



Notice is given that an Ordinary Meeting of Council of the Shire of Christmas Island is to be held at the Council Chambers on **Tuesday 28 May 2024** commencing at 7.00pm

David Price
Chief Executive Officer

AGENDA

- 1 **Declaration of Opening of Meeting/Announcement of Visitor**
- 2 **Record of Attendance/Apologies/Leave of Absence/Declaration of Financial/Proximity/Impartiality Interests**
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 - 2.2 Leave of Absence
 - 2.3 Apologies
 - 2.4 Declaration of Interests
- 3 **Response to Previous Public Questions Taken on Notice**
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- 6 **Petitions/Deputations/Presentations**
- 7 **Confirmation of Minutes of Previous Meetings/Business arising from the Minutes of Previous Meetings**
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 - 10.5 **Director Planning, Governance & Policy**
- 11 **Elected Members Motions of which Previous Notice has been given**
- 12 **New Business of an Urgent Nature Introduced by Decision of the Meeting**
- 13 **Behind Closed Doors**
- 14 **Closure of Meeting**
- 15 **Date of the next Ordinary Meeting**
18 June 2024



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 28 May 2024
AGENDA REFERENCE	5.1
SUBJECT	Cr THOMSON – Leave of Absence
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	2.13.1
INTEREST DISCLOSURE	None
DATE OF REPORT	21 May 2024
AUTHOR	David Price, CEO
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That the leave of absence application submitted by Cr Gordon THOMSON (27/05/2024 to 04/06/2024) be approved.

BACKGROUND

Cr Gordon Thomson (27/05/2024 to 04/06/2024) submitted a Leave of Absence application to the CEO.

COMMENT

N/A

STATUTORY ENVIRONMENT

There are no statutory environment implications arising from this matter.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter.

FINANCIAL IMPLICATIONS

There are no significant financial policy implications arising from this matter.

STRATEGIC IMPLICATIONS & MILESTONES

There are no significant strategic implications arising from this matter.

VOTING REQUIREMENTS

A simple majority is required.



SHIRE OF CHRISTMAS ISLAND

APPLICATION FOR LEAVE OF ABSENCE

I Councillor GORDON THOMSON

Hereby apply to the Council of the Shire of Christmas Island for

Leave of absence from 27 / 05 / 2024 to 04 / 06 / 2024

In accordance with section 2.25 (1) of the Local Government Act (CI).

Yours sincerely

Gordon Thomson

Signature

21 / 05 / 2024

Date



UNCONFIRMED MINUTES

Ordinary Meeting of the Shire of Christmas Island held at the George Fam Chambers at 7.00pm on Tuesday 23 April 2024

1 DECLARATION OF OPENING/ANNOUNCEMENT OF VISITORS

- 1.1 The Shire President declared the meeting open at 7.00pm.
1.2 Phone attendance for Cr TUNG

Council Resolution

Moved: Cr LEE

Seconded: Cr WOO

Res. No: 14/24

That Council resolve to have Cr Mel TUNG attend the Council Meeting of 23 April 2024 under the Local Government (Administrative) Regulations 1996 Section 14C

Carried: 5/0

For: Cr Gordon **THOMSON** Cr Steven **PEREIRA**
Cr Kee Heng **FOO** Cr Kelvin Kok Bin **LEE**
Cr Vincent Cheng-Siew **SAW**

Against:

CEO PRICE called through to Cr TUNG at 7.01pm; this went through to message bank.

2 RECORD OF ATTENDANCE/APOLOGIES/LEAVE OF ABSENCE/ DECLARATIONS OF FINANCIAL INTEREST

- 2.1 Record of Attendance
Shire President
Deputy President
Councillors

Cr Gordon **THOMSON**
Cr Kee Heng **FOO**
Cr Philip **WOO**
Cr Vincent Cheng-Siew **SAW**
Cr Kelvin Kok Bin **LEE**
Cr Steve **PEREIRA**
Cr Swee **TUNG** (7.05pm,
phone)

Chief Executive Officer
Director Planning, Governance & Policy/Minute Taker
Director Community/Recreation Services
Director Works, Services & Waste

David **PRICE**
Chris **SU**
Olivier **LINES**
Troy **DAVIS**

2.2 Leave of Absence

Councillor

Cr Hafiz **MASLI**
Cr Azmi **YON**

2.3 Apologies

2.4 **Declarations of Financial/Impartiality/Proximity Interest**

3 RESPONSE TO PREVIOUS PUBLIC QUESTIONS TAKEN ON NOTICE

- 3.1 CEO David PRICE reported on the CI Cinema maintenance query from the March 2024 Ordinary Council meeting. SOCI Maintenance officer had performed repairs on cinema seating following emails received from the cinema committee. Director for Works Troy DAVIS has had follow up contact with the CI Cinema committee and has used their feedback to help inform the 2024/2025 budget allocation for maintenance work.
- 3.2 CEO David PRICE reported on the fowl maintenance program from the March 2024 Ordinary Council meeting. CEO reported that the Ranger Office has removed 80 fowl in the past month. SOCI has engaged with Parks Australia on a joint fowl maintenance campaign when the new animal traps arrive.

4 PUBLIC QUESTION TIME

CEO PRICE dialled Cr TUNG; Cr TUNG entered the meeting at 7.05pm

- 4.1 Cr PEREIRA requested to know the Shire's procedure for ensuring rate collection from ratepayers?

CEO David PRICE summarised Council's protocol for recovery of rates from households that are late. Noted that the rate of compliance is very high, and provided an overview to the enforceable options available to local governments through the regulations for rates recovery.

CEO David PRICE informed Council that there is an outstanding rate notice associated with Softstar, the former lease owners of the CI Resort facility. Consequently, the Council would be categorized among debtors whose matters would be addressed through any receivership process that Softstar undergoes.

- 4.2 Cr PEREIRA inquired about the approach adopted by the Civil Works team for managing potholes. He cited an instance of a pothole that had emerged in recent weeks opposite the police station, particularly following the recent stormy weather. Additionally, he highlighted that utility contractors had carried out works at the site.

Director Troy DAVIS explained to the meeting that due to the size of the road network on the island, it is not feasible to have a dedicated pothole team. Instead, the civil works team schedules repairs around maintaining an acceptable service level across the whole network considering potholes, sealing, grading and painting.

Director Troy DAVIS advised the meeting that Shire had received a work order on Friday 19 April for that site; utility contractors perform their works which involved the tearing up of road surface to access the necessary. Utility contractors then provide compacted chalk cover to the road surface and advise Council when the road bitumen resurfacing can occur. It was noted that April's stormy weather had washed out the surface left by the contractors and also prevented SOCI from being able to conduct bitumen sealing repairs across the network.

Director Troy DAVIS briefly summarised the logistics of utilising the emulsion truck for repairs and the number of workers needed for repairs; this warranted the wider network management approach to the schedule of repairs.

- 4.3 Cr PEREIRA requested to know the Shire's procedure for addressing abandoned vehicles? Noted that there was a black RAV4 at the corner of Irvine Hill road and Lily Beach road in the airport precinct for some weeks.

CEO PRICE provided an overview of the procedures involved in addressing suspected abandoned vehicles; also advised that the process to address vehicle abandonment on

Commonwealth grounds commences with contact with the Commonwealth. The Shire will contact Administration regarding the black RAV4 in the airport precinct.

- 4.4 Cr PEREIRA requested to know if Council could consider utilising the Toll freighter to bring recyclables to the mainland? Put forward that this would assist in addressing landfill.

Cr PEREIRA informed the meeting that he had met with the Administrator from Norfolk Island in recent weeks who had advised him that Toll's service to Norfolk Island takes out recyclables to the mainland. Cr PEREIRA noted that the Department of Territories underwrites both services, and that the CI – Perth leg of the Toll freighter has a 13 tonne capacity that is largely not utilised.

CEO PRICE provided some background to the Commonwealth's strategic waste management planning to date, and that the Commonwealth is committing to funding an Environmental Management Plan for their Vagabond Tipsite which includes identifying its useable life. It will also make recommendations on how to manage waste to that exit point.

CEO PRICE explained to the meeting that Norfolk Island does not have a landfill site, nor an incinerator. It was therefore by necessity that waste had to flown off Norfolk Island.

Summarised that the context of where the different islands are determine the way that waste can be managed.

5 APPLICATIONS FOR LEAVE OF ABSENCE

- 5.1 Cr YON

Council Resolution			
Moved: Cr FOO	Seconded: Cr LEE	Res. No:	15/24
That the leave of absence application submitted by Cr Azmi YON (29/03/2024 to 04/05/2024) be approved.			
Carried:	6/0		
For:	Cr Gordon THOMSON Cr Kee Heng FOO Cr Vincent Cheng-Siew SAW	Cr Steven PEREIRA Cr Kelvin Kok Bin LEE Cr Mel TUNG (phone)	
Against:			

- 5.2 Cr MASLI

Council Resolution			
Moved: Cr LEE	Seconded: Cr WOO	Res. No:	16/24
That the leave of absence application submitted by Cr Hafiz Masli (19/04/2024 to 03/05/2024) be approved.			
Carried:	6/0		
For:	Cr Gordon THOMSON Cr Kee Heng FOO Cr Vincent Cheng-Siew SAW	Cr Steven PEREIRA Cr Kelvin Kok Bin LEE Cr Mel TUNG (phone)	
Against:			

6 PETITIONS/DEPUTATIONS/PRESENTATIONS

7 CONFIRMATION OF MINUTES OF PREVIOUS MEETINGS/BUSINESS ARISING FROM THE MINUTES OF PREVIOUS MEETINGS

7.1 Minutes of Ordinary Council Meeting held on 19 March 2024

Members considered the unconfirmed minutes.

Council Resolution

Moved: Cr FOO

Seconded: Cr LEE

Res. No: 17/24

That Council adopt the unconfirmed minutes of the 19 March 2024 Council Meeting.

Carried: 6/0

For:	Cr Gordon THOMSON	Cr Steven PEREIRA
	Cr Kee Heng FOO	Cr Kelvin Kok Bin LEE
	Cr Vincent Cheng-Siew SAW	Cr Mel TUNG (phone)

Against:

7.2 Business Arising from the Minutes of Previous Meetings

8 ANNOUNCEMENTS BY PRESIDING MEMBER WITHOUT DISCUSSION

9 REPORTS OF COMMITTEES

10 REPORTS OF OFFICERS

10.1 Chief Executive Officer

10.1.1 Lease of Project Team Old Workshop

Council Resolution

Moved: Cr LEE

Seconded: Cr FOO

Res. No: 18/24

That Council approves a new lease free of charge of the Old Parks & Garden Depot to Island Care for 24 months with an option of a further 24 months on the following conditions.

- Island Care have the necessary public liability insurance for volunteers
- Island Care pays for the power and water utilities usage
- The premises is to be used for the following purposes
 - Office and operational facilities for Island Care
 - Storage of collected categorised waste
 - The recycling of plastic waste by low heat methods
- Non Passive use of the premises will only be undertaken during the hours of 7am and 5pm Monday to Friday and on Saturday 7.30am until 2pm.
- Island Care will ensure their vehicles do not block access behind the depot
- Signage is allowed subject to the CEO's written permission

Carried: 6/0

For:	Cr Gordon THOMSON	Cr Steven PEREIRA
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Cr Kee Heng **FOO**
Cr Vincent Cheng-Siew **SAW**

Cr Kelvin Kok Bin **LEE**
Cr Mel **TUNG** (phone)

Against:

10.1.2 Telecommunication Infrastructure- (Equipment Building with Ancillary Facilities)

Council Resolution

Moved: Cr PEREIRA

Seconded: Cr WOO

Res. No: 19/24

That Council grants approval for the development and use of the site to accommodate Telecommunications Infrastructure – (Equipment Building with Ancillary Facilities) subject to the following conditions:

1. All development shall be in accordance with the approved development plans (attached) that form part of this development approval.
2. This development approval will expire if the approved development is not substantially commenced within two (2) years of the date of issue of this approval, or, within any extended period of time for which the Shire of Christmas Island has granted prior written consent.
3. Prior to development, tie down details certified by structural engineers and fencing footing details are to be provided.
4. On application of a building licence, the applicant shall provide engineer certified drawings demonstrating that all structures are compliant with Region B – Wind Actions (AS/NZ 1170.2.2011) and Earthquake Actions (AS 1170.4.2007).
5. Construction works associated with the proposal are to be undertaken between the hours of 7am – 6pm.
6. The operational term of this approval is to accord with any lease agreement made with the Department of Infrastructure, Transport, Regional Development, Communications and the Arts.
7. Legal access from a gazetted constructed road to the lease area is to be maintained for the term of the lease.

Carried: 6/0

For:

Cr Gordon **THOMSON**
Cr Kee Heng **FOO**
Cr Vincent Cheng-Siew **SAW**

Cr Steven **PEREIRA**
Cr Kelvin Kok Bin **LEE**
Cr Mel **TUNG** (phone)

Against:

10.1.3 Development Application Gaze Road Motel

Council Resolution

Moved: Cr PEREIRA

Seconded: Cr TUNG

Res. No: 20/24

That Council grant planning approval for the proposed Motel at Lot 4 Gaze Road, Christmas Island, subject to the following conditions:

1. Unless otherwise permitted under other conditions of this approval, all development shall be in accordance with the approved development plans (attached) that form part of this development approval.
2. This planning approval is valid for 2 years, if development has not substantially commenced in that time this approval shall lapse and have no further effect.
3. A Landscape Management Plan is to be prepared and approved by the local government prior to the commencement of site works identifying the existing vegetation on site to be retained and vegetation to be replaced as a result of site works and detailing landscape works to be undertaken.
4. The approved Landscape Management Plan is to be implemented to the satisfaction of the local government.
5. All external fixtures such as air conditioning units are to be adequately screened or located such that they are not visible from key viewing areas to the satisfaction of the local government.
6. A minimum 14 car-parking bays being provided for the exclusive use of the Motel being clearly marked including a disabled bay being provided in accordance with AS 2890.6-2009. The proposed crossover, accessway and car parking areas shall be constructed and drained to an appropriate standard to the satisfaction of the local government prior to operation of the use.
7. Parking associated with the use of the site shall not impact on the function of the public road network or surrounding landowners and shall be designed such that vehicles can exit the site in a forward direction.
8. On application of a building licence, the applicant shall provide engineer certified drawings demonstrating that all structures are compliant with Region B – Wind Actions (AS/NZ 1170.2.2011) and Earthquake Actions (AS 1170.4.2007).
9. Structural certification will be required for the construction of buildings in accordance with site and wind classification determined for the subject site.
10. Detail regarding fire wall rating is to be submitted at building permit stage.
11. Signage limited to the name, number and address of the building, purpose of the building and the name and address of the managing agent thereof to a maximum

size of 0.2m2 is exempted from the need for planning approval.

12. All vehicles connected with the premises including loading and unloading activities shall be parked within the boundaries of the premises.
13. A building permit is required to be issued by the Shire prior to consideration of a demolition permit which is required for removal of any existing development on site.
14. This motel be for the short-term accommodation of guests only - (no more than three (3) months in a twelve (12) month period).
15. An Interpretation Strategy which addresses the history and significance of Mandor's House and the former Labour Contractor's Quarters in the context of the early Chinese settlement of the area shall be provided prior to occupancy and operation of the use. The Interpretation Plan should consider an interpretation outcome for the demolished Mandor's House and the retained former Labour Contractor's Quarters. Interpretation outcomes should be implemented prior to occupancy of the new hotel development.
16. Construction works shall be limited as follows:
 - a) Monday to Friday, 8am to 5pm.
17. The breakfast room operation is limited to use of guests of the motel only.
18. The Proponent shall submit, at the time of application for a building permit, documentation in compliance with the Building Regulations 1989 and the Building Code of Australia 2004, including in particular detailed plans and specifications for site works, including finished ground and floor levels, storm water and roof run-off disposal, existing easements, parking areas including pavement type, lighting, loading bays, refuse bulk bin areas and fire resilience where applicable, to the satisfaction of Council.
19. All works to the former Labour Contractor's Quarters should be carefully undertaken to ensure that minimal damage occurs to the original building fabric. Cleaning and repair work to the original limestone walls should follow best practice conservation methods and technique and/or be guided by a heritage professional. Low pressure water washing and soft brush cleaning of masonry/stonework is recommended to ensure no pitting or raking of the surface stone occurs.
20. An historical archaeologist should be consulted regarding the potential to impact existing archaeological evidence and if necessary an Archaeological Management Plan is to be prepared to include appropriate procedures for identification,

Financial Policy 2.1 Purchasing – Petty Cash

Carried: 6/0

For: Cr Gordon **THOMSON** Cr Steven **PEREIRA**
Cr Kee Heng **FOO** Cr Kelvin Kok Bin **LEE**
Cr Vincent Cheng-Siew **SAW** Cr Mel **TUNG** (phone)

Against:

10.2.2 Local Heritage Survey, Batch Two Adoption

Council Resolution

Moved: Cr LEE **Seconded: Cr FOO** **Res. No: 23/24**

That Council adopts the following batch of places nominated by the public for the first Christmas Island Local Heritage Survey in accordance with the Heritage Act (WA)(CI) 2018.

Carried: 6/0

For: Cr Gordon **THOMSON** Cr Steven **PEREIRA**
Cr Kee Heng **FOO** Cr Kelvin Kok Bin **LEE**
Cr Vincent Cheng-Siew **SAW** Cr Mel **TUNG** (phone)

Against:

10.2.3 Local Heritage List Policy Adoption

Council Resolution

Moved: Cr LEE **Seconded: Cr FOO** **Res. No: 24/24**

That Council adopts the Western Australian Local Government Association’s Heritage List Guidelines to develop the first Shire of Christmas Island Local Heritage List.

Carried: 6/0

For: Cr Gordon **THOMSON** Cr Steven **PEREIRA**
Cr Kee Heng **FOO** Cr Kelvin Kok Bin **LEE**
Cr Vincent Cheng-Siew **SAW** Cr Mel **TUNG** (phone)

Against:

10.3 Director Community/Recreation Services & Training

10.3.1 Celebrating 26th Anniversary Seniors Week

Council Resolution

Moved: Cr PEREIRA **Seconded: Cr LEE** **Res. No: 25/24**

That the Shire of Christmas Island coordinates the 2024 Seniors Week celebration from the 22nd to

28th July 2024 and invites sponsorship from community organisations to assist in facilitating this annual event.

Carried: 6/0

For:

Cr Gordon **THOMSON**

Cr Steven **PEREIRA**

Cr Kee Heng **FOO**

Cr Kelvin Kok Bin **LEE**

Cr Vincent Cheng-Siew **SAW**

Cr Mel **TUNG** (phone)

Against:

10.4 Director Works, Services & Waste

10.5 Director Finance & Administration

10.5.1 Schedule of Accounts – March 2024

Council Resolution

Moved: Cr LEE

Seconded: Cr FOO

Res. No: 26/24

That Council approves the expenditure as presented in March 2024 Schedule of Accounts.

Carried: 6/0

For:

Cr Gordon **THOMSON**

Cr Steven **PEREIRA**

Cr Kee Heng **FOO**

Cr Kelvin Kok Bin **LEE**

Cr Vincent Cheng-Siew **SAW**

Cr Mel **TUNG** (phone)

Against:

10.5.2 Financial Statements – March 2024

Council Resolution

Moved: Cr WOO

Seconded: Cr LEE

Res. No: 27/24

That Council receives the Financial Statements of March 2024 for the Municipal Fund.

Carried: 6/0

For:

Cr Gordon **THOMSON**

Cr Steven **PEREIRA**

Cr Kee Heng **FOO**

Cr Kelvin Kok Bin **LEE**

Cr Vincent Cheng-Siew **SAW**

Cr Mel **TUNG** (phone)

Against:

10.5.3 CEO Delegated Authority- Finance 24/25

Council Resolution

Moved: Cr LEE

Seconded: Cr FOO

Res. No: 28/24

In accordance with Section 5.42 (1) and 5.44 of the Local Government Act 1995 (WA)(CI) Council delegates the following authority to the Chief Executive Officer for the financial year 24/25.

- To make payments on behalf of Council in accordance with Council Signatory/Authorization of EFT Procedure
- To sign cheques on behalf of council for an amount not exceeding \$250,000 s6.10 (d);
- To incur expenditure and to issue official orders not exceeding \$250,000 for non-capital expenditure s6.10 (d);
- To decide free of charge use of community facilities in accordance with CS2 – Use of Community Facilities Policy of Council;
- Power of entrance, etc. in relation to road works;
- To write off debts or rates incorrectly raised & other bad debts up to \$200;
- To approve budget variations/new budget items not exceeding \$250,000;
- To obtain reassessment of the value of ratable property in the event of property improvement or property subdivision;
- To invest money held by council not required for immediate use s6.14;
- To arrange appropriate insurance in respect of all council properties;
- To negotiate terms and conditions of property leases;
- To negotiate terms and conditions and enter into lease agreements on Shire Houses where the weekly rent does not exceed \$600 per week;
- To dispose of property with no book value;
- To reimburse to an owner or occupier where property is damaged through the performance of a function of the local government to the maximum amount of \$2,000;
- To give notice to an occupier and or owner requiring them to do something in relation to land specified in Schedule 3.1 – Powers Under Notices to Owners or Occupiers of Land of the Local Government Act (WA) (CI) 1995
- To arrange for works to be carried out where the owner or occupier does not carry out required action in relation to land, and to recover the costs as a debt;
- To issue certificates of the local government pursuant to section 23 of the Strata Titles Act 1985 (WA)(CI).
- To change leases for the cost of insurance cover in respect to leased properties;
- As the principal Accounting Officer of Council, to prepare the annual financial reports;
- To affix the common seal of the Shire of Christmas Island as required; and
- In relation to recurrent expenditure, to pay amounts above the \$250,000 limit for:
 - Wages and salaries
 - Pay As You Earn taxation
 - Fringe Benefits taxation
 - insurance premiums
 - Electricity charges
 - Lease payments
 - MRWA projects
 - Superannuation
- To contract works or capital projects that have been previously approved by a resolution of Council
- Within the provisions of Section 3.50 (1) (1a) (2) (4) (8) of the Local Government Act 1995 (WA) (CI) to:
 - To close any thoroughfare that the SOCI manages for the passage of vehicles, wholly or

partially, for a period not exceeding four (4) weeks;

- 2) To close any thoroughfare that the SOCI manages for the passage of vehicles, wholly or partially, for a period exceeding four (4) weeks

Carried: 6/0

For:

Cr Gordon **THOMSON**

Cr Steven **PEREIRA**

Cr Kee Heng **FOO**

Cr Kelvin Kok Bin **LEE**

Cr Vincent Cheng-Siew **SAW**

Cr Mel **TUNG** (phone)

Against:

Absolute Majority

10.5.4 Write Off Of Bad Debts

Council Resolution

Moved: Cr LEE

Seconded: Cr FOO

Res. No: 29/24

That Council writes all bad debts totalling \$504 as it has been outstanding for over 1580 days; this debt was for waste collection services at the old Casino site.

Carried: 6/0

For:

Cr Gordon **THOMSON**

Cr Steven **PEREIRA**

Cr Kee Heng **FOO**

Cr Kelvin Kok Bin **LEE**

Cr Vincent Cheng-Siew **SAW**

Cr Mel **TUNG** (phone)

Against:

Absolute Majority

11 ELECTED MEMBERS MOTIONS OF WHICH PREVIOUS NOTICE HAS BEEN GIVEN

12 NEW BUSINESS OF AN URGENT NATURE INTRODUCED BY DECISION OF THE MEETING

13 CLOSURE OF MEETING

The Shire President closed the meeting at 8.00pm

14 DATE OF NEXT MEETING: 28 May 2024



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 28 May 2024
AGENDA REFERENCE	10.1.1
SUBJECT	Rates, Fees & Charges 2024/25
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.7
INTEREST DISCLOSURE	Nil
DATE OF REPORT	06 May 2024
AUTHOR	David Price, CEO
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS

- 1. Council adopts the rates, fees and charges for financial year 2024/25 as listed in the attachment.**
- 2. All rates, fees and charges to apply from 1 July 2024.**
- 3. The Internal rate will apply to any work carried out for the Commonwealth within the Road Funding/Contract Agreement.**

BACKGROUND

Section 6.2(4) (c) the annual budget is to incorporate – the fees & charges proposed to be imposed by the local Government.

Council and Management team had a budget meeting in April 2024 to consider the fees & charges.

COMMENT

Increase to rates, fees & charges.

- Rates – GRV & UV 3%
- Garbage charges – 3% residential & 3% Commercial
- Other Fees & Charges – 3%
- Some other fees have been adjusted to cost recovery basis.

STATUTORY ENVIRONMENT

Section 6.2(1) of the Local Government Act 1995 (WA)(CI) requires the adoption of the budget by no later than 31 August in each financial year, or such extended time as the Minister allows.

Section 6.2(4) (c) the annual budget is to incorporate – the rates, fees & charges proposed to be imposed by the local Government.

Local Government (Financial Management) Regulation s 1996 – Reg. 25 – Fees & Charges – the annual budget is to include an estimate of the total revenue from the fees & Charges from each program.

FINANCIAL IMPLICATIONS

Once the rates, fees & charges are adopted, the Shire will be able to raise revenue from rates and service charges.

STRATEGIC IMPLICATIONS & MILESTONES

Objective 1 of the Government environment is to “Provide good governance in line with the requirements of the Local Government Act and the culture of the Island”.

Objective 4 of the same Environment is to “Effectively manage the resources of the Shire in line with the objectives of the Strategic Plan”.

VOTING REQUIREMENTS

An absolute majority is required.

ATTACHMENT

10.1.1.1 Rates, Fees & Charges 2024-25

**SHIRE OF CHRISTMAS ISLAND
RATES, FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2025**

The following rates, fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 28 May 2024

General Purpose Funding

31.0 Rates

31.1 General Rate (Section 6.32 - LG Act)

- | | |
|-----------------------------|---|
| a) Gross Rental Value (GRV) | 10.7520 cents in the dollar (0.107520/\$) |
| b) Unimproved Value (UV) | 43.26 cents in the dollar (0.43216/\$) |

31.2 Minimum Rate (Section 6.35 - LG Act)

- | | |
|-----------------|----------------------|
| a) Minimum Rate | \$649 GRV Properties |
| b) Minimum Rate | \$390 UV Properties |

31.3 Discount (Section 6.46 - LG Act)

- a) A discount of 2.5% is to apply if rates are paid within 35 Days of issue of notice.

31.4 Penalty/Interest (Section 6.51 - LG Act)

- a) A penalty of 10% is to apply as from 36 days after date of issue of rate notice and 10% of interest is to apply for overdue rates that remain unpaid

31.5 Administration Fee (Section 6.45 – LG Act)

- a) An administration fee of \$51.00 is to apply if rates are paid by instalments

31.6 Zoning, application, orders, requisitions, rates

- | | |
|--|----------------------|
| a) Land Purchase Enquiry seven day processing time | \$233.00 |
| b) Land Purchase Enquiry 48 hours processing time | \$307.00 |
| c) Rating Account Enquiry | \$62.00 per research |

General Administration

42.0 Photocopy/Printing Charges

- | | |
|---------------------------|------------------|
| a) A4 - one sided | \$1.00 per copy |
| b) A3 – one sided | \$2.00 per copy |
| c) Bulk Printing (50+) | \$0.60 per copy |
| d) A4 paper size (colour) | \$6.00 per copy |
| e) A3 paper size (colour) | \$10.00 per copy |

42.1 Report

- | | |
|---|------------------|
| a) Annual Report | \$62.00 per copy |
| b) Corporate Business Plan | \$62.00 per copy |
| c) Strategic Plan | \$62.00 per copy |
| d) Street Numbers List Whole Island | \$62.00 per copy |
| e) Copy of extract of Records or Plans (A3) | \$31.00 per copy |
| f) Copy of extract of Records or Plans (A4) | \$19.00 per copy |

Law, Order & Safety

51.0 Keeping of Cats

- | | |
|--|----------------------------------|
| a) Application for Permit to keep a cat | \$54.00 non-refundable |
| b) Claiming of an impounded cat | \$33.00 plus applicable penalty |
| c) Sustenance of an impounded cat | \$33.00 each day or part thereof |
| d) Cat local law Schedule 1 Modified Penalties | \$33.00 per offence |

51.1 Concessional registration rates:

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

51.2 Animal Trap

- | | |
|------------|---------------|
| a) Deposit | \$251.00 each |
|------------|---------------|

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2024**

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 23 May 2023

Law, Order & Safety

51.3 Offences relating to Cats

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

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

Health

71.0 Food Premises Licence & Registration

a)	New Registration and Licence	\$252.00
b)	New Licence	\$252.00
c)	Licence Renewal	\$252.00 per annum
d)	Food Training Seminars and presentations	\$ 99.00 per student
e)	Pre-purchase inspection of food premises	\$391.00

71.1 Lodging Houses

a)	New Registration	\$252.00
b)	New Licence	\$252.00
c)	Licence Renewal	\$252.00 per annum

71.2 71.2 Grease Trap Service

a)	Trap Cleaning Service	
	(i) Up to 1,500 litres	\$340.00 per service
	(ii) Over 1,500 litres	\$340.00 per hopperload
b)	Call out Fee	
	(i) Working Hour	\$112.00 per call out
	(ii) After Working Hour	\$453.00 per call out

71.3 Spoutvac Hire

a)	Wet Hire with operators	\$340.00 per hour
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**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2024**

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 23 May 2023

Welfare

82.0 Interpretation/Translation \$198.00 per hour

Communities Amenities

101.0 Sanitation

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

- | | |
|---------------------------------------|----------|
| a) Per residential unit/household | \$ 93.00 |
| b) Per individual commercial property | \$ 93.00 |
| c) Per vacant land | \$ 93.00 |
| d) Per specified institution | \$927.00 |

101.1 Bin Collection Fees (Rated Premises)

- | | |
|---|------------------------------|
| a) Household | \$384.00 |
| b) Multi residential unit | \$247.00 |
| c) Rated Enterprise (per quarter - see Note: 1) | \$ 93.00 per collection unit |
| d) Sulo bin left out or put in wrong place | \$ 87.00 per bin |

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

101.2 Collection Service Establishment Fees

- | | |
|---|-------------------------------------|
| a) Waste Service Establishment Fee – Rated Dwelling | \$222.00 Per dwelling |
| b) Waste Service Establishment Fee – Rated Unit | \$151.00 Per unit |
| c) Waste Service Establishment Fee – Rated Enterprise | \$ 89.00 Per MGB plus \$76.00 |
| d) Waste Service Establishment Fee – Non-rated Enterprise | \$160.00 Per MGB plus \$117.00 |
| e) Change of a Service – Rated Enterprise | \$46.00 plus \$ 76.00 per extra MGB |
| f) Change of a Service – Non - Rated Enterprise | \$95.00 plus \$124.00 per extra MGB |

101.3 Others

- | | |
|---|---|
| a) Hire of MGB | \$ 15.00 per MGB per week |
| b) Hire of MGB (emptied once a week) | \$ 27.00 per MGB per week |
| c) Industrial Skip Bin Green Wastes Only | \$237.00 delivered & removed within 10 days + \$24.00 per day rental Thereafter |
| d) Industrial Skip Bin – Paper/Cardboard Only | \$237.00 delivered & removed within 10 days + \$23.00 per day rental Thereafter |
| e) Industrial Waste Cage – Paper/Cardboard Only | \$237.00 delivered & removed within 10 days + \$24.00 per day rental thereafter |
| f) Industrial Skip Bin – Mixed/Wet Wastes | \$276.00 delivered & removed within 10 days + \$29.00 per day rental thereafter. (Mixed /wet waste not to cause odours or a fly nuisance or can be removed at Council discretion) |
| g) Hire & Disposal of Green Waste Bag | \$ 37.00 |

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

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2024**

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 23 May 2023

Communities Amenities

101.4 Tip Entrance Fees/Tips Entry Vouchers – Commercial Waste*	
a) Sedan/Van	\$ 26.00 per vehicle
b) Single axle light trailer	\$ 26.00 per vehicle
c) Double axle light trailer	\$ 48.00 per vehicle
d) Light rigid truck (up to 8T GVM)	\$ 107.00 per vehicle
e) Medium rigid truck	\$ 241.00 per vehicle
f) Heavy rigid truck or Dog trailer	\$ 417.00 per vehicle
g) Semi-trailer/Articulated truck	\$ 740.00 per vehicle
h) Double-trailer	\$1,486.00 per vehicle

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

101.5 Disposal of Controlled Wastes	
a) Asbestos Disposal (Minimum charge m ³)	\$674.00 per cubic metre*
b) Biomedical Waste Disposal (Minimum charge m ³)	\$674.00 per cubic metre*
c) Quarantine Waste Disposal (Minimum charge m ³)	\$674.00 per cubic metre*
d) Sewerage Sludge Disposal (Minimum charge m ³)	\$147.00 per cubic metre*
e) Car bodies (must have all oils and fluids drained)	\$313.00 per car

101.6 Commercial Putrescible Waste Collections \$1,711.00 per day

101.7 Woodchips \$101.00 per cubic metre*

101.8 Oily Waste \$111.00 per hour

101.9 Disposal of Batteries and Tyres	
a) Battery	\$ 13.00 each
b) Car tyre	\$ 3.09 each
c) Truck tyre (small)	\$ 5.00 each
d) Truck tyre (large)	\$ 8.00 each
e) Tractor/Loader/etc tyre	\$ 13.00 each

101.10 Oily Waste \$112.00 per hour

Note:

A permit from the Shire of Christmas Island is required prior to the dumping of asbestos and quarantine at the tip site. Permits can be obtained from the Planning Building & Health Department of the Shire of Christmas Island. The Shire of Christmas Island requires a minimum of 24 hours notice prior to the dumping of these materials.

102.0 Septic Tanks

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

a) Fees for a single dwelling on a single lot or septic system producing < 540L sewage per day:	
(i) Local Government Application Fee	\$123.00
(ii) Fee for the grant of a permit to Use an Apparatus (Including all inspections)	\$123.00
b) Fees for non residential systems requiring approval from the Health Dept of WA:	
Health Department of WA Application Fee	
(i) With a Local Government Report	\$ 38.00
(ii) Without a Local Government Report	\$123.00
(iii) Local Government Report Fee	\$123.00

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2024**

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 23 May 2023

Communities Amenities

106.0 Planning Services

106.1 Planning Fees

Planning and Development Regulations 2011 (Part 7- Local Government Planning Charges)

Consideration of an amendment to a Planning Approval	50% of original fee
Consideration of an amendment to a Building Licence	50% of original fee

Item	Part 1 – Maximum Fixed Fees	Maximum Fee 2023/24 (*see information below)
1.	Determining a development application (other than for an extractive industry) where the development has not commenced or been carried out and the estimated cost of the development is -	
	(a) not more than \$50,000	\$147
	(b) more than \$50,000 but not more than \$500,000	0.32% of the estimated cost of development
	(c) more than \$500,000 but not more than \$2.5 million	\$1,700 + 0.257% for every \$1 in excess of \$500 000
	(d) more than \$2.5 million but not more than \$5 million	\$7,161 + 0.206% for every \$1 in excess of \$2.5 million
	(e) more than \$5 million but not more than \$21.5 million	\$12,633 + 0.123% for every \$1 in excess of \$5 million
	(f) more than \$21.5 million	\$34,196
2.	Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	The fee in item 1 plus, by way of penalty, twice that fee
3.	Determining a development application for an extractive industry where the development has not commenced or been carried out	\$739
4.	Determining a development application for an extractive industry where the development has commenced or been carried out	The fee in item 3 plus, by way of penalty, twice that fee
5A.	Determining an application to amend or cancel development approval	\$295
5.	Providing a subdivision clearance for –	
	(a) not more than 5 lots	\$73 per lot
	(b) more than 5 lots but not more than 195 lots	\$73 per lot for the first 5 lots and then \$35 per lot
	(c) more than 195 lots	\$7,393

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2024**

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 23 May 2023

Communities Amenities

106.1 Planning Fees (continued)

Item	Part 1	Maximum Fixed Fees	Maximum Fee 2023/24 (*see information below)
6.		Determining an initial application for approval of a home occupation where the home occupation has not commenced	\$222
7.		Determining an initial application for approval of a home occupation where the home occupation has commenced	The fee in item 6 plus by way of penalty, twice that fee
8.		Determining an application for the renewal of an approval of a home occupation where the application is made before the approval expires	\$73
9.		Determining an application for the renewal of an approval of home occupation where the application is made after the approval has expired	The fee in item 8 plus, by way of penalty, twice that fee
10.		Determining an application for a change of use or for an alteration or extension or change of a non-conforming use to which item 1 does not apply, where the change or the alteration, extension or change has not commenced or been carried out	\$295
11.		Determining an application for a change of use or for an alteration or extension or change of a non-conforming use after the alteration, extension or change has commenced or been carried out	The fee in item 10 plus, by way of penalty, twice that fee
12.		Building envelope variations or development outside of building envelope (includes advertising fee)	\$400
13.		Advertising – Newspaper and surrounding neighbour	\$300
14.		Advertising – Surrounding neighbour notification only	\$100
15.		Extension of term – requests for extension of term for planning Approval prior to expiry	50% of application fee or full minimum fee whichever is greater
16.		Requests for amendment or reconsideration	\$295
17.		Sign permit fee	\$60
18.		Sign applications	\$147
19.		Section 40 Certificates (Liquor Licence)	\$147

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2024**

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 23 May 2023

Communities Amenities

106.2 - 4 Planning Fees

Item	Part 2	Maximum Fees: Scheme amendments and Structure Plan
1.	In Principle	\$1,250
2.	Basic	Fee determined on application pursuant to Town Planning Regulations
3.	Standard	Fee determined on application pursuant to Town Planning Regulations
4.	Complex	Fee determined on application pursuant to Town Planning Regulations
5.	Structure Plan	Fee determined on application pursuant to Town Planning Regulations
6.	Local Development Plan	Fee determined on application pursuant to Town Planning Regulations
7.	Minor variations to Structure Plans	Fee determined on application pursuant to Town Planning Regulations

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

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

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2024**

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 23 May 2023

Communities Amenities

106.5 - 6 Planning Fees

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

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

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2024**

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 23 May 2023

Communities Amenities

Copy of Town Planning Scheme No: 1 Scheme Text including Maps at A3 size	\$310.00 per copy
Copy of Scheme Maps at A3 size	\$190.00 per set
Copy of Local Planning Scheme No: 2 Scheme Text including Maps at A3 size	\$310.00 per copy
Copy of current Local Planning Strategy	\$310.00 per copy
Scheme Text including maps at A4 size Copies of Scheme maps at full size	\$310.00 per copy \$190.00 per sheet
Any Other Statutory Licence or Permit (Not otherwise provided for)	\$103.00

106.7 Building Control

a) Written Building Advice	\$112.00
b) Copy of Building Plans (<i>where legally permitted to be issued</i>)	\$225.00 per copy
c) Inspection Not Referred to Elsewhere	\$208.00 per hour (Min \$240.00)

106.8 Fees are as per the Building Regulations 2012 (Schedule 2 Divisions 1, 2 & 3)

Division 1 – Applications for Building Permits, Demolition Permits

Item	Application	Fee
1.	Certified application for a building permit (s. 16(l)) —	
	(a) for building work for a Class 1 or Class 10 building or incidental structure	0.19% of the estimated value of the building work as determined by the relevant permit authority, but not less than \$110
	(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 \$110
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 \$110
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	\$110
	(b) for demolition work in respect of a Class 2 to Class 9 building	\$110 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))	\$110

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2024**

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 23 May 2023

Communities Amenities

106.9 Fees are as per the Building Regulations 2012 (Schedule 2 Divisions 1, 2 & 3)

Division 2 - Application for occupancy permits, building approval certificates

Item	Application	Fee
1.	Application for an occupancy permit for a completed building (s. 46)	\$110
2.	Application for a temporary occupancy permit for an incomplete building (s. 47)	\$110
3.	Application for modification of an occupancy permit for additional use of a building on a temporary basis (s. 48)	\$110
4.	Application for a replacement occupancy permit for permanent change of the building's use, classification (s. 49)	\$110
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 \$110
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 \$110
8.	Application to replace an occupancy permit for an existing building (s. 52(1))	\$110
9.	Application for a building approval certificate for an existing building where unauthorised work has not been done (s. 52(2))	\$110
10.	Application to extend the time during which an occupancy permit or building approval certificate has effect (s. 65(3)(a))	\$110

106.10 Fees are as per the Building Regulations 2012 (Schedule 2 Divisions 1, 2 & 3)

Division 3 - Other applications

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

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2024**

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 23 May 2023

Communities Amenities

107.0 Cemetery Fees

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

a). Sinking Fee – Ordinary Grave Plus Excavation	\$1198.00 Cost recovery
b). Sinking Fee – To extra depth per metre or part thereof	\$ 298.00
c). Sinking Fee – Child 13 years and under	\$ 132.00
d). Sinking Fee – Stillborn	\$ 64.00
e). Grant of Right of Burial (25 years)	\$ 185.00
f). Purchase of Plot Land	\$ 605.00
g). Renewal of Grant of Right of Burial	\$ 199.00
h). Transfer of Grant of Right of Burial	\$ 38.00
i). Exhumation – Single Grave	\$1,478.00
j). Reinstatement of Exhumed Grave	\$ 334.00 reinsert
k). Single Permit to erect monument or headstone	\$ 33.00
l). Monumental Mason’s Annual Licence *	\$ 132.00
m). Funeral Directors Annual Licence *	\$ 199.00
n). Funeral Directors Single Fee Licence *	\$ 132.00

*** Where applicable**

Recreation & Culture

111.0 Public Halls & Civic Centre

111.1 Poon Saan Community Hall/Senior Citizens Building

a) Commercial Rent	\$ 55.00 per 2 hours
b) Community Groups	\$ 24.00 per hour
c) Community Groups (Regular Users -Advance payment)	
(i) fixed 6 months booking	\$ 16.00 per hour for
(ii) fixed 3 months booking	\$ 18.00 per hour for
(iii) fixed 1 month booking	\$ 20.00 per hour for
d) Other (maximum 8 hours)	\$198.00 per day
e) Chair (maximum 3 days)	\$ 2.00 per day
f) Storeroom	\$ 40.00 per month (each)
g) Key Deposit (Refundable)	\$ 39.00

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

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2024**

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 23 May 2023

Recreation & Culture

111.2 George Fam

a)	Training & Conference Room	\$ 216.00 per day \$ 112.00 half a day \$ 49.00 an hour
b)	Office Space (One Quarter Room)	\$ 216.00 per day
c)	Non-Profit Community Group	F.O.C availability
d)	Television	\$ 62.00 per day
e)	Video	\$ 62.00 per day
f)	Overhead Projector	\$ 62.00 per day
g)	Multi Media Projector	\$ 62.00 per day

113.0 Library

a)	Overdue video	\$2.00 per day late fee
b)	Overdue books	\$2.00 per week late fee
c)	Lost books	Actual cost of the book
d)	Damaged books	Actual costs of the book
e)	Lost Library card	\$5.00 each
f)	Internet use	\$5.00 per hour
g)	Printer use	\$1.00 per copy

114.0 "The Islander" Newsletter

a)	Advertisement (Community Not for Profit Organizations)	
(i)	Block (5.5 cm x 3.5 cm)	\$ 24.00
(ii)	Quarter page	\$ 43.00
(iii)	Half page	\$ 80.00
(iv)	Three Quarter page	\$115.00
(v)	Full page	\$155.00

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

b)	Island Commercial and Businesses	
(i)	Block (5.5 cm x 3.5 cm)	\$ 26.00
(ii)	Quarter page	\$ 46.00
(iii)	Half page	\$ 90.00
(iv)	Three Quarter page	\$133.00
(v)	Full page	\$175.00
c)	Government Agencies	
(i)	Block (5.5 cm x 3.5 cm)	\$ 33.00
(ii)	Quarter page	\$ 62.00
(iii)	Half page	\$124.00
(iv)	Three Quarter page	\$185.00
(v)	Full page	\$245.00
(vi)	Insert Handling Fee	\$335.00 per issue
d)	Subscribe to "The Islander"	
(i)	1 year (25 issues) WA /on CI	\$187.00
(ii)	1 year (25 issues) outside WA	\$187.00
(iii)	1 year (25 issues) overseas	\$303.00

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2024**

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 23 May 2023

Economic Services

131.0 Sea Container rental rates at the LIA

- | | | |
|------|---|------------|
| a) | 20 foot | |
| | Yearly rates and monthly pro rata on shorter term rates | |
| | (i) Fork lift entry access | \$2,229.00 |
| | (ii) Non Fork lift entry access | \$1,671.00 |
|
 | | |
| b) | 40 foot | |
| | Yearly rates and monthly pro rata on shorter term rates | |
| | (i) Fork lift entry access | \$3,902.00 |
| | (ii) Non Fork lift entry access | \$3,446.00 |

Other Property & Services

141.0 Private Works Rates and Charges

- | | | |
|--------------|--|----------------------------|
| 141.1 | Labour | Rate per hour |
| | a) Driver/Plant Operators/Handyman/
Cleaner/ Labourer /Gardener /Mechanic | \$108.00 (working hours) |
| | b) Supervisor | \$180.00 (working hours) |
| | c) Professional & Technical Services | \$216.00 |
|
 | | |
| 141.2 | Community Bus with Driver | \$161.00 (Minimum 2 hours) |

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

- | | | |
|--------------|---|----------------------------|
| 141.3 | Vehicle and Plant Hire with Operators | Rate per hour |
| | a) Light Trucks | \$169.00 |
| | b) Truck with Hiab | \$244.00 |
| | c) Tipper 10 tonnes | \$244.00 |
| | d) Water Truck 10,000L | \$255.00 (excluding water) |
| | e) Grader | \$255.00 |
| | f) Loader (with attachments) | \$233.00 |
| | g) Bobcat with or without attachments | \$190.00 |
| | h) Forklift | \$179.00 |
| | i) Multi Tyred Roller - light | \$179.00 |
| | j) Multi Tyred Roller - heavy | \$255.00 |
| | k) Tractor with or without attachments | \$190.00 |
| | l) Komatsu Excavator | \$244.00 plus mobilisation |
| | m) Mini Excavator | \$206.00 |
| | n) Drum Roller - light | \$190.00 |
| | o) Drum Roller - heavy | \$255.00 |
| | p) Wood Chipper (3 x operator costs included) | \$412.00 |
| | q) Concrete Truck (not inc. concrete) | \$253.00 |
| | Standby rate where applicable p/hour following
Minimum 15 minutes unloading time | \$73.00 |
| | r) Concrete product/cubic meter | \$1,005.00 |
| | s) Bitumen Spray Truck (not inc. bitumen) | \$206.00 |
| | t) Car/Ute | \$15.00 |
| | u) Telehandler | \$201.00 |
| | v) Rubbish Truck | \$247.00 |
| | w) Vac Pump | \$103.00 |

**SHIRE OF CHRISTMAS ISLAND
FEES AND CHARGES
FOR THE YEAR ENDED 30 JUNE 2024**

The following fees and charges were adopted by the Council at the Ordinary Meeting of Council held on 23 May 2023

Other Property & Services

x) Trailer	\$ 21.00
y) Portable Lights	\$ 52.00
	\$258.00 per day

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

141.4 Excavation Permits

a) Application Fee (includes one inspection)	\$307.00
b) Bond	\$ 50.00m ² unsealed roads
	\$ 88.00m ² sealed roads
	\$231.00m ² concrete areas
c) Materials	
(i) Bitumen Emulsion	\$ 6.00/liter
(ii) Sealing Aggregate	\$ 412.00/tonne
(iii) Cold Mix	\$2,060.00/tonne
	\$ 824.00/m ³

Additional Inspections (per inspection as required) \$321.00

141.5 Other Charges

a) Large Marquee	
(i) Hire only – no delivery	\$116.00 per day plus
(ii) Set up and dismantled costs	\$464.00 plus (\$541 deposit)
c) Small Marquee	
(i) Hire only – no delivery	\$ 55.00 per day
(ii) Set up and dismantled costs	\$340.00 plus (\$385 deposit)
d) Stage	
(i) Hire only- no delivery	\$231.00 per day
(ii) Set up and dismantled costs	\$739.00 plus (\$921 deposit)

Note: Delivery charges may apply. Hire is based on depot to depot arrangement. Other conditions may apply with some equipment, please inquire with the department prior to hiring.

141.6 Laminating Services

a) A0 paper size	\$31.00 per copy
b) A1 paper size	\$25.00 per copy
c) A2 paper size	\$22.00 per copy
d) A3 paper size	\$19.00 per copy
e) A4 paper size	\$ 8.00 per copy

Key to Abbreviated Legislation:

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



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 23 May 2024
AGENDA REFERENCE	10.1.2
SUBJECT	WALGA Local Government Conference 2024
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	2.6.3
INTEREST DISCLOSURE	None
DATE OF REPORT	15 May 2023
AUTHOR	David Price, CEO
SIGNATURE OF CEO	

RECOMMENDATION

That Council –

1. **nominate the following elected members 1....., 2....., 3....., 4....., 5....., 6..... to attend the 2024 Annual West Australian Local Government Association (WALGA) conference to be held at the Crown Perth from 8 to 10 October 2024 inclusive, and**
2. **nominate two elected members 1....., 2..... as voting delegates and two elected members 1....., 2..... as proxy delegates to register for the forthcoming 2024 conference.**

BACKGROUND

The annual 2024 Western Australian Local Government Conference (WALGA) is scheduled for the 9 to 10 October 2023.

Key Dates:

Exhibition Open and Welcome Drinks: Tuesday 8 October
Gala Cocktail Function Wednesday 9 October
Convention Dates Wednesday 9 – 10 October

As the Conference is in October an early identification of the Shire's delegation will allow for flight booking to be made in advance to secure the outgoing and return dates.

The conference normally attracts over 400 delegates from Local Governments around Western Australia as well as various exhibitors and guest speakers. Council attended the 2023 annual conference.

The 2024 conference is to be held at the Perth Convention and Exhibition Centre. The theme of the 2024 Conference is INNOVATION ECOSYSTEM.

There is also an opportunity for Council to meet with WALGA members of the Kimberly Zone which Council is a member of and attended the meeting and dinner.

Registration of both voting delegates (x 2) and proxy delegates (x 2) is essential for voting purposes at the conference with the registration of voting and proxy delegates.

Voting delegates may be either elected members or serving officers however the CEO is of the view that voting by serving officers should only be undertaken as a last resort when there is a shortage of attending elected members.

COMMENT

- Council to decide if and who will attend the 2024 annual conference.
- Council nominated Cr **THOMSON**, Cr **SOH**, Cr **MASLI**, Cr **YON**, Cr **FOO**, Cr **WOO**, and Cr **SAW** to attend the 2023 Annual West Australian Local Government Association (WALGA) conference.
- Council to decide who it will nominate as voting delegates and proxy voting delegates to the 2024 annual conference.
- Council nominated two elected members, Cr MASLI and Cr WOO as voting delegates for the 2023 conference and Cr FOO and Cr YON as proxy delegates.
- Registration dates for the 2024 Conference have yet to be announced.
- Opportunity to arrange other meetings/training while in Perth.
- Council to decide if it proposes any agenda items for the conference.

The CEO can complete the required Registration and Nomination form following Councils resolution and can also arrange meetings and training where available with the Department of Local Government and Communities.

STATUTORY ENVIRONMENT

Registration of delegates x 2 (and proxies x 2) in accordance with WALGA constitution.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter.

FINANCIAL IMPLICATIONS

While the 2024 conference registration costs not available there is a budget provision in Council's 2024/25 financial year budget for airfares, registration and travel allowance. Full delegate registration for the 2023 conference was \$1,200.00 p/delegate. The Conference 2023 Gala Dinner was at an additional cost of \$125 p/delegate.

STRATEGIC IMPLICATIONS

There are no significant strategic implications arising from this matter.

VOTING REQUIREMENTS

A simple majority is required.



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 28 May 2024
AGENDA REFERENCE	10.1.3
SUBJECT	Revised Organisational Chart 2024
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	1.4.3
INTEREST DISCLOSURE	None
DATE OF REPORT	21 May 2024
AUTHOR	David Price, CEO
SIGNATURE OF CEO	SIGNED

RECOMMENDATIONS

Council endorses the new 2024 Organisational Chart.

BACKGROUND

The annual Review of the Organisational Chart provides an opportunity to review the current functions and responsibilities within the Shire's Structure and Operations.

COMMENT

The attached Revised Organisational Chart for 2024 identified the new position of Assistant Forman Civil Works and the new Plant Operator Position. It also identifies the current number of employees at the same level as represented in the 2023 Organisational Chart.

The Assistant Froman position is not a permanent position and will be drawn from our current staff numbers and is created to provide a proper transition process within that section. The new Plant Operator position is to ensure operation needs are addressed following the recent staff reduction within that section, the overall staff numbers are offset by the reduction of 1 employee within the maintenance section who was not replaced. The research position also ends in March 2025.

The 2024 Organisational Chart has been agreed to by the JCC on the 21 May 2024

STATUTORY ENVIRONMENT

POLICY IMPLICATIONS

There are no policy implications arising from this recommendation

FINANCIAL IMPLICATIONS

There are ongoing financial savings arising from this recommendation

STRATEGIC IMPLICATIONS & MILESTONES

VOTING REQUIREMENTS

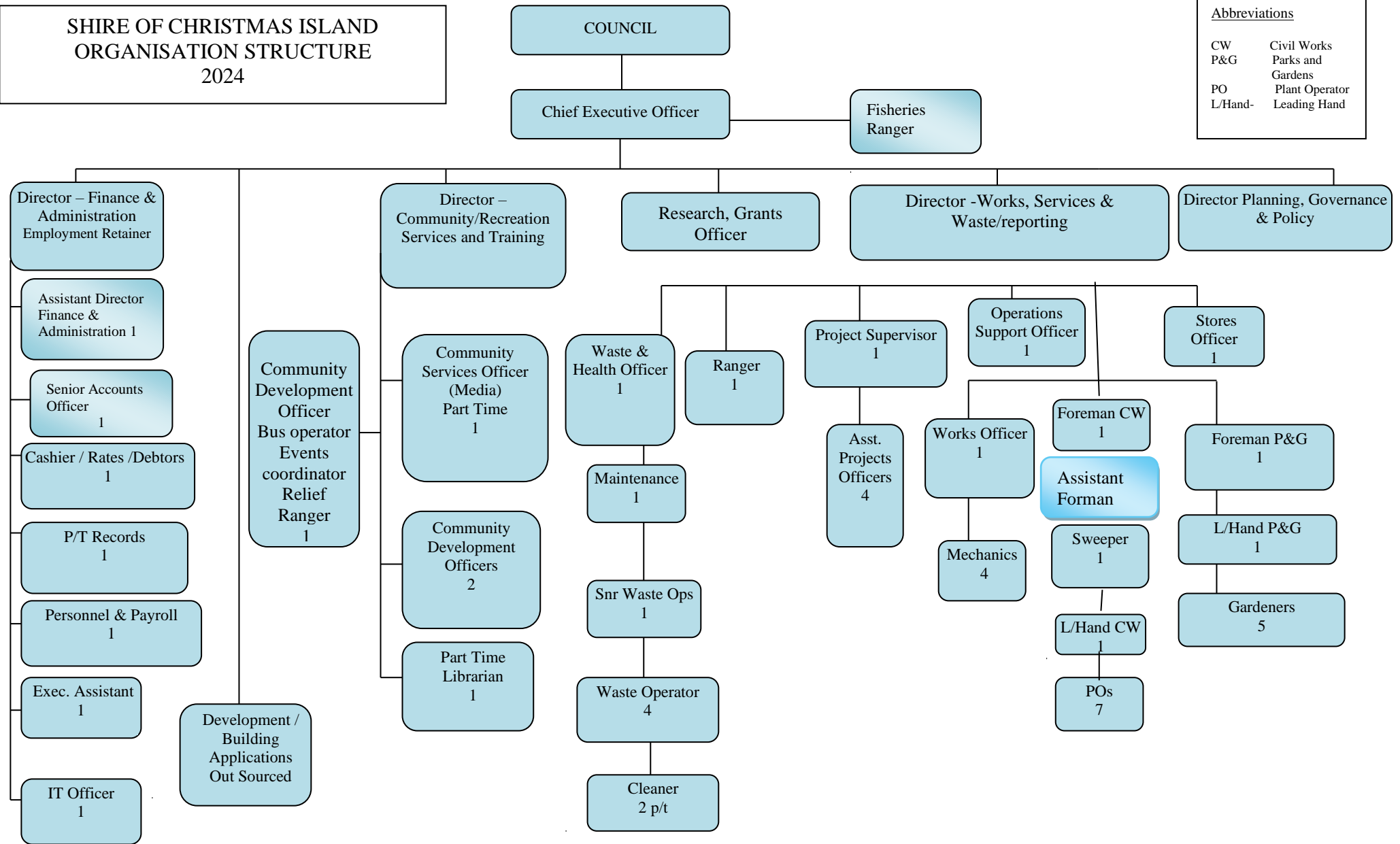
Simple majority is required.

ATTACHMENT

10.1.1.3 2024 Organisational Chart

SHIRE OF CHRISTMAS ISLAND
ORGANISATION STRUCTURE
2024

Abbreviations	
CW	Civil Works
P&G	Parks and Gardens
PO	Plant Operator
L/Hand-	Leading Hand





SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 28 May 2024
AGENDA REFERENCE	10.2.1
SUBJECT	Schedule of Accounts - April 2024
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	15 May 2024
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council approves the expenditure as presented in April 2024 Schedule of Accounts

BACKGROUND

The Local Government Act 1995 (WA)(CI) requires Council to maintain a Municipal Fund, a Reserve Fund and a Trust Fund and to manage and report on these accounts in accordance with this Act and Regulations.

Outstanding creditors as at 30 April 2024:

\$ 142,684.58

COMMENT

A schedule of accounts is attached to this report, setting out expenditure from the Municipal and Trust Funds. This report is provided in compliance with the Act and Regulations.

STATUTORY ENVIRONMENT

Section 6.10 of the Local Government Act 1995 (WA)(CI) authorizes payment from Municipal and Trust Funds.

Regulation 12 of the Local Government (Financial Management) Regulations 1996 requires a local government to compile a list of Creditors each month.

Regulation 13 of the Local Government (Financial Management) Regulations 1996 requires that if a Local Government has delegated to the CEO the exercise of its power to make payments from the Municipal Fund or the Trust Fund, the CEO is to compile each month a list of accounts paid since the last payment such list was prepared.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter. The CEO is to ensure that all expenditure incurred is in accordance with the Annual Budget and any approved variations.

FINANCIAL IMPLICATIONS

The financial implications arising from expenditure from the Municipal, Reserve and Trust funds are reported on a monthly/quarterly basis to Council via Financial and cash flow statements in accordance with the Act and Regulations.

STRATEGIC IMPLICATIONS & MILESTONES

Objective 1 of the Government Environment is to “Provide good governance in line with the requirements of the Local Government Act and the culture of the Island”. Objective 4 of the same Environment is to “Effectively manage the resources of the Shire in line with the objectives of the Strategic Plan”.

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

10.2.1.1 Certification of CEO and Chairperson of the Meeting.

10.2.1.2 Schedule of Accounts – April 2024 (including Credit Card Transaction in accordance with Financial Regulation 13A)

“Pursuant to s 5.25 (j) of the Local Government Act, and Regulation 14 (2) of the Local Government (Administration) Regulations, this attachment is not available to the public.”



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 28 May 2024
AGENDA REFERENCE	10.2.2
SUBJECT	Financial Statements – April 2024
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.14
INTEREST DISCLOSURE	None
DATE OF REPORT	15 May 2024
AUTHOR	Wei Ho, Assistant Director of FCS
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

That Council receives the Financial Statements of April 2024.

BACKGROUND

The Local Government Act 1995 (WA)(CI) requires the local government to prepare a monthly or a quarterly financial report in accordance with this Act, Financial Regulations and other relevant legislation.

COMMENT

A monthly or quarterly financial report is attached to this report, setting out expenditure from the Municipal and Trust Funds. This report is provided in compliance with the Act and Regulations. Also included is a status report on Asset Acquisition expenditure for the period.

This financial statement are prepared in a new accrual type format including the statement of financial activity (operating income and expenditure) and statement of financial position (balance sheet).

This new format provides council with a more comprehensive of financial information and is in line with all other local government monthly financial report.

STATUTORY ENVIRONMENT

Section 6.4 of the Local Government Act 1995 (WA) (CI) requires a local government to prepare a financial report.

Regulation 34 of the Local Government (Financial Management) Regulations 1996 requires a local government to prepare a monthly or a quarterly financial report.

Regulation 35 of the Local Government (Financial Management) Regulations 1996 requires the local government to prepare the quarterly report in the form as set out.

POLICY IMPLICATIONS

There are no significant policy implications arising from this matter. Each Manager and the CEO are to ensure that the expenditure is incurred in accordance with the Annual Budget and or any variations as approved.

FINANCIAL IMPLICATIONS

The financial implications arising from expenditure from the Municipal and Trust funds are reported on a monthly/quarterly basis to Council via Financial and cash flow statements in accordance with the Act and Regulations.

STRATEGIC IMPLICATIONS & MILESTONES

Objective 1 of the Government environment is to “Provide good governance in line with the requirements of the Local Government Act and the culture of the Island”. Objective 4 of the same Environment is to “Effectively manage the resources of the Shire in line with the objectives of the Strategic Plan”.

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

10.2.2.1 Financial Statements April 2024

SHIRE OF CHRISTMAS ISLAND

MONTHLY FINANCIAL REPORT

(Containing the required statement of financial activity and statement of financial position)

For the period ended 30 April 2024

LOCAL GOVERNMENT ACT 1995

LOCAL GOVERNMENT (FINANCIAL MANAGEMENT) REGULATIONS 1996

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SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

	Supplementary Information	Adopted Budget Estimates (a) \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$	Variance* \$ (c) - (b)	Variance* % ((c) - (b))/(b)	Var.
OPERATING ACTIVITIES							
Revenue from operating activities							
General rates	10	1,847,948	1,543,700	1,849,856	306,156	19.83%	▲
Grants, subsidies and contributions	12	8,686,178	7,177,339	7,816,266	638,927	8.90%	▲
Fees and charges		1,071,262	1,055,737	1,381,719	325,982	30.88%	▲
Interest revenue		44,190	36,815	259,292	222,477	604.31%	▲
Other revenue		58,735	14,573	29,676	15,103	103.64%	▲
Profit on asset disposals	6	5,575	30,062	0	(30,062)	(100.00%)	▼
		11,713,888	9,858,226	11,336,809	1,478,583	15.00%	
Expenditure from operating activities							
Employee costs		(8,556,758)	(6,702,428)	(6,432,185)	270,243	4.03%	▲
Materials and contracts		(2,906,777)	(2,058,992)	(1,072,504)	986,488	47.91%	▲
Utility charges		(123,552)	(104,139)	(73,643)	30,496	29.28%	▲
Depreciation		(1,779,000)	(1,399,049)	(1,279,369)	119,680	8.55%	▲
Insurance		(171,646)	(156,715)	(206,766)	(50,051)	(31.94%)	▼
Other expenditure		(450,809)	(258,852)	(852,361)	(593,509)	(229.29%)	▼
Loss on asset disposals	6	0	0	(13,006)	(13,006)	0.00%	▼
		(13,988,542)	(10,680,175)	(9,929,834)	750,341	7.03%	
Non-cash amounts excluded from operating activities	Note 2(b)	1,773,425	1,368,987	1,552,558	183,571	13.41%	▲
Amount attributable to operating activities		(501,229)	547,038	2,959,533	2,412,495	441.01%	
INVESTING ACTIVITIES							
Inflows from investing activities							
Proceeds from capital grants, subsidies and contributions	13	1,582,914	1,569,639	274,073	(1,295,566)	(82.54%)	▼
Proceeds from disposal of assets	6	35,079	35,079	0	(35,079)	(100.00%)	▼
		1,617,993	1,604,718	274,073	(1,330,645)	(82.92%)	
Outflows from investing activities							
Payments for property, plant and equipment	5	(1,557,104)	(1,046,730)	(353,946)	692,785	66.19%	▲
Payments for construction of infrastructure	5	(1,232,914)	(924,686)	(536,658)	388,027	41.96%	▲
Amount attributable to investing activities		(1,172,025)	(366,698)	(616,531)	(249,833)	(68.13%)	
FINANCING ACTIVITIES							
Inflows from financing activities							
Transfer from reserves	4	400,000	400,000	400,000	0	0.00%	
		400,000	400,000	400,000	0	0.00%	
Outflows from financing activities							
Transfer to reserves	4	(929,733)	0	(1,088,697)	(1,088,697)	0.00%	▼
		(929,733)	0	(1,088,697)	(1,088,697)	0.00%	
Amount attributable to financing activities		(529,733)	400,000	(688,697)	(1,088,697)	(272.17%)	
MOVEMENT IN SURPLUS OR DEFICIT							
Surplus or deficit at the start of the financial year		2,294,274	2,294,274	2,410,554	116,280	5.07%	▲
Amount attributable to operating activities		(501,229)	547,038	2,959,533	2,412,495	441.01%	▲
Amount attributable to investing activities		(1,172,025)	(366,698)	(616,531)	(249,833)	(68.13%)	▼
Amount attributable to financing activities		(529,733)	400,000	(688,697)	(1,088,697)	(272.17%)	▼
Surplus or deficit after imposition of general rates		91,287	2,874,614	4,064,859	1,190,245	41.41%	▲

KEY INFORMATION

▲▼ Indicates a variance between Year to Date (YTD) Budget and YTD Actual data as per the adopted materiality threshold.

* Refer to Note 3 for an explanation of the reasons for the variance.

This statement is to be read in conjunction with the accompanying Financial Statements and Notes.

SHIRE OF CHRISTMAS ISLAND
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDED 30 APRIL 2024

	Supplementary Information	30 June 2024	30 April 2024
		\$	\$
CURRENT ASSETS			
Cash and cash equivalents	3	7,575,610	9,812,326
Trade and other receivables		247,846	292,910
Inventories	8	441,417	442,706
Other assets	8	9,726	3,293
TOTAL CURRENT ASSETS		8,274,599	10,551,235
NON-CURRENT ASSETS			
Other financial assets		23,600	23,600
Property, plant and equipment		14,730,799	14,647,458
Infrastructure		22,924,527	22,606,099
TOTAL NON-CURRENT ASSETS		37,678,926	37,277,157
TOTAL ASSETS		45,953,525	47,828,392
CURRENT LIABILITIES			
Trade and other payables	9	428,309	142,685
Other liabilities	11	286,029	750,639
Employee related provisions	11	1,996,788	1,996,787
TOTAL CURRENT LIABILITIES		2,711,126	2,890,111
NON-CURRENT LIABILITIES			
Employee related provisions		30,977	30,977
TOTAL NON-CURRENT LIABILITIES		30,977	30,977
TOTAL LIABILITIES		2,742,103	2,921,088
NET ASSETS		43,211,422	44,907,550
EQUITY			
Retained surplus		14,516,945	15,524,351
Reserve accounts	4	4,884,658	5,573,355
Revaluation surplus		23,809,820	23,809,820
TOTAL EQUITY		43,211,423	44,907,526

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

NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY FOR THE PERIOD ENDED 30 APRIL 2024

1 BASIS OF PREPARATION AND SIGNIFICANT ACCOUNTING POLICIES

BASIS OF PREPARATION

This prescribed financial report has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996*, prescribe that the financial report be prepared in accordance with the *Local Government Act 1995* and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards. The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost, and is considered a zero cost concessionary lease. All right-of-use assets under zero cost concessionary leases are measured at zero cost rather than at fair value, except for vested improvements on concessionary land leases such as roads, buildings or other infrastructure which continue to be reported at fair value, as opposed to the vested land which is measured at zero cost. The measurement of vested improvements at fair value is a departure from AASB 16 which would have required the Shire to measure any vested improvements at zero cost.

Local Government (Financial Management) Regulations 1996, regulation 34 prescribes contents of the financial report. Supporting information does not form part of the financial report.

Accounting policies which have been adopted in the preparation of this financial report have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the financial report has been prepared on the accrual basis and is based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and liabilities.

THE LOCAL GOVERNMENT REPORTING ENTITY

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

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

Judgements and estimates

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

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

The balances, transactions and disclosures impacted by accounting estimates are as follows:

- estimated fair value of certain financial assets
- impairment of financial assets
- estimation of fair values of land and buildings, infrastructure and investment property
- estimation uncertainties made in relation to lease accounting
- estimated useful life of intangible assets

SIGNIFICANT ACCOUNTING POLICES

Significant accounting policies utilised in the preparation of these statements are as described within the 2023-24 Annual Budget. Please refer to the adopted budget document for details of these policies.

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 00 January 1900

**SHIRE OF CHRISTMAS ISLAND
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024**

2 STATEMENT OF FINANCIAL ACTIVITY INFORMATION

	Supplementary Information	Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 April 2024
(a) Net current assets used in the Statement of Financial Activity				
Current assets		\$	\$	\$
Cash and cash equivalents	3	873,084	7,575,610	9,812,326
Trade and other receivables		247,846	247,846	292,910
Other financial assets		23,600	0	0
Inventories	8	441,417	441,417	442,706
Other assets	8		9,726	3,293
		1,585,947	8,274,599	10,551,235
Less: current liabilities				
Trade and other payables	9	(427,461)	(428,309)	(142,685)
Other liabilities	11	(286,629)	(286,029)	(750,639)
Employee related provisions	11	(1,996,787)	(1,996,788)	(1,996,787)
		(2,710,877)	(2,711,126)	(2,890,111)
Net current assets		(1,124,930)	5,563,473	7,661,124
Less: Total adjustments to net current assets	Note 2(c)	1,130,864	(3,152,919)	(3,596,265)
Closing funding surplus / (deficit)		5,934	2,410,554	4,064,859

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue and expenditure has been excluded from operating activities within the Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Non-cash amounts excluded from operating activities		Adopted Budget	YTD Budget (a)	YTD Actual (b)
		\$	\$	\$
Adjustments to operating activities				
Less: Profit on asset disposals	6	(5,575)	(30,062)	0
Add: Loss on asset disposals	6	0	0	13,006
Add: Depreciation		1,779,000	1,399,049	1,279,369
Movement in current employee provisions associated with restricted cash				260,183
Total non-cash amounts excluded from operating activities		1,773,425	1,368,987	1,552,558

(c) Current assets and liabilities excluded from budgeted deficiency

The following current assets and liabilities have been excluded from the net current assets used in the Statement of Financial Activity in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

		Adopted Budget Opening 30 June 2023	Last Year Closing 30 June 2023	Year to Date 30 April 2024
		\$	\$	\$
Adjustments to net current assets				
Less: Reserve accounts	4	(4,884,658)	(4,884,658)	(5,573,355)
- Current financial assets at amortised cost - self supporting loans				
Other Liabilities -balancing				(14,832)
Add: Current liabilities not expected to be cleared at the end of the year:				
- Current portion of employee benefit provisions held in reserve	4	1,731,739	1,731,739	1,991,922
Total adjustments to net current assets	Note 2(a)	(3,152,919)	(3,152,919)	(3,596,265)

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. Unless otherwise stated assets or liabilities are classified as current if expected to be settled within the next 12 months, being the Council's operational cycle.

SHIRE OF CHRISTMAS ISLAND
NOTES TO THE STATEMENT OF FINANCIAL ACTIVITY
FOR THE PERIOD ENDED 30 APRIL 2024

3 EXPLANATION OF MATERIAL VARIANCES

The material variance thresholds are adopted annually by Council as an indicator of whether the actual expenditure or revenue varies from the year to date actual materially.
The material variance adopted by Council for the 2023-24 year is \$10,000 or 5.00% whichever is the greater.

Description	Var. \$	Var. %	
	\$	%	
Revenue from operating activities			
General rates	306,156	19.83%	▲ Rates paid in full.
Grants, subsidies and contributions	638,927	8.90%	▲ Financial Assistance Grant paid in 2 Instalments change cashflow
Fees and charges	325,982	30.88%	▲ Full Year charges for waste services linked to rates notices, change cashflow
Interest revenue	222,477	604.31%	▲ Increase in interest rates
Other revenue	15,103	103.64%	▲ Increase in rates penalty charges
Profit on asset disposals	(30,062)	(100.00%)	▼ Asset sales have not happened at time of reporting
Expenditure from operating activities			
Employee costs	270,243	4.03%	▲ Employment Oncosts well under budget and underspend in admin, parks & gardens and public works overheads
Materials and contracts	986,488	47.91%	▲ Underspend due to classification between this under other expenses category
Utility charges	30,496	29.28%	▲ Slightly under budget
Depreciation	119,680	8.55%	▲ Slightly under budget
Insurance	(50,051)	(31.94%)	▼ Need to change cashflow as invoice for insurance received in July
Other expenditure	(593,509)	(229.29%)	▼ Overspend due to classification between this under other materials & contracts category
Loss on asset disposals	(13,006)	0.00%	▼ Assets sold at loss not budgeted
Non-cash amounts excluded from operating activities	183,571	13.41%	▲ Depreciation expense less than budget
Inflows from investing activities			
Proceeds from capital grants, subsidies and contributions	(1,295,566)	(82.54%)	▼ Major capital works, LRCIP4, R2R and CRA works not fully started as yet
Proceeds from disposal of assets	(35,079)	(100.00%)	▼
Outflows from investing activities			
Payments for property, plant and equipment	692,785	66.19%	▲ Majority of capital works projects and acquisitions have not started as yet
Payments for construction of infrastructure	388,027	41.96%	▲ Delay in roadworks projects
Outflows from financing activities			
Transfer to reserves	(1,088,697)	0.00%	▼
Surplus or deficit at the start of the financial year			
	116,280	5.07%	▲ Increase in surplus following audit
Surplus or deficit after imposition of general rates			
	1,190,245	41.41%	▲ Increase of revenue over expenditure at end of this reporting period.
Due to variances described above			

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION

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SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024

1 KEY INFORMATION

Funding Surplus or Deficit Components

Funding surplus / (deficit)				
	Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
Opening	\$2.29 M	\$2.29 M	\$2.41 M	\$0.12 M
Closing	\$0.09 M	\$2.87 M	\$4.06 M	\$1.19 M

Refer to Statement of Financial Activity

Cash and cash equivalents			Payables			Receivables		
	\$9.81 M	% of total		\$0.14 M	% Outstanding		\$0.12 M	% Collected
Unrestricted Cash	\$4.24 M	43.2%	Trade Payables	\$0.14 M		Rates Receivable	\$0.17 M	91.4%
Restricted Cash	\$5.57 M	56.8%	0 to 30 Days		82.9%	Trade Receivable	\$0.12 M	% Outstanding
			Over 30 Days		17.1%	Over 30 Days		42.3%
			Over 90 Days		4.0%	Over 90 Days		0.0%

Refer to 3 - Cash and Financial Assets

Refer to 9 - Payables

Refer to 7 - Receivables

Key Operating Activities

Amount attributable to operating activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.50 M)	\$0.55 M	\$2.96 M	\$2.41 M

Refer to Statement of Financial Activity

Rates Revenue			Grants and Contributions			Fees and Charges		
YTD Actual	\$1.85 M	% Variance	YTD Actual	\$7.82 M	% Variance	YTD Actual	\$1.38 M	% Variance
YTD Budget	\$1.54 M	19.8%	YTD Budget	\$7.11 M	9.9%	YTD Budget	\$1.06 M	30.9%

Refer to 10 - Rate Revenue

Refer to 12 - Grants and Contributions

Refer to Statement of Financial Activity

Key Investing Activities

Amount attributable to investing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$1.17 M)	(\$0.37 M)	(\$0.62 M)	(\$0.25 M)

Refer to Statement of Financial Activity

Proceeds on sale			Asset Acquisition			Capital Grants		
YTD Actual	\$0.00 M	%	YTD Actual	\$0.54 M	% Spent	YTD Actual	\$0.27 M	% Received
Adopted Budget	\$0.04 M	(100.0%)	Adopted Budget	\$1.23 M	(56.5%)	Adopted Budget	\$1.58 M	(82.7%)

Refer to 6 - Disposal of Assets

Refer to 5 - Capital Acquisitions

Refer to 5 - Capital Acquisitions

Key Financing Activities

Amount attributable to financing activities			
Adopted Budget	YTD Budget (a)	YTD Actual (b)	Var. \$ (b)-(a)
(\$0.53 M)	\$0.40 M	(\$0.69 M)	(\$1.09 M)

Refer to Statement of Financial Activity

Borrowings		Reserves	
Principal repayments	\$0.00 M	Reserves balance	\$5.57 M
Interest expense	\$0.00 M	Interest earned	\$0.17 M
Principal due	\$0.00 M		

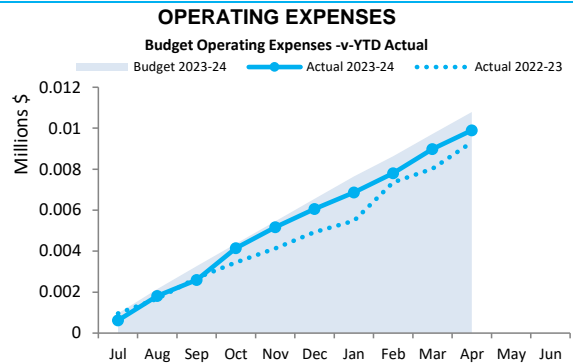
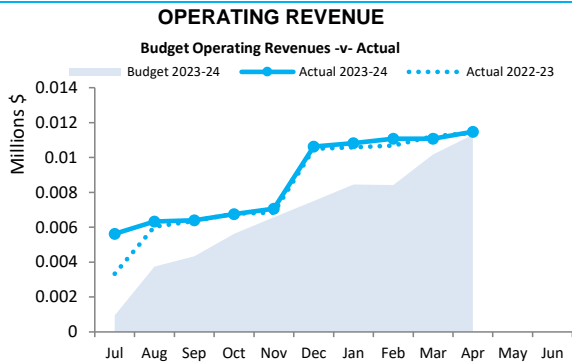
Refer to 4 - Cash Reserves

This information is to be read in conjunction with the accompanying Financial Statements and notes.

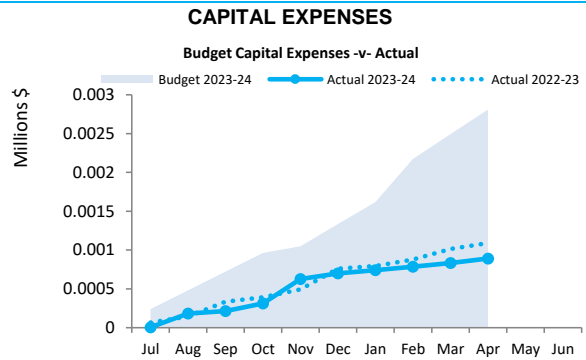
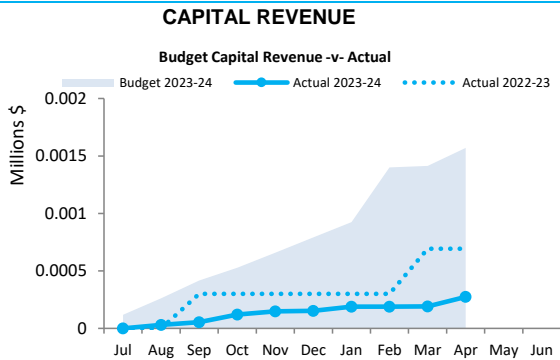
**SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024**

2 KEY INFORMATION - GRAPHICAL

OPERATING ACTIVITIES



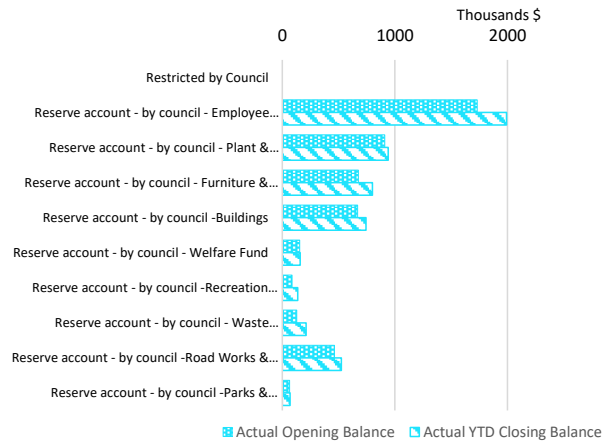
INVESTING ACTIVITIES



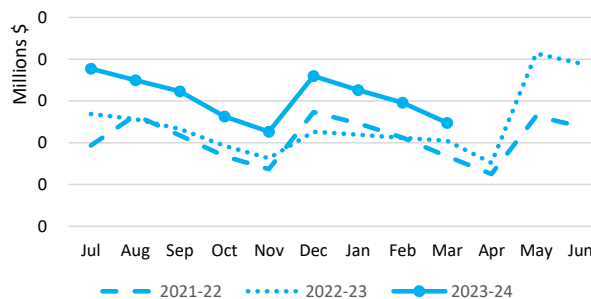
FINANCING ACTIVITIES

BORROWINGS

RESERVES



Closing funding surplus / (deficit)



This information is to be read in conjunction with the accompanying Financial Statements and Notes.

**SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024**

3 CASH AND FINANCIAL ASSETS

Description	Classification	Unrestricted	Restricted	Total Cash	Trust	Institution	Interest Rate	Maturity Date
		\$	\$	\$	\$			
Municipal Bank Account	Cash and cash equivalents	897,678		897,678		Westpac		N/A
Community Welfare fund	Financial assets at amortised cost	0	2,585	2,585		Westpac		N/A
Reserve Funds	Financial assets at amortised cost	0	1,206,470	1,206,470		Westpac		N/A
Term Deposit - Municipal	Cash and cash equivalents	629,141		629,141		Westpac	4.32%	17-08-24
Term Deposit - Municipal	Cash and cash equivalents	505,142		505,142		Westpac	4.24%	19-06-24
Term Deposit - Municipal	Cash and cash equivalents	507,009		507,009		Westpac	4.16%	19-06-24
Term Deposit - Municipal	Cash and cash equivalents	500,000		500,000		Westpac	4.40%	19-05-24
Term Deposit - Municipal	Cash and cash equivalents	500,000		500,000		Westpac	4.08%	20-05-24
Term Deposit - Municipal	Cash and cash equivalents	200,000		200,000		Westpac	4.08%	20-05-24
Term Deposit - Municipal	Cash and cash equivalents	500,000		500,000		Westpac	4.16%	20-06-24
Term Deposit - Trust	Cash and cash equivalents	0			59,204	Westpac	4.32%	14-09-24
Term Deposit - CWF	Financial assets at amortised cost	0	24,140	24,140		Westpac	4.32%	17-08-24
Term Deposit - CWF	Financial assets at amortised cost	0	34,338	34,338		Westpac	4.32%	14-09-24
Term Deposit - CWF	Financial assets at amortised cost	0	27,518	27,518		Westpac	4.32%	14-09-24
Term Deposit - Reserve	Financial assets at amortised cost	0	1,835,014	1,835,014		Westpac	4.32%	17-08-24
Term Deposit - Reserve	Financial assets at amortised cost	0	522,127	522,127		Westpac	4.80%	26-03-25
Term Deposit - Reserve	Financial assets at amortised cost	0	68,527	68,527		Westpac	4.32%	14-09-24
Term Deposit - Reserve	Financial assets at amortised cost	0	780,135	780,135		Westpac	4.32%	14-09-24
Term Deposit - Reserve	Financial assets at amortised cost	0	538,127	538,127		Westpac	4.24%	10-05-24
Term Deposit - Reserve	Financial assets at amortised cost	0	534,374	534,374		Westpac	4.24%	10-05-24
Total		4,238,971	5,573,355	9,812,326	59,204			
Comprising								
Cash and cash equivalents		4,238,971	0	4,238,971	59,204			
Financial assets at amortised cost		0	5,573,355	5,573,355	0			
		4,238,971	5,573,355	9,812,326	59,204			

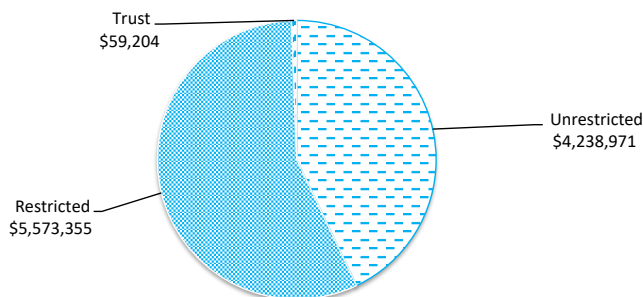
KEY INFORMATION

Cash and cash equivalents include cash on hand, cash at bank, deposits available on demand with banks and other short term highly liquid investments with original maturities of three months or less that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes in value. Bank overdrafts are reported as short term borrowings in current liabilities in the statement of net current assets.

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

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

Financial assets at amortised cost held with registered financial institutions are listed in this note other financial assets at amortised cost are provided in Note 4 - Other asse



SHIRE OF CHRISTMAS ISLAND
 SUPPLEMENTARY INFORMATION
 FOR THE PERIOD ENDED 30 APRIL 2024

4 RESERVE ACCOUNTS

Reserve name	Budget	Budget	Budget	Budget	Budget	Actual	Actual	Actual	Actual	Actual
	Opening	Interest	Transfer	Transfers	Closing	Opening	Interest	Transfers	Transfer	YTD
	Balance	Earned	s In (+)	Out (-)	Balance	Balance	Earned	In (+)	s Out (-)	Closing
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by Council										
Reserve account - by council - Employee Benefits	1,731,739	14,000	190,000		1,935,739	1,731,739	60,183	200,000		1,991,922
Reserve account - by council - Plant & Machinery	909,796	2,000	400,000	(400,000)	911,796	909,796	31,618	400,000	(400,000)	941,414
Reserve account - by council - Furniture & Equipment	676,080	1,000	100,000		777,080	676,080	23,496	100,000		799,576
Reserve account - by council -Buildings	669,236	1,000	50,000		720,236	669,236	23,258	50,000		742,494
Reserve account - by council - Welfare Fund	154,706				154,706	154,706	3,317			158,023
Reserve account - by council -Recreation Services	87,174	210	46,000		133,384	87,174	3,030	46,000		136,204
Reserve account - by council - Waste Management	127,186	258	80,000		207,444	127,186	4,420	80,000		211,606
Reserve account - by council -Road Works & Materials	463,077	265	45,000		508,342	463,077	16,093	45,000		524,170
Reserve account - by council -Parks & Gardens	65,664				65,664	65,664	2,282			67,946
	4,884,658	18,733	911,000	(400,000)	5,414,391	4,884,658	167,697	921,000	(400,000)	5,573,355

5 CAPITAL ACQUISITIONS

Capital acquisitions	Adopted		YTD Actual	YTD Actual Variance
	Budget	YTD Budget		
	\$	\$	\$	\$
Buildings - non-specialised	170,000	124,158	0	(124,158)
Buildings - specialised	80,000	60,000	0	(60,000)
Furniture and equipment	294,000	18,319	8,947	(9,372)
Plant and equipment	1,013,104	844,253	344,999	(499,254)
Acquisition of property, plant and equipment	1,557,104	1,046,730	353,946	(692,785)
Infrastructure - roads	700,704	525,528	262,923	(262,605)
Infrastructure - Other	532,210	399,158	273,735	(125,422)
Acquisition of infrastructure	1,232,914	924,686	536,658	(1,773,597)
Total capital acquisitions	2,790,018	1,971,416	890,604	(2,466,381)
Capital Acquisitions Funded By:				
Capital grants and contributions	1,582,914	1,569,639	274,073	(1,295,566)
Other (disposals & C/Fwd)	35,079	35,079	0	(35,079)
Reserve accounts				
Reserve account - by council - Plant & Machinery	400,000		400,000	400,000
Contribution - operations	772,025	366,698	216,531	(150,167)
Capital funding total	2,790,018	1,971,416	890,604	(1,080,812)

SIGNIFICANT ACCOUNTING POLICIES

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

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

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

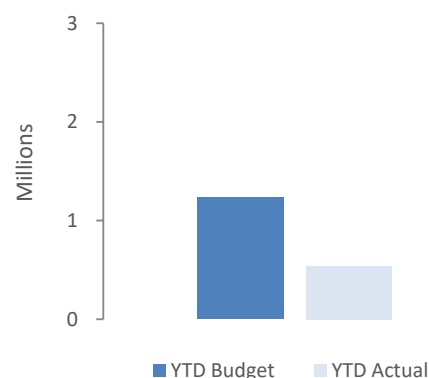
Initial recognition and measurement for assets held at cost

Plant and equipment including furniture and equipment is recognised at cost on acquisition in accordance with *Financial Management Regulation 17A*. Where acquired at no cost the asset is initially recognise at fair value. Assets held at cost are depreciated and assessed for impairment annually.

Initial recognition and measurement between mandatory revaluation dates for assets held at fair value

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 zero cost or otherwise significantly less than fair value, 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.

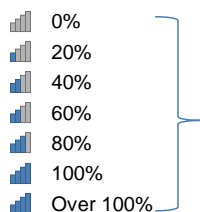
Payments for Capital Acquisitions



5 CAPITAL ACQUISITIONS - DETAILED

Capital expenditure total

Level of completion indicators



Percentage Year to Date Actual to Annual Budget expenditure where the expenditure over budget highlighted in red.

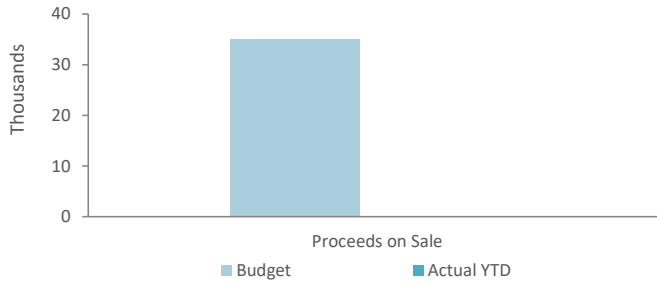
Ongoing-WIP
 Completed

Level of completion indicator, please see table at the end of this note for further detail.

Account Description	Adopted			Variance (Under)/Over
	Budget	YTD Budget	YTD Actual	
	\$	\$	\$	\$
427800 Governance - Printers	12,000	9,993	8,947	1046.48
1077800 Roundabout Lighting Upgrade	5,000	4,163	0	4163
1137800 Library - Shelving Upgrade	5,000	4,163	0	4163
1127805 Lily Beach Redevelopment	250,000	208,325	273,735	-65410.3
1127806 Poon Saan Park Resurface	22,000	16,494	0	16494
907228 28 Seaview Drive	35,000	26,253	0	26253
907212 12 Guano Close	40,000	29,997	0	29997
907223 23 Seaview Drive	40,000	26,664	0	26664
907238 Flat 138	15,000	11,247	0	11247
907230 30 Seaview Drive	40,000	29,997	0	29997
107811 Bus Shelter Upgrades	80,000	60,000	0	60,000
1207230 CRA-Road Resealing Program	556,897	348,055	40,237	307,818
72617 Lily Beach Boardwalk Replacement - LRCIP Phase 4	337,521	253,143	76,618	176524.8
72618 Replacement of Road Signage - LRCIP Phase 4	194,689	121,680	0	121680
72930 Murray Rd-CIDHS Crab Bridge - RTR 23/24	300,705	225,531	146,068	79463.46
72107 Reseal Lily Beach Road - RTR 23/24	300,705	225,522	0	225522
1217500 Kubota GR2120-48-AU-2 Ride on Mower	20,104	16,753	16,171	582
	3,247,621	2,445,480	890,604	1,554,876

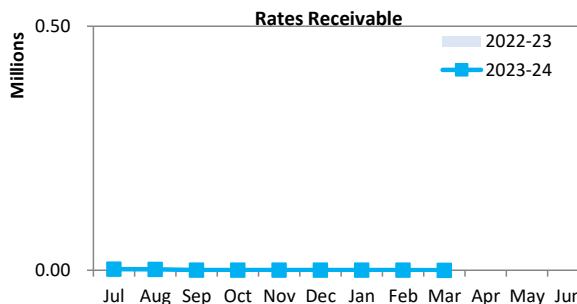
6 DISPOSAL OF ASSETS

Asset Ref.	Asset description	Budget				YTD Actual			
		Net Book Value	Proceeds	Profit	(Loss)	Net Book Value	Proceeds	Profit	(Loss)
		\$	\$	\$	\$	\$	\$	\$	\$
	Plant and equipment								
	Various Plant & Machinery	29,504	35,079	5,575	0	13,006	0	0	(13,006)
		29,504	35,079	5,575	0	13,006	0	0	(13,006)



7 RECEIVABLES

Rates receivable	30 June 2023	30 Apr 2024
	\$	\$
Opening arrears previous years	114,373	114,373
Levied this year		1,849,857
Less - collections to date	0	(1,794,350)
Gross rates collectable	114,373	169,880
Net rates collectable	114,373	169,880
% Collected	0.0%	91.4%



Receivables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Receivables - general	0	70,138	907	0	51,985	123,030
Percentage	0.0%	0.7%	0.0%	42.3%	0.0%	
Balance per trial balance						
Trade receivables		70,138	907	0	51,985	123,030
Total receivables general outstanding						123,030

Amounts shown above include GST (where applicable)

KEY INFORMATION

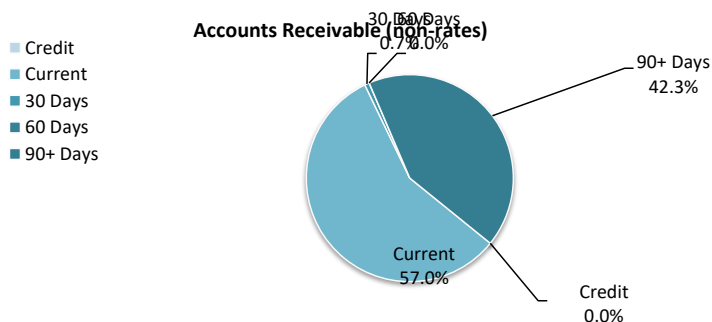
Trade and other receivables include amounts due from ratepayers for unpaid rates and service charges and other amounts due from third parties for goods and services performed in the ordinary course of business.

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

Classification and subsequent measurement

Receivables which are generally due for settlement within 30 days except rates receivables which are expected to be collected within 12 months are classified as current assets. All other receivables such as, deferred pensioner rates receivable after the end of the reporting period are classified as non-current assets.

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the Shire measures them subsequently at amortised cost using the effective interest rate method.



8 OTHER CURRENT ASSETS

	Opening Balance 1 July 2023	Asset Increase	Asset Reduction	Closing Balance 30 April 2024
	\$	\$	\$	\$
Other current assets				
Inventory				
Fuel & Materials	441,417	181,694	(180,405)	442,706
Other assets				
Prepayments	5,108	12,147	(13,962)	3,293
Accrued income	4,618		(4,618)	0
Total other current assets	451,143	193,841	(198,985)	445,999

Amounts shown above include GST (where applicable)

KEY INFORMATION

Inventory

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

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

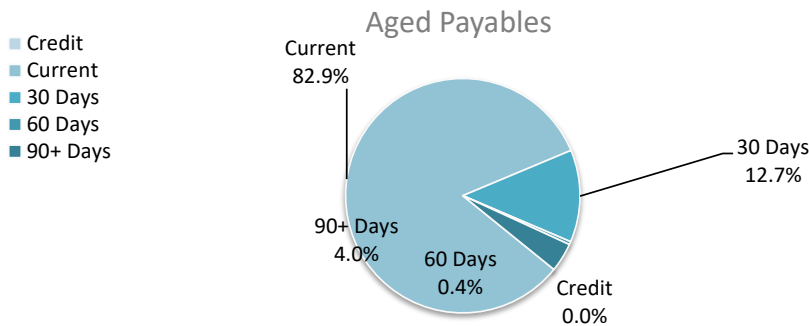
9 PAYABLES

Payables - general	Credit	Current	30 Days	60 Days	90+ Days	Total
	\$	\$	\$	\$	\$	\$
Payables - general	0	118,218	18,176	605	5,686	142,685
Percentage	0.0%	82.9%	12.7%	0.4%	4.0%	
Balance per trial balance						
Sundry creditors		118,218	18,176	605	5,686	142,685
Total payables general outstanding						142,685

Amounts shown above include GST (where applicable)

KEY INFORMATION

Trade and other payables represent liabilities for goods and services provided to the Shire prior to the end of the period 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. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.



10 RATE REVENUE

General rate revenue

RATE TYPE	Rate in \$ (cents)	Number of Properties	Rateable Value	Budget		YTD Actual		Total Revenue	
				Rate Revenue	Total Revenue	Rate Revenue	Reassessed Rate Revenue		
				\$	\$	\$	\$	\$	
Gross rental value									
Gross Rental Value - Resident	0.1044	456	8,769,508	915,431	915,431	915,182		915,182	
Gross Rental Value - Commercial	0.1044	89	1,960,676	204,671	204,671	204,671		204,671	
Gross Rental Value - DIAC	0.0000	20	1,197,820	0	0	0		0	
Gross Rental Value - Unallocated	0.1044	4	63,960	6,677	6,677	6,677		6,677	
Gross Rental Value - Rural	0.1044	2	45,280	4,727	4,727	4,727		4,727	
Gross Rental Value - Industrial	0.1044	12	227,160	23,713	23,713	23,713		23,713	
Gross Rental Value - Exempt	0.1044	209	0	0	0	0		0	
Unimproved value									
Unimproved Value - Industrial	0.4200	1	940,000	394,800	394,800	394,800		394,800	
Unimproved Value - Mining	0.4200	6	689,568	289,619	289,619	300,962		300,962	
Sub-Total		799	13,893,972	1,839,638	0	1,839,638	1,850,732	0	1,850,732
Minimum payment									
Minimum Payment \$									
Gross rental value									
Gross Rental Value - Resident	630	5		3,150	3,150	3,150		3,150	
Gross Rental Value - Commercial	630	16		10,080	10,080	10,080		10,080	
Gross Rental Value - Unallocated	630	37		23,310	23,310	23,310		23,310	
Gross Rental Value - Rural	630			0	0	0		0	
Gross Rental Value - Industrial	630	5		3,150	3,150	3,780		3,780	
Gross Rental Value - Exempt	630			0	0	0		0	
Unimproved value									
Unimproved Value - Industrial	380	1		380	380	0		0	
Unimproved Value - Mining	380	2		760	760	758		758	
Sub-total		66	0	40,830	0	40,830	41,078	0	41,078
Discount					(31,520)				(41,953)
Concession					(1,000)				
Total general rates						1,847,948			1,849,857

11 OTHER CURRENT LIABILITIES

Other current liabilities	Note	Opening Balance 1 July 2023	Liability transferred from/(to) non current	Liability Increase	Liability Reduction	Closing Balance 30 April 2024
		\$	\$	\$	\$	\$
Other liabilities						
Contract liabilities		184,391	0	468,943	(369,587)	283,748
Capital grant/contributions liabilities		101,638	0	639,326	(274,073)	466,891
Total other liabilities		286,029	0	1,108,269	(643,660)	750,639
Employee Related Provisions						
Provision for annual leave		1,018,579	0			1,018,579
Provision for long service leave		978,209	0			978,208
Total Provisions		1,996,788	0	0	0	1,996,787
Total other current liabilities		2,282,817.00	0.00	1,108,269.40	(643,660.40)	2,747,426.00
Amounts shown above include GST (where applicable)						

A breakdown of contract liabilities and associated movements is provided on the following pages at Note 12 and 13

KEY INFORMATION

Provisions

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

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

Employee Related Provisions

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 calculation of net current assets.

Other long-term employee benefits

The Shire's obligations for employees' annual leave and long service leave entitlements are recognised as employee related provisions in the statement of financial position.

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 of 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.

Contract liabilities

An entity's obligation to transfer goods or services to a customer for which the entity has received consideration (or the amount is due) from the customer.

Capital grant/contribution liabilities

Grants to acquire or construct recognisable non-financial assets to identified specifications be constructed to be controlled by the Shire are recognised as a liability until such time as the Shire satisfies its obligations under the agreement.

12 GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Unspent grant, subsidies and contributions liability					Grants, subsidies and contributions revenue					YTD Revenue Actual
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Apr 2024	Current Liability 30 Apr 2024	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Grants and subsidies											
CI Fisheries Management DITRDCA Grant	178,391	418,944	(366,276)	231,059	231,059	452,059	376,695			0	366,276
Saluting Their Service Commemorations Grant	6,000			6,000	6,000	6,000	4,993			0	0
Financial Assistance Grant				0	0	6,866,660	5,650,730	6,866,660	(85,790)	6,780,870	6,780,870
Commonealth _ Community Service Obligations				0	0	500,459	417,030	500,459		500,459	500,459
Building Better Regions Grant				0	0	20,000	16,666	20,000		20,000	11,000
Landfill Environmental Management Plan		50,000	(3,311)	46,689	46,689					0	3,311
Parks Australia Grading Grant				0	0	800,000	600,000			0	123,750
	184,391	468,944	(369,587)	283,748	283,748	8,645,178	7,066,114	7,387,119	(85,790)	7,301,329	7,785,666
Contributions											
CI Marathon Contributions				0	0	10,000	8,333			0	8,544
Ranger Pool Car contributions				0	0	835	690			0	598
Australia Day/UWA Cultural Heritage Study/Contributions				0	0	1,000	830			0	14,558
Territory Week Contribution				0	0	0	0			0	6,600
Bus Contribution				0	0	30,000	24,999			0	0
Senior Week Contribution				0	0	1,000	830			0	300
Pool Car Contribution				0	0	10,700	8,903			0	0
	0	0	0	0	0	53,535	44,585	0	0	0	30,600
TOTALS	184,391	468,944	(369,587)	283,748	283,748	8,698,713	7,110,699	7,387,119	(85,790)	7,301,329	7,816,267

13 CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

Provider	Capital grant/contribution liabilities					Capital grants, subsidies and contributions revenue					YTD Revenue Actual
	Liability 1 July 2023	Increase in Liability	Decrease in Liability (As revenue)	Liability 30 Apr 2024	Current Liability 30 Apr 2024	Adopted Budget Revenue	YTD Budget	Annual Budget	Budget Variations	Expected	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Capital grants and subsidies											
Road to Revocery Grant (R2R)				0	0	300,704	501,170	300,704	300,704	601,408	0
Central Road Authority (CRA)		300,000	(75,817)	224,183	224,183	600,000	499,980			0	75,817
Local Road & Community Infrastructure Program Phase 4		319,326	(76,618)	242,708	242,708	532,210	443,489			0	76,618
Lily Beach Redevelopment	101,638	20,000	(121,638)	0	0	150,000	125,000			0	121,638
	101,638	639,326	(274,073)	466,891	466,891	1,582,914	1,569,639	300,704	300,704	601,408	274,073

SHIRE OF CHRISTMAS ISLAND
SUPPLEMENTARY INFORMATION
FOR THE PERIOD ENDED 30 APRIL 2024

14 TRUST FUND

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

Description	Opening Balance 1 July 2023	Amount Received	Amount Paid	Closing Balance 30 Apr 2024
	\$	\$	\$	\$
Taman Sweetland Reserve (POS)	56,893	2,312		59,204
	56,893	2,312	0	59,204



SHIRE OF CHRISTMAS ISLAND

SUBMISSION TO	Ordinary Council Meeting 28 May 2024
AGENDA REFERENCE	10.2.3
SUBJECT	Outstanding Rates/Debtors Report 30 April 2024
LOCATION/ADDRESS/APPLICANT	N/A
FILE REFERENCE	3.1.9
INTEREST DISCLOSURE	Nil
DATE OF REPORT	15 May 2024
AUTHOR	Wei Ho, Assistant Director Finance & Corporate Services
SIGNATURE OF AUTHOR	SIGNED
SIGNATURE OF CEO	SIGNED

RECOMMENDATION

The report is noted.

BACKGROUND

Policy and legislation require regular reports to Council about the extent of debt to the Shire and any actions to be taken or to recover unpaid monies.

A debt is defined as any amount of money owed to the Shire by virtue of the provision of services, levying of rates, fees and charges, funding agreements, the provision of private works or other fee for service and payment has not been made within 45 days of issuance of invoice, notice or agreement. A debt does not include instalment arrangements unless the final instalment is overdue by 45 days or more.

COMMENT

As of 30 April 2024, the Shire was owed \$273,170.28. The breakdown of monies owed is as follows:

Payment Type	Total owed	Amounts under \$200	Amounts over \$200	Debts written off in preceding quarter	Debts referred to debt collection or subject to negotiated settlement/ Other
	\$ & No.	\$ & No.	\$ & No	\$ & No.	\$ & No.
Rates & Services	150,140 131	716 92	149,424 39	Nil	Nil
Others	69,160 23	735 6	68,425 17	Nil	Nil
Private works	53,870 2	Nil	53,870 2	Nil	Nil

STATUTORY ENVIRONMENT

Section 6.13 of the Local Government Act 1995 (WA) (CI) and regulations 19A & 19B of the LG Financial Management Regulations apply. In relation to rates and service charge debts in excess of 3 years, Council must make at least 1 attempt to recover unpaid monies by court action before exercising the power to compulsory sell the property.

POLICY IMPLICATIONS

Council's Financial Policy 5 - Debt Recovery applies. The policy sets out the scheme for pursuing debts via letters of demand and local court action. The CEO has delegated authority to pursue debt recovery and to write off debts under \$200. Council has the sole authority to write off debts over \$200.

FINANCIAL IMPLICATIONS

There are some costs to Council in pursuing debts, eg summons. However, Council can also apply interest penalties on outstanding debts and court fees, thereby mitigating these costs.

STRATEGIC IMPLICATIONS & MILESTONES

Objective 1 of the Governance environment is to "Provide good governance in line with the requirements of the LGA and the culture of the Island. Objective 4 of the same environment is to "effectively manage the resources of the Shire in line with the objectives of the strategic plan.

CONSULTATION

No consultation is required. Debtors will be contacted direct about their debts in accordance with the policy.

VOTING REQUIREMENTS

A simple majority is required.

ATTACHMENTS

Nil