

TOWN OF VICTORIA PARK
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

LOCAL GOVERNMENT ACT 1995

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TOWN'S VISION

The Town of Victoria Park: A dynamic place for everyone.

TOWN OF VICTORIA PARK
STATEMENT OF COMPREHENSIVE INCOME BY NATURE
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
Revenue		\$	\$	\$
Rates	2(a)	49,475,403	46,266,715	46,131,117
Operating grants, subsidies and contributions	11	1,819,930	1,473,586	590,029
Fees and charges	15	10,683,879	9,507,499	10,315,512
Service charges	2(e)	949,805	1,830,595	1,554,800
Interest revenue	12(a)	1,112,960	935,277	474,498
Other revenue	12(b)	291,076	663,555	639,756
		64,333,053	60,677,227	59,705,712
Expenses				
Employee costs		(28,053,746)	(25,029,880)	(25,231,789)
Materials and contracts		(24,211,176)	(23,972,330)	(25,284,135)
Utility charges		(1,624,420)	(1,482,843)	(1,599,650)
Depreciation	6	(10,570,356)	(9,951,643)	(9,951,643)
Finance costs	12(d)	(290,525)	(336,399)	(277,575)
Insurance		(635,582)	(565,211)	(339,881)
Other expenditure		(1,238,311)	(406,157)	(728,839)
		(66,624,116)	(61,744,463)	(63,413,512)
		(2,291,063)	(1,067,236)	(3,707,800)
Capital grants, subsidies and contributions	11	15,418,197	801,630	9,560,146
Profit on asset disposals	5	20,879	1,597,280	1,597,280
Loss on asset disposals		0	(26,417)	(26,417)
Share of net profit of associates accounted for using the equity method	14	900,000	1,000,000	0
		16,339,076	3,372,493	11,131,009
Net result for the period		14,048,013	2,305,257	7,423,209
Total comprehensive income for the period		14,048,013	2,305,257	7,423,209

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

TOWN OF VICTORIA PARK
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	NOTE	2023/24 Budget	2022/23 Actual	2022/23 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
		\$	\$	\$
Rates		49,475,403	46,266,715	46,431,117
Operating grants, subsidies and contributions		1,891,442	1,473,586	590,029
Fees and charges		10,683,879	9,507,499	10,315,512
Service charges		949,805	1,830,595	1,054,800
Interest revenue		1,112,960	935,277	474,498
Goods and services tax received		53,698	51,245	45,281
Other revenue		291,076	663,555	639,756
		64,458,263	60,728,472	59,550,993
Payments				
Employee costs		(28,257,739)	(25,029,880)	(25,731,789)
Materials and contracts		(23,960,111)	(23,711,630)	(24,784,135)
Utility charges		(1,624,420)	(1,482,843)	(1,599,650)
Finance costs		(290,525)	(336,399)	(277,575)
Insurance		(635,582)	(565,211)	(339,881)
Other expenditure		(1,238,311)	(406,157)	(728,839)
		(56,006,688)	(51,532,120)	(53,461,869)
Net cash provided by (used in) operating activities	4	8,451,575	9,196,352	6,089,124
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(6,801,000)	(1,935,863)	(7,355,562)
Payments for construction of infrastructure	5(b)	(28,137,559)	(6,321,242)	(21,625,006)
Capital grants, subsidies and contributions		15,418,197	(8,924)	8,560,146
Proceeds from sale of property, plant and equipment	5(a)	255,100	4,015,500	4,015,500
Distributions from investments in associates		900,000	1,000,000	0
Proceeds on equity distribution		0	0	1,250,000
Net cash provided by (used in) investing activities		(18,365,262)	(3,250,529)	(15,154,922)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(2,990,299)	(3,038,586)	(3,075,841)
Payments for principal portion of lease liabilities	8	0	(20,069)	(20,068)
Proceeds on disposal of financial assets at amortised cost - term deposits		0	2,000,000	0
Proceeds from new borrowings	7(a)	2,200,000	0	2,200,000
Net cash provided by (used in) financing activities		(790,299)	(1,058,655)	(895,909)
Net increase (decrease) in cash held		(10,703,986)	4,887,168	(9,961,707)
Cash at beginning of year		29,613,927	24,726,759	46,612,470
Cash and cash equivalents at the end of the year	4	18,909,941	29,613,927	36,650,763

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

**TOWN OF VICTORIA PARK
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2024**

		2023/24	2022/23	2022/23
	NOTE	Budget	Actual	Budget
OPERATING ACTIVITIES				
Revenue from operating activities				
Rates	2(a)	49,475,403	46,266,715	46,131,117
Operating grants, subsidies and contributions	11	1,819,930	1,473,586	590,029
Fees and charges	15	10,683,879	9,507,499	10,315,512
Service charges	2(e)	949,805	1,830,595	1,554,800
Interest revenue	12(a)	1,112,960	935,277	474,498
Other revenue	12(b)	291,076	663,555	639,756
Profit on asset disposals	5	20,879	1,597,280	1,597,280
Share of net profit of associates accounted for using the equity method		900,000	1,000,000	0
		65,253,932	63,274,507	61,302,992
Expenditure from operating activities				
Employee costs		(28,053,746)	(25,029,880)	(25,231,789)
Materials and contracts		(24,211,176)	(23,972,330)	(25,284,135)
Utility charges		(1,624,420)	(1,482,843)	(1,599,650)
Depreciation	6	(10,570,356)	(9,951,643)	(9,951,643)
Finance costs	12(d)	(290,525)	(336,399)	(277,575)
Insurance		(635,582)	(565,211)	(339,881)
Other expenditure		(1,238,311)	(406,157)	(728,839)
Loss on asset disposals	5	0	(26,417)	(26,417)
		(66,624,116)	(61,770,880)	(63,439,929)
Non-cash amounts excluded from operating activities	3(b)	10,549,477	8,692,725	8,380,780
Amount attributable to operating activities		9,179,293	10,196,352	6,243,843
INVESTING ACTIVITIES				
Inflows from investing activities				
Capital grants, subsidies and contributions	11	15,418,197	801,630	9,560,146
Proceeds from disposal of assets	5	255,100	4,015,500	4,015,500
Distributions from investments in associates	14	0	0	1,250,000
		15,673,297	4,817,130	14,825,646
Outflows from investing activities				
Payments for property, plant and equipment	5(a)	(6,801,000)	(1,935,863)	(7,355,562)
Payments for construction of infrastructure	5(b)	(28,137,559)	(6,321,242)	(21,625,006)
		(34,938,559)	(8,257,105)	(28,980,568)
Amount attributable to investing activities		(19,265,262)	(3,439,975)	(14,154,922)
FINANCING ACTIVITIES				
Inflows from financing activities				
Proceeds from new borrowings	7(a)	2,200,000	0	2,200,000
Transfers from reserve accounts	9(a)	22,249,301	7,448,783	19,071,008
		24,449,301	7,448,783	21,271,008
Outflows from financing activities				
Repayment of borrowings	7(a)	(2,990,299)	(3,038,586)	(3,075,841)
Payments for principal portion of lease liabilities	8	0	(20,069)	(20,068)
Transfers to reserve accounts	9(a)	(13,073,311)	(14,486,421)	(12,607,599)
		(16,063,610)	(17,545,076)	(15,703,508)
Amount attributable to financing activities		8,385,691	(10,096,293)	5,567,500
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus or deficit at the start of the financial year	3	1,700,278	5,040,194	2,343,579
Amount attributable to operating activities		9,179,293	10,196,352	6,243,843
Amount attributable to investing activities		(19,265,262)	(3,439,975)	(14,154,922)
Amount attributable to financing activities		8,385,691	(10,096,293)	5,567,500
Surplus or deficit at the end of the financial year	3	0	1,700,278	0

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

**TOWN OF VICTORIA PARK
FOR THE YEAR ENDED 30 JUNE 2024
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1.(a) BASIS OF PREPARATION

The annual budget has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and interpretations of the Australian Accounting Standards Board, and the *Local Government Act 1995* and accompanying regulations.

The *Local Government Act 1995* and accompanying Regulations take precedence over Australian Accounting Standards where they are inconsistent.

The *Local Government (Financial Management) Regulations 1996* specify that vested land is a right-of-use asset to be measured at cost. All right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost rather than at fair value. The exception is 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 Town to measure any vested improvements at zero cost.

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

Financial reporting disclosures in relation to assets and liabilities required by the Australian Accounting Standards have not been made unless considered important for the understanding of the budget or required by legislation.

The local government reporting entity

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

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

All monies held in the Trust Fund are excluded from the financial statements. Where applicable a separate statement of those monies will be shown.

2022/23 actual balances

Balances shown in this budget as 2022/23 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Initial application of accounting standards

During the budget year, the below revised Australian Accounting Standards and Interpretations are expected to be compiled, become mandatory and be applicable to its operations.

- AASB 2021-2 Amendments to Australian Accounting Standards
- Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-6 Amendments to Australian Accounting Standards
- Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards
- AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards

It is not expected these standards will have an impact on the annual budget.

New accounting standards for application in future years

The following new accounting standards will have application to local government in future years:

- AASB 2014-10 Amendments to Australian Accounting Standards
- Sale or Contribution of Assets between an Investor and its Associate or Joint Venture
- AASB 2020-1 Amendments to Australian Accounting Standards
- Classification of Liabilities as Current or Non-current
- AASB 2021-7c Amendments to Australian Accounting Standards
- Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- AASB 2022-5 Amendments to Australian Accounting Standards
- Lease Liability in a Sale and Leaseback
- AASB 2022-6 Amendments to Australian Accounting Standards
- Non-current Liabilities with Covenants
- AASB 2022-10 Amendments to Australian Accounting Standards
- Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities

It is not expected these standards will have an impact on the annual budget.

Judgements, estimates and assumptions

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

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

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

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

Rounding off figures

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

TOWN OF VICTORIA PARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

1.(b) KEY TERMS AND DEFINITIONS - NATURE OR TYPE

REVENUES

RATES

All rates levied under the *Local Government Act 1995*. Includes general, differential, specific area rates, minimum payment, interim rates, back rates, ex-gratia rates, less discounts offered.

Exclude administration fees, interest on instalments, interest on arrears, service charges and sewerage rates.

OPERATING GRANTS, SUBSIDIES AND CONTRIBUTIONS

All amounts received as grants, subsidies and contributions that are not capital grants.

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

Revenue from contracts with customers is recognised when the local government satisfies its performance obligations under the contract.

FEES AND CHARGES

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

Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, other fees and charges.

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water.

Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST EARNINGS

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

Gain on the disposal of assets including gains on the disposal of long-term investments.

EXPENSES

EMPLOYEE COSTS

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

Note *AASB 119 Employee Benefits* provides a definition of employee benefits which should be considered.

MATERIALS AND CONTRACTS

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

Local governments may wish to disclose more detail such as contract services, consultancy, information technology and rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER)

Expenditures made to the respective agencies for the provision of power, gas or water.

Exclude expenditures incurred for the reinstatement of roadwork on behalf of these agencies.

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

**TOWN OF VICTORIA PARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in	Number of properties	Rateable value	2023/24 Budgeted rate revenue	2023/24 Budgeted interim rates	2023/24 Budgeted total revenue	2022/23 Actual total revenue	2022/23 Budget total revenue
		\$		\$	\$	\$	\$	\$	\$
(i) General rates									
Residential	Gross rental valuation	0.084730	13,160	286,310,120	24,259,061	50,000	24,309,061	22,402,608	22,345,020
Non-Residential	Gross rental valuation	0.102900	1,389	181,101,497	18,635,344	0	18,635,344	16,837,206	17,597,769
Vacant Land	Gross rental valuation	0.158670	247	13,511,650	2,143,894	0	2,143,894	2,534,305	1,668,888
Total general rates			14,796	480,923,267	45,038,299	50,000	45,088,299	41,774,119	41,611,677
		Minimum							
(ii) Minimum payment		\$							
Residential	Gross rental valuation	1,269	2,977	38,339,344	3,777,813	0	3,777,813	3,942,264	3,949,380
Non-Residential	Gross rental valuation	1,319	181	1,896,889	238,739	0	238,739	212,076	231,804
Vacant Land	Gross rental valuation	2,036	182	1,711,758	370,552	0	370,552	338,256	338,256
Total minimum payments			3,340	41,947,991	4,387,104	0	4,387,104	4,492,596	4,519,440
Total general rates and minimum payments			18,136	522,871,258	49,425,403	50,000	49,475,403	46,266,715	46,131,117
Total rates					49,425,403	50,000	49,475,403	46,266,715	46,131,117

The Town did not raise specified area rates for the year ended 30th June 2024.

All rateable properties within the district used predominately for non-rural purposes are rated according to their Gross Rental Valuation (GRV), all other properties are rated according to their Unimproved Valuation (UV).

The general rates detailed for the 2023/24 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

**TOWN OF VICTORIA PARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	20/09/2023	Nil	Nil	8.00%
Option two				
First instalment	20/09/2023	Nil	Nil	8.00%
Second instalment	22/11/2023	12.00	4.00%	8.00%
Third instalment	24/01/2024	12.00	4.00%	8.00%
Fourth instalment	27/03/2024	12.00	4.00%	8.00%

	2023/24 Budget revenue	2022/23 Actual revenue	2022/23 Budget revenue
	\$	\$	\$
Instalment plan admin charge revenue	170,000	160,000	160,000
Instalment plan interest earned	150,000	97,000	97,000
Unpaid rates and service charge interest earned	80,000	77,000	77,000
	400,000	334,000	334,000

**TOWN OF VICTORIA PARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Objectives and Reasons for Differential Rating

To provide equity in the rating of properties across the Town the following rate categories have been determined for the implementation of differential rating.

Differential general rate

Description	Characteristics	Objects	Reasons
Residential	Properties zoned residential and a predominant residential land use.	This rate is to contribute the ongoing maintenance and service of Town assets and services primarily used by residential ratepayers.	The rate in the dollar is to ensure that the proportion of total rate revenue derived from residential properties remains essentially consistent with previous years.
Non-Residential	Properties used for commercial and industrial purposes and any other than Residential and Vacant Land.	This rate is to contribute the ongoing maintenance and service of Town assets and services primarily used in a non-residential environment.	A higher rate in the dollar than Residential reflects the additional cost of servicing Town assets by commercial activities.
Vacant Land	Vacant properties zoned either as Residential or Non-Residential.	This rate is to encourage absent owners of vacant land to develop and infill to improve the local economy and the local visual amenity of the Town.	A higher rate in the dollar than Residential considers the development of all vacant rateable land to be in the best interests of the community as it will improve the vibrancy of the Town and neighbourhood centres.

(d) Differential Minimum Payment

Residential	Properties zoned residential and a predominant residential land use.	This payment is considered to be the minimum contribution to the ongoing maintenance and service of Town assets and services primarily used by residential ratepayers.	The minimum payment is to ensure that the proportion of total rate revenue derived from residential properties remains essentially consistent with previous years.
Non-Residential	Properties used for commercial and industrial purposes and any other than Residential and Vacant Land.	This payment is considered to be the minimum contribution to the ongoing maintenance and service of Town assets and services primarily used in a non-residential environment.	A higher minimum payment than Residential reflects the additional cost of servicing Town assets by commercial activities.
Vacant Land	Vacant properties zoned either as Residential or Non-Residential.	This payment is considered to be the minimum contribution to encourage absent owners of vacant land to develop and infill to improve the local economy and the local visual amenity of the Town.	A higher minimum payment than Residential considers the development of all vacant ratables land to be in the best interests of the community as it will improve the vibrancy of the Town and neighbourhood centres.

**TOWN OF VICTORIA PARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

2. RATES AND SERVICE CHARGES (CONTINUED)

(e) Service Charges

		Amount of charge	2023/24 Budgeted revenue	Budget amount to be applied to costs	Budget amount to be set aside to reserve	Reserve amount to be applied to costs	2022/23 Actual revenue	2022/23 Budget revenue
Service charge		\$	\$	\$	\$	\$	\$	\$
NRUPP	2nd year of 7 year instalment	328.57 - 985.71	71,628	0	71,628	71,628	952,418	1,554,800
SUPP 6 - Carlisle North	3rd year of 7 year instalment	282.79 - 1,131.14	284,677	0	284,677	284,677	284,677	0
SUPP 6 - Victoria Park East	3rd year of 7 year instalment	274.93 - 1,488.86	264,760	0	264,760	264,760	264,760	0
SUPP 6 - Victoria Park West	3rd year of 7 year instalment	149.21 - 5,968.57	328,740	0	328,740	328,740	328,740	0
			949,805	0	949,805	949,805	1,830,595	1,554,800

Nature of the service charge	Objects of the charge	Reasons for the charge	Area/Properties charge to be imposed on
NRUPP	To apply a user charge on those receiving a benefit	To fund the costs associated with the underground power program.	All owners in the NRUPP area
SUPP 6 - Carlisle North	To apply a user charge on those receiving a benefit	To fund the costs associated with the underground power program.	All owners in the Carlisle North SUPP 6 area
SUPP 6 - Victoria Park East	To apply a user charge on those receiving a benefit	To fund the costs associated with the underground power program.	All owners in the Vic Park East SUPP 6 area
SUPP 6 - Victoria Park West	To apply a user charge on those receiving a benefit	To fund the costs associated with the underground power program.	All owners in the Carlisle North SUPP 6 area

(f) Waivers or concessions

The Town does not anticipate any waivers or concessions for the year ended 30 June 2024.

**TOWN OF VICTORIA PARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories

Less: current liabilities

Trade and other payables
Contract liabilities
Capital grant/contribution liability
Long term borrowings
Employee provisions
Other provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Rate Setting Statement

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
4	18,909,941	29,613,927	36,650,763
	24,000,000	24,000,000	0
	5,928,313	5,999,825	10,136,938
	21,058	23,397	205,630
	48,859,312	59,637,149	46,993,331
	(6,774,116)	(6,471,692)	(7,755,382)
	0	0	(2,412,000)
	(2,000,000)	(2,000,000)	1,000,000
7	(3,038,275)	(2,990,299)	(2,162,745)
	(3,309,127)	(3,513,120)	(3,074,385)
	(730,045)	(730,045)	(726,784)
	(15,851,563)	(15,705,156)	(15,131,296)
	33,007,749	43,931,993	31,862,035
3(c)	(33,007,749)	(42,231,715)	(31,862,035)
	0	1,700,278	0

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

Items excluded from calculation of budgeted deficiency

When calculating the budget deficiency for the purpose of Section 6.2 (2)(c) of the *Local Government Act 1995* the following amounts have been excluded as provided by *Local Government (Financial Management) Regulation 32* which will not fund the budgeted expenditure.

(b) Non-cash amounts excluded from operating activities

The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals
Add: Loss on asset disposals
Add: Depreciation

Non cash amounts excluded from operating activities

Note	2023/24 Budget 30 June 2024	2022/23 Actual 30 June 2023	2022/23 Budget 30 June 2023
	\$	\$	\$
5	(20,879)	(1,597,280)	(1,597,280)
5	0	26,417	26,417
6	10,570,356	9,951,643	9,951,643
	10,549,477	8,692,725	8,380,780

(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 Rate Setting Statement in accordance with *Financial Management Regulation 32* to agree to the surplus/(deficit) after imposition of general rates.

Adjustments to net current assets

Less: Cash - reserve accounts
Less: Current assets not expected to be received at end of year
- Land held for resale
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings

Total adjustments to net current assets

9	(36,046,024)	(45,222,014)	(33,833,280)
	0	0	(191,500)
	3,038,275	2,990,299	2,162,745
	(33,007,749)	(42,231,715)	(31,862,035)

3. NET CURRENT ASSETS (CONTINUED)

MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Town prior to the end of the financial year that are unpaid and arise when the Town 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.

PREPAID RATES

Prepaid rates are, until the taxable event has occurred (start of the next financial year), refundable at the request of the ratepayer. Rates received in advance are initially recognised as a financial liability. When the taxable event occurs, the financial liability is extinguished and the Town recognises revenue for the prepaid rates that have not been refunded.

INVENTORIES

General

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

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

SUPERANNUATION

The Town contributes to a number of superannuation funds on behalf of employees. All funds to which the Town contributes are defined contribution plans.

LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payables are stated inclusive of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with receivables or payables in the statement of financial position.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to, the ATO are presented as operating cash flows.

CONTRACT LIABILITIES

Contract liabilities represent the Town's obligation to transfer goods or services to a customer for which the Town has received consideration from the customer.

Contract liabilities represent obligations which are not yet satisfied. Contract liabilities are recognised as revenue when the performance obligations in the contract are satisfied.

TRADE AND OTHER RECEIVABLES

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

Trade and other receivables are recognised initially at the amount of consideration that is unconditional, unless they contain significant financing components, when they are recognised at fair value.

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

Due to the short term nature of current receivables, their carrying amount is considered to be the same as their fair value. Non-current receivables are indexed to inflation, any difference between the face value and fair value is considered immaterial.

The Town applies the AASB 9 simplified approach to measuring expected credit losses using a lifetime expected loss allowance for all trade receivables. To measure the expected credit losses, rates receivable are separated from other trade receivables due to the difference in payment terms and security for rates receivable.

PROVISIONS

Provisions are recognised when the Town 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 BENEFITS

Short-term employee benefits

Provision is made for the Town'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 Town'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 determination of the net current asset position. The Town's obligations for employees' annual leave and long service leave entitlements are recognised as provisions in the determination of the net current asset position.

Other long-term employee benefits

Long-term employee benefits provisions 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 Town's obligations for long-term employee benefits are presented as non-current provisions in its statement of financial position, except where the Town 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.

**TOWN OF VICTORIA PARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

4. RECONCILIATION OF CASH

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

	Note	2023/24 Budget	2022/23 Actual	2022/23 Budget
Cash at bank and on hand		\$ 18,909,941	\$ 29,613,927	\$ 15,650,763
Term deposits		0	0	21,000,000
Total cash and cash equivalents		18,909,941	29,613,927	36,650,763
Held as				
- Unrestricted cash and cash equivalents	3(a)	4,863,917	7,630,719	634,835
- Restricted cash and cash equivalents	3(a)	14,046,024	21,983,208	36,015,928
		18,909,941	29,613,927	36,650,763
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		14,046,024	21,983,208	36,015,928
- Restricted financial assets at amortised cost - term deposits	3(a)	24,000,000	24,000,000	0
		38,046,024	45,983,208	36,015,928
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Financially backed reserves	9	36,046,024	45,222,014	33,833,280
Other provisions		0	761,194	770,648
Unspent capital grants, subsidies and contribution liabilities		2,000,000	0	1,412,000
		38,046,024	45,983,208	36,015,928
Reconciliation of net cash provided by operating activities to net result				
Net result		14,048,013	2,305,257	7,423,209
Depreciation	6	10,570,356	9,951,643	9,951,643
(Profit)/loss on sale of asset	5	(20,879)	(1,570,863)	(1,570,863)
Share of profit or (loss) of associates accounted for using the equity method		(900,000)	(1,000,000)	0
(Increase)/decrease in receivables		71,512	0	(154,719)
(Increase)/decrease in inventories		2,339	311,945	0
Increase/(decrease) in payables		302,424	0	500,000
Increase/(decrease) in unspent capital grants		0	(810,554)	(1,000,000)
Increase/(decrease) in employee provisions		(203,993)	0	(500,000)
Capital grants, subsidies and contributions		(15,418,197)	8,924	(8,560,146)
Net cash from operating activities		8,451,575	9,196,352	6,089,124

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

Bank overdrafts are shown as short term borrowings in current liabilities in Note 3 - Net Current Assets.

FINANCIAL ASSETS AT AMORTISED COST

The Town 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.

**TOWN OF VICTORIA PARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

5. FIXED ASSETS

The following assets are budgeted to be acquired and/or disposed of during the year.

	2023/24 Budget Additions	2023/24 Budget Disposals - Net Book Value	2023/24 Budget Disposals - Sale Proceeds	2023/24 Budget Disposals - Profit or Loss	2022/23 Actual Additions	2022/23 Disposals - Net Book Value	2022/23 Actual Disposals - Sale Proceeds	2022/23 Actual Disposals - Profit or Loss	2022/23 Budget Additions	2022/23 Budget Disposals - Net Book Value	2022/23 Budget Disposals - Sale Proceeds	2022/23 Budget Disposals - Profit or Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Property, Plant and Equipment												
Land - freehold land	0	0	0	0	0	2,237,340	3,800,000	1,562,660	0	2,237,340	3,800,000	1,562,660
Buildings - non-specialised	5,670,000	0	0	0	598,301	0	0	0	6,017,000	0	0	0
Furniture and equipment	260,000	0	0	0	337,062	0	0	0	158,000	0	0	0
Plant and equipment	871,000	234,221	255,100	20,879	1,000,500	207,297	215,500	8,203	873,500	207,297	215,500	8,203
Information Technology Equipment	0	0	0	0	0	0	0	0	307,062	0	0	0
Total	6,801,000	234,221	255,100	20,879	1,935,863	2,444,637	4,015,500	1,570,863	7,355,562	2,444,637	4,015,500	1,570,863
(b) Infrastructure												
Infrastructure - roads	8,311,859	0	0	0	4,030,748	0	0	0	7,833,756	0	0	0
Infrastructure - pathways	9,292,000	0	0	0	244,119	0	0	0	2,432,120	0	0	0
Infrastructure - drainage	355,000	0	0	0	22,350	0	0	0	185,000	0	0	0
Infrastructure - parks	8,794,000	0	0	0	1,626,367	0	0	0	9,448,738	0	0	0
Other infrastructure	1,384,700	0	0	0	397,658	0	0	0	1,725,392	0	0	0
Total	28,137,559	0	0	0	6,321,242	0	0	0	21,625,006	0	0	0
Total	34,938,559	234,221	255,100	20,879	8,257,105	2,444,637	4,015,500	1,570,863	28,980,568	2,444,637	4,015,500	1,570,863

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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.

GAINS AND LOSSES ON DISPOSAL

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

**TOWN OF VICTORIA PARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

6. DEPRECIATION

By Class

Buildings - non-specialised
Furniture and equipment
Plant and equipment
Information Technology Equipment
Infrastructure - roads
Infrastructure - pathways
Infrastructure - drainage
Infrastructure - parks
Other infrastructure
Right of use - furniture and fittings

By Program

Community amenities
Recreation and culture
Transport
Other property and services

2023/24 Budget	2022/23 Actual	2022/23 Budget
\$	\$	\$
2,486,232	2,290,000	2,290,000
66,900	54,000	54,800
570,096	390,800	390,000
152,916	90,000	90,000
4,642,164	4,539,306	4,539,306
1,243,524	1,213,318	1,213,318
458,352	456,035	456,035
431,472	431,474	431,474
518,700	470,000	470,000
0	16,710	16,710
10,570,356	9,951,643	9,951,643
2,389,728	2,220,000	2,290,000
431,472	431,474	431,474
6,884,040	6,748,659	6,678,659
865,116	551,510	551,510
10,570,356	9,951,643	9,951,643

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - non-specialised	30 to 50 years
Furniture and equipment	4 to 10 years
Plant and equipment	5 to 15 years
Infrastructure - roads	20 to 80 years
Infrastructure - pathways	20 years
Infrastructure - drainage	80 years
Infrastructure - parks	30 to 75 years
Other infrastructure	10 to 60 Years

**TOWN OF VICTORIA PARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

7. BORROWINGS

(a) Borrowing repayments

Movement in borrowings and interest between the beginning and the end of the current financial year.

Purpose	Loan Number	Institution	Interest Rate	Budget	2023/24	2023/24	Budget	2023/24	Actual	2022/23	2022/23	Actual	2022/23	Budget	2022/23	2022/23	Budget	2022/23	
				Principal	Budget	Budget	Principal	Principal		Actual	Actual	Actual	Actual		Principal	Budget	Budget	Budget	Budget
				1 July 2023	New Loans	Principal Repayments	outstanding 30 June 2024	Budget Interest Repayments	1 July 2022	New Loans	Principal Repayments	Principal outstanding 30 June 2023	Interest Repayments	1 July 2022	New Loans	Principal Repayments	Principal outstanding 30 June 2023	Interest Repayments	
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Recreation and culture																			
Fletcher Park	11	WATC	4.90%	188,920	0	(43,885)	145,035	(8,974)	230,748	0	(41,828)	188,920	(10,712)	230,748	0	(41,828)	188,920	(10,712)	
Other property and services																			
14 Kent Street	09	WATC	7.60%	0	0	0	0	0	95,089	0	(95,089)	0	(5,418)	95,089	0	(95,089)	0	(5,418)	
1 Harper Street	10	WATC	6.40%	242,486	0	(117,455)	125,031	(14,301)	352,824	0	(110,338)	242,486	(20,680)	352,824	0	(110,338)	242,486	(20,680)	
Depot Upgrade	12	WATC	4.90%	159,987	0	(37,164)	122,823	(7,600)	195,408	0	(35,421)	159,987	(9,072)	195,408	0	(35,421)	159,987	(9,072)	
SUPP6 UGP	15	WATC	1.20%	10,551,000	0	(2,592,163)	7,958,837	(114,896)	13,113,354	0	(2,562,354)	10,551,000	(144,706)	13,113,353	0	(2,562,354)	10,550,999	(144,706)	
NRUPP UGP	16	WATC	3.11%	1,295,672	0	(199,632)	1,096,040	(38,754)	1,489,228	0	(193,556)	1,295,672	(44,820)	1,489,228	0	(193,556)	1,295,672	(44,820)	
Edward Millen Site	TBA	WATC	4.64%	0	2,200,000	0	2,200,000	0	0	0	0	0	0	0	2,200,000	(37,255)	2,162,745	(41,700)	
				12,438,065	2,200,000	(2,990,299)	11,647,766	(184,525)	15,476,651	0	(3,038,586)	12,438,065	(235,408)	15,476,650	2,200,000	(3,075,841)	14,600,809	(277,108)	

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.

**TOWN OF VICTORIA PARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

7. BORROWINGS

(b) New borrowings - 2023/24

Particulars/Purpose	Institution	Loan type	Term (years)	Interest rate	Amount borrowed budget	Total interest & charges	Amount used budget	Balance unspent
Edward Millen Site	WATC	Deb	20	4.64%	\$ 2,200,000	\$ 0	\$ 2,200,000	\$ 0

(c) Unspent borrowings

The Town had no unspent borrowing funds as at 30 June 2023 nor is it expected to have unspent borrowing funds as at 30 June 2024.

(d) Credit Facilities

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	0	0	9,000,000
Bank overdraft at balance date	0	0	0
Credit card limit	50,000	50,000	23,000
Credit card balance at balance date	(12,000)	(12,000)	0
Total amount of credit unused	38,000	38,000	9,023,000
Loan facilities			
Loan facilities in use at balance date	11,647,766	12,438,065	14,600,809

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

Borrowing costs are recognised as an expense when incurred except where they are directly attributable to the acquisition, construction or production of a qualifying asset. Where this is the case, they are capitalised as part of the cost of the particular asset until such time as the asset is substantially ready for its intended use or sale.

**TOWN OF VICTORIA PARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term (Months)	Budget Lease	2023/24 Budget	2023/24 Budget	Budget Lease	2023/24 Budget	Actual Principal 1 July 2022	2022/23 Actual	2022/23 Actual	Actual Lease	2022/23 Actual	Budget Principal 1 July 2022	2022/23 Budget	2022/23 Budget	Budget Lease	2022/23 Budget					
					Principal 1 July 2023	2023/24 Budget New Leases	2023/24 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2024	2023/24 Budget Lease Interest Repayments		Principal	Lease repayments	Lease Principal outstanding 30 June 2023	Lease Interest repayments		Principal	Lease repayments	Lease Principal outstanding 30 June 2023	Lease Interest repayments					
Printing	E6N0162072	MAIA Financials	1.20%	48	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 20,069	\$ (20,069)	\$ 0	\$ (467)	\$ 20,068	\$ 0	\$ (20,068)	\$ 0	\$ (467)	\$ 20,068	\$ 0	\$ (20,068)	\$ 0	\$ (467)	
					0	0	0	0	0	20,069	0	(20,069)	0	(467)	20,068	0	(20,068)	0	(467)	20,068	0	(20,068)	0	(467)

MATERIAL ACCOUNTING POLICIES

LEASES

At the inception of a contract, the Town assesses whether the contract is, or contains, a lease. A contract is, or contains, a lease if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

At the commencement date, a right-of-use asset is recognised at cost and a lease liability at the present value of the lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease, if that rate can be readily determined. If that rate cannot be readily determined, the Town uses its incremental borrowing rate.

LEASE LIABILITIES

The present value of future lease payments not paid at the reporting date discounted using the incremental borrowing rate where the implicit interest rate in the lease is not readily determined.

**TOWN OF VICTORIA PARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2023/24 Budget Opening Balance	2023/24 Budget Transfer to	2023/24 Budget Transfer (from)	2023/24 Budget Closing Balance	2022/23 Actual Opening Balance	2022/23 Actual Transfer to	2022/23 Actual Transfer (from)	2022/23 Actual Closing Balance	2022/23 Budget Opening Balance	2022/23 Budget Transfer to	2022/23 Budget Transfer (from)	2022/23 Budget Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Underground power reserve	5,793,413	2,233,899	(2,945,447)	5,081,865	4,359,563	5,702,968	(4,269,118)	5,793,413	6,130,647	3,322,987	(2,945,446)	6,508,188
	5,793,413	2,233,899	(2,945,447)	5,081,865	4,359,563	5,702,968	(4,269,118)	5,793,413	6,130,647	3,322,987	(2,945,446)	6,508,188
Restricted by council												
(b) Building renewal reserve	1,496,562	427,185	(540,000)	1,383,747	1,688,553	63,009	(255,000)	1,496,562	1,623,088	62,612	(295,000)	1,390,700
(c) Community art reserve	688,759	19,215	(15,000)	692,974	681,533	17,226	(10,000)	688,759	680,324	3,958	(30,000)	654,282
(d) Drainage renewal reserve	781,423	52,201	(355,000)	478,624	283,697	497,726	0	781,423	283,165	2,184	0	285,349
(e) Edward Millen site reserve	2,048,473	2,215,000	(4,200,000)	63,473	2,032,431	16,042	0	2,048,473	2,034,205	2,217,280	(4,200,000)	51,485
(f) Employee entitlements reserve	200,000	6,023	0	206,023	100,000	100,000	0	200,000	100,000	100,772	0	200,772
(g) Furniture and equipment renewal reserve	515,506	8,106	(245,000)	278,612	668,074	5,432	(158,000)	515,506	666,848	5,136	(158,000)	513,984
(h) Future fund reserve	12,970,994	1,760,274	(4,322,000)	10,409,268	11,134,575	1,836,419	0	12,970,994	11,232,444	2,043,799	(3,400,000)	9,876,243
(i) Future projects reserve	461,957	13,925	(173,750)	302,132	460,600	1,357	0	461,957	192,736	3,553	0	196,289
(j) Harold Hawthorne - Carlisle Memorial Reserve	185,405	5,561	0	190,966	183,957	1,448	0	185,405	185,542	1,420	0	186,962
(k) Information technology renewal reserve	1,160,667	31,995	0	1,192,662	1,145,696	109,087	(94,116)	1,160,667	1,037,599	107,012	(186,220)	958,391
(l) Insurance risk reserve	464,469	13,932	0	478,401	460,842	3,627	0	464,469	460,002	3,557	0	463,559
(m) Land asset optimisation reserve	5,802,482	174,958	0	5,977,440	1,989,171	3,813,311	0	5,802,482	1,687,846	3,842,758	0	5,530,604
(n) Other infrastructure renewal reserve	1,273,252	16,845	(390,000)	900,097	1,343,909	4,343	(75,000)	1,273,252	1,299,319	2,591	(785,000)	516,910
(o) Parking benefits reserve	415,000	350,046	(600,000)	165,046	200,000	215,000	0	415,000	200,000	51,544	0	251,544
(p) Parks renewal reserve	1,017,075	3,000	(894,000)	126,075	1,407,579	70,347	(460,851)	1,017,075	2,479,900	8,737	(1,348,222)	1,140,415
(q) Pathways renewal reserve	2,162,328	1,157	(50,000)	2,113,485	1,629,708	532,620	0	2,162,328	1,629,458	50,244	(1,591,377)	88,325
(r) Plant and machinery reserve	1,113,546	14,581	(500,000)	628,127	1,081,845	503,701	(472,000)	1,113,546	834,002	503,185	(599,000)	738,187
(s) Renewable energy reserve	283,948	5,517	0	289,465	281,731	2,217	0	283,948	281,216	2,175	(100,000)	183,391
(t) Roads renewal reserve	4,633,755	1,885,592	(3,594,344)	2,925,003	5,796,710	421,743	(1,584,698)	4,633,755	6,047,826	8,259	(3,432,743)	2,623,342
(u) Urban forest strategy reserve	684,281	651,471	(380,000)	955,752	123,312	560,969	0	684,281	122,335	255,711	0	378,046
(v) Waste management reserve	1,068,719	32,828	(44,760)	1,056,787	1,130,890	7,829	(70,000)	1,068,719	1,088,187	8,125	0	1,096,312
(w) McCallum & Taylor reserve	0	150,000	0	150,000	0	0	0	0	0	0	0	0
(x) Lathlain Park reserve	0	3,000,000	(3,000,000)	0	0	0	0	0	0	0	0	0
	39,428,601	10,839,412	(19,303,854)	30,964,159	33,824,813	8,783,453	(3,179,665)	39,428,601	34,166,042	9,284,612	(16,125,562)	27,325,092
	45,222,014	13,073,311	(22,249,301)	36,046,024	38,184,376	14,486,421	(7,448,783)	45,222,014	40,296,689	12,607,599	(19,071,008)	33,833,280

9. RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
(a) Underground power reserve	Ongoing	To be used to assist in funding initiatives associated with the installation of underground power and associated works.
(b) Building renewal reserve	Ongoing	To be used to assist in funding renewal initiatives associated with Council's buildings.
(c) Community art reserve	Ongoing	To be used to assist in funding the purchase and placement of art for the Council and community.
(d) Drainage renewal reserve	Ongoing	To be used to assist in funding renewal initiatives associated with Council's drainage.
(e) Edward Millen site reserve	Ongoing	To be used to assist in improving and/or maintaining the Edward Millen Site, including the associated grounds.
(f) Employee entitlements reserve	Ongoing	To be used to fund the Towns Long Service Leave, Annual Leave and Personal Leave requirements and is maintained by an annual contribution to the
(g) Furniture and equipment renewal reserve	Ongoing	To be used to assist in funding renewal initiatives associated with Council's furniture and equipment.
(h) Future fund reserve	Ongoing	To be used to assist in funding initiatives and purchases that diversify the revenue streams of Council.
(i) Future projects reserve	Ongoing	To assist in funding 'new' and 'upgrade' capital initiatives that are generally significant in nature.
(j) Harold Hawthorne - Carlisle Memorial Reserve	Ongoing	To assist in funding major appliances/equipment and structural repairs at these Council responsibility facilities.
(k) Information technology renewal reserve	Ongoing	To be used to assist in funding renewal initiatives associated with Council's information technology.
(l) Insurance risk reserve	Ongoing	To be used to assist in meeting any expense outlays in the event of significant insurance claims.
(m) Land asset optimisation reserve	Ongoing	To be used to hold proceeds from, and meet expenses towards, Land Asset Optimisation Strategy initiatives.
(n) Other infrastructure renewal reserve	Ongoing	To be used to assist in funding renewal initiatives associated with Council's other infrastructure.
(o) Parking benefits reserve	Ongoing	To be used to accumulate funds including those from Parking Operations surpluses ; alleviating the impacts of intergenerational equity in funding major facilities
(p) Parks renewal reserve	Ongoing	To be used to assist in funding renewal initiatives associated with Council's parks.
(q) Pathways renewal reserve	Ongoing	To be used to assist in funding renewal initiatives associated with Council's pathways.
(r) Plant and machinery reserve	Ongoing	To be used to assist in funding renewal initiatives associated with Council's plant and machinery.
(s) Renewable energy reserve	Ongoing	To assist in investigating and funding renewable energy initiatives within the District.
(t) Roads renewal reserve	Ongoing	To be used to assist in funding renewal initiatives associated with Council's roads.
(u) Urban forest strategy reserve	Ongoing	To be used to assist in funding initiatives associated with the Urban Forest Strategy.
(v) Waste management reserve	Ongoing	To be used to assist in funding waste management and waste minimisation initiatives
(w) McCallum & Taylor reserve	Ongoing	To be used to assist in improving and/or maintaining the McCallum & Taylor Reserve including the associated grounds.
(x) Lathlain Park reserve	Ongoing	To be used to assist in improving and/or maintaining the Lathlain Park Zone 1 Reserve including the associated grounds.

10. REVENUE RECOGNITION

MATERIAL ACCOUNTING POLICIES

Recognition of revenue from contracts with customers is dependant on the source of revenue and the associated terms and conditions associated with each source of revenue and recognised as follows:

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Determination of transaction price	Allocating transaction price	Measuring obligations for returns	Timing of Revenue recognition
Rates	General Rates	Over time	Payment dates adopted by Council during the year	Prepaid rates are refundable until the taxable event for the rates has occurred	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Service charges	Charge for specific service	Over time	Payment dates adopted by Council during the year	Refund in event monies are unspent	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Set by mutual agreement with the customer	Based on the progress of works to match performance obligations	Returns limited to repayment of transaction price of terms breached	Output method based on project milestones and/or completion date matched to performance obligations as inputs are shared
Grants with no contractual commitments	General appropriations and contributions with no specific contractual commitments	No obligations	Not applicable	Not applicable	Cash received	On receipt of funds	Not applicable	When assets are controlled
Licences/ Registrations/ Approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming.	Single point in time	Full payment prior to issue	None	Set by State legislation or limited by legislation to the cost of provision	Based on timing of issue of the associated rights	No refunds	On payment and issue of the licence, registration or approval
Pool inspections	Compliance safety check	Single point in time	Equal proportion based on an equal annually fee	None	Set by State legislation	Apportioned equally across the inspection cycle	No refunds	When rates notice is issued
Other inspections	Regulatory Food, Health and Safety	Single point in time	Full payment prior to inspection	None	Set by State legislation or limited by legislation to the cost of provision	When taxable event occurs	Not applicable	Revenue recognised after inspection event occurs
Waste management collections	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Adopted by council annually	When taxable event occurs	Not applicable	When rates notice is issued
Property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund if event cancelled within 7 days	Adopted by council annually	Based on timing of entry to facility	Returns limited to repayment of transaction price	On entry or at conclusion of hire
Memberships	Gym and pool membership	Over time	Payment in full in advance	Refund for unused portion on application	Adopted by council annually	Apportioned equally across the access period	Returns limited to repayment of transaction price	Output method over 12 months matched to access right
Fees and charges for other goods and services	Library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Adopted by council annually	Applied fully based on timing of provision	Not applicable	Output method based on provision of service or completion of works
Sale of stock	Kiosk and leisure centre stock	Single point in time	Payment in full at point of sales	Refund for faulty goods	Adopted by council annually	Applied fully based on timing of provision	Returns limited to repayment of transaction price	Output method based on goods
Commissions	Commissions on licencing and ticket sales	Over time	Payment in full on sale	None	Set by mutual agreement with the customer	On receipt of funds	Not applicable	When assets are controlled
Reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	Set by mutual agreement with the customer	When claim is agreed	Not applicable	When claim is agreed

**TOWN OF VICTORIA PARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

11. PROGRAM INFORMATION

(a) Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

To provide a decision making process for the efficient allocation of scarce resources.

Includes the activities of Elected Members and the administrative support available to Council for the provision of governance of the District. Other costs that relate to the task of assisting elected members and ratepayers on matters that do not concern specific local government services.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

To provide services to help ensure a safer and environmentally conscious community.

This area includes supervision and enforcement of various local laws relating to fire prevention, animal control and other aspects of public safety including emergency services.

Health

To provide an operational framework for environmental and community health.

Includes inspection of food outlets and their control, provision of skin penetration services, noise control and waste disposal compliance.

Education and welfare

To provide services to disadvantaged persons, the elderly, children and youth.

Includes maintenance of child minding centres, playgroup centres, senior citizen centres and aged care facilities. Provision and maintenance of home care programs and youth services.

Community amenities

To provide services required by the community.

Included in this area are items such as rubbish collection services, operation of rubbish disposal sites, litter control, construction and maintenance of urban storm water drains, protection of the environment, administration of development planning schemes, and public conveniences.

Recreation and culture

To establish and effectively manage infrastructure and resources which will help the social well being of the community.

Maintenance of public halls, civic centres, aquatic centre, beaches, recreation centres and various sporting facilities. The provision and maintenance of parks, gardens and playgrounds. Operation of library, museum and other cultural facilities.

Transport

To provide safe, effective and efficient transport services to the community.

Construction and maintenance of roads, streets, footpaths, depots, cycle ways, parking facilities and traffic control. Cleaning of streets, maintenance of street trees, street lighting etc.

Economic services

To help promote the local government and its economic wellbeing.

Tourism and area promotion including the maintenance and operation of a caravan park. Provision of rural services including weed control, vermin control and standpipes. Building Control.

Other property and services

To monitor and control operating accounts.

Private works operation, plant repair and costs and administrative overheads not included elsewhere.

TOWN OF VICTORIA PARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

11. PROGRAM INFORMATION (Continued)

(b) Income and expenses

	2023/24 Budget	2022/23 Actual	2022/23 Budget
Income excluding grants, subsidies and contributions	\$	\$	\$
General purpose funding	50,798,200	47,036,716	46,906,848
Law, order, public safety	3,309,714	3,876,856	3,384,356
Health	217,367	245,000	245,000
Education and welfare	157,000	125,750	125,750
Community amenities	985,869	851,707	851,707
Recreation and culture	5,091,970	3,978,304	4,951,890
Transport	124,400	216,900	216,900
Economic services	1,197,400	2,382,776	1,943,600
Other property and services	1,552,082	3,086,912	2,086,912
	63,434,002	61,800,921	60,712,963
Operating grants, subsidies and contributions			
General purpose funding	1,389,980	945,540	300,000
Law, order, public safety	0	40,000	133,929
Health	0	1,000	1,000
Community amenities	153,750	309,990	0
Recreation and culture	131,200	51,056	29,100
Transport	140,000	126,000	126,000
Economic services	5,000	0	0
	1,819,930	1,473,586	590,029
Capital grants, subsidies and contributions			
Recreation and culture	2,000,000	200,000	2,390,000
Transport	2,658,197	200,000	4,010,146
Other property and services	10,760,000	401,630	3,160,000
	15,418,197	801,630	9,560,146
Total Income	80,672,129	64,076,137	70,863,138
Expenses			
Governance	(625,350)	(755,624)	(711,624)
General purpose funding	(624,165)	(1,431,186)	(1,483,186)
Law, order, public safety	(3,133,967)	(4,102,754)	(4,092,704)
Health	(952,399)	(1,368,070)	(1,701,570)
Education and welfare	(1,706,583)	(2,500,729)	(2,516,144)
Community amenities	(11,245,546)	(11,445,987)	(9,050,739)
Recreation and culture	(15,398,562)	(14,667,432)	(18,408,382)
Transport	(14,589,447)	(14,796,831)	(14,487,839)
Economic services	(1,791,673)	(3,398,704)	(3,455,376)
Other property and services	(16,556,424)	(7,303,563)	(7,532,365)
Total expenses	(66,624,116)	(61,770,880)	(63,439,929)
Net result for the period	14,048,013	2,305,257	7,423,209

**TOWN OF VICTORIA PARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

12. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Investments			
- Reserve accounts	697,460	393,028	249,998
- Other funds	180,000	362,749	45,000
Late payment of fees and charges *	5,500	5,500	5,500
Other interest revenue	230,000	174,000	174,000
	1,112,960	935,277	474,498

* The Town has resolved to charge interest under section 6.13 for the late payment of any amount of money at 5%.

(b) Other revenue

Reimbursements and recoveries	291,076	663,555	639,756
	291,076	663,555	639,756

The net result includes as expenses

(c) Auditors remuneration

Audit services	75,000	58,000	58,000
	75,000	58,000	58,000

(d) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	184,525	235,408	277,108
Expense on lease liabilities (refer Note 8)	0	467	467
Loan Guarantee Fees	106,000	100,524	0
	290,525	336,399	277,575

(e) Write offs

General rate	2,100	2,500	2,500
Fees and charges	122,647	58,257	58,257
	124,747	60,757	60,757

(f) Low Value lease expenses

Gymnasium equipment	0	0	29,151
	0	0	29,151

TOWN OF VICTORIA PARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024

13. ELECTED MEMBERS REMUNERATION

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
Mayor Karen Vernon			
Mayor's allowance	65,915	64,938	64,938
Meeting attendance fees	32,410	31,928	31,928
Other expenses	500	500	500
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	889	889	889
	103,214	101,755	101,755
Deputy Mayor Claire Anderson			
Deputy Mayor's allowance	16,479	16,234	16,234
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	889	889	889
	45,038	44,434	44,434
Cr Bronwyn Ife			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	889	889	889
	28,559	28,200	28,200
Cr Wilfred Hendriks			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	889	889	889
	28,559	28,200	28,200
Cr Luana Lisandro			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	889	889	889
	28,559	28,200	28,200
Cr Jesvin Karimi			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	889	889	889
	28,559	28,200	28,200
Cr Vicki Potter			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	889	889	889
	28,559	28,200	28,200
Cr Jesse Hamer			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	889	889	889
	28,559	28,200	28,200
Cr Peter Devereux			
Meeting attendance fees	24,170	23,811	23,811
Annual allowance for ICT expenses	3,500	3,500	3,500
Travel and accommodation expenses	889	889	889
	28,559	28,200	28,200
Total Elected Member Remuneration	348,165	343,589	343,589
Mayor's allowance	65,915	64,938	64,938
Deputy Mayor's allowance	16,479	16,234	16,234
Meeting attendance fees	225,770	222,416	222,416
Other expenses	500	500	500
Annual allowance for ICT expenses	31,500	31,500	31,500
Travel and accommodation expenses	8,001	8,001	8,001
	348,165	343,589	343,589

**TOWN OF VICTORIA PARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

14. MAJOR LAND TRANSACTIONS

The Town is a 1/12th owner of Lot 9504 Tamala Park, in conjunction with the Cities of Perth, Joondalup, Stirling, Vincent, Wanneroo and the Town of Cambridge.

The owner councils have established the Tamala Park Regional Council with the specific function of carrying out a residential land development, known as Catalina Estate. As part owner of the land, the Town is entitled to 1/12th of the net proceeds of the land development.

15. INTEREST IN JOINT ARRANGEMENTS

Tamala Park Regional Council

The Tamala Park Regional Council was formally constituted in February 2006. The Town of Victoria Park, along with the Municipalities of Joondalup, Wanneroo, Stirling, Perth, Cambridge and Vincent, form the membership of the Tamala Park Regional Council. The purpose of the Regional Council is to create an urban development of 165 hectares immediately north of the Mindarie Regional Council leased land. The Town of Victoria Park has a one twelfth (1/12) equity in the assets and liabilities of the development. Council's Net Assets Holding in the Tamala Park Regional Council is approximately \$4.58 million.

Mindarie Regional Council

The Mindarie Regional Council was formally constituted in December 1987. The Town of Victoria Park, along with the Municipalities of Joondalup, Wanneroo, Stirling, Perth, Cambridge and Vincent, form the membership of the Mindarie Regional Council. The primary function of the Regional Council is for the orderly and efficient treatment and / or disposal of waste. The Town of Victoria Park has a one-twelfth (1/12) equity in the assets and liabilities of the refuse disposal facility as per the constitution amendment (25 November 1996). Council's Net Assets Holding in the Mindarie Regional Council is approximately \$1.96 million.

SIGNIFICANT ACCOUNTING POLICIES

INTERESTS IN JOINT ARRANGEMENTS

Joint arrangements represent the contractual sharing of control between parties in a business venture where unanimous decisions about relevant activities are required.

Separate joint venture entities providing joint venturers with an interest to net assets are classified as a joint venture and accounted for using the equity method.

Joint venture operations represent arrangements whereby joint operators maintain direct interests in each asset and exposure to each liability of the arrangement. The Town of Victoria Park's interests in the assets liabilities revenue and expenses of joint operations are included in the respective line items of the financial statements.

**TOWN OF VICTORIA PARK
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2024**

16. FEES AND CHARGES

	2023/24 Budget	2022/23 Actual	2022/23 Budget
	\$	\$	\$
By Program:			
General purpose funding	321,200	261,000	261,000
Law, order, public safety	3,309,714	2,691,780	3,199,280
Health	208,400	241,800	241,800
Education and welfare	157,000	119,750	119,750
Community amenities	903,254	766,592	766,592
Recreation and culture	5,086,355	4,647,577	4,948,090
Transport	124,400	182,700	182,700
Economic services	241,500	344,500	344,500
Other property and services	332,056	251,800	251,800
	10,683,879	9,507,499	10,315,512

The subsequent pages detail the fees and charges proposed to be imposed by the local government.

Town of Victoria Park
Appendix I Grants, Contributions & Subsidies
Financial Year 2023/2024

	Contract Liability 1 July 2023	Funds Receivable Budget	Funds Spent Budget	Contract Liability 30 June 2024
Operating Grants Contributions & Subsidies				
General Purpose Funding	0	1,389,980	(1,389,980)	0
Federal Assistance Grant	0	912,547	(912,547)	0
Federal Local Road Grant	0	432,433	(432,433)	0
DFES ESL Commission	0	45,000	(45,000)	0
Recreation & Culture	0	131,200	(131,200)	0
Summer Street Party Sponsorship	0	20,000	(20,000)	0
Twilight Concert Sponsorship	0	1,000	(1,000)	0
Twilight Concert - Lotterywest	0	30,000	(30,000)	0
Victoria Park Art Season - Sponsorship	0	4,000	(4,000)	0
Children's Book Week	0	1,200	(1,200)	0
Contribution towards Park Maintenance	0	75,000	(75,000)	0
Community Amenities	0	153,750	(153,750)	0
Oats Street Planning	0	153,750	(153,750)	0
Transport	0	140,000	(140,000)	0
MRWA Direct Road Grants (WO)	0	105,000	(105,000)	0
Street Lighting Subsidy	0	35,000	(35,000)	0
Economic services	0	5,000	(5,000)	0
Business Awards Sponsorship	0	5,000	(5,000)	0
Total Operating Grants Contributions & Subsidies	0	1,819,930	(1,819,930)	0
Non Operating Grants Contributions & Subsidies				
	Contract Liability 1 July 2023	Funds Receivable Budget	Funds Spent Budget	Contract Liability 30 June 2024
Blackoak Investments Ed Millen parklands	0	2,000,000	(2,000,000)	0
LPRP Zone 1 Community and Sports Club Facility	2,000,000	2,000,000	(2,000,000)	0
Roads - MRRG - Oats Street - Planet Street to Tuckett Street	0	258,893	(258,893)	0
Roads - MRRG - Oats Street - Shepperton Road to Albany Hwy	0	149,946	(149,946)	0
Roads - MRRG - Rutland Avenue - Welshpool Road to Oats Street	0	490,145	(490,145)	0
Roads - Black Spot	0	1,521,213	(1,521,213)	0
Roads - R2R Revenue Forecast	0	238,000	(238,000)	0
Higgins Park and Playfield Reserve Masterplan - Higgins Park Lighting Upgrade	0	210,000	(210,000)	0
Archer/Mint Bike Lanes	0	800,000	(800,000)	0
Rutland Road Principle Shared Path	0	7,600,000	(7,600,000)	0
Low Cost Road Safety Improvement Phase 2	0	150,000	(150,000)	0
Total Non Operating Grants Contributions & Subsidies	2,000,000	15,418,197	(15,418,197)	0

Town of Victoria Park
Appendix II Capital Expenditure
Financial Year 2023/2024

	Project Budget	Capital Funding	Reserves	2023 Carry Forward	Muni Funding
Capital Projects					
Buildings	5,670,000	(2,000,000)	(3,540,000)	(80,000)	(50,000)
Admin Building Renewal	300,000		(300,000)		0
Building Capital Contingency	200,000		(200,000)		0
Lathlain Zone 1 - Perth Football Club - Community Facility / Grandstand	5,000,000	(2,000,000)	(3,000,000)		0
Library - Building & Fittings	50,000				(50,000)
4444 Library - Fit out and Layout Changes (RFID)	80,000			(80,000)	0
4332 Administration Centre - End of Trip Facilities	40,000		(40,000)		0
Drainage	355,000	0	(355,000)	0	0
Drainage Laneway Upgrades	20,000		(20,000)		0
Drainage Upgrades	242,500		(242,500)		0
4686 Drainage - President Street and Sandra Place Flood Control	92,500		(92,500)		0
Furniture and Equipment	260,000	0	(260,000)	0	0
Art Collection	15,000		(15,000)		0
25m Indoor Pool Plant Asset Renewal	100,000		(100,000)		0
Hydro Therapy Pool and Plant Refurbishment	145,000		(145,000)		0
Other Infrastructure	1,512,617	0	(1,152,677)	(224,940)	(135,000)
Parking Machines Replacement	600,000		(600,000)		0
Street Lighting New	85,000				(85,000)
Street Lighting Replacement	50,000				(50,000)
4541 ROW 46	162,677		(162,677)		0
4395 Pedestrian Infrastructure Improvements	139,940			(139,940)	0
4467 Bolton Avenue - Street Lighting Replacement	85,000			(85,000)	0
4652 ROW 33	390,000		(390,000)		0
Parks, Gardens & Reserves	9,258,760	(2,210,000)	(6,118,760)	(430,000)	(500,000)
Edward Millen Park Masterplan	6,800,000	(2,000,000)	(4,800,000)		0
Higgins Park and Playfield Reserve Masterplan - Higgins Park Lighting Upgrade	1,250,000	(210,000)	(650,000)	(390,000)	0
Kent Street Sandpit Bushland Management Project	300,000				(300,000)
Micro Parks Christmas Decorations	200,000				(200,000)
Parks Infrastructure Renewal	244,000		(244,000)		0
Urban Centres Greening	24,000		(24,000)		0
Urban Ecosystems	128,000		(128,000)		0
Vic Park Leafy Streets	228,000		(228,000)		0
Waste - Implementation of GO and FOGO 3rd bin system	44,760		(44,760)		0
9917 Briggs Street/Harris Street - Compact Roundabout	40,000			(40,000)	0
Paths and Cycleways	9,292,000	(8,400,000)	(772,000)	0	(120,000)
Archer/Mint Bike Lanes	1,522,000	(800,000)	(722,000)		0
Footpath Renewals	50,000		(50,000)		0
Pedestrian and Cycling Micro Improvements	120,000				(120,000)
Rutland Road Principle Shared Path	7,600,000	(7,600,000)			0
Plant, Fleet & Machinery/Equipment	871,000	0	(500,000)	0	(371,000)
2024 Fleet Replacement Program	871,000		(500,000)		(371,000)
Roads	7,719,182	(2,808,197)	(3,431,667)	0	(1,479,318)
Low Cost Road Safety Improvement Phase 2	150,000	(150,000)			0
Road Renewals	3,588,886		(3,000,000)		(588,886)
Roads - ACROD Bays	15,000				(15,000)
Roads - Black Spot	933,820	(657,880)			(275,940)
Roads - MRRG - Oats Street - Planet Street to Tuckett Street	388,340	(258,893)			(129,447)
Roads - MRRG - Oats Street - Shepperton Road to Albany Hwy	224,919	(149,946)			(74,973)
Roads - MRRG - Rutland Avenue - Welshpool Road to Oats Street	735,217	(490,145)			(245,072)
Roads - R2R Revenue Forecast	238,000	(238,000)			0
Skinny Streets Interventions	150,000				(150,000)
4704 Shepperton & Miller Intersection (Blackspot)	700,000	(466,666)	(233,334)		0
1985 Star Street and Briggs Street (Blackspot)	595,000	(396,667)	(198,333)		0
Grand Total	34,938,559	(15,418,197)	(16,130,104)	(734,940)	(2,655,318)

Town of Victoria Park
Appendix III Schedule of 2023 Carry Forward Projects
Financial Year 2023/2024

Capital Projects	Project Budget	Funding Source		2023 Carried Forward Surplus
		Grants	Reserve	
Buildings	120,000	0	40,000	80,000
Library - Fit out and Layout Changes (RFID)	80,000			80,000
Administration Centre - End of Trip Facilities	40,000		40,000	0
Roads	2,817,000	1,585,333	1,231,667	0
Shepperton & Miller Intersection (Blackspot)	700,000	466,666	233,334	0
Archer- Mint Streetscape Improvements	1,522,000	722,000	800,000	0
Star Street and Briggs Street (Blackspot)	595,000	396,667	198,333	0
Drainage	92,500	0	92,500	0
Drainage - President Street and Sandra Place Flood Control	92,500		92,500	0
Pathways	2,100,000	2,100,000	0	0
Rutland Avenue Shared Path (Miller to Great Eastern Highway)	2,100,000	2,100,000		0
Parks	1,080,000	0	650,000	430,000
Higgins Park - Floodlight Upgrade	1,040,000		650,000	390,000
Briggs Street/Harris Street - Compact Roundabout	40,000		0	40,000
Other Infrastructure	777,617	0	552,677	224,940
ROW 46	162,677		162,677	
Pedestrian Infrastructure Improvements	139,940			139,940
Bolton Avenue - Street Lighting Replacement	85,000			85,000
ROW 33	390,000		390,000	
Total Capital Projects	6,987,117	3,685,333	2,566,844	734,940

Operating Projects	Project Budget	Funding Source		2023 Carried Forward Surplus
		Grants	Reserve	
Operating Projects	588,550	153,750	173,750	261,050
Consultancy - John Macmillan Precinct Planning	51,000			51,000
Pre Project Due Diligence	7,000			7,000
Higgins Park Masterplan	10,000			10,000
Albany Highway Precinct Plan: Victoria Park Town Centre	130,000			130,000
Business Case - Victoria Park Xavier Hockey Club	13,050			13,050
Wayfinding Plan	40,000			40,000
Oats Street Precinct Structure Plan	327,500	153,750	173,750	0
Economic Development Campaigns	10,000			10,000
Total Operating Projects	588,550	153,750	173,750	261,050
Total Carry Forward Projects	7,575,667	3,839,083	2,740,594	995,990

Service Area	Fee/Charge Header	Fee/Charge Name	Conditions of Fee/Charge	2023-2024 Proposed Amt \$	Commentary
Environmental Health	Late application or document lodgement fees - Events	High/Major impact event - less than 3 months before event	per lodgement	\$1,000.00	Significantly large Events (such as major music festivals, +10,000 attendees etc.) require a lot of documentation to be processed and reviewed. Late applications place undue time pressures upon staff to cease their daily/routine activities and focus on the late application. This fee is to used as a monetary deterrent to discourage late applications.

Schedule of Fees and Charges for 2023-2024

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Aqualife		GST Applicable	2022-2023 \$	2023-2024 Proposed Fee \$
Particulars	Conditions			
Aquatics Casual Entry				
Adult	Above 17 years	GST	7.20	7.50
Adult concession	Above 17 years, accepted with cards	GST	5.50	6.40
Child - with parent / guardian	Under 5 years	GST	4.50	4.50
Child	5 - 17 years	GST	4.50	4.50
Child community club member	5 - 17 years	GST	4.20	4.50
Adult multipass	10 sessions	GST	65.00	68.00
Adult multipass concession	10 sessions	GST	55.00	58.00
Child multipass	10 sessions	GST	45.00	45.00
Family pass	2 adults & 2 children or 1 adult & 3 children	GST	18.00	21.00
Child in term swim	Per child	-	3.50	3.50
Spectator	Per person	GST	2.00	2.00
Carers	With approved card	GST	0.00	0.00
Swim Plus				
Adult	Above 17 years	GST	11.50	12.00
Adult concession	Above 17 years, accepted with cards	GST	9.78	10.20
Adult multipass	10 sessions	GST	100.00	108.00
Adult multipass concession	10 sessions	GST	85.00	91.80
Lane Hire (Plus Appropriate Entry Fees)				
Lane hire - 25m indoor	Per lane, per hour	GST	14.50	15.00
Community Lane hire - 25m indoor	Per lane, per hour	GST		11.00
Lane hire - 50m outdoor	Per lane, per hour	GST	16.50	17.00
Community lane hire - 50m outdoor	Per lane, per hour	GST	10.50	12.50
Hydrotherapy pool hire	Per hour	GST	44.50	46.00
Bookings alteration fee	More than 72 hours notice	GST	15.00	16.00
Administration bookings and lane hire: cancellation	After confirmation, less than 24 hours	GST	100.00%	1.00
Swim School				
30 minute session weekday	Per session	-	15.00 - 17.00	16.50-17.50
30 minute session weekend	Per session	-	15.00 - 17.00	16.50-17.50
45 minute session weekday	Per session	-	15.00 - 17.00	16.50-17.50
45 minute session weekend	Per session	-	15.00 - 17.00	17.50-18.50
60 minute session weekday	Per session	-	15.00 - 17.00	18.50-19.50
60 minute session weekend	Per session	-	15.00 - 17.00	19.50-20.50
Private 1-on-1 sessions weekday	Per 30 mins	-	30.00 - 31.00	30.00-32.00
Private 1-on-1 sessions weekend	Per session	-	30.00 - 31.00	30.00-33.00
Private 1-on-2 sessions weekday	Per 30 mins, per person	-	20.00 - 21.00	21.00-22.00
Private 1-on-2 sessions weekend	Per session	-	20.00 - 21.00	22.00-23.00
School session	Per session	-	9.00	9.50
Administration fee	Refunds, alterations etc.	-	20.00	20.00
Additional teachers fees school sessions	Per person	-	15.00 - 30.00	15.00-35.00
Training (CPR, first Aid, bronze medallion)	Per hour	-	10.00 - 30.00	10.00-35.00
Swimming Carnivals				
Child within school hours	Per child	GST	3.40	3.50
Swimming carnivals: full day carnival	Per lane per hour basis	GST	10.10	10.50
Carnival deposit	No refund	GST	102.00	105.00

Schedule of Fees and Charges for 2023-2024

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Leisurelife		GST Applicable	2022-2023 \$	2023-2024 Proposed Fee \$
Particulars	Conditions			
Sports Hall - Adult Sports				
Basketball team fee	Per game	GST	68.00	70.00
Netball team fee	Per game	GST	77.00	80.00
Soccer team fee	Per game	GST	66.00	66.00 - 70.00
Volleyball team fee	Per game	GST	70.00	70.00
Daytime social sport	Per person, includes crèche	GST	10.00	10.00
Disabled sports session	Per 1 hour session	GST	10.00	10.00
Forfeit - no show	Per team	GST	115.00	120.00
Forfeit - notice on game day	Per team	GST	95.00	95.00
Forfeit - notice earlier than game day	Per team	GST	80.00	80.00
Team withdrawal fine	Per team	GST	125.00	125.00
Team nomination	Per team	GST	80.00	60.00 - 80.00
Sports bib hire	Per set	GST	15.00	10.00
Daytime adult sport team (with crèche)	Per game, including crèche	GST	55.00	55.00
Tournament fee	Per team, per tournament	GST	125.00	125.00
Sports Hall - Junior Sports				
Basketball team fee	Per game	GST	47.00	47.00
Netball team fee	Per game	GST	60.00	63.00
Soccer team fee	Per game	GST	47.00	47.00
Forfeit - notice on game day	Per team	GST	60.00	63.00
Team nomination	Per team	GST	35.00	40.00
Carnival Fee		GST	120.00	120.00
Sports Clinics and Sports Staff				
Sports coach	Per hour	GST	42.00	42.00
Sports umpire	Per hour	GST	35.00	35.00
Team Coaching Fee	Per team, per hour	GST	60.00	60.00
Sports clinics and sports staff: team coaching fee	Per 30 mins	GST	35.00	30.00
Sports clinics and sports staff: junior program fee 1	Per person, per class	GST	5.00 - 12.00	5.00 - 12.00
Sports clinics and sports staff: junior program fee 2	Per person, per class	GST	12.50 - 30.00	12.50 - 35.00
Court Hire				
Casual sports	Per hour, per person	GST	6.00	6.00
Badminton	Per hour, per court	GST	20.00	20.00
Basketball court hire	Per hour, per court	GST	50.00	50.00
Basketball half court hire	Per hour, per court	GST	30.00	30.00
Sports equipment hire (basketball, netball, soccer)	Per ball	GST	3.00	3.00
Discount (VPSC, PBA, not for profit, schools and community groups)	Per booking, court hire only	GST	20%	17.50%
Badminton/Squash/ Pickleball				
Social day session	Per person, per session	GST	7.00	7.00
Social evening session	Per person, per session	GST	10.00	11.00
Coaching	Per person, per session	GST	10.00	10.00
Court hire	Per court, per hour	GST	16.00	16.00
Racquet hire	Per person, per racquet	GST	5.00	5.00
Ball and shuttle hire	Each	GST	3.00	3.00

Schedule of Fees and Charges for 2023-2024

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Aqualife and Leisurelife		GST	2022-2023	2023-2024
Particulars	Conditions	Applicable	\$	Proposed Fee \$
Room Hire				
Commercial kitchen hire	Per hour	GST	18.50	19.00
Medium room (peak)	Per hour	GST	43.00	44.00
Small room or office (peak)	Per hour	GST	20.20	21.00
Large room (peak)	Per hour	GST	54.50	57.00
Discount (charitable/community groups)	Per booking, room and hall hire only	GST	50%	50%
Minor hall function	Per hour	GST	80.00	83.00
Major hall function	Per hour	GST	125.00	130.00
Bond (minimum)	Subject to application	-	250-5,000	Nil
Function deposit	Non refundable	GST	20.00%	20.00%
Public holiday function surcharge	Per hour	GST	80.00	85.00
Outside of opening hours	Per hour	GST	100.00	105.00
Function cancellation fee	% Fee payable under 24 hours notice	GST	100%	100%
User group cancellation fee	% Fee payable under 24 hours notice	GST	100%	100%
Liquor application fee for alcohol	Per application	GST	65.00	70.00
Bookings alteration fee	More than 72 hours notice	GST	10.00	11.00
Bookings alteration fee	Less than 72 hours notice	GST	25.00	26.00
Stage hire	Per booking	GST	25.00	26.00
Off peak room hire	Applies to large/medium rooms Mon-Fri before 5pm, per hour	GST	32.00	34.00
All Access Membership (Gym, Group Fitness, Aquatics, Discount Casual Sports and Crèche)				
All access	Per month	GST	50.00 - 80.00	50.00 - 80.00
Concession	Per month	GST	15% discount	15% discount
Flexi Pass (Gym, Fitness Classes, Aquatics and Casual Sport)				
Pass - 1 month	Not a membership	GST	78.00	106.00
Essentials Membership (Choice of Gym or Fitness or Aquatics)				
Essentials membership	Per month	GST	50.00	50.00
Essentials concession	Per month	GST	42.50	42.50
Rehabilitation membership	Per month, by referral on medical grounds	GST	105.00	107.00
Personal Training				
1-on-1 session	30 minute session	GST	45.50	45.50
1-on-1 session	1 hour session	GST	81.00	81.00
Contractors	Per trainer, per month	GST	800.00	800.00
Group training non-members	5 to 20 participants	GST	15.20	5.00-20.00
Group training members	5 to 20 participants	GST	12.20	5.00-20.00
Administration				
Joining Fee	Per membership	GST	46.00	0 - 50.00
Weekly suspension fee	Per week	GST	5.00	5.00
Administration fee	Alterations/suspensions/rejections	GST	5.00 - 15.00	5.00 - 15.00
Free one visit pass	Group fitness/health club - limited to one instance per customer	GST	Nil	Nil
Free one visit pass	Recreation Swim - limited to one instance per customer	GST	Nil	Nil
\$30 for 30 days all access membership	Promotional - limited to one instance per customer	GST	30.00	30.00
Administration: online booking fee	Advanced bookings	GST	0.00 - 1.00	0.00 - 1.00
Casual Entry Fees				
Standard single visit	Per person, per visit	GST	17.50	18.00
Concession single visit	Per person, per visit	GST	11.00	15.30
Programs (non-members)	Per person, per visit	GST	5.00 - 100.00	5.00 - 120.00
Programs (members)	Per person, per visit	GST	5.00 - 80.00	5.00 - 100.0
Crèche Fees				
Crèche fees (Members and non-members with the except	First 1 1/2 hours, per child	GST	4.55	4.00
Crèche fees	Extra 1 1/2 hours, per child	GST	2.10	2.20
Crèche fees	Group, extra hours, booked	GST	84.50	85.00

Schedule of Fees and Charges for 2023-2024

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Healthy Community		GST Applicable	2022-2023 \$	2023-2024 Proposed Fee \$
Particulars	Conditions			
Programs and Sessions				
One-off session	Per person	GST	8.00	8.00
One-off session - Family	Maximum four	GST	16.00	16.00
Term program	Per person (10 sessions)	GST	90.00	90.00
Low resource program	Per person	GST	16.00	16.00
Medium resource program	Per person	GST	22.00	22.00
High resource program	Per person	GST	56.00	56.00
General session - resident	Per person	GST	9.00	9.00
General session - non resident	Per person	GST	11.00	11.00
Strength for life - appraisal	Per person	GST	45.00	45.00
Strength for life - session	Per person	GST	9.00	9.00
Strength for life - multipass	11 sessions (10 + 1 free)	GST	90.00	90.00
Strength for life - all access memberships	Per person	GST	49.00	49.00
Equipment and Services				
Blender bike - community group	Per day	GST	20.00	20.00
Blender bike - corporate	Per day	GST	80.00	80.00
Blender bike - small business	Per day	GST	40.00	40.00
Temp bike parking - community group	Per day per piece	GST	15.00	15.00
Temp bike parking - corporate	Per day per piece	GST	30.00	30.00
Activity boxes - community group	Per day per box	GST	20.00	20.00
Activity boxes - corporate	Per day per piece	GST	30.00	30.00

Schedule of Fees and Charges for 2023-2024

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Victoria Park Library		GST Applicable	2022-2023 \$	2023-2024 Proposed Fee \$
Particulars	Conditions			
Photocopying, Printing and Faxing				
Black and white - A4	Per page	GST	0.20	0.20
Black and white - A3	Per page	GST	0.40	0.40
Colour - A4	Per page	GST	1.00	1.00
Colour - A3	Per page	GST	1.50	1.50
Incoming or outgoing	Per facsimile	GST	3.00	3.00
Other Items				
Library bags	Per bag	GST	2.00	2.00
Replacement library cards	Per card	GST	6.00	6.00
Temporary membership	Per member	GST	50.00	50.00
Computer access - non library member	Per 30 minutes	GST	2.50	2.50
Book sales - written history (soft cover)	Per book	GST	24.95	24.95
Book sales - written history (hard back)	Per book	GST	44.95	44.95
Lost or damaged library stock (minimum)	Per item	GST	7.70	7.70
Barcode, RFID tag etc replacement - Library stock	Per item	GST	2.00	2.00
Program or workshop attendance	Per participant	GST	2.00-20.00	2.00-20.00
Stationary Items	Each	GST	1.00-20.00	1.00-20.00
Local History				
Time line	Per item	GST	3.00	3.00
Booklet	Per item	GST	3.00	3.00
High resolution digital image	Non-commercial	GST	7.70	7.70
High resolution digital image	Commercial	GST	60.00	60.00
Local history research	Commercial, per hour	GST	100.00	100.00
Jigsaws	Each	GST	10.00-50.00	10.00-50.00

Schedule of Fees and Charges for 2023-2024

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Environmental Health		GST Applicable	2022-2023 \$	2023-2024 Proposed Fee \$
Particulars	Conditions			
Offensive Trades (Fees) Reg. 1976				
Laundries, dry-cleaning business	Per annum	-	147.00	155.00
Fish processing business	Per annum	-	298.00	315.00
Shellfish, crustacean processing business	Per annum	-	298.00	315.00
Other offensive trade not specified	Per annum	-	298.00	315.00
Health (Public Buildings) Reg. 1992 Applications				
Public building approval/variation - high risk	Per application	-	300.00	315.00
Public building approval/variation - medium risk	Per application	-	220.00	230.00
Public building approval/variation - low risk	Per application	-	180.00	190.00
Accommodation and Large Public Events				
Lodging house registration	Per annum	-	180.00	190.00
Low to medium risk public event - application	Exemptions may apply	-	80.00	
High risk public event - application	Exemptions may apply	-	190.00	250.00
Waste Water Disposal				
Copy of on-site effluent disposal plan	Per request	-	50.00	50.00
Diseases Control Applications				
Hairdresser, skin penetration business	Per application	-	120.00	125.00
Food Safety				
Food business inspection - after hours	Per request	GST	60.00	65.00
Food business inspection	Per request	GST	50.00	55.00
Food sampling	Per request	GST	60.00	65.00
Food business notification	Once off	GST	50.00	55.00
Spoilt food condemnation	Per hour	GST	60.00	65.00
Temporary food stall certificate - annual	Not trade permission, pro rata	GST	180.00	190.00
Temporary food stall certificate - single	Not trade permission	GST	50.00	55.00
Temporary food stall certificate - exempt	Conditions apply	GST	0.00	
Construction/refurbishment of new food business	Per application	GST	180.00	190.00
High risk food business	Per annum, pro rata	GST	520.00	545.00
Medium risk food business	Per annum, pro rata	GST	380.00	400.00
Low risk food business	Per annum, pro rata	GST	150.00	160.00
Family day-care	Per annum, pro rata	GST	60.00	65.00
Food businesses using commercial kitchen				
Application for assessment - once off	Per application	GST	70.00	75.00
Application for renewal - six months	Per application	GST	70.00	75.00
Application - pop-up restaurant up to 3 days per week	Per application per six months	GST	110.00	115.00
Application - pop-up restaurant up to 7 days a week	Per application per six months	GST	230.00	240.00
Mobile Food Trading				
Mobile food trading permit - single use	Per application	GST	60.00	65.00
Mobile food trading permit - per week	Per application	GST	110.00	115.00
Mobile food trading permit - per month	Per application	GST	150.00	160.00
Mobile food trading permit - per annum	Pro rata - per application	GST	200.00	210.00
Simplified Trading Partnership Permit				
Simplified trading partnership permit - once off	Per application	GST	115.00	120.00
Simplified trading partnership permit - additional	Per application	GST	57.00	60.00
Health (Treatment of Sewage and Disposal of Effluent and Liquid Waste) Regulation 1974				
Approval of apparatus - application	Per application	-	118.00	125.00
Issuing of permit to use and apparatus	Per application	-	118.00	125.00
Water Quality				
Public aquatic facilities audit and monthly sampling				
One water body	Per annum	GST	950.00	1,000.00
One to three water bodies	Per annum	GST	1,010.00	1,060.00
More than three water bodies	Per annum	GST	1,350.00	1,400.00
Deep, shallow and spa	Per annum	GST	1,350.00	1,400.00
Other fees				
Water sampling - By request	Collection only, per request	GST	100.00	105.00
Water sampling - Analysis costs	Per sample	GST	At cost	At cost

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Environmental Health		GST Applicable	2022-2023 \$	2023-2024 Proposed Fee \$
Particulars	Conditions			
Pollution Control				
Contaminated site audit and report	Per application	GST	380.00	400.00
Approval non-complying noise event (Reg 18)	Per application	GST	1,000.00	1,050.00
Reg 18 late application fee		GST	250.00	260.00
Noise monitoring	Per hour	GST	90.00	95.00
Approval construction noise (Reg 13)	Per plan	GST	190.00	200.00
Approval for noise - waste collect (Reg 14)	Per application	GST	500.00	525.00
Approval for venue application (Reg 19B)	Per application	GST	15,000.00	15,750.00
Miscellaneous				
Officer attendance - business hours	Per officer, per hour	GST	70.00	100.00
Simplified trading permit	Per permit application	GST	115.00	120.00
Liquor act certification (s.39)	Per application	GST	130.00	135.00
Gaming act certification	Per application	GST	130.00	135.00
Extended trading permit (s.60)	Per application	GST	130.00	135.00
Non-compliance reinspection fee	Per reinspection, per hour	GST	70.00	100.00
Permit to keep bees or poultry	Per application	GST	190.00	200.00
Settlement inquiry	Per application	GST	70.00	75.00
Transfer of licence, permit, registrations	Exemptions may apply	GST	60.00	65.00
Late application fee	Per application	GST	100.00	105.00
Reinspection Fee	Per reinspection	GST	70.00	100.00

Schedule of Fees and Charges for 2023-2024

All fees and charges imposed by the Town of Victoria Park are effective 1 July 2023

Any Statutory Fees are fees imposed by other government agencies and are subject to change without warning

Ranger Services		GST Applicable	2022-2023 \$	2023-2024 Proposed Fee \$
Particulars	Conditions			
Animal Care Facility				
Daily maintenance, all animals	Per animal, per day	GST	30.00	30.00
Seize, impound and release fee dog or cat	Per seizure	-	150.00	150.00
Seize, impound and release other animal	Per animal	-	120.00	120.00
Seize, impound & release fee for health care card and pensioner card holders discount			50%	50%
Release of animal after hours	Per callout	GST	155.00	155.00
Euthanasia - with or without collection	Per request	GST	At cost	At cost
Euthanasia of dog by veterinarian	Per request		At cost	At cost
Euthanasia of cat by veterinarian	Per request		At cost	At cost
Animal pound vet vouchers	Per animal	GST	At cost	At cost
Cat or dog vet vouchers	Per animal		At cost	At cost
Health care and pensioner card discount	First instance only	-	50%	50%
Surrender of dogs	Per dog	GST	150.00	\$150
Delivery of animals to residents from ACF	Per delivery	GST	100.00	\$100
Vehicle Impound/towing Fees				
Towing abandoned vehicle	Per vehicle	GST	At Cost	At cost
Impound and release fee	Per vehicle	GST	160.00	160.00
Abandoned vehicle daily impound fee	Per vehicle, per day	GST	35.00	40.00
Sale of impounded vehicle	Per vehicle	GST	at auction	at auction
Other impound fees				
Shopping trolley impound/release fee	Per trolley	-	100.00	100.00
Signage	Per sign	-	50.00	50.00
Other miscellaneous impounded items	Per item	-	100.00	100.00
Homeless impounded items	First application	-	0.00	0.00
Homeless impounded items	Subsequent applications and per application	-	5.00	5.00
Other Fees				
Officer attendance - business hours	Per hour	GST	120.00	120.00
Officer attendance - after hours	Per hour	GST	225.00	225.00
Club room after hours attendance	Per attendance	GST	325.00	325.00
Cat Registration				
Registration - part year (after 31 May)	Per cat	-	10.00	10.00
Registration - 1 year	Per cat	-	20.00	20.00
Registration - 3 year	Per cat	-	42.50	42.50
Registration - lifetime	Per cat	-	100.00	100.00
Annual application to approve/renew approval to breed cats	Per application	-	100.00	100.00
Health care card & pensioner discount to above fees	Per cat	-	50%	50%
Dog Registration				
Unsterilised registration - 1 year	Per dog	-	50.00	50.00
Unsterilised registration - 3 years	Per dog	-	120.00	120.00
Unsterilised registration - lifetime	Per dog	-	250.00	250.00
Sterilised registration - 1 year	Per dog	-	20.00	20.00
Sterilised registration - 3 years	Per dog	-	42.50	42.50
Sterilised registration - lifetime	Per dog	-	100.00	100.00
Dangerous dog 1 year	Per dog	-	50.00	50.00
Health care card & pensioner discount to above fees	Per dog	-	50%	50%
Administration Fees				
Animal registration tag replacement	Per tag	GST	5.00	5.00
Keep more than 2 dogs application (includes onsite inspection)	Per application		294.00	294.00
Dangerous dog sign	Per sign	GST	At cost	At cost
Dangerous dog collar	Per collar	GST	At cost	At cost
Keep more than 2 cats application	Per application	-	110.00	110.00
Application to breed cats	Per application	-	110.00	110.00
Clean up bulk rubbish illegally dumped	Condition	GST	At cost	At cost
Fire hazards inspection fees				
Install fire breaks	Per property	GST	At cost	150.00
Chief Bush Fire Control Officer/Deputy Chief Bush Fire Control Officer supervising non-compliant properties	Per property, per inspection	GST	60.00	65.00

Schedule of Fees and Charges for 2023-2024

All fees and charges imposed by the Town of Victoria Park are effective 1 July 2023

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Parking		GST Applicable	2022-2023 \$	2023-2024 Proposed Fee \$
Particulars	Conditions			
Parking work zone permits				
Per marked bay	Per day	GST	15.00	15.00
Unmarked bay, per 5 metres	Per day	GST	15.00	15.00
Per marked bay or per 5 metres	Per bay per month	GST	300.00	300.00
Application	Per application	GST	30.00	30.00
Parking Services				
Private Parking Agreements				
Register private parking agreement	Per registration	GST	150.00	150.00
Withdraw private parking agreement infringement	Per infringement	GST	50.00	50.00
Private Parking Sign (Small)	Per sign	GST	At cost	At cost
Private Parking Sign (Medium)	Per sign		At cost	At cost
Private Parking Sign (Large)	Per sign		At cost	At cost
Residential parking permits				
Residential permits - application	Per permit	-	25.00	30.00
Event parking permits (policy)	Annual and per permit	-	25.00	30.00
Transition parking permit	per permit	-	25.00	30.00
Victoria Park				
On-Street - 2P - Base Fee/hr (includes 30 min free parking)		GST	3.30	3.40
On-Street - 2P - Base Fee/hr - 50% discount (dynamic pricing plus increased free parking to 60 min)		GST	1.65	1.70
On-Street - 2P - Base Fee/hr - 50% surcharge (dynamic pricing and 30 min free parking)		GST	4.90	5.10
On-Street - 2P - Raphael Park Area - Base Fee/hr (includes 30 min free parking)		GST	1.50	1.60
On-Street - 2P - Raphael Park Area - Base Fee/hr - 50% discount (dynamic pricing plus increased free parking to 60 min)		GST	0.75	0.80
On-Street - 2P - Raphael Park Area - Base Fee/hr - 50% surcharge (dynamic pricing and 30 min free parking)		GST	2.20	2.40
On-Street - All Day - P Ticket - base fee (includes 30 min free parking)		GST	1.50	1.60
On-Street - All Day - P Ticket - 50% discount (dynamic parking plus increased free parking to 60 min)		GST	0.75	0.80
On-Street - All Day - P Ticket - 50% surcharge (dynamic parking and 30 min free parking)		GST	2.20	2.40
On-Street - All Day - P Ticket - Max fee		GST	7.50	7.60
On-Street - All Day - P Ticket - Max fee - 50% discount (dynamic parking)		GST	3.75	3.80
On-Street - All Day - P Ticket - Max fee - 50% surcharge (dynamic parking)		GST	11.25	11.40
<i>-(includes King George St Carpark)</i>				
Off-street - 8P - Base Fee/hr (includes 60 min free parking)		GST	1.50	1.60
Off-street - 8P - Base Fee/hr - 50 % discount (dynamic pricing and 60 min free parking)		GST	0.75	0.80
Off-street - 8P - Base Fee/hr - 50 % surcharge(dynamic pricing and 60 min free parking)		GST	2.25	2.40
Off-street - 8P - Max Fee		GST	7.50	7.60
Off-street - 8P - Max Fee - 50% discount (dynamic parking)		GST	3.75	3.80
Off-street - 8P - Max fee - 50% surcharge (dynamic parking)		GST	11.25	11.40
East Victoria Park				
On-Street - 2P - Base Fee/hr (includes 30 min free parking)		GST	3.30	3.40
On-Street - 2P - Base Fee/hr - 50% discount (dynamic pricing plus increased free parking to 60 min)		GST	1.65	1.70
On-Street - 2P - Base Fee/hr - 50% surcharge (dynamic pricing and 30 min free parking)		GST	4.90	5.10
On-Street - All Day - P Ticket - base fee (includes 30 min free parking)		GST	1.50	1.60
On-Street - All Day - P Ticket - 50% discount (dynamic parking plus increased free parking to 60 min)		GST	0.75	0.80
On-Street - All Day - P Ticket - 50% surcharge (dynamic parking and 30 min free parking)		GST	2.20	2.40
On-Street - All Day - P Ticket - Max fee		GST	7.50	7.60
On-Street - All Day - P Ticket - Max fee - 50% discount (dynamic parking)		GST	3.75	3.80
On-Street - All Day - P Ticket - Max fee - 50% surcharge (dynamic parking)		GST	11.25	11.40
<i>-(Includes Somerset Street Carpark)</i>				
Off-Street - All Day - P Ticket - base fee (includes 15 min free parking)		GST	1.40	1.60
Off-Street - All Day - P Ticket - 50% discount (dynamic parking plus increased free parking to 30 min)		GST	0.70	0.80
Off-Street - All Day - P Ticket - 50% surcharge (dynamic parking and 15 min free parking)		GST	2.20	2.40
Off-Street - All Day - P Ticket - Max fee		GST	7.50	7.60
Off-Street - All Day - P Ticket - Max fee - 50% discount (dynamic parking)		GST	3.75	3.80
Off-Street - All Day - P Ticket - Max fee - 50% surcharge (dynamic parking)		GST	11.25	11.40

Schedule of Fees and Charges for 2023-2024

All fees and charges imposed by the Town of Victoria Park are effective 1 July 2023

Any Statutory Fees are fees imposed by other government agencies and are subject to change without warning

Parking		GST Applicable	2022-2023 \$	2023-2024 Proposed Fee \$
Particulars	Conditions			
Burswood				
On-Street - 2P - Base Fee/hr (includes 15 min free parking)		GST	1.50	1.60
On-Street - 2P - Base Fee/hr - 50% discount (dynamic pricing plus increased free parking to 30 min)		GST	0.75	0.80
On-Street - 2P - Base Fee/hr - 50% surcharge (dynamic pricing and 15 min free parking)		GST	2.20	2.40
On-Street - All Day - P Ticket - base fee (includes 15 min free parking)		GST	1.40	1.60
On-Street - All Day - P Ticket - 50% discount (dynamic parking plus increased free parking to 30 min)		GST	0.70	0.80
On-Street - All Day - P Ticket - 50% surcharge (dynamic parking and 15 min free parking)		GST	2.20	2.40
On-Street - All Day - P Ticket - Max fee		GST	7.50	7.60
On-Street - All Day - P Ticket - Max fee - 50% discount (dynamic parking)		GST	3.75	3.80
On-Street - All Day - P Ticket - Max fee - 50% surcharge (dynamic parking)		GST	11.25	11.40
<i>- (Includes GO Edwards Reserve Carpark and Hawthorne Place Carpark)</i>				
Off-Street - All Day - P Ticket - base fee (includes 60 min free parking)		GST	1.50	1.60
Off-Street - All Day - P Ticket - 50% discount (dynamic parking plus increased free parking to 60 min)		GST	0.75	0.80
Off-Street - All Day - P Ticket - 50% surcharge (dynamic parking and 60 min free parking)		GST	2.25	2.40
Off-Street - All Day - P Ticket - Max fee		GST	7.50	7.60
Off-Street - All Day - P Ticket - Max fee - 50% discount (dynamic parking)		GST	3.75	3.80
Off-Street - All Day - P Ticket - Max fee - 50% surcharge (dynamic parking)		GST	11.25	11.40
Permanent Bay in Paid Car Park				
Private parking bay	Per day	GST	-	
Permanent bay in paid car park	Per day	GST	7.50	7.60
Parking Permit for Loading Zone, Private parking bay and Commercial permit				
Permit annual renewal	Per application	GST	30.00	30.00
Permit replacement	Per application	GST	30.00	30.00
Business parking permits				
Loading zone, parking bay, commercial parking permit and permanent car	Per application, per year	-	30.00	30.00
Loading zone and commercial parking permit	Per application, per year	-	1000.00	1000.00

Schedule of Fees and Charges for 2023-2024

All fees and charges imposed by the Town of Victoria Park are effective 1 July 2023

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Sportsgrounds and Reserves		GST Applicable	2022-2023 \$	2023-2024 Proposed Fee \$
Particulars	Conditions			
Active Reserves				
<i>General</i>				
Disability access obstruction to location	Per hour to remedy	GST	60.50	63.00
<i>Sports Ground - Casual Use (Social Sports Events)</i>				
Commercial groups/events	Per day, per pitch	GST	237.00	245.00
Commercial groups/events	Per half day, per pitch	GST	134.00	138.00
Unincorporated community groups	Per day, per pitch	GST	123.00	127.00
Unincorporated community groups	Per half day, per pitch	GST	61.50	64.00
Individual	Per day, per pitch	GST	123.00	127.00
Individual	Per half day, per pitch	GST	61.50	64.00
Not for profit/charities	Per day, per pitch	GST	72.00	75.00
Not for profit/charities	Per half day, per pitch	GST	41.00	43.00
Not for profit/charities	Per hour, per pitch	GST	10.25	11.00
Individual	Per hour, per pitch	GST	15.40	16.00
Commercial groups/events	Per hour, per pitch	GST	33.50	35.00
<i>McCallum Park Basketball Courts - Not For Hire By An Individual</i>				
Community groups - hourly	Per court	GST	21.00	22.00
Community groups - four hours	Per court	GST	61.00	63.00
Community groups - full day	Per court	GST	125.00	128.00
Commercial organisations - hourly	Per court	GST	41.00	42.00
Commercial organisations - four hours	Per court	GST	131.00	135.00
Commercial organisations - full day	Per court	GST	242.00	250.00
<i>McCallum Park Skate Bowl - Not For Hire By An Individual</i>				
Community groups - four hours	Per court	GST	61.00	63.00
Community groups - full day	Per court	GST	125.00	128.00
Commercial organisations - four hours	Per court	GST	131.00	135.00
Commercial organisations - full day	Per court	GST	242.00	250.00
Active Reserves				
<i>Seasonal Charges</i>				
Match play	Per player	GST	31.30	33.00
Training	Per player	GST	16.15	17.00
Club rooms	Per player	GST	12.90	14.00
Change rooms and toilets	Per player	GST	7.60	8.00
Alcohol consumption fee	Per player	GST	6.45	7.00
Flood lights - Raphael	Per pitch, Per hour	GST	15.40	16.00
Flood lights - Parnham	Per pitch, Per hour	GST	12.80	14.00
Flood lights - Higgins	Per pitch, Per hour	GST	12.80	14.00
Flood lights - Carlisle	Per pitch, Per hour	GST	12.80	14.00
Flood lights - Fraser	Per pitch, Per hour	GST	12.80	14.00
Flood lights - Harold Rossiter Reserve	Per pitch, Per hour	GST	12.80	14.00
Flood lights - JA Lee Reserve	Per pitch, Per hour	GST	12.80	14.00
Administration and maintenance fee		GST	125.00	129.00
Utilities	Of metered use	GST	At cost	At Cost
Bookings instalment fee	Per instalment	GST	31.00	32.00
Pre-season training	Per person, per session	GST	3.60	4.00
<i>Juniors and Schools Reserve Hire</i>				
Commercial junior sporting use	Per hour, \$1,500 pa cap	GST	10.30	11.00
Sports carnivals, fairs, fetes etc.	Per event, per day or part	GST	364.00	375.00
Non-local schools training and activity	Per hour	GST	18.45	19.00
Passive Reserves				
<i>General</i>				
GO Edwards Reserve - Gazebo		GST	82.00	85.00
<i>Casual Hire - Daily/Hourly Fees per Site / Zone (Exclusive Use)</i>				
Incorporated not for profit/charity groups	Per zone, per day	GST	72.00	75.00
Incorporated not for profit/charity groups	Per zone, per half day	GST	41.00	43.00
Unincorporated community groups	Per zone, per day	GST	133.50	138.00
Unincorporated community groups	Per zone, per half day	GST	72.00	75.00
Individual	Per zone, per day	GST	133.50	138.00
Individual	Per zone, per half day	GST	72.00	75.00
Commercial group	Per zone, per day	GST	332.50	343.00
Commercial group	Per zone, per half day	GST	174.50	180.00
Not for profit/charities	Per zone, per hour	GST	10.25	11.00
Individual	Per zone, per hour	GST	18.00	19.00
Commercial group	Per zone, per hour	GST	43.65	45.00

Schedule of Fees and Charges for 2023-2024

All fees and charges imposed by the Town of Victoria Park are effective 1 July 2023

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Sportsgrounds and Reserves		GST Applicable	2022-2023 \$	2023-2024 Proposed Fee \$
Particulars	Conditions			
All Reserves				
<i>Group Fitness and Personal Training (General Purpose, Not Event)</i>				
Weekly 5 to 10 people, non exclusive use	Per 6 months	GST	364.00	374.00
Weekly 11 to 40 people, non exclusive use	Per 6 months	GST	608.00	626.00
Weekly over 40 people, non exclusive use	Per 6 months	GST	852.00	877.00
Exclusive use	Per hour	GST	37.00	39.00
<i>General</i>				
Dog obedience, exclusive use	Per hour	GST	7.70	8.00
Dog trials and competition, exclusive use	Per hour	GST	12.30	13.00
Late booking fee - Event	Within 2 weeks	GST	62.00	64.00
Late booking fee - Special public event	Within 2 months	GST	246.00	253.00
Booking adjustment fee - Casual	Per adjustment	GST	62.00	64.00
Booking adjustment fee - Large event	Per adjustment	GST	236.00	243.00
Additional site meeting fee	Per meeting	GST	101.00	104.00
Utilities fee	Daily, per event	GST	20.00	21.00
<i>Events Management</i>				
Resident notification letter	Per 100 letters	GST	185.00	190.00
Liquor permit - Consumption and supply	Per permit	GST	62.00	64.00
Additional toilet cleaning	Monday - Friday, 6am to 6pm	GST	99.00	At Cost
Additional toilet cleaning	Monday - Friday, 6pm to 6am	GST	99.00	At Cost
Additional toilet cleaning	Saturday, all hours	GST	121.00	At Cost
Additional toilet cleaning	Sunday, all hours	GST	132.00	At Cost
Event bins (waste and recycle set)	Per set	GST	55.00	57.00
Event bins (waste only)	Per bin	GST	45.00	47.00
Additional request to empty event bin	Waste bin, per empty	GST	8.00	9.00
Additional request to empty event bin	Recycle bin, per empty	GST	6.00	7.00
Reserve hire solely for parking	Not including special events	GST	162.00	167.00
All Reserves				
<i>Bonds</i>				
Special event (minimum)	Per application	-	6,000.00	6,000.00
Heavy use (minimum)	Per application	-	6,000.00	6,000.00
Medium use (minimum)	Per application	-	3,000.00	3,000.00
Light use (minimum)	Per application	-	600.00	600.00
Casual booking hire (minimum)	Per application	-	200.00	200.00
Seasonal usage of clubrooms/pavilions		-	500.00	500.00
Key bond	Per key	-	100.00	100.00
Authorised use of sail track banner		-	500.00	500.00
<i>Casual use - Low risk Bond</i>				
Clubrooms	Per event	-	200.00	200.00
<i>Casual use - Medium risk Bond</i>				
Clubrooms	Per event	-	400.00	400.00
<i>Casual use - High risk Bond</i>				
Clubrooms	Per event	-	1,000.00	1,000.00
<i>Food Truck</i>				
Annual permit	Per application	GST	1,600.00	1,600.00
Monthly permit	Per application	GST	150.00	150.00
Line marking Fee	Per event, per hour when required	GST	55.00	57.00

Schedule of Fees and Charges for 2023-2024

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Planning		GST Applicable	2022-2023 \$	2023-2024 Proposed Fee \$
Particulars	Conditions			
Fees for Development				
Between \$0 to \$50,000 *	Includes \$0 developments	-	147.00	147.00
Between \$50,001 to \$500,000 *	% of development value	-	0.32%	0.32%
Between \$500,001 to \$2,500,000 *	\$1,700 + 0.257% > \$500,000	-	Calculation	Calculation
Between \$2,500,001 to \$5,000,000 *	\$7,161 + 0.206% > \$2.5m	-	Calculation	Calculation
Between \$5,000,001 to \$21,500,500 *	\$12,633 + 0.123% > \$5.0m	-	Calculation	Calculation
More than \$21,500,001 *		-	34,196.00	34,196.00
Fees for Scheme Amendment, Structure Plan, Activity Centre Plan and Local Development Plan (Regulation 48 of the Planning and Development Regulations 2009)				
Application fee - scheme amendment	Quote per application in accordance with Regulation 48 of the Planning and Development Regulations 2009	GST	Application	Application
Application fee - structure plan	Quote per application in accordance with Regulation 48 of the Planning and Development Regulations 2009	GST	Application	Application
Application fee - activity centre plan	Quote per application in accordance with Regulation 48 of the Planning and Development Regulations 2009	GST	Application	Application
Application fee - local development plan	Quote per application in accordance with Regulation 48 of the Planning and Development Regulations 2009	GST	Application	Application
Subdivision Clearance fees				
Not more than 5 lots *	Per lot	-	73.00	73.00
More than 5 lots and less than 195 lots (1st 5 lots)*	Per lot	-	73.00	73.00
More than 5 lots and less than 195 lots (subsequent lots)*	Per lot	-	35.00	35.00
More than 195 lots *		-	7,393.00	7,393.00
Form 24 Preliminary Strata Approval				
Up to, and including 5 lots (1st 5 lots)	Base fee	-	656.00	656.00
Up to, and including 5 lots (subsequent lots)	Per lot	-	65.00	65.00
6 lots, up to 100 lots (1st 6 lots)	Base fee	-	981.00	981.00
6 lots, up to 100 lots (subsequent lots)	Per lot	-	43.50	43.50
100 or more lots		-	5,113.50	5,113.50
Archival search - Plan printing / Scanning				
A0 size - printing	Per page	GST	15.00	15.00
A1 size - printing	Per page	GST	12.50	12.50
A2 size - printing	Per page	GST	10.00	10.00
Plan scanning - A0,A1 or A2	Per page	GST	5.00	5.00
A3 - printing and/or scanning	Per page	GST	0.80	0.80
A4 - printing and/or scanning	Per page	GST	0.50	0.50
Development Assessment Panel (DAP) Application Fees				
Not less than \$2.0m and less than \$7.0m estimated cost	Per application	-	5,701.00	5,815.00
Not less than \$7.0m and less than \$10.0m estimated cost	Per application	-	8,801.00	8,977.00
Not less than \$10.0m and less than \$12.5m estimated cost	Per application	-	9,576.00	9,767.00
Not less than \$12.5m and less than \$15.0m estimated cost	Per application	-	9,849.00	10,045.00
Not less than \$15.0m and less than \$17.5m estimated cost	Per application	-	10,122.00	10,324.00
Not less than \$17.5m and less than \$20.0m estimated cost	Per application	-	10,397.00	10,604.00
\$20m or more estimated cost	Per application	-	10,670.00	10,883.00
Application under regulation 17 (Form 2 Amendment)	Per application	-	245.00	249.00
Note The estimated cost of development is calculated exclusive of GST. The application fee effective from 1 July 2022.				
Other Fees For Development				
Change of use (of existing building)*	Per application	-	295.00	295.00
Change of use where the use has commenced	Per application	-	885.00	885.00
Home based business*	Per application	-	295.00	295.00
Home based business where the business has commenced*	Per application	-	885.00	885.00
Amendment to development approval - Application for time extension	Per application	-	147.00	147.00
Signs where planning approval required *	Per application	-	147.00	147.00
Amendment to development approval - not more than \$1 Million	Per application	-	147.00	147.00
Amendment to development approval - more than \$1 Million	Per application	-	295.00	295.00
Deemed-to-comply check - development approval exemption for single houses and additions to single houses	Per application	-	295.00	295.00
Other Fees and Charges				
Liquor licensing section 40 certificate	Per application	-	73.00	73.00
Land Exemption check	Per application	-	0.00	0.00
Written planning advice	Per application	-	73.00	73.00
Archival search (incl up to 20 pages of scan /copies)	Per application	-	110.00	110.00
Archival searches - Urgent (<48 hours)	Per application	-	250.00	250.00

Schedule of Fees and Charges for 2023-2024

All fees and charges imposed by the Town of Victoria Park are effective 1 July 2023

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Planning		GST Applicable	2022-2023 \$	2023-2024 Proposed Fee \$
Particulars	Conditions			
Additional Costs and Expenses Payable by Applicants				
The following costs and expenses, if incurred by the Town of Victoria Park in providing a service listed in the above Schedule are payable by the applicant in addition to the fee for the provision of the service:				
a) advertising the application and advertising matters related to the application;	Refer to Notes 1 & 2		-	Application
b) specific assessment, such as an environmental assessment, required in relation to the application;	Refer to Notes 1 & 2	GST	-	Application
c) consultation procedures required in relation to the application;	Refer to Notes 1 & 2	GST	-	Application
d) technical resources and equipment, such as computer modelling, required in relation to the application;	Refer to Notes 1 & 2	GST	-	Application
e) specialist advice, such as advice in relation to heritage matters, required in relation to the application.	Refer to Notes 1 & 2	GST	-	Application
Additional Costs and Expenses Payable by Applicants - Notes:				
1. Payment of the abovementioned additional costs and expense by the applicant, may be requested by the Town either:				
a) at the time of the lodgement of an application, based on an estimates of costs and expenses by the Town; or				
b) prior to the determination of the application, after they actual costs and expenses are incurred by the Town.				
2. Any moneys paid in advance by an applicant for estimated additional costs or expenses referred to in 1.a) above that are not incurred by the Town must be refunded to the applicant on completion of the service.				

Schedule of Fees and Charges for 2023-2024

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Building		GST Applicable	2022-2023 \$	2023-2024 Proposed Fee \$
Particulars	Conditions			
Application for building permits and demolition permits				
<i>Certified Applications for a Building Permit</i>				
Class 1 or class 10 - minimum	Per application	-	110.00	110.00
Class 1 or class 10 - % of estimation	Per application	-	0.19%	0.19%
Class 2 to 9 - minimum	Per application	-	110.00	110.00
Class 2 to 9 - % of estimation	Per application	-	0.09%	0.09%
<i>Uncertified Applications for a Building Permit</i>				
Class 1 or class 10 - minimum	Per application	-	110.00	110.00
Class 1 or class 10 - % of estimation	Per application	-	0.32%	0.32%
<i>Other Building and Demolition Permit Fees</i>				
Amended plan relating to any permit	Per application	-	110.00	110.00
Time extension to permit	Per application	-	110.00	110.00
Demolition permit - class 1, class 10	Per property	-	110.00	110.00
Demolition permit - class 2 - 9	Per storey, per property	-	110.00	110.00
<i>Construction Training Fund Levy</i>				
Over \$20,000 - % of estimation	Per application	-	0.20%	0.20%
<i>Building Services Levy - Building Permits</i>				
Up to \$45,000	Per application	-	61.65	61.65
Over \$45,000 - % of estimation	Per application	-	0.137%	0.137%
<i>Building Services Levy - Demolition Permits</i>				
Up to \$45,000 - % of estimation	Per application	-	61.65	61.65
Over \$45,000 - % of estimation	Per application	-	0.137%	0.137%
Occupancy Permits and Building Approval Certificate Applications				
Occupancy permit for a completed building	Per application	-	110.00	110.00
Temporary occupancy permit for an incomplete building	Per application	-	110.00	110.00
Occupancy permit for additional use of a building on a temporary basis	Per application	-	110.00	110.00
Replacement occupancy permit for permanent change of the building's use classification	Per application	-	110.00	110.00
Occupancy permit or building approval certificate for registration of a strata scheme, plan of re-subdivision - minimum	Per application	-	110.00	110.00
Occupancy permit or building approval certificate for registration of a strata scheme, plan of re-subdivision - per strata unit with a minimum fee	Per application, per unit	-	11.60	11.60
Occupancy permit for a building in respect of which unauthorised work has been done - minimum	Per application	-	110.00	110.00
Occupancy permit for a building in respect of which unauthorised work has been done - % of the estimated value of building work	Per application	-	0.00	0.00
Building approval certificate for a building in respect of which unauthorised work has been done - minimum	Per application	-	110.00	110.00
Building approval certificate for a building in respect of which unauthorised work has been done - % of estimated value	Per application	-	0.00	0.00
Replace an occupancy permit for an existing building	Per application	-	110.00	110.00
Building approval certificate for an existing building where unauthorised work has not been done	Per application	-	110.00	110.00
Extend the time during which an occupancy permit or building approval certificate has effect	Per application	-	110.00	110.00
Occupancy Permits and Building Approval Certificate Applications (continued)				
<i>Construction Training Fund Levy</i>				
Over \$20,000 - % of estimation	Per application	-	0.20%	0.20%
<i>Building Services Levy - Occupancy Permits or Building Approval Certificate (Unauthorised Works)</i>				
Up to \$45,000	Per application	-	123.30	123.30
Over \$45,000 - % of estimation	Per application	-	0.274%	0.274%
<i>Building Services Levy - Occupancy Permits or Building Approval Certificate (No Unauthorised Works)</i>				
Levy payment	Per application	-	61.65	61.65

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Building		GST Applicable	2022-2023 \$	2023-2024 Proposed Fee \$
Particulars	Conditions			
Certificate of Design Compliance				
<i>For Class 2 to 9 Certified Application for a Building Permit</i>				
For construction works up to \$150,000	Per application	GST	290.00	290.00
For construction works between \$150,001 to \$500,000				
- Base fee	Per application	GST	290.00	290.00
For construction works between \$150,001 to \$500,000				
- % for every \$1 in excess of \$150,000 (additional to base)	Per application	GST	0.15%	0.15%
For construction works between \$500,001 to \$1,000,000				
- Base fee	Per application	GST	820.00	820.00
For construction works between \$500,001 to \$1,000,000				
- % for every \$1 in excess of \$500,000 (additional base)	Per application	GST	0.12%	0.12%
\$1,000,001 and above - Base fee	Per application	GST	1,450.00	1,450.00
\$1,000,001 and above - % for every \$1 in excess of \$1,000,000 (additional to base)	Per application	GST	0.10%	0.10%
<i>For Class 1 and 10 Certified Application for a Building Permit</i>				
Certificate of design compliance	Minimum, per permit	GST	120.00	120.00
Certificate of design compliance	% of estimation, per permit	GST	0.13%	0.13%
Certificate of Building Compliance or Construction Compliance				
Certificate of building compliance or certificate of construction compliance - minimum (1 on-site inspection included)		GST	250.00	250.00
Certificate of building compliance or certificate of construction compliance - additional inspections		GST	130.00	130.00
Other Fees and Charges				
Swimming pool inspections (maximum)		GST	57.45	57.45
Inspection fee	\$90 for up to 1 hour	GST	90.00	90.00
Inspection fee	thereafter \$30 for every 30 minute block	GST	30.00	30.00
Monthly building licence statistics report		GST	70.00	70.00
Copy of permit or certificates		-	50.00	50.00
Approval of battery powered smoke alarm		-	179.40	179.40

Schedule of Fees and Charges for 2023-2024

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Engineering		GST Applicable	2022-2023 \$	2023-2024 Proposed Fee \$
Particulars	Conditions			
General				
Directional signage erection	Per sign	GST	250.00	250.00
Banner masts and flag poles erection	Per mast/pole	GST	880.00	880.00
Installation of Keddar Edge Banners	Per banner	GST	70.00	70.00
Vehicular access from a right-of-way	Per square metre	GST	298.00	298.00
Hoarding application	Per square metre, per month	GST	1.20	1.20
Materials on street - licence	Per square metre, per month	GST	1.20	1.20
Sump fence contribution (super six or colourbond)	Subject to approval	GST	50% of cost	50% of cost
Tree removal administration cost	Per request	GST	100.00	100.00
Town tree removal	Helliwell tree asset value	-	0-76,820.40	0-76,820.40
Town tree removal	Tree replacement cost	GST	560.00	560.00
Town tree removal	Tree removal and stump grinding	GST	At Cost	At Cost
Flower and fruit stand	Per annum	-	850.00	850.00
Verge reinstatement bond	Per square metre	-	75.00	75.00
Public tree planting (verge, local reserve etc)	Per tree	GST	1,762.00	1762.00
Road reserve protection fee		-	165.00	165.00
Commemorative Recognition				
Plaque, park/street furniture, tree, fountain, statue, public artwork and/or sign		GST	At cost	At cost
Activities on Thoroughfares Permits				
Sign in a public place - application	Per sign	GST	45.00	45.00
Sign in a public place - renewal	Per sign	GST	45.00	45.00
Activity requiring permit (s2.2)	Per application	-	45.00	45.00

Schedule of Fees and Charges for 2023-2024

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Waste Management		GST Applicable	2022-2023 \$	2023-2024 Proposed Fee \$
Particulars	Conditions			
Domestic Waste Service (Residential)				
Rubbish Service Charges per Service per Annum (240L Bins General Waste)				
Additional weekly service	pro rata, 6 months minimum	-	572.00	572.00
Recycling Service Charges per Service per Annum (240L Bins Recycling)				
Weekly Service (non-residential)	pro rata, 6 months minimum	-	131.50	131.50
Additional fortnightly service (residential)	pro rata, 6 months minimum	-	66.00	66.00
Recycling Service Charges per Service per Annum (360L Bins Recycling)				
Change bin from 240L to 360L (residential)	pro rata, 6 months minimum	-	0.00	0.00
Change bin from 240L to 360L (non-residential)	pro rata, 6 months minimum	-	66.00	66.00
Additional fortnightly service	pro rata, 6 months minimum	-	66.00	66.00
Additional weekly service (non-residential)	pro rata, 6 months minimum	-	131.50	131.50
Rubbish Service Charges per Service per Annum (660L Bins General Waste)				
Weekly service	12 months minimum	-	1550.00	1550.00
Recycling Service Charges per Service per Annum (660L Bins Recycling)				
Fortnightly service - non-rated/exempt (residential)	12 months minimum	-	200.00	200.00
Weekly Service - non rated/exempt (non-residential)	12 months minimum	-	400.00	400.00
<i>Additional - Recycling:</i>				
Fortnightly service	12 months minimum	-	200.00	200.00
Weekly service (non-residential)	12 months minimum	-	400.00	400.00
Rubbish Service Charges per Service per Annum (1100L Bins General Waste)				
Weekly service	12 months minimum	-	3500.00	3500.00
Recycling Service Charges per Service per Annum (1100L Bins Recycling)				
Fortnightly service	12 months minimum	-	460.00	460.00
Weekly Service (non-residential)	12 months minimum	-	920.00	920.00

Schedule of Fees and Charges for 2023-2024

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Administration		GST Applicable	2022-2023 \$	2023-2024 Proposed Fee \$
Particulars	Conditions			
Meeting Minutes				
Removable media - Complete minutes	Microsoft Word	GST	16.00	20.00
General Copying and/or Printing				
A3 size - less than 10 pages	Per page	GST	0.40	0.50
A3 size - 10 or more pages	Per page	GST	0.40	0.40
A4 size - less than 10 pages	Per page	GST	0.20	0.30
A4 size - 10 or more pages	Per page	GST	0.20	0.20
Freedom of Information				
Application	Non-personal information	-	30.00	30.00
Research and collation	Per hour	-	30.00	30.00
Supervised access	Per hour	-	30.00	30.00
Photocopying	Per page	-	0.20	0.20
Postage	Within acceptable reason	-	Cost	Cost
Special access arrangements	Within acceptable reason	-	Cost	Cost
Discounted access	Conditions apply	-	25% off	25% off
Miscellaneous				
Street listing and/or ownership roll	Removable media	GST	200.00	210.00
Election nomination deposit	Per page	-	80.00	80.00
Policy manual	Per page	GST	65.00	70.00
Settlement agency search	Orders, requisitions, rates	-	110.00	115.00
Settlement agency search	Orders, requisitions only	-	95.00	100.00
Settlement agency search	Rates only	-	28.00	35.00
Credit card surcharge	Per transaction , percentage	GST	1.00%	1.00%
Town Events				
Ticketed business event	Per event, per participant	GST	0 - 100	0 - 150

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Rates Services		2021-2022	GST	2022-2023	2023-2024
Particulars	Conditions	\$	Applicable	\$	Proposed Fee \$
Administrative fees					
Instalment Fee - 2nd, 3rd and 4th	Per instalment	7.00	-	10.00	12.00
Administration fee	Per annum, per arrangement	21.00	-	30.00	36.00
Dishonour fee	Per occurrence	0.00	-	16.00	At cost
Legal documentation preparation	Per application	75.00	-	75.00	100.00
Instalment interest rate	Per annum	2.0%	-	4.0%	4.00%
Late payment penalty interest	Per annum	4%	-	8%	8.00%
Copy of rates notice	Current financial year	-	-	-	Free
Copy of rates notice	Previous financial year/s	-	GST	10.00	10.00

Management Area Budgets by Nature and Type

Management Area	Sum of 2024 Budget
Chief Executive Office	5,771,290
Chief Executive Office	1,258,566
Revenue	(1,035)
Other revenue	(1,035)
Operating Expense	1,259,601
Employee costs	1,113,631
Insurance	5,914
Materials and contracts	130,060
Plant Costs	9,996
Communications and Engagement	1,012,630
Revenue	0
Other revenue	0
Operating Expense	1,012,630
Employee costs	641,336
Insurance	5,092
Materials and contracts	266,202
Other expenditure	100,000
Customer Relations	990,438
Operating Expense	990,438
Employee costs	744,640
Insurance	8,708
Materials and contracts	237,090
Governance and Strategy	1,185,276
Operating Expense	1,185,276
Employee costs	463,370
Insurance	13,142
Materials and contracts	400,600
Other expenditure	308,164
People and Culture	1,324,380
Operating Expense	1,324,380
Employee costs	804,130
Insurance	8,050
Materials and contracts	512,200

Community Planning	9,407,175
Building Services	411,893
Revenue	(199,535)
Fees and charges	(196,500)
Other revenue	(3,035)
Operating Expense	611,428
Employee costs	521,560
Insurance	9,364
Materials and contracts	50,404
Other expenditure	100
Plant Costs	30,000
Community Development	1,259,984
Revenue	(27,000)
Fees and charges	(27,000)
Operating grants, subsidies and contributions	0
Other revenue	0
Operating Expense	1,286,984
Employee costs	816,754
Insurance	13,800
Materials and contracts	321,430
Other expenditure	135,000
Community Planning Office	993,452
Revenue	(1,035)
Other revenue	(1,035)
Operating Expense	994,487
Employee costs	956,697
Insurance	5,914
Materials and contracts	21,880
Plant Costs	9,996
Environmental Health	425,698
Revenue	(217,367)
Fees and charges	(208,400)
Operating grants, subsidies and contributions	0
Other revenue	(8,967)
Operating Expense	643,065
Employee costs	556,499
Insurance	5,092
Materials and contracts	41,474
Other expenditure	10,000
Plant Costs	30,000

Events, Arts and Funding	1,601,862
Revenue	(185,000)
Fees and charges	(130,000)
Operating grants, subsidies and contributions	(55,000)
Other revenue	0
Operating Expense	1,786,862
Employee costs	621,681
Insurance	11,486
Materials and contracts	598,695
Other expenditure	555,000
Utility charges	0
General Compliance	129,130
Revenue	(6,877)
Fees and charges	(5,000)
Other revenue	(1,877)
Operating Expense	136,007
Employee costs	116,739
Insurance	2,956
Materials and contracts	6,316
Plant Costs	9,996
Library Services	1,511,483
Revenue	(17,735)
Fees and charges	(15,500)
Operating grants, subsidies and contributions	(1,200)
Other revenue	(1,035)
Operating Expense	1,529,218
Employee costs	1,236,102
Insurance	23,820
Materials and contracts	259,300
Plant Costs	9,996
Place Planning	2,113,367
Revenue	(5,000)
Fees and charges	0
Operating grants, subsidies and contributions	(5,000)
Other revenue	0
Operating Expense	2,118,367
Employee costs	1,048,319
Insurance	10,874
Materials and contracts	1,059,174
Other expenditure	0
Plant Costs	0

Project Management	173,750
Revenue	(153,750)
Operating grants, subsidies and contributions	(153,750)
Operating Expense	327,500
Materials and contracts	327,500
Urban Planning	786,556
Revenue	(333,500)
Fees and charges	(333,500)
Other revenue	0
Operating Expense	1,120,056
Employee costs	883,336
Insurance	23,606
Materials and contracts	193,110
Plant Costs	20,004
Finance	(34,753,099)
Aqualife	651,546
Revenue	(3,082,257)
Fees and charges	(3,081,222)
Other revenue	(1,035)
Operating Expense	3,733,803
Employee costs	3,149,039
Insurance	40,020
Materials and contracts	524,740
Plant Costs	20,004
Budgeting	10,159,477
Revenue	(20,879)
Profit on asset disposals	(20,879)
Operating Expense	10,180,356
Corporate Oncosts	0
Depreciation	10,180,356
Employee costs	0
Loss on asset disposals	0
Corporate Funds	(51,526,518)
Revenue	(51,862,043)
Interest earnings	(877,460)
Operating grants, subsidies and contributions	(1,344,980)
Other revenue	(164,200)
Rates	(49,475,403)
Operating Expense	335,525
Employee costs	45,000
Interest expense	290,525
Materials and contracts	0
Other expenditure	0

Finance Office	969,911
Revenue	0
Other revenue	0
Operating Expense	969,911
Employee costs	921,017
Insurance	5,914
Materials and contracts	42,980
Financial Services	936,867
Revenue	(700,700)
Fees and charges	(421,200)
Interest earnings	(234,500)
Operating grants, subsidies and contributions	(45,000)
Other revenue	0
Operating Expense	1,637,567
Employee costs	1,090,468
Insurance	28,644
Materials and contracts	515,855
Other expenditure	2,600
Leisurelife	349,893
Revenue	(1,968,178)
Fees and charges	(1,964,633)
Other revenue	(3,545)
Operating Expense	2,318,071
Employee costs	1,795,391
Insurance	27,708
Materials and contracts	483,976
Other expenditure	1,000
Plant Costs	9,996
Parking	(953,306)
Revenue	(3,203,514)
Fees and charges	(3,203,514)
Operating grants, subsidies and contributions	0
Other revenue	0
Operating Expense	2,250,208
Employee costs	1,133,133
Insurance	13,498
Materials and contracts	947,226
Other expenditure	99,447
Plant Costs	56,904

Ranger Services	777,559
Revenue	(106,200)
Fees and charges	(106,200)
Operating grants, subsidies and contributions	0
Other revenue	0
Operating Expense	883,759
Employee costs	668,896
Insurance	6,572
Materials and contracts	125,795
Other expenditure	26,000
Plant Costs	56,496
Technology and Digital Strategy	3,881,472
Revenue	(250)
Fees and charges	(250)
Other revenue	0
Operating Expense	3,881,722
Employee costs	1,079,265
Insurance	14,142
Materials and contracts	2,788,315
Operations	21,844,818
Asset Planning	2,489,608
Revenue	(1,186,339)
Fees and charges	(231,806)
Interest earnings	0
Other revenue	(4,728)
Service charges	(949,805)
Operating Expense	3,675,947
Employee costs	665,716
Insurance	229,110
Materials and contracts	1,986,991
Plant Costs	39,996
Utility charges	754,134
Environment	268,631
Operating Expense	268,631
Employee costs	122,171
Insurance	2,300
Materials and contracts	144,160
Fleet Services	58
Revenue	(3,545)
Other revenue	(3,545)
Operating Expense	3,603
Depreciation	390,000
Employee costs	495,108
Insurance	57,858
Materials and contracts	172,917
Plant Costs	(1,112,280)

Operations Office	1,395,525
Revenue	(1,035)
Other revenue	(1,035)
Operating Expense	1,396,560
Employee costs	1,360,656
Insurance	5,914
Materials and contracts	29,990
Parks and Reserves	5,979,520
Revenue	(143,754)
Fees and charges	(65,000)
Operating grants, subsidies and contributions	(75,000)
Other revenue	(3,754)
Operating Expense	6,123,274
Employee costs	1,453,108
Insurance	18,268
Materials and contracts	4,295,600
Plant Costs	232,224
Utility charges	124,074
Project Management	1,005,351
Revenue	0
Other revenue	0
Operating Expense	1,005,351
Employee costs	707,979
Insurance	4,436
Materials and contracts	282,940
Plant Costs	9,996
Property Development and Leasing	467,204
Revenue	0
Other revenue	0
Operating Expense	467,204
Employee costs	204,390
Insurance	4,180
Materials and contracts	258,634
Street Improvement	1,326,445
Revenue	(1,700)
Fees and charges	(1,700)
Other revenue	0
Operating Expense	1,328,145
Employee costs	1,001,795
Insurance	7,484
Materials and contracts	308,870
Plant Costs	9,996

Street Operations	2,617,224
Revenue	(273,335)
Fees and charges	(122,700)
Operating grants, subsidies and contributions	(140,000)
Other revenue	(10,635)
Operating Expense	2,890,559
Employee costs	955,897
Insurance	9,372
Materials and contracts	814,626
Plant Costs	364,452
Utility charges	746,212
Waste Services	6,295,252
Revenue	(652,369)
Fees and charges	(569,754)
Interest earnings	(1,000)
Other revenue	(81,615)
Operating Expense	6,947,621
Employee costs	679,923
Insurance	12,344
Materials and contracts	6,062,126
Other expenditure	1,000
Plant Costs	192,228
Grand Total	2,270,184