(296,113)</u>
		<u>(10,888,424)</u>	<u>(10,053,081)</u>	<u>(10,984,594)</u>
		(1,575,111)	(1,636,578)	(1,500,316)
Non-operating grants, subsidies and contributions		231,000	539,064	2,708,000
Profit on asset disposals	6	0	0	5,000
Loss on asset disposals	6	<u>0</u>	<u>(122,161)</u>	<u>(5,000)</u>
<b>NET RESULT</b>		<b>(1,344,111)</b>	<b>(1,219,675)</b>	<b>1,207,684</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		<u>0</u>	<u>1,267,978</u>	<u>0</u>
<b>Total other comprehensive income</b>		<u>0</u>	<u>1,267,978</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>(1,344,111)</u></b>	<b><u>48,303</u></b>	<b><u>1,207,684</u></b>

**Notes:**

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

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

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

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

**SHIRE OF CHRISTMAS ISLAND**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**BY PROGRAM**  
**FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Revenue (Refer Notes 1,2,8,10 to 14)</b>				
General purpose funding		6,167,829	6,042,882	6,070,478
Governance		72,500	23,319	5,000
Law, order, public safety		1,000	2,090	800
Education and welfare		16,200	80,171	41,200
Housing		37,500	56,610	69,500
Community amenities		847,684	1,142,540	906,500
Recreation and culture		1,373,600	120,823	1,487,800
Transport		722,000	877,636	827,000
Economic services		44,000	42,356	42,000
Other property and services		14,000	12,764	11,000
		<u>9,313,313</u>	<u>8,416,502</u>	<u>9,479,278</u>
<b>Expenses Excluding Finance Costs Refer Notes 1, 2 &amp; 15)</b>				
General purpose funding		(170,158)	(142,803)	(175,480)
Governance		(855,723)	(776,599)	(898,793)
Law, order, public safety		(365,355)	(312,602)	(345,132)
Health		(160,174)	(145,216)	(150,719)
Education and welfare		(593,696)	(547,561)	(593,741)
Housing		(195,014)	(185,462)	(194,164)
Community amenities		(2,181,428)	(1,739,653)	(2,198,441)
Recreation and culture		(2,222,967)	(1,778,762)	(2,261,502)
Transport		(3,881,446)	(3,760,191)	(3,892,254)
Economic services		(62,463)	(49,376)	(74,369)
Other property and services		(200,000)	(614,855)	(200,000)
		<u>(10,888,424)</u>	<u>(10,053,080)</u>	<u>(10,984,595)</u>
<b>Finance Costs (Refer Notes 2 &amp; 9)</b>				
Law, order, public safety		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>Non-operating Grants, Subsidies and Contributions</b>				
Education and welfare		0	135,000	180,000
Recreation and culture		100,000	0	0
Transport		131,000	404,064	2,053,000
		<u>231,000</u>	<u>539,064</u>	<u>2,708,000</u>

**SHIRE OF CHRISTMAS ISLAND**  
**STATEMENT OF COMPREHENSIVE INCOME**  
*BY PROGRAM*  
**FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Profit/(Loss) On</b>				
<b>Disposal Of Assets (Refer Note 6)</b>				
Governance		0	(1,724)	0
Law, order, public safety		0	(1,657)	0
Health		0	(88)	0
Education and welfare		0	(6,004)	0
Housing		0	(18,512)	0
Community amenities		0	(25,650)	0
Recreation and culture		0	(42,534)	0
Transport		0	(21,135)	5,000
Other property and services		0	(4,857)	0
		<u>0</u>	<u>(122,161)</u>	<u>5,000</u>
<b>Loss on</b>				
<b>Revaluation Of Non Current Assets</b>				
Transport		0	0	0
		<u>0</u>	<u>0</u>	<u>0</u>
<b>NET RESULT</b>		<b>(1,344,111)</b>	<b>(1,219,675)</b>	<b>1,207,684</b>
<b>Other comprehensive income</b>				
Changes on revaluation of non-current assets		0	1,267,978	0
<b>Total other comprehensive income</b>		<u>0</u>	<u>1,267,978</u>	<u>0</u>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b><u>(1,344,111)</u></b>	<b><u>48,303</u></b>	<b><u>1,207,684</u></b>

**Notes:**

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

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

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

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

**SHIRE OF CHRISTMAS ISLAND  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Receipts</b>				
Rates		1,247,068	1,279,834	1,196,429
Operating grants, subsidies and contributions		5,648,514	5,475,139	5,698,610
Fees and charges		323,100	372,256	441,900
Service charges		831,684	1,118,325	834,500
Interest earnings		215,313	237,798	203,797
Other revenue		1,284,000	113,168	1,226,800
		<u>9,549,679</u>	<u>8,596,520</u>	<u>9,602,036</u>
<b>Payments</b>				
Employee costs		(6,953,965)	(5,451,683)	(6,795,079)
Materials and contracts		(981,868)	(740,785)	(1,300,000)
Utility charges		(120,000)	(82,163)	(250,000)
Insurance expenses		(190,318)	(159,379)	(186,300)
Other expenditure		(461,127)	(1,318,493)	(163,302)
		<u>(8,707,278)</u>	<u>(7,752,503)</u>	<u>(8,694,681)</u>
<b>Net cash provided by (used in) operating activities</b>	3(b)	<u>842,401</u>	<u>844,017</u>	<u>907,355</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Payments for development of land held for resale	5	0	0	(495,000)
Payments for purchase of property, plant & equipment	5	(1,143,000)	(810,488)	(1,338,000)
Payments for construction of infrastructure	5	(544,054)	(238,300)	(2,228,000)
Non-operating grants, subsidies and contributions used for the development of assets		231,000	539,064	2,708,000
Proceeds from sale of plant & equipment	6	0	0	5,000
<b>Net cash provided by (used in) investing activities</b>		<u>(1,456,054)</u>	<u>(509,724)</u>	<u>(1,348,000)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Repayment of debentures	7	0	0	0
<b>Net cash provided by (used in) financing activities</b>		<u>0</u>	<u>0</u>	<u>0</u>
<b>Net increase (decrease) in cash held</b>		(613,653)	334,293	(440,645)
Cash at beginning of year		<u>6,736,455</u>	<u>6,402,162</u>	<u>6,402,162</u>
<b>Cash and cash equivalents at the end of the year</b>	3(a)	<u><u>6,122,802</u></u>	<u><u>6,736,455</u></u>	<u><u>5,961,516</u></u>

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



**SHIRE OF CHRISTMAS ISLAND  
RATE SETTING STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2017**

	NOTE	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>Net current assets at start of financial year - surplus/(deficit)</b>	4	1,106,520	1,182,621	801,704
<b>Revenue from operating activities (excluding rates and non-operating grants, subsidies and contributions)</b>	1,2			
General purpose funding		4,929,423	4,771,710	6,070,478
Governance		72,500	23,319	(1,173,671)
Law, order, public safety		1,000	2,090	800
Health		17,000	15,311	18,000
Education and welfare		16,200	80,171	41,200
Housing		37,500	56,610	69,500
Community amenities		847,684	1,142,540	906,500
Recreation and culture		1,373,600	120,823	1,487,800
Transport		722,000	877,636	832,000
Economic services		44,000	42,356	42,000
Other property and services		14,000	12,764	11,000
		<u>8,074,907</u>	<u>7,145,330</u>	<u>8,305,607</u>
<b>Expenditure from operating activities</b>	1,2			
General purpose funding		(170,158)	(142,803)	(175,480)
Governance		(855,723)	(776,599)	(898,793)
Law, order, public safety		(365,355)	(312,602)	(345,132)
Health		(160,174)	(145,216)	(150,719)
Education and welfare		(593,696)	(547,561)	(593,741)
Housing		(195,014)	(185,462)	(194,164)
Community amenities		(2,181,428)	(1,739,653)	(2,198,441)
Recreation and culture		(2,222,967)	(1,778,762)	(2,261,502)
Transport		(3,889,063)	(3,760,191)	(3,892,254)
Economic services		(62,463)	(49,376)	(74,369)
Other property and services		(200,000)	(614,855)	(200,000)
		<u>(10,896,041)</u>	<u>(10,053,080)</u>	<u>(10,984,595)</u>
<b>Operating activities excluded from budget</b>				
(Profit)/Loss on asset disposals	6	0	122,161	(5,000)
Movement in Non-Current Staff Leave Provisions/Loss on revaluation of non-current assets		102,209	230,901	100,034
Depreciation on assets	2(a)	1,759,300	1,796,340	1,955,100
<b>Amount attributable to operating activities</b>		<u>146,895</u>	<u>424,273</u>	<u>172,850</u>
<b>INVESTING ACTIVITIES</b>				
Non-operating grants, subsidies and contributions		231,000	539,064	2,708,000
Purchase land held for resale	5	0	0	(495,000)
Purchase property, plant and equipment	5	(1,143,000)	(810,488)	(1,338,000)
Purchase and construction of infrastructure	5	(544,054)	(238,300)	(2,228,000)
Proceeds from disposal of assets	6	0	0	5,000
<b>Amount attributable to investing activities</b>		<u>(1,456,054)</u>	<u>(509,724)</u>	<u>(1,348,000)</u>
<b>FINANCING ACTIVITIES</b>				
Transfers to cash backed reserves (restricted assets)	9	(704,247)	(174,031)	(380,521)
Transfers from cash backed reserves (restricted assets)	9	775,000	94,830	377,000
<b>Amount attributable to financing activities</b>		<u>70,753</u>	<u>(79,201)</u>	<u>(3,521)</u>
<b>Budgeted deficiency before general rates</b>		<u>(1,238,406)</u>	<u>(164,652)</u>	<u>(1,178,671)</u>
<b>Estimated amount to be raised from general rates</b>	8	1,238,406	1,271,172	1,178,671
<b>Net current assets at end of financial year - surplus/(deficit)</b>	4	<u>(0)</u>	<u>1,106,520</u>	<u>(0)</u>

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

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**1. SIGNIFICANT ACCOUNTING POLICIES**

**(a) Basis of Preparation**

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

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

**The Local Government Reporting Entity**

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

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 16 to this budget document.

**(b) 2015/16 Actual Balances**

Balances shown in this budget as 2015/16 Actual are as forecast at the time of budget preparation and are subject to final adjustments.

**(c) Rounding Off Figures**

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

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

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

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

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

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

**(f) Superannuation**

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

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

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

**(g) Cash and Cash Equivalents**

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

**(h) Trade and Other Receivables**

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

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

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

**(i) Inventories**

***General***

Inventories are valued at cost and net value.

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

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

**(j) Fixed Assets**

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

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

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

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

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

***Revaluation***

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

***Land Under Roads***

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

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

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

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

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

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

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

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

**Depreciation**

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

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

Buildings	20 to 50 years
Furniture and Equipment	3 to 10 years
Plant and Machinery	5 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	3 to 50 years
Water supply piping & drainage systems	20 to 80 years

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

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

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

***Capitalisation Threshold***

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

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

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

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

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

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

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

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

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

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

***Fair Value Hierarchy***

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

**Level 1**

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

**Level 2**

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

**Level 3**

Measurements based on unobservable inputs for the asset or liability.

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

***Valuation techniques***

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

**Market approach**

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

**SHIRE OF CHRISTMAS ISLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2017**

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

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

**Income approach**

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

**Cost approach**

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

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

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

**(l) Financial Instruments**

**Initial Recognition and Measurement**

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

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

**Classification and Subsequent Measurement**

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

Amortised cost is calculated as:

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

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

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

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

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

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

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

*(ii) Receivables*

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

*(iii) Held-to-maturity investments*

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

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



**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

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

**(l) Financial Instruments (Continued)**

***Impairment***

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

**(m) Impairment of Assets**

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

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

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

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

At the time of adopting this budget, it is not possible to estimate the amount of impairment losses (if any) as at 30 June 2017.

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

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

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

**(n) Trade and Other Payables**

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

**(o) Employee Benefits**

**Short-Term Employee Benefits**

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

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

**Other Long-Term Employee Benefits**

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

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

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

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

**(p) Borrowing Costs**

Council has no borrowing costs in Financial Year 2015/16 and will not do so in 2016/17.

**(q) Provisions**

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

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

**(r) Leases**

Council has no leases in Financial Year 2015/16 and will not do so in 2016/17.

**(s) Interests in Joint Arrangements**

Council has no interests in Joint Arrangements in Financial Year 2015/16 and will not do so in 2016/17.

**SHIRE OF CHRISTMAS ISLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2017**

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

**(t) Current and Non-Current Classification**

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

**(u) Comparative Figures**

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

**(v) Budget Comparative Figures**

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

**SHIRE OF CHRISTMAS ISLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2017**

	2016/17 Budget \$	2015/16 Actual \$	2015/16 Budget \$
<b>2. REVENUES AND EXPENSES</b>			
(a) <b>Net Result</b>			
The net result includes:			
(i) Charging as an expense:			
<b>Auditors remuneration</b>			
Audit services	30,000	28,929	40,000
Other services	20,000	28,862	8,000
<b>Depreciation By Program</b>			
Governance	70,000	70,642	100,000
General purpose funding	0	0	
Law, order, public safety	500	516	700
Health	500	130	700
Education and welfare	3,000	3,490	2,200
Housing	52,300	30,486	89,000
Community amenities	33,000	19,659	29,000
Recreation and culture	181,000	171,297	371,500
Transport	819,000	898,240	819,000
Economic services	0	0	3,000
Other property and services	600,000	601,880	540,000
	<u>1,759,300</u>	<u>1,796,340</u>	<u>1,955,100</u>
<b>Depreciation By Asset Class</b>			
Land and buildings	223,300	198,684	440,500
Furniture and equipment	132,000	121,973	165,600
Plant and equipment	604,000	599,448	549,000
Roads	570,000	646,916	612,000
Drainage	149,000	148,444	68,000
Others	81,000	80,875	120,000
	<u>1,759,300</u>	<u>1,796,340</u>	<u>1,955,100</u>
(ii) Crediting as revenues:			
<b>Interest Earnings</b>			
Investments			
- Reserve funds	162,313	174,579	150,797
- Other funds	50,000	58,975	50,000
Other interest revenue ( <i>refer note 12</i> )	3,000	4,244	3,000
	<u>215,313</u>	<u>237,798</u>	<u>203,797</u>
(iii) <b>Other Revenue</b>			
Reimbursements and recoveries	1,284,000	109,563	1,226,800
	<u>1,284,000</u>	<u>109,563</u>	<u>1,226,800</u>

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

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

**(b) Statement of Objective**

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

**COMMUNITY VISION**

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

**GOVERNANCE**

**Objective:**

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

**Activities:**

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

**GENERAL PURPOSE FUNDING**

**Objective:**

To collect revenue to allow for the provision of services

**Activities:**

Rate revenue, Government grants and interest revenue.

**LAW, ORDER, PUBLIC SAFETY**

**Objective:**

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

**Activities:**

Ranger

**HEALTH**

**Objective:**

To provide facilities on Christmas Island for good community health

**Activities:**

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

**EDUCATION AND WELFARE**

**Objective:**

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

**Activities:**

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

**HOUSING**

**Objective:**

To provide reasonable accommodation for staff employ from mainland

**Activities:**

Maintenance of staff housing

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

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

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

**COMMUNITY AMENITIES**

**Objective:**

To provide services required by the community.

**Activities:**

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

**RECREATION AND CULTURE**

**Objective:**

To provide facilities for recreational, cultural and sporting purposes

**Activities:**

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

**TRANSPORT**

**Objective:**

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

**Activities:**

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

**ECONOMIC SERVICES**

**Objective:**

To provide services to the community.

**Activities:**

Property leases

**OTHER PROPERTY & SERVICES**

**Objective:**

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

**Activities:**

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

**SHIRE OF CHRISTMAS ISLAND**  
**NOTES TO AND FORMING PART OF THE BUDGET**  
**FOR THE YEAR ENDED 30 JUNE 2017**

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

**(a) Reconciliation of Cash**

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

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
Cash - unrestricted	386,571	929,471	230,212
Cash - restricted	<u>5,736,231</u>	<u>5,806,984</u>	<u>5,731,304</u>
	<u><u>6,122,802</u></u>	<u><u>6,736,455</u></u>	<u><u>5,961,516</u></u>

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

Employees Benefits Reserve	1,556,714	1,417,217	1,460,213
Plant & Mahinery Reserve	1,415,673	1,552,344	1,633,876
Furniture & Equipment Reserve	701,434	772,862	769,042
Building Reserves	957,802	956,115	904,989
Community Welfare Reserve	86,338	85,657	85,726
Recreation Services Reserve	312,760	435,602	433,449
Waste Management Reserve	568,057	494,261	301,543
Road Works & Materials Reserve	<u>137,454</u>	<u>92,926</u>	<u>142,466</u>
	<u><u>5,736,231</u></u>	<u><u>5,806,984</u></u>	<u><u>5,731,304</u></u>

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

Net result	(1,344,111)	(1,219,675)	1,207,684
Depreciation	1,759,300	1,796,340	1,955,100
(Profit)/loss on sale of asset	0	122,161	(5,000)
(Increase)/decrease in investments	0	3,605	0
(Increase)/decrease in receivables	34,010	298,573	144,704
(Increase)/decrease in inventories	150,000	21,633	47,257
Increase/(decrease) in payables	359,610	129,543	165,576
Increase/(decrease) in employee provisions	114,590	230,901	100,034
Grants/contributions for the development of assets	<u>(231,000)</u>	<u>(539,064)</u>	<u>(2,708,000)</u>
<b>Net Cash from Operating Activities</b>	<u><u>842,401</u></u>	<u><u>844,017</u></u>	<u><u>907,355</u></u>



**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

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

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>	<b>2015/16 Budget \$</b>
<b>(c) Undrawn Borrowing Facilities</b>			
<b>Credit Standby Arrangements</b>			
Credit card limit	40,000	40,000	40,000
Credit card balance at balance date	0	(15,091)	0
<b>Total Amount of Credit Unused</b>	<u>40,000</u>	<u>24,909</u>	<u>40,000</u>

<b>4. NET CURRENT ASSETS</b>	<b>Note</b>	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
<b>Composition of estimated net current assets</b>			
<b>CURRENT ASSETS</b>			
Cash - unrestricted	3(a)	386,571	929,471
Cash - restricted reserves	3(a)	5,736,231	5,806,984
Other Financial Assets		12,409	12,409
Receivables		168,697	202,707
Inventories		319,827	469,827
		<u>6,623,735</u>	<u>7,421,398</u>
<b>LESS: CURRENT LIABILITIES</b>			
Trade and other payables		(887,504)	(507,894)
Provisions		(1,673,561)	(1,558,971)
		<u>(2,561,065)</u>	<u>(2,066,865)</u>
<b>Unadjusted net current assets</b>		<b>4,062,670</b>	<b>5,354,533</b>
Differences between the net current assets at the end of each financial year in the rate setting statement and net current assets detailed above arise from amounts which have been excluded when calculating the budget deficiency in accordance with FM Reg 32 as movements for these items have been funded within the budget estimates. These differences are disclosed as adjustments below.			
<b>Adjustments</b>			
Less: Cash - restricted reserves	3(a)	(5,736,231)	(5,806,984)
Add: Current liabilities not expected to be cleared at end of year		1,673,561	1,558,971
<b>Adjusted net current assets - surplus/(deficit)</b>		<u><b>(0)</b></u>	<u><b>1,106,520</b></u>

SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017

5. ACQUISITION OF ASSETS

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

Asset Class	Reporting Program											2015/16 Actual Total \$	
	Governance \$	General Purpose Funding \$	Law, Order, Public Safety \$	Health \$	Education and Welfare \$	Housing \$	Community Amenities \$	Recreation and Culture \$	Transport \$	Economic Services \$	Other Property and Services \$		2016/17 Budget Total \$
<u>Property, Plant and Equipment</u> Land and buildings					15,000	55,000	40,000	350,000	40,000			500,000	539,984
Furniture and equipment	100,000					20,000	5,000	50,000	23,000		10,000	208,000	46,997
Plant and equipment							40,000	15,000	380,000			435,000	223,507
<u>Infrastructure</u> Roads	100,000	0	0	0	15,000	75,000	85,000	415,000	443,000	0	10,000	1,143,000	810,488
Others									544,054			544,054	233,039
<u>Land Held for Resale</u> Land Held for Resale	0	0	0	0	0	0	0	0	544,054	0	0	544,054	238,300
<b>Total Acquisitions</b>	<b>100,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,000</b>	<b>75,000</b>	<b>85,000</b>	<b>415,000</b>	<b>987,054</b>	<b>0</b>	<b>10,000</b>	<b>1,687,054</b>	<b>1,048,788</b>

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

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

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**6. DISPOSALS OF ASSETS**

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

<u>By Program</u>	2016/17 Budget			
	Net Book Value	Sale Proceeds	Profit	Loss
	\$	\$	\$	\$
Housing	0	0	0	0
Transport	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<u>By Class</u>	2016/17 Budget			
	Net Book Value	Sale Proceeds	Profit	Loss
	\$	\$	\$	\$
Land and Buildings	0	0	0	0
Plant and Equipment	0	0	0	0
Furniture and Equipment	0	0	0	0
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**7. INFORMATION ON BORROWINGS**

**(a) Debenture Repayments**

Council had no debenture repayments as at 30 June 2016 nor it is expected to have new debenture repayment at 30 June 2017.

**(b) New Debentures - 2016/17**

Council had no new debenture funds at 30 June 2016 nor it is expected to have new debenture funds at 30 June 2017.

**(c) Unspent Debentures**

Council had no unspent debenture funds as at 30th June 2016 nor is it expected to have unspent debenture funds at 30 June 2017.

**(d) Overdraft**

Council has not utilised an overdraft facility during the financial year although an overdraft facility of \$500,000 with Westpac Bank. It is not anticipated that this facility will be required to be utilised during 2016/17.

SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017

8. RATING INFORMATION - 2016/17 FINANCIAL YEAR

RATE TYPE	Rate in \$	Number of Properties	Rateable Value \$	2016/17 Budgeted Rate Revenue \$	2016/17 Budgeted Interim Rates \$	2016/17 Budgeted Back Rates \$	2016/17 Budgeted Total Revenue \$	2015/16 Actual \$
<b>General rate</b>								
GRV - Residential	8.957800	454	8,779,676	786,466			786,466	800,266
GRV - Commercial	8.957800	77	1,854,072	166,084			166,084	168,549
GRV - DIAC	0.000000	21	1,211,820	0			0	0
GRV - Unallocated	8.957800	4	50,000	4,479			4,479	4,266
GRV - Rural	8.957800	1	8,500	761			761	725
GRV - Industrial	8.957800	9	193,410	17,325			17,325	16,500
GRV - Exempt	8.957800	150	0	0			0	0
UV - Industrial	19.633000	2	1,225,000	240,504			240,504	229,052
UV - Mining	19.633000	3	526,462	103,360			103,360	124,169
<b>Sub-Totals</b>		721	13,848,940	1,318,980	0	0	1,318,980	1,343,527
<b>Minimum payment</b>								
	<b>Minimum \$</b>							
GRV - Residential	542	5	15,825	2,710			2,710	4,136
GRV - Commercial	542	16	56,625	8,672			8,672	8,272
GRV - Unallocated	542	37	106,780	20,054			20,054	19,129
GRV - Rural	542	1	3,380	542			542	517
GRV - Mining Tenement	542	1	0	542			542	517
GRV - Industrial	542	6	19,240	3,252			3,252	3,102
UV - Mining Tenement	327	2	0	654			654	
<b>Sub-Totals</b>		68	201,850	36,426	0	0	36,426	35,673
Discounts (Note 13)							(120,000)	(111,988)
<b>Total amount raised from general rates</b>							1,235,406	1,267,212
<b>Write off</b>							(1,000)	(881)
Excess rates							1,000	2,711
Instalment admin fees							2,000	1,332
Legal fees/Fefund							1,000	798
<b>Total Rates</b>							1,238,406	1,271,172

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

The general rates detailed above for the 2016/17 financial year have been determined by Council on the basis of raising the revenue required to meet the deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017

9. CASH BACKED RESERVES

	2016/17 Budget				2015/16 Actual				2015/16 Budget						
	Opening Balance \$	Interest/Bank Charges \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Interest/Bank Charges \$	Transfer to \$	Transfer (from) \$	Closing Balance \$	Opening Balance \$	Interest/Bank Charges \$	Transfer to \$	Transfer (from) \$	Closing Balance \$
Employees Benefits Reserve	1,417,217	39,497	100,000	(280,000)	1,556,714	1,375,370	41,847		(39,399)	1,417,217	1,375,370	34,843	50,000		1,460,213
Plant & Machinery Reserve	1,552,344	43,329	100,000	(193,000)	1,415,673	1,544,677	47,066			1,552,344	1,544,677	39,199	50,000		1,633,876
Furniture & Equipment Reserve	772,862	21,572	100,000	(125,000)	701,434	750,009	22,853		(53,866)	772,862	750,009	19,033		(100,000)	799,042
Building Reserves	956,115	26,687	100,000	(2,000)	957,802	980,117	29,864		(1,565)	956,115	980,117	24,872		(2,000)	904,989
Community Welfare Reserve	85,657	2,681		(135,000)	86,338	85,064	2,158			85,657	85,064	2,662			85,726
Recreation Services Reserve	435,602	12,158	100,000	(40,000)	312,760	422,722	12,880			435,602	422,722	10,727	84,725	(275,000)	433,449
Waste Management Reserve	494,261	13,796	100,000		568,057	479,646	14,615			494,261	479,646	12,172	50,000		301,543
Road Works & Materials Reserve	92,926	2,594	41,934	(775,000)	137,454	90,178	2,748		(94,830)	92,926	90,178	2,288			142,466
	5,806,984	162,313	541,934		5,736,231	5,727,783	174,031	0		5,806,984	5,727,783	145,796	234,725	(377,000)	5,731,304

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

**Purpose of the reserve**

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

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

SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017

10. SPECIFIED AREA RATE - 2016/17 FINANCIAL YEAR

Council did not raise Specific Area Rate in 2015/16 and does not intend to do so at 30 June 2017.

11. SERVICE CHARGES - 2016/17 FINANCIAL YEAR

Service Charge	Amount of Charge \$	2016/17 Budgeted Revenue \$	Budget Amount to be Applied to Costs \$	Budget Amount to be Set Aside to Reserve \$	Reserve Amount to be Applied to costs \$	2015/16 Actual Revenue \$
Domestic waste collection	321	244,685	403,804	100,000	40,000	248,568
Enterprise waste collection	208	470,999	777,291			784,141
Waste disposal	524	116,000	191,435			85,616
		831,684	1,372,530	100,000	40,000	1,118,325

Nature of the Service Charge	Objects of the charge	Reasons for the charge	Area/Properties charge to be imposed on
Domestic waste collection Enterprise waste collection Waste disposal	Provision of waste collection/ disposal services	Costs of maintenance and operation of facility	All owners and occupiers within a designated area

No interest will be charged on the late payment of service charges

SHIRE OF CHRISTMAS ISLAND  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2017

12. INTEREST CHARGES AND INSTALMENTS - RATES AND SERVICE CHARGES - 2016/17 FINANCIAL YEAR

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Unpaid Rates Interest Rate %
<b>Option One</b>			
Single full payment	12/09/2012	0	10%
<b>Option Two</b>			
First Instalment	12/09/2016	0	10%
Second Instalment	13/11/2016	13	10%
Third Instalment	12/01/2017	13	10%
Fourth Instalment	13/03/2017	13	10%

	2016/17 Budget Revenue \$	2015/16 Actual \$
Instalment Plan Interest Earned	0	0
Unpaid Rates Interest Earned	3,000	4,244
	5,000	5,576

SHIRE OF CHRISTMAS ISLAND  
 NOTES TO AND FORMING PART OF THE BUDGET  
 FOR THE YEAR ENDED 30 JUNE 2017

13. PAYMENT DISCOUNTS, WAIVERS AND CONCESSIONS  
 - 2016/17 FINANCIAL YEAR

Rates Discounts

Rate or Fee and Charge to which Discount is Granted	Type	Disc % or Amount (\$)	2016/17 Budget \$	2015/16 Actual \$	Circumstances in which Discount is Granted
Rates	General	10.00%	120,000	111,988	a discount of 10% is to apply if rates paid within 35 days of issue of
			120,000	111,988	

Waivers or Concessions

Rate or Fee and Charge to which the Waiver or Concession is Granted	Type	Disc % or Amount (\$)	2016/17 Budget \$	2015/16 Actual \$	Circumstances in which the Waiver or Concession is Granted	Reasons for the Waiver or Concession
Rates	General	10.00	1,000	881	Rates/ESL are waived - for incorrect/double charged assessments	Incorrect/double charged assessments
			1,000	881		



**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

<b>14. FEES &amp; CHARGES REVENUE</b>	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
Governance	0	4,426
Law, order, public safety	0	1,250
Health	16,000	14,035
Housing	37,500	56,610
Community amenities	16,000	24,215
Recreation and culture	141,400	64,135
Transport	62,200	6,864
Economic services	44,000	42,355
Other property and services	6,000	218,320
	<u>323,100</u>	<u>432,210</u>

<b>15. ELECTED MEMBERS REMUNERATION</b>	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
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The following fees, expenses and allowances were paid to council members and/or the Mayor/President.

Mayor/President's allowance	26,000	26,000
Deputy Mayor/President's allowance	10,000	10,000
Councillors allowances	49,000	48,908
SAT allowance 20%	17,000	0
	<u>102,000</u>	<u>84,908</u>

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**16. TRUST FUNDS**

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

<b>Detail</b>	<b>Balance 1-Jul-16 \$</b>	<b>Estimated Amounts Received \$</b>	<b>Estimated Amounts Paid (\$)</b>	<b>Estimated Balance 30-Jun-17 \$</b>
Liswa Library Book	(8)	0	0	(8)
5 Jalan Ketam Merah	2,000	0	0	2,000
Excavation Permit	810	0	(414)	396
Senior Citizen Building Fund	37,749	568	(28,458)	9,859
Phosphate Hill Open Space	57,212	1,757	0	58,969
Taman Sweetland Reserve	50,952	0	0	50,952
Others	15,615	4,800	0	20,415
	<u>164,330</u>	<u>7,125</u>	<u>(28,872)</u>	<u>142,583</u>

**SHIRE OF CHRISTMAS ISLAND  
NOTES TO AND FORMING PART OF THE BUDGET  
FOR THE YEAR ENDED 30 JUNE 2017**

**17. MAJOR LAND TRANSACTIONS**

**Light Industrial Area (Lot 555)**

**(a) Details**

Council purchased Lot 555 located at Quarry Road from Commonwealth in 2006 for \$100,000 as one land lot entity. Total development costs of \$749,074 had been incurred as at 30 June 2016. Additional costs are to be incurred in developing the 12 lots in 3 stages of subdivision and providing services such as sewerage, power and roads.

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

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

	<b>2016/17 Budget \$</b>	<b>2015/16 Actual \$</b>
<b>(b) Current year transactions</b>		
<b>Operating Revenue</b>		
- Profit on sale	1,200,000	0
<b>Capital Revenue</b>		
- Sale proceeds	0	0
<b>Capital Expenditure</b>		
- Purchase of land	0	0
- Development costs	100,000	104,617
	<b>100,000</b>	<b>104,617</b>

**(c) Expected Future Cash Flows**

	2016/17 \$	2017/18 \$	2018/19 \$	2019/20 \$	2020/21 \$	Total \$
<b>Cash Outflows</b>						0
	(100,000)	(300,000)	(300,000)			(700,000)
	(100,000)	(300,000)	(300,000)	0	0	(700,000)
<b>Cash Inflows</b>						0
	1,200,000	1,200,000	1,200,000		0	3,600,000
	1,200,000	1,200,000	1,200,000	0	0	3,600,000
<b>Net Cash Flows</b>	<b>1,100,000</b>	<b>900,000</b>	<b>900,000</b>	<b>0</b>	<b>0</b>	<b>2,900,000</b>

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

It is not anticipated any trading undertakings or major trading undertakings will occur in 2016/17.

**19. INTERESTS IN JOINT ARRANGEMENTS**

Council had no interests in joint arrangements as at 30th June 2016 nor is it expected to have interest in joint arrangements at 30 June 2017.

**FEES AND CHARGES  
FOR THE YEAR ENDED 30 JUNE 2017**

**General Purpose Funding**

**Rates**

Penalty/Interest on Overdue Rates	10%
Administration Fee for Installments	\$39.00
Rating Account Enquiry	\$50.00 per research

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

Land Purchase Enquiry seven day processing time	\$182.00
Land Purchase Enquiry 48 hours processing time	\$240.00

**Report**

Copies of Consolidated Owners & Occupiers Roll	\$50.00 per copy
Rate Book	\$50.00 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)	\$5.35 per copy
A3 paper size (colour)	\$8.50 per copy

**Report**

Annual Report	\$50.00 per copy
Corporate Business Plan	\$50.00 per copy
Strategic Plan	\$50.00 per copy
Street Numbers List Whole Island	\$50.00 per copy

Copy of extract of Records or Plans (A3)	\$24.00 per copy
(A4)	\$14.00 per copy

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

**Keeping of Cats**

a) Application for Permit to keep a cat	\$50.00 non-refundable
b) Claiming of an impounded cat	\$30.00 plus applicable penalty
c) Sustenance of an impounded cat	\$30.00 each day or part thereof
d) Cat local law Schedule 1 Modified Penalties	\$30.00 per offence

**Concessional registration rates:**

a) Cats owned & kept by bona-fide pensioners	\$15.00
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<b>Animal Trap (Deposit)</b>	<b>\$200 each</b>
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**FEES AND CHARGES  
FOR THE YEAR ENDED 30 JUNE 2017**

**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 a keeper to identify a cat	\$200
b)	2.2	Interference with or removal of the identification of a cat	\$100
c)	2.4	Marking cat with universal mark of de-sexing via neutering when cat not neutered	\$200
d)	3.1(1)	Keeping a cat without a permit	\$200
e)	4.1	Using a premises as a cat boarding premises without permit	\$200
f)	6.6(a)	Releasing or attempt to release a cat from a pound	\$200
g)	6.6(b)	Destroy, break into, damage or in any other way interfere or render not cat proof a pound	\$200
h)	6.6(c)	Destroy, break into, damage or in any other way interfere with any container used for the purpose of catching, holding or conveying cats	\$200
i)	7.1	Abandonment of cat	\$200
j)	11.1	Cat in a public place	\$200
k)	11.3	Cat in a place that is not a public place	\$100
l)	11.4	Cat in a cat prohibited area	\$250
m)	11.5	Breach of a condition of permit	\$250

**FEEES AND CHARGES  
FOR THE YEAR ENDED 30 JUNE 2017**

**Health**

**Food Premises Licence & Registration**

New Registration and Licence	\$203.00
New Licence	\$203.00
Licence Renewal	\$203.00 per annum
Food Training Seminars and presentations	\$80.00 per student
Pre-purchase inspection of food premises	\$305.00
Lodging Houses	
New Registration	\$203.00
New Licence	\$203.00
Licence Renewal	\$203.00 per annum
<b>Grease Trap Service</b>	
<b>Trap Cleansing Service</b>	
(i) Up to 1,500 litres	\$272.00 per service
(ii) Over 1,500 litres	\$272.00 per hopper load
Call Out Fee	
Working Hour	\$90.00 per call out
After Working Hour	\$364.00 per call out
Spoutvac Hire	
Wet Hire with operators	\$272.00 per hour

**Welfare**

Interpretation/Translation	\$160.00 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	\$78.00
Per individual commercial property	\$78.00
Per vacant land	\$78.00
Per specified institution	\$780.00

**Bin Collection Fees (Rated Premises)**

Household	\$321.00
Multi residential unit	\$208.00
Rated Enterprise	\$77.00 per collection unit
Sulo bin left out or put in wrong place	\$72.00 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 2017**

**Communities Amenities**

**Collection Service Establishment Fees**

Waste Service Establishment Fee – Rated Dwelling	\$175.00 Per dwelling
Waste Service Establishment Fee – Rated Unit	\$119.00 Per unit
Waste Service Establishment Fee – Rated Enterprise	\$70.00 Per MGB plus \$62.00
Waste Service Establishment Fee – Non-rated Enterprise	\$125.00 Per MGB plus \$95.00
Change of a Service – Rated Enterprise	\$37.00 plus \$62.00 per extra MGB
Change of a Service – Non - Rated Enterprise	\$75.00 plus \$100.00 per extra MGB

**Others**

Hire of MGB	\$10.00 per MGB per week
Hire of MGB (emptied once a week)	\$20.00 per MGB per week
Industrial Skip Bin Green Wastes Only	\$186.00 delivered & removed within 10 days + \$17.00 per day rental thereafter
Industrial Skip Bin – Paper/Cardboard Only	\$186.00 delivered & removed within 10 days + \$17.00 per day rental thereafter
Industrial Waste Cage – Paper/Cardboard Only	\$186.00 delivered & removed within 10 days + \$17.00 per day rental thereafter
Industrial Skip Bin – Mixed/Wet Wastes	\$216.00 delivered & removed within 10 days + \$22.00 per day rental thereafter. (Mixed / wet waste not to cause odours or a fly nuisance or can be removed at Council discretion)
Hire & Disposal of Green Waste Bag	\$30.00

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

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

Sedan/Van	\$19.00 per vehicle
Single axle light trailer	\$19.00 per vehicle
Double axle light trailer	\$38.00 per vehicle
Light rigid truck (up to 8T GVM)	\$85.00 per vehicle
Medium rigid truck	\$189.00 per vehicle
Heavy rigid truck or Dog trailer	\$324.00 per vehicle
Semi-trailer/Articulated truck	\$577.00 per vehicle
Double-trailer	\$1,154.00 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 2017

### Communities Amenities

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

Asbestos Disposal (Minimum charge m <sup>3</sup> )	\$524.00 per cubic metre*
Biomedical Waste Disposal (Minimum charge m <sup>3</sup> )	\$524.00 per cubic metre*
Quarantine Waste Disposal (Minimum charge m <sup>3</sup> )	\$524.00 per cubic metre*
Car bodies (must have all oils and fluids drained)	\$244.00 per car

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

\$1,500 per day

Woodchips

\$79.00 per cubic metre\*

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

Battery	\$10.70 each
Car tyre	\$2.20 each
Truck tyre (small)	\$3.70 each
Truck tyre (large)	\$6.40 each
Tractor/Loader/etc tyre	\$10.70 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 2017

### Communities Amenities

#### Planning Service

Item	Part 1 – Maximum fixed fees	Maximum Fee 2016/17 (* see information below)
i.	Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is —	* Fees shaded grey to be adjusted once new figures are released.
	(a) not more than \$50 000	\$139
	(b) more than \$50 000 but not more than \$500 000	0.32% of the estimated cost of development
	(c) more than \$500 000 but not more than \$2.5 million	\$1,600 + 0.257% for every \$1 in excess of \$500 000
	(d) more than \$2.5 million but not more than \$5 million	\$6,740 + 0.206% for every \$1 in excess of \$2.5 million
	(e) more than \$5 million but not more than \$21.5 million	\$11,890 + 0.123% for every \$1 in excess of \$5 million
	(f) more than \$21.5 million	\$32,185
ii.	Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee
iii.	Determining a development application for an extractive industry where the development has not commenced or been carried out	\$696
iv.	Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee
v.	Providing a subdivision clearance for —	
	(a) not more than 5 lots	\$69 per lot
	(b) more than 5 lots but not more than 195 lots	\$69 per lot for the first 5 lots and then \$35 per lot
	© more than 195 lots	\$6,959
vi.	Determining an initial application for approval of a home occupation where the home occupation has not commenced	\$209

**FEES AND CHARGES  
FOR THE YEAR ENDED 30 JUNE 2017**

**Communities Amenities**

**Planning Service**

<b>Item</b>	<b>Part 1 – Maximum fixed fees (continued)</b>	<b>Maximum Fee 2016/17 (* see information below)</b>
vii.	Determining an initial application for approval of a home occupation where the home occupation has commenced	The fee in item 6 plus, by way of penalty, twice that fee.
viii.	Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	\$69
ix.	Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	The fee in item 8 plus, by way of penalty, twice that fee
x.	Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	\$278
xi.	Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 2 does not apply, where the change or the alteration, extension or change has commenced or been carried out	The fee in item 10 plus, by way of penalty, twice that fee
xii.	Providing a zoning certificate	\$69
xiii.	Replying to a property settlement questionnaire	\$69
xiv.	Providing written planning advice	\$69

<b>Item</b>	<b>Part – 2 Maximum Fees: Scheme amendments</b>	
i.	Initial Fee	\$5,155
ii.	Director/City/Shire Planner	\$83.00 per hour
iii.	Manager/Senior Planner	\$63.00 per hour
iv.	Planning Officer	\$34.70 per hour
v.	Other staff- e.g. Environmental Health Officer	\$34.70 per hour
vi.	Secretary/Administrative Officer	\$28.40 per hour

**FEEES AND CHARGES  
FOR THE YEAR ENDED 30 JUNE 2017**

**Communities Amenities**

**Planning Service**

Item	Part – 3 Maximum Fees: Structure Plan	
i.	Initial Fee	\$5,155
ii.	Director/City/Shire Planner	\$83.00 per hour
iii.	Manager/Senior Planner	\$63.00 per hour
iv.	Planning Officer	\$34.70 per hour
v.	Other staff- e.g. Environmental Health Officer	\$34.70 per hour
vi.	Secretary/Administrative Officer	\$28.40 per hour

Copy of Town Planning Scheme No: 1 Scheme Text including Maps at A3 size	\$262.00 per copy
Copy of Scheme Maps at A3 size	\$160.00 per set
Copy of Local Planning Scheme No: 2 Scheme Text including Maps at A3 size	\$262.00 per copy
Copy of current Local Planning Strategy	\$262.00 per copy
Scheme Text including maps at A4 size Copies of Scheme maps at full size	\$262.00 per copy \$160.00 per set
Any Other Statutory Licence or Permit (Not otherwise provided for)	\$88.00

**FEES AND CHARGES  
FOR THE YEAR ENDED 30 JUNE 2017**

**Communities Amenities**

**Building Control**

Written Building Advice	\$ 96.00
Copy of Building Plans ( <i>where legally permitted to be issued</i> )	\$192.00 per copy
Inspection Not Referred to Elsewhere	\$176.00 per hour (Min \$203.00)

**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 2017**

**Communities Amenities**

**Building Control**

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

<b>Division 3 - Other applications</b>		
<b>Item</b>	<b>Application</b>	<b>Fee</b>
1.	Application as defined in regulation 31 (for each building standard in respect of which a declaration is sought)	\$2 232

**FEEES AND CHARGES  
FOR THE YEAR ENDED 30 JUNE 2017**

**Communities Amenities**

**Cemetery Fees**

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

**Fee Type**

Sinking Fee – Ordinary Grave	\$267.00
Sinking Fee – To extra depth per metre or part thereof	\$117.00
Sinking Fee – Child 13 years and under	\$107.00
Sinking Fee – Stillborn	\$53.00
Grant of Right of Burial (25 years)	\$150.00
Purchase of Plot Land	\$481.00
Renewal of Grant of Right Burial	\$160.00
Transfer of Grant of Right Burial	\$32.00
Exhumation – Single Grave	\$1,177.00
Reinstatement of Exhumed Grave	\$267.00
Single Permit to erect monument or headstone	\$53.00
Monumental Mason's Annual Licence *	\$107.00
Funeral Directors Annual Licence *	\$160.00
Funeral Directors Single Fee Licence *	\$107.00

\* Where applicable

**Recreation & Culture**

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

Commercial Rent	\$43.00 per 2 hours
Community Groups	\$17.00 per hour
Community Groups (Regular Users)	\$11.00 per hour for a fixed 6 months booking (advance payment)
	\$12.00 per hour for a fixed 3 months booking (advance payment)
	\$14.00 per hour for a fixed 1 month booking (advance payment)
Other	\$155.00 per day (Maximum 8 hours)
Chair	\$1.60 per day (maximum 3 days)
Storeroom	\$32.00 per month (each)
Key Deposit (Refundable)	\$35.00

**George Fam**

Training & Conference Room	\$171.00 per day
	\$90.00 half a day
	\$40.00 an hour
Office Space (One Quarter Room)	\$171.00 per day
Non-Profit Community Group	F.O.C availability
Television	\$50.00 per day
Video	\$50.00 per day
Overhead Projector	\$50.00 per day
Multi Media Projector	\$50.00 per day

**FEES AND CHARGES  
FOR THE YEAR ENDED 30 JUNE 2017**

**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)	\$17.00
Quarter page	\$32.00
Half page	\$62.00
Three Quarter page	\$91.00
Full page	\$125.00

**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)	\$19.00
Quarter page	\$37.00
Half page	\$73.00
Three Quarter page	\$107.00
Full page	\$139.00

**Government Agencies**

Block (5.5 cm x 3.5 cm)	\$26.00
Quarter page	\$50.00
Half page	\$98.00
Three Quarter page	\$148.00
Full page	\$198.00
Insert Handling Fee	\$267.00 per issue

**Subscribe to “The Islander”**

1 year (25 issues) WA /on CI	\$150.00
1 year (25 issues) outside WA	\$150.00
1 year (25 issues) overseas	\$240.00

## FEES AND CHARGES FOR THE YEAR ENDED 30 JUNE 2017

### Other Property & Services

#### Private Works Rates and Charges

<b>Labour</b>	<b>Rate per hour</b>
Driver/Plant Operators/Handyman/ Cleaner/ Labourer /Gardener /Mechanic	\$90.00 (working hours)
Professional & Technical Services	\$180.00
<b>Community Bus with Driver</b>	<b>\$130.00 (Minimum 1 hour)</b>

#### **Note:**

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

<b>Vehicle and Plant Hire with Operators</b>	<b>Rate per hour</b>
Light Trucks	\$130.00
Truck with Hiab	\$180.00
Tipper 10 tonnes	\$190.00
Water Truck 10,000L	\$200.00 (excluding water)
Grader	\$200.00
Loader (with attachments)	\$180.00
Bobcat with or without attachments	\$150.00
Forklift	\$140.00
Multi Tyred Roller - light	\$140.00
Multi Tyred Roller - heavy	\$200.00
Tractor with or without attachments	\$150.00
Komatsu Excavator	\$200.00 plus mobilisation
Mini Excavator	\$160.00
Drum Roller - light	\$150.00
Drum Roller - heavy	\$200.00
Wood Chipper (3 x operator costs included)	\$320.00
Road Sweeper	\$150.00
Concrete Truck	\$193.00
(Standby rate where applicable p/hour following Minimum 15 minutes unloading time)	\$57.00
Concrete product/cubic meter	\$780.00
Bitumen Spray Truck	\$160.00

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

#### **Excavation Permits**

Application Fee (includes one inspection)	\$240.00
Bond	\$40.00m2 unsealed roads \$70.00m2 sealed roads \$180.00 m2 concrete areas
Additional Inspections (per inspection as required)	\$250.00



**FEEES AND CHARGES  
FOR THE YEAR ENDED 30 JUNE 2017**

**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	\$120.00
Re-examination	\$82.00
Caravan and trailer (without brakes), motorcycle & motor carrier:	
Initial examination fee	\$82.00
Re-examination	\$64.00
Heavy vehicles (MRC over 4,500kg)	
Initial examination fee	\$194.00
Re-examination	\$130.00
Minor examination fee (verification of vehicle details only), includes engine change.	\$82.00

**Other Charges**

Large Marquee (hire only)	\$90.00 per day
Set up and dismantled costs	\$363.00 plus (\$320.00 deposit)
Small Marquee (hire only)	\$45.00 per day
Set up and dismantled costs	\$272.00 plus (\$320.00 deposit)
Stage (only)	\$180.00 per day
Set up and dismantled costs	\$358.00 plus (\$320.00 deposit)

**Plotter Printing**

A1 paper size (black & white)	\$24.00 per copy
A2 paper size (black & white)	\$18.00 per copy
A1 paper size (colour)	\$45.00 per copy
A2 paper size (colour)	\$36.00 per copy
Photo prints	Done on quotation

**Laminating Services**

A0 paper size	\$24.00 per copy
A1 paper size	\$18.00 per copy
A2 paper size	\$15.00 per copy
A3 paper size	\$13.00 per copy
A4 paper size	\$6.40 per copy

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

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2017**

<b>FURNITURE &amp; EQUIPMENT</b>	<b>2016/17 Budget \$</b>
<b>Governance</b>	
427800 Computer Upgrade	85,000
427800 Printers	3,000
427800 Enviro software	4,000
427800 Building software	4,000
427800 Planning software	4,000
Total	100,000
<b>Housing</b>	
907800 Furniture & Equipment	20,000
Total	20,000
<b>Community Amenities</b>	
1017800 MGB's/skip bins	5,000
Total	5,000
<b>Recreation and Culture</b>	
1127800 Furniture & equipment-P&G	15,000
1137800 Furniture & equipment-Library	5,000
1147800 Colour printer-Media	20,000
1147800 Furniture & equipment	10,000
Total	50,000
<b>Transport</b>	
1217800 Furniture & equipment	15,000
1217800 Ice Machine (depot)	8,000
Total	23,000
<b>Plant Operations</b>	
1437800 Furniture & equipment	10,000
Total	10,000
<b>Total Furniture &amp; Equipment</b>	<b>208,000</b>

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2017**

<b>PLANT AND MACHINERY</b>	<b>2016/17 Budget \$</b>
<b>Community Amenities</b>	
1017500 Grease trap tank	40,000
Total	<u>40,000</u>
<b>Recreation and Culture</b>	
1127500 Ride on mower	15,000
Total	<u>15,000</u>
<b>Transport</b>	
1217500 Road sweeper (Tennant Sentinel)	280,000
1217500 Tractor KubotaM9540	70,000
1217500 Mini Excavator (Special Projects- second hand)	30,000
Total	<u>380,000</u>
<b>Total Plant &amp; Machinery</b>	<u><u>435,000</u></u>

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2017**

<b>LAND, BUILDING &amp; FIXED PLANT</b>	<b>2016/17 Budget \$</b>
<b>Education and Welfare</b>	
827200 Senior Citizen Building - (Air-Con)	15,000
Total	<u>15,000</u>
<b>Property</b>	
907205 5 Jalan Ketam Merah (IOTCI Lease)	5,000
907223 23 Seaview Drive	10,000
907228 28 Seaview Drive (MPBH)	30,000
907230 30 Seaview Drive (CEO)	5,000
907212 12 Guano Close (MWS)	5,000
Total	<u>55,000</u>
<b>Communities Amenities</b>	
1017200 Extension to existing at landfill with slab	40,000
Total	<u>40,000</u>
<b>Recreation &amp; Culture</b>	
1117200 Light Industry Design & planning	100,000
1127200 Rubber Softfall	15,000
1157200 New Skate Park & Shire Contributions	200,000
1157200 Basketball Court	35,000
Total	<u>350,000</u>
<b>Transport</b>	
1217200 Depot Improvement	40,000
Total	<u>40,000</u>
<b>Total Building &amp; Fixed Plant</b>	<u><u>500,000</u></u>

**SHIRE OF CHRISTMAS ISLAND  
ASSETS ACQUISITION  
FOR THE YEAR ENDED 30TH JUNE 2017**

<b>INFRASTRUCTURE - ASSETS</b>	<b>2016/17 Budget \$</b>
<b>Government Grants</b>	
<b>1207220 AGD - Capital Grant (Total)</b>	
72222 Jalan Pantai Roundabout	50,000
72231 Drumsite Commercial Area - Widening and Parking Construction	73,000
<b>1207290 Road to Recovery Grant (Total)</b>	
72917 Jalan Pantai Round about (R2R)	421,054
Total	<u>544,054</u>
<b>Total Infrastructure Roads</b>	<u><u>544,054</u></u>
<b>CAPITAL EXPENDITURE</b>	<u><u>1,687,054</u></u>

**NOTE: Capital Expenditure are funded as follows:**

<b>Grants</b>	<b>544,054</b>
<b>Municipal Fund</b>	<b>360,000</b>
<b>Senior Citizen Building Fund</b>	<b>10,000</b>
<b>Recreation Services Reserve</b>	<b>135,000</b>
<b>Building Reserve</b>	<b>125,000</b>
<b>Waste Management Reserve</b>	<b>40,000</b>
<b>Plant &amp; Machinery Reserve</b>	<b>280,000</b>
<b>Furniture &amp; Equipment Reserve</b>	<b>193,000</b>
<b>TOTAL</b>	<u><u>1,687,054</u></u>

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

<b>ACCOUNT</b>	<b>DESCRIPTION</b>	<b>\$</b>
Various	Purchase Orders	42,906
Stock	1700CUM of granite aggregate/diesel	469,827
1153180	Kampong safety fencing	10,528
1013161	IOTRO Grant Project	200,000
72222	Jalan Pantai Roundabout	50,000
72231	Drumsite Commercial Area - Widening and Parking Construction	43,205
72918	Jalan Pantai Round about (R2R)	290,054
		<b><u>1,106,520</u></b>

**SHIRE OF CHRISTMAS ISLAND  
DETAILED REVENUE AND EXPENDITURE STATEMENT  
FOR THE YEAR ENDED 30 JUNE 2017**

<u>Budget</u> <u>2015/16</u> \$	<u>Actual</u> <u>2015/16</u> \$	<u>Description</u>	<u>Budget</u> <u>2016/17</u> \$	<u>Note</u> <u>Reference</u>
<b>OPERATING REVENUE</b>				
6,070,478	6,042,882	General Purpose Funding	6,167,829	
5,000	23,319	Governance	72,500	
800	2,090	Law Order & Public Safety	1,000	
18,000	15,311	Health	17,000	
221,200	215,171	Education and Welfare	16,200	
69,500	56,610	Housing	37,500	
1,381,500	1,142,540	Community Amenities	847,684	
1,487,800	120,823	Recreation & Culture	1,473,600	
2,885,000	1,281,700	Transport	853,000	
42,000	42,356	Economic Services	44,000	
11,000	12,764	Other Property & Services	14,000	
<b>12,192,278</b>	<b>8,955,566</b>	<b>Total Operating Revenue</b>	<b>9,544,313</b>	6.11
<b>OPERATING EXPENDITURE</b>				
(175,479)	(142,803)	General Purpose Funding	(170,158)	
(898,793)	(776,599)	Governance	(855,723)	
(345,131)	(312,602)	Law Order & Public Safety	(365,355)	
(150,719)	(145,216)	Health	(160,173)	
(593,741)	(547,561)	Education and Welfare	(593,695)	
(194,164)	(185,462)	Housing	(195,014)	
(2,198,441)	(1,739,653)	Community Amenities	(2,181,427)	
(2,261,502)	(1,778,762)	Recreation & Culture	(2,222,967)	
(3,892,254)	(3,760,191)	Transport	(3,881,446)	
(74,369)	(49,376)	Economic Services	(62,463)	
(200,000)	(614,855)	Other Property & Services	(200,000)	
<b>(10,984,594)</b>	<b>(10,053,080)</b>	<b>Total Operating Expenditure</b>	<b>(10,888,424)</b>	6.11
<b>1,207,684</b>	<b>(1,097,514)</b>	<b>TOTAL OPERATING REVENUE &amp; EXPENDITURE</b>	<b>(1,344,111)</b>	
<b>CAPITAL EXPENDITURE</b>				
(65,000)	(16,175)	Governance	(100,000)	
(50,000)	(39,382)	Health	0	
(230,000)	(379,983)	Education and Welfare	(15,000)	
(85,000)	(54,666)	Housing	(75,000)	
(683,000)	(39,400)	Community Amenities	(85,000)	
(325,000)	(142,500)	Recreation & Culture	(415,000)	
(2,573,000)	(328,069)	Transport	(987,054)	
(50,000)	(48,613)	Othe Property & Services	(10,000)	
<b>(4,061,000)</b>	<b>(1,048,788)</b>	<b>Total Capital Expenditure</b>	<b>(1,687,054)</b>	
<b>(2,853,316)</b>	<b>(2,146,302)</b>	<b>SURPLUS/DEFICIT</b>	<b>(3,031,165)</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 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<b>OPERATING REVENUE</b>						
Rates raised	1,355,406		1,290,671		1,380,077	
Rates write off	(1,000)		(1,000)		(881)	
Less discount on rates	(120,000)		(115,000)		(111,988)	
Penalty-Interest charges on rates	3,000		3,000		4,244	
Excess rates/refund	1,000		1,000		2,712	
Instalment admin fees	2,000		2,000		1,332	
Legal fees	1,000		1,000		4,426	
<b>Total Operating Revenue</b>	<b><u>1,241,406</u></b>		<b><u>1,181,671</u></b>		<b><u>1,279,922</u></b>	
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		170,158		175,479		142,803
<b>Total Administration Expenditure</b>		<b><u>170,158</u></b>		<b><u>175,479</u></b>		<b><u>142,803</u></b>
<b>TOTAL RATES REVENUE</b>	<b><u>1,241,406</u></b>	<b><u>170,158</u></b>	<b><u>1,181,671</u></b>	<b><u>175,479</u></b>	<b><u>1,279,922</u></b>	<b><u>142,803</u></b>

**SUB-PROGRAM-OTHER GENERAL PURPOSE FUNDING**

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

Activities: Government grants and interest revenue.

<b>OPERATING REVENUE</b>						
Grants Commission	4,247,833		4,237,010		4,084,455	
Community Services Obligations	466,277		456,000		444,951	
Interest on investments - Municipal Fund	50,000		50,000		58,975	
Interest on investments - Reserve Fund	162,313		145,797		174,579	
<b>Total Operating Revenue</b>	<b><u>4,926,423</u></b>		<b><u>4,888,807</u></b>		<b><u>4,762,960</u></b>	
<b>TOTAL OTHER GENERAL PURPOSE FUNDING</b>	<b><u>4,926,423</u></b>		<b><u>4,888,807</u></b>		<b><u>4,762,960</u></b>	
<b>TOTAL GENERAL PURPOSE FUNDING</b>	<b><u>6,167,829</u></b>	<b><u>170,158</u></b>	<b><u>6,070,478</u></b>	<b><u>175,479</u></b>	<b><u>6,042,882</u></b>	<b><u>142,803</u></b>



**PROGRAM 4  
GOVERNANCE**

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

**SUB-PROGRAM-MEMBER OF COUNCIL**

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

Description	Budget 2016/17		Budget 2015/16		Actual 2015/16	
	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		3,000		8,000		5,382
Members' allowances		102,000		102,000		84,908
Recording expenses		8,169		7,993		5,003
Public relations		2,000		2,000		238
Conference & training expenses		46,000		97,000		69,501
Insurance		4,000		4,000		3,300
Subscriptions & memberships		25,000		24,000		23,123
Council receptions & refreshments		8,000		10,000		6,933
Other minor expenditure		1,500		6,500		906
<b>Total Operating Expenditure</b>		<u>199,669</u>		<u>261,493</u>		<u>199,294</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		656,054		637,300		577,305
<b>Total Administration Expenditure</b>		<u>656,054</u>		<u>637,300</u>		<u>577,305</u>
<b>TOTAL GOVERNANCE</b>	<u>5,000</u>	<u>855,723</u>	<u>5,000</u>	<u>898,793</u>	<u>5,000</u>	<u>776,599</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 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Reimbursements	71,500		4,000		18,318	
Fees & charges					1,291	
Add Allocation From Council Activities	(4,000)		(4,000)		(1,290)	
<b>Total Operating Revenue</b>	<u>67,500</u>		<u>0</u>		<u>18,319</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		1,643,484		1,474,660		1,273,237
Administration		80,000		101,000		102,304
Operations		82,000		78,000		33,609
Building maintenance		149,638		190,412		146,926
Plant costs		36,155		33,278		33,835
Conference/Training		80,000		100,000		74,994
Contractors/ Consultants/Other		110,000		110,000		91,561
Depreciation		70,000		100,000		70,462
Less allocated to Council Activities		(2,251,277)		(2,187,350)		(1,826,928)
<b>Total Operating Expenditure</b>		<u>0</u>		<u>-0</u>		<u>0</u>
<b>CAPITAL EXPENDITURE</b>						
Furniture & equipment		100,000		65,000		16,176
<b>Total Capital Expenditure</b>		<u>100,000</u>		<u>65,000</u>		<u>16,176</u>
<b>TOTAL ADMINISTRATION GENERAL</b>	<u>67,500</u>	<u>100,000</u>	<u>0</u>	<u>65,000</u>	<u>18,319</u>	<u>16,176</u>
<b>TOTAL GOVERNANCE</b>	<u>72,500</u>	<u>955,723</u>	<u>5,000</u>	<u>963,793</u>	<u>23,319</u>	<u>792,775</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 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Contributions - Pool car	700		600		700	
Fees & Charges	300		200		1,250	
Fines	0				140	
<b>Total Operating Revenue</b>	<b><u>1,000</u></b>		<b><u>800</u></b>		<b><u>2,090</u></b>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		248,236		235,338		232,676
Operations		6,000		6,000		1,656
Plant costs		32,768		28,605		12,358
Contractors/Consultants/Other		24,500		20,000		18,169
Depreciation		500		700		516
<b>Total Operating Expenditure</b>		<b><u>312,003</u></b>		<b><u>290,643</u></b>		<b><u>265,375</u></b>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		53,352		54,488		47,227
<b>Total Administration Expenditure</b>		<b><u>53,352</u></b>		<b><u>54,488</u></b>		<b><u>47,227</u></b>
<b>CAPITAL EXPENDITURE</b>						
Pound Upgrade		0		0		0
<b>Total Capital Expenditure</b>		<b><u>0</u></b>		<b><u>0</u></b>		<b><u>0</u></b>
<b>TOTAL - LAW, ORDER, PUBLIC SAFETY</b>	<b><u>1,000</u></b>	<b><u>365,355</u></b>	<b><u>800</u></b>	<b><u>345,131</u></b>	<b><u>2,090</u></b>	<b><u>312,602</u></b>

**PROGRAM 7  
HEALTH**

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

Environmental management and public health are traditionally core functions of Local Government. The Shire has legal and social obligations to ensure the health and safety of the community.

Activities: Food surveillance, nuisance investigation, asbestos removal, fire safety, OH & S and disease control

Environmental control and public health are areas of increasing responsibility for the Local Government with limited opportunity for revenue raising. The introduction of Local Laws will tend to increase the workload and opportunity for revenue raising in this area

**SUB-PROGRAM-ENVIRONMENTAL HEALTH**

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

Description	Budget 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<b>OPERATING REVENUE</b>						
Pool car contributions	1,000		2,000		1,276	
Fees & charges	16,000		16,000		14,035	
<b>Total Operating Revenue</b>	<b><u>17,000</u></b>		<b><u>18,000</u></b>		<b><u>15,311</u></b>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		77,046		63,329		82,930
Operations		15,549		16,483		11,857
Plant costs		6,528		6,096		5,207
Contractors/Consultants/Other		5,000		7,500		780
Depreciation		500		700		130
<b>Total Operating Expenditure</b>		<b><u>104,624</u></b>		<b><u>94,108</u></b>		<b><u>100,904</u></b>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		55,549		56,611		44,312
<b>Total Administration Expenditure</b>		<b><u>55,549</u></b>		<b><u>56,611</u></b>		<b><u>44,312</u></b>
<b>CAPITAL EXPENDITURE</b>						
Plant & machinery		0		50,000		39,382
<b>Total Capital Expenditure</b>		<b><u>0</u></b>		<b><u>50,000</u></b>		<b><u>39,382</u></b>
<b>TOTAL - ENVIRONMENTAL HEALTH</b>	<b><u>17,000</u></b>	<b><u>160,173</u></b>	<b><u>18,000</u></b>	<b><u>200,719</u></b>	<b><u>15,311</u></b>	<b><u>184,598</u></b>

**PROGRAM 8  
EDUCATION AND WELFARE**

**SUB-PROGRAM-COMMUNITY SERVICES**

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

Activities: Operation of community services, senior citizen's centre, shop-front, law reform, youth, senior week and senior bus run

Description	Budget 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<b>OPERATING REVENUE</b>						
Senior Citizen Building Grant	0		180,000		180,000	
Contributions	6,000		16,000		3,701	
Reimbursements-Senior Citizen Building Fund	10,000		25,000		31,470	
Fees & charges	0		0		0	
<b>Total Operating Revenue</b>	<u>16,000</u>		<u>221,000</u>		<u>215,171</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		392,902		379,266		365,534
Operations		2,000		2,000		7,444
Plant costs		16,787		17,080		13,989
Community Consultative Committee expenses		1,000		1,000		0
Senior service expenses		15,808		29,639		15,336
Senior Citizen Building Fund expenses		5,000		10,000		7,591
Youth & school holiday program expenses		5,000		5,000		4,345
Depreciation		3,000		2,000		3,476
<b>Total Operating Expenditure</b>		<u>441,496</u>		<u>445,985</u>		<u>417,715</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		91,325		88,465		74,986
<b>Total Administration Expenditure</b>		<u>91,325</u>		<u>88,465</u>		<u>74,986</u>
<b>CAPITAL EXPENDITURE</b>						
Senior Citizen Building		15,000		230,000		379,983
<b>Total Capital Expenditure</b>		<u>15,000</u>		<u>230,000</u>		<u>379,983</u>
<b>TOTAL COMMUNITY SERVICES</b>	<u>16,000</u>	<u>547,822</u>	<u>221,000</u>	<u>764,450</u>	<u>215,171</u>	<u>872,684</u>

**SUB-PROGRAM IMMIGRATION**

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

<b>OPERATING REVENUE</b>						
Reimbursements	200		200		0	
<b>Total Operating Revenue</b>	<u>200</u>		<u>200</u>		<u>0</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		15,429		14,896		19,370
Operations		2,000		2,000		0
Depreciation		0		200		13
<b>Total Operating Expenditure</b>		<u>17,429</u>		<u>17,096</u>		<u>19,383</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		43,444		42,195		35,476
<b>Total Administration Expenditure</b>		<u>43,444</u>		<u>42,195</u>		<u>35,476</u>
<b>TOTAL IMMIGRATION</b>	<u>200</u>	<u>60,873</u>	<u>200</u>	<u>59,291</u>	<u>0</u>	<u>54,859</u>
<b>TOTAL COMMUNITY SERVICES</b>	<u>16,200</u>	<u>608,695</u>	<u>221,200</u>	<u>823,741</u>	<u>215,171</u>	<u>927,543</u>

**PROGRAM 9  
HOUSING**

**PROGRAM-HOUSING**

Aims: to provide reasonable accommodation for staff.

**SUB-PROGRAM-PROPERTY**

Objective: to provide reasonable accommodation for staff employ from mainland

Activity: Maintenance of staff housing

Description	Budget 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<b>OPERATING REVENUE</b>						
Rental charges	37,500		69,500		56,610	
<b>Total Operating Revenue</b>	<b><u>37,500</u></b>		<b><u>69,500</u></b>		<b><u>56,610</u></b>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		91,907		86,503		91,414
Building maintenance		110,000		146,000		38,189
Plant costs		8,652		8,792		10,264
Depreciation		7,000		7,000		68,372
Less allocated to council activities		(57,000)		(89,000)		(48,259)
<b>Total Operating Expenditure</b>		<b><u>160,559</u></b>		<b><u>159,295</u></b>		<b><u>159,980</u></b>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		34,455		34,869		25,482
<b>Total Administration Expenditure</b>		<b><u>34,455</u></b>		<b><u>34,869</u></b>		<b><u>25,482</u></b>
<b>CAPITAL EXPENDITURE</b>						
5 Jalan Ketam Merah (AGD Lease)		5,000		5,000		0
12 Guona Close (MWS)		5,000		10,000		20,185
23 Seaview Drive		10,000		10,000		0
28 Seaview Drive (MPBH)		30,000		10,000		34,480
30 Seaview Drive (CEO)		5,000		30,000		0
Furniture & equipment		20,000		20,000		0
<b>Total Capital Expenditure</b>		<b><u>75,000</u></b>		<b><u>85,000</u></b>		<b><u>54,665</u></b>
<b>TOTAL HOUSING</b>	<b><u>37,500</u></b>	<b><u>270,014</u></b>	<b><u>69,500</u></b>	<b><u>279,164</u></b>	<b><u>56,610</u></b>	<b><u>240,127</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 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Grant & subsidies		0	475,000		0	
Fees & charges-garbage charges	831,684		834,500		1,115,005	
<b>Total Operating Revenue</b>	<u>831,684</u>		<u>1,309,500</u>		<u>1,115,005</u>	
<b>OPERATING EXPENDITURE-DIRECT</b>						
Employees costs		789,601	760,756		699,103	
Operations		31,000	31,000		52,083	
Plant costs		355,887	352,564		347,279	
Recycle/Blowholes costs		124,000	148,000		0	
Contractors/Consultants/Other		205,000	205,000		1,352	
Depreciation		23,000	23,000		11,176	
<b>Total Operating Expenditure</b>		<u>1,528,488</u>	<u>1,520,320</u>		<u>1,110,993</u>	
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		158,469	156,102		136,638	
<b>Total Administration Expenditure</b>		<u>158,469</u>	<u>156,102</u>		<u>136,638</u>	
<b>CAPITAL EXPENDITURE</b>						
Buildings		40,000	40,000		0	
Plant & Machinery		40,000	625,000		39,400	
Furniture & equipment		5,000	18,000		0	
<b>Total Capital Expenditure</b>		<u>85,000</u>	<u>683,000</u>		<u>39,400</u>	
<b>TOTAL SANITATION</b>	<u>831,684</u>	<u>1,771,957</u>	<u>1,309,500</u>	<u>2,359,421</u>	<u>1,115,005</u>	<u>1,287,031</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 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<b>OPERATING REVENUE</b>						
Fees & charges	16,000		22,000		27,285	
<b>Total Operating Revenue</b>	<u>16,000</u>		<u>22,000</u>		<u>27,285</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		77,937		72,275		83,266
Vehicle running expenses		3,118		4,582		6,389
Contractors/Consultants/Other		23,000		23,000		13,323
<b>Total Operating Expenditure</b>		<u>104,055</u>		<u>99,857</u>		<u>102,978</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		40,771		39,603		39,016
<b>Total Administration Expenditure</b>		<u>40,771</u>		<u>39,603</u>		<u>39,016</u>
<b>TOTAL TOWN PLANNING</b>	<u>16,000</u>	<u>144,826</u>	<u>22,000</u>	<u>139,460</u>	<u>27,285</u>	<u>141,994</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 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Grant & subsidies	0		50,000		250	
<b>Total Operating Revenue</b>	<u>0</u>		<u>50,000</u>		<u>250</u>	
<b>OPERATING EXPENDITURE</b>						
Bus Shelters		36,757		34,891		2,913
Cemeteries maintenance/Management Plan		107,243		143,309		170,111
Public conveniences		42,819		41,951		40,338
Emergency management exps (Cyclone)		10,000		20,000		0
Community assistance scheme		95,000		90,000		87,389
Depreciation/others		10,000		6,000		10,047
<b>Total Operating Expenditure</b>		<u>301,819</u>		<u>336,151</u>		<u>310,798</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		47,825		46,408		39,228
<b>Total Administration Expenditure</b>		<u>47,825</u>		<u>46,408</u>		<u>39,228</u>
<b>TOTAL OTHER COMMUNITY AMENITIES</b>		<u>349,645</u>		<u>382,559</u>	<u>250</u>	<u>350,026</u>
<b>TOTAL COMMUNITY AMENITIES</b>	<u>847,684</u>	<u>2,266,427</u>	<u>1,381,500</u>	<u>2,881,440</u>	<u>1,142,540</u>	<u>1,779,051</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 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<b>OPERATING REVENUE</b>						
Fees & charges	1,204,000		1,205,200		5,541	
<b>Total Operating Revenue</b>	<u>1,204,000</u>		<u>1,205,200</u>		<u>5,541</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		87,769		82,349		79,648
Building maintenance		43,000		66,000		24,761
Vehicle operating costs		10,094		10,109		7,737
Depreciation/Others		98,000		245,000		106,385
<b>Total Operating Expenditure</b>		<u>238,863</u>		<u>403,458</u>		<u>218,531</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		52,077		53,258		42,096
<b>Total Administration Expenditure</b>		<u>52,077</u>		<u>53,258</u>		<u>42,096</u>
<b>CAPITAL EXPENDITURE</b>						
Light Industrial Area Purchase of Land		100,000		100,000		104,617
Furniture & equipment		0		30,000		0
<b>Total Capital Expenditure</b>		<u>100,000</u>		<u>130,000</u>		<u>104,617</u>
<b>TOTAL PUBLIC HALLS &amp; CIVIC CENTRES</b>	<u>1,204,000</u>	<u>390,940</u>	<u>1,205,200</u>	<u>586,716</u>	<u>5,541</u>	<u>365,244</u>

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

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

Activities: Parks &amp; gardens and heritage museum

Description	Budget 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Profit sale of assets	0		5,000		100	
Private works	90,000		90,000		1,161	
<b>Total Operating Revenue</b>	<u>90,000</u>		<u>95,000</u>		<u>1,261</u>	
<b>OPERATING EXPENDITURE</b>						
Parks, Gardens & Reserve Maintenance		766,944		668,944		516,257
Operations		147,000		157,000		194,471
Plant costs		76,426		77,739		62,832
Works management costs		125,368		115,219		145,564
Depreciation		75,000		115,000		13,652
<b>Total Operating Expenditure</b>		<u>1,190,737</u>		<u>1,133,902</u>		<u>932,776</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		261,599		259,721		212,812
<b>Total Administration Expenditure</b>		<u>261,599</u>		<u>259,721</u>		<u>212,812</u>
<b>CAPITAL EXPENDITURE</b>						
BBQ - Kampong (Mosque)		0		5,000		6,535
Rubber Softfall		15,000		15,000		5,261
Plant & machinery		15,000		15,000		11,009
Furniture & equipment		15,000		15,000		0
<b>Total Capital Expenditure</b>		<u>45,000</u>		<u>50,000</u>		<u>22,805</u>
<b>TOTAL PARKS &amp; GARDENS</b>	<u>90,000</u>	<u>1,497,336</u>	<u>95,000</u>	<u>1,443,624</u>	<u>1,261</u>	<u>1,168,393</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 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Fees & charges	600		1,600		336	
<b>Total Operating Revenue</b>	<u>600</u>		<u>1,600</u>		<u>336</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		76,243		72,307		82,843
Operations		19,000		18,000		10,303
Depreciation		5,000		6,500		2,728
<b>Total Operating Expenditure</b>		<u>100,243</u>		<u>96,807</u>		<u>95,874</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		59,062		57,406		48,536
<b>Total Administration Expenditure</b>		<u>59,062</u>		<u>57,406</u>		<u>48,536</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>164,305</u>	<u>1,600</u>	<u>159,213</u>	<u>336</u>	<u>144,410</u>

**SUB-PROGRAM-CULTURE & ACTIVITIES**

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

Activities: Australia Day, Union Day, Territory Day, Anzac Day celebrations and produce of Island Newsletters

Description	Budget 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue	Expenditure	Revenue	Expenditure	Revenue	Expenditure
	\$	\$	\$	\$	\$	\$
<b>OPERATING REVENUE</b>						
Australia contributions	1,000		1,000		12,050	
Reimbursements - Sales of 20 Anniversary Coins	1,000		1,000		970	
Fees & Charges - Islander	47,000		54,000		58,410	
<b>Total Operating Revenue</b>	<b><u>49,000</u></b>		<b><u>56,000</u></b>		<b><u>71,430</u></b>	
<b>OPERATING EXPENDITURE</b>						
Anniversary celebrations		9,000		17,000		5,296
Loss on disposal of assets		0		0		10,847
"Islander" Newsletter		56,940		55,409		56,137
UWA Cultural Heritage Study		43,000		0		0
Depreciation		3,000		5,000		2,142
<b>Total Operating Expenditure</b>		<b><u>111,940</u></b>		<b><u>77,409</u></b>		<b><u>74,422</u></b>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		48,717		47,343		39,120
<b>Total Administration Expenditure</b>		<b><u>48,717</u></b>		<b><u>47,343</u></b>		<b><u>39,120</u></b>
<b>CAPITAL EXPENDITURE</b>						
Furniture & Equipment		30,000		40,000		15,079
<b>Total Capital Expenditure</b>		<b><u>30,000</u></b>		<b><u>40,000</u></b>		<b><u>15,079</u></b>
<b>TOTAL OTHER CULTURE</b>	<b><u>49,000</u></b>	<b><u>190,657</u></b>	<b><u>56,000</u></b>	<b><u>164,752</u></b>	<b><u>71,430</u></b>	<b><u>128,621</u></b>

**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 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<b>OPERATING REVENUE</b>						
Grants & subsidies	130,000		130,000		42,256	
<b>Total Operating Revenue</b>	<u>130,000</u>		<u>130,000</u>		<u>42,256</u>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		64,037		67,037		53,259
Operations		54,528		23,000		24,079
Plant costs		7,573		8,336		2,369
Bus service expenses		29,592		33,825		31,597
Depreciation		4,000		0		3,291
<b>Total Operating Expenditure</b>		<u>159,729</u>		<u>132,198</u>		<u>114,595</u>
<b>CAPITAL EXPENDITURE</b>						
Furniture & Equipment		235,000		100,000		0
<b>Total Capital Expenditure</b>		<u>235,000</u>		<u>100,000</u>		<u>0</u>
<b>TOTAL RECREATION CENTRE</b>	<u>130,000</u>	<u>394,729</u>	<u>130,000</u>	<u>232,198</u>	<u>42,256</u>	<u>114,595</u>
<b>TOTAL - RECREATION &amp; CULTURE</b>	<u>1,473,600</u>	<u>2,637,967</u>	<u>1,487,800</u>	<u>2,586,502</u>	<u>120,824</u>	<u>1,921,263</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 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<b>OPERATING REVENUE</b>						
Central Road Authority Grant	660,000		2,241,000		605,000	
Commonwealth Special Projects Grants	0		350,000		0	
Road to Recovery Grant (R2R)	131,000		262,000		404,064	
<b>Total Operating Revenue</b>	<b><u>791,000</u></b>		<b><u>2,853,000</u></b>		<b><u>1,009,064</u></b>	
<b>OPERATING EXPENDITURE</b>						
Central Road Authority Grant		660,000		350,362		947,858
AGD - Non-Capital Grant SDA		60,000		100,000		0
Commonwealth Special Grant		0		400,000		8,250
<b>Total Operating Expenditure</b>		<b><u>720,000</u></b>		<b><u>850,362</u></b>		<b><u>956,108</u></b>
<b>CAPITAL EXPENDITURE</b>						
Jalan Pantai Roundabout		50,000		50,000		0
Lily/North West Point Resheet		0		6,000		0
Drumsite Commercial Area - Widening and Parking Construction		73,000		125,000		0
Smith Point Road-Construct/two coat seal, lights to fuel depot		0		45,000		0
North West Point Road-Construct Two coat seal (SLK0.00-3.3)		0		400,000		0
Reseal Golf Course Casino RD/Gaze Road Carpark Reconts		0		150,000		0
Reseal Irvine Hill Road		0		300,000		0
Reseal Murray Road (SLK 0.550-0.790)		0		120,000		81,990
Reseal Phosphate Hill Rd (SLK 1.63-3.520)		0		200,000		0
Reseal Murray Road (SLK 1.350-1.870)		0		120,000		0
Reseal/Repair Flying Fish Cove Parking Area, linemark all parking a		0		80,000		0
Murray Road-EW Baseline Intersectn (SLK 10.8-12.0) Resheet/Clea		0		130,000		0
Murray Road-E/W Baseline Intersection-Resheet Upgrade signage		0		40,000		0
E/W Baseline Road (SLK 4.0-6.5)-Resheet/Drainage Humps/Signag		0		200,000		0
Road to Recovery Grants		421,054		262,000		151,049
<b>Total Capital Expenditure</b>		<b><u>544,054</u></b>		<b><u>2,228,000</u></b>		<b><u>233,039</u></b>
<b>TOTAL GOVERNMENT FUNDING</b>	<b><u>791,000</u></b>	<b><u>1,264,054</u></b>	<b><u>2,853,000</u></b>	<b><u>3,078,362</u></b>	<b><u>1,009,064</u></b>	<b><u>1,189,147</u></b>



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

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

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

Description	Budget 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<b>OPERATING REVENUE</b>						
Reimbursements	0		0		67,500	
Fees & charges/proceeds sale of assets	1,000		1,000		2,840	
Excavation permit-inspection fees	1,000		1,000		4,725	
Private works	60,000		30,000		197,571	
<b>Total Operating Revenue</b>	<b><u>62,000</u></b>		<b><u>32,000</u></b>		<b><u>272,636</u></b>	
<b>OPERATING EXPENDITURE</b>						
Road and Drainage Maintenance		1,388,932		1,290,368		986,082
Operations		224,664		212,887		97,173
Plant costs		92,373		94,285		143,238
Management costs		107,000		105,000		174,323
Depreciation		819,000		819,000		898,240
Private works		26,000		26,000		162,816
<b>Total Operating Expenditure</b>		<b><u>2,657,969</u></b>		<b><u>2,547,540</u></b>		<b><u>2,461,872</u></b>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		503,478		494,353		342,211
<b>Total Administration Expenditure</b>		<b><u>503,478</u></b>		<b><u>494,353</u></b>		<b><u>342,211</u></b>
<b>CAPITAL EXPENDITURE</b>						
Depot Improvements		40,000		40,000		
Plant & machinery		380,000		290,000		
Furniture & equipment		23,000		15,000		0
<b>Total Capital Expenditure</b>		<b><u>443,000</u></b>		<b><u>345,000</u></b>		<b><u>0</u></b>
<b>TOTAL STREETS, BRIDGES &amp; DEPOT</b>	<b><u>62,000</u></b>	<b><u>3,604,447</u></b>	<b><u>32,000</u></b>	<b><u>3,386,893</u></b>	<b><u>272,636</u></b>	<b><u>2,804,083</u></b>
<b>TOTAL TRANSPORT</b>	<b><u>853,000</u></b>	<b><u>4,868,501</u></b>	<b><u>2,885,000</u></b>	<b><u>6,465,255</u></b>	<b><u>1,281,700</u></b>	<b><u>3,993,230</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 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<b>OPERATING REVENUE</b>						
Rentals	44,000		42,000		42,356	
<b>Total Operating Revenue</b>	<u>44,000</u>		<u>42,000</u>		<u>42,356</u>	
<b>OPERATING EXPENDITURE</b>						
Operations		15,000		15,000		12,347
Consultant expenses		5,000		5,000		0
Purchase of equipment/consumables		10,000		20,000		10,299
Depreciation		0		3,000		0
<b>Total Operating Expenditure</b>		<u>30,000</u>		<u>43,000</u>		<u>22,646</u>
<b>ADMINISTRATION EXPENDITURE</b>						
Administration costs allocation		32,463		31,369		26,730
<b>Total Administration Expenditure</b>		<u>32,463</u>		<u>31,369</u>		<u>26,730</u>
<b>TOTAL OTHER ECONOMIC SERVICES</b>	<u>44,000</u>	<u>62,463</u>	<u>42,000</u>	<u>74,369</u>	<u>42,356</u>	<u>49,376</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 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<b>OPERATING REVENUE</b>						
Pool car levy	8,000		6,000		6,756	
Staff housing rentals	6,000		5,000		6,009	
<b>Total Operating Revenue</b>	<b><u>14,000</u></b>		<b><u>11,000</u></b>		<b><u>12,765</u></b>	
<b>OPERATING EXPENDITURE</b>						
Employees costs		1,583,911		1,497,353		1,516,969
Less allocated to works & services		(1,583,911)		(1,497,353)		(1,516,782)
<b>Total Operating Expenditure</b>		<b><u>0</u></b>		<b><u>0</u></b>		<b><u>187</u></b>
<b>TOTAL PUBLIC WORKS OVERHEADS</b>	<b><u>14,000</u></b>	<b><u>0</u></b>	<b><u>11,000</u></b>	<b><u>0</u></b>	<b><u>12,765</u></b>	<b><u>187</u></b>

**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 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<b>OPERATING EXPENDITURE</b>						
Plant operating costs		644,879		604,704		742,036
Employees costs		657,209		618,711		323,973
Vehicle running expenses-management		36,990		33,411		31,762
Depreciation		600,000		540,000		601,879
Fees & charges		(13,000)		(15,000)		(13,580)
Less allocated to other council activities		(1,726,077)		(1,581,826)		(1,099,060)
<b>Total Operating Expenditure</b>		<b><u>200,000</u></b>		<b><u>200,000</u></b>		<b><u>587,010</u></b>
<b>CAPITAL EXPENDITURE</b>						
Plant & machinery		0		0		39,405
Furniture & equipment		10,000		50,000		9,208
<b>Total Capital Expenditure</b>		<b><u>10,000</u></b>		<b><u>50,000</u></b>		<b><u>48,613</u></b>
<b>TOTAL PLANT OPERATIONS</b>		<b><u>210,000</u></b>		<b><u>250,000</u></b>		<b><u>635,623</u></b>

**SUB-PROGRAM-SALARIES & WAGES**

Objective: to provide timely salary payments to Council employees

Description	Budget 2016/17		Budget 2015/16		Actual 2015/16	
	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$	Revenue \$	Expenditure \$
<b>OPERATING EXPENDITURE</b>						
Gross salaries & wages paid		6,571,404		6,221,579		5,739,722
Less allocated to works & services		(6,571,404)		(6,221,579)		(5,739,722)
<b>Total Operating Expenditure</b>		<u>0</u>		<u>0</u>		<u>0</u>
<b>TOTAL SALARIES &amp; WAGES</b>		<u>0</u>		<u>0</u>		<u>0</u>
<b>TOTAL - OTHER PROPERTY &amp; SERVICES</b>	<u>14,000</u>	<u>210,000</u>	<u>11,000</u>	<u>250,000</u>	<u>12,765</u>	<u>635,810</u>

<u>PLANT</u>		2016/17 Budget \$	2015/16 Budget \$	2015/16 Actual \$
P0010	BRUSHCUTTERS STIHL	5,992	22,588	4,993
P0020	LAWNMOWERS	3,122	7,388	2,602
P0060	KUBOTA RIDE ON MOWER	11,625	15,376	9,687
P0076	PAVELINE 3 000L SKID	8,801	9,806	7,334
P0078	1000L SINGLE AXLE	120	315	100
P0079	CATERPILLAR D6R XL TRACK TYPE TRACTOR (DOZER)	68,000	51,991	56,667
P0080	KOMATSU PC220LC-8	70,318	44,965	58,598
P0130	CHAIN SAW	9,811	9,372	8,176
P0160	COMPRESSOR	909	428	757
P0200	QUIKSPRAY 9SBE-600 S	3,880	2,603	3,234
P0210	MINI EXCAVATOR KUBOT	21,724	28,360	18,104
P0220	GENERATOR	2,549	0	2,124
P0240	WATER TANK WITH PUMP	333	0	277
P0476	NUFARM SPRAYING TRAIER	0	2,164	0
P0547	PLANT TRAILER	2,503	460	2,086
P0612	TRAILER TANDEM AXLE	916	1,394	763
P0644	PLANT TRAILER 3450 X	677	1,713	564
P4051	HINO TIP TRUCK GD3HJ	5,181	2,627	4,318
P4507	CATERPILLAR 12G MOTO	120	9,042	100
P4775	BITELLI VIBRATING TADEM ROLLER	4,459	150	3,716
P4922	TRACTOR MASSEY FERG	18,439	8,177	15,366
P5030	TOYOTA HILUX	120	14,762	100
P5031	TOYOTA HILUX DUAL CAB	8,701	316	7,251
P5049	AMMAN AV40P PNEUMATIC TYRED ROLLER	120	15,035	100
P5064	CATERPILLAR IT28G LOADER	27,312	2,036	22,760
P5075	MITSUBISHI TIP TRUCK	22,649	9,207	18,874
P5291	TRACTOR MASSEY FERGUSON	19,189	19,263	15,991
P5391	TOYOTA HILUX DUAL CAB	12,444	3,761	10,370
P5393	FORKLIFT HYSTER	0	14,146	0
P60003	TRAILER TANDEM AXLE	7,970	3,720	6,642
P60010	TOYOTA RAV4 5 DOOR	7,789	6,196	6,491
P60031	BOX TRAILER SINGLE AXLE	2,200	2,553	1,833
P60033	WOODCHIPPER BANDIT	1,185	2,807	988
P60058	TRAILER TANDEM MODEL	7,522	1,237	6,268
P60075	CASE UNILOADER 85XT	10,416	10,846	8,680
P60102	TRAILER MOBILE TRAFFIC	1,862	4,572	1,551
P60137	SV500 JET TRAILER MOUNTED	13,549	14,483	11,291
P60152	BOX TRAILER ALUMINIU	885	1,228	737
P60153	COMBINATION MESSAGE	1,963	3,576	1,636
P60198	SKID STEER LOADER MUSTANG	25,875	26,521	21,562
P60199	KUBOTA TRACTOR M126X	62,043	67,428	51,702
P60238	PLANT TRAILER	2,705	3,243	2,254
P60330	TOYOTA HILUX 4X4 DIE	12,322	10,492	10,269
P60333	TOYOTA RAV 4 5 DOOR	11,089	11,790	9,241
P60356	SKID STEER LOADER CAB	12,839	9,524	10,700
P60377	TOYOTA HILUX EXTRA CAB	12,502	11,657	10,418
P60406	WELDER MPM 12/400 ON BOX TRAILER	2,181	4,475	1,817
P60423	TRAILER 8X5 H/DUTY PAPAS CUSTOME BUILD	1,470	2,021	1,225
P60445	TOYOTA HILUX S/CAB	8,460	11,191	7,050
P60518	PLANT TRAILER DURO TANK PTR010 (DIESEL TANKER)	2,887	2,561	2,406
P60545	TOYOTA HILUX 2WD KING CAB PETROL	7,590	8,314	6,325
P60549	PROLITE 75 SERIES	5,158	0	4,298
P60551	LINELAZER III 200HS/LINEDRIVER/ACCESSORIES	179	5,251	149

<u>PLANT</u>	2016/17 Budget \$	2015/16 Budget \$	2015/16 Actual \$	
P60803	INTERNATIONAL GARBAGE COMPACTOR TRUCK	11,068	10,671	9,224
P60868	SKID STEER LOADER	31,230	21,016	26,025
P60870	MULTIPAC YL25E MULTI TYRE ROLLER	20,382	25,722	16,985
P60899	(VN5290)TRACTOR MASSEY FURGUSON	20,510	13,541	17,091
P60961	TOYOTA HILUX DUAL CAB	16,053	24,775	13,378
P60962	TOYOTA HILUX DUAL CAB	16,409	18,379	13,674
P60963	TOYOTA HILUX DUAL CAB	18,788	19,051	15,657
P60965	TOYOTA HILUX DUAL CAB	17,567	25,150	14,639
P60968	TOYOTA COASTAL BUS	29,592	33,825	24,660
P61015	TOYOTA HILUX DUAL CAB	18,218	19,117	15,182
P61016	TOYOTA HILUX DUAL CAB	20,202	20,091	16,835
P61017	TOYOTA HILUX DUAL CAB	17,519	20,282	14,599
P61018	TOYOTA COROLLA ASCENT	8,689	7,597	7,241
P61019	TOYOTA HILUX DUAL CAB	16,819	15,542	14,016
P61077	HYUNDAI WHEEL LOADER	81,867	93,671	68,223
P61179	CHERRY PICKER CRENDON SQUIRRELL	5,173	25,285	4,310
P61197	TOYOTA HILUX DUAL CAB	19,504	15,220	16,253
P61209	HINO TIP TRUCK GDJHI (VN4052)	10,081	24,603	8,401
P61319	TOYOTA RAV 4 5 DOOR	12,105	11,150	10,087
P61320	TOYOTA HILUX DUAL CAB	16,787	17,081	13,989
P61321	IVECO/ACCO 2350G/260	83,479	76,805	69,566
P61322	HINO 300 SERIES 716	29,189	28,203	24,324
P61323	HINO 300 SERIES 716	22,010	21,622	18,342
P61325	HINO 300 SERIES 716	15,325	12,912	12,771
P61326	TOYOTA HILUX DUAL CAB	17,603	14,204	14,669
P61327	TOYOTA HILUX DUAL CAB	18,234	18,484	15,195
P61328	TOYOTA HILUX DUAL CAB	13,642	13,327	11,368
P61380	FUSO FV51JKD2RFAB 11	41,191	47,731	34,326
P61571	TOYOTA HILUX 4X4 3.0	18,190	16,990	15,158
P61572	TOYOTA HILUX 4X4 D/C	15,996	18,244	13,330
P61582	TOYOTA DIESEL POWERED FORKLIFT	8,831	6,342	7,359
P61597	HINO 300 SERIES 717	22,388	16,209	18,657
P61635	CATERPILLAR CS533E	30,375	34,107	25,312
P61636	CATERPILLAR 226B3	15,174	16,511	12,645
P61637	CATERPILLAR 120K MOTOR GRADER	45,212	49,582	37,677
P61722	TENNANT 636HS GREEN AIR SWEEPER	37,696	40,183	31,414
P61723	TOYOTA HILUX 4X4 3.0	13,028	16,181	10,857
P61724	TOYOTA HILUX 4X2 3.0	15,145	16,673	12,621
P61757	HINO 300 SERIES 7	23,316	16,705	19,430
P61903	IVECO ACCO 2350/2	68,036	63,682	56,697
P61982	TOYOTA HILUX 4X2	9,456	11,204	7,880
P62029	HINO 300 SERIES 7	19,966	20,330	16,638
P62035	VOLVO SD105F PAD FOOR DRUM VIBRATING ROLLER	30,613	16,435	25,511
P62036	LINE TRIKE 2 GUN	12,421	8,754	10,351
P62076	FUSO MITSUBISHI FIGHTER CEMENT AGITATOR TRUCK	18,329	8,111	15,274
P62136	TOYOTA RAV 4	9,110	0	7,591
P62154	TOYOTA HILUX 4X4 DIE	16,940	0	14,117
P62137	TELEHANDLER	17,114	0	14,262
P62161	TOYOTA HILUX 4 X 4	18,000	0	15,000
P52179	TOYOTA HILUX 4 X 4	18,000	0	15,000