



# Special Council Meeting

30 March 2026

Commencing at 5:30 PM

# Agenda

## Notice of Meeting.

To: The President and Councillors.

A Special Council Meeting of the Shire of Toodyay will be held at the Shire of Toodyay Council Chambers, 15 Fiennes Street, Toodyay WA 6566 on the above-mentioned date and time.

The Special Meeting of Council has been called by the Shire President for the purpose of adopting the Mid-Year Budget Review for the 2025/26 Financial Year.

Aaron Bowman JP

**CHIEF EXECUTIVE OFFICER**



## Information

### Our Vision, Purpose and Values

The Shire of Toodyay's Plan for the Future (Council Plan 2023-2033) is the Community's Strategic Plan outlining the direction that the Shire is undertaking to meet the needs and aspirations of its community.

#### Our Vision

A caring and visionary rural community, working together to preserve and enrich Toodyay's environment, character and lifestyle.

#### Our Purpose

The Shire of Toodyay exists to meet the needs of current and future generations through an integration of environmental protection, social advancement and economic prosperity.

#### Our Values

We conduct ourselves in line with values the local community cares deeply about:

- **Integrity** - we behave honestly to the highest ethical standard;
- **Accountability** – we are transparent in our actions and accountable to the community;
- **Inclusiveness** – we are responsive to the community, and we encourage involvement by all people; and
- **Commitment** – we translate our plans into actions and demonstrate the persistence that will provide results.

#### Community Aspirations

There are five core performance areas in this plan: People, Planet, Place, Prosperity, and Performance. These areas are interrelated, and each must be satisfied to deliver excellent quality of life in the Shire of Toodyay.

For each area, there is an overarching aspirational statement and desired outcomes, summarised in the Council Plan which is available on the Shire's website at: <https://www.toodyay.wa.gov.au/documents/432/council-plan-plan-for-the-future-2023-2033>

#### **Disclaimer**

Any discussion regarding a planning matter or other application that any statement or intimation of approval made by any member or officer of the Shire of Toodyay during the course of any meeting is not intended to be and is not to be taken as notice of approval from Council. No action should be taken on any item discussed at a Council Meeting prior to formal written advice on the resolution of the Council being received. Any plans or documents contained in this document may be subject to copyright law provisions (*Copyright Act 1998*, as amended) and the express permission of the copyright owner(s) should be sought prior to reproduction.

#### **Availability of Meeting Agenda and its Attachments**

Information about Council Meetings is located on the website

<http://www.toodyay.wa.gov.au/Council/Council-Meetings>

Agendas & Minutes are located under the heading "Council Meetings" at

<http://www.toodyay.wa.gov.au/Council/Council-Meetings/Agendas-Minutes-and-Notes>

## Information

### Conduct of Members of the Public at Council Meetings

The *Shire of Toodyay Standing Orders Local Law 2008* prescribes the ways in which members of the public can contribute to a Council meeting. Members of the public attended Council meetings must comply with the Standing Orders Local Law. In particular, members of the public are reminded of sections 5.17 and 8.6 of the Standing Orders Local Law.

#### Section 5.17 Prevention of disturbance

- (1) A reference in this clause to a person is to a person other than a Member.
- (2) A person addressing the Council or committee must extend due courtesy and respect to the Council or committee and the processes under which it operates and must comply with any direction by the Presiding Member.
- (3) A person present at a meeting must not create a disturbance, by interrupting or interfering with the orderly conduct of the proceedings, whether by expressing approval or dissent, by conversing or by any other means.

#### Section 8.6 Right of Presiding Member to adjourn

- (1) For the purpose of preserving or regaining order, the Presiding Member may adjourn the meeting for a period of up to 15 minutes.
- (2) On resumption, the debate is to continue at the point at which the meeting was adjourned.
- (3) If, at any one meeting, the Presiding Member adjourns the meeting more than once for the purpose of preserving or regaining order, the second or subsequent adjournment may be to a later time on the same day or to another day.

### Public Question Time

Procedures for Question Time for the public are governed by the *Local Government Act 1995*, the *Local Government (Administration) Regulations 1996*, and the *Shire of Toodyay Standing Orders Local Law 2008*. Regulation 6 specifies that minimum time for Question Time for the public is 15 minutes.

#### Procedures for Asking Questions

Regulation 7(1)(a) of the *Local Government (Admin) Regulations 1996* states the procedures for the asking of and responding to public questions are to be determined by the person presiding at the meeting. In accordance with the regulation and advice from the Department of Local Government, the Shire President of the Shire of Toodyay, has determined the following as a procedure for Public Question Time:

#### **Procedure set by the Shire President pursuant to regulation 7(1)(a) of the *Local Government (Administration) Regulations 1996***

Members of the public who wish to ask a question at a Council Meeting **must complete** a [Public Question Registration Form](#) and submit it to the Chief Executive Officer by **12 noon on the day of the Council Meeting** via email: [records@toodyay.wa.gov.au](mailto:records@toodyay.wa.gov.au) or in person at the Shire of Toodyay Administration Office, 15 Fiennes Street, Toodyay WA 6566.

Anyone that is incapable of submitting their questions in writing due to a physical or other

limitation is requested to contact the Shire of Toodyay as assistance is available.

A register will be kept of incoming questions and questions will be asked and responded to in order of receipt. The person presiding the meeting will manage public question time and ensure that each person wishing to ask their pre-submitted questions is given a fair and equal opportunity to do so.

The following general rules apply to question time:

## Information

- Questions relating to Council Business or to matters affecting Council will be considered at an Ordinary Council Meeting;
- At a Special Council Meeting only questions related to the purpose of the meeting will be considered.
- The first priority will be given to persons who are asking questions relating to items on the current meeting agenda.
- A person is required to state their name and to what item on the agenda their question refers to before they ask their question. Two questions are permitted to be asked at a time.
- Any preamble to provide context before a question is to be brief and relevant to the question itself and must directly support the question being asked.
- Questions should not include a statement or personal opinion.
- Questions may not be directed at specific Councillors or employees;
- Questions are not to be framed in such a way as to reflect adversely on a Councillor or Employee.
- No debate or discussion about the question or answer will take place at the meeting.
- Only pre-submitted questions will be allowed to be asked at the Council meeting.
- During the Council Meeting, no member of the public may interrupt the meeting's proceedings or enter into private conversations.
- Questions asked will be included in the minutes of the meeting however any pre-ambles to the questions asked will not be included.
- If questions cannot be answered at the meeting they will be 'taken on notice'. A written response will be provided, and the response will be recorded in the agenda of the next Ordinary Council Meeting.

### Submissions

An owner, applicant or any member of the public who has an interest in an item on an Agenda, or generally, can make a submission to Councillors for up to five minutes unless the time is extended by the Presiding Member.

A person wishing to make a submission at the Agenda Briefing must complete the [Submission Registration form](#) and submit it to the Chief Executive Officer by 12 noon on the day of the Agenda Briefing either in Person at the Shire of Toodyay Administration Office, 15 Fiennes Street, Toodyay WA 6566 or alternatively, via email to [records@toodyay.wa.gov.au](mailto:records@toodyay.wa.gov.au)

Submissions will be received at the beginning of an Agenda Briefing.

The benefit of making a submission at an Agenda Briefing will be that Councillors are given the opportunity to ask questions and the person making the submission may respond.

The Presiding Member will manage the process, asking Councillors if they have any questions in order to clarify any information contained in a submission.

Anyone making a submission is required to state their name and identify whether they are a ratepayer or resident of the Shire when invited to present their submission by the Presiding Member (usually the Shire President).

Anyone making a submission must comply with any direction from the Presiding Member.

Submissions are to be concise. Where it is a submission regarding an Officer Report, state whether you agree with or object to the recommendation of the report and include your reasons for agreement or objection of the recommendation.

## Information

### Petitions

Petitions inform the Council, in a public way, of the views of a section of the community and serve as a means of placing community concerns before Council.

Electors of the Shire of Toodyay may petition the Council to take some form of action over a particular issue.

A petition must be in the same format as the Shire's [petition template](#) and must be made by electors of the district and contain a summary of the reasons for the request.

Please note the following protocol for submissions of petitions. Petitions **MUST**:

- be addressed to the Shire President and Councillors;
- contain a concise statement of facts and the action sought on every page of the petition;
- contain the names, addresses and signatures of the elector(s) making the request, and the date each elector signed;
- state the name and address of the person who arranged the petition for correspondence to be delivered to. Correspondence is not sent to all the signatures on the petition.

Petitions should be presented to Council by a Councillor and a copy ought to be provided to the Administration prior to it being presented to the Council Meeting.

The Councillor presenting the petition is required to read the petition and if necessary, request that it be referred for an Officer's report.

Where a petition does not conform to the above, it will be treated as normal business correspondence.

### Council Meetings

The Shire President presides at Council Meetings in accordance with the *Local Government Act 1995* and *Local Government (Administration) Regulations 1996*.

The Chief Executive Officer and the Divisional Managers attend Council meetings to provide advice or any other information Councillors may seek but cannot vote or participate in debate.

Agendas are available for public inspection, at least 72 hours prior to the commencement of the meeting, from the Shire of Toodyay Administration Centre (between 8.30 am and 4.30 pm).

### Disclosure of Interests

Councillors and Council Officers are required to disclose an interest when there may be a perception that there is a financial or proximity interest that could affect their impartiality.

Councillors must leave the meeting whilst the matter is discussed; however Council Officers are required to disclose their interest at the time of giving their advice to Council, whether in writing or verbally.

### Confidential Items

Some reports or attachments to reports are not for publication or distribution to members of the public, gallery or Council Officers. Such reports are dealt with at a time when the meeting is closed to the public. The matters that can be considered when the public is excluded from a meeting is limited to Section 5.23 of the *Local Government Act 1995*.

### Unconfirmed and Confirmed Minutes

A copy of the Unconfirmed Minutes of Council Meetings will be made available on the Shire's website within 14 days after the meeting is held pursuant to r.13 of the *Local Government (Admin) Regulations 1996*.

Council will confirm the minutes of a meeting at the next available Council Meeting.

# Information



## Public Question Time Registration

s.5.24 of the Local Government Act 1995

Members of the public who wish to ask a question at a Council Meeting must complete this form

Date of Council Meeting: \_\_\_\_\_

Name(s): \_\_\_\_\_

Postal Address: \_\_\_\_\_

Organisation (if applicable): \_\_\_\_\_

Phone: \_\_\_\_\_ Email: \_\_\_\_\_

I am a:  Resident  Ratepayer  Non-Resident  Non-Ratepayer

*Privacy Statement – In accordance with privacy requirements, the Questioner’s address will not be made public. The information collected will only be used for matters related to Public Question Time.*

Please be advised that I intend to ask the following questions in the order as numbered:

(1) \_\_\_\_\_  
\_\_\_\_\_ Agenda Item No: \_\_\_\_\_

(2) \_\_\_\_\_  
\_\_\_\_\_ Agenda Item No: \_\_\_\_\_

(3) \_\_\_\_\_  
\_\_\_\_\_ Agenda Item No: \_\_\_\_\_

(4) \_\_\_\_\_  
\_\_\_\_\_ Agenda Item No: \_\_\_\_\_

(5) \_\_\_\_\_  
\_\_\_\_\_ Agenda Item No: \_\_\_\_\_

*If you require extra room, please attach an A4 page*

Signature: .....

Date: .....



**Administration Centre**  
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**E** records@toodyay.wa.gov.au  
**W** www.toodyay.wa.gov.au



# Information



## Public Submission Registration

*cl.5.11 of the Shire of Toodyay Standing Orders Local Law  
Div. 3 of the Local Government Act 1995*

*Members of the public who wish to make a submission at an Agenda Briefing must complete this form*

**Date of Council Meeting:** \_\_\_\_\_

**Agenda Item and Name:** \_\_\_\_\_

Are you speaking for or against the recommendation in the Agenda?     For             Against

### CONTACT DETAILS

**Name(s):** \_\_\_\_\_

**Postal Address:** \_\_\_\_\_

**Organisation (if applicable):** \_\_\_\_\_

**Phone:** \_\_\_\_\_                      **Email:** \_\_\_\_\_

I am a:     Resident             Ratepayer             Non-Resident             Non-Ratepayer

*Privacy Statement – In accordance with privacy requirements, the Submitter's address will not be made public. The information collected will only be used for matters related to Submission time.*

**Please be advised that I intend to make a submission for regarding the item listed above.**

\_\_\_\_\_  
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*If you require extra room please write on the back of this form or attach another A4 page*

**Signature:** .....                      **Date:** .....

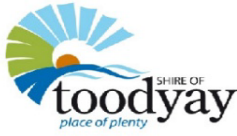
**Please return this form to the Shire of Toodyay**



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# Information



## Disclosure of Interest Form

*This form is provided for Councillors, Committee Members, Employees, or Contractors to use for the purpose of declaring an interest in a matter to be considered by Council or a Committee. It is to be completed and given to the CEO before the meeting takes place or at the meeting immediately before the matter is discussed.*

**This information will be read out by the Presiding Member at the Council or Committee Meeting in accordance with the Code of Conduct for Council Members, Committee Members and Candidates.**

Meeting Date: \_\_\_\_\_ Meeting type:  Council Meeting  Committee Meeting  
 Report No: \_\_\_\_\_ Report Title: \_\_\_\_\_

Disclosure made by:  Councillor  Employee  Contractor  Committee Member  
 Your Full Name: \_\_\_\_\_  
 Type of Interest:  Financial  Proximity  Impartiality  
 Indirect Financial  Closely Associated Persons

Nature of Interest: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Extent of Interest: \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

### CEO Sign off

Signature: \_\_\_\_\_ Chief Executive Officer Date: \_\_\_\_\_

- Applicable Legislation and Operational Guidelines:**  
[Local Government Act 1995 \(Sections 5.65, 5.66, 5.67, 5.70, 5.71, 5.71A, 5.71B, 5.73 and 5.88 \(2\) \(b\)\)](#)  
[Local Government \(Administration\) Regulations 1996 \(Regulation 19AD\)](#)  
[Local Government \(Model Code of Conduct\) Regulations 2021 \(Regulation 22\)](#)  
[Local Government Operational Guideline \(Disclosures of Interest\)](#)  
[Local Government Operational Guideline \(Disclosure of gifts and disclosure of interests relating to gifts\)](#)

### OFFICE USE ONLY

recorded in Minutes of Meeting  recorded in Disclosure of Interests Register  
 Date: \_\_\_\_\_ Officer Signature: \_\_\_\_\_

**\*\*\* This Document is not controlled once it has been printed \*\*\***

# Information



## Request for Works or Services OR Report an issue

### Details of Person making the request or reporting the issue

Name: \_\_\_\_\_ Date: \_\_\_\_\_

Address: \_\_\_\_\_  
(Residential / Property Address including postcode)

Phone (H): \_\_\_\_\_ Email: \_\_\_\_\_

Are you a current resident or ratepayer?  Yes - Resident  Yes - Ratepayer  No  
 Other (specify) \_\_\_\_\_

### Location

\_\_\_\_\_

### Description

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

### RECORDS USE ONLY

RMS Record No.: \_\_\_\_\_ Assessment No.: \_\_\_\_\_  
(if applicable)

Request forwarded to: \_\_\_\_\_ Date: \_\_\_\_\_

Works allocated to:  Building  Maintenance  Reserve  Parks and Gardens  
 Technical Officer  Other (specify) \_\_\_\_\_

### Contact made with Person making the request or reporting the issue

Contacted by: \_\_\_\_\_ Date: \_\_\_\_\_  
(Name of Officer, and Department)

Contact made through:  Phone  In person  Email  Outgoing correspondence

The person was informed that: \_\_\_\_\_

### SIGN OFF DETAIL – Works completed by

Name: \_\_\_\_\_ Signature \_\_\_\_\_ Date: \_\_\_\_\_

RMS:  No further action  Comments added to record: \_\_\_\_\_; or  
 IWR rescanned and attached: \_\_\_\_\_



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# **CONTENTS**

<b>1</b>	<b>DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS .....</b>	<b>9</b>
<b>2</b>	<b>RECORDS OF ATTENDANCE.....</b>	<b>9</b>
	<b>2.1 APOLOGIES .....</b>	<b>9</b>
<b>3</b>	<b>DISCLOSURE OF INTERESTS.....</b>	<b>9</b>
<b>4</b>	<b>PUBLIC QUESTIONS.....</b>	<b>9</b>
	<b>4.1 PUBLIC QUESTION TIME .....</b>	<b>9</b>
<b>5</b>	<b>APPROVED LEAVE OF ABSENCE .....</b>	<b>9</b>
<b>5</b>	<b>OFFICER REPORTS .....</b>	<b>10</b>
	<b>5.1 FINANCE AND CORPORATE SERVICES .....</b>	<b>10</b>
	<b>5.1.1 Mid-Year Budget Review 2025/2026 .....</b>	<b>10</b>
<b>8</b>	<b>CLOSURE OF MEETING.....</b>	<b>21</b>

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**ATTACHMENTS** can be found in this agenda.

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**1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS**

The Presiding Member is to run through the Preliminaries, and to declare the Ordinary Meeting of Council open.

Acknowledgement of Country: *“I acknowledge the Ballardong Noongar people and the Yued and Whadjuk people, the traditional custodians of the land where we meet today within the Shire of Toodyay. I pay my respect to their Elders, past and present.”*

**2 RECORDS OF ATTENDANCE****2.1 APOLOGIES****3 DISCLOSURE OF INTERESTS****4 PUBLIC QUESTIONS****4.1 PUBLIC QUESTION TIME****5 APPROVED LEAVE OF ABSENCE****6 PUBLIC SUBMISSIONS**

**7 OFFICER REPORTS****7.1 FINANCE AND CORPORATE SERVICES****7.1.1 Mid-Year Budget Review 2025/2026**

Date of Report:	5 March 2026
Applicant or Proponent:	Shire of Toodyay
File Reference:	FIN28
Author:	A Hart – Executive Manager Finance and Corporate Services
Responsible Officer:	A Hart – Executive Manager Finance and Corporate Services
Previously Before Council:	N/A
Author's Disclosure of Interest:	Nil
Council's Role in the matter:	Executive
Attachments:	<ol style="list-style-type: none"> <li>1. 2025/26 Budget Review Report</li> <li>2. Supplementary Material</li> </ol>

**PURPOSE OF THE REPORT**

To consider the Mid-Year Budget Review 2025/2026 and adopt budget amendments as presented in the attached report pursuant to r.33A(3) of the *Local Government (Financial Management) Regulations 1996*.

**BACKGROUND**

Local Governments are required to conduct a budget review between 1 January and 28 February each financial year. The budget review is to be submitted to Council by 31 March 2026 for Council to consider and determine whether or not to adopt the review and any recommendations made within the review.

The budget review is a comparison of the year-to-date actual results with the adopted or amended budget. The original budget was adopted in July 2025. The purpose of the budget review in accordance with the legislation is to;

1. Consider the financial performance of the Council for the 2025/26 financial year to-date;
2. Consider the Council's financial position at the date of review; and
3. Review the estimated financial position at the end of the financial year.

**COMMENTS AND DETAILS**

There is no statutory format to present the budget review to Council, the report together with the Statement of Financial Activity will be used as the basis of the Budget Review, with another column added detailing the amended budget forms the budget review. The use of the standard monthly report is to ensure consistency in reporting to Council in a format that is familiar to the Council.

This Statutory mid-year review will focus on the known budget adjustments required in relation to Plant and Equipment replacement for the 2025/26 financial year.

**IMPLICATIONS TO CONSIDER****Consultative:**

The Executive were involved in this Statutory Review.

**Strategic:**

The way the Shire leads and operates:

O 2: Consistently improve our governance practices.

O 3: Ensure rigorous organisational systems.

**Policy related:**

F6 Significant Accounting Policy

F16 Financial Governance Policy

**Financial:**

The financial impact of the mid-year budget review is detailed within the tabled reports.

**Legal and Statutory:**

*Local Government Act 1995*

Section 6.2 Local government to prepare annual budget

Section 6.10 Financial management regulations

*Local Government (Financial Management) Regulations 1996*

Part 2. Reg 5(g) CEO's duties as to financial management

Part 3. Reg 33A Review of budget

Regulation 33A of the *Local Government (Financial Management) Regulations 1996* requires a Local Government to conduct a mandatory review no earlier than the 31 December each year and must be submitted to Council on or before the 31 March each year and a copy to be forwarded to the Department within 15 days of the determination by Council.

**Risk related:**

It is a legislative requirement to undertake a review of the budget and to lodge it with the Department of Local Government, Sport and Cultural Industries. Failure to monitor and financially manage budgeted projects exposes the Shire to significant financial risk. This report helps to mitigate this risk.

It is critical that any projects required to be carried forward are identified and quarantined in order that expenditure is catered for in development of the 2025/26 annual budget. Additionally, grant income received to date for these projects must be recognised as a contract liability at year end and included in the upcoming budget. These funds must not be recognised as revenue for the current year.

The review does not seek to make amendments below the materiality threshold unless strictly necessary. The materiality threshold is set at \$5,000 as adopted by Council. Should a number of accounts exceed their budget within these thresholds, it poses a risk that the forecasted year end position may be understated.

**Workforce related:**

The budget review process has been managed within current resources.

**VOTING REQUIREMENTS**

Absolute Majority

**OFFICER’S RECOMMENDATION**

That Council adopts the mid-year budget review for the 2025/26 Financial Year (**Attachment 1**) and supporting information (**Attachment 2**);

**Shire of Toodyay  
2025-2026 Budget Review Report**

The Local Government (Financial Management) Regulations requires Council to review the annual budget between 1<sup>st</sup> January to the 28<sup>th</sup> February each year and the outcome of the review must be presented to Council by the 31<sup>st</sup> March. The date of this review will be the 31<sup>st</sup> January 2026 financial statements and will be presented to the Ordinary Meeting in 6<sup>th</sup> March 2026. The budget review is to assess if there have been material changes in the activities of Council that will alter the budgeted outcome at the 30<sup>th</sup> June. There is no statutory format for the Budget Review. This review will list the adjustments required to the budget and will detail any change in the expected outcome at the 30 June 2026.

A comprehensive assessment of the 2025/26 Budget has been undertaken and amendments detailed in the budget review document that are considered necessary to ensure Council is able to achieve its corporate objectives and maintain a sound financial position as at 30 June 2026.

This Statutory mid-year review will focus on the known budget adjustments required for the 2025/26 financial year.

**Current Year Opening Balance**

The adopted budget for 2025/26 was a balanced budget at the 30<sup>th</sup> June 2026. This was based on an estimated surplus brought forward of \$2,259,772. The 2024/25 Audit was completed in December 2025, confirmed a surplus of \$2,414,870 which is \$155,098 higher than estimated. These funds are available to be reallocated within the budget review.

**Operating Budget Amendments this year**

In accordance with the Local Government Financial Regulations, Council adopt the Annual Budget and Report Monthly to Council by Nature and Type. This review will also be by nature and type to be consistent in its format.

**Revenue**

Grants subsidies and contributions

There is a reduction in Grants, subsidies and contributions of \$129,118. There have been increases in income for Grants Commission grants and grants for specific Community Development grants for events that were not budgeted for in the 2025/26 budget and a reclassification of a Fire Mitigation grant of \$233,563 from operating income to Capital grants, subsidies and contributions.

Interest revenue

As a result of the Shire issuing rates notices earlier this year and engaging with ratepayers to pay their rates, more ratepayers have entered payment plans to pay their rates debts this financial year, because of this there is an increase in revenue than was estimated in the 2025/26 budget by an estimated \$35,000.

#### Other Income

There is an increase of \$211,698 from other income sources. This includes reimbursements from DFES and insurance claims and contributions from extractive industries. There is also a reduction in reimbursements from the Department of Fire and Emergency Services (DFES) as a result of the Shire being unsuccessful in receiving funding approval for the construction of the new Bejoording Fire Station of \$83,925 which was the loan repayments for the self-supporting loan.

The net result is an increase in Operating Income by \$127,773.

#### Capital grants, subsidies and contributions

Council have been successful in obtaining a grant to do the second and final seal on the Toodyay Bindi-Bindi Road from Regional Road Group (RRG). Other increases are a reclassification of Bushfire mitigation grant funding from Operating income and the balance of LRCIP funding (\$528,468) from Round 3 and 4, which will be received once the acquittal is completed by the 30<sup>th</sup> June 2026.

The total increase in Capital grants, subsidies and contributions is \$1,041,243

#### Proceeds from Disposal of assets

The plant replacement program is proceeding with the majority of the plant and vehicle changeovers having been completed. The estimated income received this financial year is higher than estimated in the 2025/26 Budget. Changes to the plant acquisition budget will result in the following changes to proceeds from disposal of assets

1. Trade-in of the tipper is being removed as it will not be disposed this financial year,
2. Trade of the Backhoe is being included as this will be completed this financial year.
3. Trade of the Grader is being included as this item of plant is to be carried forward from the 2024/25 year to 2025/26

The total increase in proceeds from the disposal of assets is \$138,000.

#### Expenditure

##### Employee Costs

The Works and Services administration team has been actively addressing historical issues at the depot, such as clearing works requests and streamlining administrative processes to increase the level of service provided to the community. An increase of \$50,000 in the employee costs for works and services administration services is required.

##### Materials and Contracts

There are several budget adjustments being proposed in this budget review. The most significant is the increase in audit fees. The original budget for the audit fees was \$40,000, however the invoice for the 2023/24 Audit was not received and processed until the 2025/26 year and was higher than originally estimated due to the additional work required and the same is being estimated for the 2024/25 audit. The total increase in audit fees is \$97,120, which includes the estimated increased fee for the 2024/25 audit. Other adjustments include, funding for a refresh of the Shire's website, funded from the savings in election expenses.

The net decrease in Materials and Contracts is \$59,665.

#### Other Expenditure

The Shire has recently received advice from the Australian Taxation Office that the unclaimed GST cannot be claimed, accordingly, a provision of \$195,000 has been created for the write-off of this amount.

The net result is an increase in operating expenditure of \$185,335

#### Capital/Infrastructure Expenditure

There is an increase to the Infrastructure expenditure this year to various aspects of works commenced in the 2024/25 year, These being, a second seal on RRG funded works, additional works required to ensure compliance with the Black Spot funding that the Shire received, which was originally under estimated and under-funded and correction works where a section of the pavement has failed.

There have also been changes in the plant replacement program. These are;

1. Changes are savings in replacements to-date (\$27,000),
2. Removal of the Tipper of \$150,000,
3. Inclusion of the purchase of the backhoe, budgeted in 2024/25 and is being included as a carried forward item of \$284,100,
4. Inclusion of the purchase of the Grader, budgeted in 2024/25 and is being included as a carried forward item of \$407,000,

The construction of the Bejoording Fire Station Building has been removed from the budget as DFES did not approve the funding application from the Shire.

A number of smaller projects have been removed from the 2025/26 budget as they will not be completed this financial year. These items will be considered in the 2026/27 budget.

The net increase to Capital/Infrastructure expenditure will be \$501,187.

#### Reserve Transfers

There is a net increase in the transfer of reserves to the Municipal Fund. These are;

1. Funding of the blackspot works on Toodyay Bindi-Bindi Road, it is proposed that \$96,000 be transferred to the Municipal Fund,
2. An increase in the transfer from the Plant reserve of \$55,778 to fund the plant replacements included in this review,
3. A decrease in the transfer from the Land and Building Reserve due to the Bejoording Fire Station Construction not proceeding of \$226,010

The net increase in the transfer from reserves is \$74,232.

Taking the above into account, the effect on the Annual Budget\* will be as follows

Current Budget Surplus	\$0
Change in Opening Balance (1/7/2025)	(\$155,098)
Changes in Operating Income	(\$33,655)
Changes to Capital grants subsidies and contributions	(\$1,041,243)
Changes in Operating Expenditure	\$185,335
Changes in Capital Expenditure	\$501,187
Changes in Proceeds from the Disposal on Plant	(\$138,000)
Changes to Reserve Transfers	\$74,232
Changes to Proceeds from Borrowings	659,382
Changes to Principal Loan Repayments	(\$52,140)
<b>Amendment to the estimated Closing Balance 30/6/26</b>	<b>\$0</b>

As a result of the above amendments to the Annual Budget, there will an amendment to the closing balance at the 30<sup>th</sup> June 2026 of \$0.

\*The Statement of Financial Activity (attached) includes budget amendments previously approved by Council during the 2025/26 Financial Year



Shire of Toodyay  
List of Budget Amendments 2025/26 Annual Budget  
Mid-Year Budget Review

Acct Number	Description	Reason	Original Budget	Amendment Amount	Amended Budget
	<b>Opening Balance 1/7/24-per Audited AFS</b>		(2,259,772)	<b>(155,098.00)</b>	(2,414,870)
	<b>Surplus (Increase in Estimated Surplus)</b>			<b>(155,098.00)</b>	(748,577)
	<b>Changes to Operating Income</b>				
	<b>Grants subsidies and contributions</b>				
032.139.10	Grants Commission -FAGS	2025/26 Allocation higher than estimated	(526,300)	<b>(70,700.00)</b>	(597,000)
032.140.10	Grants Commission-Roads	2025/26 Allocation higher than estimated	(364,788)	<b>(5,745.00)</b>	(370,533)
056.131.10	Fire and Land Management -Misc Grants	reallocate budget to correct Description	(233,563)	<b>233,563.00</b>	0
132.131.10	Tourism Promotion-Operating Grants	2025 christmas Party Grant	0	<b>(10,000.00)</b>	(10,000)
138.131.10	Community Development Grants	2026 Australia Day Grant	0	<b>(10,000.00)</b>	(10,000)
077.178.10	Grants and Contributions- Other Health	Donation for equipment to Toodyay Medical Centre	0	<b>(8,000.00)</b>	(8,000)
	<b>Total Grants subsidies and contributions</b>			<b>129,118.00</b>	
	<b>Interest revenue</b>				
031.045.10	Rates Instalment Interest Income	Higher than estimated	(13,430)	<b>(15,000.00)</b>	(28,430)
031.151.10	Rates Penalty Interest Income	Higher than estimated	(81,880)	<b>(20,000.00)</b>	(101,880)
	<b>Total Interest revenue</b>			<b>(35,000.00)</b>	
	<b>Other Income</b>				
054.128.40	Emergency Management -Reimbursements	Reimbursement for 2024/25 received in 2025/26	(100,000)	<b>(34,000.00)</b>	(134,000)
056.178.10	DFES Self Supporting Loan Reimbursements		(83,925)	<b>83,925.00</b>	0
148.178.10	Other Income -Roads Maintenance	Road Contributions from Extractive Industries	0	<b>(101,198.00)</b>	(101,198)
031.178.10	Other Revenue-General Purpose Income	ESL Administraton Fee not included in Adopted Budget	0	<b>(4,000.00)</b>	(4,000)
044.179.10	Reimbursements-Corporate Services	Insurance Reimbursements not budget for in Adopted Budget	0	<b>(50,000.00)</b>	(50,000)
121.178.10	Roads Street and Bridges-Other Income	Heavy Haulage Fee income not Budgeted for in 2025/26 year	0	<b>(22,500.00)</b>	(22,500)
	<b>Total Other income</b>			<b>(127,773.00)</b>	
	<b>Sub-total changes to Operating Income (Increase in Operating Revenue)</b>			<b>(33,655.00)</b>	
	<b>Changes to Capital grants, subsidies and contributions</b>				
055.133.50	Bushfire Risk Management-Non Operating Grants and Subsidies	reallocate budget to correct Description	0	<b>(233,563.00)</b>	(233,563)
121.133.50	Roads Street and Bridges-Non Operating Grants and Subsidies	MRWA Grant Funding for Toodyay Bindi-Bindi Road Final Seal	0	<b>(279,212.00)</b>	(279,212)
121.142.10	Commonwealth Grants-LRCIP phase 3 & 4	Balance of Funding	0	<b>(528,468.00)</b>	(528,468)
	<b>Sub-total changes to Capital grants, subsidies and contributions</b>			<b>(1,041,243.00)</b>	0
	<b>Proceeds from disposal of assets</b>				
144.757.11	Plant and Equipment Disposals	Disposal Income for Plant and Equipment and Vehicles has been higher than Budgeted for in 2025/26 year	(708,000)	<b>(20,000.00)</b>	(728,000)
144.757.11	Trade in Tipper Truck	Being Delayed and will be reconsidered in 2026-27 Budget	(77,000)	<b>77,000.00</b>	0
144.757.11	Trade in of Backhoe	Not included in original 2025/26	0	<b>(65,000.00)</b>	(65,000)
144.757.11	trade in of Grader	Not included in original 2025/26	0	<b>(130,000.00)</b>	(130,000)
	<b>Sub-total changes proceeds from disposal of assets</b>			<b>(138,000.00)</b>	
	<b>Changing to Borrowings</b>				
199.810.50	Proceeds from Borrowings-Bejoording Fire Station Construction	Bejoording Fire Station Constructuction not proceeding	(659,382)	<b>659,382.00</b>	0
199.815.10	Principle Loan Repayments	Bejoording Fire Station Constructuction not proceeding	52,140	<b>(52,140.00)</b>	0
	<b>Sub-total changes to Borrowings</b>			<b>607,242.00</b>	



Shire of Toodyay  
List of Budget Amendments 2025/26 Annual Budget  
Mid-Year Budget Review

Acct Number	Description	Reason	Original Budget	Amendment Amount	Amended Budget
	<b>Changes to Operating Expenditure</b>				0
	<b>Employee costs</b>				
144.300.10	Employee Costs-Depot Operating	Relief Staff Members		50,000.00	50,000
	<b>Total Employee costs</b>			<b>50,000.00</b>	
	<b>Materials and contracts</b>				
041.447.10	Members of Council- Materials and Contracts	Reduce as there was no election in 2024	39,826	(24,000.00)	15,826
121.453.10	Interest on Borrowings- Bejoording Fire Station Construction	Bejoording Fire Station Constructuction not proceeding	31,785	(31,785.00)	
132.447.10	Tourism Promotion-Materials and Contracts	2025 Christmas Party Expenditure	0	10,000.00	10,000
138.447.10	Community Development-Materials and Contracts	Australia Day 2026	0	10,000.00	10,000
077.388.10	Minor Equipment-Other Health	Purchase of Minor Equipment for the Toodyay Medical Centre	0	8,000.00	(528,468)
044.336.10	Contractors-Corporate Services	Audit Fees	50,000	(40,000.00)	10,000
045.339.10	Professional Services-Financial Services	Audit Fees	0	40,000.00	40,000
045.339.10	Professional Services-Financial Services	Audit Fees-additional Audit Fees 2024/25 year	0	30,000.00	30,000
045.339.10	Professional Services-Financial Services	Audit Fees 2023/24 year	0	67,120.00	67,120
106.339.10	Professional Services-Planning	Funds not required in 2025/26	100,000	(50,000.00)	50,000
043.339.10	Professional Services-CEO	Funds not required in 2025/26	50,000	(34,000.00)	16,000
107.339.10	Professional Services-Building Maintenance	Funds not required in 2025/26	150,000	(30,000.00)	120,000
143.339.10	Professional Services-Works and Services	Funds not required in 2025/26	53,033	(15,000.00)	38,033
	<b>Total Materials and Contracts</b>			<b>(59,665.00)</b>	<b>(59,665)</b>
	<b>Other expenditure</b>				0
	Debt Write Off	Provision for uncollectable GST	0	195,000.00	195,000
	<b>Total Other expenditure</b>			<b>195,000.00</b>	<b>195,000</b>
	<b>Sub-total changes to Operating Expenditure (Increase in Operating Expenditure)</b>			<b>185,335.00</b>	<b>0</b>
	<b>Changes to Capital Expenditure</b>				
121.741.50	Toodyay Bindi Bindi Road-Final Seal SLK 0.00-8.58	MRWA have approved funding this financial year	0	418,819	418,819
121.741.50	Toodyay Bindi Bindi Road-Reseal Works	Reseal works	0	138,660	138,660
121.741.50	Toodyay Bindi Bindi Road-Blackspot	Removal of Trees and Drainage works to make the works compliant to Blackspot specifications	0	350,000	350,000
143.756.50	Dog Exercise Area	Project will not commence in 2025/26 year. Will rebudget in 2026/27	15,000	(15,000)	0
134.738.50	Duress Alarm-Visitors Centre	Project will not commence in 2025/26 year. Will rebudget in 2026/27	5,000	(5,000)	0
112.447.10	Shade Structure-Aquatic Centre	Project will not commence in 2025/26 year. Will rebudget in 2026/27	15,000	(15,000)	0
144.739.50	Plant Replacements YTD Savings	Actual Plant Replacements have been lower than budgeted	1,818,400	(27,000)	1,791,400
144.739.50	Purchase of Tipper	Being Delayed until 26/27 and will be considered in Draft Budget	150,000	(150,000)	0
144.739.50	Purchase or Backhoe	Not included in original 2025/26	0	284,100	284,100
144.739.50	Purchase of Grader	Not included in original 2025/26	0	407,000	407,000
051.733.50	Bejoording Fire Station Construction	Grant Funding was unsuccessful	885,392	(885,392)	0
	<b>Sub-total Changes to Capital Expenditure (Increase In Capital Expenditure)</b>			<b>501,187</b>	



**Shire of Toodyay**  
**List of Budget Amendments 2025/26 Annual Budget**  
**Mid-Year Budget Review**

Acct Number	Description	Reason	Original Budget	Amendment Amount	Amended Budget
<b>Changes / Transfers From Reserve</b>					
121.595.51	Road Reserve	<i>Fund Blackspot-Toodyay Bindi Bindi Road Works</i>	0	(96,000)	(96,000)
144.595.51	Plant Reserve	<i>Changeover Costs Less than budgeted for in 2025-26</i>	(1,066,200)	47,000	(1,019,200)
144.595.51	Plant Reserve	<i>Removal of Tipper Changeover</i>	(77,000)	77,000	0
144.595.51	Plant Replacement	<i>Inclusion of Backhoe Changeover</i>	0	(179,778)	(179,778)
146.595.51	Land and Building Reserve	<i>Beejording Fire Station Construction not proceeding</i>	(226,010)	226,010	0
<b>Sub-total Reserve Transfers (Increase in Transfers to Reserves)</b>				<b>74,232</b>	
<b>TOTAL (Net result on 2025/26 Budget)</b>				<b>0</b>	
<b>Previous Budget Adjustments 2025/26 Year</b>					
<b>December 2025</b>					
107.756.50	Niche Wall	To Fund Newcastle Bridge Decking Replacement	30,000	(30,000)	0
041.438.10	Recording Equipment-Chambers	To Fund Newcastle Bridge Decking Replacement	50,000	(50,000)	0
121.595.51	Newcastle Bridge Reserve	To Fund Newcastle Bridge Decking Replacement	47,695	(47,695)	0
121.746.50	Newcastle Bridge Decking Replacement		0	127,695	127,695
				<b>0</b>	

SHIRE OF TOODYAY  
STATEMENT OF FINANCIAL ACTIVITY  
FOR THE PERIOD ENDED 31 JANUARY 2026

Note	Adopted Budget Estimates (a) \$	Budget Amendments* (b)	Amended Budget (c)	YTD Budget Estimates (d) \$	YTD Actual (e) \$
<b>OPERATING ACTIVITIES</b>					
<b>Revenue from operating activities</b>					
General rates	8,484,161		8,484,161	8,484,161	8,267,505
Grants, subsidies and contributions	1,908,635	(129,118)	1,779,517	954,318	1,181,321
Fees and charges	2,180,588		2,180,588	1,090,294	1,548,713
Interest revenue	235,310	35,000	270,310	117,655	120,636
Other revenue	360,608	127,773	488,381	180,304	311,027
	<b>13,169,302</b>	<b>33,655</b>	<b>13,202,957</b>	<b>10,826,732</b>	<b>11,429,202</b>
<b>Expenditure from operating activities</b>					
Employee costs	(5,183,623)	(50,000)	(5,233,623)	(2,591,812)	(2,744,744)
Materials and contracts	(5,343,457)	59,665	(5,283,792)	(2,671,729)	(2,905,216)
Utility charges	(517,358)		(517,358)	(258,679)	(272,112)
Depreciation	(4,075,772)		(4,075,772)	(2,037,886)	0
Finance costs	(209,339)		(209,339)	(104,670)	(46,825)
Insurance	(432,981)		(432,981)	(216,491)	(430,284)
Other expenditure	(385,424)	(195,000)	(580,424)	(192,712)	(239,738)
	<b>(16,147,954)</b>	<b>(185,335)</b>	<b>(16,333,289)</b>	<b>(8,073,979)</b>	<b>(6,638,919)</b>
Non cash amounts excluded from operating activities	2(c) 4,075,772		4,075,772	0	(226,795)
<b>Amount attributable to operating activities</b>	<b>1,097,120</b>	<b>(151,680)</b>	<b>945,440</b>	<b>2,752,753</b>	<b>4,563,488</b>
<b>INVESTING ACTIVITIES</b>					
<b>Inflows from investing activities</b>					
Proceeds from capital grants, subsidies and contributions	5,795,527	1,041,243	6,836,770	2,897,764	1,077,249
Proceeds from disposal of assets	2,925,000	138,000	3,063,000	2,217,000	1,191,244
	<b>8,720,527</b>	<b>1,179,243</b>	<b>9,899,770</b>	<b>5,114,764</b>	<b>2,268,493</b>
<b>Outflows from investing activities</b>					
Right of use assets recognised	(186,264)		(186,264)	0	206,326
Acquisition of property, plant and equipment	(5,995,736)	426,292	(5,569,444)	(499,645)	(823,127)
Acquisition of infrastructure	(5,738,598)	(975,174)	(6,713,772)	(478,217)	(1,351,767)
	<b>(11,920,598)</b>	<b>(548,882)</b>	<b>(12,469,480)</b>	<b>(977,861)</b>	<b>(1,968,568)</b>
Non-cash amounts excluded from investing activities	2(d) 186,264		186,264	0	0
<b>Amount attributable to investing activities</b>	<b>(3,013,807)</b>	<b>630,361</b>	<b>(2,383,446)</b>	<b>4,136,903</b>	<b>299,925</b>
<b>FINANCING ACTIVITIES</b>					
<b>Inflows from financing activities</b>					
Proceeds from new borrowings	659,382	(659,382)	0	0	0
Transfer from reserves	2,582,864	(26,537)	2,556,327	0	0
	<b>3,242,246</b>	<b>(685,919)</b>	<b>2,556,327</b>	<b>0</b>	<b>0</b>
<b>Outflows from financing activities</b>					
Payments for principal portion of lease liabilities	(133,422)		(133,422)	0	0
Repayment of borrowings	(347,909)	52,140	(295,769)	(89,186)	(89,186)
Transfer to reserves	(3,104,000)		(3,104,000)	0	(519,752)
	<b>(3,585,331)</b>	<b>52,140</b>	<b>(3,533,191)</b>	<b>(89,186)</b>	<b>(608,938)</b>
<b>Amount attributable to financing activities</b>	<b>(343,085)</b>	<b>(633,779)</b>	<b>(976,864)</b>	<b>(89,186)</b>	<b>(608,938)</b>
<b>MOVEMENT IN SURPLUS OR DEFICIT</b>					
Surplus or deficit at the start of the financial year	2(a) 2,259,772	155,098	2,414,870	2,259,772	2,295,304
Amount attributable to operating activities	1,097,120		1,097,120	2,752,753	4,563,488
Amount attributable to investing activities	(3,013,807)		(3,013,807)	4,136,903	299,925
Amount attributable to financing activities	(343,085)		(343,085)	(89,186)	(608,938)
<b>Surplus or deficit after imposition of general rates</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,060,242</b>	<b>6,549,779</b>

\*Including budget amendments previously approved by Council during the 2025/26 Financial Year

**8 CLOSURE OF MEETING**