

Special Council Meeting

Minutes

8 February 2023

BELMONT
CITY OF OPPORTUNITY



CITY OF BELMONT

Special Council Meeting

Minutes

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Attachments Index

Attachment 6.1.1 – Item 6.1 refers

Attachment 6.1.3 – Item 6.1 refers

Attachment 6.2.1 – Item 6.2 refers

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Attachment 6.2.3 – Item 6.2 refers

Attachment 6.2.4 – Item 6.2 refers

Confidential Attachments Index

Confidential Attachment 6.1.2 – Item 6.1 refers

**Minutes of the Special Council Meeting held in the Council Chamber, City of Belmont
Civic Centre, 215 Wright Street, Cloverdale on Tuesday, 8 February 2023
commencing at 6:32 pm.**

Minutes

Present

Cr P Marks, Mayor (Presiding Member)	East Ward
Cr R Rossi, JP (Deputy Mayor)	West Ward
Cr M Bass	East Ward
Cr B Ryan	East Ward
Cr N Carter	South Ward
Cr J Davis	South Ward
Cr S Wolff	South Ward
Cr D Sessions	West Ward

In attendance

Mr J Christie	Chief Executive Officer
Mr S Downing	Director Corporate and Governance
Ms J Gillan	Director Development and Communities
Ms M Reid	Director Infrastructure Services
Ms A Bird	Manager Governance, Strategy and Risk
Ms M Lymon	Governance and Compliance Adviser
Ms L Chaplyn	Coordinator Media and Communications
Ms M Phillips	Governance Officer

Members of the gallery

There were five members of the public in the gallery and no press representatives.

I Official Opening

6.32pm The Presiding Member welcomed all those in attendance and declared the meeting open.

The Presiding Member read aloud the Acknowledgement of Country.

Acknowledgement of Country

Before I begin, I would like to acknowledge the Whadjuk Noongar people as the Traditional Owners of this land and pay my respects to Elders past, present and emerging.

I further acknowledge their cultural heritage, beliefs, connection and relationship with this land which continues today.

The Presiding Member invited Cr Carter to read aloud the Affirmation of Civic Duty and Responsibility on behalf of Councillors and Officers. Cr Carter read aloud the affirmation.

Affirmation of Civic Duty and Responsibility

I make this affirmation in good faith and declare that I will duly, faithfully, honestly, and with integrity fulfil the duties of my office for all the people in the City of Belmont according to the best of my judgement and ability.

I will observe the City's Code of Conduct and Standing Orders to ensure efficient, effective and orderly decision making within this forum.

2 Apologies and leave of absence

Cr G Sekulla (leave of absence) West Ward

3 Declarations of interest that might cause a conflict

3.1 Financial Interests

Nil.

3.2 Disclosure of interest that may affect impartiality

Nil.

4 Announcements by the Presiding Member (without discussion) and declarations by Members

4.1 Announcements

Nil.

4.2 Disclaimer

6.34pm The Presiding Member drew the public gallery's attention to the Disclaimer.

The Presiding Member advised the following:

'I wish to draw attention to the Disclaimer Notice contained within the Agenda document and advise members of the public that any decisions made at the meeting tonight can be revoked, pursuant to the Local Government Act 1995.

Therefore members of the public should not rely on any decisions until formal notification in writing by Council has been received.'

4.3 Declarations by Members who have not given due considerations to all matters contained in the business papers presently before the meeting

Nil.

5 Public question time

5.1 Questions from members of the public

6.36pm The Presiding Member drew the public gallery's attention to the rules of Public Question Time as written in the Public Question Time Form.

In accordance with rule (I), the Mayor advised that he had registered one member of the public who had given prior notice to ask questions.

The Presiding Member invited members of the public who had yet to register their interest to ask a question to do so. One further registration was forthcoming.

5.1.1 Ms L Hollands on behalf of Belmont Resident and Ratepayer Action Group (BRRAG)

1. Did Councillors have access to all Ward Representation submissions?

Response

The Manager Governance, Strategy and Risk stated that all submissions were provided to Councillors in preparation for the workshop held on the 31 January 2023.

2. Would it be more likely to get the tick from the Minister if more than 10 people put in a submission for the four ward option?

Response

The Chief Executive Officer stated that the Minister or the Local Government Advisory Board will make that determination once they receive the City's submission.

3. In the past when people have done submissions for something coming before Council their names and addresses have normally been in the report. In the minutes for public question time addresses have now been removed. Why with this submission couldn't this format continue, the residents name be included and just the suburb?

Response

The Chief Executive Officer stated the question would be taken on notice.

4. Will the Local Government Advisory Board and the Minister receive copies of the community submissions?

Response

The Manager Governance, Strategy and Risk stated that all consultation will be provided to the Local Government Advisory Board. The Local Government Advisory Board then makes a recommendation to the Minister but the City is unsure what information the Local Government Advisory Board provides the Minister.

5. Why did officers not come up with this boundary option in the first place rather than potentially putting people off the four wards option?

Response

The Manager Governance, Strategy and Risk stated that there was limited time to get out the initial submission to the public in order to meet the very tight deadline set by the Minister and the Department. The options that were provided were the best the City could do at the time. Each option took three to four days to calculate, and a lot of the options did not appear to be viable for the four-ward option.

6. Council supported a motion a couple of years ago regarding a Local Government Reform Submission, it was found out months later by BRRAG that officers sent the wrong version of the supported motion and the changes made to the officer's recommendation did not go to the department. What steps will be in place to ensure a similar occurrence does not occur again?

Response

The Chief Executive Officer stated that the City did not send the wrong information to the Minister regarding the last Local Government reforms. The Minister will receive every piece of information that is resolved tonight.

7. Will the Mayor be following up on what goes to the Minister or should BRRAG ring the Local Government Advisory Board?

Response

The Chief Executive Officer stated it is clear in the officer's recommendation in the report what will happen.

5.1.2 Ms L Hollands, Redcliffe

1. In the report tonight it makes a mention if in the event a Councillor who is already elected, runs for Mayor and gets elected it would potentially cause a bi-election at a cost of \$50,000 - \$65,000. Presumably, Cr Carter, Cr Davis, Cr Sekulla, Cr Sessions and Cr Ryan if this motion is supported tonight would remain in their current wards and Cr Wolff, Cr Bass, Cr Marks and Cr Rossi could potentially run in either of the new wards or in the remaining vacancy in East Ward, is that correct?

Response

The Mayor stated that seems correct.

2. Does this mean that if either Cr Carter, Cr Davis, Cr Sekulla or Cr Sessions run for Mayor and were successful it will cost ratepayers \$50,000 - \$65,000 for an additional election?

Response

The Mayor stated that is highly probable.

3. On page 11, Item 6.1 Financial Report point 5, it refers to the action plan to address the significant findings, what was the significant finding?

Response

The Chief Executive stated that the question would be taken on notice.

4. The report also refers to the information statement regarding Freedom of Information (FOI). In the corresponding year, can I please have a breakdown of how many FOI applications were made, how many went to internal review, how many went for external review with the FOI commissioner and how many of the external reviews were successful?

Response

The Chief Executive stated that the question would be taken on notice.

5.1.3 Ms J Gee, Cloverdale

1. Do we have a date when the determination from the Local Government Advisory Board or the Minister will be made?

Response

The Chief Executive Officer stated that he is unaware when the Local Government Advisory Board will be able to assess all submissions provided to them and when they will be able to forward them to the Minister for approval.

2. At what point when you have received the determination will you make it public?

Response

The Chief Executive Officer stated that the determination will be made public as soon as it can be. There are transitional plans that all need to be in place ahead of the elections in October.

The Mayor stated that he would hope to receive the determination before July.

6.38pm As there were no further questions, the Presiding Member declared Public Question Time closed.

6 Reports of administration

6.1 Formal Adoption of the Annual Report 2021-2022

Attachment details

Attachment No and title	
1.	City of Belmont Annual Report 2022 V 3 [6.1.1 - 96 pages]
2.	CONFIDENTIAL REDACTED - IS Audit Action Plan Minister Report (Confidential matter in accordance with Local Government Act 1995 Section 5.23(2)(f)(ii)) [6.1.2 - 1 page]
3.	IS Audit Action Plan [6.1.3 - 1 page]

Voting Requirement	:	Absolute Majority
Subject Index	:	32/001 - Operational/Strategic Planning-Originals
Location/Property Index	:	N/A
Application Index	:	N/A
Disclosure of any Interest	:	Nil
Previous Items	:	N/A
Applicant	:	N/A
Owner	:	N/A
Responsible Division	:	Corporate and Governance

Council role

- Advocacy** When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
- Executive** The substantial direction setting and oversight role of the Council e.g., adopting plans and reports, accepting tenders, directing operations, setting, and amending budgets.
- Legislative** Includes adopting local laws, local planning schemes and policies.
- Review** When Council reviews decisions made by Officers.
- Quasi-Judicial** When Council determines an application/matter that directly affects a person's rights and interests. The judicial character arises from the obligation to abide by the principles of natural justice. Examples of quasi-judicial authority include local planning applications, building licences, applications for other permits/licences (e.g., under Health Act, Dog Act or Local Laws) and other decisions that may be appealable to the State Administrative Tribunal.

Purpose of report

To adopt the City of Belmont Annual Report for Financial Year 2021-2022.

Summary and key issues

The statutory Annual Report is prepared to advise the community on the activities of the local government and includes the audited Annual Financial Report. The Annual Report also contains an overview of the Plan for the Future.

Location

Not applicable.

Consultation

No public consultation was required on this matter. The Annual Financial Report and Audit Report for the financial year ended 30 June 2022 have been considered and accepted by the Standing Committee (Audit and Risk).

Strategic Community Plan implications

In accordance with the 2020 – 2040 Strategic Community Plan:

Goal 5: Responsible Belmont

Strategy: 5.2 Manage the City's assets and financial resources in a responsible manner and provide the best possible services for the community.

Policy implications

There are no policy implications associated with this report.

Statutory environment

Section 5.53(1) of the Act prescribes that a local government must prepare an Annual Report and Section 5.53(2) sets out what must be contained within the Annual Report.

Section 5.54 of the Act prescribes that the Annual Report be accepted (Absolute Majority required) by the Local Government by 31 December after that financial year however, if the Auditor's Report is not available in time for acceptance by 31 December, then it must be accepted within two months after the receipt of the Auditor's Report.

Section 5.55 of the Act prescribes that local public notice is to be given as soon as practicable as to the availability of the Annual Report after its acceptance by the Local Government.

Section 7.12A of the Act provides further detail with respect to audits including that the auditor must meet with the local government at least once every financial year, and that the local government is to report to the Minister addressing any findings identified as significant

by the auditor and stating what action the local government has taken or intends to take with respect to those matters. S.7.12(4)(b) requires a copy of the report to be provided to the Minister within 3 months of the audit report being received by the local government. Section 29(2) of the *Disability Services Act 1993* requires a Local Government with a Disability Services Plan to report via its Annual Report on the implementation of this Plan.

Principle 6 of the State Records Principles and Standards 2002 (*State Records Act 2000*) requires that the City's Annual Report include evidence of the efficiency and effectiveness of the City's Record Keeping Plan, training, and induction programs.

Section 94 of the *Freedom of Information Act 1992* requires the City to provide an "Information Statement" that outlines the structure of the City, access to information and a range of other information. The City provides details of the "Information Statement" in the Annual Report.

Regulation 19B of the *Local Government (Administration) Regulations* prescribes what information is to be included in the Annual Report.

Background

The Annual Report is to be accepted prior to the 31 December of the financial year being reported on, subject to availability of the Auditor's Report. The Auditor's Report was signed on 15 December 2022 following acceptance by the Standing Committee (Audit and Risk).

The local government is required to prepare, adopt, and advertise its Annual Report prior to the Elector's Meeting. The Annual General Meeting of Electors is scheduled at 7.00pm on Wednesday, 8 March 2023.

A presentation and the Annual Audited Financial Statements were provided to the Standing Committee (Audit and Risk) at its meeting on Wednesday, 14 December 2022.

Representatives of the Office of the Auditor General attended the Standing Committee meeting and discussed the Auditor's Report. The Committee resolved the following:

Marks moved, Mr. Back seconded

That the Standing Committee (Audit and Risk) recommend that Council:

1. Accept the Annual Financial Statements for the period ending 30 June 2022 at Attachment 11.1.1
2. Accept the Amended Auditors Exit Closing Report, prepared for the year ended 30 June 2022 at Attachment 11.1.4
3. Accept the Auditors Management Letter (Information Systems Audit) for the year ended 30 June 2022 at Confidential Attachment 11.1.2
4. Endorse the City of Belmont Action Plan (Confidential Attachment 11.1.5 and Attachment 11.1.6) addressing the recommendations
5. Directs the Chief Executive Officer to provide a copy of this report and the Action Plan (Confidential Attachment 11.1.5) addressing the significant finding to the Minister for Local Government in accordance with section 7.12A(4)(b) of the *Local Government Act 1995*; and

6. Approve the Chief Executive Officer to sign the Annual Financial Report for the period ending 30 June 2022 and Management Representation Letter at Attachments 11.1.1 and 11.1.3.

Officer comment

The Annual Report contains:

- Reports from the Mayor and Chief Executive Officer together with reports from individual Committee Presiding Members;
- A copy of the Financial Statements including the Auditor's Report;
- An overview of the Plan for the Future;
- Report on the City's Disability Access and Inclusion Plan achievements;
- Details of the City's Freedom of Information Act - Information Statement; and
- Report on the status of the City's Record Keeping Plan.

Further additional information included within the Annual Report is as follows:

- Councillor demographics (required by regulations);
- Attendance by Councillors at council and committee meetings (required by regulations);
- Corporate Governance/Code of Conduct (including Complaints);
- Salary ranges (required by regulations); and
- CEO Remuneration (required by regulations).

In accordance with Council Policy 21, a table is included which discloses the total expenditure on Councillor Professional Development activities for the year being reported on. The listed expenditure does not include expenditure for mandatory training or Council Nominated Professional Development and Authorised Travel as defined in the Policy.

A copy of the Annual Report has been provided (refer Attachment 6.1.1) and a final "published" version will be prepared following acceptance by Council and will be circulated to all Councillors when available.

Copies of the Annual Report will be available for members of the public at the Annual Electors' Meeting and includes the Annual Financial Statements, however a copy will be made available for public inspection as soon as practicable following Council's resolution on this report.

The appropriate advertising will be carried out once the Annual Report has been accepted.

In addition to accepting the Annual Report, a copy of the Action Plan outlining the action taken in response to a significant finding in the Information Systems (IS) Audit are attached (Confidential Attachment 6.1.2 and Attachment 6.1.3) for endorsement and provision to the Minister.

Financial implications

There are no significant financial implications evident at this time other than the costs associated with the publication of the Annual Report and statutory advertising.

Environmental implications

There are no environmental implications associated with this report.

Social implications

There are no social implications associated with this report.

Officer Recommendation

Carter moved, Sessions seconded

That Council:

1. Accept the City of Belmont 2021-2022 Annual Report, including the Annual Financial Report and Independent Auditors Report, as included in Attachment 6.1.1.
2. Endorse any further minor administrative amendments/layout changes as required prior to publication of the Annual Report 2021-2022.
3. Directs the Chief Executive Officer to ensure the availability of the Annual Report is advertised in accordance with Section 5.55 of the *Local Government Act 1995*.
4. Directs the Chief Executive Officer to ensure the Annual Report is available for distribution to members of the public at the Annual Meeting of Electors on Wednesday, 8 March 2023 and copies are available for inspection by the public as soon as practicable after this meeting.
5. Endorse the City of Belmont Action Plan (Confidential Attachment 6.1.2 and Attachment 6.1.3) addressing the recommendations from the Information Systems Audit.
6. Directs the Chief Executive Officer to provide a copy of this report and the Action Plan to the Minister for Local Government in accordance with section 7.12A(4)(b) of the *Local Government Act 1995*.

Carried by Absolute Majority 8 votes to 0

Annual Report 2021-2022



BELMONT
CITY OF OPPORTUNITY



History of Belmont

The municipality of Belmont was established in 1898 as the Belmont Road Board. In 1907, the name was changed to Belmont Park Road Board and remained unchanged until 1961 when it became the Shire of Belmont. In 1979, the present administration building was opened in Faulkner Park and the municipality became the City of Belmont.

The municipality was called Belmont after Belmont Farm, which had been established in the area in 1830 by Captain F. Byrne. The farm of 2,000 acres was later acquired by John Hardey who had already established Grove Farm, also 2,000 acres, on the banks of the Swan River nearby. John Hardey and his son Robert were destined to own almost the entire Belmont area.

In 1848, Hardey allowed the first race meeting to be held on Grove Farm. Although race meetings had been held at other venues around Perth, a site on Hardey's farm soon became Perth's permanent racecourse and the horse racing industry grew up around it.

Robert Hardey later built a mansion on Grove Farm in 1880 which he called 'Belmont House'. In 1889, he leased the house to J. Handron-Smith, a horse racing owner, who later became secretary of the West Australian Turf Club and went on to become the first elected Chairman of the Belmont Road Board.

The early settlers in Belmont found the land to be of poor quality for cropping and swampy in many parts. Needless to say, many of the Chinese migrants who came with the Gold Rush in the 1890s found the swampy areas excellent for some of Perth's first market gardens.

In 1911, the population of Belmont was 1,088. Today, the City of Belmont is a thriving municipality of more than 42,000 residents with extensive parklands such as the inspired Adachi Park and the picturesque marina at Ascot Waters which both offer spectacular views of the iconic Swan River. There are also outstanding facilities such as the Ascot Racecourse and surrounding residential stables precinct, Belmont Oasis Leisure Centre, Belmont Forum Shopping Centre and the iconic Belmont Hub.

Belmont is a mix of residential, commercial, and light industrial properties and includes within its boundaries Perth Airport. With an area of 40 square kilometres, the City of Belmont is in close proximity to air, rail and major road arteries and lies only six kilometres from the centre of Perth. The City is made up of the localities of Ascot, Redcliffe, Belmont, Cloverdale, Kewdale, Rivervale and since October 2013 is divided into three wards, namely East, West and South.



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.

Date of Publication: January 2023



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City of Belmont Councillors

East Ward

Cr Phil MARKS
MAYOR



M 0417 998 229
E CrMarks@belmont.wa.gov.au
Term expires: 21 October 2023

Cr Margie BASS



M 0423 768 760
E CrBass@belmont.wa.gov.au
Term expires: 21 October 2023

Cr Bernie RYAN



M 0418 941 328
E CrRyan@belmont.wa.gov.au
Term expires: 18 October 2025

West Ward

Cr Robert ROSSI JP
DEPUTY MAYOR



M 0408 693 584
E CrRossi@belmont.wa.gov.au
Term expires: 21 October 2023

Cr Deborah SESSIONS



M 0403 907 856
E CrSessions@belmont.wa.gov.au
Term expires: 18 October 2025

Cr George SEKULLA JP



M 0431 963 660
E CrSekulla@belmont.wa.gov.au
Term expires: 18 October 2025

Cr Lauren CAYOUN



Term expired: 16 October 2021

South Ward

Cr Jenny DAVIS



M 0413 579 390
E CrDavis@belmont.wa.gov.au
Term expires: 18 October 2025

Cr Natalie CARTER



M 0409 885 956
E CrCarter@belmont.wa.gov.au
Term expires: 18 October 2025

Cr Steve WOLFF



M 0401 822 553
E CrWolff@belmont.wa.gov.au
Term expires: 21 October 2023

Cr Janet POWELL



Term expired: 16 October 2021

Councillor Demographics

4 female



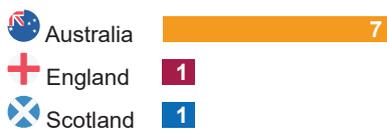
5 male



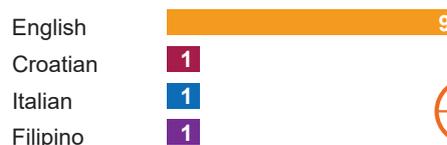
Ages



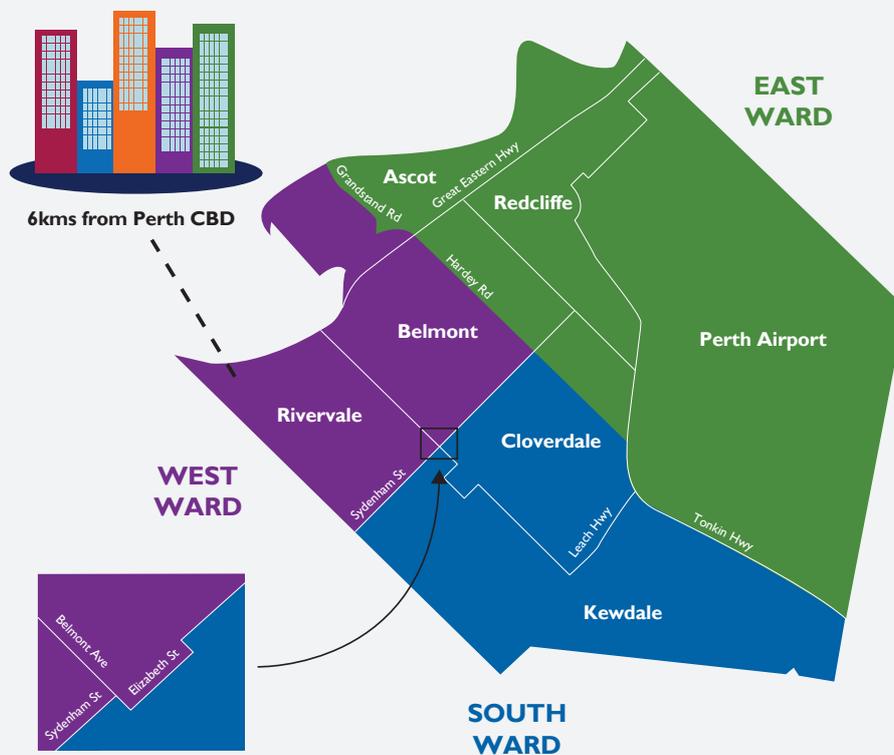
Country of birth



Languages spoken at home



Belmont in brief



	40 km² total area		43,873 population (approx.)
	6 kms from Perth		26,690 eligible electors
	309 ha parks and gardens		21,370 rates assessments
	234 kms of roads		20,353 dwellings (forecast)

Figures shown as at 30 June 2022. To find more demographic information visit profile.id.com.au/belmont

Mayor's Report

I am pleased to present the 2021-2022 Annual Report for the City of Belmont.

The year started with COVID-19 considerations taking centre stage yet again, with facilities closed and mask mandates in place.

By the end of the year, we had returned to a sense of normalcy with masks frequently worn by most, but life largely returning to normal.

I'd like to applaud the efforts of our staff for their swift actions during lockdowns to ensure we complied with State Government advice.

For our community, thank you for your understanding as again restrictions and health advice led to the cancellation of events including Kidz Fest, Harmonise Cultural Festival and the Autumn River Festival.

This year we welcomed new faces on Council following the Local Government Election in October 2021.

Crime prevention, safety and security continued to be a high priority for our City and our community with further expansion of the CCTV network and our ongoing commitment to the Community Safety Taskforce and Community Safety Alliance to tackle community safety and perception about crime issues.

We invested in our community places for the enjoyment of our residents, businesses and visitors.

Playground renewal projects included works at Centenary Park, Hoffman Park, Miles Park and Garvey Park. We also started works on new lighting towers at Forster Park.

We continued to focus on infrastructure capital works in the areas of road, buildings, parks, environment, streetscapes, footpaths and drainage.

Our Belmont Hub and the Belmont Museum received awards for design, heritage conservation and community spaces, recognising the important part Belmont Hub plays in bringing our community together.

Throughout the year we continued to provide support for the people and businesses of the City of Belmont.

Projects that focused on community wellbeing and development, included continued funding for local family and domestic violence support, youth engagement initiatives, an accessible business program, community grants and business support grants.

We continued our support for reconciliation activities with significant steps undertaken towards our Aboriginal Strategy, NAIDOC Week celebrations, slightly delayed by COVID-19, and a plaque added to Belmont War Memorial to recognise the contribution of First Nations people who have served.

The Belmont Trust community engagement was also an inspiring project that included broad community engagement to understand the community aspirations for the future use of the Belmont Trust site.



Our annual Community Perception Scorecard continued to show a positive story of how the City of Belmont continues to meet the needs of our community.

The City of Belmont set industry standards in six community and four business services areas in our annual survey of residents and business owners.

The City will continue to strive to become a leader by collaborating with community groups, partner organisations and government to enable us to reach our strategic goals.

Together we can ensure the City of Belmont remains the City of Opportunity.

Cr Phil Marks
Mayor

Chief Executive Officer's Report

It is with pleasure I reflect on some of the achievements over the past year and detail our plans for the 2022-2023 year ahead.

Over the past two years the global pandemic has continued to be felt by our organisation and our community.

The City of Belmont has continued to navigate this changing landscape to deliver against our strategic priorities for the benefit of our community.

We focused on providing support for those who need it, with financial hardship assistance and community wellbeing initiatives including continued funding for local domestic violence support. There was also a continued focus on community safety and crime prevention which will continue in the coming year.

The Belmont Trust community engagement included deep conversations with members of our community about their aspirations for the Belmont Trust site, this was an incredibly rewarding experience to be a part of and we look forward to sharing more on this project this coming year.

Other major projects in the pipeline for the year ahead include upgrade to the Wilson Park. The first aspect of this project will look at the Netball Courts and lighting, supported by the State and Federal Governments as well as the Belmont Netball Association. There will also be detailed design for stage two including the Heart and Playground areas.

Playground renewals will be a focus area with upgrades planned for Middleton Park, Peachey Park, Volcano Playground, Centenary Park East, Tomato Lake, Hoffman Park and Brearley Park North.

The Esplanade Foreshore Stabilisation and Landscape Upgrade will continue this coming year with environmental restoration, informal nature play and a fishing platform.

We will continue to invest in Belmont Oasis Leisure Centre with repairs and upgrade works. The Belmont Park Tennis Club will also have lighting and court works planned.

Our Corporate Business Plan for the coming year includes the review or development of a number of guiding strategies, to ensure we are meeting the goals set out in our Strategic Community Plan 2020 - 2040.

We continue to review our efforts regularly and check in with our community through activities like the annual Community Scorecard to ensure we meet the needs of our diverse community.

I applaud the hard work of Councillors and staff working towards a shared vision, to deliver our strategic community plan.

Thank you also to our residents, ratepayers and businesses who each bring something unique to our community.

I would like to acknowledge our local State and Federal members, our many community and not-for-profit partners and agencies, stakeholders, and volunteers.



Working together we can ensure the City of Belmont – the City of Opportunity continues to be a great place to live, work, play and invest.

John Christie
Chief Executive Officer

Executive Committee Report

The Executive Committee is responsible for making recommendations to Council on Chief Executive Officer (CEO) appointments, contract reviews/renewals, performance and remuneration reviews and assessments and the processing of complaints against the CEO, Councillors and the Mayor as prescribed in Council's Complaints Management Procedure.

During 2021-2022 the Executive Committee met on two occasions; in August 2021 to conduct the CEO's 2020-2021 performance appraisal and to set goals and targets for 2021-2022 and in April 2022 to conduct the CEO's Interim Review for 2021-2022 and the renewal of the Chief Executive Officer's contract of employment.

The Committee was not required to meet about any complaints against the Chief Executive Officer, Mayor or Councillors.

I would like to thank the members of the Committee including Cr Sekulla (Deputy Presiding Member until October 2021), Cr Powell (until October 2021), Cr Wolff, Cr Davis, Cr Rossi (Deputy Presiding Member from October 2021) as well as the Chief Executive Officer and staff for their assistance during the year and the support I have received as Presiding Member.



Report By
Cr Phil Marks
Presiding Member
Executive Committee



Standing Committee (Audit and Risk) Report

In the year under review the Standing Committee (Audit and Risk) met six times.

The purpose of the Committee is to assist the Council to discharge its responsibilities with regard to exercising due care and diligence in relation to the reporting of financial information, the application of accounting policies, and the management of the financial affairs of the City in accordance with the provisions of the Local Government Act 1995 and associated Regulations including an assessment of the management of risk.

The Committee provides guidance and assistance to the City of Belmont in carrying out its functions in relation to audits carried out under Part 7 of the Local Government Act 1995.

The Committee considered the City's Annual Audited Financial Statement to 30 June 2021 and recommended its adoption by Council prior to the Annual Meeting of Electors.

The Committee considered two reports from the Western Australia Auditor General and recommended that Council receive these reports and endorse the proposed Action Plans:

- Local Government General Computer Controls – Report 23: 2020-21
- Local Government COVID-19 Financial Hardship Support – Report 5: 2020-21

The Committee considered the Annual Information Systems Audit Outcomes: Advice to Minister: Statutory Requirement (s7.12A Local Government Act 1995) and recommended that Council endorse the Action Plan and advise the



Minister for Local Government of the City's proposed actions.

The Committee also considered the results of Statutory Reviews under Regulation 5 (Local Government (Financial Management) Regulations 1996) and Regulation 17 (Local Government (Audit) Regulations 1996) and recommended that Council receive the reports and note the actions to be undertaken in response to the review findings.

The Committee also received the 2021 Compliance Audit Return.

I would like to thank the members of the Committee including Cr Bass (Deputy Presiding Member), Cr Marks, Cr Sekulla (until October 2021), Cr Rossi (from October 2021) and Mr Ron Back as well as staff for their assistance and support during the year.

Report By

Cr Jenny Davis
Presiding Member
Standing Committee
(Audit and Risk)



Falkner Park

Standing Committee (Community Vision) Report

The Standing Committee (Community Vision) is responsible for considering and making recommendations to Council on matters of strategic importance and relevance to the City of Belmont that relate to community social priorities.

The primary objective of the Standing Committee (Community Vision) is to act as a catalyst for social change that is driven by the community and designed to foster resilience and sustainability.

During 2021-2022 the Standing Committee (Community Vision) met twice; in August 2021 to receive the nominations and recommend to Council for endorsement recipients of the 2021 Community Service Awards and in October 2021 following the Local Government Elections to appoint the Presiding Member and Deputy Presiding Member.

The Committee meets to provide valued input and advice on a range of matters that affect the community such as:

- Community Service Awards
- Community Development
- Belmont Hub
- Placemaking including the Activate Belmont Group
- Library and Heritage
- Community Safety
- Sister City
- Economic Development
- The City's Advisory Groups, including Age Friendly Advisory Group, Cultural Diversity Advisory Group, Access and Inclusion Advisory Group, Belmont Business Advisory Group and the Aboriginal Advisory Group.

Following the election in October 2021, I was appointed Presiding Member. I would like to thank



the members of the Committee including Mayor, Cr Marks, Cr Ryan (Deputy Presiding Member), Cr Rossi (to October 2021), Cr Davis (to October 2021) and Cr Carter (from October 2021) as well as the Chief Executive Officer and staff for their assistance during the year and the support I received as Presiding Member.

Report By

**Cr George Sekulla
Presiding Member
Standing Committee
(Community Vision)**



Let's Celebrate 2021 - Healthway

Standing Committee (Environmental) Report

The purpose of the Standing Committee (Environmental) is to consider and recommend to Council on matters of strategic environmental importance and relevance to the City of Belmont.

In accordance with the Terms of Reference, the Committee meets as required to provide guidance and assistance to facilitate effective management of the City of Belmont's environmental responsibilities through:

- Development and recommendation of Council environmental policies
- Annual review of the Environment and Sustainability Strategy
- Review of the outcomes of actions implemented from the Environment and Sustainability Strategy requiring Council approval / endorsement.

The Committee met once during 2021-2022 to review the Terms of Reference. A Special Committee Meeting was also held to elect the Presiding Member and Deputy Presiding Member.

In conclusion, I would like to thank my fellow members of the Standing Committee (Environmental); Cr Sessions (Deputy Presiding Member), Cr Ryan and Cr Marks (Ex Officio), as well as City of Belmont staff for their contribution and efforts in supporting this Committee.



Report By

**Cr Steve Wolff
Presiding Member
Standing Committee
(Environmental)**



Disability Access and Inclusion Plan Progress to Date

The City has recently reviewed its Access and Inclusion Plan with the development of a new plan for 2022-2026. This plan was submitted to the Department of Communities as required under the Disability Services Act 1993 (amended 2004).

The development of the new plan considered the concerns and ideas raised through a community engagement process undertaken throughout 2021. The range of strategies and actions developed aim to ensure the City's services, events, buildings, facilities, information and processes are both accessible and inclusive. The City wishes to thank all community members who contributed feedback during the engagement, especially the members of the City of Belmont Access and Inclusion Advisory Group.

The City of Belmont has continued to implement actions to create a more accessible and inclusive community. A summary of the past year's achievements, aligned to the Access and Inclusion Plan's eight defined Outcomes, are highlighted below:

Outcome 1: People with disabilities have the same opportunities as other people to access services of, and any events organised by, the City of Belmont.

The City continues to ensure that accessible and inclusive features are considered as part of planning at City events. This includes physical elements including matting, accessible toilets, the provision of Auslan interpreters and ensuring people feel welcome and supported to attend. The 'Imaginarium' festival included nine events supported by Auslan interpreters.

An Accessibility Audit was undertaken at the 2022 'Imaginarium' event. The audit was carried out by a person with lived experience of disability to provide information of potential barriers for people attending this type of event. These findings will assist the City to further improve the accessibility of events.

A total of 38 residents have been supported regularly throughout the reporting period by our 'Gopher' service which provides support of bin collection from the front door for those who are not able to move their bins to the road on collection days. An additional four new applications for this service were reported for 2021-2022 period.

Outcome 2: People with disabilities have the same opportunities as other people to access the buildings and facilities of the City of Belmont.

The City has completed the upgrade of the Miles Park playground with the inclusion of new playground equipment and improvements to some features that currently limit access including a partial base of softfall providing easier access to the equipment and partial removal of the limestone edging to provide a flush level transition to the playground.

A new playground has also been installed at Garvey Park. The new playground design includes equipment accessible to a range of abilities. Accessible features are connected by a rubber softfall surface and include an inclusive roundabout which allows access for all children to play side by side including those using mobility aids, an accessible multi-play unit with ramp, a range of tactile features, play panels and a pod swing.

Outcome 3: People with disabilities receive information from the City of Belmont in a format that will enable them to access the information as readily as other people access it.

Due to the transition of many services to the digital space, the City is committed to ensuring our residents are not left behind. The Connect Club has been developed to provide learning and support in a small group environment for people not familiar with the use of digital technology. In addition, the City has partnered with Umbrella Community Care who are providing one-on-one IT support services to interested residents on a weekly basis.

Phase 1 of the City's website upgrade has been completed and was audited by Dr Scott Hollier of Centre for Accessibility. Several recommendations were provided with a number of these being resolved throughout the year and will continue to be addressed over the coming year. Phase 2 of the website upgrade will see additional accessible features including an increased use of video captioning.

Outcome 4: People with disabilities receive the same level and quality of service from the staff of the City of Belmont as other people receive from the City.

The City prides itself on the quality customer service provided to all its residents and encourages the natural empathy of staff to assist those in need of extra assistance. Annual training is provided to both new and existing staff to maintain this high level of service, with 15 staff participating in February 2022.



City staff continue to explore different ways to communicate with community members including connecting with interpreter services or using online translation utilities to assist in communication.

Outcome 5: People with disabilities have the same opportunities as other people to make complaints to the City of Belmont.

The City's complaints mechanisms are already well developed for accessibility, continuing to be provided in a range of alternative formats.

Outcome 6: People with disabilities have the same opportunities as other people to participate in any public consultation by the City of Belmont.

The City continues to convene and facilitate the Access and Inclusion Advisory Group with a high attendance rate, chaired by a community member and with senior City representation including Councillors, to provide regular opportunity to hear from people with a disability and sector representatives.

The City of Belmont's Accessible Business Program used a Co-design model over a two-year period to ensure the program was designed to both address the concerns of people with disability but also involve those who will engage with the program. The ongoing engagement process included several meetings with people living with disability, business and disability sector representatives to identify barriers and potential solutions.

Outcome 7: People with disability have the same opportunities as other people to obtain and maintain employment with the City of Belmont.

The City actively promotes being an equal opportunity employer and encourages people with a disability to apply in its recruitment with the following text in all adverts:

"The City of Belmont is an equal opportunity employer dedicated to diversity in the workplace. We provide merit-based employment opportunities to people without regard to race, gender, ethnicity, disability, age, religion or sexual orientation. We encourage applications from an Aboriginal and Torres Strait Islander heritage, people with disabilities, and people from culturally diverse backgrounds to explore the opportunity of a career at the City of Belmont. If you require any additional support or adjustments regarding interview arrangements, please advise in advance."

All policies and procedures are compliant and two requests for information regarding potential employment for clients have been received by Disability Employment Providers.

Outcome 8: Raise awareness in the broader community on Access and Inclusion in the City of Belmont.

The City partnered with Belmont Forum and Valued Lives in the development and implementation of the International Day of People with Disability events held in December 2021. This included an all-day event at the forum with a range of activities and market stalls promoting the social enterprises of people living with disability. There was also a range of activities offered in the Plaza area outside Belmont Hub.

The City also launched the Accessible Business Program to encourage businesses to be conscious of accessibility, offering friendly opt-in audits to recommend improvements and recognise participating businesses that achieve accessibility excellence.

Environment and Sustainability Strategy 2016-2021

Achievements during the 2021-2022 financial year relating to the City's Environment and Sustainability Strategy included:

- Commencing 1 May 2022, the City entered a new power purchasing agreement (PPA) with Synergy to purchase 100% green electricity* for its seven highest electricity-consuming ('contestable') sites. This far exceeds the minimum commitment in the City's Environment and Sustainability Strategy 2016 - 2021 to purchase at least 25% green energy (or equivalent carbon offsets) for contestable sites. Purchasing 100% green energy was made possible as a result of the City and 48 other WA local governments partnering with WALGA through the WALGA Sustainable Energy Project. In addition to substantially reducing the City's carbon footprint, this joint initiative contributed to Western Australia's transition towards 100% renewable electricity.
- The City's workshop located at the Operations Centre retained Greenstamp Advantage accreditation.
- Planting 7,655 native trees and understory plants in revegetation projects along the Swan River Foreshore and in various parks.

* Purchasing '100% green energy' means that as a result of the City's power purchase agreement, the same amount of electricity that is consumed from the grid is fed into the electricity grid from wind farms located in Western Australia. It doesn't mean that all electricity used on site comes directly from wind farms.

Community awareness, engagement and behaviour change

Even under increasingly tight COVID-19 restrictions which made it impossible to deliver in-person community environmental events for much of the year, the City was able to deliver a range of initiatives including:

- Community planting day at Memorial Drive foreshore
- 'Grab a Gladi' volunteer weeding day at Signal Hill Bushland
- Reusable nappy workshops
- Trees for Residents
- 'Live a Plastic Free Life' workshop
- Building a Solar Oven workshop
- Free mulch day.

The City also partnered with Keep Australia Beautiful Council and Clean-Up Australia to support local residents in conducting volunteer rubbish clean-up events in parks and natural areas.

As part of the Business Environmental Assessment Project, 24 assessments and nine visits to premises were conducted, aimed at improving environmental practices and minimising risk of pollution incidence.

The City continued participation in Switch your thinking, with local residents and businesses eligible for a range of programs, initiatives and offers to inspire sustainable action. To find out more visit www.switchyourthinking.com



Natural environment and biodiversity

A total of 7,655 native trees and understory plants were planted throughout the City, including at Tomato Lake, Ascot Waters (Memorial Drive), Grandstand Road carbon neutral planting area, Swan River Foreshore, Signal Hill Bushland and Dod Reserve.

Foreshore stabilisation and wetland enhancement was implemented with over 1,100 sedges being planted at Memorial Drive foreshore and Tomato Lake. Additional erosion mitigation measures were implemented on a section of foreshore behind Ascot Racecourse.

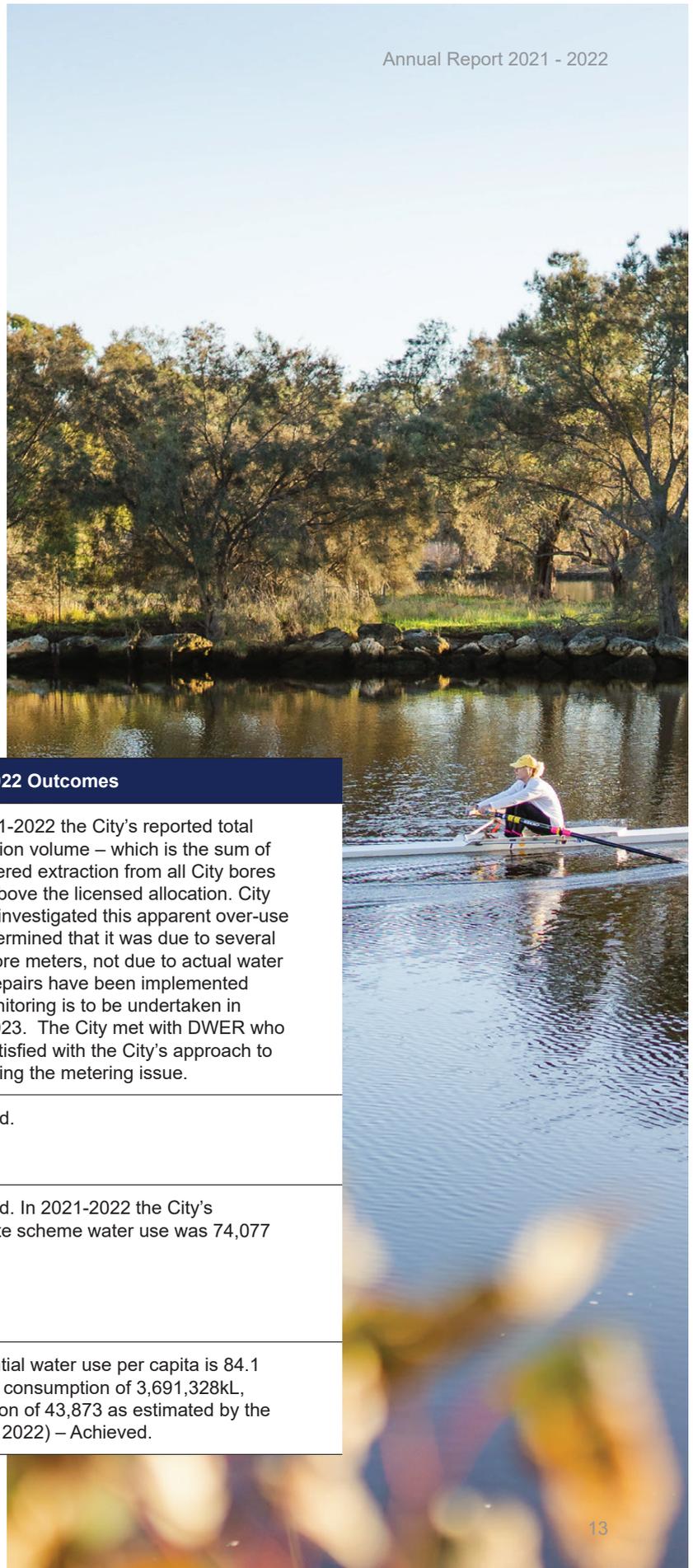
Water efficiency

Throughout the 2021-2022 irrigation season, public open space was managed in accordance with the City's Licence to Take Groundwater. In conjunction with water efficient hydrozoned systems, the application of monthly water budgets for each irrigated park enabled the City to maintain optimal levels of water delivery during the drier months and uphold park quality.

The City's progress towards water efficiency goals and targets is shown in the table below.

Table 1: Progress towards water efficiency goals and targets

Goal	2021-2022 Outcomes
Maintain irrigation delivery to below the Department of Water and Environmental Regulation (DWER) Licensed Allocation	For 2021-2022 the City's reported total abstraction volume – which is the sum of the metered extraction from all City bores – was above the licensed allocation. City officers investigated this apparent over-use and determined that it was due to several faulty bore meters, not due to actual water use. Repairs have been implemented and monitoring is to be undertaken in 2022-2023. The City met with DWER who were satisfied with the City's approach to addressing the metering issue.
Maintain Waterwise Council recognition for 2021-2022	Achieved.
Maintain corporate scheme water use to within 10% of 72,878 kilolitres (kL) (2014-2015 consumption) by 2021	Achieved. In 2021-2022 the City's corporate scheme water use was 74,077 kL.
Maintain water consumption below 125 kL per person	Residential water use per capita is 84.1 kL (total consumption of 3,691,328kL, population of 43,873 as estimated by the ABS for 2022) – Achieved.



Energy management and carbon

Electricity use at the City's contestable sites (those consuming greater than 50,000 units per year) in 2021-2022 was reviewed (Table 2). There was an overall increase of 2% in comparison to 2020-2021.

The reduction at the Operations Centre, attributed to the installation of a 30-kilowatt solar PV system in November 2019 and retrofit of office lights to LED in April 2019, has been maintained with a further 21% reduction on 2020-2021.

As per the City's commitment to minimise its carbon footprint, 25% renewable energy or equivalent in 'Gold standard' carbon offsets were purchased for the City's contestable sites (to end April 2022), and light vehicle / passenger fleet emissions. This involved permanently surrendering 568 tonnes of Australian Native Reforestation – Gold Standard credits. From 1 May 2022 the City started purchasing 100% renewable energy for its contestable sites through the WALGA Sustainable Energy Project. The estimated CO2 offset based on the total green electricity purchased by the City in the two months from 1 May 2022 was 173.09 tonnes.

Table 2: Electricity use (kWh) for contestable sites in —2021-2022 and comparison to previous years

Site Name	2018-2019	2019-2020	2020-2021	2021-2022	Difference	% Change
Centenary Park	80,702	85,162	77,642	78,097	455	1%
Civic Centre, Library and Community Centre	883,105	1,224,054	1,400,528	1,461,221	60,693	4%
Operations Centre	193,006	163,424	133,383	106,038	-27,345	-21%
Youth and Family Services	104,048	128,267	115,442	111,038	-4,404	-4%
TOTAL	1,260,861	1,600,907	1,726,995	1,756,394	29,399	2%

* Note: figures are adjusted to correlate to 365 days per year with some figures updated where utility providers have confirmed estimated bills (updates to historical data)

The City's progress towards energy management and carbon goals for 2021-2022 is shown in the table below.

Table 3: Progress towards energy and carbon goals for 2021-2022

Goal	2021-2022 Outcomes
Maintain annual energy consumption per full time equivalent (FTE) at the Operations Centre to within 10% of 2015-2016 levels until 2021.	A 17% decrease was observed (from 3048 to 2524 kWh / FTE). This is likely attributable to reduced energy consumption.
Reduce the average 'CO2 tailpipe emissions rating' of the City's light vehicle fleet between 2016 and 2021.	A reduction of 9g CO2/ km (188 in June 2016 to 179).
Reduce annual electricity consumption at Harman Park Community Centre by 10%, from 2014-2015 levels by 2020-2021.	Due to the change in service provision at the Centre and the installed PV system, the electricity consumption from the grid in 2021-2022 was 0 kWh.



Waste reduction

In 2020 the City of Belmont endorsed its Waste Plan which was approved by the Department of Water and Environmental Regulation in November 2020 in line with the WA Government's Waste Avoidance and Resource Recovery Strategy 2030. In effort to track waste to landfill and to recover materials, the City reports waste data over the financial year.

For the year 2021-2022, 39% of community bulk waste recovered, included mixed metals, untreated timber, paper, cardboard, sand and rubble fines. On average, 76% of monthly kerbside recycling was recovered. These are similar to 2020-2021 recovery rates and are a significant achievement demonstrating the community are using the yellow top bins appropriately to recycle objects such as aluminium cans, paper, cardboard, glass and plastics.

Conclusion

While focusing on operations, the City will continue to work proactively with businesses and the community to promote and encourage involvement in environmental programs, sustainable behaviour change and minimise the risk of pollution incidents. The challenges faced in 2020-2021 and 2021-2022 mean greater opportunities in 2022-2023, particularly following the easing of COVID-19 restrictions in the third quarter of 2021-2022.

Urban Forest Strategy



The City planted 325 advanced trees along with another 1,680 medium sized trees within parks and road reserves during the Winter 2022 planting program.

The number of trees planted exceeded the City's specified target of 1,000 trees per year, however with challenges in previous years in relation to tree stock quality coupled with the vastly improved stock quality during the 2021-2022 year, the City was able to exceed the targeted tree volumes.

The City has continued to work with external stakeholders to ensure the City can meet its future needs in relation to high quality tree stock that has been grown to Australian Standard AS 2303.2018.

The City has also been undertaking a review of its Street Tree inventory to identify opportunities to plant additional street trees within verges across the City in the 2022-2023 year.

Overall, the year was a great success in relation to the City's Urban Forest Strategy. The City's continued focus on the delivery of outcomes within this strategy will support the growth of the City's tree canopy into the future.

Record Keeping Report



The City manages its Records in accordance with the legislative requirements of the State Records Act 2000 and recognised industry standards.

Records are a key asset of the City. Accordingly, all staff and elected members are expected to keep records as part of their day-to-day tasks and responsibilities.

Evaluation of the Recordkeeping System

The City's first Recordkeeping Plan was approved in March 2005 and there have been three other submissions since that time. This includes the current Recordkeeping Plan which was approved by the State Records Commission in November 2021.

Several areas were assessed as requiring further development such as digitisation of documents according to the State Records Office Specifications, a review of the folder titling and the implementation of new Recordkeeping software to allow for the disposal of electronic records that are no longer required.

Internal corporate documents relating to Records Management are regularly updated and made available to staff.

Recordkeeping Induction Program

All new staff members are required to attend induction training regarding records management at the City, regardless of their role.

This induction covers topics such as:

- Legislation covering the City's recordkeeping responsibilities
- Legal Deposit
- Staff responsibilities concerning management of records
- Access to records
- Benefits to good recordkeeping
- Where to find documentation or staff to help them when needed
- Induction is provided by a Records Section team member at present. The team is investigating the use of an electronic training module to allow for questions and responses to demonstrate understanding by the participant.

Recordkeeping Training Program

All new staff who have access to the City’s Electronic Document and Records Management System (ECM) are required to attend New User Training.

This training covers topics like:

- Registration
- Searching
- Tasking
- Versioning
- Current staff can request refresher training in any of these areas when required, all training in this field is provided by the Records Section in a variety of ways – group sessions, one on one and via online meeting platforms.

In the 2021-2022 financial year there were 61 new users trained (all of which included induction training), 7 staff received refresher training and induction training was provided to 4 staff who do not access ECM.

Evaluation of the Training Program

The training program was evaluated in 2021 and a variety of internal forms created or reviewed to ensure accuracy and completeness.

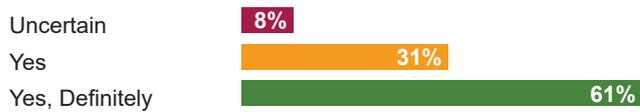
Refresher classes were originally scheduled to be held on a regular basis in 2022, however the impact of higher than usual New Training Sessions (these have doubled) and the requirement to adapt to online training due to social distancing has pushed these sessions back and will begin instead in 2022-2023.

Feedback forms are completed by participants to gauge value of the training sessions, 26 forms were submitted during the relevant period. Participant responses were as follows:

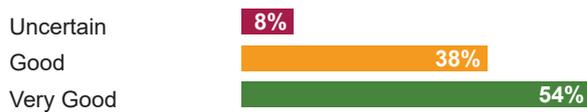
Confidence searching and registering ECM



Did their skills improve due to the training received?



How did they find the training content?



This shows that there is certainly room for improvement regarding staff confidence in the system and their ability to use it, the training program will be continually reviewed to improve the process.

This recordkeeping report was created under the terms required by the State Records Commission Standard 2, Principle 6.

Freedom of Information



In accordance with the Freedom of Information Act 1992 the City publishes a Freedom of Information Statement on the City's website. The statement gives details on:

- Our Strategic Vision and Values
- Functions of the City
- The Organisational Structure
- Community Participation
- Access to Documents
- The Freedom of Information Act and Process

The Freedom of Information Act 1992 (FOI Act) provides a general right of access for the public to the City's documents. There are limitations to that right for access, for example any document that is either already publicly available or can be made available for a fee must be sourced by that method.

The FOI Act also recognises that some documents require a level of protection. This applies to documents that meet the exemption criteria in Schedule 1 of the FOI Act, in the form of redactions or refusal of release.

During 2021-2022, the City received 16 valid applications for access to records via the FOI Application process, two of which were still in hand at the end of the financial year. The 14 completed applications were processed and completed within an average of 48 days.

Plan for the Future

Strategic Community Plan 2020 – 2040 and Corporate Business Plan 2022 – 2026

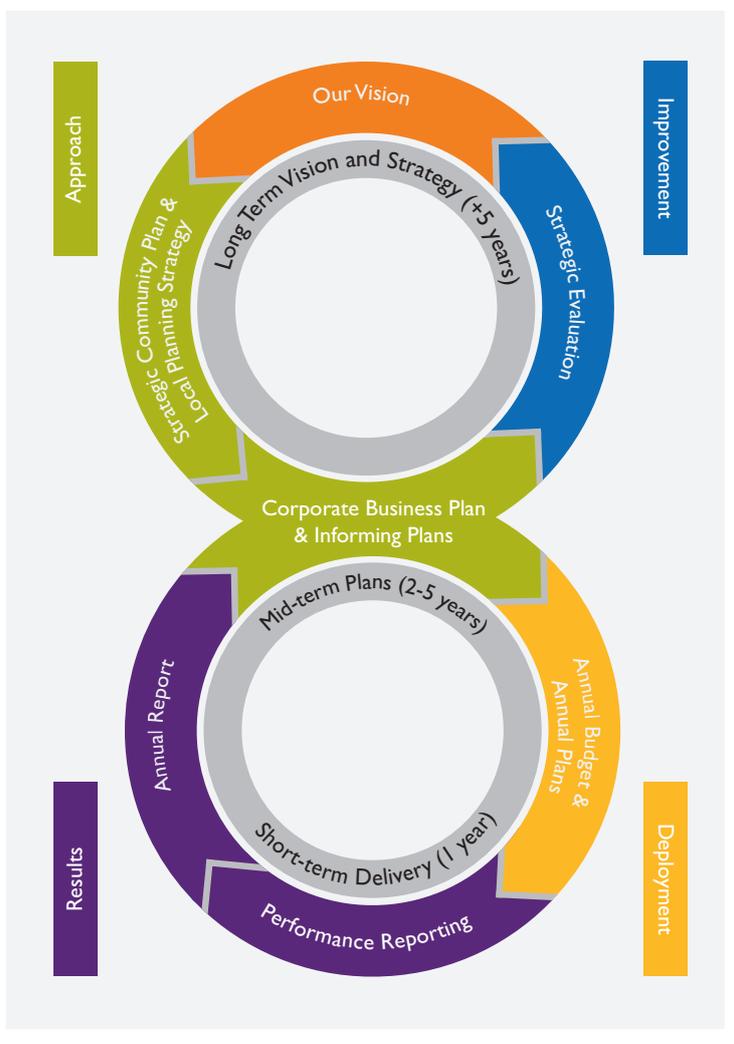
Integrated planning and reporting

How We Plan and Report

The State Government developed the Integrated Planning and Reporting Framework in 2010. As part of this Framework, all Councils are required to develop a Strategic Community Plan, a Corporate Business Plan and a mechanism to review and report on all elements of Integrated Planning and Reporting.

The City is committed to using this Framework which is used to underwrite planning for the future.

Integrated Planning and Reporting Framework



This Framework is integrated with all City Plans across three levels of planning.

They are:

1. Strategic Level - Long-term vision and strategy with a minimum five-year horizon. The components of this level are:
 - Vision
 - Strategic Community Plan
 - Local Planning Strategy
 - Strategic Evaluation.
2. Corporate Level - Mid-term plans with a two-to-five-year horizon. The components of this level are:
 - Corporate Business Plan
 - Informing Plans.
3. Delivery Level - Short-term with a one-year horizon. The components of this level are:
 - Annual Budget
 - Annual Plans
 - Performance Reporting
 - Annual Report.

The following provides greater detail of each of the components within the three levels of planning.

I. Strategic Level - Long-term vision and strategy with a minimum five-year horizon.

Our Vision

Belmont – The City of Opportunity. We will be home to a diverse and harmonious community, thriving from the opportunities of our unique, riverside City.

Strategic Community Plan 2020 - 2040

The City's Strategic Community Plan 2020 - 2040 presents the vision and aspirations for the future of our community. It sets out the key strategies and actions required to achieve these aspirations. It provides the City of Belmont, and others, with a clear understanding of what matters most to the Belmont community and guides the way in which we plan for the future and deliver services. A major review of the City's Strategic Community Plan was undertaken in 2020 after extensive stakeholder engagement to identify the current aspirations of our community. The City conducted a minor review in 2022. It was determined that no changes were required other than updates to statistics.

Local Planning Strategy

A Local Planning Strategy is a strategic planning document that sets out the long-term planning direction for a local government and in doing so, applies relevant State Planning Policies and provides the rationale for zoning and classifying land under a Local Planning Scheme. In accordance with the Planning and Development (Local Planning Schemes) Regulations 2015, a Local Planning Strategy is required to be prepared for each Local Planning Scheme that operates within a local government area.

Local Planning Strategies and Local Planning Schemes are required to be reviewed every five years to consider whether they are satisfactory in their existing form, require amending or should be repealed and a new strategy prepared in its place.

The City's existing Local Planning Strategy and Local Planning Scheme No. 15 have not been comprehensively reviewed since their adoption in 2011. The City is currently undertaking a review of these documents, and in doing so have prepared a 'Report of Review' which recommends that the Local Planning Strategy and Local

Planning Scheme No. 15 be repealed and that new documents be prepared in their place. The Report of Review recommendation was endorsed by Council at its meeting on 27 October 2020 and endorsed by the Western Australian Planning Commission on 21 December 2020.

Sub-planning strategies relating to public open space, housing, activity centres and the environment are currently being prepared and will inform the preparation of a new overarching local planning strategy and local planning scheme.

2. Corporate Level - Mid-term plan with a two-to-five-year horizon.

Corporate Business Plan

The Corporate Business Plan is an important part of our Integrated Planning and Reporting (IPR) Framework. It guides the implementation of our Strategic Community Plan. The Corporate Business Plan translates the aspirations and strategies of the Strategic Community Plan into operational priorities and indicates how they will be resourced over a four-year period. The Corporate Business Plan articulates how the Strategic Community Plan will be delivered through services, capital works, projects and activities.

Strategic Community Plan 2020 - 2040			Corporate Business Plan
Goal	Community's Aspiration	Strategy	Project / Initiative 2022-2023
1. Liveable Belmont	Belmont will be vibrant with exciting entertainment and dining experiences. The City and residents will provide strong support for community and sporting groups. There is a strong focus on history and culture. Belmont is considered a great place to live.	1.1 Respect, protect and celebrate our shared living histories and embrace our heritage	Multicultural Strategy 2019 and Beyond
			Age-Friendly Belmont Plan 2017 - 2021
			Aboriginal Strategy/Reconciliation Action Plan
			Local History Program
			Promote and celebrate Aboriginal art and culture (Also aligned to 4.1)
		1.2 Plan and deliver vibrant, attractive, safe and economically sustainable activity centres	Leisure Strategy
			Safer Communities Plan 2020 - 2023 (also aligned to 5.6)
			Community Safety Taskforce and Alliance (also aligned to 1.5)
			Community Safety and Crime Prevention Plan 2021 - 2024
			Public Health Plan
			Emergency Management
			Community Placemaking Strategy 2018 - 2023

Strategic Community Plan 2020 - 2040			Corporate Business Plan
Goal	Community's Aspiration	Strategy	Project / Initiative 2022-2023
1. Liveable Belmont		1.3 Ensure activity centres have a thriving economy	Lobby for high frequency bus routes linkages between the airport and the City of Belmont
			Economic Development Strategy (also aligned to 1.4)
		1.4 Attract public and private investment and businesses to our City and support the retention, growth and prosperity of local businesses	Economic Development Strategy (also aligned to 1.3)
			Liaise with business, landowners, representative organisations and developers, including communication, advocacy, support, briefings
		1.5 Encourage and educate the community to embrace sustainable and healthy lifestyles	Literacy and Learning Programs for Children
			Youth Program
			Lifelong Learning Program
Youth Strategy 2019 and Beyond			
	Deliver Community Programs including health, wellbeing, early years and domestic violence		
2. Connected Belmont	<p>Our residents are connected socially and through physical infrastructure.</p> <p>Our neighbourhoods are safe, walkable, cycle friendly and well served by public transport.</p> <p>There is a sense of opportunity for everyone and an acceptance of all abilities. Our residents are empowered.</p>	2.1 Design our City so that it is accessible by people of all ages and abilities	Access and Inclusion Plan
			Belmont on the Move – Integrated Movement Network Strategy
			Community Infrastructure Plan
		2.2 Make our City more enjoyable, connected and safe for walking and cycling	Explore State and Federal investment in public road and path infrastructure (also aligned to 2.3)
			2.3 Facilitate a safe, efficient and reliable transport network
		Sustainable Transport Plan	
		Link WA Local Government area initiative	
2.4 Promote alternative forms of transport	City of Belmont Staff and Visitor Travel Plans		

Strategic Community Plan 2020 - 2040			Corporate Business Plan
Goal	Community's Aspiration	Strategy	Project / Initiative 2022-2023
3. Natural Belmont	The City of Belmont presents a feeling of peaceful, clean, green and healthy. There is a focus on the natural in parks and gardens with trees and colour. Our streets are lined with trees. Our residents and businesses are environmentally aware. There is a connection with the river and natural areas. Sustainability is important to us. Belmont will be known for its strong connection to the environment especially the river and trees. The verges will be green and dominated by natural plantings. Parks will continue to be well maintained and their natural appeal will be enhanced. Sustainable development and expectations of sustainable practices of businesses are a part of the social fabric.	3.1 Protect and enhance our natural environment	Environment and Sustainability Strategy (aligns to all six Natural Belmont Strategies)
		3.2 Improve our River and waterways	Plan ahead for future foreshore stabilisation projects
		3.3 Keep Our City Clean	Waste Plan (Also aligns to 3.5)
		3.4 Enhance green spaces for recreation, relaxation and enjoyment	Urban Forest Strategy
			Streetscape Enhancement Plan
			Public Open Space Strategy
		3.5 Promote energy and water efficiency, renewable energy sources and reduce emissions and waste	Waste Plan (Also aligns to 3.3)
Environment and Sustainability Strategy 2021-2025 (Also aligns to 3.1)			
3.6 Encourage sustainable development to guide built form	Waterwise Council Program		
4. Creative Belmont	The City of Belmont's diversity will be reflected in our residents as well as those working here. Although we are contemporary, we will be seen as inspiring, resilient and dynamic. We will attract development with an atmosphere for change. Belmont will have an inspiring technology hub where discoveries are made	4.1 Promote the growth of arts and culture.	Community Arts and Culture Program
			Public Art Master Plan
			Promote and celebrate Aboriginal art and culture (Also aligned to 1.1)
			Strengthen the Adachi Sister City relationship
		4.2 Embrace technology, creativity and innovation to solve complex problems and improve our City	Digital Strategy
		4.3 Support and collaborate with local schools and businesses	Perth Airport Collaboration
Manage an ongoing program of awards and grants for innovative approaches to business practice, products or developments			

Strategic Community Plan 2020 - 2040			Corporate Business Plan
Goal	Community's Aspiration	Strategy	Project / Initiative 2022-2023
5. Responsible Belmont	<p>The City of Belmont advocates for the needs of the community by being responsive and consultative.</p> <p>The availability of the best community services and infrastructure will be facilitated.</p> <p>Heritage will be protected. Belmont will continue to be recognised for its location with convenient access to the river and progressive education</p>	5.1 Support collaboration and partnerships to deliver key outcomes for our City.	Engage with relevant local governments and agencies towards standardisation of local government planning processes and approaches to assist the community and developers. (Also aligned to 5.7)
			Foster and maintain collaborative relationships with relevant stakeholders
			Volunteer Program
			Management of the City's Memorandums of Understanding
		5.2 Manage the City's assets and financial resources in a responsible manner and provide the best possible services for the community	Management and review of current service provision and future options for aged accommodation
			Community Contribution Fund program
			Asset Management Strategy
			Belmont Oasis Leisure Centre - potential redevelopment
			Faulkner Civic Precinct Master Plan
			10 Year Capital Works Program
			Ruth Faulkner Library - repurposing
			Organisational performance measurement and reporting
			Internal Audit Program
			Belmont Trust Strategic Plan
			Organisational integrated management system aligned to Standards (ISO)
			Emergency Recovery Plans (COVID-19)
			Fraud Control Strategy and Policy
			Integrated Planning and Reporting

Strategic Community Plan 2020 - 2040			Corporate Business Plan
Goal	Community's Aspiration	Strategy	Project / Initiative 2022-2023
			Information Systems review
			Project Management
			Long Term Financial Plan
			Lease Management of City Assets
			Land Asset Management Plan
			Workforce Plan
			Wilson Park Precinct Master Plan
			Belvidere Street Revitalisation
			DA6 Project Planning (Infrastructure)
			Abernethy Road Master Plan (400 Abernethy Road)
		5.3 Invest in services and facilities for our growing community	Monitor library collection turnover and demand
			Library & Museum Survey
			Library & Heritage Plan
		5.4 Advocate and provide for affordable and diverse housing choices	Affordable Housing
		5.5 Engage and consult the community in decision-making	Strategic Community Plan
			Customer Focus Strategy
			Marketing and Communications Strategy
			Community Engagement and Stakeholder Management Strategy
		5.6 Deliver effective, fair and transparent leadership and decision-making reflective of community needs and aspirations	Leadership Strategy
			Safer Communities Plan 2020 - 2023 (Also aligned to 1.2)

Strategic Community Plan 2020 - 2040			Corporate Business Plan
Goal	Community's Aspiration	Strategy	Project / Initiative 2022-2023
		5.7 Engage in strategic planning and implement solutions to manage growth in our City	Structure Plan for Development Area 6 - Strategic Planning Framework (also aligned to 5.1)
			Structure Plan for Golden Gateway (also aligned to 5.1)
			Corridor Strategy for Great Eastern Hwy (also aligned to 5.1)
			Local Planning Scheme No. 15 (also aligned to 5.1)
			Local Planning Framework (also aligned to 5.1)
			Planning Compliance System

Informing Plans

The City's informing plans include financial and non-financial resources that are required over the life of the Corporate Business Plan. Their purpose is to ensure that adequate resources are available to maintain services and deliver on the priorities of the Corporate Business Plan. The City currently has the following informing plans:

Workforce Plan (four years)

The City's Workforce Plan focuses on workforce requirements and strategies that enable alignment of the needs of the City with those of the workforce. Fundamentally it provides a strategic basis for making human resource decisions. The plan considers current and future capability and capacity requirements to ensure that the City has people with the right skills in the right roles delivering the right customer outcomes whilst remaining competitive in the labour market. Identified workforce requirements are incorporated into the City's Long Term Financial Plan.

Long Term Financial Plan

The Long-Term Financial Plan (LTFP) has been developed as part of the City's ongoing financial planning to ensure continued long-term financial sustainability while providing sufficient funding for future workforce, services, and infrastructure to the community.

Asset Management Plans

It is necessary to plan for the effective and sustainable management of our assets to meet current and future needs and to optimise return on investment. Directed by an Asset Management Strategy, Asset Management Plans (AMPs) define the levels of service and operational requirements for the various classes of assets. They also highlight the processes used to manage the associated assets and how they will be sustainably renewed, upgraded or disposed at the most appropriate standard, time, place and cost. The AMPs inform the long-term financial plan and associated capital works programme.

3. Delivery Level - Short-term plans with a one-year horizon.



Annual Budget

Each year we adopt an Annual Budget to guide the financial management of the City for the upcoming year. This is an essential part of the rate-setting process and ensures that sufficient and appropriate sources of funding are available to pay for the operational and capital expenditures proposed for the year. The budget is reported monthly, reviewed quarterly and updated bi-annually to Council.

Annual Plans

We regularly report on the progress of delivering our plans and strategies to ensure transparency and accountability in demonstrating how we are delivering on the priorities to achieve our community's aspirations and vision for the future.

Performance Reporting

Monitoring and reporting on the progress of actions listed in the Corporate Business Plan took place throughout the financial year. Quarterly performance reports, the annual report and the six-monthly performance reports were submitted to Council for review and approval. In addition, a number of other performance related reports were submitted to Council Committees and Council during 2021-2022.

Continuous Improvement

The City is also committed to continuous improvement and utilises the Australian Business Excellence Framework (ABEF) as a tool to drive continuous improvement. A critical component of the ABEF is the Approach, Deployment, Results and Improvement (ADRI) Learning Cycle. The ADRI learning cycle has been incorporated into the City of Belmont's Integrated Planning and Reporting Framework to identify and drive improvement in business practice and performance. To further embed a culture of continuous improvement throughout the City, all Executives, Managers and other staff are trained in the principles of the ABEF.

Community and Stakeholder Feedback

The City is committed to partnering with our community in realising the future of our local area and will continue to engage with the community at every opportunity. We use a number of different mechanisms each year to give us insight into how the City has progressed towards achieving our vision and strategic objectives. Some of those mechanisms include surveys, workshops, focus groups and a range of online tools.

Annual Report

Each year, we produce a comprehensive Annual Report in accordance with the Local Government Act 1995. The Annual Report aims to give our residents and ratepayers an open and accountable insight into how the City has progressed towards achieving our vision and strategic objectives. Highlights include our main achievements and challenges, our financial performance and our key targets for the year ahead.

Executive Responsibilities

(as at 30 June 2022)



John Christie
Chief Executive Officer

- Overall responsibility for the management of Council's affairs
- People and Culture
- Internal Audit
- Work, Health and Safety



Juliette Gillan
Director Development
and Communities

- Economic and Community Development
- Planning Services
- Safer Communities
- Library, Culture and Place



Wilmot Loh
Acting Director Corporate
and Governance

- Governance, Strategy and Risk
- Finance
- Information Technology
- Public Relations and Stakeholder Engagement



Melanie Reid
Director Infrastructure
Services

- Works
- Parks, Leisure and Environment
- Design, Assets and Development
- City Projects
- City Facilities and Property

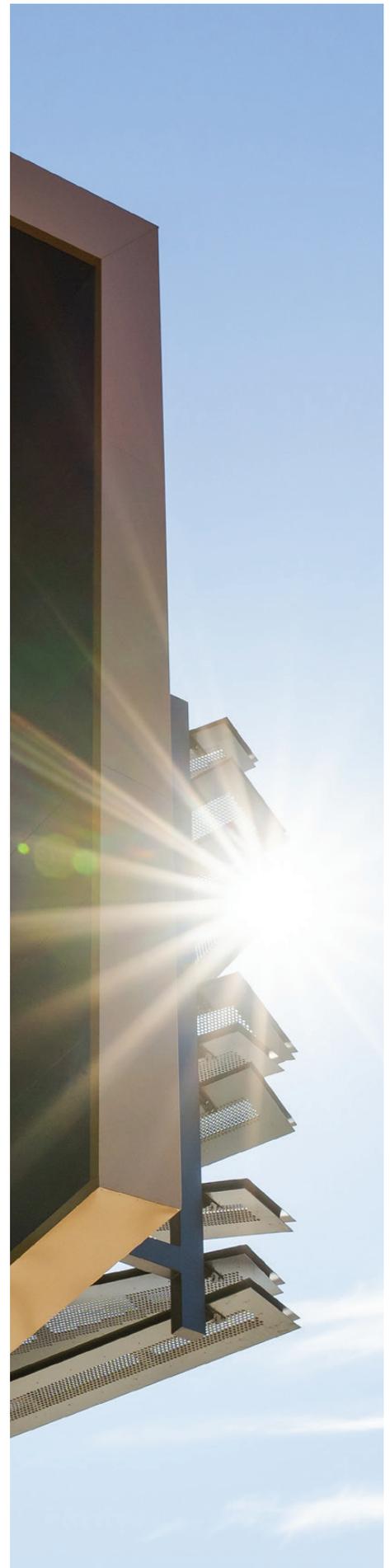


City of Belmont
Civic Centre
215 Wright Street

Salary Ranges

The number of employees of the Council, in bands of \$10,000, entitled to an annual salary of \$130,000 or more is as follows.

Salary range	2022	2021
130,000 - 139,999	7	5
140,000 - 149,999	1	1
150,000 - 159,999	0	4
160,000 - 169,999	3	0
170,000 - 179,999	4	2
180,000 - 189,999	1	1
190,000 - 199,999	3	5
200,000 - 209,999	0	3
210,000 - 219,999	0	0
220,000 - 229,999	1	0
230,000 - 239,999	0	0
240,000 - 249,999	0	1
250,000 - 259,999	1	0
260,000 - 269,999	0	0
270,000 - 279,999	0	0
280,000 - 289,999	0	0
290,000 - 299,999	0	0
300,000 - 399,999	0	0
310,000 - 319,999	0	1
320,000 - 329,999	1	0
Total	22	23



Membership of Committees

Committee membership as at 30 June 2022

EXECUTIVE COMMITTEE
<ul style="list-style-type: none"> • Cr Phil Marks – Mayor* • Cr Robert Rossi, JP – Deputy Mayor** • Cr Jenny Davis – Presiding Member – Standing Committee (Audit and Risk) • Cr George Sekulla, JP – Presiding Member – Standing Committee (Community Vision) • Cr Steve Wolff – Presiding Member – Standing Committee (Environmental)

STANDING COMMITTEE		
AUDIT AND RISK	ENVIRONMENTAL	COMMUNITY VISION
<ul style="list-style-type: none"> • Cr Phil Marks – Mayor (Ex Officio) • Cr Jenny Davis* • Cr Margie Bass** • Cr Robert Rossi, JP • Mr Ron Back – Independent Member 	<ul style="list-style-type: none"> • Cr Phil Marks – Mayor (Ex Officio) • Cr Steve Wolff* • Cr Bernie Ryan • Cr Deborah Sessions** 	<ul style="list-style-type: none"> • Cr Phil Marks – Mayor (Ex Officio) • Cr George Sekulla, JP* • Cr Bernie Ryan** • Cr Natalie Carter

* Presiding Member

** Deputy Presiding Member

Councillor Attendance at Council and Committee Meetings

(1 July 2021 – 30 June 2022)

	Ordinary Council Meeting	Special Council Meeting	Annual / Special Electors' Meeting	Agenda Briefing Forum	Information Forum / Special Information Forum
No. of Meetings	11	1	1	11	20
Cr Marks	11	1	1	11	18
Cr Rossi	11	1	1	10	18
Cr Bass	10	1	1	10	14
Cr Carter*	8	1	1	8	16
Cr Cayoun**	2	0	0	3	3
Cr Davis	11	1	1	9	15
Cr Powell**	3	0	0	3	4
Cr Ryan	11	1	1	9	17
Cr Sekulla	11	1	0	10	18
Cr Sessions*	8	1	1	8	16
Cr Wolff	11	1	1	11	17

	Standing Committee (Environmental)		Standing Committee (Audit & Risk)		Standing Committee (Community Vision)		Executive Committee	
No. of Meetings	2		6		2		2	
Cr Marks	2	M	6	M	2	M	2	M
Cr Rossi#	1	O	5	M	1 of 1	M	1	M
Cr Bass	-	-	2	M	-	-	-	-
Cr Carter*	-	-	1	O	1	M	-	-
Cr Cayoun**	0 of 1	M	-	-	0 of 1	M	-	-
Cr Davis	-	-	6	M	-	-	2	M
Cr Powell**	-	-	-	-	1 of 1	M	0 of 1	M
Cr Ryan	2	M	1	O	2	M	1	O
Cr Sekulla#	-	-	1 of 1	M	-	-	2	M
Cr Sessions*	1	M	2	O	-	-	1	O
Cr Wolff	2	M	-	-	-	-	2	M

*term started in October 2021
 **term ended in October 2021
 # change of committee

M Committee Member
 P Committee Member Proxy
 O Observer

Councillor Professional Development

Council Policy 21 – Elected Member Professional Development and Authorised Travel provides all Councillors with an allocation of \$5,000 per year for their four-year terms to cover professional development costs. This allocation can be utilised at any point during their term, provided that total professional development costs do not exceed \$20,000 over the four-year term of office. Expenses associated with the legislated mandatory training and the Western Australian Local Government Week event are excluded from the \$20,000 allocation.

Councillor	Election Term	4YR Term Allocation Balance remaining as at 1/07/2021	Training Undertaken 1/7/2021 - 16/10/2021	Balance as at / New Allocation following the 16/10/2021 Election	Training/ Conference 16/10/2021 -30/6/2022	Allocation Remaining as at 30/6/2022	Total Training/ Conference Expenses 2021-2022	Mandatory Training Expenses 2021-2022
Cr Bass	Oct 2019 – Oct 2023	19,663	0	19,663	Nil	19,663	0	0
Cr Carter*	Oct 2021 – Oct 2025	N/A	N/A	20,000	Nil	20,000	0	886
Cr Cayoun	Oct 2017 – Oct 2021	20,000	0	N/A	N/A	N/A	0	0
Cr Davis*	Oct 2021 – Oct 2025	10,157	0	20,000	Nil	20,000	0	0
Cr Marks	Oct 2019 – Oct 2023	19,305	136	19,169	323	18,846	459	0
Cr Powell	Oct 2017 – Oct 2021	18,382	0	N/A	N/A	N/A	0	0
Cr Rossi	Oct 2019 – Oct 2023	19,936	0	19,936	Nil	19,936	0	0
Cr Ryan*	Oct 2021 – Oct 2025	17,833	0	20,000	Nil	20,000	0	0
Cr Sekulla*	Oct 2021 – Oct 2025	11,011	0	20,000	1,915	18,085	1,915	0
Cr Sessions*	Oct 2021 – Oct 2025	N/A	N/A	20,000	Nil	20,000	0	886
Cr Wolff	Oct 2019 – Oct 2023	20,000	0	20,000	Nil	20,000	0	0
Total		156,287	136	178,768	2,238	176,530	2,374	1,772

*Elected 16 October 2021, allocation of \$20,000 commenced/recommended from this date.

Financial Report

FOR THE YEAR ENDED 30 JUNE 2022

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Principal place of Business:

215 Wright Street
Cloverdale WA 6105

The City of Belmont conducts the operations of a local government with the following community vision:

Belmont The City of Opportunity

Our Vision is to be home to a diverse and harmonious community, thriving from the opportunities of our unique, riverside City.



**CITY OF BELMONT
FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

The attached financial report of the City of Belmont for the financial year ended 30 June 2022 is based on proper accounts and records to present fairly the financial position of the City of Belmont at 30 June 2022 and the results of the operations for the financial year then ended in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

Signed on the 15th day of December 2022



Chief Executive Officer
John Christie

Name of Chief Executive Officer

CITY OF BELMONT
STATEMENT OF COMPREHENSIVE INCOME
BY NATURE OR TYPE
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	2022 Actual	2022 Budget	2021 Actual
		\$	\$	\$
Revenue				
Rates	27(a),2(a)	50,815,805	50,774,334	48,712,282
Operating grants, subsidies and contributions	2(a)	3,188,546	2,102,308	4,389,642
Fees and charges	26(c),2(a)	8,966,901	8,628,177	8,403,600
Interest earnings	2(a)	847,287	678,554	1,192,236
Other revenue	2(a)	746,910	487,457	620,960
		64,565,449	62,670,830	63,318,720
Expenses				
Employee costs		(21,738,145)	(25,699,437)	(23,599,016)
Materials and contracts		(24,739,844)	(26,436,301)	(26,778,725)
Utility charges		(1,378,332)	(1,368,088)	(1,274,865)
Depreciation	10(a)	(9,211,639)	(9,079,968)	(8,975,142)
Finance costs	2(b)	(639,089)	(597,365)	(619,175)
Insurance		(887,392)	(651,885)	(598,342)
Other expenditure	2(b)	(2,023,616)	(1,357,237)	(1,318,883)
		(60,618,057)	(65,190,281)	(63,164,148)
		3,947,392	(2,519,451)	154,572
Non-Operating grants, subsidies and contributions	2(a)	3,214,603	4,035,952	2,439,578
Profit on asset disposals	10(b)	316,392	0	50,059
Loss on asset disposals	10(b)	(132,271)	(528,000)	(662,072)
Fair value adjustments to financial assets at fair value through profit or loss		9,992	0	6,464
Share of net profit of associates accounted for using the equity method	22(a)	0	0	686,987
		3,408,716	3,507,952	2,521,016
Net result for the period	26(b)	7,356,108	988,501	2,675,588
Other comprehensive income for the period				
<i>Items that will not be reclassified subsequently to profit or loss</i>				
Changes in asset revaluation surplus	17	8,648,787	0	12,882,748
Total other comprehensive income for the period		8,648,787	0	12,882,748
Total comprehensive income for the period		16,004,895	988,501	15,558,336

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

**CITY OF BELMONT
STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022**

	NOTE	2022 \$	2021 \$
CURRENT ASSETS			
Cash and cash equivalents	3	10,777,740	11,483,764
Trade and other receivables	5	2,950,289	2,530,089
Other financial assets	4(a)	45,853,256	27,699,139
Inventories	6	231,185	207,875
Other assets	7	1,222,089	1,447,509
TOTAL CURRENT ASSETS		61,034,559	43,368,376
NON-CURRENT ASSETS			
Trade and other receivables	5	20,869,931	548,834
Other financial assets	4(b)	15,410,808	26,352,374
Investment in associate	22(a)	0	21,000,517
Property, plant and equipment	8(a)	298,601,795	298,334,207
Infrastructure	9(a)	294,204,896	286,344,662
Right-of-use assets	11(a)	231,580	105,683
Intangible assets	12	171,548	225,227
TOTAL NON-CURRENT ASSETS		629,490,558	632,911,504
TOTAL ASSETS		690,525,117	676,279,880
CURRENT LIABILITIES			
Trade and other payables	13	5,814,471	5,877,987
Other liabilities	14	1,273,292	1,512,620
Lease liabilities	11(b)	106,263	72,032
Borrowings	15	721,467	705,011
Employee related provisions	16	4,734,207	5,637,040
TOTAL CURRENT LIABILITIES		12,649,700	13,804,690
NON-CURRENT LIABILITIES			
Other liabilities	14	173,427	70,533
Lease liabilities	11(b)	125,364	33,651
Borrowings	15	12,236,361	12,831,578
Employee related provisions	16	365,745	569,802
TOTAL NON-CURRENT LIABILITIES		12,900,897	13,505,564
TOTAL LIABILITIES		25,550,598	27,310,254
NET ASSETS		664,974,518	648,969,624
EQUITY			
Retained surplus		205,424,749	201,599,814
Reserve accounts	30	54,222,614	50,691,441
Revaluation surplus	17	405,327,155	396,678,368
TOTAL EQUITY		664,974,518	648,969,624

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

CITY OF BELMONT
STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2022

	NOTE	RETAINED SURPLUS \$	RESERVE ACCOUNTS \$	REVALUATION SURPLUS \$	TOTAL EQUITY \$
Balance as at 1 July 2020		201,256,465	48,359,202	383,795,620	633,411,287
Comprehensive income for the period					
Net result for the period		2,675,588	0	0	2,675,588
Other comprehensive income for the period	17	0	0	12,882,749	12,882,749
Total comprehensive income for the period		2,675,588	0	12,882,749	15,558,337
Transfers from reserves	30	3,321,756	(3,321,756)	0	0
Transfers to reserves	30	(5,653,995)	5,653,995	0	0
Balance as at 30 June 2021		201,599,814	50,691,441	396,678,368	648,969,623
Comprehensive income for the period					
Net result for the period		7,356,108	0	0	7,356,108
Other comprehensive income for the period	17	0	0	8,648,787	8,648,787
Total comprehensive income for the period		7,356,108	0	8,648,787	16,004,895
Transfers from reserves	30	3,534,661	(3,534,661)	0	0
Transfers to reserves	30	(7,065,834)	7,065,834	0	0
Balance as at 30 June 2022		205,424,749	54,222,614	405,327,155	664,974,518

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 2022

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts				
Rates		50,554,553	50,774,334	48,669,783
Operating grants, subsidies and contributions		3,045,426	1,901,278	4,389,642
Fees and charges		8,966,901	8,807,371	10,221,088
Interest received		847,287	480,554	996,196
Goods and services tax received		3,369,136	0	3,422,488
Other revenue		746,910	643,328	524,423
		67,530,213	62,606,865	68,223,620
Payments				
Employee costs		(22,810,635)	(25,522,426)	(24,251,582)
Materials and contracts		(24,730,405)	(26,018,718)	(28,881,295)
Utility charges		(1,378,332)	(1,368,088)	(1,274,865)
Finance costs		(639,089)	(597,365)	(625,290)
Insurance paid		(887,392)	(651,883)	(598,342)
Goods and services tax paid		(3,267,381)	0	(3,300,774)
Other expenditure		(1,306,626)	(1,340,579)	(1,246,234)
		(55,019,860)	(55,499,059)	(60,178,382)
Net cash provided by (used in) operating activities	18(b)	12,510,353	7,107,806	8,045,239
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment		(4,398,449)	(5,376,154)	(3,313,747)
Payments for construction of infrastructure	9(a)	(4,775,274)	(11,101,453)	(5,632,942)
Payments for intangible assets	12	0	0	(268,396)
Non-operating grants, subsidies and contributions		2,933,964	4,752,916	2,439,578
Proceeds from financial assets at amortised cost		(7,202,560)	4,918,210	(12,040,058)
Proceeds from sale of property, plant & equipment	10(b)	905,234	994,231	422,423
Net cash provided by (used in) investing activities		(12,537,085)	(5,812,250)	(18,393,142)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	29(a)	(578,761)	(573,170)	(551,941)
Payments for principal portion of lease liabilities	29(b)	(100,532)	0	(88,511)
Self Supporting loan repayment		0	10,000	36,911
Net cash provided by (used in) financing activities		(679,292)	(563,170)	(603,541)
Net increase (decrease) in cash held		(706,024)	732,386	(10,951,444)
Cash at beginning of year		11,483,765	5,272,232	22,435,209
Cash and cash equivalents at the end of the year	18(a)	10,777,740	6,004,618	11,483,765

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

**CITY OF BELMONT
RATE SETTING STATEMENT
FOR THE YEAR ENDED 30 JUNE 2022**

	NOTE	2022 Actual \$	2022 Budget \$	2021 Actual \$
NET CURRENT ASSETS - At start of financial year - surplus/(deficit)	28(c)	8,218,713	3,915,000	8,494,693
OPERATING ACTIVITIES				
Revenue from operating activities (excluding general rate)				
Rates (excluding general rate)	27(b)	12,301,130	12,276,035	11,244,683
Operating grants, subsidies and contributions		3,188,546	2,102,308	4,389,642
Fees and charges		8,966,901	8,628,177	8,628,813
Interest earnings		847,287	678,554	967,023
Other revenue		746,910	487,457	620,961
Profit on asset disposals	10(b)	316,392	0	50,059
Fair value adjustments to financial assets at fair value through profit or loss		9,992	0	6,466
Share of net profit of associates and joint ventures accounted for using the equity method		0	0	686,988
		26,377,158	24,172,531	26,594,635
Expenditure from operating activities				
Employee costs		(21,738,145)	(25,699,437)	(23,599,016)
Materials and contracts		(24,739,844)	(26,436,301)	(26,778,725)
Utility charges		(1,378,332)	(1,368,088)	(1,274,865)
Depreciation		(9,211,639)	(9,079,968)	(8,975,142)
Finance costs		(639,089)	(597,365)	(619,175)
Insurance		(887,392)	(651,885)	(598,342)
Other expenditure		(2,023,616)	(1,357,237)	(1,318,883)
Loss on asset disposals	10(b)	(132,271)	(528,000)	(662,072)
		(60,750,328)	(65,718,281)	(63,826,220)
Non-cash amounts excluded from operating activities	28(a)	9,049,635	9,784,981	8,776,870
Amount attributable to operating activities		(25,323,535)	(31,760,769)	(28,454,715)
INVESTING ACTIVITIES				
Non-operating grants, subsidies and contributions		3,214,604	4,035,952	2,439,578
Proceeds from disposal of assets	10(b)	905,234	994,231	422,423
Purchase of property, plant and equipment	8(a)	(4,398,449)	(2,353,946)	(3,410,285)
Purchase and construction of infrastructure	9(a)	(4,775,274)	(14,183,807)	(5,632,942)
Payments for intangible assets	12	0	0	(268,396)
		(5,053,885)	(11,507,570)	(6,449,622)
Non-cash amounts excluded from investing activities	28(b)	83,807	0	96,538
Amount attributable to investing activities		(4,970,078)	(11,507,570)	(6,353,084)
FINANCING ACTIVITIES				
Repayment of borrowings	29(a)	(584,351)	(573,170)	(551,941)
Payments for principal portion of lease liabilities	29(b)	(100,532)	0	(88,511)
Payments for principal portion of self supporting loan		0	10,000	36,910
Transfers to reserves (restricted assets)	30	(7,065,834)	(2,099,385)	(5,653,995)
Transfers from reserves (restricted assets)	30	3,534,661	4,017,595	3,321,756
Amount attributable to financing activities		(4,216,055)	1,355,040	(2,935,781)
Surplus/(deficit) before imposition of general rates		(26,290,955)	(37,998,299)	(29,248,886)
Total amount raised from general rates	27(a)	38,514,675	38,498,299	37,467,599
Surplus/(deficit) after imposition of general rates	28(c)	12,223,720	500,000	8,218,713

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

**CITY OF BELMONT
FOR THE YEAR ENDED 30 JUNE 2022
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**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

1. BASIS OF PREPARATION

The financial report comprises general purpose financial statements which have been prepared in accordance with the Local Government Act 1995 and accompanying regulations.

Local Government Act 1995 requirements

Section 6.4(2) of the *Local Government Act 1995* read with the *Local Government (Financial Management) Regulations 1996* prescribe that the financial report be prepared in accordance with the Local Government Act 1995 and, to the extent that they are not inconsistent with the Act, the Australian Accounting Standards.

The Australian Accounting Standards (as they apply to local governments and not-for-profit entities) and Interpretations of the Australian Accounting Standards Board were applied where no inconsistencies exist.

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

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

The local government reporting entity

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

All monies held in the Trust Fund are excluded from the financial statements. A separate statement of those monies appears at Note 31 of the financial report.

Judgements and estimates

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

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

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

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

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES

(a) Revenue

Contracts with customers

Recognition of revenue 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
Grant contracts with customers	Community events, minor facilities, research, design, planning evaluation and services	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and / or complete date matched to performance obligations as inputs are shared
Grants, subsidies or contributions for the construction of non-financial assets.	Construction or acquisition of recognisable non-financial assets to be controlled by the local government	Over time	Fixed terms transfer of funds based on agreed milestones and reporting	Contract obligation if project not complete	Output method based on project milestones and / or completion date matched to performance obligations
Grants, subsidies or contributions with no contractual commitments	General appropriations and contributions with no reciprocal commitment	No obligations	Not applicable	Not applicable	When assets are controlled
Fees and Charges - licences, registrations, approvals	Building, planning, development and animal management, having the same nature as a licence regardless of naming	Single point in time	Full payment prior to issue	None	On payment of the licence, registration or application
Fees and charges - pool inspections	Compliance safety check	Single point in time	Equal proportion based on equal annually fee	None	Output method based on provision of service
Fees and charges - other inspections	Regulatory food, health and safety	Single point in time	Full payment prior to inspection	None	Upon issue of invoice.
Fees and charges - waste management	Kerbside collection service	Over time	Payment on an annual basis in advance	None	Output method based on provision of service
Fees and charges - property hire and entry	Use of halls and facilities	Single point in time	In full in advance	Refund (less \$25 amendment fee) if event cancelled within 5 working days	At time of booking or collection of keys
Reinstatements and private works	Reinstatements and private works	Single point in time	Majority of payment in full in advance	Refunds when applicable	Output method based on provision of service or completion of works
Fees and charges - fines	Fines issued for breaches of local laws	Single point in time	Payment in full within defined time	None	When fine notice is paid
Other revenue - reimbursements	Insurance claims	Single point in time	Payment in arrears for claimable event	None	When claim is agreed
Reimbursement for utilities and other recoverable costs	Reimbursement for utilities and other recoverable costs.	Single point in time	Payment in arrears for claimable event	None	Upon issue of invoice.

Consideration from contracts with customers is included in the transaction price.

Revenue Recognition

Revenue recognised during the year under each basis of recognition by nature or types of goods or services is provided in the table below:

For the year ended 30 June 2022

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	50,815,805	0	50,815,805
Operating grants, subsidies and contributions	811,123	0	0	2,377,423	3,188,546
Fees and charges	1,938,205	0	6,862,403	166,293	8,966,901
Interest earnings	0	0	247,035	600,252	847,287
Other revenue	567,542	0	0	179,368	746,910
Non-operating grants, subsidies and contributions	0	3,214,603	0	0	3,214,603
Total	3,316,870	3,214,603	57,925,243	3,323,336	67,780,052

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

2. REVENUE AND EXPENSES (Continued)

For the year ended 30 June 2021

Nature or type	Contracts with customers	Capital grant/contributions	Statutory Requirements	Other	Total
	\$	\$	\$	\$	\$
Rates	0	0	48,712,282	0	48,712,282
Operating grants, subsidies and contributions	2,895,495	0	0	1,494,147	4,389,642
Fees and charges	401,692	0	6,859,279	1,142,629	8,403,600
Interest earnings	0	0	225,213	967,023	1,192,236
Other revenue	200,347	0	0	420,613	620,960
Non-operating grants, subsidies and contributions	0	2,439,578	0	0	2,439,578
Total	3,497,534	2,439,578	55,796,774	4,024,412	65,758,298

Note	2022 Actual	2022 Budget	2021 Actual
	\$	\$	\$
(a) Revenue (Continued)			
Assets and services acquired below fair value			
Contributed assets	83,807	0	96,538
	83,807	0	96,538
Interest earnings			
Interest on reserve funds	466,813	352,554	850,956
Rates instalment and penalty interest (refer Note 27(e))	247,035	198,000	225,213
Other interest earnings	133,439	128,000	116,067
	847,287	678,554	1,192,236
(b) Expenses			
Auditors remuneration			
- Audit of the Annual Financial Report	58,200	54,000	55,000
- Other services	4,066	3,000	3,000
	62,266	57,000	58,000
Finance costs			
Borrowings	29(a) 638,043	597,365	618,500
Lease liabilities	29(b) 1,046	0	675
	639,089	597,365	619,175
Other expenditure			
Discounting of EMRC interest	611,310	0	0
Sundry expenses	1,412,306	1,357,237	1,318,883
	2,023,616	1,357,237	1,318,883

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

3. CASH AND CASH EQUIVALENTS

	Note	2022 \$	2021 \$
Cash at bank and on hand		5,777,740	6,483,764
Term deposits		5,000,000	5,000,000
Total cash and cash equivalents	18(a)	10,777,740	11,483,764
Held as			
- Unrestricted cash and cash equivalents		7,324,681	9,659,319
- Restricted cash and cash equivalents	18(a)	3,453,059	1,824,445
		10,777,740	11,483,764

SIGNIFICANT ACCOUNTING POLICIES

Cash and cash equivalents

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

Bank overdrafts are reported as short term borrowings in current liabilities in the statement of financial position.

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.

Restricted financial assets

Restricted financial asset balances are not available for general use by the local government due to externally imposed restrictions. Restrictions are specified in an agreement, contract or legislation. This applies to reserves, unspent grants, subsidies and contributions and unspent loans that have not been fully expended in the manner specified by the contributor or legislation.

Details of restrictions on financial assets can be found at Note 18.

4. OTHER FINANCIAL ASSETS

(a) Current assets

	2022 \$	2021 \$
Financial assets at amortised cost	45,853,256	27,699,139
	45,853,256	27,699,139
Held as		
- Unrestricted other financial assets at amortised cost	10,300,000	5,000,000
- Restricted other financial assets at amortised cost - term deposit	35,553,256	22,699,139
	45,853,256	27,699,139

(b) Non-current assets

Financial assets at amortised cost- term deposit	15,216,299	26,167,857
Financial assets at fair value through profit and loss - Local Government House Trust	194,509	184,517
	15,410,808	26,352,374

SIGNIFICANT ACCOUNTING POLICIES

Other 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.

Fair values of financial assets at amortised cost are not materially different to their carrying amounts, since the interest receivable on those assets is either close to current market rates or the assets are of a short term nature. Non-current financial assets at amortised cost fair values are based on discounted cash flows using a current market rates. They are classified as level 2 fair values in the fair value hierarchy (see Note 25 (i)) due to the observable market rates.

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.

Financial assets at fair value through profit and loss

The City classifies the following financial assets at fair value through profit and loss:

- debt investments which do not qualify for measurement at either amortised cost or fair value through other comprehensive income.
- equity investments which the City has not elected to recognise fair value gains and losses through other comprehensive income.

Impairment and risk

Information regarding impairment and exposure to risk can be found at Note 23.

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

5. TRADE AND OTHER RECEIVABLES

Note	2022	2021
	\$	\$
Current		
Rates receivable	2,083,361	1,705,913
Trade and other receivables	227,016	142,913
Receivable for employee related provision	155,729	95,325
GST receivable	484,183	585,938
	2,950,289	2,530,089
Non-current		
Pensioner's rates and ESL deferred	383,522	404,963
EMRC receivable*	22(a) 20,389,206	0
Receivables for employee related provisions	97,203	143,871
	20,869,931	548,834

*** EMRC receivable**

The City was a participant in the Eastern Metropolitan Regional Council (EMRC) and had voting rights of 1/6th and the interest in the assets and liabilities of the EMRC (refer note 22(a)). The City's interest in the EMRC was calculated by the EMRC as at 30 June 2021 as \$21,000,517, this value was discounted and incorporated as a receivable from EMRC.

SIGNIFICANT ACCOUNTING POLICIES

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.

Impairment and risk exposure

Information about the impairment of trade receivables and their exposure to credit risk and interest rate risk can be found in Note 23.

Classification and subsequent measurement

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

Trade and other receivables are held with the objective to collect the contractual cashflows and therefore the 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.

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

6. INVENTORIES

Note	2022	2021
Current	\$	\$
Fuel and materials	231,185	207,875
	231,185	207,875
The following movements in inventories occurred during the year:		
Balance at beginning of year	207,875	204,225
Additions to inventory	23,310	3,650
Balance at end of year	231,185	207,875

SIGNIFICANT ACCOUNTING POLICIES

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.

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

7. OTHER ASSETS

	2022	2021
	\$	\$
Other assets - current		
Prepayments	262,441	259,477
Accrued income	959,648	1,188,032
	1,222,089	1,447,509

Land classified as held for sale

The City does not have any non-current assets held for resale for the 2022 financial year.

SIGNIFICANT ACCOUNTING POLICIES

Other current assets

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Non-current assets held for sale

Assets are classified as held for sale where the carrying amount will be recovered through a sale rather than continuing use and the asset is available for immediate sale with a sale being highly probable.

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

8. PROPERTY, PLANT AND EQUIPMENT

(a) Movements in Balances

Movement in the balances of each class of property, plant and equipment between the beginning and the end of the current financial year.

Note	Land	Buildings	Total land and buildings	Furniture and equipment	Plant and equipment	Work in Progress	Total property, plant and equipment
	\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020	165,631,900	125,914,459	291,546,359	1,967,515	4,477,082	1,103,546	299,094,502
Additions*	0	964,598	964,598	1,134,119	918,592	392,976	3,410,285
Disposals	0	0	0	(57,917)	(722,245)	0	(780,162)
Depreciation	0	(2,217,824)	(2,217,824)	(846,424)	(326,170)	0	(3,390,418)
Transfers	0	91,384	91,384	1,012,162	0	(1,103,546)	0
Balance at 30 June 2021	165,631,900	124,752,617	290,384,517	3,209,455	4,347,259	392,976	298,334,207
Comprises:							
Gross balance amount at 30 June 2021	165,631,900	146,942,703	312,574,603	10,174,612	8,684,613	392,976	331,826,804
Accumulated depreciation at 30 June 2021	0	(22,190,086)	(22,190,086)	(6,965,157)	(4,337,354)	0	(33,492,597)
Balance at 30 June 2021	165,631,900	124,752,617	290,384,517	3,209,455	4,347,259	392,976	298,334,207
Additions*	0	1,105,933	1,105,933	380,450	298,668	2,697,205	4,482,256
Disposals	0	0	0	(75,619)	(597,984)	0	(673,603)
Depreciation	0	(2,277,252)	(2,277,252)	(1,100,915)	(162,898)	0	(3,541,065)
Transfers	0	319,719	319,719	73,258	0	(392,977)	0
Balance at 30 June 2022	165,631,900	123,901,017	289,532,917	2,486,629	3,885,045	2,697,204	298,601,795
Comprises:							
Gross balance amount at 30 June 2022	165,631,900	148,368,355	314,000,255	10,305,288	7,252,885	2,697,205	334,255,633
Accumulated depreciation at 30 June 2022	0	(24,467,338)	(24,467,338)	(7,818,660)	(3,367,840)	0	(35,653,838)
Balance at 30 June 2022	165,631,900	123,901,017	289,532,917	2,486,628	3,885,045	2,697,205	298,601,795

* Asset additions included additions received at substantially less than fair value:

During the year ended 30 June 2021	96,538	96,538
During the year ended 30 June 2022	83,807	83,807

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

8. PROPERTY, PLANT AND EQUIPMENT (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
Land and buildings						
	Land	2	Market approach using recent observable market for similar properties	Independent Valuers	June 2019	Level 2 valuation inputs were used to value land in freehold title as well as land used for special purposes which are restricted in use under current zoning rules. Sales prices of comparable land sites in close proximity are adjusted for differences in key attributes such as property size. The most significant inputs into this valuation approach are Price per square metre.
	Buildings -specialised	3	Cost approach using current replacement cost	Independent Valuers	April 2020	This required estimating the replacement cost for each building by componentising the buildings into significant parts with different useful lives and taking into account a range of factors. While the unit rates based on square metres could be supported from market evidence (level 2) other inputs (such as residual value, useful life, pattern of consumption and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value.
	Buildings - non-specialised	2	Market approach using recent observable market data for similar properties	Independent Valuer	April 2020	Price per square metre/market borrowing rate, adjusted for restricted use.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement. During the period there were no changes in the valuation techniques used by the local government to determine the fair value of property, plant and equipment using either level 2 or level 3 inputs.

(ii) Cost

Furniture and equipment	Cost	N/A	Cost
Plant and equipment	Cost	N/A	Cost

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

9. INFRASTRUCTURE

(a) Movements in Balances

Movement in the balances of each class of infrastructure between the beginning and the end of the current financial year.

	Note	Reserves Improvements	Road Network - Infrastructure	Footpath Network - Infrastructure	Drainage Network - Infrastructure	Carparks	Work in Progress	Total Infrastructure
		\$	\$	\$	\$	\$	\$	\$
Balance at 1 July 2020		39,006,573	153,792,266	12,727,305	61,909,782	4,295,862	1,235,619	272,967,407
Additions		1,514,621	2,635,388	469,662	86,709	0	926,562	5,632,942
(Disposals)		(254,274)	0	0	0	0	0	(254,274)
Revaluation increments / (decrements) transferred to revaluation surplus		0	0	4,675,146	8,776,485	0	0	13,451,631
Depreciation	10(a)	(1,322,686)	(2,512,958)	(543,359)	(991,249)	(82,792)	0	(5,453,044)
Transfers		27,956	1,191,230		16,433		(1,235,619)	0
Balance at 30 June 2021		38,972,190	155,105,926	17,328,754	69,798,160	4,213,070	926,562	286,344,662
Comprises:								
Gross balance at 30 June 2021		48,743,075	206,234,547	26,573,133	93,152,669	6,129,314	926,562	381,759,300
Accumulated depreciation at 30 June 2021		(9,770,885)	(51,128,621)	(9,244,379)	(23,354,509)	(1,916,244)	0	(95,414,636)
Balance at 30 June 2021		38,972,190	155,105,926	17,328,754	69,798,160	4,213,070	926,562	286,344,662
Additions		513,505	3,271,285	231,946	227,924	0	530,614	4,775,274
(Disposals)		(47,510)	0	0	0	0	0	(47,510)
Revaluation increments / (decrements) transferred to revaluation surplus		0	8,334,400	0	0	314,387	0	8,648,787
Depreciation	10(a)	(1,313,988)	(2,555,917)	(557,177)	(1,006,443)	(82,792)	0	(5,516,317)
Transfers		191,711	638,439	26,059	62,260	0	(918,469)	0
Balance at 30 June 2022		38,315,908	164,794,133	17,029,582	69,081,901	4,444,665	538,707	294,204,896
Comprises:								
Gross balance at 30 June 2022		49,311,404	189,066,599	26,831,138	93,442,853	6,734,734	538,707	365,925,435
Accumulated depreciation at 30 June 2022		(10,995,496)	(24,272,466)	(9,801,556)	(24,360,952)	(2,290,069)	0	(71,720,539)
Balance at 30 June 2022		38,315,908	164,794,133	17,029,582	69,081,901	4,444,665	538,707	294,204,896

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Reserves Improvements	3	Cost approach using current replacement cost	Independent Valuers	January 2020	The valuations required estimating the replacement cost for each asset type and taking into account a range of factors. While unit rates based on area could be supported from market evidence (level 2) other inputs (such as useful life, pattern of consumption and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been using level 3 valuation inputs.
	Road Network - Infrastructure	3	Cost approach using current replacement cost	Independent Valuers	June 2022	An independent asset management consultant also reviewed the road valuation and have conducted a sample of road condition assessments. They have also reviewed the valuation inputs of previous valuations and have updated the unit rates. Assessment inputs used was construction costs, residual values and remaining useful life inputs.
	Footpath Network - Infrastructure	3	Cost approach using current replacement cost	Independent Valuers	July 2020	The valuations required estimating the replacement cost for each asset type and taking into account a range of factors. While unit rates based on area could be supported from market evidence (level 2) other inputs (such as useful life, pattern of consumption and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been using level 3 valuation inputs.

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

9. INFRASTRUCTURE (Continued)

(b) Carrying Value Measurements

(i) Fair Value	Asset Class	Fair Value Hierarchy	Valuation Technique	Basis of Valuation	Date of Last Valuation	Inputs Used
	Drainage Network - Infrastructure	3	Cost approach using current replacement cost	Independent Valuers	July 2020	The valuations required estimating the replacement cost for each asset type and taking into account a range of factors. While unit rates based on area could be supported from market evidence (level 2) other inputs (such as useful life, pattern of consumption and asset condition) required extensive professional judgement and impacted significantly on the final determination of fair value. As such these assets were classified as having been using level 3 valuation inputs.
	Carparks	3	Cost approach using current replacement cost	Independent Valuers	June 2022	An independent asset management consultant also reviewed the carpark valuation and have conducted a sample condition inspection of the carparks. They have also reviewed the valuation inputs of previous valuations and have updated the unit rates. Assessment inputs used was construction costs, residual values and remaining useful life inputs.

Level 3 inputs are based on assumptions with regards to future values and patterns of consumption utilising current information. If the basis of these assumptions were varied, they have the potential to result in a significantly higher or lower fair value measurement.

During the period there were no changes in the valuation techniques used to determine the fair value of infrastructure using level 3 inputs.

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

10. FIXED ASSETS

(a) Depreciation

	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Buildings	8(a)	2,277,252	2,339,978	2,217,824
Furniture and equipment	8(a)	1,100,915	824,056	846,424
Plant and equipment	8(a)	162,898	220,244	326,170
Reserves Improvements	9(a)	1,313,988	1,293,526	1,322,686
Road Network - Infrastructure	9(a)	2,555,917	2,607,100	2,512,958
Footpath Network - Infrastructure	9(a)	557,177	559,680	543,359
Drainage Network - Infrastructure	9(a)	1,006,443	997,284	991,249
Carparks	9(a)	82,792	83,900	82,792
Right-of-use assets - plant and equipment	11(a)	100,578	100,000	88,511
		9,157,960	9,025,768	8,931,973
Amortisation				
Intangible assets - Corporate website	12	53,679	54,200	43,169
		9,211,639	9,079,968	8,975,142

Depreciation rates

Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset Class	Useful life
Buildings - Floor	40 - 150 years
Buildings - Envelope	30 - 150 years
Buildings - Fit-out	15 - 100 years
Buildings - Roof	40 - 150 years
Buildings - Other	10 - 120 years
Furniture & Equipment - General	3 - 20 years
Furniture & Equipment - Artwork	50 years
Plant - Motor Vehicles	5 years
Plant - Other	3 - 15 years
Roads/Carparks - Formation	Not depreciated
Roads/Carparks - Paving	40 - 150 years
Roads/Carparks - Kerbing	40 years
Roads/Carparks - Surfacing	20 years
Infrastructure - Footpaths	20 - 50 years
Infrastructure - Drainage	40 - 100 years
Infrastructure - Parks and Gardens	5 - 50 years
Infrastructure - Turf on Parks	Not depreciated
Intangible assets- Computer software	5 years
Right of Use Assets	2-5 years

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

10. FIXED ASSETS (Continued)

(b) Disposals of assets

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss	2022 Budget Net Book Value	2022 Budget Sale Proceeds	2022 Budget Profit	2022 Budget Loss	2021 Actual Net Book Value	2021 Actual Sale Proceeds	2021 Actual Profit	2021 Actual Loss
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings	0	0	0	0	357,000	0	0	(357,000)	0	0	0	0
Furniture and equipment	75,619	42,180	4,500	(37,939)	0	0	0	57,917	857	857	857	(57,917)
Plant and equipment	597,984	863,054	311,892	(46,822)	994,231	994,231	0	0	722,245	421,566	49,202	(349,881)
Reserves Improvements	47,510	0	0	(47,510)	171,000	0	0	(171,000)	254,274	0	0	(254,274)
	721,112	905,234	316,392	(132,271)	1,522,231	994,231	0	(528,000)	1,034,436	422,423	50,059	(662,072)

The following assets were disposed of during the year.

	2022 Actual Net Book Value	2022 Actual Sale Proceeds	2022 Actual Profit	2022 Actual Loss
	\$	\$	\$	\$
Plant and Equipment				
Governance				
Light Fleet Vehicle	33,609	33,975	366	0
Health				
Light Fleet Vehicle	30,969	34,545	3,576	0
Recreation and culture				
Light Fleet Vehicle	14,254	14,545	291	0
Transport				
Heavy Plant	434,545	678,864	291,140	(46,822)
Light Fleet Vehicle	21,260	23,636	2,376	0
Plant	15,338	23,000	7,662	0
Other property and services				
Light Fleet Vehicle	24,884	31,364	6,480	0
Light Fleet Vehicle	23,124	23,124	0	0
	597,984	863,054	311,892	(46,822)
Furniture & Equipment				
Governance				
Document Assembler Software	37,680	37,680	0	0
Recreation and culture				
Library Equipment	0	4,500	4,500	0
Library Books	37,939	0	0	(37,939)
	75,619	42,180	4,500	(37,939)
Reserves Equipment				
Recreation and culture				
Barbeque	4,610	0	0	(4,610)
Playground Equipment	35,330	0	0	(35,330)
Redcliffe Park Cabinet	7,570	0	0	(7,570)
	47,510	0	0	(47,510)
	721,112	905,234	316,392	(132,271)

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

10. FIXED ASSETS (Continued)

SIGNIFICANT ACCOUNTING POLICIES

Fixed assets

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

Initial recognition and measurement for assets held at cost

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

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

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.

In relation to this initial measurement, cost is determined as the fair value of the assets given as consideration plus costs incidental to the acquisition. For assets acquired at zero cost or otherwise significantly less than fair value, cost is determined as fair value at the date of acquisition. The cost of non-current assets constructed by the City includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Individual assets that are land, buildings, infrastructure and investment properties acquired between scheduled revaluation dates of the asset class in accordance with the mandatory measurement framework, are recognised at cost and disclosed as being at fair value as management believes cost approximates fair value. They are subject to subsequent revaluation at the next revaluation date in accordance with the mandatory measurement framework.

Revaluation

The fair value of land, buildings, infrastructure and investment properties is determined at least every five years in accordance with the regulatory framework. This includes buildings and infrastructure items which were pre-existing improvements (i.e. vested improvements) on vested land acquired by the City.

At the end of each period the carrying amount for each asset class is reviewed and where appropriate the fair value is updated to reflect current market conditions. This process is considered to be in accordance with *Local Government (Financial Management) Regulation 17A (2)* which requires land, buildings, infrastructure, investment properties and vested improvements to be shown at fair value.

Revaluation (continued)

For property, plant and equipment and infrastructure, increases in the carrying amount arising on revaluation of assets are credited to a revaluation surplus in equity. Decreases that offset previous increases of the same class of asset are recognised against revaluation surplus directly in equity. All other decreases are recognised in profit or loss. Subsequent increases are then recognised in profit or loss to the extent they reverse a net revaluation decrease previously recognised in profit or loss for the same class of asset.

Depreciation

The depreciable amount of all property, plant and equipment and infrastructure, 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.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are included in the statement of comprehensive income in the period in which they arise.

Depreciation on revaluation

When an item of property, plant and equipment and infrastructure is revalued, any accumulated depreciation at the date of the revaluation is treated in one of the following ways:

- (i) The gross carrying amount is adjusted in a manner that is consistent with the revaluation of the carrying amount of the asset. For example, the gross carrying amount may be restated by reference to observable market data or it may be restated proportionately to the change in the carrying amount. The accumulated depreciation at the date of the revaluation is adjusted to equal the difference between the gross carrying amount and the carrying amount of the asset after taking into account accumulated impairment losses; or
- (ii) Eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount of the asset.

Amortisation

All intangible assets with a finite useful life, are amortised on a straight-line basis over the individual asset's useful life from the time the asset is held ready for use.

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

Amortisation is included within depreciation in the Statement of Comprehensive Income and in Note 10(a).

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

11. LEASES

(a) Right-of-Use Assets

Movement in the right-of-use asset for plant and equipment between the beginning and the end of the current financial year.	Note	Right-of-use assets - plant and equipment	Right-of-use assets Total
		\$	\$
Balance at 1 July 2020		83,808	83,808
Additions		110,386	110,386
Depreciation		(88,511)	(88,511)
Balance at 30 June 2021		105,683	105,683
Additions		226,475	226,475
Depreciation	10(a)	(100,578)	(100,578)
Balance at 30 June 2022		231,580	231,580

The following amounts were recognised in the statement of comprehensive income during the period in respect of leases where the entity is the lessee:

		2022 Actual	2021 Actual
		\$	\$
Depreciation on right-of-use assets	10(a)	(100,578)	(88,511)
Interest expense on lease liabilities	29(b)	(1,046)	(675)
Total amount recognised in the statement of comprehensive income		(101,624)	(89,186)
Total cash outflow from leases		(100,578)	(89,186)

(b) Lease Liabilities

Current		106,263	72,032
Non-current		125,364	33,651
	29(b)	231,627	105,683

The City has 3 current operating leases relating to plant and equipment; two of the leases are for gym equipment that are used at Belmont Oasis and the other lease refers to the leasing of parking sensors.

Refer to the accounting policy for lease liabilities and related Right of Use Assets in note 29 (b).

Secured liabilities and assets pledged as security

Lease liabilities are effectively secured, as the rights to the leased assets recognised in the financial statements revert to the lessor in the event of default.

SIGNIFICANT ACCOUNTING POLICIES

Leases

At inception of a contract, the City assesses if the contract contains or is 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 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.

All contracts that are classified as short-term leases (i.e. a lease with a term of 12 months or less) and leases of low value assets are recognised as an operating expense on a straight-line basis over the term of the lease.

Details of individual lease liabilities required by regulations are provided at Note 29(b).

Right-of-use assets - valuation measurement

Right-of-use assets are measured at cost. This means that all right-of-use assets (other than vested improvements) under zero cost concessionary leases are measured at zero cost (i.e. not included in the Statement of Financial Position). The exception is vested improvements on concessionary land leases such as roads, buildings or other infrastructure which are reported at fair value.

Refer to Note 10 under revaluation for details on the significant accounting policies applying to vested improvements.

Right-of-use assets - depreciation

Right-of-use assets are depreciated over the lease term or useful life of the underlying asset, whichever is the shorter. Where a lease transfers ownership of the underlying asset, or the cost of the right-of-use asset reflects that the City anticipates to exercise a purchase option, the specific asset is amortised over the useful life of the underlying asset.

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

11. LEASES (Continued)

(c) Lessor - Property, Plant and Equipment Subject to Lease

The table below represents a maturity analysis of the undiscounted lease payments to be received after the reporting date.

	2022 Actual \$	2021 Actual \$
Less than 1 year	855,057	336,189
1 to 2 years	244,599	252,434
2 to 3 years	135,210	373,987
3 to 4 years	129,022	161,407
4 to 5 years	126,960	110,802
> 5 years	304,701	412,549
	1,795,549	1,647,368

Amounts recognised in profit or loss for Property, Plant and Equipment Subject to Lease

Rental income	888,457	634,917
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The City leases property to tenants, with rentals payable monthly. These leases are classified as operating leases as they do not transfer substantially all of the risks and rewards incidental to the ownership of the assets. The aged persons housing are considered a joint operation and are not considered investment property as the primary purpose is provision of community housing.

Lease payments for some contracts include CPI increases, but there are no other variable lease payments that depend on an index or rate. Although the City is exposed to changes in the residual value at the end of the current leases, the City typically enters into new operating leases and therefore will not immediately realise any reduction in residual value at the end of these leases. Expectations about the future residual values are reflected in the fair value of the properties.

SIGNIFICANT ACCOUNTING POLICIES

The City as Lessor

Upon entering into each contract as a lessor, the City assesses if the lease is a finance or operating lease.

The contract is classified as a finance lease when the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. All other leases not within this definition are classified as operating leases. Rental income received from operating leases is recognised on a straight-line basis over the term of the specific lease.

Initial direct costs incurred in entering into an operating lease (eg legal cost, cost to setup) are included in the carrying amount of the leased asset and recognised as an expense on a straight-line basis over the lease term.

When a contract is determined to include lease and non-lease components, the City applies AASB 15 to allocate the consideration under the contract to each component.

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

12. INTANGIBLE ASSETS

Note	2022 Actual	2021 Actual
Intangible assets	\$	\$
Non-current		
Corporate website	268,396	268,396
Less: Accumulated amortisation	(96,848)	(43,169)
	<u>171,548</u>	<u>225,227</u>
 Movements in balances of intangible assets during the financial year are shown as follows:		
Balance at 1 July	225,227	0
Recognition of corporate website	0	268,396
Amortisation of corporate website	(53,679)	(43,169)
Balance at 30 June	<u>171,548</u>	<u>225,227</u>
TOTAL INTANGIBLE ASSETS	<u>171,548</u>	<u>225,227</u>

SIGNIFICANT ACCOUNTING POLICIES

Corporate Website

Costs associated with planning, administrative and other general overhead expenditure are recognised as an expense when incurred.

The application, graphical design and content development costs that are directly attributable to preparing the web site to operate in the manner requested by management, and the website meets the recognition criteria in AASB 138.21 and AASB 138.57 are recognised as intangible assets.

Corporate Website (continued)

Similarly the operating website costs are recognised as intangible assets when it meets the recognition criteria set out in AASB 138.18, where it is demonstrated that the intangible asset will generate probable future economic benefits when the asset is ready for use.

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

13. TRADE AND OTHER PAYABLES

Current

Sundry creditors
Prepaid rates
Accrued payroll liabilities
Accrued Expenses

	2022	2021
	\$	\$
	1,014,564	688,848
	966,439	871,684
	389,212	354,812
	<u>3,444,256</u>	<u>3,962,643</u>
	<u>5,814,471</u>	<u>5,877,987</u>

SIGNIFICANT ACCOUNTING POLICIES

Financial liabilities

Financial liabilities are initially recognised at fair value when the City becomes a party to the contractual provisions of the instrument.

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost.

Financial liabilities are derecognised where the related obligations are discharged, cancelled or expired. The difference between the carrying amount of the financial liability extinguished or transferred to another party and the fair value of the consideration paid, including the transfer of non-cash assets or liabilities assumed, is recognised in profit or loss.

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 usually 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.

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

14. OTHER LIABILITIES

Current

Contract liabilities
Capital grant/contributions liabilities
Bonds and deposits held
Emergency Services Levy
Other Liabilities
Payables for employee related provisions

Non-current

Emergency Services Levy (Deferred)
Payables for employee related provisions

Reconciliation of changes in contract liabilities

Opening balance
Additions
Revenue from contracts with customers included as a contract liability at the start of the period

The City expects to satisfy the performance obligations from contracts with customers unsatisfied at the end of the reporting period to be satisfied within the next 12 months.

Reconciliation of changes in capital grant/contribution liabilities

Opening balance
Additions
Revenue from capital grant/contributions held as a liability at the start of the period

Expected satisfaction of capital grant/contribution liabilities

Less than 1 year

Performance obligations in relation to capital grant/contribution liabilities are satisfied as project milestones are met or completion of construction or acquisition of the asset.

	2022 \$	2021 \$
	35,775	81,056
	596,205	793,037
	91,008	137,733
	353,155	261,914
	7,943	52,244
	189,206	186,636
	1,273,292	1,512,620
	66,743	70,533
	106,684	0
	173,427	70,533
	81,056	241,499
	35,775	81,056
	(81,056)	(241,499)
	35,775	81,056
	793,037	0
	543,250	793,037
	(740,082)	0
	596,205	793,037
	596,205	793,037

SIGNIFICANT ACCOUNTING POLICIES

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.

Capital grant/contribution liabilities

Capital grant/contribution liabilities represent the City's obligations to construct recognisable non-financial assets to identified specifications to be controlled the City which are yet to be satisfied. Capital grant/contribution liabilities are recognised as revenue when the obligations in the contract are satisfied.

Non-current capital grant/contribution liabilities fair values are based on discounted cash flows of expected cashflows to satisfy the obligations using a current borrowing rate. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

15. BORROWINGS

	Note	2022			2021		
		Current	Non-current	Total	Current	Non-current	Total
Secured		\$	\$	\$	\$	\$	\$
Loan		721,467	12,236,361	12,957,828	705,011	12,831,578	13,536,589
Total secured borrowings	29(a)	721,467	12,236,361	12,957,828	705,011	12,831,578	13,536,589

Secured liabilities and assets pledged as security

Debentures, bank overdrafts and bank loans are secured over general funds of the City of Belmont.

SIGNIFICANT ACCOUNTING POLICIES

Borrowing costs

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

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. They are classified as level 3 fair values in the fair value hierarchy (see Note 25(i)) due to the unobservable inputs, including own credit risk.

Risk

Information regarding exposure to risk can be found at Note 23.

Details of individual borrowings required by regulations are provided at Note 29(a).

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

16. EMPLOYEE RELATED PROVISIONS

Employee Related Provisions

	2022	2021
	\$	\$
Current provisions		
Annual Leave	2,398,394	2,913,447
Long Service Leave	2,143,696	2,514,129
Other employee provisions	192,117	209,464
	4,734,207	5,637,040
Non-current provisions		
Long Service Leave	365,745	569,802
	365,745	569,802
	5,099,952	6,206,842

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave and associated on costs for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

Annual leave liabilities are classified as current, as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Amounts are expected to be settled on the following basis:

	2022	2021
	\$	\$
Less than 12 months after the reporting date	2,847,437	2,563,030
More than 12 months from reporting date	2,252,515	3,643,812
	5,099,952	6,206,842

Expected reimbursements of employee related provisions from other WA local governments included within other receivables	5	(252,932)	(239,196)
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SIGNIFICANT ACCOUNTING POLICIES

Employee benefits

The City's obligations for employees' annual leave, long service leave and other employee leave entitlements are recognised as employee related provisions in the Statement of Financial Position.

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 statement of financial 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.

CITY OF BELMONT
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

17. REVALUATION SURPLUS

	2022 Opening Balance	2022 Revaluation Increment	2022 Revaluation (Decrement)	Total Movement on Revaluation	2022 Closing Balance	2021 Opening Balance	2021 Revaluation Increment	2021 Revaluation (Decrement)	Total Movement on Revaluation	2021 Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Revaluation surplus - Land - freehold land	168,084,087	0	0	0	168,084,087	168,084,087	0	0	0	168,084,087
Revaluation surplus - Buildings	62,124,143	0	0	0	62,124,143	62,124,143	0	0	0	62,124,143
Revaluation surplus - Reserves Improvements	19,790,831	0	0	0	19,790,831	19,790,831	0	0	0	19,790,831
Revaluation surplus - Road Network - Infrastructure	71,854,029	8,334,400	0	8,334,400	80,188,429	71,854,029	0	0	0	71,854,029
Revaluation surplus - Footpath Network - Infrastructure	12,631,102	0	0	0	12,631,102	7,955,956	4,675,146	0	4,675,146	12,631,102
Revaluation surplus - Drainage Network - Infrastructure	55,123,404	0	0	0	55,123,404	46,346,919	8,776,485	0	8,776,485	55,123,404
Revaluation surplus - Carparks	2,869,844	314,387	0	314,387	3,184,231	2,869,844	0	0	0	2,869,844
Revaluation surplus - Share of other comprehensive income of investment in associates	4,200,928	0	0	0	4,200,928	4,769,810	0	(568,882)	(568,882)	4,200,928
	396,678,368	8,648,787	0	8,648,787	405,327,155	383,795,619	13,451,631	(568,882)	12,882,749	396,678,368

Movements on revaluation of property, plant and equipment (including infrastructure) are not able to be reliably attributed to a program as the assets were revalued by class as provided for by AASB 116 Aus 40.1.

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

18. NOTES TO THE STATEMENT OF CASH FLOWS

(a) Reconciliation of Cash

For the purposes of the Statement of Cash Flows, cash includes cash and cash equivalents, net of outstanding bank overdrafts. Cash at the end of the reporting period is reconciled to the related items in the Statement of Financial Position as follows:

Note	2022 Actual \$	2022 Budget \$	2021 Actual \$	
Cash and cash equivalents	3	10,777,740	6,004,618	11,483,765
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	3	3,453,059	0	1,824,445
- Financial assets at amortised cost	4	50,769,555	47,536,758	48,866,996
		54,222,614	47,536,758	50,691,441
The restricted financial assets are a result of the following specific purposes to which the assets may be used:				
Restricted reserve accounts	30	54,222,614	47,536,758	50,691,441
Total restricted financial assets		54,222,614	47,536,758	50,691,441
(b) Reconciliation of Net Result to Net Cash Provided By Operating Activities				
Net result		7,356,108	988,501	2,675,588
Non-cash items:				
Adjustments to fair value of financial assets at fair value through profit and loss		(9,992)	0	(6,464)
Depreciation/amortisation		9,211,639	9,079,968	8,975,142
(Profit)/loss on sale of asset		(184,121)	528,000	612,013
Share of profits of associates		0	0	(686,987)
Discounting of Equity interest in EMRC		611,310	0	0
Assets received for substantially less than fair value		(83,807)	0	(96,538)
Changes in assets and liabilities:				
(Increase)/decrease in trade and other receivables		(352,091)	355,265	255,188
(Increase)/decrease in other assets		225,421	45,621	868,355
(Increase)/decrease in inventories		(23,310)	0	(3,650)
Increase/(decrease) in trade and other payables		(63,516)	0	(6,116)
Increase/(decrease) in employee related provisions		(1,106,890)	0	(2,263,149)
Increase/(decrease) in other liabilities		(136,434)	146,403	161,435
Non-operating grants, subsidies and contributions		(2,933,964)	(4,035,952)	(2,439,578)
Net cash provided by/(used in) operating activities		12,510,353	7,107,806	8,045,239
(c) Undrawn Borrowing Facilities				
Credit Standby Arrangements				
Bank overdraft limit		200,000		200,000
Bank overdraft at balance date		0		0
Credit card limit		60,000		60,000
Credit card balance at balance date		6,662		11,806
Total amount of credit unused		266,662		271,806
Loan facilities				
Loan facilities - current		721,467		705,011
Loan facilities - non-current		12,236,361		12,831,578
Total facilities in use at balance date		12,957,828		13,536,589
Unused loan facilities at balance date		0		0

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

19. CONTINGENT LIABILITIES

a) Contaminated Sites

The City has one site with possible contamination at 5 Resolution Drive, Ascot and one classified as 'Contaminated – Restricted Use' at Peachey Park (400 Acton Ave and 50 Peachey Ave, Kewdale)

Regarding 5 Resolution Drive, until the City conducts an investigation to determine the presence and scope of contamination, assesses the risk, and agrees with the respective state government authorities on the need and criteria for remediation, the City is unable to estimate the potential costs associated with the remediation works.

Two lots within Peachey Park are classified as 'Contaminated- Restricted Use', as they are suitable for public open space and recreational use, but may not be suitable for a more sensitive land use.

b) Springs Development Contribution Plan

In Feb 2017 the Springs Development Contribution Plan (DCP) was established which required landowners to make a financial contribution towards infrastructure when undertaking any subdivision or development within the area, with the funds collected by the City used to reimburse Development WA .

This future reimbursement by the City is a contingent liability of which the amount and timing of the development is uncertain. The current DCP expired in February 2022 and the City has sought an extension of the DCP through an amendment to Local Planning Scheme No. 15. The Amendment is subject to approval by the Minister for Planning.

20. CAPITAL COMMITMENTS

	2022	2021
	\$	\$
Contracted for:		
- capital expenditure projects	3,192,734	1,538,625
- plant & equipment purchases	904,276	293,446
	<u>4,097,010</u>	<u>1,832,071</u>
Payable:		
- not later than one year	4,097,010	1,832,071

The capital expenditure projects outstanding at the end of the current reporting period represent the construction/upgrade of Wilson Park, Garvey Park and replacement of plant and vehicles (the prior year commitment was for the refurbishment of Belmont Oasis, Bilya Kard Boodja Lookout and replacement of fleet and plant).

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

21. RELATED PARTY TRANSACTIONS

(a) Elected Member Remuneration	Note	2022 Actual \$	2022 Budget \$	2021 Actual \$
Mayor - P Marks				
Mayor's annual allowance		86,253	89,753	89,753
Meeting attendance fees		47,516	47,516	47,516
Annual allowance for ICT expenses		3,500	3,500	3,500
		137,269	140,769	140,769
Deputy Mayor - G Sekulla (Deputy Mayor role ceased 18/10/2021)				
Deputy Mayor's annual allowance		6,707	6,707	22,438
Meeting attendance fees		31,678	31,878	31,678
Travel and sundry expenses		0	100	0
Annual allowance for ICT expenses		3,500	3,500	3,500
		41,885	42,185	57,616
Deputy Mayor - R.Rossi (commenced as Deputy Mayor from 18/10/2021)				
Deputy Mayor's annual allowance		15,792	15,731	0
Meeting attendance fees		31,678	31,564	31,678
Child Care expenses		0	114	0
Annual allowance for ICT expenses		3,500	3,500	3,500
		50,970	50,909	35,178
Councillor M Bass				
Meeting attendance fees		31,678	31,464	31,678
Travel and sundry expenses		0	214	0
Annual allowance for ICT expenses		3,500	3,500	3,500
		35,178	35,178	35,178
Councillor N Carter				
Meeting attendance fees		22,295	22,281	0
Travel and sundry expenses		33	114	0
Annual allowance for ICT expenses		2,463	2,463	0
		24,791	24,858	0
Councillor L Cayoun				
Meeting attendance fees		9,297	9,497	31,678
Travel and sundry expenses		0	100	0
Annual allowance for ICT expenses		1,027	1,027	3,500
		10,324	10,624	35,178
Councillor J Davis				
Meeting attendance fees		31,678	31,464	31,678
Travel and sundry expenses		25	214	20
Annual allowance for ICT expenses		3,500	3,500	3,500
		35,203	35,178	35,198
Councillor J Powell				
Meeting attendance fees		8,169	8,369	31,678
Travel and sundry expenses		0	100	0
Annual allowance for ICT expenses		2,155	2,546	3,500
		10,324	11,015	35,178
Councillor B Ryan				
Meeting attendance fees		31,678	31,464	31,678
Travel and sundry expenses		0	214	0
Annual allowance for ICT expenses		3,500	3,500	3,500
		35,178	35,178	35,178
Councillor D Sessions				
Meeting attendance fees		22,295	22,481	0
Travel and sundry expenses		174	114	0
Annual allowance for ICT expenses		2,463	2,463	0
		24,932	25,058	0
Councillor S Wolff				
Meeting attendance fees		31,678	31,464	31,678
Travel and sundry expenses		0	214	0
Annual allowance for ICT expenses		3,500	3,500	3,500
		35,178	35,178	35,178
		441,232	446,131	444,651

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

21. RELATED PARTY TRANSACTIONS(Continued)

Fees, expenses and allowances to be paid or reimbursed to elected council members.

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Mayor's annual allowance	86,253	89,753	89,753
Deputy Mayor's annual allowance	22,499	22,438	22,438
Meeting attendance fees	299,640	299,442	300,940
Child care expenses	0	114	0
Annual allowance for ICT expenses	32,609	33,000	31,500
Travel and sundry expenses	232	1,384	20
21(b)	441,232	446,131	444,651

(b) Key Management Personnel (KMP) Compensation

The total of compensation paid to KMP of the City during the year are as follows:

	2022 Actual \$	2021 Actual \$
Short-term employee benefits	1,047,368	1,165,958
Post-employment benefits	117,349	118,349
Employee - other long-term benefits	75,969	123,376
Employee - termination benefits	210,420	0
Council member costs	441,232	444,651
21(a)	1,892,338	1,852,334

Short-term employee benefits

These amounts include all salary and fringe benefits awarded to KMP except for details in respect to fees and benefits paid to council members which may be separately found in the table above.

Post-employment benefits

These amounts are the current-year's cost of the City's superannuation contributions made during the year.

Other long-term benefits

These amounts represent annual leave and long service leave entitlements accruing during the year.

Termination benefits

These amounts represent termination benefits paid to KMP (Note: may or may not be applicable in any given year).

Council member costs

These amounts represent payments of member fees, expenses, allowances and reimbursements during the year.

(c) Transactions with related parties

Transactions between related parties and the City are on normal commercial terms and conditions, no more favourable than those available to other parties, unless otherwise stated.

No outstanding balances or provisions for doubtful debts or guarantees exist in relation to related parties at year end.

In addition to KMP compensation above the following transactions occurred with related parties:

	2022 Actual \$	2021 Actual \$
Investments in associates:		
Payments made to the EMRC for waste services.	0	3,480,253
Balances outstanding to the EMRC at balance date.	0	292,238
Amounts outstanding from related parties:		
Payments made to Faulkner Park Board of Management.	151,487	92,000
Amounts outstanding from the related parties:		
Income received by the City from the Belmont Retirement Villages Board of Management	159,745	112,938

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

21. RELATED PARTY TRANSACTIONS(Continued)

(d) Related Parties

The City's main related parties are as follows:

i. Key management personnel

Any person(s) having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly, including any council member, are considered key management personnel.

ii. Other Related Parties

An associate person of KMP was employed by the City under normal employment terms and conditions.

Any entity that is controlled by or over which KMP, or close family members of KMP, have authority and responsibility for planning, directing and controlling the activity of the entity, directly or indirectly, are considered related parties in relation to the City.

iii. Entities subject to significant influence by the City

An entity that has the power to participate in the financial and operating policy decisions of an entity, but does not have control over those policies, is an entity which holds significant influence. Significant influence may be gained by share ownership, statute or agreement.

The City of Belmont has two elected members and the CEO on the Board of the Belmont Retirement Villages Board of Management (BRVBM). As the City is represented by three of the seven Board members this would illustrate significant influence although it is not an investee/investor relationship and the City cannot benefit financially from this arrangement. The City makes a contribution to the ongoing management of the Board and receives a percentage of sales income from unit sales within the Faulkner Park Retirement Village that is placed into specific reserves.

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

22. INVESTMENT IN ASSOCIATES

Investment in associate

Set out in the table below are the associates of the City. All associates are measured using the equity method. Western Australia is the principal place of business for all associates.

Name of entity	% of ownership interest 2022	2021	2022 Actual \$	2021 Actual \$
Equity in Eastern Metropolitan Regional Council	0.00%	11.31%	0	21,000,517
Total equity-accounted investments			0	21,000,517

(a) Share of Investment in EMRC

The City was a participant in the Eastern Metropolitan Regional Council (EMRC) and had voting rights of 1/6th and the interest in the assets and liabilities of the EMRC. The City's interest in the EMRC was calculated by the EMRC as at 30 June 2021 was 11.31% representing its share of net assets \$21,000,517. On the 23 December 2020 the City issued its Notice of withdrawal from the EMRC, effective from 1 July 2021. The City's equity entitlement is subject to a valuation methodology and is planned to be finalised and paid by 31 July 2023 as such the nature of this investment has been transferred to non current asset receivable (refer note 5) and discounted to the present value.

Summarised statement of comprehensive income

	Actual \$	Actual \$
Revenue	0	45,090,716
Net Results	0	10,296,371
Total Comprehensive Income	0	6,287,085

Summarised statement of financial position

Total current assets	0	91,484,741
Non-current assets	0	115,414,742
Total assets	0	206,899,483
Current financial liabilities		
Total current liabilities	0	14,439,344
Non-current financial liabilities		
Total non-current liabilities	0	6,707,161
Total liabilities	0	21,146,505
Net assets	0	185,752,978
Reconciliation to carrying amounts		
Opening net assets 1 July	0	184,451,880
Changes in members contributions		(4,985,987)
Profit/(Loss) for the period	0	6,287,085
Closing net assets 1 July	0	185,752,978
Carrying amount at 1 July	0	20,882,412
- Share of associates net profit/(loss) for the period	0	686,987
- Share of associates other comprehensive income arising during the period	0	(568,882)
Carrying amount at 30 June	0	21,000,517

(b) Other investments

The City also holds a minor interest in jointly controlled assets (land and buildings) with the Housing Authority for aged accommodation purposes. Included in Property, Plant and Equipment the total value of the City's share of jointly controlled assets at 30 June 2022 is \$2,093,142 (2021: \$2,138,174).

SIGNIFICANT ACCOUNTING POLICIES

Investments in associates

An associate is an entity over which the City has the power to participate in the financial and operating policy decisions of the investee but not control or joint control of those policies.

Investments in associates are accounted for using the equity method. The equity method of accounting, is whereby the investment is initially recognised at cost and adjusted thereafter for the post-acquisition change in the City's share of net assets of the associate. In addition, the City's share of the profit or loss of the associate is included in the City's profit or loss.

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

23. FINANCIAL RISK MANAGEMENT

This note explains the City's exposure to financial risks and how these risks could affect the City's future financial performance.

Risk	Exposure arising from	Measurement	Management
Market risk - interest rates	Long term borrowings at variable rates	Sensitivity analysis	Utilise fixed interest rate borrowings
Credit risk	Cash and cash equivalents, trade receivables, financial assets and debt investments	Aging analysis Credit analysis	Diversification of bank deposits, credit limits. Investment policy
Liquidity risk	Borrowings and other liabilities	Rolling cash flow forecasts	Availability of committed credit lines and borrowing facilities

The City does not engage in transactions expressed in foreign currencies and is therefore not subject to foreign currency risk.

Financial risk management is carried out by the finance area under policies approved by the Council. The finance area identifies, evaluates and manages financial risks in close co-operation with the operating divisions. Council have approved the overall risk management policy and provide policies on specific areas such as investment policy.

(a) Interest rate risk

Cash and cash equivalents

The City's main interest rate risk arises from cash and cash equivalents with variable interest rates, which exposes the City to cash flow interest rate risk. Short term overdraft facilities also have variable interest rates however these are repaid within 12 months, reducing the risk level to minimal.

Excess cash and cash equivalents are invested in fixed interest rate term deposits which do not expose the City to cash flow interest rate risk. Cash and cash equivalents required for working capital are held in variable interest rate accounts and non-interest bearing accounts. Carrying amounts of cash and cash equivalents at the 30 June and the weighted average interest rate across all cash and cash equivalents and term deposits held disclosed as financial assets at amortised cost are reflected in the table below.

	Weighted Average Interest Rate	Carrying Amounts	Fixed Interest Rate	Variable Interest Rate	Non Interest Bearing
	%	\$	\$	\$	\$
2022					
Cash and cash equivalents	0.31%	10,777,740	5,000,000	5,773,498	4,242
Financial assets at amortised cost - term deposits	0.83%	61,069,555	61,069,555	0	0
2021					
Cash and cash equivalents	0.37%	11,483,764	5,000,000	6,479,614	4,150
Financial assets at amortised cost - term deposits	1.51%	53,866,996	53,866,996	0	0

Sensitivity

Profit or loss is sensitive to higher/lower interest income from cash and cash equivalents as a result of changes in interest rates.

	2022	2021
	\$	\$
Impact of a 1% movement in interest rates on profit and loss and equity*	57,735	64,796

* Holding all other variables constant

Borrowings

Borrowings are subject to interest rate risk - the risk that movements in interest rates could adversely affect funding costs. The City manages this risk by borrowing long term and fixing the interest rate to the situation considered the most advantageous at the time of negotiation. The City does not consider there to be any interest rate risk in relation to borrowings. Details of interest rates applicable to each borrowing may be found at Note 29(a).

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

Trade and Other Receivables

The City's major receivables comprise rates annual charges and user fees and charges. The major risk associated with these receivables is credit risk – the risk that the debts may not be repaid. The City manages this risk by monitoring outstanding debt and employing debt recovery policies. It also encourages ratepayers to pay rates by the due date through incentives.

Credit risk on rates and annual charges is minimised by the ability of the City to recover these debts as a secured charge over the land, that is, the land can be sold to recover the debt. The City is able to charge interest on overdue rates and annual charges at higher than market rates, which further encourages payment.

The level of outstanding receivables is reported to Council monthly and benchmarks are set and monitored for acceptable collection performance.

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.

The expected loss rates are based on the payment profiles of rates and fees and charges over a period of 36 months before 1 July 2021 or 1 July 2022 respectively and the corresponding historical losses experienced within this period. Historical credit loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors such as the ability of ratepayers and residents to settle the receivables. Housing prices and unemployment rates have been identified as the most relevant factor in repayment rates, and accordingly adjustments are made to the expected credit loss rate based on these factors.

The loss allowance as at 30 June 2022 and 30 June 2021 for rates receivable was determined as follows:

	Less than 1 year past due	More than 1 year past due	More than 2 years past due	More than 3 years past due	Total
30 June 2022					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	0
Gross carrying amount	2,072,366	10,995	0	0	2,083,361
Loss allowance	0	0	0	0	0
30 June 2021					
Rates receivable					
Expected credit loss	0.00%	0.00%	0.00%	0.00%	0
Gross carrying amount	1,693,050	12,863	0	0	1,705,913
Loss allowance	0	0	0	0	0

The loss allowance as at 30 June 2022 and 30 June 2021 was determined as follows for trade receivables.

	Current	More than 30 days past due	More than 60 days past due	More than 90 days past due	Total
30 June 2022					
Trade and other receivables					
Expected credit loss	0%	0%	0%	0%	0%
Gross carrying amount	452,235	7022	9717	10974	479,948
Loss allowance	0	0	0	0	0
30 June 2021					
Trade and other receivables					
Expected credit loss	0%	0%	0%	0%	0%
Gross carrying amount	337,481	810	2,228	41,589	382,108
Loss allowance	0	0	0	0	0

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

23. FINANCIAL RISK MANAGEMENT (Continued)

(b) Credit risk

The loss allowances for trade receivables and contract assets as at 30 June reconcile to the opening loss allowances as follows:

	Rates receivable		Trade and other receivables		Contract Assets	
	2022 Actual	2021 Actual	2022 Actual	2021 Actual	2022 Actual	2021 Actual
Opening loss allowance as at 1 July	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
Increase in loss allowance recognised in profit or loss during the year	0	0	0	0	0	0
Unused amount reversed	0	0	0	0	0	0
Closing loss allowance at 30 June	0	0	0	0	0	0

Trade receivables and contract assets are written off where there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others, the failure of a debtor to engage in a repayment plan with the City, and a failure to make contractual payments for a period of greater than 120 days past due.

Impairment losses on trade receivables and contract assets are presented as net impairment losses within operating profit. Subsequent recoveries of amounts previously written off are credited against the same line item.

Contract Assets

The City's contract assets represent work completed, which have not been invoiced at year end. This is due to the City not having met all the performance obligations in the contract which give an unconditional right to receive consideration. Contract assets have substantially the same risk characteristics as the trade receivables for the same types of contracts. The City has therefore concluded that the expected loss rates for trade receivables are a reasonable approximation of the loss rates for the contract assets.

The City has no impaired losses for trade receivables and contract assets.

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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23. FINANCIAL RISK MANAGEMENT (Continued)

(c) Liquidity risk

Payables and borrowings

Payables and borrowings are both subject to liquidity risk – that is the risk that insufficient funds may be on hand to meet payment obligations as and when they fall due. The City manages this risk by monitoring its cash flow requirements and liquidity levels and maintaining an adequate cash buffer. Payment terms can be extended and overdraft facilities drawn upon if required and disclosed in Note 18(c).

The contractual undiscounted cash flows of the City's payables and borrowings are set out in the liquidity table below. Balances due within 12 months equal their carrying balances, as the impact of discounting is not significant.

	Due within 1 year \$	Due between 1 & 5 years \$	Due after 5 years \$	Total contractual cash flows \$	Carrying values \$
<u>2022</u>					
Trade and other payables	5,814,471	0	0	5,814,471	5,814,471
Borrowings	1,166,508	4,622,569	12,263,112	18,052,189	12,957,828
Other Liabilities	288,157	112,104	0	400,261	394,841
Lease liabilities	113,272	134,865	0	248,137	231,627
	<u>7,382,408</u>	<u>4,869,538</u>	<u>12,263,112</u>	<u>24,515,058</u>	<u>19,398,767</u>
<u>2021</u>					
Trade and other payables	5,877,987	0	0	5,877,987	5,877,987
Borrowings	1,170,535	4,640,393	13,411,796	19,222,724	13,536,589
Other Liabilities	376,613	0	0	376,613	376,613
Lease liabilities	71,785	42,394	0	114,179	105,683
	<u>7,496,920</u>	<u>4,682,787</u>	<u>13,411,796</u>	<u>25,591,503</u>	<u>19,896,872</u>

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
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24. EVENTS OCCURRING AFTER THE END OF THE REPORTING PERIOD

There has been no material post balance sheet event after 30 June 2022

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

25. OTHER SIGNIFICANT ACCOUNTING POLICIES

a) 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.

b) 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 unconditional right to defer settlement beyond 12 months, such as vested long service leave, the liability is classified as current even if not expected to be settled within the next 12 months. Inventories held for trading are classified as current or non-current based on the City's intentions to release for sale.

c) Rounding off figures

All figures shown in this annual financial report, other than a rate in the dollar, are rounded to the nearest dollar. Amounts are presented in Australian Dollars.

d) Comparative figures

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

When the City applies an accounting policy retrospectively, makes a retrospective restatement or reclassifies items in its financial statements that has a material effect on the statement of financial position, an additional (third) Statement of Financial Position as at the beginning of the preceding period in addition to the minimum comparative financial statements is presented.

e) Budget comparative figures

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

f) 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.

g) Fair value of assets and liabilities

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

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

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

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

h) Interest earnings

Interest income is calculated by applying the effective interest rate to the

gross carrying amount of a financial asset measured at amortised cost except for financial assets that subsequently become credit-impaired. For credit-impaired financial assets the effective interest rate is applied to the net carrying amount of the financial asset (after deduction of the loss allowance).

i) Fair value hierarchy

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

Level 1

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

Level 2

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

Level 3

Measurements based on unobservable inputs for the asset or liability.

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

Valuation techniques

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

Market approach

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

Income approach

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

Cost approach

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

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

j) Impairment of assets

In accordance with Australian Accounting Standards the City's cash generating non-specialised assets, other than inventories, are assessed at each reporting date to determine whether there is any indication they may be impaired.

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

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

For non-cash generating specialised assets that are measured under the revaluation model, such as roads, drains, public buildings and the like, no annual assessment of impairment is required. Rather AASB 116.31 applies and revaluations need only be made with sufficient regularity to ensure the carrying value does not differ materially from that which would be determined using fair value at the end of the reporting period.

k) Initial application of accounting standards

During the current year, no new or revised Australian Accounting Standards and Interpretations were compiled, became mandatory and were applicable to its operations.

New accounting standards for application in future years

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

- AASB 2020-1 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-current
- AASB 2020-3 Amendments to Australian Accounting Standards - Annual Improvements 2018-2020 and Other Amendments
- AASB 2021-2 Amendments to Australian Accounting Standards - Disclosure of Accounting Policies or Definition of Accounting Estimates
- AASB 2021-7 Amendments to Australian Accounting Standards - Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections

It is not expected these standards will have an impact on the financial report.

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

26. FUNCTION AND ACTIVITY

(a) Service objectives and descriptions

City operations as disclosed in this financial report encompass the following service orientated functions and activities.

Objective	Description
<p>Governance To provide a decision making process for the efficient allocation of scarce resources</p>	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.
<p>General purpose funding To collect revenue to allow for the provision of services.</p>	Includes the cost of collecting rates income and all general purpose funding e.g. Grants Commission Funding.
<p>Law, order, public safety To provide services to help ensure a safer and environmentally conscious community.</p>	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 Council's Rangers.
<p>Health To provide an operational framework for environmental and community</p>	The administration of maternal and infant health through child health clinics. The administration of preventative services such as: Immunisation, Meat Inspections, Inspection of food premises and Pest Control.
<p>Education and welfare To provide services to disadvantages persons, the elderly, children and youth</p>	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.
<p>Housing To provide and maintain elderly residents housing</p>	The provision of Aged Housing Facilities throughout the district.
<p>Community amenities To provide services required by the community.</p>	Includes sanitation (household refuse); stormwater drainage; town and regional planning and development; the provision of rest rooms and protection of the environment.
<p>Recreation and culture To establish and effectively manage infrastructure and resources which will help the social well being of the community.</p>	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.
<p>Transport To provide safe, effective and efficient transport services to the community</p>	Construction and maintenance of streets, roads, footpaths, cycleways and Council Depot. The control of street parking and the control of traffic management of local streets.
<p>Economic services To help promote the local government and its economic wellbeing.</p>	The management of local tourism and area promotion. The provision of building approvals and control. Any other economic services.
<p>Other property and services To monitor and control operating accounts</p>	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 FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

26. FUNCTION AND ACTIVITY (Continued)

(b) Income and expenses

	2022	2022	2021
	Actual	Budget	Actual
	\$	\$	\$
Income excluding grants, subsidies and contributions			
Governance	235,069	200,531	272,335
General purpose funding	52,880,245	52,467,740	50,662,344
Law, order, public safety	173,681	130,100	145,439
Health	102,885	53,250	58,933
Education and welfare	2,109	0	30,011
Housing	347,507	351,000	294,233
Community amenities	6,761,299	6,731,221	6,751,724
Recreation and culture	674,749	420,550	456,575
Transport	302,160	0	10,747
Economic services	85,937	129,000	821,491
Other property and services	137,648	85,130	168,757
	61,703,289	60,568,522	59,672,589
Grants, subsidies and contributions			
Governance	188,937	190,000	225,394
General purpose funding	1,199,086	443,500	1,521,627
Law, order, public safety	199,804	200,884	856,703
Health	62,427	48,946	19,145
Education and welfare	71,873	62,500	143,928
Community amenities	481,560	753,830	616,475
Recreation and culture	95,647	273,148	744,087
Transport	2,053,906	1,850,106	2,603,552
Economic services	1,993,756	1,666,846	43,070
Other property and services	56,153	648,500	55,239
	6,403,149	6,138,260	6,829,220
Total Income	68,106,438	66,706,782	66,501,809
Expenses			
Governance	(9,687,681)	(9,631,683)	(10,017,456)
General purpose funding	(3,442,697)	(2,359,755)	(2,429,357)
Law, order, public safety	(3,771,179)	(3,796,649)	(3,619,224)
Health	(1,299,181)	(1,392,529)	(1,176,733)
Education and welfare	(2,793,733)	(3,703,595)	(3,734,510)
Housing	(556,033)	(465,925)	(445,968)
Community amenities	(7,731,944)	(9,909,415)	(8,816,046)
Recreation and culture	(15,338,971)	(18,421,291)	(15,249,083)
Transport	(9,348,249)	(9,414,057)	(10,588,896)
Economic services	(3,404,422)	(2,527,399)	(3,994,191)
Other property and services	(3,376,240)	(4,095,982)	(3,754,757)
Total expenses	(60,750,330)	(65,718,281)	(63,826,221)
Net result for the period	7,356,108	988,501	2,675,588

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

26. FUNCTION AND ACTIVITY (Continued)

	2022	2022	2021
	Actual	Budget	Actual
(c) Fees and Charges	\$	\$	\$
Governance	4,516	10,500	10,112
General purpose funding	1,004,918	880,626	732,548
Law, order, public safety	153,604	108,900	122,184
Health	86,581	40,000	47,139
Education and welfare	0	0	1,065
Housing	347,507	351,000	294,233
Community amenities	6,742,948	6,727,921	6,735,511
Recreation and culture	480,190	326,050	278,045
Economic services	85,201	128,000	133,823
Other property and services	61,437	55,180	48,941
	8,966,901	8,628,177	8,403,600
(d) Total Assets	2022	2021	
	\$	\$	
Governance	4,766,870	4,807,863	
General purpose funding	161,209,427	162,343,871	
Law, order, public safety	669,644	574,056	
Health	3,135,735	3,078,486	
Education and welfare	4,363,155	4,349,724	
Housing	5,112,820	5,123,669	
Community amenities	695,156	781,313	
Recreation and culture	112,600,384	112,988,701	
Transport	270,419,240	262,187,216	
Economic services	19,889,964	16,753,816	
Other property and services	35,620,918	37,129,717	
Unallocated	72,041,804	66,161,448	
	690,525,117	676,279,880	

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

27. RATING INFORMATION

(a) General Rates

RATE TYPE Rate Description	Basis of valuation	Number of Properties	2021/22 Actual Rateable Value*	2021/22 Actual		2021/22 Actual		2021/22 Budget		2021/22 Budget		2020/21 Actual	
				Rate	Revenue	Interim Rates	Back Rates	Interim Rates	Back Rates	Revenue	Total Revenue	Revenue	Total Revenue
Residential	Gross rental valuation	14203	251,842,955	16,829,971	288,266	0	0	16,789,045	212,530	0	0	17,001,575	16,440,806
Commercial	Gross rental valuation	848	137,802,486	9,688,639	7,525	0	0	9,743,451	49,657	0	0	9,793,108	9,510,413
Industrial	Gross rental valuation	464	124,156,151	8,774,736	73,932	0	0	8,755,743	45	0	0	8,755,788	8,593,809
Sub-Total		15,515	513,801,592	35,293,346	369,723	0	0	35,288,239	262,232	0	0	35,550,471	34,544,828
Minimum payment													
Residential	Gross rental valuation	5,210	59,398,501	4,454,550	0	0	0	4,463,955	0	0	0	4,463,955	4,389,840
Commercial	Gross rental valuation	187	1,459,492	187,935	0	0	0	187,935	0	0	0	187,935	185,130
Industrial	Gross rental valuation	9	89,679	9,225	0	0	0	9,225	0	0	0	9,225	9,090
Sub-Total		5,406	60,947,672	4,651,710	0	0	0	4,661,115	0	0	0	4,661,115	4,584,060
		20,921	574,749,264	39,945,056	369,723	0	0	39,949,354	262,232	0	0	40,211,586	39,128,888
Discounts on general rates (Refer note 27(d))				(1,800,104)	0	0	0	(1,713,287)	262,232	0	0	(1,713,287)	(1,661,289)
Total amount raised from general rates				38,144,952	369,723	0	0	38,236,067	262,232	0	0	38,498,299	37,467,599
* Rateable value is based on the value of properties at the time the rate is raised.													
(b) Rates (excluding general rates)													
Ex-gratia Rates													
Airport		644	173,390,425	12,205,012	0	0	0	12,191,947	0	0	0	12,191,947	11,164,500
Other Rates in Lieu- DBNGP Corridor				96,118	0	0	0	84,088	0	0	0	84,088	80,183
Sub-Total				12,301,130	0	0	0	12,276,035	0	0	0	12,276,035	11,244,683
Total amount raised from rates (excluding general rates)				12,301,130	0	0	0	50,512,102	262,232	0	0	12,276,035	11,244,683
(c) Total Rates				50,446,082	369,723	0	0	50,512,102	262,232	0	0	50,774,334	48,712,282

The entire balance of rates revenue has been recognised at a point in time in accordance with AASB 1058 Income for not-for-profit entities.

CITY OF BELMONT
 NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
 FOR THE YEAR ENDED 30 JUNE 2022

27. RATING INFORMATION (Continued)

(d) Discounts, Incentives, Concessions, & Write-offs

Rates Discounts

Rate or Fee Discount Granted	Type	Discount %	Discount \$	2022		2021		Circumstances in which Discount is Granted
				Actual	Budget	Actual	Budget	
Residential Commercial Industrial Ex- Gratia Rates	Rate Rate Rate Rate	5.00% 5.00% 5.00% 5.00%	\$ 0 0 0	628,042 310,527 250,482 611,053	587,340 293,683 222,916 609,348	599,758 268,447 239,996 553,088	1,661,289	Discount is applicable if ratepayers pays the rates by the due date on the rates notice
Total discounts (Note 27(a))				1,800,104	1,713,287	1,661,289		

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

27. RATING INFORMATION (Continued)

(e) Interest Charges & Instalments

Instalment Options	Date Due	Instalment Plan Admin Charge \$	Instalment Plan Interest Rate %	Unpaid Rates Interest Rate %
Option One				
Single full payment	20-Sep-21			
Option Two				
First instalment	20-Sep-21	\$20.00	0.0%	7%
Second instalment	28-Jan-22			
Option Three				
First instalment	20-Sep-21	\$20.00	5.5%	7%
Second instalment	22-Nov-21			
Third instalment	28-Jan-22			
Fourth instalment	28-Mar-22			

	2022 Actual \$	2022 Budget \$	2021 Actual \$
Interest on unpaid rates	107,688	63,000	93,947
Interest on instalment plan	139,347	135,000	131,266
Charges on instalment plan	111,600	114,000	113,476
	358,635	312,000	338,689

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

28. RATE SETTING STATEMENT INFORMATION

		2021/22 Budget	2020/21
	2021/22 (30 June 2022 Carried Forward)	(30 June 2022 Carried Forward)	(30 June 2021 Carried Forward)
Note	\$	\$	\$
(a) Non-cash amounts excluded from operating activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to operating activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to operating activities			
Less: Profit on asset disposals	10(b)	(316,392)	0
Less: Fair value adjustments to financial assets at fair value through profit and loss		(9,992)	0
Less: Share of net profit of associates and joint ventures accounted for using the equity method		0	(686,987)
Add: Loss on disposal of assets	10(b)	132,271	528,000
Add: Depreciation	10(a)	9,211,639	9,079,968
Non-cash movements in non-current assets and liabilities:			
Adjustments for non current rate debtors		17,650	0
Assets donated		(83,807)	0
Employee benefit provisions		(478,972)	177,013
Discounting of Equity interest in EMRC		611,311	0
Movement Current Lease liability		(34,073)	0
Non-cash amounts excluded from operating activities		9,049,635	9,784,981
(b) Non-cash amounts excluded from investing activities			
The following non-cash revenue or expenditure has been excluded from amounts attributable to investing activities within the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> .			
Adjustments to investing activities			
Property, plant and equipment received for substantially less than fair value	8(a)	83,807	0
Non-cash amounts excluded from investing activities		83,807	0
(c) Surplus/(deficit) after imposition of general rates			
The following current assets and liabilities have been excluded from the net current assets used in the Rate Setting Statement in accordance with <i>Financial Management Regulation 32</i> to agree to the surplus/(deficit) after imposition of general rates.			
Adjustments to net current assets			
Less: Reserve accounts	30	(54,222,614)	(47,536,758)
Add: Financial assets at amortised cost	4(a)	15,216,299	17,946,838
Add: Current liabilities not expected to be cleared at end of year			
- Current portion of borrowings	15	595,217	573,170
- Current portion of lease liabilities	11(b)	106,263	0
- Employee benefit provisions (LSL Reserve)		2,143,696	2,613,109
Total adjustments to net current assets		(36,161,139)	(26,403,641)
Net current assets used in the Rate Setting Statement			
Total current assets		61,034,559	44,689,792
Less: Total current liabilities		(12,649,700)	(14,371,151)
Less: Total adjustments to net current assets		(36,161,139)	(26,403,641)
Net current assets used in the Rate Setting Statement		12,223,720	3,915,000
			8,218,173

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

29. BORROWING AND LEASE LIABILITIES

(a) Borrowings

Purpose	Note	Actual			Budget		
		Principal at 1 July 2020	New Loans During 2020-21	Principal at 30 June 2021	Principal at 30 June 2022	New Loans During 2021-22	Principal at 30 June 2022
Loan No. 183 - Community Centre	Expiry 05/2038	14,094,645	0	13,536,589	12,957,828	0	12,831,578
Total		14,094,645	0	13,536,589	12,957,828	0	12,831,578
Total Borrowings	15	14,094,645	0	13,536,589	12,957,828	0	12,831,578

Borrowing Interest Repayments

Purpose	Note	Function and activity	Loan Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021
Loan No. 183 - Community Centre		Recreation and Culture	183	WATC*	3.81%	(638,043)	(597,365)	(618,500)
Total						(638,043)	(597,365)	(618,500)
Total Interest Repayments	2(b)					(638,043)	(597,365)	(618,500)

* WA Treasury Corporation

(b) Lease Liabilities

Purpose	Note	Actual			Budget		
		Principal at 1 July 2020	New Leases additions During 2020-21	Principal at 30 June 2021	Principal at 30 June 2022	New Leases additions During 2021-22	Principal at 30 June 2022
Cardio Equipment		55,024	35,386	22,788	0	22,788	(14,712)
Gym Equipment		28,784	0	17,039	5,294	17,039	2,039
Parking Sensors		0	75,000	65,856	36,129	65,856	(30,000)
Cardio Equipment		0	0	0	190,204	0	0
Total Lease Liabilities	11(b)	83,808	110,386	105,683	231,627	105,683	23,183

Lease Interest Repayments

Purpose	Note	Function and activity	Lease Number	Institution	Interest Rate	Actual for year ending 30 June 2022	Budget for year ending 30 June 2022	Actual for year ending 30 June 2021	Lease Term
Cardio Equipment		Recreation and Culture	1/2	De Lage Landen	0.43%	(50)	0	(100)	48 months
Gym Equipment		Recreation and Culture	3A/3B	De Lage Landen	0.43%	(125)	0	(165)	36 months
Parking Sensors		Recreation and Culture	20200618	Database Consultants	0.35%	(167)	0	(410)	24 months
Cardio Equipment		Recreation and Culture	E6TEC63884	MAIA	3.82%	(704)	0	0	36 months
Total Interest Repayments	2(b)					(1,046)	0	(675)	

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

30. RESERVE ACCOUNTS

	2022 Opening Balance	2022 Actual	2022 Transfer to	2022 Actual	2022 Transfer (from)	2022 Closing Balance	2022 Budget Opening Balance	2022 Budget Transfer to	2022 Budget Transfer (from)	2022 Budget Closing Balance	2021 Actual Opening Balance	2021 Actual Transfer to	2021 Actual Transfer (from)	2021 Actual Closing Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
(a) Administration building Reserve	237,447	2,187	0	239,634	0	239,634	237,508	1,733	0	239,241	233,259	4,188	0	237,447
(b) Aged Accommodation - Homewest Reserve	862,342	22,934	0	885,276	0	885,276	875,949	49,458	0	925,407	817,776	925,407	0	862,342
(c) Aged Community Care Reserve	220,256	2028	0	222,284	0	222,284	177,290	1,247	0	178,537	167,898	52,358	0	220,256
(d) Aged persons housing Reserve	960,587	8,846	(142,095)	827,337	0	827,337	949,390	13,869	(187,938)	775,321	1,018,354	24,218	(81,985)	960,587
(e) Aged Services Reserve	1,071,442	9,867	0	1,081,309	0	1,081,309	1,071,793	7,818	0	1,079,611	1,052,545	18,897	0	1,071,442
(f) Ascot Waters Marina Maintenance & Restoration	1,020,241	9,395	0	1,029,636	0	1,029,636	1,028,232	7,508	(50,000)	985,740	1,010,736	18,146	(8,641)	1,020,241
(g) Belmont District Band Reserve	47,253	435	0	47,688	0	47,688	44,265	323	0	44,588	43,472	3,781	0	47,253
(h) Belmont Oasis Refurbishment Reserve	4,164,704	38,352	0	4,203,056	0	4,203,056	4,165,856	30,389	0	4,196,245	4,091,251	73,453	0	4,164,704
(i) Belmont Trust Reserve	1,683,144	15,500	(83,618)	1,615,026	0	1,615,026	1,511,847	6,712	(187,224)	1,331,335	1,680,261	12,903	(10,019)	1,683,144
(l) Building maintenance Reserve	5,677,933	52,288	(1,026,212)	4,704,009	0	4,704,009	5,367,671	47,473	(585,500)	4,849,644	6,391,259	114,746	(828,072)	5,677,933
(k) Car Parking Reserve	62,313	574	0	62,887	0	62,887	62,330	455	0	62,785	61,214	1,099	0	62,313
(l) District valuation Reserve	212,659	76,958	0	289,617	0	289,617	212,533	50,713	0	263,246	95,937	116,722	0	212,659
(m) Election expenses Reserve	126,350	51,164	(100,000)	77,514	0	77,514	126,240	50,557	(110,000)	66,797	75,003	51,347	0	126,350
(n) Environment Reserve	102,743	731,541	0	834,284	0	834,284	29,767	945,750	0	975,517	100,931	1,812	0	102,743
(o) Faulkner Park Retirement Village Buy Back Reserve	2,367,659	21,804	0	2,389,463	0	2,389,463	2,434,139	73,038	0	2,507,177	2,325,901	41,758	0	2,367,659
(p) Faulkner Park Retirement Village Owners Maintenance Reserve	552,877	18,200	0	571,077	0	571,077	569,320	56,079	0	625,399	517,071	35,806	0	552,877
(q) History Reserve	167,303	1,541	0	168,844	0	168,844	167,344	1,046	(24,000)	144,390	140,776	26,527	0	167,303
(r) Information Technology Reserve	1,575,305	14,507	(187,680)	1,402,132	0	1,402,132	1,425,633	8,518	(408,000)	1,026,151	1,146,717	428,588	0	1,575,305
(s) Land acquisition Reserve	9,267,616	85,345	0	9,352,961	0	9,352,961	9,273,904	67,624	(130,000)	9,211,528	9,104,164	163,452	0	9,267,616
(t) Long Service Leave Reserve - Salaries	2,196,162	330,649	(625,179)	1,901,632	0	1,901,632	2,135,720	365,359	(234,469)	2,266,610	2,067,805	494,741	(366,384)	2,196,162
(u) Long Service Leave Reserve - Wages	409,278	3,769	(137,130)	275,917	0	275,917	477,389	53,391	(57,322)	473,458	456,472	30,365	(77,559)	409,278
(v) Miscellaneous Entitlements Reserve	175,837	751,619	(477,847)	449,609	0	449,609	249,737	1,995	0	251,732	268,516	4,821	(97,500)	175,837
(w) Parks Development Reserve	0	0	0	0	0	0	0	0	0	0	119,054	2,137	(121,191)	0
(x) Plant replacement Reserve	820,895	598,703	0	1,419,598	0	1,419,598	614,368	152,803	(181,300)	585,871	1,165,998	138,265	(483,368)	820,895
(y) Property development Reserve	9,427,754	2,834,567	(504,351)	11,757,970	0	11,757,970	8,919,968	65,193	(431,760)	8,553,401	8,776,778	1,898,013	(1,247,037)	9,427,754
(z) Public Art Reserve	397,782	3,663	0	401,445	0	401,445	397,847	2,903	0	400,750	390,766	7,016	0	397,782
(aa) Ruth Faulkner library Reserve	46,200	425	0	46,625	0	46,625	46,213	337	0	46,550	45,385	815	0	46,200
(bb) Streetscapes Reserve	494,984	4,558	0	499,542	0	499,542	495,122	3,612	0	498,734	486,254	8,730	0	494,984
(cc) Urban Forest Strategy Management Reserve	116,888	1,076	0	117,964	0	117,964	116,926	853	0	117,779	114,826	2,062	0	116,888
(dd) Waste Management Reserve	4,588,191	1,358,261	0	5,946,452	0	5,946,452	4,632,992	20,882	(1,420,933)	3,232,741	2,784,404	1,803,787	0	4,588,191
(ee) Workers Compensation/Insurance Reserve	1,637,296	15,078	(250,549)	1,401,825	0	1,401,825	1,637,675	11,947	(29,149)	1,620,473	1,608,419	28,877	0	1,637,296
	50,691,441	7,065,834	(3,534,661)	54,222,614	0	54,222,614	49,454,968	2,099,385	(4,017,595)	47,536,758	48,359,202	5,653,995	(3,321,756)	50,691,441

All reserves are supported by cash and cash equivalents and financial assets at amortised cost and are restricted within equity as Reserves - cash/financial assets backed.
In accordance with Council resolutions or adopted budget in relation to each reserve account, the purpose for which the reserves are set aside and their anticipated date of use are as follows:

CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022

30. RESERVE ACCOUNTS (Continued)

Name of Reserve	Purpose of the reserve
(a) Administration building Reserve	Established for the refurbishment of Council's administration building.
(b) Aged Accommodation - Homewest Reserve	Established to provide for the long term maintenance of Gabriel Gardens and Orana aged housing units.
(c) Aged Community Care Reserve	Established to fund aged the provision of care community services.
(d) Aged persons housing Reserve	Used to manage the surplus/deficit position and capital improvements of Council's aged housing centres.
(e) Aged Services Reserve	Established to fund the provision of aged services within the City of Belmont.
(f) Ascot Waters Marina Maintenance & Restoration	Established to provide for the ongoing maintenance and future redevelopment needs of the marina at Ascot Waters.
(g) Belmont District Band Reserve	Established to provide funds for the replacement and acquisition of instruments for the Belmont District Band.
(h) Belmont Oasis Refurbishment Reserve	Established to provide funds for the future refurbishment of the Belmont Oasis Leisure Centre.
(i) Belmont Trust Reserve	Established to fund costs in relation to the Belmont Trust land.
(j) Building maintenance Reserve	Established to provide funds for the refurbishment and maintenance of Council's Buildings.
(k) Car Parking Reserve	Established to provide funds including those received as cash in lieu for any activities that create or enhance car parks.
(l) District valuation Reserve	As the valuation of the district takes place every three years, a reserve was established to spread the costs of the revaluation over the three years.
(m) Election expenses Reserve	Established to spread the cost of postal voting over two years as elections are only held every two years.
(n) Environment Reserve	Established to fund environmental programs.
(o) Faulkner Park Retirement Village Buy Back Reserve	Established to fund the future buy-back of the Faulkner Park Retirement Village from existing residents.
(p) Faulkner Park Retirement Village Owners Maintenance Reserve	Established to provide for the future major maintenance and refurbishment requirements at the Faulkner Park Retirement Village.
(q) History Reserve	Provision for the future costs associated with the acquisition, recording, preservation and display of articles and information associated with the history of the City of Belmont.
(r) Information Technology Reserve	Established for the replacement and enhancement of Council's core business hardware and software requirements.
(s) Land acquisition Reserve	Established for the acquisition and/or redevelopment of land and buildings and receives the proceeds of any land or building sales.
(t) Long Service Leave Reserve - Salaries	Established to part fund the long service leave liability of Council's salaried staff.
(u) Long Service Leave Reserve - Wages	Established to part fund the long service leave liability of Council's wages staff.
(v) Miscellaneous Entitlements Reserve	Established to provide funding for unforeseen expenditures relating to staff and entitlements.
(w) Parks Development Reserve	Established to provide for future development of the City's Parks including playgrounds and irrigation.
(x) Plant replacement Reserve	Used to fund the replacement of Council's heavy plant. Funds the shortfall between income generated through plant operation recoveries and replacement costs.
(y) Property development Reserve	Established to fund any Council property development.
(z) Public Art Reserve	Established to fund future acquisitions of public art for display in the City of Belmont.
(aa) Ruth Faulkner Library Reserve	Established for capital improvements to Council's library.
(bb) Streetscapes Reserve	Established to fund shopping centre revitalisation and streetscape enhancements.
(cc) Urban Forest Strategy Management Reserve	Established to fund the management and retention of the urban forest.
(dd) Waste Management Reserve	Established to fund waste management initiatives and activities.
(ee) Workers Compensation/Insurance Reserve	Established to fund self insurance expenses and major fluctuations in insurance premiums.

**CITY OF BELMONT
NOTES TO AND FORMING PART OF THE FINANCIAL REPORT
FOR THE YEAR ENDED 30 JUNE 2022**

31. TRUST FUNDS

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

	1 July 2021	Amounts Received	Amounts Paid	30 June 2022
	\$	\$	\$	\$
BCITF Levy	4,486	26,582	(16,474)	14,593
Building Services Levy	79,080	210,963	(253,516)	36,527
Cash In Lieu of Public Open Space	1,303,865	0	0	1,303,865
Nomination Deposits	0	640	(640)	0
Development Assessment Panels	5,603	42,275	(47,878)	0
	1,393,034	280,460	(318,509)	1,354,986



Auditor General

INDEPENDENT AUDITOR'S REPORT 2022 City of Belmont

To the Councillors of the City of Belmont

Opinion

I have audited the financial report of the City of Belmont (City) which comprises:

- the Statement of Financial Position at 30 June 2022, the Statement of Comprehensive Income by Nature or Type, Statement of Changes in Equity, Statement of Cash Flows and Rate Setting Statement for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial report is:

- based on proper accounts and records
- presents fairly, in all material respects, the results of the operations of the City for the year ended 30 June 2022 and its financial position at the end of that period
- in accordance with the *Local Government Act 1995* (the Act) and, to the extent that they are not inconsistent with the Act, Australian Accounting Standards.

Basis for opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial report section below.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Other information

The Chief Executive Officer (CEO) is responsible for the preparation and the Council for overseeing the other information. The other information is the information in the entity's annual report for the year ended 30 June 2022, but not the financial report and my auditor's report.

My opinion on the financial report does not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

In connection with my audit of the financial report, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to the CEO and Council and request them to correct the misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Responsibilities of the Chief Executive Officer and Council for the financial report

The Chief Executive Officer of the City is responsible for:

- preparation and fair presentation of the financial report in accordance with the requirements of the Act, the Regulations and Australian Accounting Standards
- managing internal control as required by the CEO to ensure the financial report is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the CEO is responsible for:

- assessing the City's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the State Government has made decisions affecting the continued existence of the City.

The Council is responsible for overseeing the City's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial report. The objectives of my audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial report. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial report is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

My independence and quality control relating to the report on the financial report

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Matters relating to the electronic publication of the audited financial report

This auditor's report relates to the financial report of the City of Belmont for the year ended 30 June 2022 included in the annual report on the City's website. The City's management is responsible for the integrity of the City's website. This audit does not provide assurance on the integrity of the City's website. The auditor's report refers only to the financial report. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial report are concerned with the inherent risks arising from publication on a website, they are advised to contact the City to confirm the information contained in the website version.



Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
16 December 2022

CEO Remuneration

The total remuneration paid to the Chief Executive Officer in the financial year ended 30 June 2022 under the Salaries and Allowances Act 1975, including salary, superannuation, private use of a motor vehicle and allowances, was \$379,317.36.



Corporate Governance/Code of Conduct

Local Laws

The Local Government Act 1995 and other legislation allows Western Australian local governments to make local laws considered necessary for the good government of the district. The City of Belmont currently has the following local laws in place:

- Consolidated Local Law 2020
- Health Local Laws 2002
- Standing Orders Local Law 2017

The City of Belmont Consolidated Local Law 2020 was gazetted in January 2021 and amendments are currently being progressed following an undertaking requested by the Joint Standing Committee on Delegated Legislation.

Code of Conduct

The Local Government Act 1995 was amended in 2020-2021 requiring all WA local governments to adopt two codes of conduct: one for Elected Members, Committee Members, and local government election candidates, and one for employees.

The codes set out the standards of behaviour which must be observed when performing a person's respective duties and are intended to promote accountable and ethical decision-making.

The Code of Conduct for Council Members, Committee Members and Candidates was adopted by Council on 27 April 2021 and the new Code of Conduct for Employees was finalised in 2022.

Gift Disclosures

Elected Members are required to disclose any gifts over \$300 that were received in their official capacity in writing to the Chief Executive Officer within 10 days of receipt of the gift. This is in accordance with the Local Government Act 1995 and includes any contributions to travel. The Chief Executive Officer is also required to disclose such gifts in writing to the Mayor.

A register is maintained by the Chief Executive Officer and published on the City's website and is available for public inspection at the City of Belmont Administration Building on request.

Elected Members are also required to make a disclosure of any gifts received from a person who is requiring a decision of the Council. The disclosure must be in writing to the Chief Executive Officer before the meeting, or at the meeting where the matter will be discussed. The Chief Executive Officer must also make such disclosures.

Complaints Register

There were no Complaints under Section 5.121 of the Local Government Act 1995 entered on the Register of Complaints during the 2021-2022 financial year.

Compliance Audit Return

The Local Government (Audit) Regulations 1996 requires local governments to carry out an annual compliance audit for the period 1 January to 31 December. The return includes a number of compliance requirements that are to be met by local governments as follows:

- Commercial Enterprises by Local Government;
- Delegation of Power / Duty;
- Disclosure of Interest;
- Disposal of Property;
- Elections;
- Finance;
- Integrated Planning and Reporting;
- Local Government Employees;
- Official Conduct;
- Optional Questions – Pertaining to Financial Management and Policy; and
- Tenders for Providing Goods and Services.

In the 2021 Compliance Audit Return the City identified one non-compliance. The non-compliance resulted from the Office of the Auditor General (OAG) not being able to complete the auditor's report for the financial year ending 30 June 2021 by 31 December 2021. The audit had been carried out, though the OAG was unable to meet the deadline to provide the report to the City by 31 December 2021 due to resourcing issues.

The 2021 Compliance Audit Return was adopted by Council on 22 March 2022 and a certified copy of the return along with an extract of the Minutes including the Council resolution was submitted to the Department of Local Government, Sport and Cultural Industries.

Delegation of Authority

The Local Government (Audit) Regulations 1996 allows a local government to delegate some of its powers or discharge duties to the Chief Executive Officer. The Act also allows for the Chief Executive Officer to delegate some of those powers to another employee. These Delegations are recorded in the Delegated Authority Register.

The aim of the register is to provide for a best practice approach to the City's operations and for efficiency in the delivery of strategic outcomes within the constraints allowed by the relevant legislation and Council. The Delegations are required to be reviewed annually to ensure appropriateness and to enable an effective decision-making process. The Delegated Authority Register was reviewed and endorsed by Council in 2021-2022 at the June 2022 Ordinary Council Meeting.





BELMONT
CITY OF OPPORTUNITY

City of Belmont

215 Wright Street, Cloverdale WA 6105
Locked Bag 379, Cloverdale WA 6985
Open 8:30am - 4:45pm, Monday - Friday
☎ PH: (08) 9477 7222
☎ A/H: (08) 9477 7224

✉ belmont@belmont.wa.gov.au
🌐 belmont.wa.gov.au
f📷 BelmontCouncilWA
in City-of-Belmont-WA
▶ City of Belmont

Attachment 6.1.3 IS Audit Action Plan

CITY OF BELMONT

IS AUDIT ACTION PLAN

AUDIT DETAIL	ACTION	OWNER	EXPECTED COMPLETION
<p>TOPIC: Information Security</p> <p>To ensure security strategies and implemented technologies align with, and support business objectives. Senior executives should implement appropriate frameworks and management structures. Management should ensure good securityh practices and controls are implemented and continuously monitored</p>	<p>1. Review OAG recommendations from 2022 IS Audit.</p> <p>2. Complete annual risk assessments to identify opportunities to further strengthen and manage information security general controls and practices</p>	<p>Manager Information Technology</p>	<p>30/06/2023</p>
<p>TOPIC: IT Operations</p> <p>Local government entities should use good practice standards and frameworks as a reference to implement good controls for IT operations. Entities should have appropriate policies and procedures in place to manage incidents. IT risks, information security and business continuity. Additionally, entities should ensure IT strategic plans and objectives support their overall business strategies and objectives.</p>	<p>1. Update and inform relevant strategies, policies, procedures and plans</p> <p>2. Review and update processes to continuously monitor and improve information security, business continuity, IT risks, IT operations, change management and physical security of IT infrastructure and assets.</p>	<p>Manager Information Technology</p>	<p>30/06/2023</p>

6.2 Ward and Representation Review - Consideration of Submissions and Recommendation to the Local Government Advisory Board

Attachment details

Attachment No and title	
1.	Schedule of Submissions - Redacted Ward and Representation Review 2022 [6.2.1 - 38 pages]
2.	Public Submissions - Summary for Options [6.2.2 - 1 page]
3.	Options Papers 1-11 - Ward and Representation Review 2022 [6.2.3 - 11 pages]
4.	A 3 Map - Option 1 with Roads Copy [6.2.4 - 1 page]

Voting Requirement	:	Absolute Majority
Subject Index	:	162/002 Ward Boundaries
Location/Property Index	:	N/A
Application Index	:	N/A
Disclosure of any Interest	:	Nil
Previous Items	:	Item 12.3 - OCM 25 October 2022
Applicant	:	N/A
Owner	:	N/A
Responsible Division	:	Corporate and Governance

Council role

- Advocacy** When Council advocates on its own behalf or on behalf of its community to another level of government/body/agency.
- Executive** The substantial direction setting and oversight role of the Council eg adopting plans and reports, accepting tenders, directing operations, setting and amending budgets.
- Legislative** Includes adopting local laws, local planning schemes and policies.
- Review** When Council reviews decisions made by Officers.
- Quasi-Judicial** When Council determines an application/matter that directly affect a person's right and interests. The judicial character arises from the obligation to abide by the principles of natural justice. Examples of quasi-judicial authority include local planning applications, building licences, applications for other permits/licences (eg under Health Act, Dog Act or Local Laws) and other decisions that may be appealable to the State Administrative Tribunal.

Purpose of report

For Council to consider the submissions received during the public consultation for the Ward and Representation Review and make a submission to the Local Government Advisory Board (LGAB) on the recommended ward boundaries, Councillor representation and transitional arrangements to align with the local government reforms and as proposed by the Minister for Local Government.

Summary and key issues

Following public consultation for the ward and representation review, Council is to consider the submissions received, the various options and transitional arrangements and submit a proposal to the LGAB by 14 February 2023.

This report recommends a first preferred option and second preferred option for change to the ward boundaries, Councillor representation and proposed transition arrangements.

Location

City of Belmont.

Consultation

Following Council's resolution at its 25 October 2022 Ordinary Council Meeting to endorse the 'Discussion Paper – Ward and Representation Review 2022' (Discussion Paper) and commence the review, in accordance with the process set out in the *Local Government Act 1995* the City of Belmont (the City) gave public notice that a review of the Wards and Representation was to be conducted. A 43-day public submission period was opened on 3 November 2022 and closed on 16 December 2022.

Public consultation calling for submissions during the consultation period included:

- A public notice in the PerthNow newspaper on 3 November 2022.
- Public notices on the City's website and Belmont Connect from 3 November 2022 to 16 December 2022.
- Public notices on the public notice boards at the Civic Centre and Public Library between 3 November 2022 to 16 December 2022.
- Social media posts made throughout the public submission period.
- A pop-up stall at Belmont Forum on Wednesday, 23 November 2022.

Councillors were also requested to put forward proposed options prior to the close of the public submission period.

The Discussion Paper was made available for the public consultation to explain the process for the Ward and Representation Review, the factors against which options are to be considered, provide examples and invite submissions for any suggested or preferred options.

Thirty one (31) submissions were received during the public submission period. The public submissions are summarised in Attachment 6.2.2. 24 of the responses were received through the website on Belmont Connect and seven were received by email or in person.

At a Councillor Workshop held on 31 January 2023, Councillors were presented with information on the ward and representation review process, copies of all submissions received, ward options for review and consideration and transition options.

Strategic Community Plan implications

In accordance with the 2020 – 2040 Strategic Community Plan:

Goal 5: Responsible Belmont

Strategy: 5.6 Deliver effective, fair and transparent leadership and decision-making, reflective of community needs and aspirations

Policy implications

There are no policy implications associated with this report.

Statutory environment

Local Government Act 1995

Schedule 2.2 – Provisions about names, wards and representation

6. Local government with wards to review periodically
 - (1) A local government the district of which is divided into wards is to carry out reviews of —
 - (a) its ward boundaries; and
 - (b) the number of offices of councillor for each ward,from time to time so that not more than 8 years elapse between successive reviews.
 - (2) A local government the district of which is not divided into wards may carry out reviews as to —
 - (a) whether or not the district should be divided into wards; and
 - (b) if so —
 - (i) what the ward boundaries should be; and
 - (ii) the number of offices of councillor there should be for each ward,

from time to time so that not more than 8 years elapse between successive reviews.

- (3) A local government is to carry out a review described in subclause (1) or (2) at any time if the Advisory Board requires the local government in writing to do so.

[Clause 6 amended: No. 49 of 2004 s. 68(5) and (6).]

7. Reviews

- (1) Before carrying out a review a local government has to give local public notice advising —
 - (a) that the review is to be carried out; and
 - (b) that submissions may be made to the local government before a day fixed by the notice, being a day that is not less than 6 weeks after the notice is first given.
- (2) In carrying out the review the local government is to consider submissions made to it before the day fixed by the notice.

Background

The City previously carried out a ward and representation review as required by Schedule 2.2, clause 6 of the *Local Government Act 1995* (the Act) that was endorsed by Council at its 15 December 2020 Ordinary Council Meeting. That review resulted in the proposal to keep the existing three wards and continue with nine Councillors, which was considered and accepted by the Local Government Advisory Board (LGAB).

On 3 July 2022, the Minister for Local Government announced the final package of local government reforms, following a review of public submissions regarding the proposed reforms. As part of the reforms new requirements will be introduced to provide for:

- The introduction of optional preferential voting;
- Directly elected Mayors and Presidents for band 1 and 2 local governments;
- Councillor numbers based on population; and
- The removal of wards for band 3 and 4 local governments.

A Bill to amend the Act is expected to be introduced into Parliament early in 2023.

On 20 September 2022, the Minister for Local Government requested the City, as a band 1 local government, to change to a directly elected Mayor and consequently reduce the size of the elected council. Two pathways for making these election transition arrangements were offered:

Voluntary Pathway	Reform Election Pathway
<ul style="list-style-type: none"> • Council to resolve by Absolute Majority to change the method of filling the office of Mayor to a direct 	Amendment Act – changes through reform elections in 2023. <ul style="list-style-type: none"> • All Council Offices declared vacant • All Wards abolished.

<p>vote by the electors of the district; and</p> <ul style="list-style-type: none"> • Initiate proposals to change arrangements related to the size of structure of the Council through a Ward and Representation Review. 	<p>2023 elections held to fill all council offices, with a split between two and four year terms.</p> <p>Newly elected Council then considers whether to establish wards through a Ward and Representation Review.</p>
--	--

The Minister requested that for any ward and representation review being carried out the preferred option for wards and representation is to be submitted to the LGAB by 14 February 2023.

The following was resolved by absolute majority at the Ordinary Council Meeting held on 25 October 2022:

‘That Council:

1. Adopt the Voluntary Pathway option for transitional arrangements to be implemented for the 2023 ordinary local government elections as outlined in the letter from the Minister for Local Government dated 20 September 2022;
2. In accordance with section 2.11(2) of the *Local Government Act 1995*, resolves to change the method of filling the office of Mayor from the election by the Council method to the election by the electors method, commencing in 2023;
3. In accordance with the provisions of the *Local Government Act 1995*, resolves to undertake a review of its ward and representation system;
4. Give local public notice of its intent to carry out a review of wards and representation and invite submissions as required under Clause 7(1) of Schedule 2.2 of the *Local Government Act 1995*;
5. Endorse the Public Discussion Paper – City of Belmont Review of Wards and Representation – 2022 for the purpose of public consultation;
6. Authorise the Chief Executive Officer to approve minor amendments to the Public Discussion Paper for any administrative adjustments as required.’

On 28 October 2022 the City provided written advice to the Department of Local Government, Sport and Cultural Industries informing of the Council resolution and the City’s intention to undertake the Voluntary Pathway option and commence a ward and representation review.

Official public notices advising of the ward and representation review and inviting public submissions were placed throughout the public consultation period commencing 3 November 2022, as outline above in the ‘Consultation’ section of this report.

Four examples of the possible ward and representation options were provided in the Discussion Paper. The examples were provided for discussion purposes only and members of the community were invited and encouraged to provide options for change to the City for consideration as part of the review process. The 31 public submissions received have guided the development of options for consideration by Council.

The consultation also requested community input on the preference for the transition to reduce the number of Councillors between a staged transition, or a full spill.

Officer comment

When considering changes to boundaries and Councillor representation, Schedule 2.2 of the Act specifies factors that must be taken into account by Council as part of the review process. These factors are:

1. Community of interest;
2. Physical and topographic features;
3. Demographic trends;
4. Economic factors; and
5. Ratio of Councillors to Electors in the various wards.

The reform proposals also require local governments to limit the number of Councillors based on the population. For a population of between 5,000 and 75,000 – five to nine Councillors (including the directly elected Mayor) is appropriate.

The current population for the Belmont local government area is 42,257 (2021 census data), requiring a reduction of at least one councillor to align with the required limits.

The LGAB offers the following interpretations of the above five factors:

Community of interest

The term *community of interest* has a number of elements. These include a sense of community identity and belonging, similarities in the characteristics of the residents of a community and similarities in the economic activities. It can also include dependence on the shared facilities in an area as reflected in catchment areas of local schools and sporting teams, or the circulation areas of local newspapers.

Neighbourhoods, suburbs and towns are important units in the physical, historical and social infrastructure and often generate a feeling of community and belonging.

Physical and topographic features

These may be natural or man-made features that will vary from area to area. Water features such as rivers and catchment boundaries may be relevant considerations. Coastal plain and foothills regions, parks and reserves may be relevant as many other man-made features such as railway lines and freeways.

Demographic trends

Several measurements of the characteristics of human populations, such as population size, and its distribution by age, sex, occupation and location provide important demographic information. Current and projected population characteristics will be relevant as well as similarities and differences between areas within the local government.

Economic factors

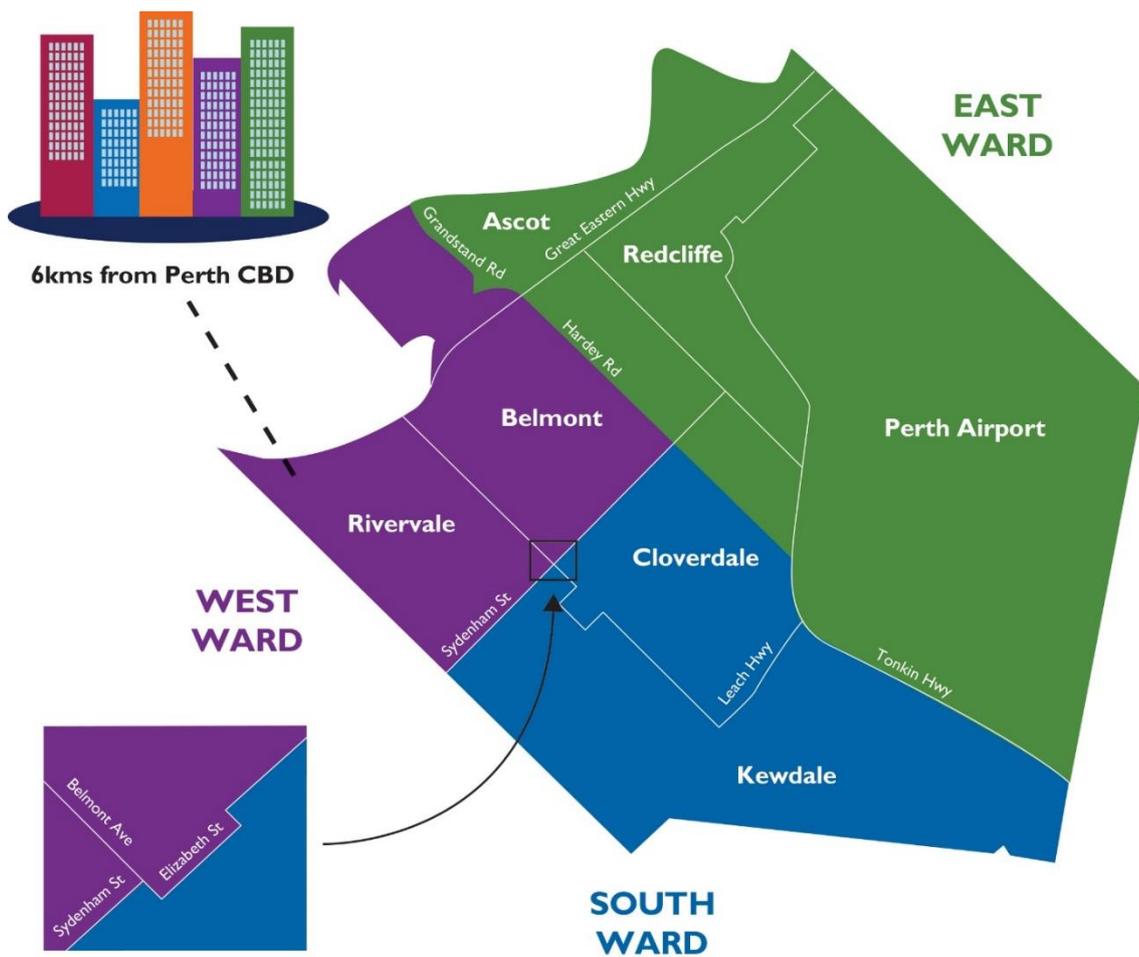
Economic factors can be broadly interpreted to include any factor that reflects the character of economic activities and resources in the area. This may include the industries that occur in a local government area (or the release of land for these) and the distribution of community assets and infrastructure such as road networks.

Ratio of Councillors to Electors

The LGAB considers that the number of Councillors to electors is particularly significant – it is expected that each local government will have similar ratios of Electors to Councillors across the wards of its district.

Analysis of Wards and Representation

The City currently has three wards, East, South and West. Each ward is represented by three Councillors who serve a four-year term.



The aim is

for half of the Councillors to be elected for four-year terms at each biennial election. The broad consideration of the five factors included above are considered below.

Community of interest

The City is approximately 40 square kilometres in size.

The City of Belmont has six suburbs:

- Ascot
- Belmont
- Cloverdale
- Kewdale
- Redcliffe
- Rivervale

Physical and topographic features

The City of Belmont is an inner city Council, the western border is 6 kilometres from the Perth CBD. The City of Belmont encompasses a total land area of 40 square kilometres with main arterial roads including Orrong Road, Tonkin Highway and the Great Eastern Highway. Key transport routes in the City include the Graham Farmer Freeway, the

Kewdale Freight Train Terminal and both the international and domestic airports. In addition, 11 kilometres of Swan River foreshore forms the City’s North West boundary.

Demographic trends

It is anticipated that the population will continue to grow as the City undergoes Urban renewal. The City’s population (which tends to also drive changes in elector numbers) to the year 2041 (see <https://forecast.id.com.au/belmont/population-summary>) is forecast to be 63,729 broken down as follows:

Population summary

City of Belmont	Forecast year					Change between 2021 and 2041	
	2021	2026	2031	2036	2041	Total change	Avg. annual % change
City of Belmont	43,878	48,908	54,234	58,990	63,729	+19,851	1.9
Ascot	3,183	3,437	3,642	4,005	4,925	+1,742	2.2
Belmont	7,237	8,093	8,766	9,106	9,512	+2,275	1.4
Cloverdale	9,165	9,804	10,292	10,721	11,151	+1,986	1.0
Kewdale	7,670	7,865	8,145	8,445	8,803	+1,133	0.7
Redcliffe - Perth Airport	5,304	6,294	8,862	11,547	13,645	+8,340	4.8
Rivervale	11,319	13,416	14,526	15,166	15,694	+4,375	1.6

Table 1: Population and household forecasts, 2016 to 2041, prepared by .id, the population experts, January 2023.*

*Please note that population numbers in forecast.id for the 2021 base year are derived from Estimated Resident Population from the Australian Bureau of Statistics. These differ from (and are usually higher than) Census counts as they factor in population missed by the Census and population overseas on Census night. They are generally considered a more accurate measure of population size than Census counts. Population does not always directly correlate to elector numbers.

Growth in the City is expected in all areas, though a higher growth rate is forecast for Ascot, and particularly Redcliffe for the period to 2026 and beyond. Following this review of wards and representation, if wards are still applicable, the next review will be due in 2031 or earlier if the elector numbers increase and result in an imbalance in electors per Councillor.

Economic factors

The City of Belmont is part of Perth’s Eastern Region and a powerhouse in the regional economy of Greater Perth. The main industry sectors are Transport, Postal & Warehousing, Manufacturing, Mining and Construction Services, Health and Social Assistance and Retail Services.

Approximately 4,200 businesses actively operate in the City of Belmont. Businesses in the Belmont District are distributed throughout, mainly located in the Kewdale industrial area, the Belmont Business Park, Town centre, along the Great Eastern Highway and within the Perth Airport.

The horse racing and equine industry is also an important part of the City’s history and continues to be a major contributor to the economy.

CITY OF BELMONT

Economic Locations

Did you know that in the City of Belmont there are:

- 4,240 Businesses
- 43,873 Residents
- 20,383 Employed residents
- 52,692 People working in the City

Great Eastern Highway Corridor

	Figures	Percentage of City of Belmont
Businesses	217	5
Employment	2,031	5
Contribution to the economy (\$ millions)	\$486	5

Belmont Business Park

	Figures	Percentage of City of Belmont
Businesses	635	15
Employment	8,962	22
Contribution to the economy (\$ millions)	\$2,187	21

Town Centre

	Figures	Percentage of City of Belmont
Businesses	117	3
Employment	1,778	5
Contribution to the economy (\$ millions)	\$284	3

Other Areas

(Includes Perth Racing and Stables)

	Figures	Percentage of City of Belmont
Businesses	2,904	68
Employment	6,573	16
Contribution to the economy (\$ millions)	\$1,079	11

Perth Airport

	Figures	Percentage of City of Belmont
Businesses	113	3
Employment	14,078	35
Contribution to the economy (\$ millions)	\$4,489	44

Kewdale Industrial Area

	Figures	Percentage of City of Belmont
Businesses	283	6
Employment	7,169	18
Contribution to the economy (\$ millions)	\$1,803	17



Figure 1: Extract – Draft Economic Development Strategy– December 2022

Ratio of Councillors to Electors

The ratio of electors per Councillor for the current three ward, nine Councillor structure is:

Ward	Electors	Council Members	Councillor: Elector Ratio	Percentage deviation from average
East	7,931	3	2,644	11.94%
South	8,873	3	2,958	1.48%
West	10,216	3	3,405	-13.43%
Totals or average	27,020	9	3,002	

Table 2: Electoral Roll data – 21 October 2022

This indicates that the South Ward is quite close to the average for the Councillor to elector ratio while the East Ward is slightly over represented and the West Ward is slightly under represented. The ratios for the East and West Wards are marginally outside the 10% limits but are considered appropriate by the LGAB.

Note – Elector Numbers used for the purposes of this review were the current numbers on 21 October 2022. The positioning of these electors to create options was achieved with BatchGeo, (<https://batchgeo.com/>), which utilises the Google Maps Geocoding API - known to have some of the highest quality addressing data currently available.

2022 Ward and Representation Review

As a result of the local government reform proposals and the request by the Minister for Local Government for all band 1 and 2 local governments to resolve for the Mayor to be elected by the electors, and to implement election transition provisions to ensure the appropriate number of Councillors for the population of the district, the City commenced a Ward and Representation Review including public consultation between 3 November and 16 December 2022.

The purpose of a Ward and Representation Review is to consider the current arrangements and options to find the system of representation that best reflects the characteristics of the district and its people. A resolved proposal is to be submitted to the LGAB by 14 February 2023 for consideration. The LGAB then submits a recommendation to the Minister for Housing; Lands; Homelessness; Local Government for approval.

Key consideration for this review are:

1. The number of wards and structure considered to best reflect the characteristics of the district and its people;
2. The requirement to reduce Councillor numbers by at least one following the 25 October 2022 resolution of Council to change to a directly elected Mayor;
3. Equity for allocation of the number of electors per Councillor for each ward to ensure balanced representation; and

4. Transition arrangements that result in an appropriate democratic process for half of the number of Councillors to be elected for four year terms at each biennial local government election.

Analysis of the Submissions Received

In conducting a review, Council must consider all submissions and relevant factors to propose the preferred option to the LGAB. Following review of the submissions, some options are more viable than others.

31 submissions were received and are outlined in the Schedule of Submissions (Attachment 6.2.1). The submissions have guided the development of the 11 Options detailed in the Option Papers (Attachment 6.2.3). The greatest support from the submissions is for the structures detailed in Options 1, 2 and 3 as follows:

- 10 submissions preferred Option 1 – four wards and eight Councillors; (Note that several options were tested with four wards and eight Councillors to establish a balanced councillor to elector ratio, Option 1 is considered viable.)
- Eight submissions preferred Option 2 – three wards, six Councillors; and
- Seven submissions preferred Option 3 – no wards, eight Councillors.

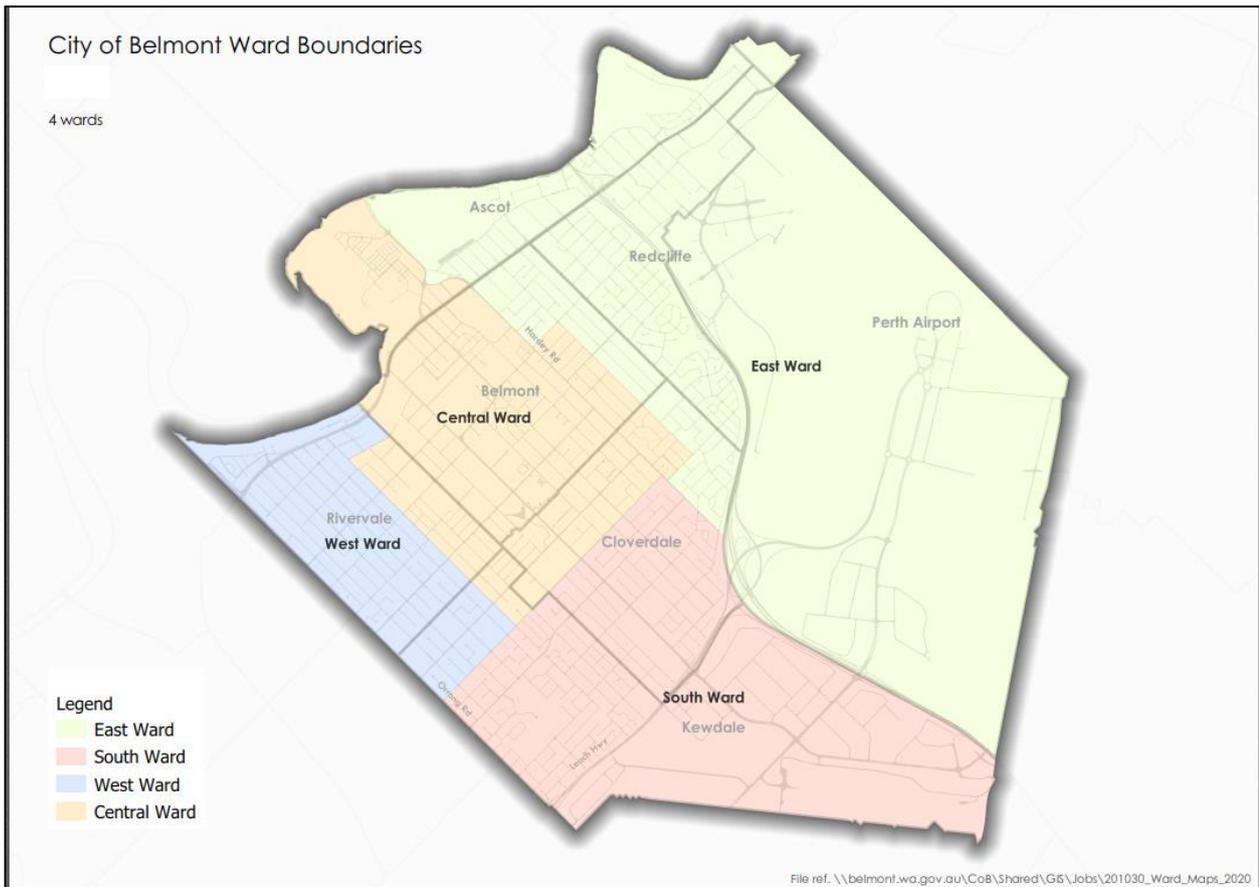
The 11 options developed from the public submissions were presented to Councillors for consideration at a Workshop held on 31 January 2023. Councillors considered the ward and representation options and the transition options to reduce the number of Councillors at the Workshop with preferences for the structure as follows:

Preferred option – Option 1 - Four wards and eight councillors

Option 1 - Change from three wards to four wards, with eight Councillors. The total number of elected members will remain at nine (including the directly elected mayor).

Ward boundaries change to:

- West Ward boundary – Orrong Rd, Swan River, Belmont Ave, Cleaver Tce, Acton Ave and Fulham St to Orrong Rd.
- Central Ward boundary – Swan River, Grandstand Rd, Resolution Dve, Hardey Rd, Durban St, Keymer St, Orpington St, Hardey Rd, Fulham St, Acton Ave, Cleaver Tce and Belmont Ave to the Swan River.
- East Ward boundary – Swan River, City of Swan boundary, City of Kalamunda boundary, Tonkin Hwy, Hardey Rd, Orpington St, Keymer St, Durban St, Hardey Rd, Resolution Dve Grandstand Rd to Swan River.
- South Ward – Orrong Rd, Fulham St, Hardey Rd, Tonkin Hwy, City of Kalamunda boundary, City of Canning boundary to Orrong Rd.



Several options were mapped to establish boundaries for a four-ward option to achieve a balanced elector to councillor ratio. This option has boundaries that are indirect though predominantly along main roads.

This is considered viable following consideration of the required factors and with the electors per councillor within the acceptable ratio as follows:

Ward	Electors	Council Members	Councillor: Elector Ratio	Percentage deviation from average
East	6,814	2	3,407	-0.87%
Central	6,946	2	3,473	-2.83%
South	6,149	2	3,075	8.97%
West	7,111	2	3,556	-5.27%
Totals or average	27,020	8	3,378	

Option 1 is recommended for the following reasons:

- Provides an acceptable balance for the ratio of electors to Councillors;
- Provides a balanced system, four (4) wards with two (2) Councillors per ward;

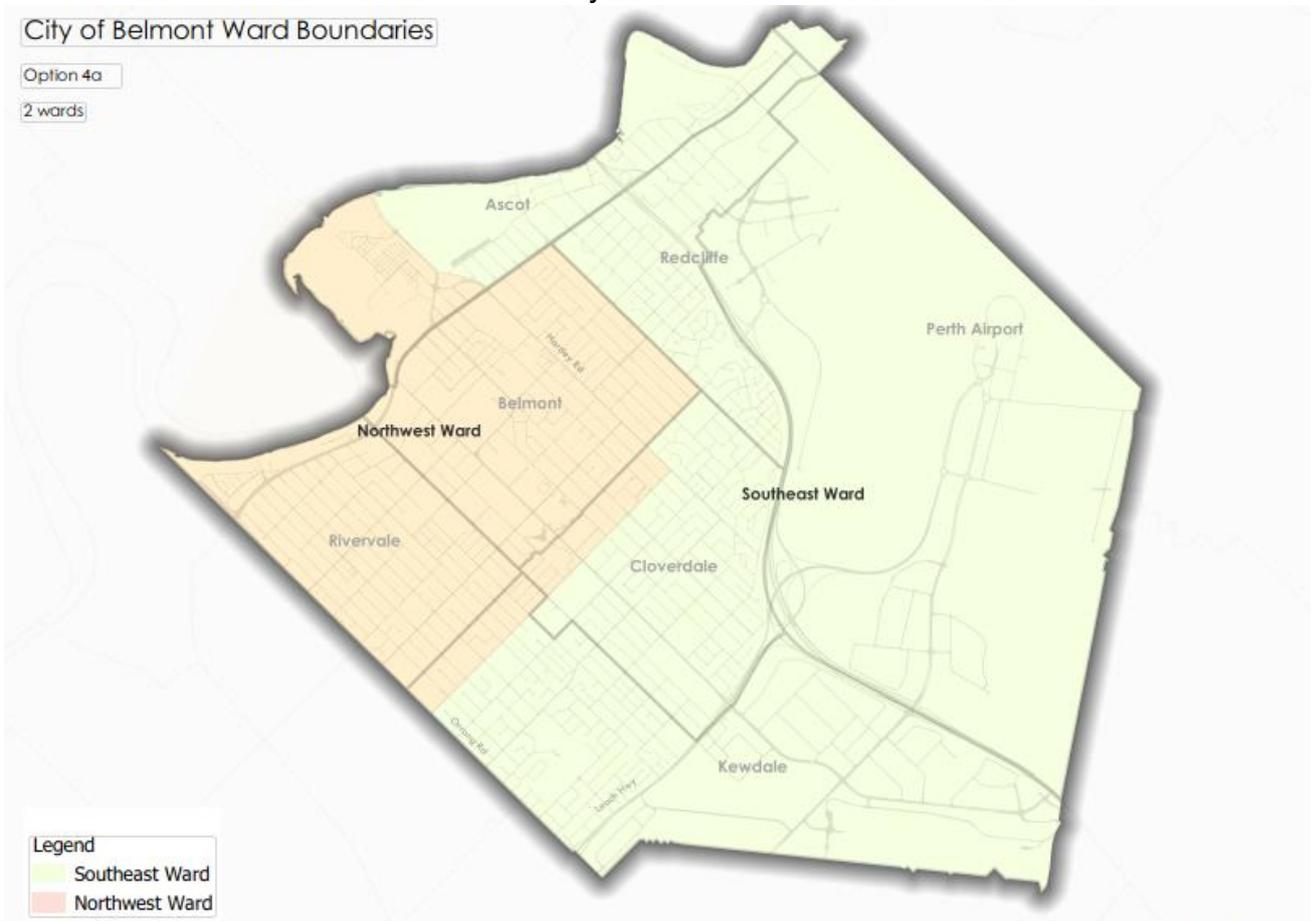
- The community is familiar with having wards, a four ward structure was in place prior to the current three ward structure;
- Highest level of support from the public. Ten of the 31 submissions supported a four ward, eight councillor structure.

Second preference – Option 4a - Two wards and eight councillors

Option 4a - Change from three wards to two wards, with eight Councillors. The total number of elected members will remain at nine (including the directly elected mayor). At the Councillor Workshop on 31 January 2023, an adjustment to the two ward and eight councillor option (Option 4) was requested by the Mayor to balance the number of electors per Councillor and option 4a was created which keeps the majority of the current East Ward within the proposed South East Ward. The Perth Airport, Kewdale Industrial Area and Ascot Racecourse, where there are few electors, are all situated within the proposed South East Ward.

Ward boundaries change to:

- North West Ward boundary – Orrong Rd, Swan River, Grandstand Rd, Resolution Dve, Great Eastern Hwy, Epsom Ave, Sydenham St, Hardey Rd, and Wright St to Orrong Rd.
- South East Ward – the balance of the City of Belmont District.



Option 4a above is recommended as a second preference for the following reasons:

- Provides an acceptable balance for the ratio of electors to councillors;
- Provides a balanced system, two (2) wards with four (4) councillors per ward;
- The community is familiar with having wards.

Ward	Electors	Council Members	Councillor: Elector Ratio	Percentage deviation from average
South East	13,507	4	3,377	0.02
North West	13,513	4	3,378	-0.02%
Totals or average	27,020	8	3,378	

Transition arrangements

To implement the change to the preferred option of four wards and eight councillors it is necessary to allocate existing councillors with terms expiring in 2025 to the newly created wards and result in an appropriate democratic process for half of the number of councillors to be elected for four year terms at each biennial local government election an approach is required to be submitted to the LGAB. The following options are possible:

Transition Option	2023 Local Government Election	2025 Local Government Election	2027 Local Government Election
Full Spill	Mayoral Election (4-year term)	No Mayoral Election	Mayoral Election (4-year term)
	8 Councillor Vacancies <ul style="list-style-type: none"> • 4 Wards – 2 vacancies each (1 x 4-year term, 1 x 2-year term) 	4 Councillor Vacancies (half of the Council positions) <ul style="list-style-type: none"> • 4 Wards - 1 vacancy each (4-year terms) 	4 Councillor Vacancies (half of the Council positions) <ul style="list-style-type: none"> • 4 Wards - 1 vacancy each (4-year terms)
Voluntary Allocation (At least one existing Councillor to each Ward)	Mayoral Election (4-year term)	No Mayoral Election	Mayoral Election (4-year term)
	3 Councillor Vacancies <ul style="list-style-type: none"> • 1 Ward* – no vacancies • Other 3 Wards – 1 vacancy each (4-year terms) 	5 Councillor Vacancies <ul style="list-style-type: none"> • 1 Ward* - 2 vacancies (1 x 4-year term, 1 x 2-year term) • Other 3 Wards – 1 vacancy each (4-year terms) 	4 Councillor Vacancies (half of the Council positions) <ul style="list-style-type: none"> • 4 Wards - 1 vacancy each (4-year terms)

Current Wards (Existing Councillors to current Wards)	Mayoral Election (4-year term)	No Mayoral Election	Mayoral Election (4-year term)
	3 Councillor Vacancies <ul style="list-style-type: none"> • West and South Wards – no vacancies • East Ward – 1 vacancy (4-year term) • Central Ward – 2 vacancies (1 x 4-year term, 1 x 2-year term) 	6 Councillor Vacancies <ul style="list-style-type: none"> • West and South Wards – 2 vacancies each (1 x 4-year term, 1 x 2-year term) • East Ward – 1 vacancy (4-year term) • Central Ward – 1 vacancy (4-year term) 	4 Councillor Vacancies (half of the Council positions) <ul style="list-style-type: none"> • 4 Wards - 1 vacancy each (4-year terms)
One existing Councillor with a term expiring 2025 to be declared vacant	Mayoral Election (4-year term)	No Mayoral Election	Mayoral Election (4-year term)
	4 Councillor Vacancies <ul style="list-style-type: none"> • 4 Wards - 1 vacancy each (4-year terms) This option would require an existing Councillor with a term to 2023 to resign voluntarily, or through a ballot to result in four Councillor vacancies. Four remaining existing Councillors to nominate which of the four wards to represent.	4 Councillor Vacancies (half of the Council positions) <ul style="list-style-type: none"> • 4 Wards - 1 vacancy each (4-year terms) 	4 Councillor Vacancies (half of the Council positions) <ul style="list-style-type: none"> • 4 Wards - 1 vacancy each (4-year terms)

The option for Councillors with terms expiring in 2025 to be allocated voluntarily, or through a ballot across the four wards is proposed. One disadvantage of this option is that if an existing Councillor allocated to the ward with no election required in 2023 nominates and is the successful Mayoral candidate an extraordinary election may be required.

The content of the Bill and any transitional provisions within the proposed amendments to the *Local Government Act 1995* are unknown. The appetite of the LGAB, and Minister to approve a structure and transition that leaves the possibility for an extraordinary election to be required is also unknown. If the option proposed is not recommended by the LGAB or is rejected by the Minister, the City may be required to implement change through reform

elections in 2023. This requirement includes that all council offices will be declared vacant, and all wards abolished. Elections would be held in 2023 to fill all council offices, with a split between four and two year terms to re-establish an ordinary election cycle.

Financial implications

Costs associated with the implementation of any changes will depend on the option approved by the LGAB and Minister. Costs may involve advertising and expenses associated with boundary changes if required.

Costs may also arise if an extraordinary election is required to fill a vacancy as a result of an existing Councillor being the successful Mayoral candidate in 2023 if there was no Councillor election in that ward. The cost associated with an extraordinary election would be approximately \$45,000 to \$60,000.

Environmental implications

There are no environmental implications associated with this report.

Social implications

There are no social implications associated with this report.

Officer Recommendation

Davis moved, Carter seconded

That Council:

1. Receive and acknowledge all submissions made during the Ward and Representation Review consultation period. (Attachment 6.2.1)
2. Recommend that the City of Belmont change to a four ward system and reduce the number of councillors to eight; and
3. Authorises the Chief Executive Officer to prepare a report to be presented to the Local Government Advisory Board in accordance with Schedule 2.2(9) of the *Local Government Act 1995* recommending that:
 - a) An order be made under s.2.2(1) to abolish the existing ward boundaries for the City of Belmont in 2023 and divide the district into four wards with boundaries as detailed in the map provided in Attachment 6.2.4; and
 - b) An order be made under s.2.3 to name the four wards as indicated on the map provided in Attachment 6.2.4:
 - West Ward
 - Central Ward
 - East Ward
 - South Ward
 - c) An order be made under s.2.18 to change the number of offices of council from nine to eight for the 2023 local government election.
4. Endorse the transition to a four ward and eight councillor structure through a Voluntary Allocation option for the five Councillors with terms expiring in 2025 to be allocated voluntarily, or through a ballot across the four wards.
5. Direct the Chief Executive Officer to arrange a Councillor Workshop within two weeks from the date the City receives approval from the Minister to determine the allocation of the five Councillors with terms expiring in 2025 across the approved ward structure and formally notify the Minister of the outcome immediately.
6. Request that if the four ward and eight councillor option is not considered acceptable by the Local Government Advisory Board, or is rejected by the Minister, that a two ward and eight councillor structure is proposed as detailed in Option 4a within this report with a voluntary allocation of existing Councillors across the two wards to be implemented.

Carried by Absolute Majority 8 votes to 0

CITY OF BELMONT

Schedule of Submissions – Ward and Representation Review 2022

No.	Name and address	Public Submission	Officer comment
1	Resident, Ascot	Ward and Representation Structure – Preferred Option Other suggestion - No wards, six Councillors Reason Fairer representation across all of Belmont, save costs associated with having six councillors instead of the current nine councillors.	Option 6 No wards / six councillors All positions declared vacant – 2023 Consideration of factors not applicable for no wards
		Transition – Reduction in Number of Councillors – Preferred Option Option 2: Reduce to six councillors – all positions declared vacant 2023 election. Reason Rotation of all positions at once would allow for the opportunity to attract intergenerational, diverse and inclusive representation which better reflects the City’s population. The savings would be reflected sooner if done in 2023 elections.	
2	Resident, Belmont	Ward and Representation Structure – Preferred Option No wards, eight Councillors	Option 3 No wards / eight councillors

Schedule of Submissions – Ward and Representation Review 2022

No.	Name and address	Public Submission	Officer comment
		<p>Reason Equal representation of the whole of Belmont. Cannot comment on number of councillors for I don't know their job roles and what it entails.</p> <p>Transition – Reduction in Number of Councillors – Preferred Option No selection made</p> <p>Reason</p>	<p>Consideration of factors not applicable for no wards</p>
3	Resident, Redcliffe	<p>Ward and Representation Structure – Preferred Option No wards, eight Councillors</p> <p>Reason I believe all councillors should take an equal interest in and be fully responsible for all areas. It will also give a broader range of councillors for the community to consult with that they feel may be more approachable than the ones in their respective ward now.</p> <p>Advantages I believe all councillors should take an equal interest in and be fully responsible for all areas. It will also give a broader range of councillors for the community to consult with that they feel may be more approachable than the ones in their respective ward now.</p> <p>Disadvantages</p>	<p>Option 3</p> <p>No wards / eight councillors Reduce to eight councillors – 2023 elections</p> <p>Consideration of factors not applicable for no wards</p>

No.	Name and address	Public Submission	Officer comment
		<p>More coverage for each councillor but I feel this is required if they are going to vote on issues that affect the whole council region or other wards from theirs anyway.</p> <p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to eight councillors – staggered transition 2023 – 2025 elections.</p> <p>Reason I would also support a reduction to seven but I assume they want to keep it an odd number with the Mayor. I feel that reducing down to six councillors is too few to cover such a large area and number of people and it would just have to be expanded soon anyway with growth. Also, more importantly, I feel that having six would mean less turnover at elections and less new, invigorating blood with newer and more diverse views, which is definitely a positive.</p>	
4	Resident, Redcliffe	<p>Ward and Representation Structure – Preferred Option No wards, eight councillors</p> <p>Reason Councillors should vote in the best interests of the whole Belmont community.</p> <p>Advantages/Disadvantages Cost of electioneering.</p>	<p>Option 3</p> <p>No wards / eight councillors Reduce to eight councillors – 2023 elections</p> <p>Consideration of factors not applicable for no wards</p>

No.	Name and address	Public Submission	Officer comment
		<p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to eight councillors – staggered transition 2023 – 2025 elections.</p> <p>Reason Councillors are paid to work part time. Many have extended time off for family and their main work commitments or absent due to holidays or sickness. Therefore a minimum of 8 councillors is required.</p>	
5	Resident, Rivervale	<p>Ward and Representation Structure – Preferred Option Three wards, six councillors</p> <p>Reason Seems to be the best option of an undesirable list.</p> <p>Advantages/Disadvantages Keep the Wards as they are, less cost and confusion? More work for individual councillors? Less or reduced representation - bigger wards or no wards means less time for councillors to interact with residents</p> <p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to eight councillors – staggered transition 2023 – 2025 elections</p> <p>Reason Better representation for residents.</p> <p>Advantages/Disadvantages</p>	<p>Option 2</p> <p>Three wards / six councillors Existing ward structure Reduce to six councillors – 2023 - 2025 elections</p> <p>Refer to Options Paper</p>

No.	Name and address	Public Submission	Officer comment
		<p>It is not an option apparently but I personally am against voter election of Mayor. Many years of experience tells me the most popular person is very often NOT the best leader - I would much prefer a strong but unpopular leader than a popular but ineffective one. I think the position should be determined by those who work with them</p>	
6	Resident, Kewdale	<p>Ward and Representation Structure – Preferred Option No wards, eight councillors Reason I believe it would be best if councillors are involved in the care and development of the whole area covered by Belmont council and not just their own small section. Advantages a better spread of facilities for all areas reduction on the majority of development around Belmont Forum. Disadvantages It's a large area</p> <p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to eight councillors – staggered transition 2023 – 2025 elections Reason It is a large council area and I believe that eight councillors would be required.</p>	<p>Option 3</p> <p>No wards / eight councillors Reduce to eight councillors – 2023 elections</p> <p>Consideration of factors not applicable for no wards</p>

No.	Name and address	Public Submission	Officer comment
		<p>Advantages Continuity Enough councillors to address the needs of the council</p> <p>Disadvantages Possible disagreements within council</p>	
7	Resident, Cloverdale	<p>Ward and Representation Structure – Preferred Option No wards, eight councillors</p> <p>Reason Belmont shares many common issues.</p>	<p>Option 3</p> <p>No wards / eight councillors Reduce to eight councillors – 2023 elections</p>
		<p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to eight councillors – staggered transition 2023 – 2025 elections</p> <p>Reason None given.</p>	<p>Consideration of factors not applicable for no wards</p>
8	Resident, Rivervale	<p>Ward and Representation Structure – Preferred Option Three wards, six councillors</p> <p>Reason I like the idea of councillors being local and having a specific interest in a part of the Council boundaries. I think it increases community engagement and gives them a 'turf' to own and protect. The real issue is that it's not about the model, but the quality of the people in the roles. Speaking statewide, too many people seek Local Council membership as</p>	<p>Option 2</p> <p>Three wards / six councillors Existing ward structure All positions declared vacant – 2023</p> <p>Refer to Options Paper</p>

No.	Name and address	Public Submission	Officer comment
		<p>a stepping stone to a political career, or to support their own interests and agendas.</p> <p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to six councillors, all positions declared vacant 2023 election.</p> <p>Reason Make a decision and get on with it.</p> <p>Advantages/Disadvantages Local government is slow moving, reactive not proactive, and invests far too much time and energy TALKING about ideas and WRITING plans, and no where near enough on ACTION. There are gross inefficiencies and so many people employed in Councils who would be incapable of working in private enterprise. I have a family member who did an MBA full time in this Local Government employment, because he was so bored with the low output expectations. Another colleague, an IT specialist left local government, because after 2.5 years not one iota of progress had been made on a new system, and he could see that it would be years of plans, talking, consulting and inaction. It would be great to see the COB take a lead as a proactive Council that sets and meets tight timeframes with outputs.</p>	

No.	Name and address	Public Submission	Officer comment
9	Resident, Redcliffe	<p>Ward and Representation Structure – Preferred Option Three wards, six councillors</p> <p>Reason Each Ward has specific needs and Two councillors per Ward is sufficient representation.</p> <p>Advantages/Disadvantages Keeps all of the City of Belmont represented and I can't see any disadvantages.</p> <hr/> <p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to six councillors – staggered transition 2023 – 2025 elections</p> <p>Reason Start the new system gradually so there are still experienced councillors to represent the City of Belmont.</p> <p>Advantages/Disadvantages Each election will only select one councillor per ward and it will take two elections to get to the six councillor option.</p>	<p>Option 2</p> <p>Three wards / six councillors Existing ward structure Reduce to six councillors – 2023 - 2025 elections</p> <p>Refer to Options Paper</p>
10	Resident, Belmont	<p>Ward and Representation Structure – Preferred Option Three wards, six councillors</p> <p>Reason Larger representation of diverse interests within the City.</p> <p>Advantages/Disadvantages</p>	<p>Option 2</p> <p>Three wards / six councillors Existing ward structure All positions declared vacant – 2023</p> <p>Refer to Options Paper</p>

No.	Name and address	Public Submission	Officer comment
		<p>Belmont represents a very diverse group of people occupiers ie residents, commercial and business, renters social welfare recipients etc Two larger a number leads to too much conflict on councils which is why these changes are taking place at Government level</p> <p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to six councillors, all positions declared vacant 2023 election. Reason There is a need to have better qualified people representing us. Not just qualified by years of experience on Council so that they meet ‘ fit and proper person” criteria. Advantages/Disadvantages Stamp out corruption and those with vested (financial and other) interests. Allow for greater representational interests of all rate payers rather than minimising voting and service restrictions to commercial rate payers.</p>	
11	Resident, Belmont	<p>Ward and Representation Structure – Preferred Option Three wards, six councillors Reason I just think about the way in which the City of Belmont is expanding and three Wards,</p>	<p>Option 2</p> <p>Three wards / six councillors Existing ward structure All positions declared vacant – 2023</p>

No.	Name and address	Public Submission	Officer comment
		<p>six Councillors is a more reasonable set up than the others.</p> <p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to six councillors, all positions declared vacant 2023 election.</p> <p>Reason I think to reduce to six councillors and all positions declared vacant 2023 election is the best way to handle moving forward without having to deal with unresolved issues not getting a new application to have them resolved. There are others but I suppose these sort of complications need to be resolved sooner rather than later.</p>	<p>Refer to Options Paper</p>
12	Resident, Belmont	<p>Ward and Representation Structure – Preferred Option Other suggestion – No wards, six councillors with directly elected mayor.</p> <p>Reason Wards are an inefficient, long expired method of representation. I prefer 6 councillors fully committed to ALL of Belmont, not just their Ward, or their pet projects within their immediate electorate. As seen in Belmont, there is a discrepancy between % representation amongst the Wards.</p>	<p>Option 6</p> <p>No wards / six councillors All positions declared vacant – 2023</p> <p>Consideration of factors not applicable for no wards</p>

No.	Name and address	Public Submission	Officer comment
		<p>A directly elected Mayor is long overdue and can immediately bring to the table the needs of residents and ratepayers rather than traversing the complicated ward structure.</p> <p>Advantages/Disadvantages 6 fully committed councillors working to pursue the best interests of all of Belmont. A body of representatives working as one to execute Golden Gateway, Belmont Trust, beautification and restoration of services along our NUMBER ONE ASSET, the Swan River.</p> <p>Working as one to drive underground power for ALL residents, not just the fortunate residents of Rivervale.</p> <p>A strong body to curtail the State Governments local infill policy to protect our amenity and avoid the development of future ghettos.</p> <hr/> <p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to six councillors – all positions declared vacant 2023 election.</p> <p>Reason It's happening, let's move on and get started and use the new, improved representative method ASAP.</p> <p>Advantages/Disadvantages Quick and decisive.</p>	

No.	Name and address	Public Submission	Officer comment
		<p>Shows Local Gov Minister we mean business and are eager to get to work. Sets an example for other immediate neighbour councils we are serious and mean business. Increased responsibility for our councillor body. Excellent training ground for future state representation.</p>	
13	Resident, Cloverdale	<p>Ward and Representation Structure – Preferred Option Two wards, eight councillors Reason Need at least eight councillors and do not want one area dominating. Advantages/Disadvantages</p> <hr/> <p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to eight councillors – staggered transition 2023 – 2025 elections Reason Always pays to keep someone who knows what’s going on. Advantages/Disadvantages</p>	<p>Option 4</p> <p>Two wards / eight councillors Reduce to eight councillors – 2023 elections</p> <p>Refer to factors on Option Paper for Option 4</p>
14	Resident, Redcliffe	<p>Ward and Representation Structure – Preferred Option Other suggestion - I recommend eight wards with eight councillors, with one of</p>	<p>Eight wards / eight Councillors Reduce to eight councillors – 2023 elections</p> <p>Eight wards is not considered a viable option:</p>

No.	Name and address	Public Submission	Officer comment
		<p>those elected councillors elected by the council to assume mayoral office.</p> <p>Reason For Belmont to thrive, we need to foster a greater sense of community which will make the city an attractive place to live. Embedded in the sense of community is a reasonable access by residents to the local councillors who represent them. The more we widen the wards (e.g. reducing the wards or eliminating the wards), the more we run the risk of depersonalising the resident-councillor relationship. Currently, for example, I have no contact with 'my' councillor. For all I know he/she does not live in my area at all. He/She is simply a name on a piece of paper that I vote for periodically. But if the councillor lived in the ward he/she represented (a prerequisite of being elected for that ward), and that councillor had some local, ongoing contact within the ward, there would be a higher level of engagement with the community with more positive outcomes for the city.</p> <p>Advantages 1. Councillors become more locally focussed with a greater knowledge of their ward. Greater resident satisfaction results. 2. Residents feel they really do have representation by someone who lives in</p>	<ul style="list-style-type: none"> - 1 councillor per ward - It would be difficult to map eight wards that allow for equal representation - Splitting the district into eight parts would not allow for reasonable boundaries to establish equitable ratios, and assessment against other factors - Suburb boundaries were considered (for six wards), though the elector numbers are not equitable for suburbs.

No.	Name and address	Public Submission	Officer comment
		<p>their ward and knows the ward and its issues. Resident frustration is reduced, and issues are attended to more rapidly.</p> <p>3. Councillors are not likely to be drawn only from the 'better' areas of the city, since all councillors are spread across the city of Belmont. There is a fairer representation.</p> <p>Disadvantages</p> <p>1. Because councillors are focussed on their own wards, there is a risk of losing broad awareness of the macro-issues of the city of Belmont. However, regular briefings at council meetings would help to minimise this risk. Also, the role of the mayor would include ensuring that cross-communication among councillors would help them to stay in touch with the broader issues, without neglecting their own wards.</p> <p>Transition – Reduction in Number of Councillors – Preferred Option</p> <p>Reduce to eight councillors – staggered transition 2023 – 2025 elections.</p> <p>Reason</p> <p>I am not entirely persuaded that a reduction is necessary. But if there has to be a reduction from 9 to 8 councillors in the interests of any cost-saving advantages, then I would still recommend that the mayor be elected from among the elected councillors and not elected to mayoral office</p>	

No.	Name and address	Public Submission	Officer comment
		<p>directly by the voters. The mayor's leadership will probably be better determined by a council vote, since the councillors will be in a better position to determine the quality of leadership of their peers than the voters would. We, the voters, are not party to the council dynamics. And in the end, the mayor's leadership will become apparent to the voters, anyway, by the overall prosperity, efficiency and success of the city.</p> <p>Advantages</p> <ol style="list-style-type: none"> 1. A proper transition by staggering. 2. More informed decision-making of mayor's leadership ability. <p>Disadvantages</p> <ol style="list-style-type: none"> 1. The mayor would have to be capable of running his/her own ward as well as the mayoral duties. This could lead to a diminishing of return for his/her ward. 	
15	Resident, Redcliffe	<p>Ward and Representation Structure – Preferred Option Three wards, six councillors</p> <p>Reason Preference would be for 3 wards, 9 councillors. Better representation for all areas across the COB.</p> <p>Transition – Reduction in Number of Councillors – Preferred Option</p>	<p>Option 2</p> <p>Three wards / six councillors Existing ward structure Reduce councillors – 2023 - 2025 elections</p> <p>Refer to Options Paper</p>

No.	Name and address	Public Submission	Officer comment
		<p>Reduce to eight councillors – staggered transition 2023 – 2025 elections.</p> <p>Reason Maintain some consistency/knowledge of COB operations to avoid complete spill with no re-election.</p>	
16	Resident, Cloverdale	<p>Ward and Representation Structure – Preferred Option Three wards, six councillors</p> <p>Reason With changes in the way we live and communicate I feel that two councillors per current Wards would be sufficient. In saying that, I am concerned at the workload and pressure that may place on those elected. Hence a requirement to maintain three councillors.</p> <p>When looking at the WARDS boundary system it appears that these may require serious changes to meet the needs of each Ward into the future. ie Kewdale could be placed into the Airport Ward. Belmont could include all the river area across to Epsom Ave/Hardey Road and Cloverdale could include area across to Epsom/Hardey Rd.</p> <p>Advantages/Disadvantages Efficiency of 2 councillors- this may require some monetary remuneration as the workload would be greater.</p>	<p>Option 2</p> <p>Three wards / six councillors Existing ward structure Reduce to six councillors – 2023 - 2025 elections</p> <p>Refer to Options Paper</p> <p>Example with adjusted boundaries suggested was considered and evident that elector numbers resulted in ratios that were inequitable. Could be considered in the future with population/elector changes.</p>

No.	Name and address	Public Submission	Officer comment
		<p>Convincing the Ratepayers and the Council that change is part of becoming more efficient.</p> <p>Updating and changing boundaries is a challenge but we are already changing the infrastructure on the ground. Actually getting maps and overlaying these to view what changes that have happened in building density, commercial development, major road access through the City of Belmont would show the need for rationalisation and updating the governance of the whole Suburb.</p> <p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to six councillors – staggered transition 2023 – 2025 elections.</p> <p>Reason Allows time for options and changes to be put to the voters.</p> <p>Advantages/Disadvantages Timing and informing all those in the Council area is crucial for any new plan to work.</p>	
17	Resident, Belmont	<p>Ward and Representation Structure – Preferred Option</p> <p>Other suggestion – four wards and eight councillors</p> <p>Reason</p>	<p>Options 1 / 7 / 9 / 10 / 11</p> <p>Four wards / eight councillors</p> <p>Several options mapped for elector ratios</p>

No.	Name and address	Public Submission	Officer comment
		<p>If more people can afford to run a campaign, you get more diversity and you get to know your Councillors better with smaller numbers.</p> <p>Advantages/Disadvantages Advantage – more diversity to be on Council and this represents more groups to be on Council.</p> <p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to 8 Councillors – staggered transition 2023 – 2025 Elections</p> <p>Reason If you reduce numbers you reduce service. By having 8 Councillors and a Mayor we would have the same amount of councillors and a mayor.</p> <p>Advantages/Disadvantages Less councillors, less service.</p>	<p>Reduce to eight councillors – 2023 elections</p> <p>Refer to Options Papers</p>
18	Resident	<p>Ward and Representation Structure – Preferred Option Other suggestion – 4 Wards, 8 Councillors and 1 Mayor</p> <p>Reason Easier to get to your residents because there are less in smaller wards and would cost much less to run a campaign.</p> <p>Advantages/Disadvantages The biggest is the cost extra to run a campaign with less wards.</p>	<p>Options 1 / 7 / 9 / 10 / 11</p> <p>Four wards / eight councillors</p> <p>Several options mapped for elector ratios</p> <p>Reduce to eight councillors – 2023 elections</p> <p>Refer to Options Papers</p>

No.	Name and address	Public Submission	Officer comment
		<p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to 8 Councillors – staggered transition 2023 – 2025 Elections</p> <p>Reason We need the same amount of councillors because the population is growing.</p> <p>Advantages/Disadvantages The advantages would be the same as they are now not less.</p>	
19	Resident, Cloverdale	<p>Ward and Representation Structure – Preferred Option Other suggestion – 4 wards and 8 councillors</p> <p>Reason This would promote more community interest with smaller areas to canvas and more connection with the candidates as opposed to one or two wards which means the ratio of electors to councillors is far greater. Economically this would be beneficial to the electors and candidates as it permits the average person the chance to run for council. Larger areas to canvas requires more financial resources, more time to try and reach as many residents, or the chance that other organisations will be involved such as political parties. This proposed alternative is within the -The local government reform requirement – between five and nine Elected Members</p>	<p>Options 1 / 7 / 9 / 10 / 11</p> <p>Four wards / eight councillors</p> <p>Several options mapped for elector ratios Reduce to eight councillors – 2023 elections</p> <p>Refer to Options Papers</p>

No.	Name and address	Public Submission	Officer comment
		<p>(including the directly elected Mayor).</p> <p>Advantages/Disadvantages</p> <p>As a former councillor I campaigned in 2009 when the City of Belmont had 4 wards which enabled me to be able to canvas the whole area and talk to residents, whilst holding down a full-time job. It made it affordable to be able to print my brochures and have them delivered with it been a smaller area. Having a larger area will prevent many from even considering being a councillor. Only those with plenty of resources and/or political backing would be able to afford it, the average person will be disadvantaged especially with no wards. Having been around the council before being a councillor and since I have witnessed how the campaigns have changed and encouraging larger wards or no wards is not going to be of benefit to the residents and ratepayers of Belmont. Running for council use to be about representing the residents and ratepayers at the local level, it was never about the money a councillor received which has increased considerably and encouraged people to run for the wrong reasons, and it was never about using council as a stepping stone to a political career.</p> <p>Having the mayor elected by the people means again only those with the time and funds would be in a position to campaign. The best person may either not be in the</p>	

No.	Name and address	Public Submission	Officer comment
		<p>running or not have the backing to get over the line. The people of Belmont will then have a mayor for a 4 year term whether they are good or not. The current system has the councillors voting for the mayor for a 2-year term.</p> <p>Transition – Reduction in Number of Councillors – Preferred Option Staggered transition 2023 – 2025 (one per ward over each election) Reason None given Advantages/Disadvantages</p>	
20	Resident, Belmont	<p>Ward and Representation Structure – Preferred Option Other suggestion – 4 wards and 8 councillors Reason Most people dont have the money to reach all of Belmont. Smaller wards gives us all a chance to become a councillor Advantages/Disadvantages Advantages is cost and councillors and residents getting to know each other better.</p> <p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to eight councillors – staggered transition 2023 – 2025 elections Reason</p>	<p>Options 1 / 7 / 9 / 10 / 11</p> <p>Four wards / eight councillors</p> <p>Several options mapped for elector ratios Reduce to eight councillors – 2023 elections</p> <p>Refer to Options Papers</p>

No.	Name and address	Public Submission	Officer comment
		<p>Same number of decision makers as there is now.</p> <p>Advantages/Disadvantages If there is less councillors they will have more residents to see and it will take them longer to help with any problems.</p>	
21	Resident, Kewdale	<p>Ward and Representation Structure – Preferred Option No wards, eight Councillors</p> <p>Reason No wards means elected members are representing all ratepayers and residents of the City of Belmont. This option will delete any bias for specific issues within an area/suburb as the interest of <u>all</u> will need to be considered.</p> <p>Advantages/Disadvantages No</p> <hr/> <p>Transition – Reduction in Number of Councillors – Preferred Option Other suggestion – reduce to eight Councillors – all positions declared vacant at 2023 election.</p> <p>Reason Why prolong the transition from 9 to 8 councillors – just do it.</p> <p>Advantages/Disadvantages All existing Councillors would have their position declared vacant thus an equal field. All existing Councillors could then opt to be</p>	<p>Option 3</p> <p>No wards / eight councillors All positions declared vacant – 2023 elections</p> <p>Consideration of factors not applicable for no wards</p>

No.	Name and address	Public Submission	Officer comment
		re-elected as a Councillor or for the position of Mayor.	
22	Resident, Ascot	<p>Ward and Representation Structure – Preferred Option Other suggestion – 4 Wards, 8 Councillors and the Mayor</p> <p>Reason With the amount of infill taking place in the city of Belmont and the inevitable increase in population splitting the Shire into 4 wards seems the appropriate option. Mayor is elected by the Council</p> <p>Advantages/Disadvantages Advantages - no reduction in councillors - have one councillor in each ward up for re-election every two years thereby given the council continuity - mayor is elected from their peers</p> <p>Transition – Reduction in Number of Councillors – Preferred Option Other suggestion – 4 wards and 8 councillors plus the mayor</p> <p>Reason To change the status so that eventually we have one councillor in each ward come up for re-election every two years</p> <p>Advantages/Disadvantages</p>	<p>Options 1 / 7 / 9 / 10 / 11</p> <p>Four wards / eight councillors</p> <p>Several options mapped for elector ratios</p> <p>Refer to Options Papers</p>

No.	Name and address	Public Submission	Officer comment
		Give the Council continuity with each ward never having two new councillors at the same time.	
23	Resident, Belmont	<p>Ward and Representation Structure – Preferred Option Other suggestion – four Wards and eight Councillors Reason The ward is growing all the time. We need councillors to take responsibility for the amount of growth Belmont is getting. For the everyday person they don't need to spend thousands and thousands of dollars to try to get into council to benefit Belmont. Advantages/Disadvantages Cheaper to run a campaign</p> <p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to eight councillors – staggered transition 2023 – 2025 elections Reason We need eight councillors as some might be away or unavailable and then there is others to go to. Staggered transition is fairest and will lead to only one councillor in each ward coming for re-election Advantages/Disadvantages As above</p>	<p>Options 1 / 7 / 9 / 10 / 11</p> <p>Four wards / eight councillors</p> <p>Several options mapped for elector ratios Reduce to eight councillors – 2023 elections</p> <p>Refer to Options Papers</p>

No.	Name and address	Public Submission	Officer comment
24	Resident, Belmont	<p>Ward and Representation Structure – Preferred Option Three wards, six councillors</p> <p>Reason Retaining a higher number of wards provides for a better local representation of issues for the community. However, I feel the current ward boundaries should be reviewed again against the 5 factors indicated in Section 1.3 of the discussion paper as only the population and ratios are presented for the wards and not the remaining data such as demographics, economic drivers (businesses), amenities (parks, shopping areas etc).</p> <p>Advantages/Disadvantages</p> <p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to six councillors – all positions declared vacant 2023 election</p> <p>Reason The staggered election terms are not favoured by us.</p> <p>Advantages/Disadvantages One election campaign for all wards/mayor.</p>	<p>Option 2</p> <p>Three wards / six councillors All positions declared vacant – 2023 elections</p> <p>Refer to Options Paper</p>
25	Resident, Redcliffe	<p>Ward and Representation Structure – Preferred Option No wards, eight councillors</p> <p>Reason</p>	<p>Option 3</p> <p>No wards / eight councillors Reduce to eight councillors – 2023 elections</p>

No.	Name and address	Public Submission	Officer comment
		<p>Because some wards the voice of resident not been heard or action by Councillor that representing them.</p> <p>Advantages/Disadvantages Advantage - Resident can submit or talk with any preferable Councillor without limited by wards. Disadvantage – some Councillor may overwhelming with residents needs and others may less as resident may think that Councillor not action on behalf of resident.</p> <p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to eight councillors – staggered transition 2023 – 2025 elections</p> <p>Reason Resident need Councillors to representing their voice, idea, need and to managing the community.</p> <p>Advantages/Disadvantages Belmont is the good role model in WA and very vibrant and active city, wide area too. 8 Councillors will be great.</p>	<p>Consideration of factors not applicable for no wards</p>
26	Resident, Belmont	<p>Ward and Representation Structure – Preferred Option Other suggestion – four wards, eight Councillors</p> <p>Reason Fairer and more cost effective</p> <p>Advantages/Disadvantages</p>	<p>Options 1 / 7 / 9 / 10 / 11</p> <p>Four wards / eight councillors</p> <p>Several options mapped for elector ratios Reduce to eight councillors – 2023 elections</p>

No.	Name and address	Public Submission	Officer comment
		<p>Cheaper to run a campaign and open to more people.</p> <p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to eight councillors – staggered transition 2023 – 2025 elections</p> <p>Reason Reduce to eight councillors and a mayor</p> <p>Advantages/Disadvantages Too much work for a councillor to have less.</p>	Refer to Options Papers
27	Belmont Resident and Ratepayers Action Group (BRRAG)	<p>Ward and Representation Structure – Preferred Option Other suggestion – four wards, eight councillors and a mayor</p> <p>Reason BRRAG held a General Meeting on the 16 November 2022, specifically so discussion could take place with our members in regards to the changes required to meet the new local government legislation. The following motion was moved and unanimously supported by our membership: <i>To support four wards and first past the post voting, to give residents of Belmont more of an opportunity to run for council. We support four wards because our community is not as financially affluent as some other communities. First past the post voting is the best option because</i></p>	<p>Options 1 / 7 / 9 / 10 / 11</p> <p>Four wards / eight councillors</p> <p>Several options mapped for elector ratios Reduce to eight councillors – 2023 elections</p> <p>Refer to Options Papers</p>

No.	Name and address	Public Submission	Officer comment
		<p><i>people want to vote for the person they want elected and know that their vote will count</i></p> <p>We note that on page 16 of the Discussion Paper, it is reported that Officers approached the Department of Local Government with respect to this option and this was not considered a viable option, therefore not included in suggestions. It is extremely disappointing that others may well think it is not worth suggesting this option to start with, as a result of the comment. A more appropriate comment that would not have discouraged residents from this option, would have been to say that <i>“four wards is an option but the boundaries used when we previously had four wards would need to be amended due to population growth.”</i></p> <p>We note that this was rushed by the State to fit their deadlines and there would have been limited time for Officers to work on potential boundaries. We believe however it can be done. Most people we have spoken to outside of our members, seem to think this is the fairest option and gives the best opportunity for residents to be in a financial position to run for council in the future, should they choose to.</p>	

No.	Name and address	Public Submission	Officer comment
		<p>It is a democratic right of all residents to have an equal opportunity, to represent the residents, not be forced out due to financial constraints. It is more common than not, that it may take a candidate more than two elections to try to get elected if they are to be successful.</p> <p>In the case of the City of Belmont with the area considered a lower socioeconomic area in comparison to one perhaps in the Western Suburbs, how is it giving our residents equal opportunity if they are not as financially sound and can't afford the cost of a campaign? Further to that an incumbent councillor would be expected to have a higher profile already compared to a resident that had not been on council previously. This makes it even harder for our residents.</p> <p>Previously in the City of Belmont, we have had four wards and this was acceptable to the LGAB and the Minister. Due to the decision of the then government, we had to reduce the number of councillors and to accommodate this we also reduced the number of wards to the three it is currently. As a result of increases in the various wards with population growth, those same ward boundaries used at that time are likely not to comply with the distribution rate</p>	

No.	Name and address	Public Submission	Officer comment
		<p>required in terms of numbers per ward now. There is no good reason other boundaries can't be looked at that would accommodate the requirements of the State.</p> <p>Given that every eight years boundaries and elector numbers have to be reassessed anyway, in any reassessment it might well mean due to population growth, that boundaries may need to be moved to comply. If it can be done if needed to comply at an eight year interval and it could be done years ago to comply with the then necessary reduction in councillors, it can be done now. Had we continued with four wards throughout this would have happened accordingly.</p> <p>We do have a number of roads that are of note and there is no requirement that suburbs can't be split as has been the case now and in the past. Unfortunately residents do not have the documents available to them as Officers would in terms of elector numbers, so it is far harder for us to put together potential ward boundaries when we don't have the same information. All we can do is look at current boundaries and have a guess at what might work which puts us at a distinct disadvantage.</p> <p>In consideration for boundary changes to accommodate the requirements of the State</p>	

No.	Name and address	Public Submission	Officer comment
		<p>and the support of BRRAG members for four wards, the current ward numbers in each of the four wards would need to be around 6750, if four wards was introduced. Currently this would mean a reduction of approximately 1100 in East Ward, close to 2000 in South Ward and around 3300 in West Ward. If numbers could be reduced in these wards and redistributed to form a central ward that accommodates this reduction using some of our main or roads of note as boundaries, this may well be a viable option.</p> <p>Again it is difficult for residents to do this as a result of not having the same details available to them as the Officers. In speaking to Melinda Lymon. the advice received was that one staff member would put potential boundaries into a program that would be able to give specific figures of electors within those boundaries. Residents are unable to do this.</p> <p>One potential option which is only guessing as a result of lack of information might be moving Ascot Waters into the current East Ward and instead of using the current East Ward boundary of Hardy Road moving it to Epsom Avenue with a boundary of Stanton Road. A new ward may be able to be created from Epsom Avenue to Abernethy</p>	

No.	Name and address	Public Submission	Officer comment
		<p>Road and from Stanton Road south on both sides of Epsom Avenue to Abernethy Road. This would help reduce the numbers in both the South and West Wards.</p> <p>If we were able to create another ward by reducing numbers in each of the existing wards, it may well be less disruption to the existing councillors. Currently in West Ward we have two councillors who have been elected for four years until 2025. In East Ward we have one councillor who has been elected until 2025 and in the South Ward two councillors who have been elected until 2025. If a new ward was created by reducing the electors in the current three wards and creating a fourth ward. the councillors up for re election would have an opportunity to run in the newly created ward or alternatively there would be one position in East Ward.</p> <p>As outlined in Example C above we do not support a reduction in councillors for the reasons already stated. Residents should have the opportunity to know their council representative and this can't be done to the same level when you have less wards and more councillors. Whilst our councillors once elected continue to represent the entire electorate in the decision making process, there is no need to change this.</p>	

No.	Name and address	Public Submission	Officer comment
		<p>Blanket rules for all local governments, does not mean better local government. Each local government has different needs and different demographics and as such the different needs should be the main consideration with any changes to both ward boundaries and legislation.</p> <p>Advantages/Disadvantages</p> <p>Transition – Reduction in Number of Councillors – Preferred Option</p> <p>Other suggestion - In both West and South Wards we currently have two councillors in each that are elected until 2025. In the East Ward we have one councillor elected until 2025. Probably the simplest way is that nothing changes with their status in the event a fourth ward is created. It would be problematic however if a Mayor was elected from any of four councillors representing South or West Ward as that would create a vacancy for a councillor position in that ward when residents only had to vote for a Mayor if the councillor positions were already filled.</p> <p>In 2025 in both West Ward and South Ward, one could run for two years and the other for four. It could be based upon the councillor with the most votes gets four years and the second highest gets a two year term. If in the event a councillor has</p>	

No.	Name and address	Public Submission	Officer comment
		<p>to be elected in either of these wards due to a successful Mayoral campaign, the successful candidate would be elected for four years.</p> <p>Any transition would not be a problem in the current East Ward as a newly elected councillor would get a four year term which would mean the existing councillor would be up for re election the following two years. Rotation complete at 2023 election. In a newly created ward, the councillor with the highest votes could be elected for four years and the second highest for two years. This would be the least disruptive option for the existing councillors so that eventually we have one councillor in each ward up for re election every two years.</p> <p>Reason</p> <p>Advantages/Disadvantages</p>	
28	Resident, Belmont	<p>Ward and Representation Structure – Preferred Option</p> <p>Other suggestion – four wards, eight councillors</p> <p>Reason</p> <p>As a former councillor had I had to canvas all of Belmont or half of Belmont, time and money would have precluded this, especially if your working full time.</p> <p>Advantages/Disadvantages</p>	<p>Options 1 / 7 / 9 / 10 / 11</p> <p>Four wards / eight councillors</p> <p>Several options mapped for elector ratios Reduce to eight councillors – 2023 elections</p> <p>Refer to Options Papers</p>

No.	Name and address	Public Submission	Officer comment
		<p>Because it would be split into four wards, you would be able to meet and get to know more ratepayers in your ward.</p> <p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to eight councillors – staggered transition 2023 – 2025 elections.</p> <p>Reason You need experienced people so that if new councillors are elected the existing ones can help them/meeting procedures and other complexities of being a councillors.</p> <p>Advantages/Disadvantages As above</p>	
29	Resident, Belmont	<p>Ward and Representation Structure – Preferred Option Two wards, six councillors</p> <p>Reason Easier to manage two wards</p> <p>Advantages/Disadvantages</p> <p>Transition – Reduction in Number of Councillors – Preferred Option Reduce to six councillors – all positions declared vacant 2023 election</p> <p>Reason Get on with it and all done at once</p> <p>Advantages/Disadvantages</p>	<p>Option 5</p> <p>Two wards / six councillors All positions declared vacant 2023 election</p> <p>Refer to Options Paper</p>

No.	Name and address	Public Submission	Officer comment
30	Resident, Redcliffe	<p>Ward and Representation Structure – Preferred Option Other suggestion – four wards, eight councillors plus a mayor</p> <p>Reason This was an option that was stated in the report that it was not viable therefore not suggested. This option should have been offered even if the old four ward boundary did not fit with population changes. This comment should not have been made. I had to make various phone calls to see if I could still suggest this.</p> <p>The reason this is my preferred option is due to it meaning there would be far more opportunity for any resident to run an electoral campaign. I know many people who would not be able to otherwise have a go solely on the basis they could not afford to if they had to canvas either all of Belmont or half of it. I know of a lot of people who have run campaigns over the years and some have never been elected and others have taken two or three goes to get there. If only those with money or a sponsor can run a campaign, this would not be a representation of a lot of Belmont residents.</p> <p>If we have a situation wherein only those that could afford to run a campaign had a</p>	<p>Options 1 / 7 / 9 / 10 / 11</p> <p>Four wards / eight councillors</p> <p>Several options mapped for elector ratios</p> <p>Refer to Options Papers</p>

No.	Name and address	Public Submission	Officer comment
		<p>chance to become a councillor we could have political parties or developers running people. Perhaps that is the intent by the State of the changes? It would be a disaster if we could not have a local government representing local issues and they became blurred with State issues. What would even be the point of having a local government?</p> <p>Advantages/Disadvantages</p> <p>Transition – Reduction in Number of Councillors – Preferred Option</p> <p>No selection made</p> <p>Reason</p> <p>Advantages/Disadvantages</p>	
31	Resident, Ascot	<p>Ward and Representation Structure – Preferred Option</p> <p>Three wards, eight councillors and a mayor</p> <p>Reason</p> <p>People are used to this way.</p> <p>There is good representation of each of the wards in terms of number of residents</p> <p>Advantages/Disadvantages</p> <p>Too costly to market oneself and run for council, ie printing and flyers if there are less wards.</p> <p>No wards would excludes pensioners and disadvantaged from Belmont for running for Council.</p>	<p>Option 8</p> <p>Three wards / eight councillors</p> <p>Refer to Options Paper</p>

No.	Name and address	Public Submission	Officer comment
		<p>Transition – Reduction in Number of Councillors – Preferred Option No option selected. Reason Advantages/Disadvantages</p>	

Summary of Submissions Received - Ward and Representation Review - 2022

Option Number. (for Clr Workshop)	No of Submissions Supporting Option	Considered Viable* Y /N	No of Wards Proposed	No of Councillors Proposed	Councillors per Ward	Description / Title for Option Paper	Notes
Existing Wards		N	3	9	3	Existing ward structure	Councillor numbers not within 5 - 9 incl. Mayor
1	10	Y	4	8	2	4 Wards / 8 Councillors (Orpington - adjusted boundaries)	Transition Options provided - 4 wards
2	8	Y	3	6	2	3 Wards / 6 Councillors	Transition Options provided - 3 wards
3	7	Y	0	8	N/A	No Wards / 8 Councillors	Transition Options provided - No wards
4	1	Y	2	8	4	2 Wards / 8 Councillors	Transition Options provided - 2 wards
5	1	Y	2	6	3	2 Wards / 6 Councillors	Not included in transition options, can be included if req.
6	2	Y	0	6	N/A	No Wards / 6 Councillors	Not included in transition options, can be included if req.
7		N	4	8	2	Old ward structure (2010)	Elector / Councillor Ratio imbalance
8	1	N	3	8	2/3/3	3 Wards / 8 Councillors	Elector / Councillor Ratio imbalance
9	10	N	4	8	2	4 Wards / 8 Councillors (Acton / Fulham / Hardey)	Elector / Councillor Ratio imbalance
10	10	N	4	8	2	4 Wards / 8 Councillors (Knutsford / Fulham / Hardey)	Elector / Councillor Ratio imbalance
11	10	N	4	8	2	4 Wards / 8 Councillors (Belmont / Fulham / Hardey)	Elector / Councillor Ratio imbalance
-	1	N	3	6	2	3 Wards / 6 Councillors Submission 16 - suggested boundaries (incl Kewdale in East ward / Epsom Ave)	Future option proposed (Submission included in Option 1) Mapping of electors not carried out for this review.
-	1	N	8	8	1		Not included as an option - 8 wards / 8 councillors not considered viable

31 Total Submissions received

NOTE - TRANSITION:

- 17 Submissions proposed for the transition to be staggered
- 9 Submissions proposed for all positions to be declared vacant - 2023 elections
- 5 Submissions did not make comment on transition

*NOTE - VIABLE OPTIONS:

Options are considered viable if:

- Where applicable, the factors set out in Schedule 2.2 of the Local Government Act 1995 have been considered:
 - Community of interests: and
 - Physical and topographical features; and
 - Demographic trends: and
 - Economic factors; and
 - The ratio of councillors to electors in the various wards is within +/-10% variance from the average.
- The number of Councillors is within the required range included in the Local Government Reform:
 - Between five and nine (including directly elected Mayor) for the population of the City of Belmont.

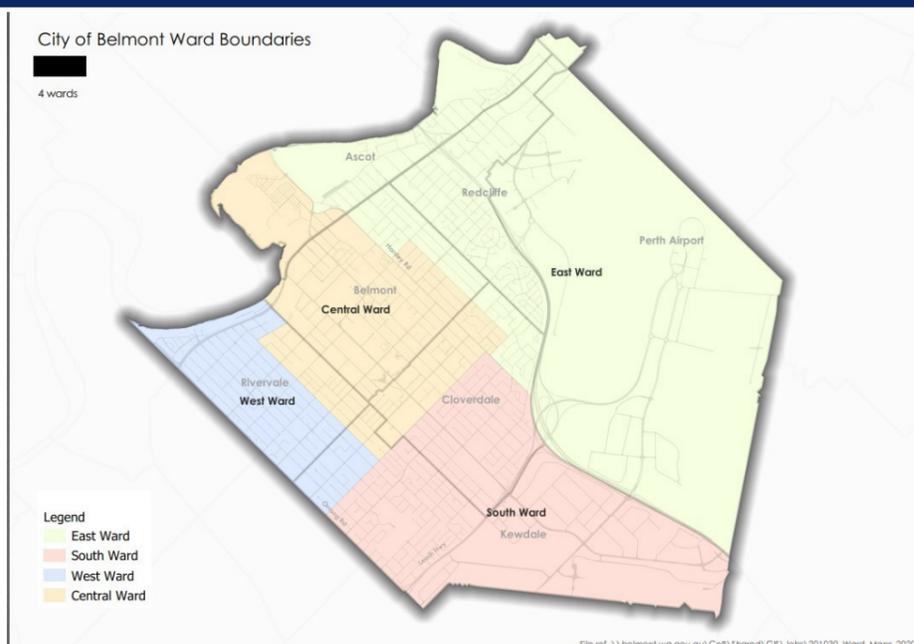
City of Belmont - Ward and Representation Review 2022

Councillor Workshop 31 January 2023

Option 1 — Four Wards—Eight Councillors

Option 1 — Four wards represented by eight Councillors.

West ward boundary—Acton Ave. Other boundaries— Fulham St and Hardey Rd. Central ward includes Ascot Waters and the area bounded by Durban, Keymer and Orpington Streets. (Ten of the 31 Submissions supported four wards, eight councillors. Several options have been plotted for elector numbers. This has been the most equitable option for elector/councillor ratios)



Advantages	Disadvantages
Councillors living in a certain area may have a greater affinity and understanding of the issues specific to that area as opposed to knowing the issues in detail for the whole District.	Localities (suburbs) are split between wards.
Number of Councillors is within the required range (Between 5 - 9).	Ward boundaries are not logical. The boundary has been adjusted to ensure ratios are appropriate for current number of electors.
-	Any population increase as projected will have a greater impact on ratios for four wards. Ward and Representation Reviews will be required more often to adjust boundaries as the population increases.
-	Increased administrative requirement to amend mapping.

Ratio of Council Members to Electors

Ward	Electors	Council Members	Councillor : Elector Ratio	Percentage deviation from average
East	6,814	2	3,407	-0.87%
Central	6,946	2	3,473	-2.83%
South	6,149	2	3,075	8.97%
West	7,111	2	3,556	-5.27%
Totals or average	27,020	8	3,378	

Other Factors to be considered

Community interest	Suburbs are split between wards.
Physical and topographical features	Ward boundaries follow along Acton Ave, Fulham St and Hardey Road. Central ward includes Ascot Waters.
Demographic trends	The population forecast (www.forecast.id.com.au/belmont) projects that the population of the District will continue to grow as a result of Urban renewal. The areas of higher projected growth are Redcliffe (South East Ward) and Ascot (North West Ward) for the period to 2026 and beyond.
Economic features	Businesses in the Belmont District are distributed throughout, mainly located in the Kewdale industrial area, the Belmont Business Park, the Town Centre, along Great Eastern Highway and within the Perth Airport. Distribution of business areas is not across all wards.

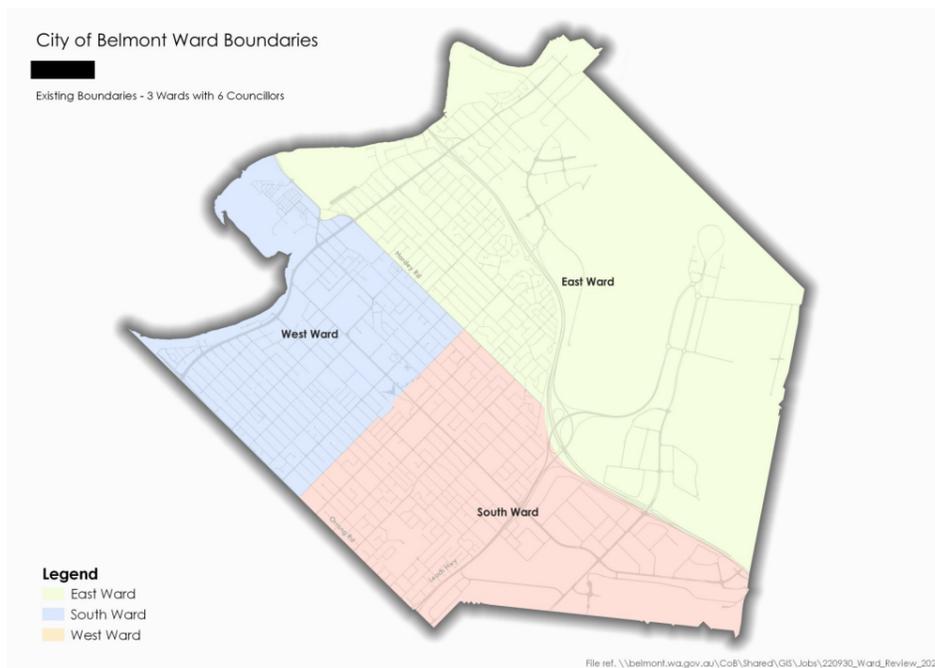
City of Belmont - Ward and Representation Review 2022

Councillor Workshop 31 January 2023

Option 2 — Existing Wards—Six Councillors

Option 2 — Current Wards: Three Wards (East, South and West). Each Ward is represented by two Councillors. Three Wards— Six Councillors.

(Eight of the 31 Submissions supported this option)



Advantages	Disadvantages
No change to current boundaries.	Localities (suburbs) are split between wards.
Allows for the possible effect of future growth in eastern parts of City.	The ratios of electors to Councillors for East and West Ward are slightly outside the limits considered appropriate by the LGAB.
Electors remain in the current wards.	Reduced elector representation. Less Councillors per elector.
Reduced administrative requirement. No requirement to amend mapping.	-
Number of Councillors is within the required range (Between 5 - 9).	-
Reduced Elected Member expenditure due to reduction in the number of Councillors.	-

Ratio of Council Members to Electors

Ward	Electors	Council Members	Councillor : Elector Ratio	Percentage deviation from average
East	7,931	2	3,966	11.94%
South	8,873	2	4,437	1.48%
West	10,216	2	5,108	-13.43%
Totals or average	27,020	6	4,503	

Other Factors to be considered

Community interest	The suburbs of Ascot, Cloverdale and Belmont are split between wards.
Physical and topographical features	Ward boundaries follow along main roads: Grandstand Road, Hardey Road and Tonkin Hwy for the East Ward and Sydenham St between West and South Wards.
Demographic trends	The population forecast (www.forecast.id.com.au/belmont) projects that the population of the District will continue to grow as a result of Urban renewal. The areas of higher projected growth are Redcliffe and Ascot for the period to 2026 and beyond.
Economic features	Businesses in the Belmont District are distributed throughout, mainly located in the Kewdale industrial area, the Belmont Business Park, the Town Centre, along Great Eastern Highway and within the Perth Airport. Business areas are distributed across all three wards.

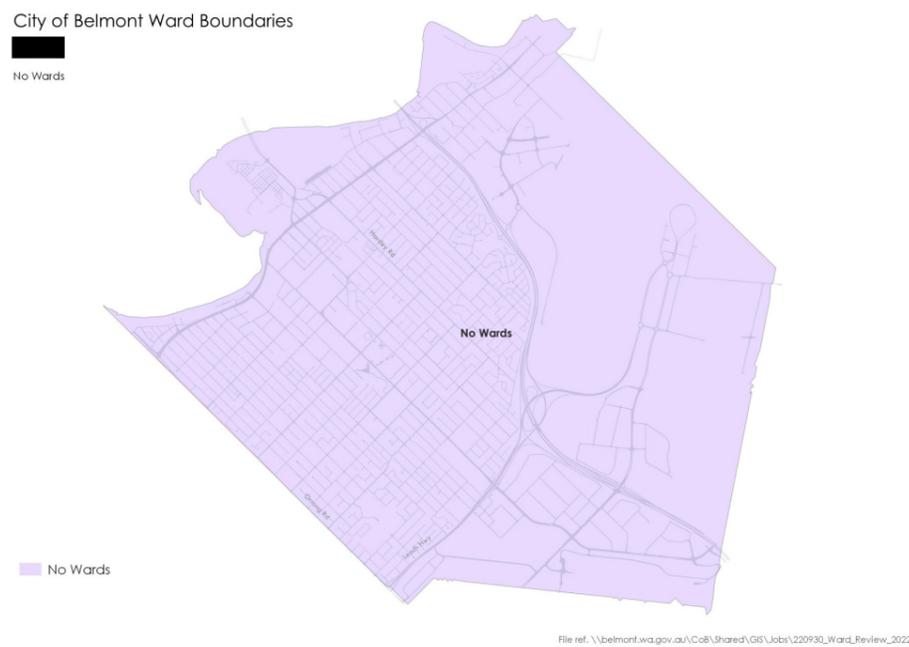
City of Belmont - Ward and Representation Review 2022

Councillor Workshop 31 January 2023

Option 3 — No Wards—Eight Councillors

Option 3 — No Wards represented by eight Councillors.
(Seven of the 31 Submissions supported this option)

City of Belmont Ward Boundaries
No Wards



Advantages	Disadvantages
Councillors are elected by the whole community not just a section of it.	Large numbers of candidates might be confusing for voters.
Knowledge and interest in all areas of the Council's affairs could broaden the views beyond the immediate concerns of those in a ward.	Electors may feel that they are not adequately represented if they don't have an affinity with any of the Councillors.
Social networks and communities of interest are often spread across a local government and Councillors can have an overview of these.	Councillors living in a certain area may have a greater affinity and understanding of the issues specific to that area as opposed to knowing the issues in detail for the whole District.
The election process is much simpler for the community to understand and administer.	Given the large area, electors may not know the candidates who they are voting for.
Each voter has the opportunity to vote for any candidate for the council election, rather than being limited to Ward Councillors.	May lead to significant communities of interest and points of view being unrepresented or for others to dominate.
Clarifies the role of a Councillor is to represent the interest of electors, ratepayers and residents of the district, not just the ward.	It may be more difficult and costly for candidates to be elected if they need to canvas the whole local government area.
There is no requirement for future ward boundary reviews.	May be difficult for voters to assess the performance of individual Councillors.
Number of Councillors is within the required range (5 - 9).	

Ratio of Council Members to Electors

Ward	Electors	Council Members	Councillor : Elector Ratio	Percentage deviation from average
No Wards	27,020	8	3,378	0.00%

Other Factors to be considered

<p>Community interest</p> <p>Physical and topographical features</p> <p>Demographic trends</p> <p>Economic features</p>	<p>No requirement to consider other factors—no ward boundaries</p>
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City of Belmont - Ward and Representation Review 2022

Councillor Workshop 31 January 2023

Option 4 — Two Wards—Eight Councillors

Option 4 — Two wards (North West and South East). Ascot, Belmont and Rivervale become the North West Ward and Kewdale, Cloverdale and Redcliffe become the South East Ward. Each ward is represented by four Councillors. (One of the 31 Submissions supported this option)



Ratio of Council Members to Electors

Advantages	Disadvantages
The ratios of electors to Councillors are within the limits considered appropriate by the LGAB.	It may be more difficult and costly for candidates to be elected if they need to canvas a larger area.
Larger wards provide for population growth in Redcliffe and Ascot as areas of predicted higher growth with less impact on ratios.	Given the larger ward areas, electors may not know the candidates who they are voting for.
Number of Councillors is within the required range (5 - 9).	-
Suburbs are not split between wards. Easier for electors and councillors to know the ward boundaries / area.	-

Ward	Electors	Council Members	Councillor : Elector Ratio	Percentage deviation from average
North West	13,424	4	3,356	0.64%
South East	13,596	4	3,399	-0.64%
Totals or average	27,020	8	3,378	

Other Factors to be considered

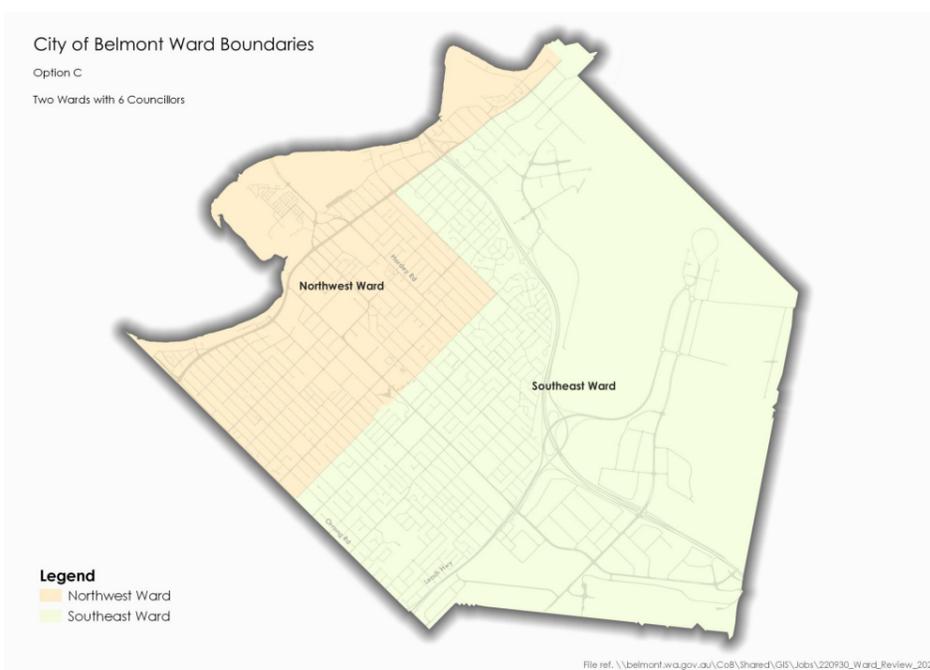
Community interest	Wards include the whole of each of the suburbs. Suburbs are not split across wards.
Physical and topographical features	Ward boundaries follow along Great Eastern Highway, Epsom Avenue and Sydenham Street to Orrong Road.
Demographic trends	The population forecast (www.forecast.id.com.au/belmont) projects that the population of the District will continue to grow as a result of Urban renewal. The areas of higher projected growth are Redcliffe (South East Ward) and Ascot (North West Ward) for the period to 2026 and beyond. The split for the two wards allows for the population growth with less likely
Economic features	Businesses in the Belmont District are distributed throughout, mainly located in the Kewdale industrial area, the Belmont Business Park, the Town Centre, along Great Eastern Highway and within the Perth Airport. Business areas are distributed across the two wards.

City of Belmont - Ward and Representation Review 2022

Councillor Workshop 31 January 2023

Option 5 — Two Wards—Six Councillors

Option 5 — Two wards (North West and South East). Ascot, Belmont and Rivervale become the North West Ward and Kewdale, Cloverdale and Redcliffe become the South East Ward. Each ward is represented by three Councillors. (One of the 31 Submissions supported this option)



Advantages	Disadvantages
The ratios of electors to Councillors are within the limits considered appropriate by the LGAB.	It may be more difficult and costly for candidates to be elected if they need to canvas a larger area.
Larger wards provide for population growth in Redcliffe and Ascot as areas of predicted higher growth with less impact on ratios.	Given the larger ward areas, electors may not know the candidates who they are voting for.
Number of Councillors is within the required range (5–9).	Reduced elector representation. Less Councillors per elector.
Suburbs are not split between wards. Easier for electors and councillors to know the ward boundaries/area.	
Reduced Elected member expenditure due to reduction in the number of Councillors	

Ratio of Council Members to Electors

Ward	Electors	Council Members	Councillor : Elector Ratio	Percentage deviation from average
North West	13,424	3	4,475	0.64%
South East	13,596	3	4,532	-0.64%
Totals or average	27,020	6	4,503	

Other Factors to be considered

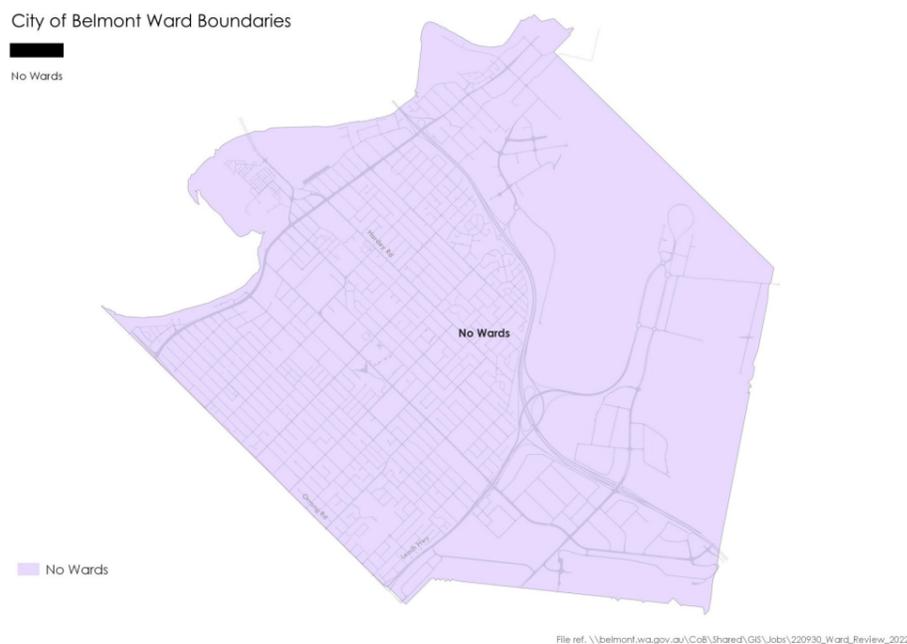
Community interest	Wards include the whole of each of the suburbs. Suburbs are not split across wards.
Physical and topographical features	Ward boundaries follow along Great Eastern Highway, Epsom Avenue and Sydenham Street to Orrong Road.
Demographic trends	The population forecast (www.forecast.id.com.au/belmont) projects that the population of the District will continue to grow as a result of Urban renewal. The areas of higher projected growth are Redcliffe (South East Ward) and Ascot (North West Ward) for the period to 2026 and beyond. The split for the two wards allows for the population growth with less likely impact on the ratios (electors per councillor).
Economic features	Businesses in the Belmont District are distributed throughout, mainly located in the Kewdale industrial area, the Belmont Business Park, the Town Centre, along Great Eastern Highway and within the Perth Airport. Business areas are distributed across the two wards.

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Councillor Workshop 31 January 2023

Option 6 — No Wards—Six Councillors

Option 6 — No Wards represented by six Councillors.



Advantages	Disadvantages
Councillors are elected by the whole community not just a section of it.	It may be more difficult and costly for candidates to be elected if they need to canvas the whole local government area.
Knowledge and interest in all areas of the Council's affairs could broaden the views beyond the immediate concerns of those in a ward.	Electors may feel that they are not adequately represented if they don't have an affinity with any of the Councillors.
Social networks and communities of interest are often spread across a local government and Councillors can have an overview of these.	Councillors living in a certain area may have a greater affinity and understanding of the issues specific to that area as opposed to knowing the issues in detail for the whole District.
The election process is much simpler for the community to understand and administer.	Given the large area, electors may not know the candidates who they are voting for.
Each voter has the opportunity to vote for any candidate for the council election, rather than being limited to Ward Councillors.	May lead to significant communities of interest and points of view being unrepresented or for others to dominate.
There is no requirement for future ward boundary reviews.	Large numbers of candidates might be confusing for voters.
Clarifies the role of a Councillor is to represent the interest of electors, ratepayers and residents of the district, not just the ward.	May be difficult for voters to assess the performance of individual Councillors.

Ratio of Council Members to Electors

Ward	Electors	Council Members	Councillor : Elector Ratio	Percentage deviation from average
No Wards	27,020	6	4,503	0.00%

Other Factors to be considered

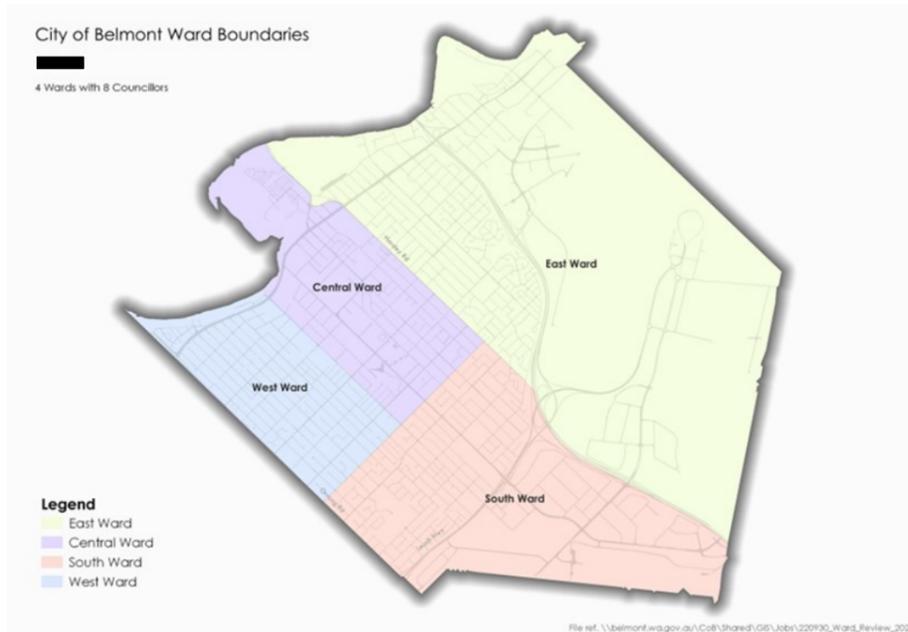
Community interest	No requirement to consider other factors - no ward boundaries.
Physical and topographical features	
Demographic trends	
Economic features	

City of Belmont - Ward and Representation Review 2022

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Option 7 — Four Wards—Eight Councillors

Option 7 — Four Wards represented by eight Councillors.
Ward boundaries the same as previous structure (Prior to 2010)



Advantages	Disadvantages
Councillors living in a certain area may have a greater affinity and understanding of the issues specific to that area as opposed to knowing the issues in detail for the whole District.	Localities (suburbs) are split between wards.
Number of Councillors is within the required range (Between 5 - 9).	The ratios of electors to Councillors for all wards are significantly outside the acceptable limits. Not considered a viable option.

Ratio of Council Members to Electors

Ward	Electors	Council Members	Councillor : Elector Ratio	Percentage deviation from average
East	8,384	2	4,192	-24.12%
Central	5,308	2	2,654	21.42%
South	4,728	2	2,364	30.01%
West	8,600	2	4,300	-27.31%
Totals or average	27,020	8	3,378	

Other Factors to be considered

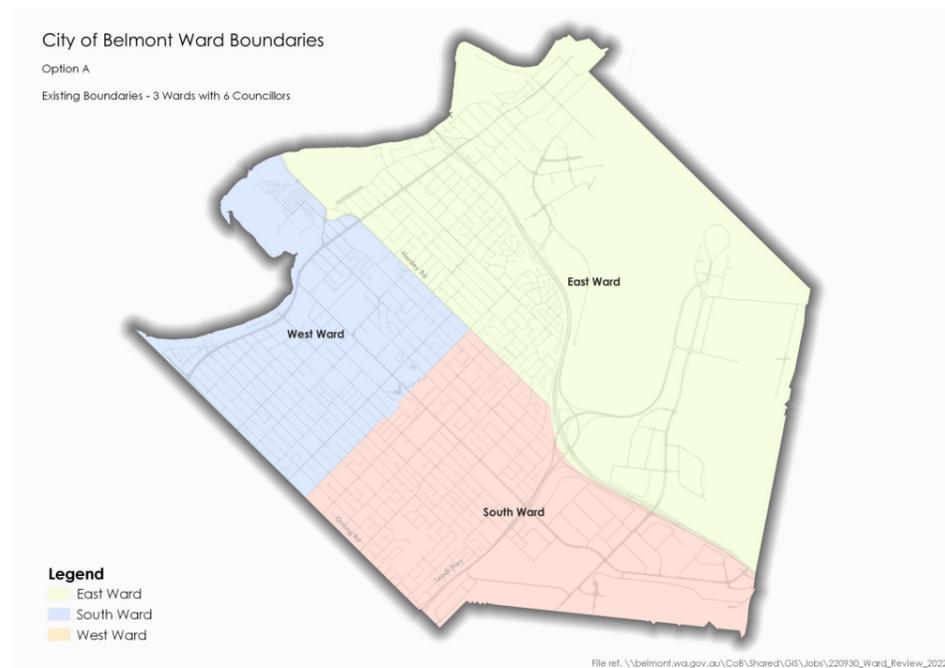
Community interest	Suburbs are split between wards.
Physical and topographical features	Ward boundaries follow along Hardey Road/Tonkin Hwy, Belmont Ave, and Fulham St between Hardey Rd and Orrong Road.
Demographic trends	The population forecast (www.forecast.id.com.au/belmont/population-summary) projects that the population of the District will continue to grow as a result of Urban renewal. The areas of higher projected growth are Redcliffe (South East Ward) and Ascot (North West Ward) for the
Economic features	Businesses in the Belmont District are distributed throughout, mainly located in the Kewdale industrial area, the Belmont Business Park, along Great Eastern Highway and within the Perth Airport.

City of Belmont - Ward and Representation Review 2022

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Option 8 — Existing Wards—Eight Councillors

Option 8 — Current Wards: Three Wards (East, South and West). Two Wards represented by three Councillors and one Ward represented by two Councillors. Three Wards — Eight Councillors.



Advantages	Disadvantages
No change to current boundaries.	Localities (suburbs) are split between wards.
Electors remain in the current wards.	The ratios of electors to Councillors for East and West Ward are outside the limits considered appropriate by the LGAB.
Reduced administrative requirement. No requirement to amend mapping.	-
Under-representation would be increased with any population increase in the East Ward.	-

Ratio of Council Members to Electors

Ward	Electors	Council Members	Councillor : Elector Ratio	Percentage deviation from average
East	7,931	2	3,966	-17.41%
South	8,873	3	3,405	-0.82%
West	10,216	3	2,958	12.43%
Totals or average	27,020	8	3,378	

Other Factors to be considered

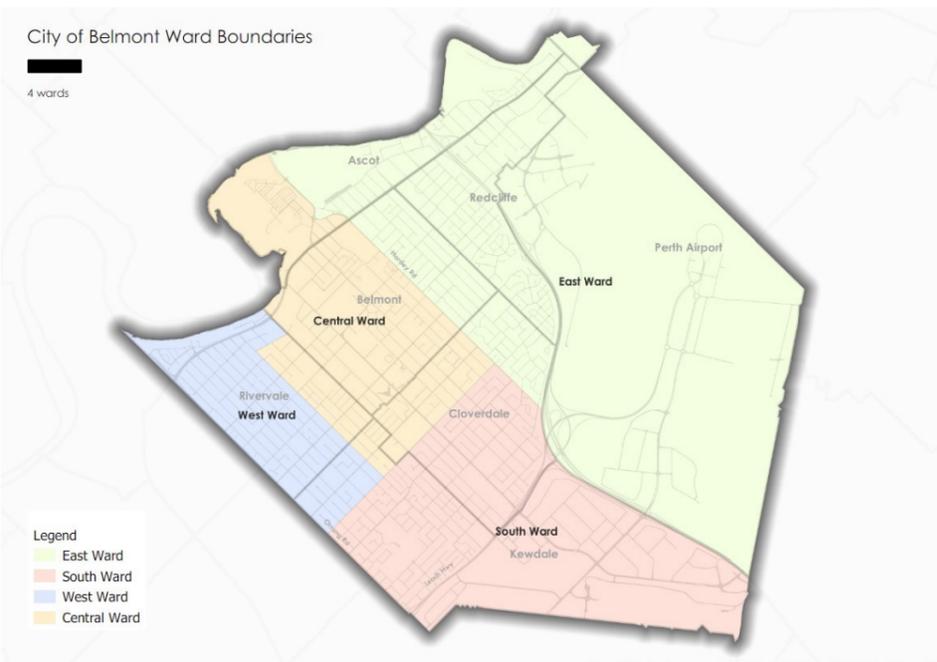
Community interest	The suburbs of Ascot, Cloverdale and Belmont are split between wards.
Physical and topographical features	Ward boundaries follow along main roads: Grandstand Road, Hardey Road and Tonkin Hwy for the East Ward and Sydenham St between West and South Wards.
Demographic trends	The population forecast (www.forecast.id.com.au/belmont/population-summary) projects that the population of the District will continue to grow as a result of Urban renewal. The areas of higher projected growth are Redcliffe and Ascot for the period to 2026 and beyond.
Economic features	Businesses in the Belmont District are distributed throughout, mainly located in the Kewdale industrial area, the Belmont Business Park, along Great Eastern Highway and within the Perth Airport.

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Option 9 — Four Wards—Eight Councillors

Option 9 — Four wards represented by eight Councillors.
 West ward boundary—Acton Ave. Other boundaries—Fulham St and Hardey Rd. Central ward includes Ascot Waters. (Ten of the 31 Submissions supported four wards, eight councillors. Several options have been plotted for elector numbers)



Advantages	Disadvantages
Councillors living in a certain area may have a greater affinity and understanding of the issues specific to that area as opposed to knowing the issues in detail for the whole District.	Localities (suburbs) are split between wards.
Number of Councillors is within the required range (Between 5 - 9).	Any future growth in the Redcliffe area would create a great imbalance in the ratios.
-	Any population increase as projected will have a greater impact on ratios for four wards. Ward and Representation Reviews will be required more often to adjust boundaries as the population increases.
-	Increased administrative requirement to amend mapping.
-	The ratios of electors to Councillors for all wards are significantly outside the acceptable limits. Not considered a viable option.

Ratio of Council Members to Electors

Ward	Electors	Council Members	Councillor : Elector Ratio	Percentage deviation from average
East	8,046	2	4,023	-19.11%
Central	5,714	2	2,857	15.41%
South	6,149	2	3,075	8.97%
West	7,111	2	3,556	-5.27%
Totals or average	27,020	8	3,378	

Other Factors to be considered

Community interest	Suburbs are split between wards.
Physical and topographical features	Ward boundaries follow along Acton Ave, Fulham St and Hardey Road. Central ward includes Ascot Waters.
Demographic trends	The population forecast (www.forecast.id.com.au/belmont) projects that the population of the District will continue to grow as a result of Urban renewal. The areas of higher projected growth are Redcliffe (South East Ward) and Ascot (North West Ward) for the period to 2026 and beyond.
Economic features	Businesses in the Belmont District are distributed throughout, mainly located in the Kewdale industrial area, the Belmont Business Park, the Town Centre, along Great Eastern Highway and within the Perth Airport. Distribution of business areas is not across all wards.

City of Belmont - Ward and Representation Review 2022

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Option 10 — Four Wards—Eight Councillors

Option 10 — Four wards represented by eight Councillors.
 West ward boundary—Knutsford Ave. Other boundaries—Fulham St and Hardey Rd. Central ward includes Ascot Waters. (Ten of the 31 Submissions supported four wards, eight councillors. Several options have been plotted for elector numbers)



Advantages	Disadvantages
Councillors living in a certain area may have a greater affinity and understanding of the issues specific to that area as opposed to knowing the issues in detail for the whole District.	Localities (suburbs) are split between wards.
Number of Councillors is within the required range (Between 5 - 9).	Any future growth in the Redcliffe area would create a great imbalance in the ratios.
-	Any population increase as projected will have a greater impact on ratios for four wards. Ward and Representation Reviews will be required more often to adjust boundaries as the population increases.
-	Increased administrative requirement to amend mapping.
-	The ratios of electors to Councillors for all wards are significantly outside the acceptable limits. Not considered a viable option.

Ratio of Council Members to Electors

Ward	Electors	Council Members	Councillor : Elector Ratio	Percentage deviation from average
East	8,046	2	4,023	-19.11%
Central	4,902	2	2,451	27.43%
South	6,149	2	3,075	8.97%
West	7,923	2	3,962	-17.29%
Totals or average	27,020	8	3,378	

Other Factors to be considered

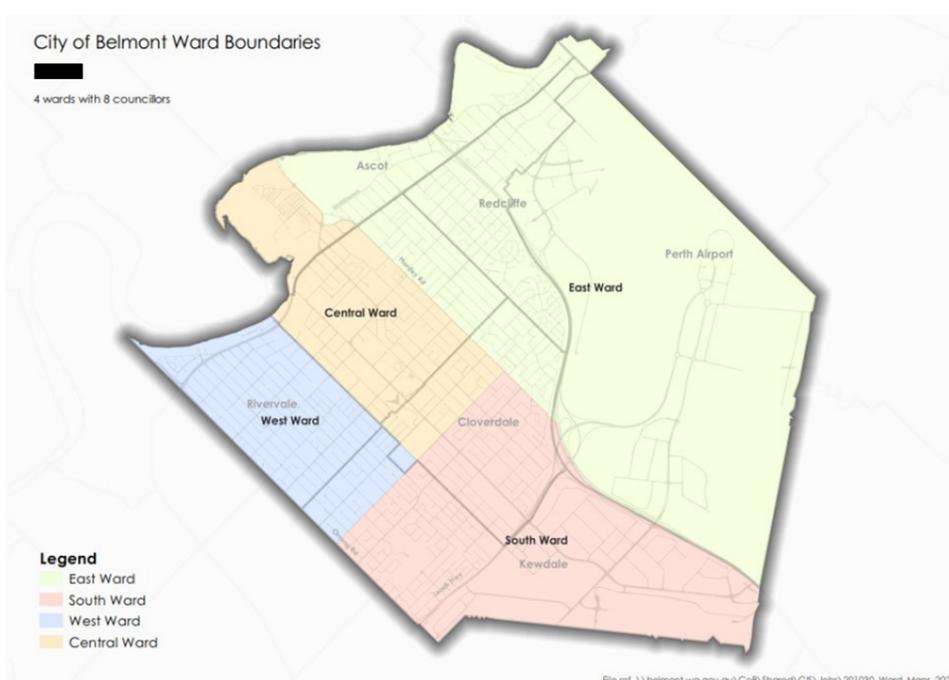
Community interest	Suburbs are split between wards.
Physical and topographical features	Ward boundaries follow along Acton Ave, Fulham St and Hardey Road. Central ward includes Ascot Waters.
Demographic trends	The population forecast (www.forecast.id.com.au/belmont) projects that the population of the District will continue to grow as a result of Urban renewal. The areas of higher projected growth are Redcliffe (South East Ward) and Ascot (North West Ward) for the period to 2026 and beyond.
Economic features	Businesses in the Belmont District are distributed throughout, mainly located in the Kewdale industrial area, the Belmont Business Park, the Town Centre, along Great Eastern Highway and within the Perth Airport. Distribution of business areas is not across all wards.

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Option 11 — Four Wards—Eight Councillors

Option 11 —Four wards represented by eight Councillors.
 West ward boundary — Belmont Ave. Other boundaries—Fulham St and Hardey Rd. Central ward includes Ascot Waters. (Ten of the 31 Submissions supported four wards, eight councillors. Several options have been plotted for elector numbers)



Advantages	Disadvantages
Councillors living in a certain area may have a greater affinity and understanding of the issues specific to that area as opposed to knowing the issues in detail for the whole District.	Localities (suburbs) are split between wards.
Number of Councillors is within the required range (Between 5 - 9).	Any future growth in the Redcliffe area would create a great imbalance in the ratios.
-	Any population increase as projected will have a greater impact on ratios for four wards. Ward and Representation Reviews will be required more often to adjust boundaries as the population increases.
-	Increased administrative requirement to amend mapping.
-	The ratios of electors to Councillors for all wards are significantly outside the acceptable limits. Not considered a viable option.

Ratio of Council Members to Electors

Ward	Electors	Council Members	Councillor : Elector Ratio	Percentage deviation from average
East	8,024	2	4,012	-18.79%
Central	4,445	2	2,223	34.20%
South	6,231	2	3,116	7.76%
West	8,320	2	4,160	-23.17%
Totals or average	27,020	8	3,378	

Other Factors to be considered

Community interest	Suburbs are split between wards.
Physical and topographical features	Ward boundaries follow along Acton Ave, Fulham St and Hardey Road. Central ward includes Ascot Waters.
Demographic trends	The population forecast (www.forecast.id.com.au/belmont) projects that the population of the District will continue to grow as a result of Urban renewal. The areas of higher projected growth are Redcliffe (South East Ward) and Ascot (North West Ward) for the period to 2026 and beyond.
Economic features	Businesses in the Belmont District are distributed throughout, mainly located in the Kewdale industrial area, the Belmont Business Park, the Town Centre, along Great Eastern Highway and within the Perth Airport. Distribution of business areas is not across all wards.

City of Belmont Ward Boundaries

Option 1

4 wards with Road Names



- Legend
- East Ward
 - South Ward
 - West Ward
 - Central Ward

7 Matters for which the meeting may be closed

Nil.

8 Closure

There being no further business, the Presiding Member thanked everyone for their attendance and closed the meeting at 6.53pm.

Minutes confirmation certification

The undersigned certifies that these Minutes of the Special Council Meeting held on 8 February 2023 were confirmed as a true and accurate record at the Ordinary Council Meeting held 28 March 2023:

Signed by the Person Presiding:  _____

PRINT name of the Person Presiding: **PHILIP MARKS**