

An aerial photograph of a coastal area. The top half shows turquoise ocean waves breaking onto a wide, sandy beach. A large, solid teal shape overlaps the top right corner of the image. Below the beach is a paved promenade with some greenery and a parking lot filled with many cars. The bottom left corner of the image is covered by a white curved shape containing the title text.

Annual Budget 2025-2026

Contents

Introduction	3
Statutory Budget	7
Statement of Comprehensive Income	8
Statement of Cash Flows	9
Statement of Financial Activity	10
Index of Notes to the Budget	11
Capital Works Program	33
Community Donations	35
Fees and Charges	36



Introduction

The budget has been prepared in accordance with the requirements of the *Local Government Act 1995*, the *Local Government (Financial Management) Regulations 1996*, and Australian Accounting Standards. It reflects the principles and feedback discussed with Elected Members during the budget workshops, with a focus on long term sustainability including a gradual increase to our Reserve Fund balances, service levels and delivering on the Council Plan.

The Town proposes a balanced budget for 2025/26, with neither a surplus nor a deficit. The estimated opening cash surplus for 2025/26 is \$1,276,963, representing the carried forward projects from 2024/25. This surplus will be utilised to complete these projects in 2025/26. The final figure for the 2024/25 cash surplus will be determined through end-of-year processing and audit.

The proposed General Rates are determined after considering all other sources of revenue, available reserve funding, expenditure requirements, efficiency and savings measures, and associated cost increases.

Below are the key inclusions in the proposed 2025/26 Annual Budget:

1. Operating Budget

The draft operating budget provides for the Town's day-to-day operations. The net operating budget position has improved by \$229K from last year's budget. Significant movements in revenue and expenditure include:

- A 3.9% increase in the rate in the dollar over all general rates, resulting in an additional \$506K, with an increase to the Residential Improved category minimum to \$900, increasing the number of properties in this category from 78 to 100 and revenue by \$28K. All other minimums increased by 3.9% and have resulting in an increase to revenue of \$5,464. In addition the budget includes an increase to interim rating of \$25K. An overall rate revenue increase of \$565K has been budgeted.
- Increased employment costs are due to a 3% pay increase as per the Town of Cottesloe Industrial Agreement, a correction to Ranger salaries and entitlements, an increase to the superannuation guarantee, a \$51K increase in workers compensation premium and the inclusion of three new positions – Governance Officer, Community Engagement Officer (part-time) and a Environmental/Sustainability Officer.
- Increased Materials and Contract costs based on the Local Government Cost Index of 2.4% and contracted increases under service delivery agreements. An increase to service levels has been budgeted for where required, for example rubbish collections in the Town Centre.
- Key strategic projects and initiatives including:
 - Carpark 2 Redevelopment: \$70K
 - Feasibility Study Curtin Avenue Crossing at Napier Street: \$20K
 - Land, Building & Infrastructure Revaluation: \$50K
 - Completion of the following carried forward projects - Local Planning Strategy, Cottesloe Village Centre Precinct Plan and Town Planning Scheme 4.

2. Capital Budget

A capital works program totalling \$3.88M entailing investment in infrastructure, land and buildings, plant and equipment and furniture and equipment is proposed. For the full list of Capital Works please see the Capital Works Program in the Supplementary Information on page 33.

Key Capital Projects in 2025/26 are listed below;

MRRG (Road rehabilitation) Marine Parade, Warton St to Pearce St	722,200
Healthy Streets Project Stage 1 – Broome Street	550,000
Marine Parade Shared Path North St to Curtin Ave – Detailed design	400,000
Plant, machinery and equipment replacement	357,000
South Cottesloe toilets	300,000
Harvey Field (Broome Street) Playground Upgrade	282,871
Civic Centre Playground renewals	200,000
Right of Ways - ROW 6, 67 & 68	140,000
Groyne Access Ramp Works	121,337
Civic Centre office refurbishment	101,587

3. Surplus at the start of the financial year

The opening balance, referred to in the Statement of Financial Activity as the “Surplus at the start of the financial year” is \$1,273,963. This also represents the anticipated surplus for the 2024/2025 financial year after the end of financial year transactions have been processed and audited. This surplus will be used to fund our carried forward projects as shown in the table below.

Carried Forward Projects funded by 2024/2025 closing surplus	Amount (\$)
Parking - In Ground Sensors	35,000
Civic Centre Office Refurbishment	101,587
John Black Dune Drink Fountain	65,000
Cottesloe Carpark No.2 Strategy	23,971
Groyne Access Ramp Works	121,337
Harvey Field (Broome Street) Playground Upgrade	282,871
Civic Centre Playground Upgrade Project (detailed design)	35,000
Healthy Streets Project	66,000
Brixton Street Resurfacing	27,000
Civic Centre Conservation Renewal	32,197
Anderson Pavilion Development	34,000
South Cottesloe toilets	300,000
Town Planning Scheme	125,000
Cottesloe Village Centre Precinct Plan	25,000
	1,273,963

4. Reserves

The Town forecasts a closing balance of \$8.69M in reserves for 2025/26, an overall increase to Reserves of almost \$200K. Please see Note 9 of the Statutory Budget.

The Recreation Precinct Reserve is combined with the Public Open Space Reserve as the purpose of these reserves are similar.

Major proposed movements include:

- An estimated \$389K interest earned on reserve funds, based on the reserves' opening balance and an interest rate of 4.00%.
- Transfer from the Information Technology Reserve for the introduction of a HR Module: \$50k
- Transfer from the Right of Way Reserve for the ROW 6, ROW 67 and ROW 68 upgrades of \$140,000.
- Transfers to Reserves of \$50,000 to provide for the future, shared between Information Technology, Leave, Legal, Library and Property Reserves.

5. Fees and Charges

As a general rule, a 2.4% increase has been applied to the 2025/26 Fees and Charges in response to inflationary pressures and in alignment with the Local Government Cost Index, and rounded to the nearest dollar. Notable changes include:

- Sundry debtors charges interest rate, overdue charges on invoices decreased to nil from the previous 7%.
- Removal of replacement of lost, stolen or damaged bins for domestic and commercial, as there will no longer be a charge for this service.
- Waste charges have been reviewed based on the current usage and actual expenditure. With an overall increase of 3.9% across various waste charges. Combined and standard 3-bin service annual fee has increased by 3.9% upon review of the annual fee and usage.
- Removal of work zone permits and infrastructure bonds as these fees will no longer be required.
- Public hire fee, including commercial (minimum 3 hours), private function (including weddings at minimum 3 hours) and wet weather back-up have been increased by 10%-20%, dependent on location to match with the demand of hire, increase in service level and the increase of administration costs to provide this service.

6. Elected Member Remuneration

Elected Member remuneration has increased by 3.5% in line with the increases in the Local Government Chief Executive Officers and Elected Council Members Determination No 1 of 2025 provided by the Salaries and Allowances Tribunal. The Salaries and Allowances Tribunal is established pursuant to section 5 of the Salaries and Allowances Act 1975.

Please note that the Tribunal Determination provides a range for these allowances and the following table shows the proposed budget amount compared to the maximum allowed.

	Maximum allowed	Proposed budget	% of maximum
Telecommunications Allowance	3,500	1,656	47%
Meeting Attendance Fee	18,335	16,301	89%
Mayor's Meeting Attendance Fee	28,385	25,254	89%
Mayor's Allowance	41,388	28,980	70%
Deputy Mayor Allowance	10,347	7,245	70%

An itemised list per Elected Member can be viewed at Note 11 of the Statutory Budget.

7. Community Donations

The budget includes \$18,143 for Community Donations. A list of community group and organisation's grant requests and recommendations, including the rationale behind them, was presented to Elected Members at Budget Workshop 2 held on 13 May 2025. A total of 9 applications were received for the 2025/26 financial year, with 8 applications being recommended for support or partial support. A list of these can be found in the Supplementary Information on page 37.

8. Loans

No new loans are proposed in the 2025/26 draft Budget.

Repayment of the Grove Library loan will continue, with the outstanding balance reduced to \$1,398,901 as of 30 June 2026. This loan will be fully repaid in September 2029.

TOWN OF COTTESLOE
ANNUAL BUDGET
FOR THE YEAR ENDED 30 JUNE 2026
LOCAL GOVERNMENT ACT 1995

TABLE OF CONTENTS

Statement of Comprehensive Income	8
Statement of Cash Flows	9
Statement of Financial Activity	10
Index of Notes to the Budget	11

TOWN OF COTTESLOE
STATEMENT OF COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2026

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
Revenue		\$	\$	\$
Rates	2(a)	11,864,459	11,339,716	11,299,786
Grants, subsidies and contributions		427,658	220,019	448,938
Fees and charges	17	5,586,499	5,626,539	5,413,548
Interest revenue	10(a)	704,100	765,237	644,739
Other revenue		175,018	185,759	138,111
		18,757,734	18,137,270	17,945,122
Expenses				
Employee costs		(8,407,818)	(7,823,253)	(7,876,881)
Materials and contracts		(8,937,496)	(8,065,545)	(8,937,385)
Utility charges		(320,100)	(300,371)	(315,856)
Depreciation	6	(3,320,987)	(3,282,335)	(3,257,557)
Finance costs	10(c)	(204,180)	(227,332)	(226,177)
Insurance		(236,007)	(225,767)	(238,845)
Other expenditure		(339,462)	(301,314)	(334,336)
		(21,766,050)	(20,225,917)	(21,187,037)
		(3,008,316)	(2,088,647)	(3,241,915)
Capital grants, subsidies and contributions		2,711,466	297,108	1,163,857
Profit on asset disposals	5	(36,000)	0	0
Fair value adjustments to financial assets at fair value through profit or loss		0	0	2,495
		2,675,466	297,108	1,166,352
Net result for the period		(332,850)	(1,791,539)	(2,075,563)
Total other comprehensive income for the period		0	0	0
Total comprehensive income for the period		(332,850)	(1,791,539)	(2,075,563)

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

TOWN OF COTTESLOE
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2026

		2025/26	2024/25	2024/25
	Note	Budget	Actual	Budget
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts		\$	\$	\$
Rates		11,864,459	11,116,212	11,343,802
Grants, subsidies and contributions		427,658	361,773	393,286
Fees and charges		5,586,499	5,626,539	5,413,548
Interest revenue		704,100	765,237	644,739
Other revenue		175,018	185,759	138,111
		18,757,734	18,055,520	17,933,486
Payments				
Employee costs		(8,407,818)	(7,841,545)	(7,772,033)
Materials and contracts		(8,937,496)	(9,376,601)	(8,480,351)
Utility charges		(320,100)	(300,371)	(315,856)
Finance costs		(204,180)	(227,332)	(226,177)
Insurance paid		(236,007)	(225,767)	(238,845)
Other expenditure		(339,462)	(301,314)	(334,336)
		(18,445,063)	(18,272,930)	(17,367,598)
Net cash provided by (used in) operating activities	4	312,671	(217,410)	565,888
CASH FLOWS FROM INVESTING ACTIVITIES				
Payments for purchase of property, plant & equipment	5(a)	(858,492)	(595,532)	(955,674)
Payments for construction of infrastructure	5(b)	(3,020,379)	(1,181,533)	(2,108,150)
Capital grants, subsidies and contributions		2,711,466	297,108	1,163,857
Proceeds from sale of property, plant and equipment	5(a)	121,000	165,218	104,000
Proceeds on financial assets at amortised cost - self supporting loans		35,069	35,069	35,069
Proceeds on disposal of financial assets at fair value through profit and loss		0	5,327	0
		35,802	0	35,802
Proceeds on other loans and receivables - sea view golf club				
Net cash (used in) investing activities		(975,534)	(1,274,343)	(1,725,096)
CASH FLOWS FROM FINANCING ACTIVITIES				
Repayment of borrowings	7(a)	(376,184)	(354,119)	(354,119)
Payments for principal portion of lease liabilities	8	(70,945)	(71,401)	(59,583)
Net cash (used in) financing activities		(447,129)	(425,520)	(413,702)
Net (decrease) in cash held		(1,109,992)	(1,917,273)	(1,572,910)
Cash at beginning of year		11,179,625	13,115,638	13,115,638
Cash and cash equivalents at the end of the year	4	10,069,633	11,198,365	11,542,728

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

TOWN OF COTTESLOE
STATEMENT OF FINANCIAL ACTIVITY
FOR THE YEAR ENDED 30 JUNE 2026

OPERATING ACTIVITIES

Revenue from operating activities

General rates	
Rates excluding general rates	
Grants, subsidies and contributions	
Fees and charges	
Interest revenue	
Other revenue	
Profit on asset disposals	
Fair value adjustments to financial assets at fair value through profit or loss	

Expenditure from operating activities

Employee costs
Materials and contracts
Utility charges
Depreciation
Finance costs
Insurance
Other expenditure

Non cash amounts excluded from operating activities

Amount attributable to operating activities

INVESTING ACTIVITIES

Inflows from investing activities

Capital grants, subsidies and contributions	
Proceeds from disposal of property, plant and equipment	
Proceeds from financial assets at amortised cost - self supporting loans	
Proceeds on disposal of financial assets at fair value through profit and loss	
Proceeds on disposal of other loans and receivables - sea view golf club	

Outflows from investing activities

Payments for property, plant and equipment
Payments for construction of infrastructure
Payments for other loans and receivables [describe]

Amount attributable to investing activities

FINANCING ACTIVITIES

Inflows from financing activities

Transfers from reserve accounts

Outflows from financing activities

Repayment of borrowings
Payments for principal portion of lease liabilities
Transfers to reserve accounts

Amount attributable to financing activities

MOVEMENT IN SURPLUS OR DEFICIT

Surplus at the start of the financial year

Amount attributable to operating activities

Amount attributable to investing activities

Amount attributable to financing activities

Surplus/(deficit) remaining after the imposition of general rates

Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
2(a)(i)	11,709,122	11,212,569	11,177,922
2(a)	155,337	127,147	121,864
	427,658	220,019	448,938
17	5,586,499	5,626,539	5,413,548
10(a)	704,100	765,237	644,739
	175,018	185,759	138,111
5	(36,000)	0	0
	0	0	2,495
	18,721,734	18,137,270	17,947,617
	(8,407,818)	(7,823,253)	(7,876,881)
	(8,937,496)	(8,065,545)	(8,937,385)
	(320,100)	(300,371)	(315,856)
6	(3,320,987)	(3,282,335)	(3,257,557)
10(c)	(204,180)	(227,332)	(226,177)
	(236,007)	(225,767)	(238,845)
	(339,462)	(301,314)	(334,336)
	(21,766,050)	(20,225,917)	(21,187,037)
3(c)	3,356,987	3,266,608	3,335,393
	312,671	1,177,961	95,973
	2,711,466	297,108	1,163,857
5(a)	121,000	165,218	104,000
	35,069	35,069	35,069
	0	5,327	
	35,802	0	35,803
	2,903,337	502,722	1,338,729
5(a)	(858,492)	(595,532)	(955,674)
5(b)	(3,020,379)	(1,181,533)	(2,108,150)
	35,802	0	
	(3,843,069)	(1,777,066)	(3,063,824)
	(939,732)	(1,274,343)	(1,725,095)
9(a)	190,000	796,514	971,908
	190,000	796,514	971,908
7(a)	(376,184)	(354,119)	(354,119)
8	(70,945)	(71,401)	(59,583)
9(a)	(389,773)	(2,332,142)	(1,141,309)
	(836,902)	(2,757,662)	(1,555,011)
	(646,902)	(1,961,148)	(583,103)
3	1,273,963	3,331,493	2,212,225
	312,671	1,177,961	95,973
	(939,732)	(1,274,343)	(1,725,095)
	(646,902)	(1,961,148)	(583,103)
3	(0)	1,273,963	0

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

TOWN OF COTTESLOE
FOR THE YEAR ENDED 30 JUNE 2026
INDEX OF NOTES TO THE BUDGET

Note 1	Basis of Preparation	12
Note 2	Rates and Service Charges	13
Note 3	Net Current Assets	16
Note 4	Reconciliation of cash	18
Note 5	Property, Plant and Equipment	19
Note 6	Depreciation	20
Note 7	Borrowings	21
Note 8	Lease Liabilities	23
Note 9	Reserve Accounts	24
Note 10	Other Information	26
Note 11	Council Members Remuneration	27
Note 12	Trust Funds	28
Note 13	Revenue and Expenditure	29
Note 14	Program Information	31
Note 15	Fees and Charges	32

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

1 BASIS OF PREPARATION

The annual budget of the Town of Cottesloe which is a Class 3 local government is a forward looking document and has been prepared in accordance with the *Local Government Act 1995* and accompanying regulations.

Local Government Act 1995 requirements

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

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

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

The local government reporting entity

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

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

2024/25 actual balances

Balances shown in this budget as 2024/25 Actual are estimates as forecast at the time of preparation of the annual budget and are subject to final adjustments.

Budget comparative figures

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

Comparative figures

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

Rounding off figures

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

Statement of Cashflows

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

Initial application of accounting standards

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

- *AASB 2020-1 Amendments to Australian Accounting Standards*
 - *Classification of Liabilities as Current or Non-current*
- *AASB 2022-5 Amendments to Australian Accounting Standards*
 - *Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards*
 - *Non-current Liabilities with Covenants*
- *AASB 2023-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards*
 - *Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2024-1 Amendments to Australian Accounting Standards*
 - *Supplier Finance Arrangements: Tier 2 Disclosures*

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

- *AASB 2022-10 Amendments to Australian Accounting Standards*
 - *Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*, became mandatory during the budget year. Amendments to *AASB 13 Fair Value Measurement* impacts the future determination of fair value when revaluing assets using the cost approach. Timing of future revaluations is defined by regulation 17A of *Local Government (Financial Management) Regulations 1996*. Impacts of this pronouncement are yet to be quantified and are dependent on the timing of future revaluations of asset classes. No material impact is expected in relation to the 2025-26 statutory budget.

New accounting standards for application in future years

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

- *AASB 2014-10 Amendments to Australian Accounting Standards*
 - *Sale or Contribution of Assets between an Investor and its Associate or Joint Venture*
- *AASB 2024-4b Amendments to Australian Accounting Standards*
 - *Effective Date of Amendments to AASB 10 and AASB 128* [deferred AASB 10 and AASB 128 amendments in AASB 2014-10 apply]
- *AASB 2022-9 Amendments to Australian Accounting Standards*
 - *Insurance Contracts in the Public Sector*
- *AASB 2023-5 Amendments to Australian Accounting Standards*
 - *Lack of Exchangeability*
- *AASB 18 (FP) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for for-profit entities]
- *AASB 18 (NFP/super) Presentation and Disclosure in Financial Statements*
 - (Appendix D) [for not-for-profit and superannuation entities]
- *AASB 2024-2 Amendments to Australian Accounting Standards*
 - *Classification and Measurement of Financial Instruments*
- *AASB 2024-3 Amendments to Australian Accounting Standards*
 - *Standards – Annual Improvements Volume 11*

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

Critical accounting estimates and judgements

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

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

As with all estimates, the use of different assumptions could lead to material changes in the amounts reported in the financial report.

The following are estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year and further information on their nature and impact can be found in the relevant note:

- Fair value measurement of assets carried at reportable value including:
 - Property, plant and equipment
 - Infrastructure
- Expected credit losses on financial assets
- Assets held for sale
- Impairment losses of non-financial assets
- Investment property
- Estimated useful life of intangible assets
- Measurement of employee benefits
- Measurement of provisions

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES

(a) Rating Information

Rate Description	Basis of valuation	Rate in dollar	Number of properties	Rateable value*	2025/26 Budgeted rate revenue	2025/26 Budgeted interim rates	2025/26 Budgeted total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
				\$	\$	\$	\$	\$	\$
(i) General rates									
GRV - Residential Improved (RI)	Gross rental valuation	0.05812	3,439	170,239,043	9,894,293	80,350	9,974,643	9,535,745	9,525,608
GRV - Residential Vacant (RV)	Gross rental valuation	0.06937	62	3,821,180	265,075	(13,585)	251,490	253,165	241,989
GRV - Commercial Improved (CI)	Gross rental valuation	0.06937	55	7,596,935	526,999	(17,765)	509,234	507,247	490,247
GRV - Commercial Vacant (CV)	Gross rental valuation	0.06937	9	415,500	28,823	26,000	54,823	5,946	72,408
GRV - Commercial Town (CT)	Gross rental valuation	0.08300	101	11,048,256	917,005		917,005	908,611	845,815
GRV - Industrial	Gross rental valuation	0.06937	1	27,780	1,927		1,927	1,855	1,855
Total general rates			3,667	193,148,694	11,634,122	75,000	11,709,122	11,212,569	11,177,922
		Minimum							
		\$							
(ii) Minimum payment									
GRV - Residential Improved (RI)	Gross rental valuation	900	100	1,296,100	90,000		90,000	61,669	61,776
GRV - Residential Vacant (RV)	Gross rental valuation	1,438	4	1,238	5,752		5,752	5,532	5,532
GRV - Commercial Improved (CI)	Gross rental valuation	1,438	18	238,640	25,884		25,884	27,518	22,128
GRV - Commercial Vacant (CV)	Gross rental valuation	1,144	2	16,500	2,288		2,288	2,200	2,200
GRV - Commercial Town (CT)	Gross rental valuation	1,456	25	352,275	36,400		36,400	35,000	35,000
GRV - Industrial	Gross rental valuation	1,438	0	0	0		0	0	0
Total minimum payments			149	1,904,753	160,324	0	160,324	131,919	126,636
Total general rates and minimum payments			3,816	195,053,447	11,794,446	75,000	11,869,446	11,344,488	11,304,558
					11,794,446	75,000	11,869,446	11,344,488	11,304,558
Discounts (Refer note 2(d))							(4,987)	(4,772)	(4,772)
Total rates					11,794,446	75,000	11,864,459	11,339,716	11,299,786

The Town did not raise specified area rates for the year ended 30th June 2026.

*Rateable Value at time of adopting budget.

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

The general rates detailed for the 2025/26 financial year have been determined by Council on the basis of raising the revenue required to meet the estimated deficiency between the total estimated expenditure proposed in the budget and the estimated revenue to be received from all sources other than general rates and also considering the extent of any increase in rating over the level adopted in the previous year.

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

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

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

Instalment options	Date due	Instalment plan admin charge	Instalment plan interest rate	Unpaid rates interest rates
		\$	%	%
Option one				
Single full payment	23/09/2025			8.0%
Option three				
First instalment	23/09/2025	6.90	5.5%	8.0%
Second instalment	24/11/2025	6.90	5.5%	8.0%
Third instalment	27/01/2026	6.90	5.5%	8.0%
Fourth instalment	30/03/2026	6.90	5.5%	8.0%

TOWN OF COTTESLOE
 NOTES TO AND FORMING PART OF THE BUDGET
 FOR THE YEAR ENDED 30 JUNE 2026

2. RATES AND SERVICE CHARGES (CONTINUED)

(c) Service Charges

The Town did not raise service charges for the year ended 30th June 2026.

(d) Discounts on general rates

Rate, fee or charge to which discount is granted	Type	Discount %	Discount (\$)	2025/26 Budget	2024/25 Actual	2024/25 Budget	Circumstances in which discount is granted
				\$	\$	\$	
Cottesloe Tennis Club	Rate	80.0%	4,987	4,987	4,529	4,428	Per lease agreement.
				4,987	4,529	4,428	

(e) Waivers or concessions

The Town does not anticipate any waivers or concessions for the year ended 30th June 2025.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(a) Composition of estimated net current assets

Current assets

Cash and cash equivalents
Financial assets
Receivables
Inventories
Other assets
Non-current assets held for sale

Less: current liabilities

Trade and other payables
Contract liabilities
Lease liabilities
Long term borrowings
Employee provisions

Net current assets

Less: Total adjustments to net current assets

Net current assets used in the Statement of Financial Activity

(b) Current assets and liabilities excluded from budgeted deficiency

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

Adjustments to net current assets

Less: Cash - reserve accounts
Less: Current assets not expected to be received at end of year
- Current financial assets at amortised cost - self supporting loans
Add: Current liabilities not expected to be cleared at end of year
- Current portion of borrowings
- Current portion of lease liabilities

Total adjustments to net current assets

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
4	10,069,633	11,179,625	11,542,729
	0	70,871	72,906
	1,127,433	1,127,433	773,326
	8,960	8,960	9,120
	424	424	458,963
	0	0	
	11,206,450	12,387,313	12,857,044
	(1,399,202)	(1,399,202)	(3,788,207)
	(62,261)	(62,261)	0
8	20,084	(70,945)	(58,549)
7	0	(376,184)	(376,184)
	(1,157,500)	(1,157,500)	(987,501)
	(2,598,879)	(3,066,092)	(5,210,441)
	8,607,571	9,321,221	7,646,603
3(b)	(8,714,244)	(8,047,258)	(7,646,603)
	(106,673)	1,273,963	0
9	(8,694,160)	(8,494,387)	(8,008,430)
			(72,906)
	0	376,184	376,184
	(20,084)	70,945	58,549
	(8,714,244)	(8,047,258)	(7,646,603)

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

Items excluded from calculation of budgeted deficiency

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

(c) 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 Statement of Financial Activity in accordance with *Financial Management Regulation 32*.

Adjustments to operating activities

Less: Profit on asset disposals
Less: Fair value adjustments to financial assets at fair value through profit and loss
Add: Depreciation
Non-cash movements in non-current assets and liabilities:
- Pensioner deferred rates
- Employee provisions

Non cash amounts excluded from operating activities

Note	2025/26 Budget 30 June 2026	2024/25 Actual 30 June 2025	2024/25 Budget 30 June 2025
	\$	\$	\$
5	36,000	0	0
			(2,495)
6	3,320,987	3,282,335	3,257,557
	0	(15,727)	(238)
	0	0	80,569
	3,356,987	3,266,608	3,335,393

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

3. NET CURRENT ASSETS

(d) MATERIAL ACCOUNTING POLICIES

CURRENT AND NON-CURRENT CLASSIFICATION

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

TRADE AND OTHER PAYABLES

Trade and other payables represent liabilities for goods and services provided to the Town prior to the end of the financial year that are unpaid and arise when the Town becomes obliged to make future payments in respect of the purchase of these goods and services. The amounts are unsecured, are recognised as a current liability and are normally paid within 30 days of recognition. The carrying amounts of trade and other payables are considered to be the same as their fair values, due to their short-term nature.

PREPAID RATES

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

INVENTORIES

General

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

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

SUPERANNUATION

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

INVENTORY - LAND HELD FOR RESALE

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

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

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

GOODS AND SERVICES TAX (GST)

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

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

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

CONTRACT LIABILITIES

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

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

TRADE AND OTHER RECEIVABLES

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

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

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

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

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

PROVISIONS

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

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

EMPLOYEE BENEFITS

Short-term employee benefits

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

The Town's obligations for short-term employee benefits such as wages, salaries and sick leave are recognised as a part of current trade and other payables in the determination of the net current asset position.

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

Other long-term employee benefits

Long-term employee benefits provisions are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures and are discounted at rates determined by reference to market yields at the end of the reporting period on government bonds that have maturity dates that approximate the terms of the obligations. Any remeasurements for changes in assumptions of obligations for other long-term employee benefits are recognised in profit or loss in the periods in which the changes occur.

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

4. RECONCILIATION OF CASH

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

	Note	2025/26 Budget	2024/25 Actual	2024/25 Budget
		\$	\$	\$
Cash at bank and on hand		4,209,544	5,319,536	1,472,255
Term deposits		5,860,089	5,860,089	10,070,474
Total cash and cash equivalents		10,069,633	11,179,625	11,542,729
Held as				
- Unrestricted cash and cash equivalents		1,375,473	2,685,238	3,534,299
- Restricted cash and cash equivalents		8,694,160	8,494,387	8,008,430
	3(a)	10,069,633	11,179,625	11,542,729
Restrictions				
The following classes of assets have restrictions imposed by regulations or other externally imposed requirements which limit or direct the purpose for which the resources may be used:				
- Cash and cash equivalents		8,694,160	8,494,387	8,008,430
		8,694,160	8,494,387	8,008,430
The assets are restricted as a result of the specified purposes associated with the liabilities below:				
Reserve accounts	9	8,694,160	8,494,387	8,008,430
		8,694,160	8,494,387	8,008,430
Reconciliation of net cash provided by operating activities to net result				
Net result		(332,850)	(1,791,539)	(2,075,563)
Depreciation	6	3,320,987	3,282,335	3,257,557
(Profit)/loss on sale of asset	5	36,000	0	0
Adjustments to fair value of financial assets at fair value through profit and loss		0	0	(2,495)
(Increase)/decrease in receivables		0	(81,348)	(11,636)
(Increase)/decrease in other assets		0	451,405	24,156
Increase/(decrease) in payables		0	(1,762,461)	442,814
Increase/(decrease) in contract liabilities		0	(402)	0
Increase/(decrease) in employee provisions		0	(18,292)	94,912
Capital grants, subsidies and contributions		(2,711,466)	(297,108)	(1,163,857)
Net cash from operating activities		312,671	(217,410)	565,888

MATERIAL ACCOUNTING POLICES

CASH AND CASH EQUIVALENTS

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

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

FINANCIAL ASSETS AT AMORTISED COST

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

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

5. PROPERTY, PLANT AND EQUIPMENT

	2025/26 Budget				2024/25 Actual			2024/25 Budget		
	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Disposals - Profit	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds	Additions	Disposals - Net Book Value	Disposals - Sale Proceeds
(a) Property, Plant and Equipment	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Buildings - specialised	377,905				246,750		0	542,106		0
Furniture and equipment	101,587				65,828		0	121,568		0
Plant and equipment	379,000	(157,000)	121,000	(36,000)	282,954	(165,218)	165,218	292,000	(104,000)	104,000
Total	858,492	(157,000)	121,000	(36,000)	595,532	(165,218)	165,218	955,674	(104,000)	104,000
(b) Infrastructure										
Infrastructure - roads	1,388,200				166,896			193,163		
Infrastructure - footpaths	400,000				51,354			296,756		
Infrastructure - drainage	40,000				27,000			40,000		
Infrastructure - parks and ovals	616,871				81,609			387,642		
Other infrastructure - miscellaneous	306,337				584,024			861,953		
Other infrastructure - Car parks	58,971				157,351			148,636		
Other infrastructure - Irrigation	70,000				47,680			110,000		
Other infrastructure - right of way	140,000				65,618			70,000		
Total	3,020,379	0	0	0	1,181,533	0	0	2,108,150	0	0
Total	3,878,871	(157,000)	121,000	(36,000)	1,777,066	(165,218)	165,218	3,063,824	(104,000)	104,000

MATERIAL ACCOUNTING POLICIES

RECOGNITION OF ASSETS

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

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

6. DEPRECIATION

By Class

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Buildings - specialised	910,069	910,702	826,314
Furniture and equipment	97,308	110,645	111,852
Plant and equipment	173,989	192,854	221,320
Infrastructure - roads	993,496	993,658	990,575
Infrastructure - footpaths	188,565	188,564	158,537
Infrastructure - drainage	139,048	139,048	139,049
Infrastructure - parks and ovals	602,494	559,252	600,659
Other infrastructure - miscellaneous	130,253	130,253	130,657
Other infrastructure - Car parks	9,040	9,040	9,040
Right of use - buildings	74,968	44,159	65,051
Right of use - plant and equipment	1,757	4,159	4,503
	3,320,987	3,282,335	3,257,557

By Program

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Governance	53,266	58,053	60,353
Law, Order & Public Safety	16,902	16,902	16,976
Health	3,634	1,120	1,120
Education & Welfare	99,152	100,014	76,802
Community amenities	61,652	61,815	61,937
Recreation and Culture	1,496,134	1,469,157	1,449,093
Transport	1,474,943	1,496,447	1,478,826
Economic services	5,554	5,554	5,554
Other Property & Services	109,751	73,274	106,897
	3,320,987	3,282,335	3,257,557

MATERIAL ACCOUNTING POLICIES

DEPRECIATION

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

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

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

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

Buildings - specialised
Furniture and equipment
Plant and equipment
Infrastructure - roads
Infrastructure - footpaths
Infrastructure - drainage
Infrastructure - parks and ovals
Other infrastructure - miscellaneous
Other infrastructure - Car parks
Right of use - buildings
Right of use - plant and equipment

AMORTISATION

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

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

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(a) Borrowing repayments

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

Purpose	Loan Number	Institution	Interest Rate	Budget Principal 1 July 2025	2025/26 Budget New Loans	2025/26 Budget Principal Repayments	Budget Principal outstanding 30 June 2026	2025/26 Budget Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Loans	2024/25 Actual Principal Repayments	Actual Principal outstanding 30 June 2025	2024/25 Actual Interest Repayments	Budget Principal 1 July 2024	2024/25 Budget New Loans	2024/25 Budget Principal Repayments	Budget Principal outstanding 30 June 2025	2024/25 Budget Interest Repayments
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Capital Project - Joint Library	107	WATC	6.2%	1,398,901	0	(340,158)	1,058,743	(106,391)	1,717,951	0	(319,050)	1,398,901	(127,499)	2,037,001	0	(319,050)	1,717,951	(127,499)
				1,398,901	0	(340,158)	1,058,743	(106,391)	1,717,951	0	(319,050)	1,398,901	(127,499)	2,037,001	0	(319,050)	1,717,951	(127,499)
Self Supporting Loans COTTESLOE TENNIS CLUB	108	WATC	2.7%	957	0	(36,026)	(35,069)	(734)	36,026	0	(35,069)	957	(1,691)	71,096	0	(35,069)	36,027	(1,691)
				957	0	(36,026)	(35,069)	(734)	36,026	0	(35,069)	957	(1,691)	71,096	0	(35,069)	36,027	(1,691)
				1,399,858	0	(376,184)	1,023,674	(107,125)	1,753,977	0	(354,119)	1,399,858	(129,190)	2,108,097	0	(354,119)	1,753,978	(129,190)

All borrowing repayments, other than self supporting loans, will be financed by general purpose revenue.
The self supporting loan(s) repayment will be fully reimbursed.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

7. BORROWINGS

(b) New borrowings - 2025/26

The Town does not intend to undertake any new borrowings for the year ended 30th June 2026

(c) Unspent borrowings

The Town had no unspent borrowing funds as at 30th June 2025 nor is it expected to have unspent borrowing funds as at 30th June 2026.

(d) Credit Facilities

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Loan facilities			
Loan facilities in use at balance date	1,023,674	1,399,858	1,753,978

MATERIAL ACCOUNTING POLICIES

BORROWING COSTS

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

Fair values of borrowings are not materially different to their carrying amounts, since the interest payable on those borrowings is either close to current market rates or the borrowings are of a short term nature.

Borrowings fair values are based on discounted cash flows using a current borrowing rate.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

8. LEASE LIABILITIES

Purpose	Lease Number	Institution	Lease Interest Rate	Lease Term	Budget Lease Principal 1 July 2025	2025/26 Budget New Leases	2025/26 Budget Lease Principal Repayments	Budget Lease Principal outstanding 30 June 2026	2025/26 Budget Lease Interest Repayments	Actual Principal 1 July 2024	2024/25 Actual New Leases	2024/25 Actual Lease Principal repayments	Actual Lease Principal outstanding 30 June 2025	2024/25 Actual Lease Interest repayments	Budget Principal 1 July 2024	2024/25 Budget New Leases	2024/25 Budget Lease Principal repayments	Budget Lease Principal outstanding 30 June 2025	2024/25 Budget Lease Interest Repayments
					\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Depot facility	1	Town of Mosmar	3.2%	21 years	1,062,905		(69,096)	993,809	(38,721)	1,129,858		(66,954)	1,062,905	(46,498)	1,129,858		(54,942)	1,074,917	(34,034)
Telephone system	3	Telstra	2.0%	5 years	(148)		0	(148)	0	0		(148)	(148)	9	342		(342)	0	0
Folding machine (New)	4	Quadient Financi	4.6%	3 years	(2,084)		(1,849)	(3,933)	(21)	2,215		(4,299)	(2,084)	(189)	6,148		(4,299)	1,849	(189)
					1,060,672	0	(70,945)	989,727	(38,742)	1,132,073	0	(71,401)	1,060,672	(46,678)	1,136,348	0	(59,583)	1,076,766	(34,223)

MATERIAL ACCOUNTING POLICIES

LEASES

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

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

LEASE LIABILITIES

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. RESERVE ACCOUNTS

(a) Reserve Accounts - Movement

	2025/26 Budget				2024/25 Actual				2024/25 Budget			
	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing	Opening	Transfer	Transfer	Closing
	Balance	to	(from)	Balance	Balance	to	(from)	Balance	Balance	to	(from)	Balance
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Restricted by legislation												
(a) Payment in lieu of parking plan reserve	13,186	527		13,713	12,613	573	0	13,186	12,613	530	0	13,143
	13,186	527	0	13,713	12,613	573	0	13,186	12,613	530	0	13,143
Restricted by council												
(b) Active Transport Reserve	245,804	9,832	0	255,636	235,130	10,674	0	245,804	235,129	9,875	(34,249)	210,755
(c) Civic Centre Reserve	393,748	15,750	0	409,498	291,048	131,678	(28,978)	393,748	291,048	12,224	(25,000)	278,272
(d) Foreshore Redevelopment Reserve	4,299,851	171,994	0	4,471,845	2,916,379	1,383,472	0	4,299,851	3,575,980	150,191	0	3,726,171
(e) Green Infrastructure Reserve Fund	206,689	8,268	0	214,957	203,767	9,039	(6,117)	206,689	203,767	108,558	(135,000)	177,325
(f) Information Technology Reserve	48,077	11,923	(50,000)	10,000	396,635	52,069	(400,627)	48,077	396,635	16,659	(406,209)	7,085
(g) Infrastructure Reserve	964,602	38,584	0	1,003,186	754,236	284,856	(74,490)	964,602	755,043	362,747	(66,000)	1,051,790
(h) Leave Reserve	217,159	18,686	0	235,845	207,729	9,431	0	217,159	207,728	8,725	0	216,453
(i) Legal Reserve	168,010	16,720	0	184,730	160,714	7,296	0	168,010	160,714	6,750	0	167,464
(j) Library Reserve	261,159	20,446	0	281,605	249,818	11,341	0	261,159	249,817	10,492	0	260,309
(k) Property Reserve	235,284	19,411	0	254,695	68,859	367,818	(201,393)	235,284	308,015	388,972	(190,450)	506,537
(l) Public Open Space Reserve	780,640	47,858	0	828,498	766,030	33,901	(19,291)	780,640	746,739	31,363	(45,000)	733,102
(m) Recreation Precinct Reserve	15,993	640	(16,633)	0	15,299	695	0	15,993	15,298	643	0	15,941
(n) Right of Way Reserve	136,279	5,451	(140,000)	1,730	194,654	7,243	(65,618)	136,279	194,653	8,175	(70,000)	132,828
(o) Sculpture and Artworks Reserve	132,650	5,306	0	137,956	126,889	5,761	0	132,650	126,890	5,329	0	132,219
(p) Shark Barrier Reserve	152,033	6,081	0	158,114	145,431	6,602	0	152,033	145,431	11,108	0	156,539
(q) Waste Management Reserve	223,223	8,929	0	232,152	213,529	9,694	0	223,223	213,529	8,968	0	222,497
	8,481,201	405,879	(206,633)	8,680,447	6,946,146	2,331,569	(796,514)	8,481,201	7,826,416	1,140,779	(971,908)	7,995,287
	8,494,387	406,406	(206,633)	8,694,160	6,958,759	2,332,142	(796,514)	8,494,387	7,839,029	1,141,309	(971,908)	8,008,430

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

9. RESERVE ACCOUNTS

(b) Reserve Accounts - Purposes

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

Reserve name	Anticipated date of use	Purpose of the reserve
Restricted by legislation		
(a) Payment in lieu of parking plan reserve		The purpose of this reserve is, in accordance with the Council's Town Planning Scheme, to set aside funds from developers for the development of parking facilities.
Restricted by council		
(b) Active Transport Reserve		To be used for the purpose of developing and maintaining active transport infrastructure within the suburb of Cottesloe.
(c) Civic Centre Reserve		To fund the cost of improvement, renovations and extensions to the buildings that make up Cottesloe Civic Centre.
(d) Foreshore Redevelopment Reserve		To be used to fund the development of the Cottesloe foreshore.
(e) Green Infrastructure Reserve Fund		To be used for the purpose of developing, commencing and implementing the Green Infrastructure Management Strategy within the suburb of Cottesloe and to fund new or enhance existing sustainability initiatives within the suburb of Cottesloe.
(f) Information Technology Reserve		To be used for the purpose of developing and renewing information technology assets within the suburb of Cottesloe, including replacement of the parking system and core business system.
(g) Infrastructure Reserve		To contribute towards ongoing future infrastructure construction/renewal within the suburb of Cottesloe which includes the following categories of infrastructure, roads, drainage, footpaths, parks and ovals, irrigation, streetscapes and miscellaneous infrastructure.
(h) Leave Reserve		To partially cash back the accumulated employee leave liability and to fund the payment of accumulated leave entitlements for Town of Cottesloe staff.
(i) Legal Reserve		To contribute towards unanticipated legal expenses incurred by the Town of Cottesloe.
(j) Library Reserve		To be used for the upgrade and/or replacement of Library facilities.
(k) Property Reserve		To contribute towards future property construction/renewal within the Town of Cottesloe.
(l) Public Open Space Reserve		To be used to fund the enhancement of existing, and creation of new, public open space and recreation precincts within the suburb of Cottesloe to cater for the needs of all ages and abilities of the Town's youth.
(m) Recreation Precinct Reserve		To be used for the purpose of developing and implementing improvements to the Town's recreation precincts. In 2025/26 will be merged with Public Open Space Reserve.
(n) Right of Way Reserve		To be used to fund the improvement of right of ways within the suburb of Cottesloe.
(o) Sculpture and Artworks Reserve		To be used for the acquisition of new and restoration of existing sculptures and artworks within the suburb of Cottesloe.
(p) Shark Barrier Reserve		To develop and replace the shark barrier within the suburb of Cottesloe.
(q) Waste Management Reserve		To fund the improvement, replacement and expansion of waste management plant, equipment, facilities and services within the suburb of Cottesloe.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

10. OTHER INFORMATION

The net result includes as revenues

(a) Interest earnings

Investments	615,000	684,067	564,239
Late payment of fees and charges *	14,100	8,831	13,500
Other interest revenue	75,000	72,339	67,000
	704,100	765,237	644,739

* The Town has resolved to charge interest under section 6.13 for the late payment of any amount of money at 8%.

The net result includes as expenses

(b) Auditors remuneration

Audit services	(174,470)	(125,790)	(118,350)
	(174,470)	(125,790)	(118,350)

(c) Interest expenses (finance costs)

Borrowings (refer Note 7(a))	107,125	129,190	129,190
Interest on lease liabilities (refer Note 8)	38,742	46,678	34,223
Other finance costs	58,313	51,463	62,764
	204,180	227,332	226,177

(d) Write offs

Fees and charges	97,735	53,591	97,735
	97,735	53,591	97,735

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

11. COUNCIL MEMBERS REMUNERATION

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
Lorraine Young			
Mayor's allowance	28,980	28,000	28,000
Meeting attendance fees	25,254	24,400	24,400
ICT expenses	1,656	1,600	1,600
	55,890	54,000	54,000
Melissa Harkins			
Deputy Mayor's allowance	7,245	7,000	7,000
Meeting attendance fees	16,301	15,750	15,750
ICT expenses	1,656	1,600	1,600
	25,202	24,350	24,350
Helen Sadler			
Meeting attendance fees	16,301	15,750	15,750
ICT expenses	1,656	1,600	1,600
	17,957	17,350	17,350
Brad Wylenko			
Meeting attendance fees	16,301	15,750	15,750
ICT expenses	1,656	1,600	1,600
	17,957	17,350	17,350
Chilla Bulbeck			
Meeting attendance fees	16,301	15,750	15,750
ICT expenses	1,656	1,600	1,600
	17,957	17,350	17,350
Katy Mason			
Meeting attendance fees	16,301	15,750	15,750
ICT expenses	1,656	1,600	1,600
	17,957	17,350	17,350
Sonja Heath			
Meeting attendance fees	16,301	15,750	15,750
ICT expenses	1,656	1,600	1,600
	17,957	17,350	17,350
Jeffrey Irvine			
Meeting attendance fees	16,301	15,750	15,750
ICT expenses	1,656	1,600	1,600
	17,957	17,350	17,350
Michael Thomas			
Meeting attendance fees	16,301	15,750	15,750
ICT expenses	1,656	1,600	1,600
Total Elected Member Remuneration	206,793	199,800	199,800
President's allowance	28,980	28,000	28,000
Deputy President's allowance	7,245	7,000	7,000
Meeting attendance fees	155,664	150,400	150,400
ICT expenses	14,904	14,400	14,400
	206,793	199,800	199,800

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

12. TRUST FUNDS

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

Detail	Balance 30 June 2025	Estimated amounts received	Estimated amounts paid	Estimated balance 30 June 2026
	\$	\$	\$	\$
Cash in lieu of public open space	293,838	0	0	293,838
	293,838	0	0	293,838

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. REVENUE AND EXPENDITURE

(a) Revenue and Expenditure Classification

REVENUES

RATES

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

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

GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

CAPITAL GRANTS, SUBSIDIES AND CONTRIBUTIONS

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

REVENUE FROM CONTRACTS WITH CUSTOMERS

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

FEES AND CHARGES

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

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

SERVICE CHARGES

Service charges imposed under *Division 6 of Part 6 of the Local Government Act 1995*. Regulation 54 of the *Local Government (Financial Management) Regulations 1996* identifies the charges which can be raised. These are television and radio broadcasting, underground electricity and neighbourhood surveillance services and water. Exclude rubbish removal charges which should not be classified as a service charge. Interest and other items of a similar nature received from bank and investment accounts, interest on rate instalments, interest on rate arrears and interest on debtors.

INTEREST REVENUE

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

OTHER REVENUE / INCOME

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

PROFIT ON ASSET DISPOSAL

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

EXPENSES

EMPLOYEE COSTS

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

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

MATERIALS AND CONTRACTS

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

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

UTILITIES (GAS, ELECTRICITY, WATER)

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

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

INSURANCE

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

LOSS ON ASSET DISPOSAL

Loss on the disposal of fixed assets.

DEPRECIATION ON NON-CURRENT ASSETS

Depreciation and amortisation expenses raised on all classes of assets.

FINANCE COSTS

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

OTHER EXPENDITURE

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

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

13. REVENUE AND EXPENDITURE

(b) Revenue Recognition

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

Revenue Category	Nature of goods and services	When obligations typically satisfied	Payment terms	Returns/Refunds/Warranties	Timing of Revenue recognition
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 completion date matched to performance obligations as inputs are shared
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 and issue of the licence, registration or approval
Waste management entry fees	Waste treatment, recycling and disposal service at disposal sites	Single point in time	Payment in advance at gate or on normal trading terms if credit provided	None	On entry to facility
Airport landing charges	Permission to use facilities and runway	Single point in time	Monthly in arrears	None	On landing/departure event
Fees and charges for other goods and services	Cemetery services, library fees, reinstatements and private works	Single point in time	Payment in full in advance	None	Output method based on provision of service or completion of works
Sale of stock	Aviation fuel, kiosk and visitor centre stock	Single point in time	In full in advance, on 15 day credit	Refund for faulty goods	Output method based on goods

TOWN OF COTTESLOE

NOTES TO AND FORMING PART OF THE BUDGET

FOR THE YEAR ENDED 30 JUNE 2026

14. PROGRAM INFORMATION

Key Terms and Definitions - Reporting Programs

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

OBJECTIVE

ACTIVITIES

Governance

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

Includes the activities of members of council and administrative support available to the council for the provision of governance of the district. Other costs relate to the task of assisting elected members and ratepayers on matters which do not concern specific council services.

General purpose funding

To collect revenue to allow for the provision of services.

Rates, general purpose government grants and interest revenue.

Law, order, public safety

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

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

Health

To provide an operational framework of environmental and community health.

Inspection of food outlets and their control, noise control and waste disposal compliance.

Education and welfare

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

Maintenance of senior citizen centre and community care programs.

Community amenities

To provide services required by the community.

Rubbish collection services, operation of rubbish disposal sites, litter control, protection of the environment and administration of the town planning scheme.

Recreation and culture

To establish and effectively manage infrastructure infrastructure and resources which will help wellbeing of the community.

Maintenance of public halls, civic centres, beaches and various sporting facilities. Provision and maintenance of parks, gardens and playgrounds. Operation of library and other cultural facilities.

Transport

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

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

Economic services

To help promote the Town and its economic wellbeing.

Tourism and area promotion, Building control.

Other property and services

To monitor and control the Town's overheads and operating accounts.

Engineering operating costs, plant repair and operation costs.

TOWN OF COTTESLOE
NOTES TO AND FORMING PART OF THE BUDGET
FOR THE YEAR ENDED 30 JUNE 2026

15. FEES AND CHARGES

	2025/26 Budget	2024/25 Actual	2024/25 Budget
	\$	\$	\$
By Program:			
General purpose funding	58,000	59,391	59,860
Law, order, public safety	17,300	20,421	16,000
Health	80,600	79,208	74,550
Education and welfare	80,000	28,859	27,500
Community amenities	2,970,099	2,987,509	2,914,370
Recreation and culture	675,500	794,187	720,418
Transport	1,340,000	1,215,331	1,325,750
Economic services	365,000	441,634	275,100
	5,586,499	5,626,539	5,413,548

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

TOWN OF COTTESLOE
CAPITAL WORKS PROGRAM
FOR THE YEAR ENDED 30 JUNE 2026

Work Program				Project Description		C/F	Total Budget	Grant Funding	Reserve Funding	Trust Funding	Funding		
											Contribution Funding	Proceed from Sale of Assets	Municipal Funding
FURNITURE & EQUIPMENT													
Parking		In Ground Sensors		C/F	35,000								35,000
Office Refurbishment		Office Reimbursement		C/F	101,587								101,587
INFRASTRUCTURE													
Footpath Construction		Marine Parade Shared Path North St to Curtin Avenue		C/F	400,000		400,000						
Parks & Reserves Construction		John Black Dune Drink Fountain		C/F	65,000								65,000
Parks & Reserves Construction		Cottesloe Carpark No.2 Strategy - WIP		C/F	23,971								23,971
Parks & Reserves Construction		Groyne Access Ramp Works		C/F	121,337								121,337
Parks & Reserves Construction		Harvey Field (Broome Street) Playground Upgrade		C/F	282,871								282,871
Parks & Reserves Construction		Civic Centre Playground Upgrade Project (Detail Design)		C/F	35,000								35,000
Parks & Reserves Construction		Healthy Streets Project		C/F	66,000								66,000
Road Construction		Brixton Street Resurfacing		C/F	27,000								27,000
Parks & Reserves Construction		Civic Centre Conservation Renewal		C/F	43,905						11,708		32,197
LAND & BUILDINGS													
Property Construction		Anderson Pavillion Development		C/F	34,000								34,000
Property Construction		South Cottesloe toilets (CFWD)		C/F	300,000								300,000
CARRY FORWARD TOTAL				-	1,535,671		400,000	-	-		11,708	-	1,123,963
Plant & Machinery													
Plant, Machinery & Equipment		Beach Wheelchair			2,000								2,000
Plant, Machinery & Equipment		Streetsweeper, Hort Truck, Carpenter Ute, MBS - Nissan, Civic Centre, Lawn Mower and Pool Ute			357,000							285,600	71,400
Plant, Machinery & Equipment		Small Plant Replacement			20,000							5,000	15,000
LAND & BUILDINGS													
Property Construction		Civic Centre Building - East Façade painting and gutter replacement			50,000								50,000
INFRASTRUCTURE													
Miscellaneous Infrastructure		Renewal of Timber Shelters at Main Beach (x3)			60,000								60,000
Drainage Construction		(1) Rear of NCSLSC (x1) (2) Avonmore Terrace 20m south of Deane Street (x2) (3) Grent Street			40,000								40,000
Parks & Reserves Construction		Napier Street Playground Softfall replacement			10,000								10,000
Irrigation Construction		Reticulation - OBH - New Bore & Pump			50,000								50,000
Road Construction		Health Street Project Stage 1 - Broome Street			550,000		550,000						
Road Construction		MMRG - Marine Parade (Warton St to Pearse Street)			722,200		593,500						128,700
Parks & Reserves Construction		Shade Sail replacement			10,000								10,000
Miscellaneous Infrastructure		Beach Access Path Step Replacement - CT21			50,000								50,000
Irrigation Construction		Reticulation Renewal - Jasper Green Controller Rewiring			20,000								20,000
Miscellaneous Infrastructure		Beach access path design - CT19			15,000								15,000
Miscellaneous Infrastructure		Civic Centre Napier Street Toilet Block Painting			10,000								10,000
Parks & Reserves Construction		Civic Centre Playground Renewals			200,000								200,000
Right of Way Construction		ROW 6, ROW 67 and ROW 68			140,000				140,000				
Road Construction		Marmion Street Raise Plateau between North Street and Andrew Place			23,000								23,000
Parks & Reserves Construction		Harvey Field - cricket net & basketball hoop renewal			14,000								14,000
NEW INITIATIVE TOTAL				-	2,343,200		1,143,500	140,000	-		-	290,600	769,100
ALL CAPITAL WORKS TOTAL					3,878,871		1,543,500	140,000	-		11,708	290,600	1,893,063
SUMMARY													
Infrastructure					2,979,284		1,543,500	140,000	-		11,708	-	1,284,076
Land & Buildings					384,000		-	-	-		-	-	384,000
Plant & Machinery					379,000		-	-	-		-	290,600	88,400

TOWN OF COTTESLOE
CAPITAL WORKS PROGRAM
FOR THE YEAR ENDED 30 JUNE 2026

Work Program	Project Description	C/F	Total Budget	Funding					Municipal Funding
				Grant Funding	Reserve Funding	Trust Funding	Contribution Funding	Proceed from Sale of Assets	
Furniture & Equipment			136,587	-	-	-	-	-	136,587
Total			3,878,871	1,543,500	140,000	-	11,708	290,600	1,893,063
New			1,001,971	-	-	-	-	-	451,971
Renew			2,039,029	593,500	-	-	11,708	290,600	1,143,221
Upgrade			837,871	400,000	140,000	-	-	-	297,871
Total			3,878,871	993,500	140,000	-	11,708	290,600	1,893,063
Carry Forward		C/F	1,535,671	400,000	-	-	11,708	-	1,123,963
New Initiative			2,343,200	1,143,500	140,000	-	-	290,600	769,100
Total			3,878,871	1,543,500	140,000	-	11,708	290,600	1,893,063

**TOWN OF COTTESLOE
COMMUNITY DONATIONS
FOR THE YEAR ENDED 30 JUNE 2026**

Organisation	Purpose	Approved Amount
Cottesloe Board Riders	Queen of the Cove at Cottesloe Beach in August 2025 - Coaching on the day, equipment hire, prize, t-shirts	3,500
Perth Centre for Photography	The Road Warriors of Cottesloe book launch showcases photos, stories, music, and more - Venue hire for War Memorial Hall and the Sunken Lawn, advertising and promotional flyers	2,000
Curate Arts Incorporated	Vocal series with Patricia Alessi teaches technique, health, and repertoire - Funding covers sheet music, flyers, promotion, accompanist, voice coach, and venue hire.	1,600
The Churches' Commission on Education Incorporated T/A YouthCARE	YouthCARE chaplains support students, staff, and families in schools - Funding helps chaplaincy in Cottesloe, especially at Shenton College	1,650
Seaview Kindergarten	Seaview Kindy Open Day celebrates 80 years with family activities - Funding covers entertainment, catering, equipment hire, and promotion.	2,000
Cottesloe Coastcare Association (Inc)	Cottesloe Coastcare celebrates 30 years with a November event - Funding supports catering staff; venue and most food are covered.	614
Cottesloe Coastcare Association (Inc)	Grant funds Greenskills to augur 1,500 holes in May 2026 - CCA volunteers will plant and maintain	1,779
Surfing Western Australia	Whalebone Longboard Classic marks 26 years in 2025- Funding supports safety and success for this major Cottesloe surfing event	5,000
Total		18,143

SCHEDULE OF FEES AND CHARGES 2025 - 2026

2025-2026 Fee excl. GST	2025-2026 GST	2025-2026 Fee incl. GST	2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	Reg *
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GOVERNANCE

MEMBERS OF COUNCIL

LOCAL GOVERNMENT ELECTIONS

Electoral Rolls - Per copy, email or paper, not to be used for commercial purposes	\$	50.91	5.09	56.00	50.00	5.00	55.00
Owners and Occupiers Roll - Per copy, email or paper, not to be used for commercial purposes	\$	15.00	1.50	16.50	15.00	1.50	16.50

OTHER GOVERNANCE

FREEDOM OF INFORMATION

Fees in accordance with Freedom of Information Act 1992 s. 12(1)(e), Freedom of Information Regulations 1993 r.4 and Schedule 1 *

Application fee under section 12(1)(e) of the Act (for an application for non-personal information)	\$	30.00	0.00	30.00	30.00	0.00	30.00	*
Charge for time taken by officer dealing with the application (per hour, or pro rata for a part of an hour)	\$	30.00	0.00	30.00	30.00	0.00	30.00	*
Charge for access time supervised by staff (per hour, or pro rata for a part of an hour)	\$	30.00	0.00	30.00	30.00	0.00	30.00	*
plus the actual additional cost to the agency of any special arrangements (eg. hire of facilities or equipment)	\$	Actual Cost	Exempt		Actual Cost	Exempt		*
Charges for photocopying								*
Per hour, or pro rata for a part of an hour of staff time	\$	30.00	0.00	30.00	30.00	0.00	30.00	*
Per Copy	\$	0.20	0.00	0.20	0.20	0.00	0.20	*
Charge for time taken by staff transcribing information from a tape or other device (per hour, or pro rata for a part of an hour)	\$	30.00	0.00	30.00	30.00	0.00	30.00	*
Charge for duplicating a tape, film or computer information (non-paper media)	\$	Actual Cost	Exempt	Actual Cost	Actual Cost	Exempt	Actual Cost	*
Charge for delivery, packaging and postage	\$	Actual Cost	Exempt	Actual Cost	Actual Cost	Exempt	Actual Cost	*
Advance deposit which may be required under section 18(1) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee	%	25.00	Exempt	25.00	25.00	Exempt	25.00	*
Further advance deposit may be required under section 18(4) of the Act, expressed as a percentage of the estimated charges which will be payable in excess of the application fee.	%	75.00	Exempt	75.00	75.00	Exempt	75.00	*

OFFICIAL DOCUMENTS

A PDF copy can be found on the Town's website at no charge	\$	0.00	0.00	0.00	0.00	0.00	0.00
Supply on USB or via Email/Dropbox (Officer time may be charged)	\$	13.64	1.36	15.00	13.64	1.36	15.00
Annual Budget - Per Copy Printed	\$	27.27	2.73	30.00	27.27	2.73	30.00
Annual Financial Report - Per Copy Printed	\$	27.27	2.73	30.00	27.27	2.73	30.00
Strategic Council Plan - Per Copy Printed	\$	31.82	3.18	35.00	31.82	3.18	35.00
Local Laws - Per Law, Per Copy Printed	\$	9.09	0.91	10.00	9.09	0.91	10.00
Policy Manual - Per Copy Printed	\$	27.27	2.73	30.00	27.27	2.73	30.00
Planning Documents - Certain local government information/documents can be inspected or emailed free of charge (Local Government Act 1995 s. 5.94 to 5.97), and all public documents are available on the Town's website.	\$	27.27	2.73	30.00	27.27	2.73	30.00

SUNDRY DEBTORS

Sundry Debtors Charges Interest Rate (> 35 days)							
All overdue charges on a sundry debtors invoice, except listed elsewhere under Sundry Debtors (per annum; charged in accordance with Local Government Act 1995 s. 6.13)	%	0.00	Exempt	0.00	8.00	Exempt	8.00
Debt Recovery Charges	\$	External Cost Incurred + 10% Administration Fee	10%		External Cost Incurred + 10% Administration Fee	10%	
Payment Arrangement Fee	\$	0.00	0.00	0.00	0.00	0.00	0.00

SUNDRY OFFICE COSTS

Photocopying/Printing (Per Copy - Each Side)							
Black and White - A4	\$	0.91	0.09	1.00	0.91	0.09	1.00

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SCHEDULE OF FEES AND CHARGES 2025 - 2026

2025-2026 Fee excl. GST	2025-2026 GST	2025-2026 Fee incl. GST	2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	Reg *
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Black and White - A3	\$	1.36	0.14	1.50	1.36	0.14	1.50
Colour - A4	\$	1.36	0.14	1.50	1.36	0.14	1.50
Colour - A3	\$	1.82	0.18	2.00	1.82	0.18	2.00
A2 Plans	\$	3.64	0.36	4.00	3.64	0.36	4.00
A1 Plans	\$	7.27	0.73	8.00	7.27	0.73	8.00

Books for Sale

Cottesloe Town of Distinction (Hard Copy)	\$	45.45	4.55	50.00	45.45	4.55	50.00
Cottesloe Town of Distinction (Soft Copy)	\$	22.73	2.27	25.00	22.73	2.27	25.00
Heritage of the Pines	\$	18.18	1.82	20.00	18.18	1.82	20.00
Beaches, Bush and Riverbanks	\$	18.18	1.82	20.00	18.18	1.82	20.00
Not Just A Name	\$	18.18	1.82	20.00	18.18	1.82	20.00

Town Officer Time (Per Hour)

Manager	\$	200.00	20.00	220.00	195.45	19.55	215.00
Officer	\$	176.36	17.64	194.00	172.73	17.27	190.00
Outside Staff	\$	148.18	14.82	163.00	145.45	14.55	160.00

ELECTION SIGNAGE

Election Sign License (Signs in verge for Local, State and Federal Elections) - Per Sign	\$	9.09	0.91	10.00	9.09	0.91	10.00
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GENERAL PURPOSE FUNDING

RATES

OVERDUE INTEREST RATE (> 35 DAYS)

Rate Charges	%	8.00	Exempt	8.00	8.00	Exempt	8.00
Emergency Services Levy (ESL)	%	11.00	Exempt	11.00	11.00	Exempt	11.00

INSTALMENT OPTIONS

Rate Charges (Chargeable to all assessments on an Instalment Option)	%	5.50	Exempt	5.50	5.50	Exempt	5.50
Emergency Services Levy (ESL)	%	5.50	Exempt	5.50	5.50	Exempt	5.50
Administration Fee - Four Instalments	\$	27.60	0.00	27.60	27.60	0.00	27.60

CUSTOM INSTALMENT AGREEMENTS INTEREST RATES

Rate Charges	%	8.00	Exempt	8.00	8.00	Exempt	8.00
Emergency Services Levy (ESL)	%	11.00	Exempt	11.00	11.00	Exempt	11.00
Administration Fee	\$	27.60	0.00	27.60	26.00	0.00	26.00

RATE DEBT COLLECTION FEES

Legal Fees & Debt Recovery Charges (GST status dependent upon fee incurred)	\$	External Cost Incurred + 10% Administration Fee	10%	External Cost Incurred + 10% Administration Fee	10%		
Debt Paid Confirmation Letter (Per Assessment, Per Enquiry)	\$	0.00	0.00	0.00	0.00	0.00	0.00

PROPERTY TRANSFERS

Notification of property information, Orders and Requisitions; Planning related information only
(fee shown is a minimum fee only; further charges may apply; per transfer).

All other properties - Financials only	\$	56.00	0.00	56.00	55.00	0.00	55.00
All other properties - Orders and Requisitions	\$	168.00	0.00	168.00	165.00	0.00	165.00
All other properties - Financials, Orders and Requisitions	\$	215.00	0.00	215.00	210.00	0.00	210.00

OWNERSHIP ENQUIRIES

Charged for written responses only, per assessment, per enquiry:

Adjoining Property Owner Enquiry	\$	27.27	2.73	30.00	27.27	2.73	30.00
Confirmation of Ownership (provided to Owner only)	\$	57.27	5.73	63.00	56.36	5.64	62.00

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SCHEDULE OF FEES AND CHARGES 2025 - 2026

2025-2026 Fee excl. GST	2025-2026 GST	2025-2026 Fee incl. GST	2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	Reg *
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RATE BOOK

Statutory declaration required; not to be used for commercial purposes.

Standard Rate Book (Per copy; for all requests for information from the rate book)

Paper	\$	232.73	23.27	256.00	227.27	22.73	250.00
Email	\$	50.91	5.09	56.00	50.00	5.00	55.00
Modifications to Standard Rate Book (including, but not limited to, the preparation of labels and spreadsheets)							
Officer Time (Per Hour)	\$	176.36	17.64	194.00	172.73	17.27	190.00
Mailing Labels (per page)	\$	4.55	0.45	5.00	4.55	0.45	5.00

FINANCIALS REQUESTS (Does not include requests as part of a property transfer)

Rate Notices (includes instalment reminders and interim notices, reprints and updates; not reprinted for previous financial year; per notice)

Over Counter	\$	9.09	0.91	10.00	9.09	0.91	10.00
Posted	\$	9.09	0.91	10.00	9.09	0.91	10.00
Emailed	\$	4.55	0.45	5.00	4.55	0.45	5.00

Transaction Listing (per assessment, per enquiry)

Over Counter	\$	9.09	0.91	10.00	9.09	0.91	10.00
Posted	\$	9.09	0.91	10.00	9.09	0.91	10.00
Emailed	\$	4.55	0.45	5.00	4.55	0.45	5.00

OTHER RATING SERVICES CHARGES INTEREST RATE (> 35 DAYS)

All overdue charges on a rate notice, except where listed elsewhere under Rating Services (per annum; charged in accordance with Local Government Act 1995 s. 6.13)

	%	11.00	Exempt	11.00	11.00	Exempt	11.00
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LAW, ORDER & PUBLIC SAFETY

ANIMAL CONTROL

DOG REGISTRATION

Fees in accordance with Dog Act 1976 and Dog Regulations 2013 r.17 *

Pensioner concession of 50% applies to eligible pensioner as defined in the Rates and Charges (Rebates and Deferments) Act 1992 s. 3(1).

Only 50% of a fee is charged after 31 May in any year, for that registration year.

All dogs over 3 months of age are required to be microchipped as of 1 November 2015 under Section 21 of the Dog Act 1976.

Note: Full discount of license fees applicable for all rescue/shelter dogs after 12 months ownership payable on application to Council (see Council Policy).

Sterilised Dog

1 Year	\$	20.00	0.00	20.00	20.00	0.00	20.00 *
1 Year - Owned by Pensioner	\$	10.00	0.00	10.00	10.00	0.00	10.00 *
3 Year	\$	42.50	0.00	42.50	42.50	0.00	42.50 *
3 Year - Owned by Pensioner	\$	21.25	0.00	21.25	21.25	0.00	21.25 *
Lifetime	\$	100.00	0.00	100.00	100.00	0.00	100.00 *
Lifetime - Owned by Pensioner	\$	50.00	0.00	50.00	50.00	0.00	50.00 *

Unsterilised Dog

1 Year	\$	50.00	0.00	50.00	50.00	0.00	50.00 *
1 Year - Owned by Pensioner	\$	25.00	0.00	25.00	25.00	0.00	25.00 *
3 Year	\$	120.00	0.00	120.00	120.00	0.00	120.00 *
3 Year - Owned by Pensioner	\$	60.00	0.00	60.00	60.00	0.00	60.00 *
Lifetime	\$	250.00	0.00	250.00	250.00	0.00	250.00 *
Lifetime - Owned by Pensioner	\$	125.00	0.00	125.00	125.00	0.00	125.00 *

Guide Dogs (registered for such purpose)	\$	0.00	0.00	0.00	0.00	0.00	0.00 *
Application to keep more than two (2) dogs	\$	250.00	0.00	250.00	250.00	0.00	250.00 *
Replacement of Lost Tag	\$	10.00	0.00	10.00	10.00	0.00	10.00
Transfer from another Council	\$	10.00	0.00	10.00	10.00	0.00	10.00

CAT REGISTRATION

Fees in accordance with Cat Act 2011 and Cat Regulations 2012 Schedule 3 *

SCHEDULE OF FEES AND CHARGES 2025 - 2026

2025-2026 Fee excl. GST	2025-2026 GST	2025-2026 Fee incl. GST	2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	Reg *
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Pensioner concession of 50% applies to eligible pensioner as defined in the Rates and Charges (Rebates and Deferments) Act 1992 s. 3(1).

Only 50% of a fee is charged after 31 May in any year, for that registration year.

All cats over 6 months of age are required to be microchipped and sterilised as of 1 November 2013 under Cat Act 2011.

Note: Full discount of license fees applicable for all rescue/shelter cats after 12 months ownership payable on application to Council (see Council Policy).

Sterilised Cat

1 Year	\$	20.00	0.00	20.00	20.00	0.00	20.00	*
1 Year - Owned by Pensioner	\$	10.00	0.00	10.00	10.00	0.00	10.00	*
3 Year	\$	42.50	0.00	42.50	42.50	0.00	42.50	*
3 Year - Owned by Pensioner	\$	21.25	0.00	21.25	21.25	0.00	21.25	*
Lifetime	\$	100.00	0.00	100.00	100.00	0.00	100.00	*
Lifetime - Owned by Pensioner	\$	50.00	0.00	50.00	50.00	0.00	50.00	*
Fee for application for grant or renewal of approval to breed cats	\$	100.00	0.00	100.00	100.00	0.00	100.00	*
Replacement of Lost Tag	\$	10.00	0.00	10.00	10.00	0.00	10.00	
Transfer from another Council	\$	10.00	0.00	10.00	10.00	0.00	10.00	

OTHER ANIMAL FEES

Dog, Cat or Other Animal Impoundment

Release from Pound (per dog or cat; after 8.30am and before 4.00pm only)	\$	80.00	0.00	80.00	80.00	0.00	80.00	
Impound Fee	\$	110.00	0.00	110.00	110.00	0.00	110.00	
Surrender Fee	\$	210.00	0.00	210.00	210.00	0.00	210.00	
Sustenance Fee (per day or part thereof) charged by Shenton Park Dogs Refuge Home, Cat Haven or Vet	\$	13.64	1.36	15.00	13.64	1.36	15.00	
Inspection of property with declared dangerous dog	\$	185.00	0.00	185.00	185.00	0.00	185.00	

Small Animal Capture Equipment Hire

Animal Trap - Bond (per cage; payable on all hire; refundable on return if returned within 2 weeks)	\$	100.00	0.00	100.00	100.00	0.00	100.00	
Snake Removal Fee	\$	100.00	10.00	110.00	100.00	10.00	110.00	

OTHER LAW, ORDER, AND PUBLIC SAFETY

IMPOUNDING

Abandoned Vehicles

Towing Fee (per towed vehicle)	\$	320.00	32.00	352.00	External Cost Incurred + 10% Administration Fee	10%		
Impound Fee (per impounded vehicle)	\$	1,650.00	165.00	1,815.00	200.00	20.00	220.00	
Daily Impound Fee	\$	20.00	2.00	22.00	18.18	1.82	20.00	

Other Goods

Collection of Impounded Items - Per Item (including but not limited to surf boards, signs, fishing paraphernalia etc)	\$	70.00	0.00	70.00	70.00	0.00	70.00	
Advertising Signs	\$	25.00	0.00	25.00	25.00	0.00	25.00	
Daily Impound Fee	\$	18.18	1.82	20.00	18.18	1.82	20.00	

RANGER SERVICES

Ranger or Emergency Callout - Per Callout	\$	250.00	0.00	250.00	250.00	0.00	250.00	
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HEALTH

PREVENTATIVE SERVICES – ADMINISTRATION AND INSPECTION

FOOD BUSINESS

Food Act 2008 s. 107-115 *

SCHEDULE OF FEES AND CHARGES 2025 - 2026

		2025-2026 Fee excl. GST	2025-2026 GST	2025-2026 Fee incl. GST	2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	Reg *
Notification Fee	\$	50.00	0.00	50.00	50.00	0.00	50.00	*
Exempted Food Premises	\$	0.00	0.00	0.00	0.00	0.00	0.00	
Registration Fee	\$	50.00	0.00	50.00	50.00	0.00	50.00	*
Re-inspection Fee per hour	\$	110.00	0.00	110.00	110.00	0.00	110.00	
Temporary Food Business								
Notification Fee	\$	60.00	0.00	60.00	60.00	0.00	60.00	*
Exempted Food Premises	\$	0.00	0.00	0.00	0.00	0.00	0.00	
Annual Permit Fee	\$	260.00	0.00	260.00	260.00	0.00	260.00	
Temporary Food Business (per day)	\$	75.00	0.00	75.00	75.00	0.00	75.00	
Not-for-profit	\$	0.00	0.00	0.00	0.00	0.00	0.00	
Annual Risk Assessment / Inspection Fees (per classification; additional classification means other food businesses in addition to the primary classification)								
High Risk - Primary Classification	\$	600.00	0.00	600.00	600.00	0.00	600.00	
High Risk - Additional Classification	\$	286.00	0.00	286.00	286.00	0.00	286.00	
Medium Risk - Primary Classification	\$	550.00	0.00	550.00	550.00	0.00	550.00	
Medium Risk - Additional Classification	\$	255.00	0.00	255.00	255.00	0.00	255.00	
Low Risk - Primary Classification	\$	300.00	0.00	300.00	300.00	0.00	300.00	
Low Risk - Additional Classification	\$	130.00	0.00	130.00	130.00	0.00	130.00	
Very Low Risk - Primary Classification	\$	0.00	0.00	0.00	0.00	0.00	0.00	
Very Low Risk - Additional Classification	\$	0.00	0.00	0.00	0.00	0.00	0.00	
Application for Approval to Construct, Establish, Alter or Upgrade of Food Premises (including one off notification fee)								
High/Medium Risk	\$	545.00	0.00	545.00	545.00	0.00	545.00	*
Low Risk	\$	245.00	0.00	245.00	245.00	0.00	245.00	*
Very Low Risk	\$	0.00	0.00	0.00	0.00	0.00	0.00	
Street Trader Permit								
Application Fee	\$	115.00	0.00	115.00	110.00	0.00	110.00	
Weekly Fee (or part thereof)	\$	230.00	0.00	230.00	220.00	0.00	220.00	
Monthly Fee (or part thereof)	\$	450.00	0.00	450.00	440.00	0.00	440.00	
Annual Fee - all areas (an area less than or equal to 10m ²)	\$	1,000.00	0.00	1,000.00	980.00	0.00	980.00	
Transfer of Licence	\$	80.00	0.00	80.00	75.00	0.00	75.00	
Stall Holder (Excluding Food Stall)								
Issuing Fee	\$	115.00	0.00	115.00	110.00	0.00	110.00	
Daily Fee (or part thereof)	\$	75.00	0.00	75.00	70.00	0.00	70.00	
Weekly Fee (or part thereof)	\$	230.00	0.00	230.00	220.00	0.00	220.00	
By or in association with a local club (per week or part thereof)	\$	50.00	0.00	50.00	40.00	0.00	40.00	
By or in association with a charity organisation	\$	0.00	0.00	0.00	0.00	0.00	0.00	
Outdoor Dining								
Application Fee	\$	105.00	0.00	105.00	105.00	0.00	105.00	
Renewal Fee	\$	105.00	0.00	105.00	105.00	0.00	105.00	
Transfer Fee	\$	105.00	0.00	105.00	105.00	0.00	105.00	
Annual Fee (all areas per m ² ; per annum or part thereof)	\$	110.00	0.00	110.00	110.00	0.00	110.00	
Outdoor Dining - Foreshore Area								
Application Fee	\$	175.00	0.00	175.00	175.00	0.00	175.00	
Renewal Fee	\$	105.00	0.00	105.00	105.00	0.00	105.00	
Transfer Fee	\$	105.00	0.00	105.00	105.00	0.00	105.00	
Annual Fee (all areas per m ² ; per annum or part thereof)	\$	135.00	0.00	135.00	135.00	0.00	135.00	
Parklets								
Application Fee	\$	100.00	10.00	110.00	95.45	9.55	105.00	
Annual Fee (all areas per m ² ; per annum or part thereof)	\$	127.27	12.73	140.00	122.73	12.27	135.00	

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SCHEDULE OF FEES AND CHARGES 2025 - 2026

2025-2026 Fee excl. GST	2025-2026 GST	2025-2026 Fee incl. GST	2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	Reg *
PUBLIC BUILDING						
Application and approval of plan per Health (Miscellaneous Provisions) Act 1911 s.176 and Health (Public Buildings) Regulations 1992 r.4, 9 & Schedule 1						
871.00	0.00	871.00	871.00	0.00	871.00	*
Annual Risk Assessment						
320.00	0.00	320.00	320.00	0.00	320.00	
220.00	0.00	220.00	220.00	0.00	220.00	
115.00	0.00	115.00	115.00	0.00	115.00	
Statutory Fee, include Events Management Plans Assessment						
* Temporary Health (Public Buildings) Regulations 1992						
220.00	0.00	220.00	220.00	0.00	220.00	*
330.00	0.00	330.00	330.00	0.00	330.00	*
660.00	0.00	660.00	660.00	0.00	660.00	*
1,375.00	0.00	1,375.00	1,375.00	0.00	1,375.00	*
Liquor Licensing						
110.00	0.00	110.00	105.00	0.00	105.00	
110.00	0.00	110.00	105.00	0.00	105.00	
Noise Monitoring Requests						
1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00	*
250.00	0.00	250.00	250.00	0.00	250.00	*
90.91	9.09	100.00	90.91	9.09	100.00	*
125.00	0.00	125.00	120.00	0.00	120.00	
172.73	17.27	190.00	172.73	17.27	190.00	
0.00	0.00	0.00	170.00	0.00	170.00	
Skin Penetration Premises						
105.00	0.00	105.00	105.00	0.00	105.00	
165.00	0.00	165.00	165.00	0.00	165.00	
Food / Water Sampling Requests						
172.73	17.27	190.00	172.73	17.27	190.00	
External Cost Incurred + 10% Administration Fee	10%		External Cost Incurred + 10% Administration Fee	10%		
External Cost Incurred + 10% Administration Fee	10%		External Cost Incurred + 10% Administration Fee	10%		
External Cost Incurred + 10% Administration Fee	10%		External Cost Incurred + 10% Administration Fee	10%		
Aquatic Facilities Annual Sampling Fee						
700.00	0.00	700.00	680.00	0.00	680.00	
65.00	0.00	65.00	60.00	0.00	60.00	
Inspections / Reports / Certificates						

SCHEDULE OF FEES AND CHARGES 2025 - 2026

		2025-2026 Fee excl. GST	2025-2026 GST	2025-2026 Fee incl. GST	2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	Reg *
Re-issue of certificates, permits or registrations	\$	50.00	0.00	50.00	50.00	0.00	50.00	
Settlement report without inspection	\$	90.00	0.00	90.00	82.00	0.00	82.00	
Settlement report with inspection	\$	200.00	0.00	200.00	190.00	0.00	190.00	
Miscellaneous Reports	\$	85.00	0.00	85.00	82.00	0.00	82.00	
Miscellaneous Inspections	\$	200.00	0.00	200.00	190.00	0.00	190.00	
Other								
Food Safety Pack	\$	External Cost Incurred + 10% Administration Fee	10%		External Cost Incurred + 10% Administration Fee	10%		
Lodging House Registration	\$	200.00	0.00	200.00	200.00	0.00	200.00	*
Lodging Houses (\$6 per bed, minimum fee shown)	\$	200.00	0.00	200.00	200.00	0.00	200.00	*
Offensive Trades [per Health (Offensive Trades Fees) Regulations 1976]	\$	200.00	0.00	200.00	200.00	0.00	200.00	*
Morgue Registration	\$	200.00	0.00	200.00	200.00	0.00	200.00	*
Application for Asbestos Removal and Assessment of associated Management Plan	\$	0.00	0.00	0.00	105.00	0.00	105.00	

COMMUNITY AMENITIES

SANITATION – HOUSEHOLD

Levied under the Local Government Act 1995, Waste Avoidance and Resource Recovery Act 2007 and Health Act 1911.

DOMESTIC/RESIDENTIAL PREMISES

Combined 3-Bin Service - Annual Fee

240L FOGO Bin Weekly and 120L General Waste Bin plus 240L Recycle Bin Fortnightly
(For some Multiple Unit Dwellings, a 2 bin or 3 bin GO service may be substituted.)

\$	608.00	0.00	608.00	585.00	0.00	585.00	
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Standard 3-bin service (non-rated properties) - Annual Fee

240L FOGO Bin Weekly and 120L General Waste Bin plus 240L Recycle Bin Fortnightly

\$	608.00	0.00	608.00	585.00	0.00	585.00	
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Additional Bin/Collection - Annual Fee (Pro-rata)

120L General Waste Bin - Fortnightly Collection Per Bin

\$	316.00	0.00	316.00	305.00	0.00	305.00	
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660L General Waste Bin - Weekly Collection Per Bin

\$	2,168.00	0.00	2,168.00	2,130.00	0.00	2,130.00	
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240L Recycling Bin - Fortnightly Collection Per Bin

\$	86.00	0.00	86.00	90.00	0.00	90.00	
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240L FOGO (Food Organics Garden Organics) / Green Waste Bin - Fortnightly Collection Per Bin

\$	191.00	0.00	191.00	185.00	0.00	185.00	
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Supply of Additional Bin

120L General Waste Bin

\$	78.50	0.00	78.50	75.00	0.00	75.00	
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240L Recycling Bin

\$	84.00	0.00	84.00	80.00	0.00	80.00	
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240L FOGO (Food Organics Garden Organics) / Green Waste Bin

\$	84.00	0.00	84.00	80.00	0.00	80.00	
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Residential One Off Servicing

120L General Waste Collection - Per Bin

\$	44.00	0.00	44.00	42.00	0.00	42.00	
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240L Recycling Collection - Per Bin

\$	33.50	0.00	33.50	32.00	0.00	32.00	
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FOGO/Green Waste Collection - Per Bin

\$	37.50	0.00	37.50	36.00	0.00	36.00	
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Contaminated bin return fee

\$	42.00	0.00	42.00	40.00	0.00	40.00	
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SANITATION – OTHER

COMMERCIAL/INDUSTRIAL PREMISES

Collection - Annual Fee

240L General Waste Bin - Weekly Collection Per Bin

\$	600.00	0.00	600.00	600.00	0.00	600.00	
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660L General Waste Bin - Weekly Collection Per Bin

\$	2,250.00	0.00	2,250.00	2,250.00	0.00	2,250.00	
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240L Recycling Bin - Weekly Collection Per Bin

\$	276.00	0.00	276.00	276.00	0.00	276.00	
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240L Recycling Bin - Fortnightly Collection Per Bin

\$	144.50	0.00	144.50	138.00	0.00	138.00	
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240L Green Waste Bin - Fortnightly Collection Per Bin

\$	173.00	0.00	173.00	173.00	0.00	173.00	
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Additional Bin Collection

240L General Waste Bin (Once Off; Service Charge Only) - Each

\$	54.50	0.00	54.50	52.00	0.00	52.00	
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240L Recycling Bin (Once Off; Service Charge Only) - Each

\$	54.50	0.00	54.50	52.00	0.00	52.00	
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660L General Waste/Recycling Bin (Once Off; Service Charge Only) - Each

\$	94.50	0.00	94.50	90.00	0.00	90.00	
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Delivery and Pick Up of Additional Bins - Per Bin

\$	27.00	0.00	27.00	26.00	0.00	26.00	
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SCHEDULE OF FEES AND CHARGES 2025 - 2026

		2025-2026 Fee excl. GST	2025-2026 GST	2025-2026 Fee incl. GST	2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	Reg *
Charge to Empty Contaminated Bin - Per Bin	\$	94.50	0.00	94.50	90.00	0.00	90.00	
Other								
Replacement of Lost, Stolen or Damaged 120L Bin - Per Bin; Domestic and Commercial	\$	0.00	0.00	0.00	68.18	6.82	75.00	
Replacement of Lost, Stolen or Damaged 240L Bin - Per Bin; Domestic and Commercial	\$	0.00	0.00	0.00	72.73	7.27	80.00	
Replacement of Lost, Stolen or Damaged 660L Bin - Per Bin; Domestic and Commercial	\$	0.00	0.00	0.00	450.00	45.00	495.00	
Bin Repair - Per Bin; Domestic and Commercial	\$	0.00	0.00	0.00	25.45	2.55	28.00	
Green Waste Bags - Per Bag	\$	3.18	0.32	3.50	3.27	0.33	3.60	
Roll of 75 Compostable Liners	\$	5.00	0.50	5.50	5.00	0.50	5.50	
Kitchen Caddy	\$	15.00	1.50	16.50	14.55	1.45	16.00	
Additional Mattress Collection (through Verge Valet)	\$	66.82	6.68	73.50	63.64	6.36	70.00	
Subsidised residential 120L general waste collection (medical waste etc.) collected same day as 1st bin - Annual Fee, Fortnightly Collection	\$	189.00	0.00	189.00	180.00	0.00	180.00	
Event Bins								
240L General and 240L Recycling Bin (PAIR), Including Bin Delivery and Servicing Once	\$	81.36	8.14	89.50	77.27	7.73	85.00	
240L General Bin - Additional Servicing	\$	40.00	4.00	44.00	38.18	3.82	42.00	
240L Recycling Bin - Additional Servicing	\$	30.45	3.05	33.50	29.09	2.91	32.00	
240L FOGO Bin - One Off Servicing	\$	40.00	4.00	44.00	38.18	3.82	42.00	
Additional Bins (Short Term Use)								
Cost of Delivery	\$	24.55	2.45	27.00	23.64	2.36	26.00	
Cost of Pick Up	\$	24.55	2.45	27.00	23.64	2.36	26.00	
Bulk Waste and Green Waste								
Fees are paid at West Metro Recycling Centre (WMRC) gate. Fees as listed by WMRC. Enquiries to WMRC.								
SEWERAGE								
WASTE WATER DISPOSAL SYSTEMS								
Application to Construct Grey Water System	\$	120.00	0.00	120.00	120.00	0.00	120.00	*
Permit to use Grey Water System (including inspection)	\$	120.00	0.00	120.00	120.00	0.00	120.00	*
Application to construct Septic Tank System/ATU System	\$	120.00	0.00	120.00	120.00	0.00	120.00	*
Permit to use Septic Tank System/ATU System	\$	120.00	0.00	120.00	120.00	0.00	120.00	*
With local government report	\$	60.00	0.00	60.00	60.00	0.00	60.00	*

SCHEDULE OF FEES AND CHARGES 2025 - 2026

2025-2026 Fee excl. GST	2025-2026 GST	2025-2026 Fee incl. GST	2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	Reg *
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TOWN PLANNING & REGIONAL DEVELOPMENT

PLANNING

Planning Approval (Based on Estimated Cost, GST exclusive, of Proposed Development)

\$0 to \$50,000	\$	147.00	0.00	147.00	147.00	0.00	147.00	*
\$50,001 to \$500,000	%	0.32% of the estimated cost of development	Exempt		0.32% of the estimated cost of development	Exempt		
\$500,001 to \$2,500,000	\$	\$1,700 + 0.257% for every \$1 in excess of \$500,000 of the estimated cost	Exempt		\$1,700 + 0.257% for every \$1 in excess of \$500,000 of the estimated cost	Exempt		*
\$2,500,001 to \$5,000,000	\$	\$7,161 + 0.206% for every \$1 in excess of \$2,500,000 of the estimated cost	Exempt		\$7,161 + 0.206% for every \$1 in excess of \$2,500,000 of the estimated cost	Exempt		*
\$5,000,001 to \$21,500,000	\$	\$12,633 + 0.123% for every \$1 in excess of \$5,000,000 of the estimated cost	Exempt		\$12,633 + 0.123% for every \$1 in excess of \$5,000,000 of the estimated cost	Exempt		*
\$21,500,001 and above	\$	34,196.00	0.00	34,196.00	34,196.00	0.00	34,196.00	*
Penalty (applications submitted after the development, change, installation, business, expiry date, etc. has already commenced, been carried out, or otherwise occurred).	\$	Three times the current applicable Planning Services application fee.	10%		Three times the current applicable Planning Services application fee.	10%		
Determining an application to amend or cancel development approval per Planning and Development Act 2005	\$	295.00	0.00	295.00	295.00	0.00	295.00	
Issue of Written Planning Advice	\$	72.73	7.27	80.00	72.73	7.27	80.00	
Development Application Exemption	\$	295.00	0.00	295.00	295.00	0.00	295.00	*
Certificate of Approval for Strata Plan, Plan of re-subdivision or Consolidation (Delegated to Council from WAPC)								
1 to 5 lots	\$	\$656 + \$65 per lot	Exempt		\$656 + \$65 per lot	Exempt		
6 to 100 lots	\$	\$981 + \$43.50 per lot in excess of 5 lots	Exempt		\$981 + \$43.50 per lot in excess of 5 lots	Exempt		
In excess of 100 lots (capped at 100 lots)	\$	5,113.50	0.00	5,113.50	5,113.50	0.00	5,113.50	*

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SCHEDULE OF FEES AND CHARGES 2025 - 2026

Change of use, or alteration or extension or change of non-conforming use (per Planning and Development Regulations 2009 Part 7)

		2025-2026 Fee excl. GST	2025-2026 GST	2025-2026 Fee incl. GST	2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	Reg *
Application Fee	\$	295.00	0.00	295.00	295.00	0.00	295.00	*
Penalty (applications submitted after the development, change, installation, business, expiry date, etc. has already commenced, been carried out, or otherwise occurred).	\$	Three times the current applicable Planning Services application fee	Exempt		Three times the current applicable Planning Services application fee	Exempt		
Home Occupation and Home Business								
Application Fee	\$	222.00	0.00	222.00	222.00	0.00	222.00	*
Renewal Fee	\$	73.00	0.00	73.00	73.00	0.00	73.00	*
Penalty (applications submitted after the development, change, installation, business, expiry date, etc. has already commenced, been carried out, or otherwise occurred).	\$	Three times the current applicable Planning Services application fee.	Exempt		Three times the current applicable Planning Services application fee.	Exempt		
Subdivision Clearances	\$	0.00	0.00	0.00	0.00	0.00	0.00	
Not more than 5 lots	\$	70.00	0.00	70.00	70.00	0.00	70.00	*
More than 5 lots and no more than 195 lots	\$	\$73 for the first 5 lots; \$35 each additional lot thereafter.	Exempt		\$73 for the first 5 lots; \$35 each additional lot thereafter.	Exempt		*
More than 195 lots	\$	7,393.00	0.00	7,393.00	7,393.00	0.00	7,393.00	*
Cost of Amendments								
Scheme amendments, structure plans, activity centre plans and local development plans in accordance with Planning and Development Regulations 2009 Section 48 and 49 *								
Copy of Scheme Text - Consolidated (per scheme text)	\$	50.00	0.00	50.00	50.00	0.00	50.00	
Copy of Scheme Map - Colour (as per invoice)	\$	External Cost Incurred + 10% Administration Fee	Exempt		External Cost Incurred + 10% Administration Fee	Exempt		
Section 40 Application Fee	\$	90.91	9.09	100.00				

RECREATION & CULTURE

EVENT VENUE HIRE

Refer to Event/Facility Classification Policy regarding how events held at Town of Cottesloe facilities are classified and the appropriate fees charged.

Application for all venues are subject to approval. Terms and conditions apply.

Events include but are not limited to weddings, functions, corporate and commercial hire, of up to 200 people depending on venue limit.

Refer to conditions of use for details of a Town approved wedding or for external contracted company wedding.

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SCHEDULE OF FEES AND CHARGES 2025 - 2026

2025-2026 Fee excl. GST	2025-2026 GST	2025-2026 Fee incl. GST	2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	Reg *
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Venue hire fees apply to the booked hours or the length of time an activity takes place including bump in & bump out

BONDS - ALL VENUES

Payable on all bookings. Excluding "Special Events".

Charity & Education - as per Council Policy	\$	500.00	0.00	500.00	500.00	0.00	500.00
Community	\$	500.00	0.00	500.00	500.00	0.00	500.00
Piano (War Memorial Hall)	\$	200.00	0.00	200.00	200.00	0.00	200.00
Commercial / Private Function (Including Wedding)	\$	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00

CANCELLATION FEES

Booking fee percentage applies to all bookings cancellation:

Within 7 days from the initial booking date	%	0.00	10%	0.00	10%		
At least 120 days prior to the event	%	25.00	10%	25.00	10%		
90 - 119 days prior to the event	%	50.00	10%	50.00	10%		
61 - 89 days prior to the event	%	75.00	10%	75.00	10%		
60 days prior to the event	%	100.00	10%	100.00	10%		

AMENDMENT FEE

Any changes made after 7 calendar days from the initial booking date will incur a minimum fee of 1 hour venue hire.

	\$	1 hour venue hire fee	10%	1 hour venue hire fee	10%		
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KEY BOND

Key Bond (payable when a key is issued for access to booking spaces)

	\$	250.00	0.00	250.00	250.00	0.00	250.00
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FALSE FIRE ALARM FEE

Any Council Property

	\$	863.64	86.36	950.00	863.64	86.36	950.00
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PHOTO/FILM PERMITS

Minimum 90 minute bookings. Civic Centre bookings subject to on-the-day venue availability (no specific location can be pre-booked).

Charity & Education - as per Council Policy

First 90 minutes	\$	0.00	0.00	0.00	0.00	0.00	0.00
Per hour thereafter	\$	0.00	0.00	0.00	0.00	0.00	0.00

Community

First 90 minutes	\$	102.73	10.27	113.00	100.00	10.00	110.00
Per hour thereafter	\$	70.00	7.00	77.00	68.18	6.82	75.00

Commercial

Application Fee	\$	234.55	23.45	258.00	227.27	22.73	250.00
First 90 minutes	\$	200.00	20.00	220.00	195.45	19.55	215.00
Per hour thereafter	\$	136.36	13.64	150.00	131.82	13.18	145.00
Daily Rate	\$	1,049.09	104.91	1,154.00	1,018.18	101.82	1,120.00

Wedding / Private Function

First 90 minutes	\$	201.82	20.18	222.00	195.45	19.55	215.00
Per hour thereafter	\$	136.36	13.64	150.00	131.82	13.18	145.00

GROUP FITNESS AND PERSONAL TRAINING PERMIT

An additional Key Bond may be applicable for venues such as Lesser Hall/War Memorial Hall etc.

Per Group Fitness class/Personal Training class - per hour - Indoor/Outdoor	\$	65.45	6.55	72.00	63.64	6.36	70.00
Per Group Fitness class/Personal Training class - per hour - Anderson Pavillion	\$	83.64	8.36	92.00	81.82	8.18	90.00

PUBLIC HIRE FEE

CIVIC CENTRE - WAR MEMORIAL HALL & LOUNGE COMBINED

Up to 120 people; Basic kitchen use, bathrooms, 60 plastic chairs and miscellaneous equipment included in hire cost; External catering permitted.

Charity & Education (as per Council Policy) - Per Hour	\$	0.00	0.00	0.00	0.00	0.00	0.00
Community - Per Hour	\$	209.09	20.91	230.00	204.55	20.45	225.00
Commercial - Per Hour; Minimum 3 Hours	\$	450.00	45.00	495.00	409.09	40.91	450.00

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Private Function (Including Wedding) - Per Hour; Minimum 3 Hours	\$	450.00	45.00	495.00	409.09	40.91	450.00	
Wet Weather Back-Up (Equivalent to 1 hour of hire - Only available if other Civic Centre venues are booked for a minimum of 3 hours)	\$	450.00	45.00	495.00	409.09	40.91	450.00	
CIVIC CENTRE - LESSER HALL								
Up to 80 people inclusive of kitchen/bathrooms and miscellaneous equipment; external catering permitted								
Charity & Education (as per Council Policy) - Per Hour	\$	0.00	0.00	0.00	0.00	0.00	0.00	
Community - Per Hour	\$	32.73	3.27	36.00	31.82	3.18	35.00	
Commercial - Per Hour; Minimum 3 Hours	\$	70.00	7.00	77.00	63.64	6.36	70.00	
Wedding Preparation (Support use only, no wedding to be held at this venue. Only available if other Civic Centre venues are booked for a minimum of 3 hours)	\$	70.00	7.00	77.00	63.64	6.36	70.00	
Wet Weather Back-Up (Equivalent to 1 hour of hire - Only available if other Civic Centre venues are booked for a minimum of 3 hours)	\$	70.00	7.00	77.00	63.64	6.36	70.00	
CIVIC GARDENS - MAIN LAWN								
(External catering permitted)								
Charity & Education (as per Council Policy) - Per Hour	\$	0.00	0.00	0.00	0.00	0.00	0.00	
Community - Per Hour	\$	88.18	8.82	97.00	86.36	8.64	95.00	
Commercial - Per Hour; Minimum 3 Hours	\$	403.64	40.36	444.00	336.36	33.64	370.00	
Private Function (Including Wedding) - Per Hour; Minimum 3 Hours	\$	403.64	40.36	444.00	336.36	33.64	370.00	
CIVIC GARDENS - OTHER LAWNS								
Includes Sunken Lawn, Lower Lawn, Secret Garden/Playground 2, Rotunda. Excludes Main Lawn								
Charity & Education (as per Council Policy) - Per Hour	\$	0.00	0.00	0.00	0.00	0.00	0.00	
Community - Per Hour	\$	79.09	7.91	87.00	77.27	7.73	85.00	
Commercial - Per Hour; Minimum 3 Hours	\$	370.91	37.09	408.00	309.09	30.91	340.00	
Private Function (Including Wedding) - Per Hour; Minimum 3 Hours	\$	370.91	37.09	408.00	309.09	30.91	340.00	
ANDERSON PAVILLION								
(Up to 130 people; inclusive of kitchen/bathrooms, furniture, and miscellaneous equipment; External catering permitted)								
Charity & Education - as per Council Policy	\$	0.00	0.00	0.00	0.00	0.00	0.00	
Community - Per Hour	\$	41.82	4.18	46.00	40.91	4.09	45.00	
Commercial / Private Function (Including Wedding) - Per Hour; Minimum 3 Hours	\$	84.55	8.45	93.00	81.82	8.18	90.00	
BEACHES								
(Cottesloe Main Beach, North Cottesloe Beach, South Cottesloe Beach (Isolators / The Cove), Arch Monument and Sun Dial etc.)								
Charity & Education (as per Council Policy) - Per Hour	\$	0.00	0.00	0.00	0.00	0.00	0.00	
Community - Per Hour	\$	79.09	7.91	87.00	77.27	7.73	85.00	
Commercial - Per Hour; Minimum 3 Hours	\$	370.91	37.09	408.00	309.09	30.91	340.00	
Private Function (Including Wedding) - Per Hour; Minimum 3 Hours	\$	370.91	37.09	408.00	309.09	30.91	340.00	
OTHER RESERVES								
(Cottesloe Oval / Harvey Field [excludes access to Anderson Pavilion]; Grant Marine Park, Jasper Green Reserve, Andrews Place)								
Charity & Education - as per Council Policy	\$	0.00	0.00	0.00	0.00	0.00	0.00	
Community - Per Hour	\$	24.55	2.45	27.00	22.73	2.27	25.00	
Commercial - Per Hour	\$	50.00	5.00	55.00	45.45	4.55	50.00	

SPECIAL EVENTS

(Large events as defined by Outdoor Concerts and Large Events Policy) CIVIC CENTRE

Bonds payable on all event applications, at time of application; as per Council Policy. See 'Public Hire - Civic Centre'

The following fees and bonds are in addition to any fees prescribed by regulation that may be applicable to the staging of an event.

Where noise monitoring and associated reports are specifically requested they are to be provided at the applicants cost.

Where there is to be amplified music, either from live bands or DJ's, the requirement is for noise levels to be monitored throughout the event or as directed by the Environmental Health Officer, and a report submitted.

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As and when determined by the Environmental Health Officer, where an officer is required to attend an event for the purpose of monitoring or inspection, the officer's time will be charged at a rate as per these fees and charges

(under Town Officer Time) per hour or part thereof, including travelling time.

CIVIC CENTRE GROUNDS

Charity & Education - as per Council Policy

Bonds - Up to 1000 people	\$	500.00	0.00	500.00	500.00	0.00	500.00
Bonds - Between 1001 and 3000 people	\$	600.00	0.00	600.00	600.00	0.00	600.00
Full Day Hire (8 hour period) - Up to 1000 people	\$	0.00	0.00	0.00	0.00	0.00	0.00
Full Day Hire (8 hour period) - Between 1001 and 3000 people	\$	0.00	0.00	0.00	0.00	0.00	0.00
Full Day Hire (8 hour period) - More than 3001 people	\$	0.00	0.00	0.00	0.00	0.00	0.00

Community

Bonds - Up to 1000 people	\$	750.00	0.00	750.00	750.00	0.00	750.00
Bonds - Between 1001 and 3000 people	\$	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00
Full Day Hire (8 hour period) - Up to 1000 people	\$	554.55	55.45	610.00	554.55	55.45	610.00
Full Day Hire (8 hour period) - Between 1001 and 3000 people	\$	1,109.09	110.91	1,220.00	1,109.09	110.91	1,220.00
Full Day Hire (8 hour period) - More than 3001 people	\$	2,545.45	254.55	2,800.00	2,545.45	254.55	2,800.00

Commercial

Bonds - Up to 1000 people	\$	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00
Bonds - Between 1001 and 2000 people	\$	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00
Bonds - Between 2001 and 3000 people	\$	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00
Bonds - Between 3001 and 5000 people	\$	5,000.00	0.00	5,000.00	5,000.00	0.00	5,000.00
Bonds - More than 5001 people	\$	10,000.00	0.00	10,000.00	10,000.00	0.00	10,000.00
Full Day Hire (8 hour period) - Up to 1000 people	\$	3,181.82	318.18	3,500.00	3,181.82	318.18	3,500.00
Full Day Hire (8 hour period) - Between 1001 and 3000 people	\$	10,500.00	1,050.00	11,550.00	10,500.00	1,050.00	11,550.00
Full Day Hire (8 hour period) - Between 3001 and 5000 people	\$	15,772.73	1,577.27	17,350.00	15,772.73	1,577.27	17,350.00
Full Day Hire (8 hour period) - Between 5001 and 7000 people	\$	21,000.00	2,100.00	23,100.00	21,000.00	2,100.00	23,100.00
Full Day Hire (8 hour period) - More than 7001 people	\$	21,954.55	2,195.45	24,150.00	21,954.55	2,195.45	24,150.00

BEACHES AND OTHER RESERVES

Charity & Education - as per Council Policy

Event Application Fee (BEACHES Only)	\$	0.00	0.00	0.00	0.00	0.00	0.00
Bonds - Up to 1000 people	\$	500.00	0.00	500.00	500.00	0.00	500.00
Bonds - Between 1001 and 3000 people	\$	500.00	0.00	500.00	500.00	0.00	500.00
Full Day Hire (8 hour period) - Up to 1000 people	\$	0.00	0.00	0.00	0.00	0.00	0.00
Full Day Hire (8 hour period) - Between 1001 and 3000 people	\$	0.00	0.00	0.00	0.00	0.00	0.00

Community

Event Application Fee (BEACHES Only)	\$	45.45	4.55	50.00	45.45	4.55	50.00
Bonds - Up to 1000 people	\$	750.00	0.00	750.00	750.00	0.00	750.00
Bonds - Between 1001 and 3000 people	\$	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00
Full Day Hire (8 hour period) - Up to 500 people	\$	50.00	5.00	55.00	50.00	5.00	55.00
Full Day Hire (8 hour period) - Between 501 and 1000 people	\$	572.73	57.27	630.00	572.73	57.27	630.00
Full Day Hire (8 hour period) - Between 1001 and 3000 people	\$	1,145.45	114.55	1,260.00	1,145.45	114.55	1,260.00

Commercial

Event Application Fee (BEACHES Only)	\$	454.55	45.45	500.00	454.55	45.45	500.00
Bonds - Up to 1000 people	\$	1,000.00	0.00	1,000.00	1,000.00	0.00	1,000.00
Bonds - Between 1001 and 2000 people	\$	2,000.00	0.00	2,000.00	2,000.00	0.00	2,000.00
Bonds - Between 2001 and 3000 people	\$	3,000.00	0.00	3,000.00	3,000.00	0.00	3,000.00
Bonds - Between 3001 and 5000 people	\$	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00
Bonds - More than 5001 people	\$	20,000.00	0.00	20,000.00	20,000.00	0.00	20,000.00
Full Day Hire (8 hour period) - Up to 1000 people	\$	5,440.91	544.09	5,985.00	5,440.91	544.09	5,985.00
Full Day Hire (8 hour period) - Between 1001 and 2000 people	\$	10,909.09	1,090.91	12,000.00	10,909.09	1,090.91	12,000.00
Full Day Hire (8 hour period) - Between 2001 and 3000 people	\$	16,363.64	1,636.36	18,000.00	16,363.64	1,636.36	18,000.00
Full Day Hire (8 hour period) - Between 3001 and 5000 people	\$	21,818.18	2,181.82	24,000.00	21,818.18	2,181.82	24,000.00
Full Day Hire (8 hour period) - Between 5001 and 7000 people	\$	27,272.73	2,727.27	30,000.00	27,272.73	2,727.27	30,000.00
Full Day Hire (8 hour period) - More than 7000 people	\$	29,090.91	2,909.09	32,000.00	29,090.91	2,909.09	32,000.00

Disclaimer: When a Fee listed in this Schedule is updated by any Act, Regulation, Local Law or Council Decisions, then the updated fee supersedes this schedule

SCHEDULE OF FEES AND CHARGES 2025 - 2026

2025-2026 Fee excl. GST	2025-2026 GST	2025-2026 Fee incl. GST	2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	Reg *
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Beaches - Bump-in/Bump-out
For events with more than 3000 people

Per day	\$	2,618.18	261.82	2,880.00	2,618.18	261.82	2,880.00
Hourly	\$	327.27	32.73	360.00	327.27	32.73	360.00

TRANSPORT

PARKING FACILITIES

PARKING

Parking Bay Hire

Half Day Hire (per bay; including 1 off hire)	\$	56.36	5.64	62.00	54.55	5.45	60.00
Full Day Hire (per bay; including 1 off hire)	\$	105.00	10.50	115.50	100.00	10.00	110.00
One week (7 Days)	\$	509.10	50.90	560.00	500.00	50.00	550.00
Not-for-profit	\$	0.00	0.00	0.00	0.00	0.00	0.00

Parking Permits

Residential Parking Permit	\$	23.64	2.36	26.00	22.73	2.27	25.00
Visitor Permit	\$	23.64	2.36	26.00	22.73	2.27	25.00
Replacement Residential / Visitors Permit (when requested in writing)	\$	32.73	3.27	36.00	31.82	3.18	35.00

Fines and Penalties

Fees as per Prescribed Offences listed in Town of Cottesloe Parking and Parking Facilities Local Law 2023

Fines Enforcement Registry Fees

Fees in accordance with Fines, Penalties and Infringement Notices Enforcement Regulations 1994 Schedule 2 *

Issuing final demand	\$	27.60	0.00	27.60	26.10	0.00	26.10 *
Preparing enforcement certificate	\$	23.50	0.00	23.50	22.20	0.00	22.20 *
Registration of Infringement notice	\$	88.50	0.00	88.50	83.50	0.00	83.50 *

ECONOMIC SERVICES

BUILDING CONTROL

Fees prescribed by the Building Commission; Department of Commerce in accordance with Building Regulations 2012; GST Exempt. Based

APPLICATION FOR A BUILDING PERMIT - CERTIFIED

Class 1 or Class 10 building	\$	0.19% value of works - minimum fee \$110.00	Exempt	0.19% value of works - minimum fee \$110.00	Exempt	*
Class 2 - 9 building	\$	0.09% value of works - minimum fee \$110.00	Exempt	0.09% value of works - minimum fee \$110.00	Exempt	*

APPLICATION FOR A BUILDING PERMIT - UNCERTIFIED

Class 1 or Class 10 building	\$	0.32% value of works - minimum fee \$110.00	Exempt	0.32% value of works - minimum fee \$110.00	Exempt	*
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SCHEDULE OF FEES AND CHARGES 2025 - 2026

DEMOLITION APPROVAL (PLANNING APPROVAL REQUIRED; REFER TO 'TOWN PLANNING AND REGIONAL DEVELOPMENT' SECTION FOR APPROPRIATE CHARGES)

		2025-2026 Fee excl. GST	2025-2026 GST	2025-2026 Fee incl. GST	2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	Reg *
Class 1 or Class 10 building	\$	0.19% of estimated value (but not less than \$110)	Exempt		0.19% of estimated value (but not less than \$110)	Exempt		*
Class 2 to Class 9 building – per storey	\$	0.09% of estimated value (but not less than \$110)	Exempt		0.09% of estimated value (but not less than \$110)	Exempt		*
Demolition approval - extend effective time	\$	110.00	0.00	110.00	110.00	0.00	110.00	*

APPLICATION FOR OCCUPANCY PERMITS, BUILDING APPROVAL CERTIFICATES

Building Act 2011 and Building Regulations 2012 Schedule 2

Occupancy permit for completed building	\$	110.00	0.00	110.00	110.00	0.00	110.00	*
Temporary occupancy permit - incomplete building	\$	110.00	0.00	110.00	110.00	0.00	110.00	*
Modify occupancy permit for temporary additional use of building	\$	110.00	0.00	110.00	110.00	0.00	110.00	*
Replacement occupancy permit - permanent change of a buildings classification or use	\$	110.00	0.00	110.00	110.00	0.00	110.00	*
Occupancy permit - building with unauthorised work	\$	0.38% value of works - minimum fee \$110.00	Exempt		0.38% value of works - minimum fee \$110.00	Exempt		*
Replacement occupancy permit - existing building	\$	110.00	0.00	110.00	110.00	0.00	110.00	*
Building approval - extend effective time	\$	110.00	0.00	110.00	110.00	0.00	110.00	*
Occupancy permit - extend effective time	\$	110.00	0.00	110.00	110.00	0.00	110.00	*

RETROSPECTIVE APPROVALS

Class 1 or Class 10 building - unauthorised work	\$	0.38% value of works - minimum fee \$110.00	Exempt		0.38% value of works - minimum fee \$110.00	Exempt		*
Strata Unit (per unit with 10 unit minimum)	\$	\$11.60 for each strata unit-minimum fee of \$115.00	Exempt		\$11.60 for each strata unit-minimum fee of \$115.00	Exempt		*

BUILDING SERVICES LEVY (BSL)

Building Permit								
Work value \$45,000 or less	\$	61.65	0.00	61.65	61.65	0.00	61.65	*
Work value over \$45,000	%	0.137% of work value	Exempt		0.137% of work value	Exempt		*
Demolition Permit								
Work value \$45,000 or less	\$	61.65	0.00	61.65	61.65	0.00	61.65	*
Work value over \$45,000	%	0.137% of work value	Exempt		0.137% of work value	Exempt		*
Occupancy Permit								
Work value \$45,000 or less	\$	61.65	0.00	61.65	61.65	0.00	61.65	*
Work value over \$45,000	%	0.274% of work value	Exempt		0.274% of work value	Exempt		*

SCHEDULE OF FEES AND CHARGES 2025 - 2026

		2025-2026 Fee excl. GST	2025-2026 GST	2025-2026 Fee incl. GST	2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	Reg *
Building Approval Certificate								
Work value \$45,000 or less	\$	123.30	0.00	123.30	123.30	0.00	123.30	*
Work value over \$45,000	%	0.274% of work value	Exempt		0.274% of work value	Exempt		*
Unauthorised Building Work								
Work value \$45,000 or less	\$	61.65	0.00	61.65	61.65	0.00	61.65	*
Work value over \$45,000	%	0.274% of work value	Exempt		0.274% of work value	Exempt		*
OTHER FEES								
Local Government approval of battery powered smoke alarms	\$	179.40	0.00	179.40	179.40	0.00	179.40	*
Amended Building Plans (per amendment)	\$	110.00	0.00	110.00	110.00	0.00	110.00	*
Replacement Building Permit for an existing building	\$	110.00	0.00	110.00	110.00	0.00	110.00	*
Transfer of Building Licence to another builder	\$	110.00	0.00	110.00	110.00	0.00	110.00	*
Deposit materials on verge application fee	\$	110.00	0.00	110.00	110.00	0.00	110.00	
Deposit materials on verge class 1 & 10 (per m ² per month)	\$	1.00	0.00	1.00	5.50	0.00	5.50	*
Deposit Materials on verge class 2-9 (per m2 per week)	\$	1.00	0.00	1.00	5.50	0.00	5.50	*
Application for Work Zone Permit (maximum of 30 days)	\$	120.00	0.00	120.00	115.00	0.00	115.00	
Work Zone Permit - Per day or part thereof	\$	0.00	0.00	0.00	115.00	0.00	115.00	
Work Zone Permit - Per 14 days	\$	0.00	0.00	0.00	115.00	0.00	115.00	
Work Zone Permit Extension Fee (maximum additional 14 days)	\$	0.00	0.00	0.00	115.00	0.00	115.00	
Work Zone Permit Re-issue	\$	0.00	0.00	0.00	30.00	0.00	30.00	
Work Zone Permit Bond	\$	0.00	0.00	0.00	1,000.00	0.00	1,000.00	
SIGNS AND HOARDINGS (PLANNING AND BUILDING APPROVAL REQUIRED; REFER TO INDIVIDUAL SECTION FOR APPROPRIATE CHARGES)								
Sign Licence Application	\$	110.00	0.00	110.00	105.00	0.00	105.00	
Impounded signs	\$	70.00	0.00	70.00	65.00	0.00	65.00	
PRIVATE SWIMMING POOL (PLANNING AND BUILDING APPROVAL REQUIRED; REFER TO INDIVIDUAL SECTION FOR APPROPRIATE CHARGES)								
Annual charge for an inspection to be carried out at least every 4 years as per Building Regulations 2012 Part 8 Division 2 Regulation 53 (2)	\$	78.00	0.00	78.00	78.00	0.00	78.00	
Initial Inspection/Start-up	\$	302.00	0.00	302.00	302.00	0.00	302.00	*
Inspection on Request	\$	302.00	0.00	302.00	302.00	0.00	302.00	*
PLAN SEARCH (PRINTING AND PHOTOCOPYING COSTS LISTED UNDER 'SUNDRY OFFICE COSTS'; PHOTOCOPYING COSTS OF PLANS LARGER THAN A3 ARE SET BY EXTERNAL PRINTING FIRM)								
Building Plan Search - within 10 Days	\$	110.00	0.00	110.00	105.00	0.00	105.00	
INFRASTRUCTURE BOND (REFUNDABLE WHEN BOND REFUND REQUEST SUBMITTED SUBJECT TO INSPECTION)								
Class 10 Building	\$	0.00	0.00	0.00	1,000.00	0.00	1,000.00	*
Class 2-9 Building	\$	0.00	0.00	0.00	2,500.00	0.00	2,500.00	*
Class 1 Building (Residential Building)	\$	0.00	0.00	0.00	1,500.00	0.00	1,500.00	*
Swimming Pool	\$	0.00	0.00	0.00	1,500.00	0.00	1,500.00	*
Demolition	\$	0.00	0.00	0.00	1,500.00	0.00	1,500.00	*
Pre and Post Inspection	\$	0.00	0.00	0.00	300.00	0.00	300.00	*

SCHEDULE OF FEES AND CHARGES 2025 - 2026

OTHER PROPERTY & SERVICES

		2025-2026 Fee excl. GST	2025-2026 GST	2025-2026 Fee incl. GST	2024-2025 Fee excl. GST	2024-2025 GST	2024-2025 Fee incl. GST	Reg *
PRIVATE WORKS								
ENGINEERING SERVICES								
May incur fees for Town Manager Time - Per Hour	\$	200.00	20.00	220.00	195.45	19.55	215.00	
May incur fees for Town Officer Time - Per Hour	\$	177.27	17.73	195.00	172.73	17.27	190.00	
ASSESSMENT OF MANAGEMENT PLANS								
Fee per application (Complex Traffic Management Plan)	\$	719.55	71.95	791.50	686.36	68.64	755.00	
Fee per hour	\$	177.27	17.73	195.00	172.73	17.27	190.00	
DRIVEWAY ENTRANCES (CROSSOVERS)								
Council does not install driveway crossovers, but will provide a contribution to the landowner for the first crossover to a property, once a driveway crossover has been constructed to Council standards, per Crossover Construction Policy.	\$	338.00	0.00	338.00	330.00	0.00	330.00	
When road frontages, streets or footpaths are being rebuilt or asphalt resurfaced, Council will provide a contribution towards old crossovers being resurfaced, per Crossover Construction Policy.	\$	225.00	0.00	225.00	220.00	0.00	220.00	
Crossover approvals, as per Crossover Construction Policy - Fee per hour	\$	171.82	17.18	189.00	168.18	16.82	185.00	
PRIVATE WORKS								
All Private Works (including reinstatements)	\$	External Cost Incurred + 10% Administration Fee	10%		External Cost Incurred + 10% Administration Fee	10%		
Regulation 7 or 17 Agreements or Equivalent Associated Costs	\$	External Cost Incurred + 10% Administration Fee	10%		External Cost Incurred + 10% Administration Fee	10%		
STREET TREES								
Remove Street Tree (per tree)	\$	External Cost Incurred + 10% Administration Fee	10%		External Cost Incurred + 10% Administration Fee	10%		
New Street Tree (per tree; subject to planning approval)	\$	660.00	0.00	660.00	645.00	0.00	645.00	
Stump Grind (per tree)	\$	External Cost Incurred + 10% Administration Fee	10%		External Cost Incurred + 10% Administration Fee	10%		
PLAY EQUIPMENT ON VERGES								
Permit Application Fee	\$	320.91	32.09	353.00	313.64	31.36	345.00	
Permit Application Fee (Exempted Play Equipment)	\$	107.27	10.73	118.00	0.00	0.00	0.00	
Permit Annual Renewal Fee	\$	0.00	0.00	0.00	104.55	10.45	115.00	
ROAD VERGE LANDSCAPING								
Application Assessment Fee	\$	0.00	0.00	0.00	313.64	31.36	345.00	