City of Belmont

Annual Budget
2026-27



Acknowledgement of Country

The City of Belmont acknowledges the Whadjuk Noongar people as the Traditional Owners of this land and we pay our respects to Elders past, present and emerging. We further acknowledge their cultural heritage, beliefs, connection and relationship with this land which continues today.

We acknowledge all Aboriginal and Torres Strait Islander peoples living within the City of Belmont.

Detail of Jupp Lane mural by Shane Yondee Hansen

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Alternative Formats

This document is available on the City of Belmont website and can be requested in alternative formats including electronic format by email and in standard print.

City of Belmont Council Members

As at 30 June 2026





Robert ROSSI
MAYOR
M 0408 693 584
E mayorrossi@belmont.wa.gov.au
Term expires: 16 October 2027

West Ward

Cr Deborah SESSIONS
DEPUTY MAYOR
M 0403 907 856
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Term expires: 20 October 2029



Cr Christopher KULCZYCKI
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Term expires: 16 October 2027



Central Ward

Cr George SEKULLA, JP
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Term expires: 20 October 2029



Cr Jarod Harris
M 0478 256 196
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Term expires: 16 October 2027



East Ward

Cr Phil MARKS
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E crmarks@belmont.wa.gov.au
Term expires: 16 October 2027



Cr Bernie RYAN
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Term expires: 20 October 2029



South Ward

Cr Jenny DAVIS
M 0413 579 390
E crdavis@belmont.wa.gov.au
Term expires: 20 October 2029



Cr Abedin
M 0423 789 551
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Term expires: 16 October 2027



To find out more about your City of Belmont Councillors and their committees visit:
www.belmont.wa.gov.au/yourcouncil

Our vision

We will be home to a diverse and harmonious community, thriving from the opportunities of our unique, riverside city.

Budget objectives for 2026-27

The City's Annual Budget ensures we can deliver essential services and projects to our community. This funding pays for infrastructure and services like roads, parks, streetscape, library, museum, leisure centre and events, to name a few.

For every $100 of expenditure, this is what the City delivers.

Budget highlights for 2026-27

Roads, Footpaths and Drainage	$29.20
Park and Recreation Facilities	$19.65
Community Facilities and Events	$18.42
Waste Management Services	$13.35
Community Safety, Security and Emergency Services	$7.18
Planning and Regulatory Services	$5.96
Major Projects	$3.11
Environmental Projects	$1.33
Economic Development	$1.80

Proposed Expenditure

Draft Capital Works Budget 2026-27
Please note some projects may be subject to further consultation outcomes or consideration and could change.

Parks & Environment
$3.9M

- Park irrigation renewals
- Playground renewals
- Park furniture renewals

Roads
$6.0M

- Asphalt overlay program
- Local area traffic management projects
- Design and investigation

Path Network
$0.9M

- New footpath installations
- Upgrades to existing paths
- Replacement of damaged sections of footpaths

Buildings and facilities
$2.1M

- Toilet refurbishments at
  - Goodwood Parade
  - Tomato Lake
- Upgrade change rooms at Redcliffe Community Centre
- Refurbishment of Independent Living Units
- Renewal of Electrical Infrastructure and Street Light Poles in Ascot Waters

City Projects
$14.3M

- Beldivere Streetscape Revitalisation
- Peet Park Revitalisation
- Esplanade Foreshore Stabilisation
- Design and planning for other future projects

Other
$3.2M

- Fleet and plant replacement program
- IT network and hardware
- CCTV network expansion

Our plan for the future

To achieve the City's Vision of being the City of Opportunity, the community helped to shape a plan for the future. Within the framework, there are five key performance areas: People, Planet, Place, Prosperity and Performance. In each of these areas the community reviewed and helped to define key outcomes, objectives, major projects and strategic actions.

Key performance areas:

People
People covers all aspects of community health and wellbeing, from youth and senior services, to access and inclusion, sport and recreation, culture and the arts, community safety, responsible pet ownership, volunteering, and ranger services.

Planet
Planet covers all aspects of the environment and sustainability, from the river foreshore and nature reserves to waste and energy management, water conservation, and tree planting.

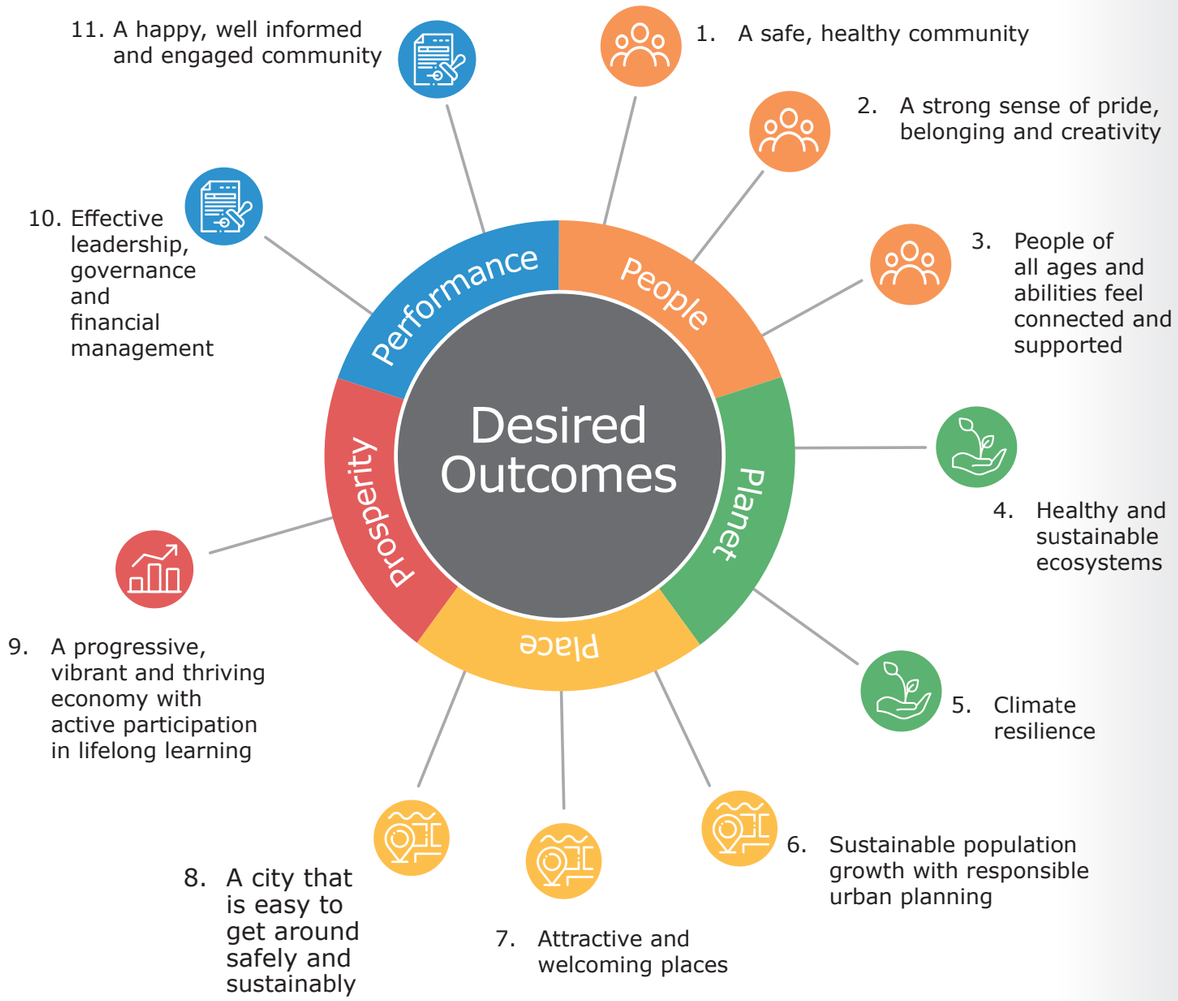
Place
Place covers the built form, from urban planning and building services, to housing, streetscapes, roads, footpaths, parks, playgrounds, community buildings, toilets, parking and transport.

Prosperity
Prosperity covers all aspects of economic development, place activation, business support services, education and lifelong learning, and library services.

Performance
Performance covers all aspects of leadership and governance, from financial sustainability, risk management, human resources and fleet management, to community engagement, communications and customer service.

Outcomes

The City of Belmont will strive to achieve 11 outcomes across five performance areas. These outcomes are interrelated and each must be satisfied to deliver excellent overall quality of life.



Certification of Budget and Schedules

We hereby certify that the budget and schedules herein were adopted by an absolute majority of the Council of the municipality of the City of Belmont at the Ordinary Council Meeting held on 23 June 2026.

John Christie
Chief Executive Officer

Robert ROSSI
Mayor

Budget Statements

- For the year ended 30 June 2027
- Local Government Act 1995



CITY OF BELMONT
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
Revenue		$	$	$
Rates	2(a)	67,196,829	63,207,193	62,356,757
Grants, subsidies and contributions		2,922,034	2,685,052	2,408,129
Fees and charges	15	13,320,261	11,729,509	11,451,293
Interest revenue	10(a)	5,359,459	5,052,244	7,419,213
Other revenue		822,346	1,299,274	706,669
		89,620,929	83,973,272	84,342,061
Expenses				
Employee costs		(33,058,729)	(31,024,691)	(32,027,346)
Materials and contracts		(40,596,099)	(37,579,735)	(38,310,590)
Utility charges		(2,577,717)	(2,530,976)	(2,558,409)
Depreciation	6	(12,939,021)	(13,099,284)	(12,617,329)
Finance costs	10(c)	(457,771)	(490,640)	(488,408)
Insurance		(716,966)	(863,370)	(969,157)
Other expenditure		(1,655,514)	(2,594,997)	(1,580,553)
		(92,001,817)	(88,183,693)	(88,551,792)
		(2,380,888)	(4,210,421)	(4,209,731)
Capital grants, subsidies and contributions		8,650,508	7,055,468	7,041,351
Profit on asset disposals	5	58,893	49,690	78,742
Loss on asset disposals	5	(84,989)	(68,003)	(44,730)
		8,624,412	7,037,155	7,075,363
Net result for the period		**6,243,524**	**2,826,734**	**2,865,632**
Total other comprehensive income for the period		**0**	**0**	**0**
Total comprehensive income for the period		**6,243,524**	**2,826,734**	**2,865,632**

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

CITY OF BELMONT
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		$	$	$
Rates		66,696,829	63,272,526	63,356,757
Grants, subsidies and contributions		2,972,034	2,653,948	1,958,129
Fees and charges		13,320,261	11,757,086	11,451,293
Interest revenue		5,359,459	5,052,244	7,419,213
Goods and services tax received		0	690,951	0
Other revenue		822,346	1,299,274	706,669
		89,170,929	84,726,029	84,892,061
Payments				
Employee costs		(35,658,729)	(27,969,270)	(32,027,346)
Materials and contracts		(41,896,099)	(34,630,382)	(39,510,590)
Utility charges		(2,577,717)	(2,530,976)	(2,558,409)
Finance costs		(457,771)	(490,640)	(488,408)
Insurance paid		(716,966)	(863,370)	(969,157)
Other expenditure		(1,655,514)	(2,594,997)	(1,580,553)
		(82,962,796)	(69,079,635)	(77,134,463)
Net cash provided by operating activities	4	6,208,133	15,646,394	7,757,598
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(6,470,360)	(5,259,721)	(5,092,342)
Payments for construction of infrastructure	5(b)	(25,959,394)	(20,236,796)	(18,745,250)
Proceeds from capital grants, subsidies and contributions		8,650,508	7,036,992	7,141,351
Proceeds from disposal of property, plant and equipment	5(a)	596,547	769,119	661,489
Proceeds on disposal of financial assets at amortised cost - term deposits		0	187,565	0
Net cash (used in) investing activities		(23,182,699)	(17,502,841)	(16,034,752)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	8(a)	(692,211)	(666,573)	(666,574)
Payments for principal portion of lease liabilities	7	(44,713)	(84,568)	(39,341)
Net cash (used in) financing activities		(736,924)	(751,141)	(705,915)
Net (decrease) in cash held		(17,711,490)	(2,607,588)	(8,983,069)
Cash at beginning of year		62,413,027	65,020,615	23,812,333
Cash and cash equivalents at the end of the year	4	**44,701,537**	**62,413,027**	**14,829,264**

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

CITY OF BELMONT
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2027

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
OPERATING ACTIVITIES				
Revenue from operating activities		$	$	$
General rates	2(a)(i)	50,796,377	46,270,685	45,885,621
Rates excluding general rates	2(a)	16,400,452	16,936,508	16,471,136
Grants, subsidies and contributions		2,922,034	2,685,052	2,408,129
Fees and charges	15	13,320,261	11,729,509	11,451,293
Interest revenue	10(a)	5,359,459	5,052,244	7,419,213
Other revenue		822,346	1,299,274	706,669
Profit on asset disposals	5	58,893	49,690	78,742
		89,679,822	84,022,962	84,420,803
Expenditure from operating activities				
Employee costs		(33,058,729)	(31,024,691)	(32,027,346)
Materials and contracts		(40,596,099)	(37,579,735)	(38,310,590)
Utility charges		(2,577,717)	(2,530,976)	(2,558,409)
Depreciation	6	(12,939,021)	(13,099,284)	(12,617,329)
Finance costs	10(c)	(457,771)	(490,640)	(488,408)
Insurance		(716,966)	(863,370)	(969,157)
Other expenditure		(1,655,514)	(2,594,997)	(1,580,553)
Loss on asset disposals	5	(84,989)	(68,003)	(44,730)
		(92,086,806)	(88,251,696)	(88,596,522)
Non cash amounts excluded from operating activities	3(c)	12,965,117	13,100,695	12,637,893
Amount attributable to operating activities		**10,558,133**	**8,871,961**	**8,462,174**
INVESTING ACTIVITIES				
Inflows from investing activities				
Proceeds from capital grants, subsidies and contributions		8,650,508	7,055,468	7,041,351
Proceeds from disposal of property, plant and equipment	5(a)	596,547	769,119	661,489
Proceeds from disposal financial assets at amortised cost - term deposits		0	187,565	0
		9,247,055	8,012,152	7,702,840
Outflows from investing activities				
Acquisition of property, plant and equipment	5(a)	(6,470,360)	(5,259,721)	(5,092,342)
Acquisition of infrastructure	5(b)	(25,959,394)	(20,236,796)	(18,745,250)
		(32,429,754)	(25,496,517)	(23,837,592)
Amount attributable to investing activities		**(23,182,699)**	**(17,484,365)**	**(16,134,752)**
FINANCING ACTIVITIES				
Inflows from financing activities				
Transfers from reserve accounts	9(a)	14,676,834	34,380,095	28,065,103
		14,676,834	34,380,095	28,065,103
Outflows from financing activities				
Repayment of borrowings	8(a)	(692,211)	(666,573)	(666,574)
Payments for principal portion of lease liabilities	7	(44,713)	(84,568)	(39,341)
Transfers to reserve accounts	9(a)	(4,136,463)	(22,340,956)	(25,371,002)
		(4,873,387)	(23,092,097)	(26,076,917)
Amount attributable to financing activities		**9,803,447**	**11,287,998**	**1,988,186**
MOVEMENT IN SURPLUS OR DEFICIT				
Surplus remaining at the start of the financial year	3	3,321,119	645,525	6,034,392
Amount attributable to operating activities		10,558,133	8,871,961	8,462,174
Amount attributable to investing activities		(23,182,699)	(17,484,365)	(16,134,752)
Amount attributable to financing activities		9,803,447	11,287,998	1,988,186
Surplus remaining after the imposition of general rates	3	**500,000**	**3,321,119**	**350,000**

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

CITY OF BELMONT
FOR THE YEAR ENDED 30 JUNE 2027
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CITY OF BELMONT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

1 BASIS OF PREPARATION

The annual budget of the City of Belmont which is a Class 1 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

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

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

The local government reporting entity
All funds through which the City controls resources to carry on its functions have been included in the financial statements forming part of this annual budget.

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 12 to the annual budget.

2025/26 actual balances
Balances shown in this budget as 2025/26 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.

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

Statement of Cashflows
Investing and financing transactions that do not require the use of cash or cash equivalents shall be excluded from a statement of cash flows. Such transactions shall be disclosed elsewhere in the financial statements in a way that provides all the relevant information about these investing and financing activities.

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 2026-1 Amendments to Australian Accounting Standards – Disclosures about Uncertainties in the Financial Statements*
• *AASB 2024-2 Amendments to Australian Accounting Standards - Classification and Measurement of Financial Instruments*
• *AASB 2024-3 Amendments to Australian Accounting Standards - Standards – Annual Improvements Volume 11*
• *AASB 2025-1 Amendments to Australian Accounting Standards – Contracts Referencing Nature-dependent Electricity*
It is not expected these standards will have an impact on the annual budget on initial application.

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 2024-4b Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]*
It is not expected these standards will have an impact on the annual budget on initial application.
• *AASB 18 Presentation and Disclosure in Financial Statements*
• *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements - (Appendix D) [for not-for-profit and superannuation entities]*
These accounting standards will materially change the presentation of the annual financial report and annual budget

Critical accounting estimates and judgements
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 annual budget is a forward-looking statement and is comprised of management estimates. As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the annual budget.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:
• Fair value measurement of assets carried at reportable value including:
• Property, plant and equipment
• Infrastructure
• Expected credit losses on financial assets
• Impairment losses of non-financial assets
• Estimated useful life of intangible assets
• Measurement of employee benefits

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2026/27 Budgeted rate revenue	2026/27 Budgeted interim rates	2026/27 Budgeted total revenue	2025/26 Actual total revenue	2025/26 Budget total revenue
				$	$	$	$	$	$
(i) General rates									
Residential	Gross rental valuation	0.047012	19,595	577,037,666	27,127,695	275,588	27,403,283	24,798,235	24,659,250
Commercial	Gross rental valuation	0.077530	1,384	166,198,701	12,885,385	65,169	12,950,554	11,633,476	11,666,861
Industrial	Gross rental valuation	0.077530	480	145,708,719	11,296,797	56,512	11,353,309	11,253,147	11,028,626
Total general rates			21,459	888,945,086	51,309,877	397,269	51,707,146	47,684,858	47,354,737
		Minimum							
(ii) Minimum payment		$							
Residential	Gross rental valuation	900	479	6,931,660	431,100	0	431,100	1,375,400	1,375,400
Commercial	Gross rental valuation	1,100	135	1,208,049	148,500	0	148,500	153,360	153,360
Industrial	Gross rental valuation	1,100	5	59,370	5,500	0	5,500	8,800	8,800
Total minimum payments			619	8,199,079	585,100	0	585,100	1,537,560	1,537,560
Total general rates and minimum payments			22,078	897,144,165	51,894,977	397,269	52,292,246	49,222,418	48,892,297
(iii) Ex-gratia rates									
Airport Rates			1	220,737,555	17,113,783	0	17,113,783	16,067,314	15,595,426
Other Rates in Lieu			1	1,821,359	141,210	0	141,210	135,000	106,205
Total ex-gratia rates			2	222,558,914	17,254,993	0	17,254,993	16,202,314	15,701,631
					69,149,970	397,269	69,547,239	65,424,732	64,593,928
Discounts (Refer note 2(g))					0	0	(2,350,410)	(2,217,539)	(2,237,171)
Total rates					69,149,970	397,269	67,196,829	63,207,193	62,356,757
Late payment of rate or service charge interest							180,000	180,000	180,000
							180,000	180,000	180,000

The City does not anticipate raising any specified area rates for the year ended 30th June 2027.

*Rateable Value at time of adopting budget.

All rateable properties within the district are rated according to their Gross Rental Valuation (GRV).

The general rates detailed for the 2026/27 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 payments have been determined by Council on the basis that all ratepayers must make a reasonable contribution to the cost of local government services/facilities.

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(f) Service Charges

The City does not anticipate raising any service charges for the year ended 30th June 2027.

(g) Early payment discounts

Rate, fee or charge to which discount is granted	Type	Discount %	Discount ($)	2026/27 Budget	2025/26 Actual	2025/26 Budget	Circumstances in which discount is granted
				$	$	$	
Differential Rates	Rate	5.0%	0	1,495,869	1,414,173	1,469,116	Payment of full rates amount owing including arreas, received on or before 8 Sep 2026 or 35 days after the date of issue on the rate notice whichever is the later.
Ex Gratia Rates	Rate	5.0%	0	854,541	803,366	768,055	Payment of full rates amount owing including arreas, received on or before 8 Sep 2026 or 35 days after the date of issue on the rate notice whichever is the later.
				2,350,410	2,217,539	2,237,171	

(h) Waivers or concessions

The City does not anticipate any waivers or concessions for the year ended 30th June 2027.

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

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	8/09/2026	0	0.0%	11%*
Option two				
First instalment	8/09/2026	0	0.0%	11%*
Second instalment	9/11/2026	0	0.0%	11%*
Third instalment	12/01/2027	0	0.0%	11%*
Fourth instalment	12/03/2027	0	0.0%	11%*
Option three				
Weekly Flexible Payments		0	0.0%	11%*
Fortnightly Flexible Payments		0	0.0%	11%*
Monthly Flexible Payments		0	0.0%	11%*

**11% interest only applies for those ratepayers not on approved payment plans*

(c) Objectives and Reasons for Differential Rating

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

Differential general rate

Description	Characteristics	Objects	Reasons
Residential	Properties primarily used for residential purposes.	This rate is to contribute to the cost of local government services and facilities.	This is considered to be the City's benchmark differential rate by which all other rated properties are assessed.
Commercial	Properties primarily used for commercial purposes.	This rate is to raise additional revenue to contribute to the higher levels of services associated with properties in this category.	The higher rate reflects the additional costs associated with increased maintenance of infrastructure, particularly transport related infrastructure.
Industrial	Properties primarily used for industrial purposes.	This rate is to raise additional revenue to contribute to the higher levels of services associated with properties in this category.	The higher rate reflects the additional costs associated with increased maintenance of infrastructure, particularly transport related infrastructure.

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

2. RATES AND SERVICE CHARGES (CONTINUED)

(d) Differential Minimum Payment

Description	Characteristics	Objects	Reasons
Residential	Properties primarily used for residential purposes.	This rate is to contribute to the cost of local government services and facilities.	This is considered to be the City's benchmark differential rate by which all other rated properties are assessed.
Commercial	Properties primarily used for commercial purposes.	This rate is to raise additional revenue to contribute to the higher levels of services associated with properties in this category.	The higher rate reflects the additional costs associated with increased maintenance of infrastructure, particularly transport related infrastructure.
Industrial	Properties primarily used for industrial purposes.	This rate is to raise additional revenue to contribute to the higher levels of services associated with properties in this category.	The higher rate reflects the additional costs associated with increased maintenance of infrastructure, particularly transport related infrastructure.

(e) Variation in Adopted Differential Rates to Local Public Notice

The following rates and minimum payments were previously set out in the local public notice giving notice of the intention to charge differential rates.

Differential general rate or general rate	Proposed Rate in $	Adopted Rate in $	Reasons for the difference
Residential	0.069525	0.047012	Following the advertisement of the differential rates in the dollar and
Commercial	0.086526	0.077530	minimum payments, these amounts were reduced as a result of the
Industrial	0.086526	0.077530	GRV valuation provided by the Valuer General of WA.

Minimum payment	Proposed Minimum $	Adopted Minimum $	Reasons for the difference
Residential	970	900	Following the advertisement of the differential rates in the dollar and
Commercial	1,140	1,100	minimum payments, these amounts were reduced as a result of the
Industrial	1,140	1,100	GRV valuation provided by the Valuer General of WA.

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
Current assets		$	$	$
Cash and cash equivalents	4	44,701,537	62,413,027	14,829,264
Financial assets		25,000,000	25,000,000	52,496,278
Receivables		4,100,231	3,600,231	3,722,485
Inventories		274,751	274,751	234,387
Other assets		2,125,598	2,125,598	3,624,704
		76,202,117	93,413,607	74,907,118
Less: current liabilities				
Trade and other payables		(11,007,265)	(12,307,265)	(1,919,484)
Contract liabilities		(1,182,976)	(1,132,976)	(1,345,261)
Capital grant/contributions liabilities		(350,000)	(350,000)	0
Lease liabilities	7	(7,785)	(44,713)	(9,948)
Long term borrowings	8	(718,836)	(692,211)	(692,211)
Employee provisions		(5,616,259)	(8,216,259)	(4,791,653)
Other provisions		0	0	(744,717)
		(18,883,121)	(22,743,424)	(9,503,274)
Net current assets		57,318,996	70,670,183	65,403,844
Less: Total adjustments to net current assets	3(b)	(56,818,996)	(67,349,064)	(65,053,844)
Net current assets used in the Statement of Financial Activity		500,000	3,321,119	350,000

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets				
Less: Reserve accounts	9	(59,690,740)	(70,231,111)	(68,615,611)
Less: Current assets not expected to be received at end of year				
- Rates receivable		214,858	222,898	0
Add: Current liabilities not expected to be cleared at end of year				
- Current portion of borrowings		718,836	692,211	692,211
- Current portion of lease liabilities		7,785	44,713	9,948
Add: Current liabilities covered by funds held in reserve account				
- Current portion of employee benefit provisions		1,930,265	1,922,225	2,859,608
Total adjustments to net current assets		(56,818,996)	(67,349,064)	(65,053,844)

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

3. NET CURRENT ASSETS

EXPLANATION OF DIFFERENCE IN 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.

(c) Amounts excluded from operating activities

	Note	2026/27 Budget 30 June 2027 Carried forward	2025/26 Actual 30 June 2026 Carried forward	2025/26 Budget 30 June 2026 Carried forward
		$	$	$
Less: Profit on asset disposals	5	(58,893)	(49,690)	(78,742)
Less: Found assets		0	(47,718)	0
Add: Loss on asset disposals	5	84,989	68,003	44,730
Add: Depreciation	6	12,939,021	13,099,284	12,617,329
Movement in current liabilities associated funds held in reserve account:				
- Current portion of employee benefit provisions		0	0	54,576
Non-cash movements in non-current assets and liabilities:				
- Pensioner deferred rates		0	30,816	0
Non cash amounts excluded from operating activities		12,965,117	13,100,695	12,637,893

3. NET CURRENT ASSETS (CONTINUED)

(d) 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 City's operational cycle. In the case of liabilities where the City does not have the 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 City's intentions to release for sale.

TRADE AND OTHER PAYABLES
Trade and other payables represent liabilities for goods and services provided to the City prior to the end of the financial year that are unpaid and arise when the City 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 City 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.

INVENTORY - 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.

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

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

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

CONTRACT ASSETS
Contract assets primarily relate to the City's right to consideration for work completed but not billed at the end of the period.

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

4. RECONCILIATION OF CASH

(a) Reconciliation of cash

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

	Note	2026/27 Budget	2025/26 Actual	2025/26 Budget
		$	$	$
Cash and cash equivalents		44,701,537	62,413,027	14,829,264
Restrictions				
The following classes of financial 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		35,157,793	45,648,164	51,212,716
Restricted financial assets at amortised cost - term deposits		25,000,000	25,000,000	12,453,104
		60,157,793	70,648,164	63,665,820
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Reserve accounts	9	59,690,740	70,231,111	63,665,820
Contract liabilities		117,053	67,053	0
Capital grant/contributions liabilities		350,000	350,000	0
Total restricted financial assets		60,157,793	70,648,164	63,665,820

(b) Reconciliation of net cash provided by operating activities

Net result		6,243,524	2,826,734	2,865,632
Non-cash items:				
Depreciation	6	12,939,021	13,099,284	12,617,329
(Profit)/loss on sale of assets	5	26,096	18,313	(34,012)
Changes in assets and liabilities:				
(Increase)/decrease in receivables		(500,000)	725,180	1,000,000
(Increase) in inventories		0	(35,297)	0
Decrease in other assets		0	1,740,037	0
(Increase)/decrease in trade and other payables		(1,300,000)	1,244,613	(1,200,000)
(Increase)/decrease in contract liabilities		50,000	0	(450,000)
(Increase) in capital grant/contributions liabilities		0	(18,476)	0
Decrease in other liabilities		0	27,577	0
(Increase)/decrease in employee related provisions		(2,600,000)	3,055,421	0
Decrease in other provisions		0	0	100,000
Capital grants, subsidies and contributions		(8,650,508)	(7,036,992)	(7,141,351)
Net cash provided by operating activities		6,208,133	15,646,394	7,757,598

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.

Term deposits are presented as cash equivalents if they have a maturity of three months or less from the date of acquisition and are repayable with 24 hours notice with no loss of interest.

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

FINANCIAL ASSETS AT AMORTISED COST
The City 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.

Interest received is presented under cashflows from operating activities in the Statement of Cash Flows where it is earned from financial assets that are held for cash management purposes.

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

6. DEPRECIATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Class			
Buildings - non-specialised	3,487,676	3,499,429	3,370,676
Furniture and equipment	790,406	731,791	704,867
Plant and equipment	230,585	257,908	248,419
Infrastructure - roads	4,161,536	4,212,258	4,057,279
Infrastructure - footpaths	1,163,117	1,189,612	1,145,843
Infrastructure - drainage	1,187,156	1,228,881	1,183,667
Other infrastructure - carparks	119,384	123,944	119,384
Infrastructure - reserve improvements	1,698,964	1,756,423	1,691,800
Right of use - plant and equipment	65,037	0	0
Intangible assets - corporate website	35,160	99,038	95,394
	12,939,021	13,099,284	12,617,329
By Program			
Governance	302,964	428,008	412,261
General purpose funding	21,012	21,821	21,018
Law, order, public safety	331,404	268,472	258,594
Health	90,912	93,952	90,495
Education and welfare	102,780	103,934	100,110
Housing	151,932	151,490	145,916
Community amenities	4,080	4,237	4,081
Recreation and culture	3,415,957	3,358,245	3,234,687
Transport	6,882,920	7,050,306	6,790,908
Economic services	1,572,936	1,563,694	1,506,162
Other property and services	62,124	55,125	53,097
	12,939,021	13,099,284	12,617,329

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	25 to 80 years
Furniture and equipment	3 to 20 years
Plant and equipment	3 to 15 years
Infrastructure - roads	up to 70 years
Infrastructure - footpaths	20 to 50 years
Infrastructure - drainage	up to 200 years
Other infrastructure - carparks	35 to 70 years
Infrastructure - reserve improvements	5 to 80 years
Right of use - plant and equipment	Based on the remaining lease
Intangible assets - corporate website	3 years

AMORTISATION
The depreciable amount of all intangible assets with a finite useful life, are depreciated on a straight-line basis over the individual asset's useful life from the time the asset is held for use.

The assets residual value of intangible assets is considered to be zero and useful live and amortisation method are reviewed at the end of each financial year.

Amortisation is included within Depreciation on non-current assets in the Statement of Comprehensive Income.

5. PROPERTY, PLANT AND EQUIPMENT

	2026/27 Budget						2025/26 Budget Reviewed					
	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - classified as held for sale non-current assets	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - classified as held for sale non-current assets	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
	$	$	$	$	$	$	$	$	$	$	$	$	$	$
(a) Property, Plant and Equipment														
Buildings - non-specialised	3,440,833	0	0	0	0	0	0	2,693,866	0	0	0	0	0	0
Furniture and equipment	1,812,333	0	0	0	0	0	0	980,000	0	0	0	0	0	0
Plant and equipment	1,217,194	0	(622,643)	0	596,547	58,893	(84,989)	1,368,476	0	(627,477)	0	661,489	78,742	(44,730)
Other property, plant and equipment	0	0	0	0	0	0	0	50,000	0	0	0	0	0	0
Total	6,470,360	0	(622,643)	0	596,547	58,893	(84,989)	5,092,342	0	(627,477)	0	661,489	78,742	(44,730)
(b) Infrastructure														
Infrastructure - roads	5,864,679	0	0	0	0	0	0	4,447,827	0	0	0	0	0	0
Infrastructure - footpaths	944,780	0	0	0	0	0	0	435,101	0	0	0	0	0	0
Infrastructure - drainage	605,300	0	0	0	0	0	0	339,574	0	0	0	0	0	0
Infrastructure - reserve improvements	18,544,635	0	0	0	0	0	0	13,522,748	0	0	0	0	0	0
Total	25,959,394	0	0	0	0	0	0	18,745,250	0	0	0	0	0	0
Total	32,429,754	0	(622,643)	0	596,547	58,893	(84,989)	23,837,592	0	(627,477)	0	661,489	78,742	(44,730)

	2025/26 Actual						
	Additions	In-kind Additions	Disposals - Net Book Value	Disposals - classified as held for sale non-current assets	Disposals - Sale Proceeds	Disposals - Profit	Disposals - Loss
	$	$	$	$	$	$	$
(a) Property, Plant and Equipment							
Buildings - non-specialised	2,864,311	0	0	0	0	0	0
Furniture and equipment	870,000	0	0	0	0	0	0
Plant and equipment	1,725,410	0	(787,432)	0	769,119	49,690	(68,003)
Other property, plant and equipment	0	0	0	0	0	0	0
Total	5,259,721	0	(787,432)	0	769,119	49,690	(68,003)
(b) Infrastructure							
Infrastructure - roads	5,826,673	0	0	0	0	0	0
Infrastructure - footpaths	613,865	0	0	0	0	0	0
Infrastructure - drainage	339,574	0	0	0	0	0	0
Infrastructure - reserve improvements	13,456,684	0	0	0	0	0	0
Total	20,236,796	0	0	0	0	0	0
Total	25,496,517	0	(787,432)	0	769,119	49,690	(68,003)

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.

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

7. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2026	2026/27 Budget New Leases	2026/27 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2027	2026/27 Budget Lease Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Leases	2025/26 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2026	2025/26 Actual Lease Interest repayments	Budget Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest repayments
					$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
Parking Sensors	20200618	Database Consultants	4.50%	3 years	17,774	0	(9,989)	7,785	(585)	58,475	0	(40,701)	17,774	(1,593)	57,042	0	(39,341)	17,701	(1,565)
Cardio Equipment	E6TEC63884	MAIA	3.82%	3 years	34,724	0	(34,724)	0	(713)	78,591	0	(43,867)	34,724	(2,204)	0	0	0	0	0
					52,498	0	(44,713)	7,785	(1,298)	137,066	0	(84,568)	52,498	(3,797)	57,042	0	(39,341)	17,701	(1,565)

MATERIAL ACCOUNTING POLICIES

LEASES
At the inception of a contract, the City 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 City 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.

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

8. 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 Principal 1 July 2026	2026/27 Budget New Loans	2026/27 Budget Principal Repayments	Budget Principal outstanding 30 June 2027	2026/27 Budget Interest Repayments	Actual Principal 1 July 2025	2025/26 Actual New Loans	2025/26 Actual Principal Repayments	Actual Principal outstanding 30 June 2026	2025/26 Actual Interest Repayments	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments
				$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
New Community Centre	183	WATC	3.8%	10,309,796	0	(692,211)	9,617,585	(456,473)	10,976,369	0	(666,573)	10,309,796	(486,843)	10,976,369	0	(666,574)	10,309,795	(486,843)
				10,309,796	0	(692,211)	9,617,585	(456,473)	10,976,369	0	(666,573)	10,309,796	(486,843)	10,976,369	0	(666,574)	10,309,795	(486,843)

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

8. BORROWINGS (CONTINUED)

(b) New borrowings - 2026/27

The City does not intend to undertake any new borrowings for the year ended 30th June 2027

(c) Unspent borrowings

The City had no unspent borrowing funds as at 30th June 2026 nor is it expected to have unspent borrowing funds as at 30th June 2027.

(d) Credit Facilities

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Undrawn borrowing facilities credit standby arrangements			
Bank overdraft limit	200,000	200,000	200,000
Bank overdraft at balance date	0	0	0
Credit card limit	100,000	100,000	60,000
Credit card balance at balance date	15,000	15,000	0
Total amount of credit unused	315,000	315,000	260,000
Loan facilities			
Loan facilities in use at balance date	9,617,585	10,309,796	10,309,795
Unused loan facilities at balance date	200,000	200,000	200,000

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS
The City has elected to recognise borrowing costs as an expense when incurred regardless of how the borrowings are applied.

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.
Borrowings fair values are based on discounted cash flows using a current borrowing rate.

	2025/26 Opening Balance	2025/26 Budget Transfer to	2025/26 Budget Transfer (from)	2025/26 Closing Balance
	$	$	$	$
Restricted by legislation				
(a) Car Parking Reserve	70,842	4,511	0	75,353
(b) Underground Power Reserve	0	576,878	0	576,878
	70,842	581,389	0	652,231
Restricted by council				
(c) Administration Building Reserve	269,936	17,187	(287,123)	0
(d) Aged Accommodation Reserve	1,076,273	67,435	0	1,143,708
(e) Aged Community Care Reserve	250,392	15,943	0	266,335
(f) Aged Persons Housing Reserve	4,315	16,344	0	20,659
(g) Aged Services Reserve	1,218,044	77,555	0	1,295,599
(h) Ascot Waters Marina Maintenance & Restoration	1,109,241	73,811	(50,000)	1,133,052
(i) Belmont District Band Reserve	53,720	3,420	(57,140)	0
(j) Belmont Oasis Refurbishment Reserve	4,734,561	301,458	(283,163)	4,752,856
(k) Belmont Trust Reserve	1,545,771	112,196	(202,324)	1,455,643
(l) Building Reserve	4,766,960	374,132	(525,000)	4,616,092
(m) Capital Projects Reserve	5,222,526	5,250,000	(815,500)	9,657,026
(n) Carry Forward Projects Reserve	1,932,342	0	(1,760,000)	172,342
(o) District Valuation Reserve	214,819	1,580	(214,790)	1,609
(p) Election Expenses Reserve	158,906	567	(152,439)	7,034
(q) Employee Entitlements Reserve	0	2,912,420	(845,826)	2,066,594
(r) Environment Reserve	972,452	61,918	(808,095)	226,275
(s) Faulkner Park Retirement Village Buy Back Reserve	2,691,625	171,380	0	2,863,005
(t) Faulkner Park Retirement Village Owners Maintenance Reserve	550,353	35,042	(200,000)	385,395
(u) History Reserve	190,193	12,110	(202,303)	0
(v) Information Technology Reserve	1,579,440	100,566	0	1,680,006
(w) Infrastructure Reserve	0	202,988	0	202,988
(x) Insurance Reserve	1,486,055	94,620	0	1,580,675
(y) Land Acquisition Reserve	11,569,950	736,679	(12,306,629)	0
(z) Long Service Leave Reserve - Salaries	1,690,953	140,374	(1,831,327)	0
(aa) Long Service Leave Reserve - Wages	321,065	24,068	(345,133)	0
(ab) Miscellaneous Entitlements Reserve	793,014	0	0	793,014
(ac) Plant Replacement Reserve	1,467,617	110,123	(415,605)	1,162,135
(ad) Property Development Reserve	15,273,114	13,479,331	(6,284,341)	22,468,104
(ae) Public Art Reserve	371,838	27,859	(24,000)	375,697
(af) Ruth Faulkner Library Reserve	52,522	3,344	(55,866)	0
(ag) Streetscapes Reserve	25,814	35,829	(61,643)	0
(ah) Urban Forest Strategy Management Reserve	132,884	8,461	(141,345)	0
(ai) Waste Management Reserve	4,562,384	320,873	(195,511)	4,687,746
	66,289,079	24,789,613	(28,065,103)	63,013,589
	66,359,921	25,371,002	(28,065,103)	63,665,820

	2025/26 Opening Balance	2025/26 Actual Transfer to	2025/26 Actual Transfer (from)	2025/26 Closing Balance
	$	$	$	$
Restricted by legislation				
(a) Car Parking Reserve	70,633	3,347	0	73,980
(b) Underground Power Reserve	0	64,552	0	64,552
	70,633	67,899	0	138,532
Restricted by council				
(c) Administration Building Reserve	269,135	0	(269,135)	0
(d) Aged Accommodation Reserve	1,049,911	49,758	0	1,099,669
(e) Aged Community Care Reserve	249,649	11,831	0	261,480
(f) Aged Persons Housing Reserve	315,479	14,951	0	330,430
(g) Aged Services Reserve	1,156,701	54,819	0	1,211,520
(h) Ascot Waters Marina Maintenance & Restoration	1,155,801	54,776	(50,000)	1,160,577
(i) Belmont District Band Reserve	53,560	2,538	(56,098)	0
(j) Belmont Oasis Refurbishment Reserve	12,279,947	581,977	(203,163)	12,658,761
(k) Belmont Trust Reserve	1,686,073	79,907	(222,324)	1,543,656
(l) Building Reserve	9,764,967	749,567	(771,427)	9,743,107
(m) Capital Projects Reserve	5,195,085	1,000,000	(2,572,344)	3,622,741
(n) Carry Forward Projects Reserve	1,362,715	1,350,000	(456,975)	2,255,740
(o) District Valuation Reserve	119,744	5,675	(125,419)	0
(p) Election Expenses Reserve	83,879	103,975	(183,148)	4,706
(q) Employee Entitlements Reserve	760,227	2,434,846	(1,272,848)	1,922,225
(r) Environment Reserve	969,567	45,950	(58,095)	957,422
(s) Faulkner Park Retirement Village Buy Back Reserve	3,036,050	143,886	0	3,179,936
(t) Faulkner Park Retirement Village Owners Maintenance Reserve	562,135	26,641	(200,000)	388,776
(u) History Reserve	189,626	8,987	(198,613)	0
(v) Information Technology Reserve	1,574,755	66,251	(200,000)	1,441,006
(w) Infrastructure Reserve	0	1,186,160	0	1,186,160
(x) Insurance Reserve	1,481,646	70,219	0	1,551,865
(y) Land Acquisition Reserve	11,535,626	0	(11,535,626)	0
(z) Long Service Leave Reserve - Salaries	1,970,332	0	(1,970,332)	0
(aa) Long Service Leave Reserve - Wages	319,943	0	(319,943)	0
(ab) Miscellaneous Entitlements Reserve	0	0	0	0
(ac) Plant Replacement Reserve	1,820,649	499,862	(1,526,152)	794,359
(ad) Property Development Reserve	15,218,478	12,803,568	(10,822,220)	17,199,826
(ae) Public Art Reserve	435,650	449,192	(24,000)	860,842
(af) Ruth Faulkner Library Reserve	52,366	0	(52,366)	0
(ag) Streetscapes Reserve	0	0	0	0
(ah) Urban Forest Strategy Management Reserve	0	0	0	0
(ai) Waste Management Reserve	6,397,432	477,721	(157,378)	6,717,775
	82,199,617	22,273,057	(34,380,095)	70,092,579
	82,270,250	22,340,956	(34,380,095)	70,231,111

	2026/27 Opening Balance	2026/27 Transfer to	2026/27 Transfer (from)	2026/27 Closing Balance
	$	$	$	$
Restricted by legislation				
(a) Car Parking Reserve	73,980	3,101	0	77,081
(b) Underground Power Reserve	64,552	35,000	0	99,552
	138,532	38,101	0	176,633
Restricted by council				
(c) Administration Building Reserve	0	0	0	0
(d) Aged Accommodation Reserve	1,099,669	98,009	(250,000)	947,678
(e) Aged Community Care Reserve	261,480	10,959	0	272,439
(f) Aged Persons Housing Reserve	330,430	171,706	(186,338)	315,798
(g) Aged Services Reserve	1,211,520	50,777	(157,955)	1,104,342
(h) Ascot Waters Marina Maintenance & Restoration	1,160,577	50,738	(50,000)	1,161,315
(i) Belmont District Band Reserve	0	0	0	0
(j) Belmont Oasis Refurbishment Reserve	12,658,761	539,070	(273,014)	12,924,817
(k) Belmont Trust Reserve	1,543,656	74,016	(251,000)	1,366,672
(l) Building Reserve	9,743,107	442,780	(2,492,644)	7,693,243
(m) Capital Projects Reserve	3,622,741	0	(3,037,310)	585,431
(n) Carry Forward Projects Reserve	2,255,740	0	(2,255,740)	0
(o) District Valuation Reserve	0	105,257	0	105,257
(p) Election Expenses Reserve	4,706	78,682	0	83,388
(q) Employee Entitlements Reserve	1,922,225	133,912	(125,872)	1,930,265
(r) Environment Reserve	957,422	42,562	(750,000)	249,984
(s) Faulkner Park Retirement Village Buy Back Reserve	3,179,936	536,983	0	3,716,919
(t) Faulkner Park Retirement Village Owners Maintenance Reserve	388,776	24,677	0	413,453
(u) History Reserve	0	0	0	0
(v) Information Technology Reserve	1,441,006	69,129	(325,400)	1,184,735
(w) Infrastructure Reserve	1,186,160	49,715	(1,130,000)	105,875
(x) Insurance Reserve	1,551,865	65,042	(61,507)	1,555,400
(y) Land Acquisition Reserve	0	0	0	0
(z) Long Service Leave Reserve - Salaries	0	0	0	0
(aa) Long Service Leave Reserve - Wages	0	0	0	0
(ab) Miscellaneous Entitlements Reserve	0	0	0	0
(ac) Plant Replacement Reserve	794,359	79,924	(453,149)	421,134
(ad) Property Development Reserve	17,199,826	1,174,463	(2,816,905)	15,557,384
(ae) Public Art Reserve	860,842	19,124	(60,000)	819,966
(af) Ruth Faulkner Library Reserve	0	0	0	0
(ag) Streetscapes Reserve	0	0	0	0
(ah) Urban Forest Strategy Management Reserve	0	0	0	0
(ai) Waste Management Reserve	6,717,775	280,837	0	6,998,612
	70,092,579	4,098,362	(14,676,834)	59,514,107
	70,231,111	4,136,463	(14,676,834)	59,690,740

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

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
Restricted by legislation		
(a) Car Parking Reserve	Ongoing	This reserve is used to fund any activities that create or enhance car parks and includes funds received as cash in lieu for this purpose.
(b) Underground Power Reserve	Ongoing	This reserve is used to secure funding in relation to Underground Power Projects.
Restricted by council		
(c) Administration Building Reserve	2026	This reserve is used to fund the refurbishment of the City's administration building.
(d) Aged Accommodation Reserve	Ongoing	This reserve is used to provide for the long term maintenance of Gabriel Gardens and Orana aged housing units.
(e) Aged Community Care Reserve	Ongoing	This reserve is used to fund the provision of aged care community services within the City.
(f) Aged Persons Housing Reserve	Ongoing	This reserve is used to manage the surplus/deficit position and capital improvements of the City's aged housing centres.
(g) Aged Services Reserve	Ongoing	This reserve is used to fund the provision of aged services within the City.
(h) Ascot Waters Marina Maintenance & Restoration	Ongoing	This reserve is used to provide for the ongoing maintenance and future redevelopment needs of the marina at Ascot Waters.
(i) Belmont District Band Reserve	2026	This reserve is used to provide funds for the replacement and acquisition of instruments for the Belmont District Band.
(j) Belmont Oasis Refurbishment Reserve	2031	This reserve is used to fund the future refurbishment of the Belmont Oasis Leisure Centre.
(k) Belmont Trust Reserve	Ongoing	This reserve is used to fund costs in relation to the Belmont Trust land.
(l) Building Reserve	Ongoing	This reserve is used to fund the replacement and refurbishment of the City's Building assets or project works.
(m) Capital Projects Reserve	Ongoing	This reserve is used to manage municipal funding for capital works projects to occur over multiple financial years.
(n) Carry Forward Projects Reserve	Ongoing	This reserve is used to manage municipal funding for incomplete projects carried forward to the following financial year.
(o) District Valuation Reserve	Ongoing	This reserve is used to spread the costs of the triennial revaluation of properties for rating purposes over three years.
(p) Election Expenses Reserve	Ongoing	This reserve is used to spread the costs of the biennial Council elections over two years.
(q) Employee Entitlements Reserve	Ongoing	This reserve is used to part fund the long service leave liability of the City's staff in addition to providing funding for unforeseen expenditures relating to other employee entitlements.
(r) Environment Reserve	Ongoing	This reserve is used to fund environmental programs.
(s) Faulkner Park Retirement Village Buy Back Reserve	Ongoing	This reserve is used to fund the future buy-back of the Faulkner Park Retirement Village from existing residents.
(t) Faulkner Park Retirement Village Owners Maintenance Reserve	Ongoing	This reserve is used to provide for the future major maintenance and refurbishment requirements at the Faulkner Park Retirement Village.
(u) History Reserve	2026	This reserve is used to provide for the future costs associated with the acquisition, recording, preservation and display of articles and information associated with the history of the City.
(v) Information Technology Reserve	Ongoing	This reserve is used for the replacement and enhancement of the City's core business hardware and software requirements.
(w) Infrastructure Reserve	Ongoing	This reserve is used for the enhancement, replacement and refurbishment of park and streetscape infrastructure assets or project works.
(x) Insurance Reserve	Ongoing	This reserve is used to fund self insurance expenses and major fluctuations in insurance premiums.
(y) Land Acquisition Reserve	2026	This reserve is used for the acquisition and/or redevelopment of land and buildings and receives the proceeds of any land or building sales.
(z) Long Service Leave Reserve - Salaries	2026	This reserve is used to part fund the long service leave liability of the City's salaried staff.
(aa) Long Service Leave Reserve - Wages	2026	This reserve is used to part fund the long service leave liability of the City's waged staff.
(ab) Miscellaneous Entitlements Reserve	2026	This reserve is used to provide funding for unforeseen expenditures relating to staff and entitlements.
(ac) Plant Replacement Reserve	Ongoing	This reserve is used to fund the shortfall between income generated through plant operation recoveries and replacement costs of the City's heavy plant.
(ad) Property Development Reserve	Ongoing	This reserve is used to fund any property development within the City including the acquisition and/or redevelopment of land and buildings. This reserve also receives the proceeds of any land or building sales.
(ae) Public Art Reserve	Ongoing	This reserve is used to fund the acquisition of public art for display in the City, as well as to support alternative arts initiatives, including community-driven projects, ephemeral or temporary art installations, and artist studios or workshops.
(af) Ruth Faulkner Library Reserve	2026	This reserve is used for capital improvements to the City's library.
(ag) Streetscapes Reserve	2026	This reserve is used to fund shopping centre revitalisation and streetscape enhancements.
(ah) Urban Forest Strategy Management Reserve	2026	This reserve is used to fund the management and retention of the urban forest.
(ai) Waste Management Reserve	Ongoing	This reserve is used to fund waste management initiatives and activities.

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

10. OTHER INFORMATION

The net result includes as revenues	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
(a) Interest earnings			
Investments	5,179,459	4,872,244	7,239,213
Late payment of fees and charges *	180,000	180,000	180,000
	5,359,459	5,052,244	7,419,213
The net result includes as expenses			
(b) Auditors remuneration			
Audit services	100,000	91,694	100,000
Other services	3,800	770	4,000
	103,800	92,464	104,000
(c) Interest expenses (finance costs)			
Borrowings (refer Note 8(a))	456,473	486,843	486,843
Interest on lease liabilities (refer Note 7)	1,298	3,797	1,565
	457,771	490,640	488,408

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Mayor Robert Rossi			
Mayor's allowance	104,032	100,514	100,514
Meeting attendance fees	55,078	53,215	53,215
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	19,093	18,447	18,447
	181,703	175,676	175,676
Cr Deborah Sessions			
Deputy Mayor's allowance	26,008	25,128	25,128
Meeting attendance fees	36,722	35,480	35,480
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	7,528	7,273	7,273
	73,758	71,381	71,381
Cr Christopher Kulczycki			
Meeting attendance fees	36,722	35,480	35,480
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	4,407	4,258	4,258
	44,629	43,238	43,238
Cr George Sekulla			
Meeting attendance fees	36,722	35,480	35,480
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	4,407	4,258	4,258
	44,629	43,238	43,238
Cr Jarrod Harris			
Meeting attendance fees	36,722	35,480	35,480
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	4,407	3,193	4,258
	44,629	42,173	43,238
Cr Phil Marks			
Meeting attendance fees	36,722	35,480	35,480
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	4,407	4,258	4,258
	44,629	43,238	43,238
Cr Bernie Ryan			
Meeting attendance fees	36,722	35,480	35,480
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	4,407	4,258	4,258
	44,629	43,238	43,238
Cr Jenny Davis			
Meeting attendance fees	36,722	35,480	35,480
Annual allowance for ICT expenses	3,500	3,500	3,500
Superannuation contribution payments	4,407	4,258	4,258
	44,629	43,238	43,238
Cr Khandoker Abedin			
Meeting attendance fees	36,722	26,610	0
Annual allowance for ICT expenses	3,500	2,625	0
Superannuation contribution payments	4,407	3,193	0
	44,629	32,428	0

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

11. COUNCIL MEMBERS REMUNERATION

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
Previous Council Members			
Meeting attendance fees	0	0	35,480
Annual allowance for ICT expenses	0	0	3,500
Superannuation contribution payments	0	0	4,258
	0	0	43,238
Total Council Member Remuneration	567,864	537,848	549,723
Mayor's allowance	104,032	100,514	100,514
Deputy Mayor's allowance	26,008	25,128	25,128
Meeting attendance fees	348,854	328,185	337,055
Annual allowance for ICT expenses	31,500	30,625	31,500
Superannuation contribution payments	57,470	53,396	55,526
	567,864	537,848	549,723

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

12. TRUST FUNDS

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

Detail	Balance 30 June 2026	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2027
	$	$	$	$
BCITF Levy	539	100,000	(100,000)	539
Building Services Levy	44,060	200,000	200,000	444,060
Cash in Lieu of Public Open Space	1,303,865	0	0	1,303,865
Development Assessment Panels	0	70,000	(70,000)	0
Unclaimed Monies	12,173	5,000	(12,173)	5,000
	1,360,637	375,000	17,827	1,753,464

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

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.

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 REVENUE
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
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.

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

13. REVENUE AND EXPENDITURE (CONTINUED)

(b) Revenue Recognition

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	Timing of Revenue recognition
Grants, subsidies or contributions	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	Output method based on project milestones and/or completion date matched to performance obligations
Fees and charges - waste management fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Fees and charges - licences, registrations, approvals	Building, planning, development and animal management.	Single point in time	Full payment prior to issue	None	On payment and issue of the licence, registration or approval

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

14. PROGRAM INFORMATION

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 City'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.	All costs associated with the elected members of Council, together with all costs associated with the general governance of the district. Includes all costs generated by the full allocation of administration costs in accordance with the principles of Activity Based Costing.
General purpose funding To collect revenue to allow for the provision of services.	Includes the cost of collecting rates revenue and all general purpose funding e.g. Grants Commission funding.
Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.	The control and prevention of fire. Administration of all matters relating to the control of animals, mainly dogs and all general law, order and public safety matters administered by City Rangers.
Health To provide an operational framework for environmental and community health.	The administration of maternal health and infant health through child health clinics. The administration of preventative services such as: immunisation, inspection of food premises and pest control.
Education and welfare To provide services to disadvantaged persons, the elderly, children and youth.	The provision of children services, the care of the aged and disabled through aged and disabled services and senior citizen centres. The provision of some pre-school education facilities, but not the delivery of education.
Housing To provide and maintain elderly residents housing.	The provision of aged housing facilities throughout the district.
Community amenities To provide services required by the community.	Includes sanitation (household refuse); stormwater drainage; town and regional planning and development; the provision of rest rooms and protection of the environment.
Recreation and culture To establish and effectively manage infrastructure and resources which will help the social wellbeing of the community.	The provision of facilities and support of organisations concerned with leisure time activities and sport. The provision and maintenance of a public library. The provision of a cultural centre and a historical museum.
Transport To provide safe, effective and efficient transport services to the community.	Construction and maintenance of streets, roads, footpaths, cycleways and City Operations Centre. The control of street parking and the control of traffic management of local streets.
Economic services To help promote the local government and its economic wellbeing.	The management of local tourism and area promotion. The provision of building approvals, control and any other economic services.
Other property and services To monitor and control operating accounts.	Private works, public work overheads, plant operations. A summary of salaries and wages total costs and any other miscellaneous activities that cannot otherwise be classified in the above.

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2027

15. FEES AND CHARGES

	2026/27 Budget	2025/26 Actual	2025/26 Budget
	$	$	$
By Program:			
Governance	104,200	143,386	5,500
General purpose funding	1,561,555	1,378,185	1,231,309
Law, order, public safety	480,500	501,857	403,500
Health	188,000	193,194	213,000
Housing	400,000	379,868	400,000
Community amenities	9,686,426	8,104,584	8,310,646
Recreation and culture	425,150	543,929	384,150
Economic services	416,500	430,906	441,750
Other property and services	57,930	53,600	61,438
	13,320,261	11,729,509	11,451,293

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

Fees and Charges 2026-27



City of Belmont

Corporate and Governance

Finance

	Statutory/ Council	GST	2025-26 (incl. GST)	2026-27 (incl GST)	2026-27 Waived
Administration Charge - alternative arrangements	C	N	$20.00	$0.00	N
Administration Charge - manual alternative arrangements	C	N	$0.00	$20.00	N
Rates Statement Fee (Prior Year)	C	N	$0.00	$15.00	N
Rates Statement Fee (Current Year)	C	N	$15.00	$10.04	N
Rate Book Extract (hard copy only) - per copy	S	N	$250.00	$250.60	N
Rates Penalty Interest	S	N	Maximum as per Local Government Act 1995 (WA)		N
Deferred Rates Interest	S	N	As per Rates and Charges (Rebates and Deferments) Act 1992		N
General Procedure Claim Administration fee	C	N	$50.00	$50.00	N
Recoverable Legal Costs	S	N	Cost recovery		N
Legal Services	C	Y	Cost recovery		N
Credit Card Surcharge for payments over $100,000 where the underlying service is liable for GST	C	Y	0.22% of payment amount		N
Credit Card Surcharge for payments over $100,000 where the underlying service is not liable for GST	C	N	0.22% of payment amount		

Governance

Freedom of Information

Application Fee (non personal information)	S	N	$30.00	$30.00	N
Per Hour Labour	S	N	$30.00	$30.00	N
Per A4 Copy	S	N	$0.20	$0.20	N

Sale of Council Minutes

Council Meeting Agenda / Minutes – per copy	S	N	$35.00	$35.00	N
Plus Postage	C	N	$15.00	$15.00	N

Customer Relations

Black / White A4 – per copy	C	Y	$0.40	$0.20	N
Black / White A3 – per copy	C	Y	$0.50	$0.40	N
Colour A4 – per copy	C	Y	$2.70	$1.00	N
Colour A3 – per copy	C	Y	$4.40	$2.00	N

Development and Communities

Planning Services

Design Review Panel - Mandatory Design Review Panel item in accordance with Local Planning Policy No.22 (Includes 3 x panel reviews)	C	N	$0.00	$2,000.00	N
Design Review Panel - Mandatory Design Review Panel item in accordance with Local Planning Policy No.22 (single review meeting)	C	N	$0.00	$800.00	N
Design Review Panel - Opt in Design Review Panel item in accordance with Local Planning Policy No.22	C	N	$0.00	$0.00	N
Determination of Development Application (other than for an extractive industry) where the development has not commenced or been carried out - not more than $50,000	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N

Planning Services [continued]

	Statutory/ Council	GST	2025-26 (incl. GST)	2026-27 (incl GST)	2026-27 Waived
Determination of Development Application (other than for an extractive industry) where the development has not commenced or been carried out - more than $50,000 but not more than $500,000	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Determination of Development Application (other than for an extractive industry) where the development has not commenced or been carried out - more than $500,000 but not more than $2.5 million	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Determination of Development Application (other than for an extractive industry) where the development has not commenced or been carried out - more than $2.5 million but not more than $5 million	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Determination of Development Application (other than for an extractive industry) where the development has not commenced or been carried out - more than $5 million but not more than $21.5 million	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Determination of Development Application (other than for an extractive industry) where the development has not commenced or been carried out - more than $21.5 million	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Determining a development application for an extractive industry where the development has not commenced or been carried out	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Determining a development application (other than for an extractive industry) where the development has commenced or been carried out	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Preliminary Comment on proposals prior to formal lodgement	C	Y	$78.50	$82.50	N
Determining an application to amend or cancel development approval under Regulation 77 (1) (c) of the Planning and Development (Local Planning Schemes) Regulations 2015	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Determining an application for advice made under the Planning and Development (Local Planning Schemes) Regulations 2015 Sch. 2 cl.61A (as that clause applies as part of the local planning scheme)	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Substantial Amendment to a Development Approval (Applications to be lodged as new DAs)	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Planning Clearance for Subdivision or Prior to Lodgement of Building Licence - not more than 5 lots	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Planning Clearance for Subdivision or Prior to Lodgement of Building Licence - more than 5 lots but not more than 195 lots	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Planning Clearance for Subdivision or Prior to Lodgement of Building Licence - more than 195 lots	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Form 15 Certificate of Approval for a Strata Plan, Plan of re-subdivision or consolidation of lots	S	N	As per the fees specified by the Western Australian Planning Commission		N
Requests for reserve closures or Pedestrian Access Way closures	C	N	As per fees for Amendment or Structure Plan preparation		N
Rechecking of clearance of conditions – inspection fee (applies where clearance has been previously checked and condition has not been complied with and new inspection is required). Fee applies per outstanding condition.	C	N	$78.50	$82.50	N
Signage applications	C	N	$147.00	$147.00	N
Application for approval of home occupation / home business	S	N	N/A		N

	Statutory/ Council	GST	2025-26 (incl. GST)	2026-27 (incl GST)	2026-27 Waived
Planning Services [continued]					
Section 40 (Liquor Licensing) Requests	C	N	$78.50	$82.50	N
Application for change of use or for change or continuation of a non-conforming use where development is not occurring	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Providing a zoning certificate (covers zoning and any proposed change to zoning – Town Planning Scheme and Metropolitan Region Scheme)	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Replying to a property settlement questionnaire (covers planning related information on zoning and R Code density, rezoning considerations, land use, setback requirements for vacant lot)	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Providing written planning advice (covers land use/history, property development, and planning letter for motor vehicle repair business licence)	S	Y	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Nomination for Tree Preservation Order to be considered	C	N	$147.00	$147.00	N
Town Planning Scheme Amendments, Structure Plans and Detailed Area Plans					
Director	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Manager/Senior Planning Officer	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Planning Officer	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Other Staff	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Secretary/Administration Clerk	S	N	As per the maximum fee prescribed under the Planning and Development Regulations 2009		N
Building Surveying					
Building Permit Applications					
Building Permit – Residential Class 1 & 10 – Uncertified	S	N	As per Schedule 2 of the Building Regulations 2012		N
Amended Building Permit – Residential Class 1 & 10 – Uncertified	S	N	N/A		N
Building Permit – Residential Class 1 & 10 – Certified	S	N	As per Schedule 2 of the Building Regulations 2012		N
Amended Building Permit – Residential Class 1 & 10 – Certified	S	N	N/A		N
Building Permit – Commercial Class 2 to 9 – Certified	S	N	As per Schedule 2 of the Building Regulations 2012		N
Amended Building Permit – Commercial Class 2 to 9 – Certified	S	N	N/A		N
Application to extend time during which building permit has effect	S	N	As per Schedule 2 of the Building Regulations 2012		N
Occupancy Permit					
Completed Building Class 2 – 9	S	N	As per Schedule 2 of the Building Regulations 2012		N
Temporary permit for incomplete building Class 2 – 9	S	N	As per Schedule 2 of the Building Regulations 2012		N

	Statutory/ Council	GST	2025-26 (incl. GST)	2026-27 (incl GST)	2026-27 Waived
Occupancy Permit [continued]					
Additional use – temporary Class 2 – 9	S	N	As per Schedule 2 of the Building Regulations 2012		N
Replacement permit - permanent change of use Class 2 – 9	S	N	As per Schedule 2 of the Building Regulations 2012		N
Unauthorised work – permit only	S	N	As per Schedule 2 of the Building Regulations 2012		N
Replacement permit for an existing building	S	N	As per Schedule 2 of the Building Regulations 2012		N
Extension of time permit is valid	S	N	As per Schedule 2 of the Building Regulations 2012		N
Building Approval Certificate Applications					
Unauthorised building work	S	N	As per Schedule 2 of the Building Regulations 2012		N
No unauthorised building work	S	N	As per Schedule 2 of the Building Regulations 2012		N
Extension of time permit is valid	S	N	As per Schedule 2 of the Building Regulations 2012		N
Demolition Permit Application					
Demolition Permit Fee – Class 1 & 10	S	N	As per Schedule 2 of the Building Regulations 2012		N
Demolition Permit Fee – Class 2 – 9	S	N	As per Schedule 2 of the Building Regulations 2012		N
Demolition Licence extension of time	S	N	As per Schedule 2 of the Building Regulations 2012		N
Building Services Levy – Applies to all Applications					
Building Permit & Demolition Permit <$45,000	S	N	As per Part 3 Division 3 Regulation 12 of the Building Services (Complaint Resolution and Administration) Regulations 2011		N
Building Permit & Demolition Permit >$45,000	S	N	As per Part 3 Division 3 Regulation 12 of the Building Services (Complaint Resolution and Administration) Regulations 2011		N
Occupancy Permit & Building Approval Certificate	S	N	As per Part 3 Division 3 Regulation 12 of the Building Services (Complaint Resolution and Administration) Regulations 2011		N
Unauthorised Building Work < $45,000	S	N	As per Part 3 Division 3 Regulation 12 of the Building Services (Complaint Resolution and Administration) Regulations 2011		N
Unauthorised Building Work > $45,000	S	N	As per Part 3 Division 3 Regulation 12 of the Building Services (Complaint Resolution and Administration) Regulations 2011		N
Materials on Verge					
Materials on Verge Application fee	C	N	$118.50	$124.00	N
Verge Rental Fee	S	N	$1 per sqm per month		N

	Statutory/ Council	GST	2025-26 (incl. GST)	2026-27 (incl GST)	2026-27 Waived
Building and Planning Record Retrieval					
Residential Buildings (class 1 and 10, up to 3 dwelling units - per copy)	C	N	$90.50	$95.00	N
Commercial Buildings (class 1 with more than 3 dwelling units and class 2 – 9 - per copy)	C	N	$90.50	$95.00	N
Electronic Building Plan Available (per permit)	C	N	$29.50	$31.00	N
Photocopies – A4 & A3 (black and white)	C	N	$1.10	$1.15	N
Photocopies – A4 & A3 (colour)	C	N	$5.40	$5.70	N
Photocopies – A0, A1 & A2 (black and white)	C	N	$10.80	$11.40	N
Miscellaneous Building Services					
Battery only smoke alarm application	S	N	As per the maximum fee prescribed under Part 8 Division 3 Regulation 61 of the Building Regulations 2012		N
Inspections of new Private Swimming Pool/Spa Safety Barriers	S	N	As per the maximum fee prescribed under Part 8 Division 2 Regulation 53A of the Building Regulations 2012		N
Inspection of Private Swimming Pool/Spa and Security Fencing yearly charge - 4 yearly inspection	S	N	$33.00	$34.90	N
Swimming Pool/Spa and Security Fencing Non-mandatory	C	N	$118.00	$139.65	N
Property Settlement Enquiry					
Orders & Requisitions – Building, Health, Engineering & Planning	C	N	$132.50	$139.00	N

Health

Food					
Food business audit fee (low risk)	S	N	$150.00	$150.00	N
Food business audit fee (medium risk)	S	N	$300.00	$300.00	N
Food business audit fee (high risk)	S	N	$450.00	$450.00	N
Food business notification (one-off fee)	S	N	$50.00	$50.00	N
Food business registration (one-off fee)	S	N	$140.00	$140.00	N
Food Premises Settlement Enquiry	C	N	$139.50	$146.00	N
Food Premises fit out or alterations or compliance with upgrade schedule inspection	C	N	$139.50	$146.00	N
Liquor Licence Application and Inspection Request (Section 39 Certification)	C	N	$139.50	$146.00	N
Noise					
Noise Monitoring Fee as per Environmental Protection (Noise) Regulations 1997 r18(G) - maximum fee	S	N	$5,000.00	$5,000.00	N
Noise Monitoring Fee - Environmental Protection (Noise) Regulations 1997 r18(8)	C	N	$1,500.00	$1,500.00	N
Noise Control – Non complying Event Application	S	N	$1,000.00	$1,000.00	N
Late fee where Non Complying Event application received 60> <21 days	S	N	Plus 25% of fee charged		N
Application Fee for Approval of a Venue for Sporting, Cultural or Entertainment Events under r.19B	S	N	$15,000.00	$15,000.00	N
Application Fee for submission of Noise Management Plan for "specified works" exemption (maximum fee)	S	N	$500.00	$500.00	N
Application fee for "Out of hours" Noise Management Plan assessment	C	N	$267.81	$280.13	N

	Statutory/ Council	GST	2025-26 (incl. GST)	2026-27 (incl GST)	2026-27 Waived
Pools/Public Buildings					
Annual fee to sample/audit public swimming pools – water quality per premises	C	N	$221.00	$231.50	N
Public Building Applications - to vary, alter, construct, extend, including temporary public buildings (maximum fee)	S	N	$871.00	$871.00	N
Stall Holders & Traders					
Permit	S	N	$40.00	$40.00	N
Permit Renewals	S	N	$40.00	$40.00	N
Stall Holders & Traders – Additional Fees					
Per day	S	N	$40.00	$40.00	N
Per week	S	N	$50.00	$50.00	N
Per month	S	N	$100.00	$100.00	N
Per annum	S	N	$1,000.00	$1,000.00	N
Traders					
Permit – includes maximum 20 sqm of area	S	N	$150.00	$150.00	N
Fee per sqm exceeding 20 sqm of area	S	N	$10.00	$10.00	N
Permit Renewal Fee	S	N	As per Traders Permit fee plus $10.00 per sqm exceeding 20 sqm of area		N
Permit Transfer Fee	S	N	$20.00	$20.00	N
Outdoor Dining Facility					
Outdoor Eating Facility – includes maximum 20 sqm of area	S	N		N/A	N
Outdoor Eating Facility – exceeding 20 sqm of area	S	N		N/A	N
Outdoor Eating Facility Renewal Fee	S	N		N/A	N
Outdoor Eating Facility Permit Transfer Fee	S	N		N/A	N
Stable Premises					
Stables Premises – Registration or Renewal of Registration per stall	S	N	$14.00	$15.00	N
Variation or Change to Name on Stables Registration	S	N	$30.00	$30.00	N
Other Fees & Charges					
Lodging House Registration or Renewal	S	N	$210.00	$210.00	N
Annual License of a Morgue	S	N	$130.00	$130.00	N
Approval to keep bees, pigeons, poultry, other caged birds (exceeding 20), cows or other large animals (excluding horses)	C	N	$80.34	$84.04	N
Fines (Various)	S	N	As per legislation		N
Recoverable Legal Costs	C	N	Cost recovery		N
Legal Services	C	Y	Cost recovery		N
Mosquito treatment undertaken by Council on non Council owned land	C	Y	50% share of labour costs and 100% share of consumables		N
Caravan Park Granting or Annual Renewal of Licence					
Long Stay	S	N	As per Caravan Parks & Camping Grounds Act 1995		N

	Statutory/ Council	GST	2025-26 (incl. GST)	2026-27 (incl GST)	2026-27 Waived
Caravan Park Granting or Annual Renewal of Licence [continued]					
Short Stay	S	N	As per Caravan Parks & Camping Grounds Act 1995		N
Camp Site	S	N	As per Caravan Parks & Camping Grounds Act 1995		N
Overflow Site	S	N	As per Caravan Parks & Camping Grounds Act 1995		N
Transfer of Licence Fee	S	N	As per Caravan Parks & Camping Grounds Act 1995		N
Health (Treatment of Sewage & Disposal of Effluent & Liquid Waste) Regulations 1974					
Application for approval of an apparatus by Local Government (includes Local Government Report where required)	S	N	As per Health (Miscellaneous Provisions) Act 1911		N
Issuing of a "Permit to Use an Apparatus"	S	N	As per Health (Miscellaneous Provisions) Act 1911		N
Rangers Services					
Removal of larger items including For Sale signs from City property	C	N	Cost recovery as per Local Government Act 1995		N
Private Property Parking Registration Scheme – Application fee	C	N	$107.12	$112.05	N
Private Property Parking Registration Scheme – Annual Renewal	C	N	$80.34	$84.04	N
Private Property Parking Registration Scheme – Applicant request to have infringement withdrawn	C	N	$80.34	$84.04	N
Impounded Sign Release Fee	C	N	$27.00	$28.50	N
Dog Registration - 50% Discount for Eligible Pensions					
Sterilised Dogs – 1 Year	S	N	As per Dog Act 1976		Y
Sterilised Dogs – 3 Years	S	N	As per Dog Act 1976		Y
Sterilised Dogs – Life	S	N	As per Dog Act 1976		Y
Unsterilised Dogs – 1 Year	S	N	As per Dog Act 1976		Y
Unsterilised Dogs – 3 Years	S	N	As per Dog Act 1976		Y
Unsterilised Dogs – Life	S	N	As per Dog Act 1976		Y
Keeping of 3 Dogs – Site Inspection Fee	C	N	$53.56	$56.02	N
Declared Dangerous Dog – Annual Site Inspection Fee	C	N	$50.00	$50.00	N
Dog Poundage Fee	C	N	Cost recovery as per Local Government Act 1995		N
Dog Sustenance fee	C	N	Cost recovery as per Local Government Act 1995		N
Micro chipping costs	C	N	Cost recovery as per Local Government Act 1995		N
Surrender costs	C	N	Cost recovery as per Local Government Act 1995		N
Cat Registration - 50% Discount for Eligible Pensions					
Sterilised Cat – 1 year	S	N	As per Cat Act 2011		Y
Sterilised Cat – 3 years	S	N	As per Cat Act 2011		Y
Sterilised Cat – Life	S	N	As per Cat Act 2011		Y
Annual Cat Breeder Registration fee	S	N	As per Cat Act 2011		N
Cat Poundage Fee	C	N	Cost recovery as per Local Government Act 1995		N

	Statutory/ Council	GST	2025-26 (incl. GST)	2026-27 (incl GST)	2026-27 Waived
Cat Registration - 50% Discount for Eligible Pensions [continued]					
Cat Sustenance fee	C	N	Cost recovery as per Local Government Act 1995		N
Micro chipping costs	C	N	Cost recovery as per Local Government Act 1995		N
Surrender costs	C	N	Cost recovery as per Local Government Act 1995		N
Fire Prevention					
Bush Fires Act 1954: Clearing of Non Compliant Land in default of Infringement	S	N	Cost recovery		N
Bush Fires Act 1954: Costs associated with Ranger supervising clearing of non compliant land in default of infringement - per hour	S	N	$51.00	$51.00	N
Bush Fire Act 1954: Costs associated with Senior Ranger supervising clearing of non compliant land in default of infringement - per hour	S	N	$55.00	$55.00	N
Ranger Bushfire Enforcement – Expert Testimony Attendance	S	Y	$57.00	$57.00	N
Senior Ranger Bushfire Enforcement – Expert Testimony Attendance	S	Y	$61.00	$61.00	N
Motor Vehicle Impounding					
Vehicle Poundage	C	N	Cost recovery		N
- plus per day charge	C	N	Cost recovery		N
Car/Van Towing (including request for removal of vehicle from private property)	C	N	Cost recovery		N
Truck/Trailer Towing	C	N	Cost recovery		N
Community Safety and Crime Prevention					
Costs associated with supply and installation of CCTV equipment on private property	C	Y	Cost recovery		N
Costs associated with redacting/supply of CCTV footage	C	N	Cost recovery as per Local Government Act 1995		N
Costs associated with graffiti removal on Main Roads property	C	Y	Cost recovery as per agreement		N
Library					
Damaged/Lost Membership Card	C	N	$3.00	$3.00	N
Book repairs (minimum fee)	C	N	$5.00	$5.00	N
Books Lost/Unrepairable (minimum fee)	C	N	$2.00	$2.00	N
Photocopying & Printing					
Black / White A4 – per copy (incl computer printing)	C	Y	$0.20	$0.20	N
Black / White A3 – per copy	C	Y	$0.40	$0.40	N
Colour A4 – per copy	C	Y	$1.00	$1.00	N
Colour A3 – per copy	C	Y	$2.00	$2.00	N
Laminating					
A5 – per sheet	C	Y	$1.00	$1.00	N
A4 – per sheet	C	Y	$1.50	$1.50	N
A3 – per sheet	C	Y	$3.00	$3.00	N

	Statutory/ Council	GST	2025-26 (incl. GST)	2026-27 (incl GST)	2026-27 Waived
Laminating [continued]					
Business cards	C	Y	$1.00	$1.00	N
Belmont Hub Multimedia Recording Studio					
SpaceProtect Security Bond (minimum fee)	C	N	$54.00	$56.50	N
Hourly rate	C	Y	$25.00	$25.00	N
Full day	C	Y	$150.00	$150.00	N
Belmont Hub Ground Floor Rooms					
Event Space - All Day	C	Y	$0.00	$270.00	N
Event Space - per hour	C	Y	$0.00	$45.00	N
Event Space with kitchenette - cleaning fee (Minimum)	C	Y	$0.00	$50.00	N
Meeting Room 1 - per hour	C	Y	$27.00	$28.50	N
Meeting Room 2 - per hour	C	Y	$17.80	$19.20	N
Meeting Room 1/2 - per hour	C	Y	$41.00	$43.00	N
Meeting Room 3 & 4 Student/Concession card holders (first two hours free) - per hour	C	Y	$5.00	$5.00	N
Meeting Room 3 & 4 - per hour	C	Y	$17.80	$19.20	N
Belmont Hub First Floor Rooms					
Meeting Room 5 - per hour	C	Y	$17.80	$19.20	N
Other					
Local History Research (first two hours free) - per hour (Minimum Fee)	C	Y	$0.00	$25.00	N
Reproduction of historical image intended for personal use (Minimum Fee)	C	Y	$0.00	$10.00	N
SpaceProtect Security Bond	C	N	$54.00	$56.50	N
Library Bags (minimum fee)	C	Y	$2.00	$2.00	N
Library discard sales per item (minimum fee)	C	Y	$0.50	$0.50	N
Fee incurred library and museum activities and events (minimum fee)	C	Y	$2.00	$2.00	N
USB stick (minimum fee)	C	Y	$6.00	$6.00	N
Stationery Items (minimum fee)	C	Y	$0.20	$0.20	N
Library, Culture and Place merchandise/gifts (minimum fee)	C	Y	$2.00	$2.00	N
Locally made arts and craftware products sourced from local and regional artists (minimum fee)	C	Y	$2.00	$2.00	N
City of Belmont publications (minimum fee)	C	Y	$5.00	$5.00	N
Earphones (minimum fee)	C	Y	$2.00	$2.00	N
Reproduction of historical image intended for commercial use (digital only – jpeg) (minimum fee)	C	Y	$25.00	$25.00	N
Arts and Place					
Belmont Art Awards and Exhibition – Commission on all sales	C	Y	0% - 25% (as per the Belmont Art Awards terms and conditions)		N
Term Programs / Activities - per program	C	Y	$5.00 to $150.00		N
Street Entertainers' Permit	S	N	N/A		N

	Statutory/ Council	GST	2025-26 (incl. GST)	2026-27 (incl GST)	2026-27 Waived
Stallholder Applications					
General Stalls					
General stalls for approved community groups are available at no charge.					
Market Stall - No Marquee (maximum fee)	C	N	$54.00	$56.50	N
Market Stall - With Marquee (maximum fee)	C	N	$107.50	$112.50	N
Food Stalls					
Community	C	N	$43.00	$45.00	N
Commercial – selling snack type products (coffee, doughnuts etc.)	C	N	$107.50	$112.50	N
Community Development					
Bus Hire Community Use - 21 seater - per day (plus $2.50 fuel fee per litre and $200 cleaning fee)	C	Y	$0.00	$187.00	N
Community Development Activities	C	Y	$5.00 to $30.00 (incl GST)		N
Bus Hire Community Use - 10 & 14 seater - per day (plus $2.50 fuel fee per litre and $200 cleaning fee)	C	Y	$54.00	$56.50	N
Infrastructure Services					
City Facilities & Property					
Miscellaneous Rent Income, Leases and Property Management	C	Y	As per agreements		N
Additional/Replacement Swipe Card - City of Belmont Tenant	C	Y	$25.00	$25.00	N
Additional/Replacement Fob or Air Key - City of Belmont Tenant	C	Y	$75.00	$75.00	N
Council Facility Hire - Rooms					
Non-profit Groups (Function rate applies Fri/Sat nights)					
Main Hall - per hour	C	Y	$41.50	$43.50	N
Clubroom / Multi - per hour	C	Y	$27.00	$28.50	N
Meeting - per hour	C	Y	$17.80	$18.80	N
Small Business & Casual Rates until 6pm					
Main Hall - per hour	C	Y	$51.00	$53.50	N
Clubroom / Multi - per hour	C	Y	$31.50	$33.00	N
Meeting - per hour	C	Y	$21.50	$22.50	N
Function Rates – weddings, parties, cabarets etc. after 6pm on Fri/Sat nights					
Main Hall - per hour	C	Y	$105.00	$110.00	N
Clubroom / Multi - per hour	C	Y	$62.50	$65.50	N
Meeting - per hour	C	Y	$43.00	$45.00	N
Miscellaneous booking fees					
Liquor Permit		N	$40.00	$41.84	
Security Call-out Charge – uncollected keys	C	Y	$67.50	$71.00	N
Provision of additional swipe cards - per card	C	Y	$25.00	$25.00	N
Provision of additional keys - per key	C	Y	$25.00	$25.00	N

	Statutory/ Council	GST	2025-26 (incl. GST)	2026-27 (incl GST)	2026-27 Waived
Miscellaneous booking fees [continued]					
Cleaning Fee (minimum fee)	C	Y	$94.00	$210.00	N
Cleaning Fee (maximum fee)	C	Y	$148.50	$274.00	N
Bond Charge					
Category 1	C	N	$250.00	$250.00	N
Category 2	C	N	$400.00	$400.00	N
Category 3	C	N	$750.00	$750.00	N
Category 4 (high risk events)	C	N	$1,500.00	$1,500.00	N
Seasonal User	C	N	$795.00	$831.57	N
Council Facility Hire - Reserves					
Per Season					
Bowling Green Hire (Green A) - per rink / up to 2 hours	C	Y	$23.50	$24.58	
Seasonal – Junior (under the age of 18 who is a registered player in a junior league sporting club)	C	Y		N/A	N
Belmont Residents – 100% equals two training sessions and one competition event	C	Y	$53.50	$55.97	N
Belmont Residents – 75% equals one training session and one competition event	C	Y	$40.00	$41.84	N
Belmont Residents – 50% equals two training sessions or less	C	Y	$27.00	$28.50	N
Non-Belmont Residents – 100% equals two training sessions and one competition event	C	Y	$78.00	$81.59	N
Non-Belmont Residents – 75% equals one training session and one competition event	C	Y	$53.50	$55.97	N
Non-Belmont Residents – 50% equals two training sessions or less	C	Y	$39.00	$40.79	N
Facility Charge	C	Y	$685.31	$716.84	N
Casual – Hourly Rate	C	Y	$34.50	$36.50	N
Casual – Community/Not-for-Profit – Hourly Rate	C	Y	$23.50	$25.00	N
Casual – Seasonal Sporting Clubs – Hourly Rate	C	Y	$23.50	$24.58	N
Wilson Park casual court hire (per court, per hour)	C	Y	$15.60	$16.40	N
Additional Seasonal Use – per use/Monday to Friday	C	Y	$38.00	$40.00	N
Additional Seasonal Use – per use/Saturday to Sunday	C	Y	$65.50	$69.00	N
Dog Obedience Training – City of Belmont Resident - one third of the senior participant charge, per member, per season	C	Y	$17.00	$17.78	N
Dog Obedience Training – Non Resident - one third of the senior participant charge, per member, per season	C	Y	$24.50	$25.62	N
Miscellaneous Reserve Fees					
Lost, misplaced or stolen access swipe card	C	Y	$57.00	$60.00	N
Lost, misplaced or stolen per key	C	Y	$57.00	$60.00	N
Lost, misplaced or stolen key charge per set	C	Y	$290.00	$304.00	N
Locksmith attendance to re-key due to lost, misplaced or stolen key	C	Y	Cost recovery		N
Provision of additional swipe cards – per card	C	Y	$25.00	$25.00	N
Provision of additional keys – per key	C	Y	$25.00	$25.00	N
Security Callout Charge	C	Y	$67.50	$71.00	N
Key and swipe card end of season recovery fee	C	Y	$106.00	$110.87	N
Personal Training / Dog Training Reserve Hire	C	Y	$5.90	$6.20	N

	Statutory/ Council	GST	2025-26 (incl. GST)	2026-27 (incl GST)	2026-27 Waived
Miscellaneous Reserve Fees [continued]					
Weddings / Medium sized events	C	Y	$136.50	$143.00	N
Passive Reserve Hire – Events (per day)	C	Y	$404.00	$423.00	N
Sports Field Lighting					
Use of Sports Lighting - per hour	C	Y	$3.50 to $56.00		N

Parks, Leisure & Environment

Tree – Amenity Value compensation for loss of a community asset applied as per the Urban Forest Policy (minimum fee)	C	Y	$424.00	$444.00	N
Street tree removal and stump grinding (minimum fee)	C	Y	$223.05	$233.32	N
Street tree replacement – 90L tree replacement	C	Y	$432.00	$563.00	N
Street tree replacement – 35L tree replacement	C	Y	$189.50	$283.00	N
Arborist Inspection – Tree Preservation orders	C	Y	$957.26	$1,001.30	N
Fines – General	S	N	As per legislation		N
Recoverable Legal Costs	S	N	Cost recovery		N
These costs are those incurred in recovery of debts other than rates and include but are not limited to legal fees, tracing persons fees, demand letters, enforcement certification fees, fines enforcement registry lodgement fee, fee for notice of discontinuance and to issue notification of notice of discontinuance.					
Legal Services	C	Y	Cost recovery		N
Tree Works – Unauthorised Damage / Pruning of City trees or work to make a tree on private property safe (minimum fee)	C	Y	$78.37	$81.98	N
Verge Vegetation - Non Compliance	C	Y	Cost recovery		N
Park access request	C	N	$267.81	$280.13	N
Park Access – estimate of associate costs (Approved Access) - per hour	C	N	$70.00	$73.50	N
Bond associated with approved park access	C	N	$2,500.00	$2,615.00	N
Supply & Installation of Turf (minimum fee)	C	Y	$18.15	$18.98	N
Vegetation Watering - per hour	C	Y	$107.50	$112.50	N
Parks Infrastructure Damages	C	Y	Cost recovery		N
Memorial plaques and new park bench	C	Y	$6,663.81	$6,970.35	N
Memorial plaques (attached to existing bench)	C	Y	$495.00	$517.77	N
Leisure Programs and Activities	C	Y	$5.00 to $150.00		N

Belmont Oasis Leisure Centre

General Admission Aquatics

Swim - 10 Visit Pass - Child (4 to 16 years)	C	Y	$0.00	$52.53	N
Swim - 10 Visit Pass - Senior	C	Y	$0.00	$52.53	N
Swim - 10 Visit Pass - Student	C	Y	$0.00	$52.53	N
Swim - 20 Visit Pass - Child (4 to 16 years)	C	Y	$0.00	$101.50	N
Swim - 20 Visit Pass - Senior	C	Y	$0.00	$101.50	N
Swim - 20 Visit Pass - Student	C	Y	$0.00	$101.50	N
Swim - Casual - Senior	C	Y	$0.00	$5.80	N
Swim - Casual - Student	C	Y	$0.00	$5.80	N
Swim, Spa & Sauna - Senior	C	Y	$0.00	$8.50	N
Swim, Spa & Sauna - Student	C	Y	$0.00	$8.50	N
Swim - Casual - Adult	C	Y	$7.40	$7.70	N
Swim – Casual - Adult Concession	C	Y	$5.60	$5.80	N

	Statutory/ Council	GST	2025-26 (incl. GST)	2026-27 (incl GST)	2026-27 Waived
General Admission Aquatics [continued]					
Swim - 10 Visit Pass - Adult	C	Y	$66.59	$69.30	N
Swim - 10 Visit Pass - Adult Concession	C	Y	$50.40	$52.53	N
Swim - 20 Visit Pass - Adult	C	Y	$129.50	$134.75	N
Swim - 20 Visit Pass - Adult Concession	C	Y	$98.00	$101.51	N
Swim - Casual - Child (4 to 16 years)	C	Y	$5.60	$5.80	N
Swim - Family (2 adults + 2 children OR 1 adult + 3 children)	C	Y	$19.50	$20.00	N
Swim - Student (Education Department)	C	Y	$3.00	$3.20	N
Spectator	C	Y	$2.00	$2.00	N
Swim, Spa & Sauna - Adult	C	Y	$11.00	$11.50	N
Swim, Spa & Sauna - Adult Concession	C	Y	$8.20	$8.50	N
Swim/Spa/Sauna - 10 Visit Pass	C	Y	$99.00	$103.50	N
Swim/Spa/Sauna - 10 Visit Pass – Concession	C	Y	$73.80	$76.51	N
Swim/Spa/Sauna - 20 Visit Pass	C	Y	$192.50	$201.25	N
Swim/Spa/Sauna - 20 Visit Pass – Concession	C	Y	$143.50	$148.75	N
Aquatic Programs					
Aqua-Aerobics Class - 10 Visit Pass	C	Y	$0.00	$153.00	N
Learn to Swim Membership - Child - 1st & 2nd Child - Weekly	C	N	$20.00	$20.60	N
Learn to Swim Membership - subsequent child or lesson per week - Weekly	C	N	$17.70	$18.30	N
Learn to Swim Membership - Adult - Weekly	C	N	$20.00	$20.60	N
Private Learn to Swim Lessons	C	N	$52.00	$55.00	N
Aqua-Aerobics Class	C	Y	$16.50	$17.00	N
Aqua-Aerobics Class – Seniors Concession	C	Y	$8.20	$8.50	N
Birthday Parties (per person)	C	Y	$29.00	$29.50	N
Aquatic Lane Hire and Events					
Lane Hire 25M (per hour)	C	Y	$12.00	$12.50	N
Lane Hire 50M (per hour)	C	Y	$15.00	$15.50	N
Swim Carnival Indoors (up to 6 hours)	C	Y	$380.00	$390.01	N
Swim Carnival Outdoor (up to 6 hours)	C	Y	$190.00	$200.00	N
Health & Wellness Casual					
Group Fitness Class - Adult	C	Y	$21.00	$21.51	N
Group Fitness – Concession	C	Y	$16.50	$17.00	N
Gym – Casual - Adult	C	Y	$21.00	$21.51	N
Gym – Casual - Concession	C	Y	$16.50	$17.00	N
Health & Wellness Programs					
Personal Training – 6 x 30 minute sessions	C	Y	$325.00	$340.00	N
Personal Training rental – per month	C	Y	$900.00	$968.40	N
Memberships					
CountUSin Program Membership	C	Y	$14.50	$14.50	N
Full Centre Memberships - 3 Month - Upfront	C	Y	$510.00	$525.00	N
Full Centre Memberships - 6 Month - Upfront	C	Y	$825.00	$850.00	N

	Statutory/ Council	GST	2025-26 (incl. GST)	2026-27 (incl GST)	2026-27 Waived
Memberships [continued]					
Full Centre Memberships - 12 Month - Upfront	C	Y	$1,080.00	$1,110.00	N
Full Centre Memberships - 12 Month - Upfront – Concession	C	Y	$875.00	$900.00	N
Active Membership - Joining Fee	C	Y	$99.00	$99.00	N
Active Membership - Weekly	C	Y	$22.00	$22.50	N
Active Membership - Concession - Weekly	C	Y	$18.00	$18.50	N
Active Membership - Pensioner – Weekly	C	Y	$15.00	$15.50	N
Active Membership - FIFO 1:1 - Weekly	C	Y	$13.40	$14.00	N
Active Membership - FIFO 2:1 - Weekly	C	Y	$10.60	$11.00	N
Active Membership - FIFO 3:1 -Weekly	C	Y	$8.80	$9.10	N
Active Membership - FIFO 4:1 - Weekly	C	Y	$8.10	$8.50	N
Results Membership - Joining Fee	C	Y	$79.00	$79.00	N
Results Membership (12 month) - Weekly	C	Y	$21.00	$21.51	N
Results Membership (12 month) - Concession - Weekly	C	Y	$17.00	$17.50	N
Suspension Fee - per day	C	Y	$0.50	$0.52	N
Cancellation Fee (Results Membership only)	C	Y	$165.00	$172.59	N
Transfer Fee	C	Y	$69.00	$72.18	N
Aquatic Memberships					
Aquatic Membership - Adult - Weekly	C	Y	$18.50	$19.00	N
Aquatic Membership - Adult Concession - Weekly	C	Y	$15.00	$15.50	N
Aquatic Membership Squad - Child- Weekly	C	Y	$13.00	$13.40	N
Stadium Programs					
Rental Single Court (per hour) - Off Peak (before 5pm) Mon to Fri	C	Y	$44.00	$45.50	N
Rental Single Court (per hour) Peak (after 5pm and weekends)	C	Y	$59.99	$62.00	N
Court Casual entry (per person) until next court booking	C	Y	$6.20	$6.40	N
Badminton / Pickleball Hire - per court (per hour) - Off Peak (before 5pm, Mon to Fri)	C	Y	$20.00	$20.60	N
Badminton / Pickleball Court Hire - per court (per hour) Peak (after 5pm & weekends)	C	Y	$24.00	$24.81	N
Basketball Game Fee - per Team - Seniors	C	Y	$74.00	$76.00	N
Netball Game - per Team - Seniors	C	Y	$74.00	$76.00	N
Soccer Game - per Team	C	Y	$59.99	$62.00	N
Specialist Junior Sport Coaching – Learn to Play - Weekly	C	Y	$20.00	$20.60	N
Team Sport Nomination Fee	C	Y	$68.00	$72.20	N
Specialist Junior Sport Coaching – Registration Fee	C	Y	$67.00	$69.00	N
Junior Sport Activity (per person) - 55 minute session	C	Y	$7.50	$7.80	N
Creche and Childcare					
Creche - Casual - 90 minute session - per Visit	C	Y	$7.40	$7.70	N
Creche - Multi-Pass - 90 minute session - 10 Visit	C	Y	$66.61	$69.30	N
Creche - Membership – Weekly	C	Y	$13.00	$13.50	N
Before School Care - per session (7.00am to school drop-off)	C	Y	$26.00	$27.00	N
After School Care - per session (from school pick-up to 6.00pm)	C	Y	$35.00	$36.00	N

	Statutory/ Council	GST	2025-26 (incl. GST)	2026-27 (incl GST)	2026-27 Waived
Creche and Childcare [continued]					
Holiday Program - per session (7.00am to 6.00pm)	C	Y	$95.00	$98.00	N
Room Hire					
Meeting Room Hire (per hour) (Community Group / Not for Profit)	C	Y	$17.00	$17.50	N
Group Fitness Room Hire (per hour)	C	Y	$55.00	$56.50	N
Meeting Room Hire (per hour)	C	Y	$40.00	$41.00	N
Miscellaneous Fees					
Outside of Hours Bookings - Duty Manager	C	Y	$0.00	$58.00	N
Outside of Hours Bookings - Lifeguard	C	Y	$0.00	$42.00	N
Locker Hire – 90 minutes	C	Y	$1.00	$1.05	N
Locker Hire – 3 hours	C	Y	$3.00	$3.14	N
Bond per Booking – refundable (maximum fee)	C	N	$2,000.00	$2,095.00	N
Cleaning Fee	C	Y	Cost recovery		N
Membership Card Replacement	C	Y	$5.50	$5.75	N
Design, Assets & Development					
Supervision fee for Major Subdivision & Development (road & drainage works) where consulting engineer is engaged	S	N	1.5% of contract price		N
Supervision fee for Major Subdivision & Development (road & drainage works) where consulting engineer is not engaged	S	N	3.0% of contract price		N
Application fee for private works on road reserves e.g. sewerage, drainage, water, cabling (minimum fee per application)	C	N	$236.00	$247.00	N
Off-site drainage connection fee to Council's system - per connection per lot	C	N	$355.00	$372.00	N
Application fee for closure of road – Right of Way & Pedestrian Access Way (minimum fee per application)	S	N	$220.00	$220.00	N
Application fee for temporary road closure for private works (minimum fee per application)	S	N	$220.00	$220.00	N
Advertising costs incurred	C	N	Cost recovery		N
Defects liability bond for major subdivisions & developments (road and drainage works) to be retained by consultant	S	N	2.5% of contract price		N
Property Settlement Enquiries	S	N	$10.00	$10.00	N
Opening Road Pavements Bond for private works (minimum fee)	S	N	$1,100.00	$1,100.00	N
Miscellaneous Material Disposal	C	Y	Cost recovery		N
Application Fee for Infrastructure Services (includes crossovers) Clearance – Single Dwelling	C	N	$118.50	$124.00	N
Application Fee for Infrastructure Services (includes crossovers) Clearance – Grouped or Multi Residential Dwelling	C	N	$236.00	$247.00	N
Application Fee for Infrastructure Services (includes crossovers) Clearance – Commercial / Industrial	C	N	$355.00	$372.00	N
Application Fee to modify or upgrade an existing crossover	C	N	$59.50	$62.50	N
Administration Fee	C	N	5% of total project cost		N
Administration & Supervision Fee	C	N	10% of total project cost		N

	Statutory/ Council	GST	2025-26 (incl. GST)	2026-27 (incl GST)	2026-27 Waived
Design, Assets & Development [continued]					
Administration, Supervision and Project Management Fee	C	N	15% of total project cost		N
Waste					
Full service residential	S	N	$360.00	$407.00	N
Additional full service residential	S	N	$360.00	$407.00	N
Additional waste bin residential 240L	S	N	$157.50	$178.00	N
Additional FOGO bin residential	C	N	$207.20	$234.00	N
Upgrade residential waste bin from 140L to 240L	S	N	$77.50	$88.00	N
Additional recycling bin 240L	S	N	$120.50	$136.00	N
Full service commercial/industrial	S	N	$360.00	$407.00	N
Additional full service commercial/industrial	S	N	$360.00	$407.00	N
Additional waste bin commercial/industrial 240L	S	N	$241.00	$273.00	N
Environmental Contribution Levy - commercial/industrial properties with private waste collection	S	N	$126.00	$142.00	N
Multiple Unit Dwellings – Shared service	S	N	$252.00	$285.00	N
Bulk bin contamination/Overfilling emptying and disposal charge (minimum fee)	C	N	$311.00	$300.00	N
Verge dumping clean up and disposal charge (minimum fee)	C	N	$311.00	$300.00	N
Other clean up costs e.g. in Default of notice	C	N	Cost recovery		N
Administration					
Professional Advice as a resource may only be provided on agreement of the City and/or the Chief Executive Officer. Additional fees may be incurred if other internal staff are required.					
Director - per hour	C	Y	$275.00	$275.00	N
Manager - per hour	C	Y	$220.00	$220.00	N
Coordinator/Senior Officer - per hour	C	Y	$165.00	$165.00	N
Officer - per hour	C	Y	$110.00	$110.00	N

City of Belmont

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