



Special Council Meeting

30 March 2026

Minutes

To: The President and Councillors.

Here within are the Minutes of the Special Council Meeting of the Shire of Toodyay held on the above-mentioned date in the Shire of Toodyay Council Chambers, 15 Fiennes Street, Toodyay WA 6566.

Alan Hart

ACTING CHIEF EXECUTIVE OFFICER

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 a notice of approval from Council. No action should be taken on any item discussed at a Council Meeting prior to 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.

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Public copies are available by contacting the Shire on (08) 9574 9300.



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Preface

When the Chief Executive Officer approves these Minutes for distribution they are in essence "Unconfirmed" until the following a Special Meeting of Council, where the Minutes will be confirmed subject to any amendments made by the Council.

The "Confirmed" Minutes are then signed off by the Presiding Person.

Attachments that formed part of the Agenda, in addition to those tabled at the Council Meeting are put together as a separate attachment to these Minutes with the exception of Confidential Items.

Confidential Items or attachments that are confidential are compiled as separate Confidential Minuted Agenda Items.

Unconfirmed Minutes

These minutes were approved for distribution on 31 March 2026.



Alan Hart

ACTING CHIEF EXECUTIVE OFFICER

Confirmed Minutes

These minutes were confirmed at a meeting held on 2 April 2026.

Signed:

Note: The Presiding Member at the meeting at which the minutes were confirmed is the person who signs above.



1 DECLARATION OF OPENING / ANNOUNCEMENT OF VISITORS

Cr M McKeown, Shire President, declared the meeting open at 5.30pm and read aloud an 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."

The Shire President read through other preliminaries.

2 RECORDS OF ATTENDANCE

Members

Cr M McKeown	Shire President
Cr M Dival	Deputy Shire President
Cr S McCormick	Councillor
Cr J Prater	Councillor
Cr R Mills	
Cr S Van der Heyden	

Approved leave of absence

Cr R Madacsi	Councillor
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Staff

Mr A Hart	Executive Manager Finance and Corporate Services
Mrs M Rebane	Governance Coordinator

Members of the Public

Nil.

2.1 APOLOGIES

Mr A Bowman JP	Chief Executive Officer
Ms V Crispe	Executive Manager Infrastructure, Assets and Services
Mr P Nuttall	Executive Manager Planning and Regulatory Services

3 DISCLOSURE OF INTEREST

The Acting Chief Executive Officer advised that no disclosures of interest in the form of a written notice had been received prior to the commencement of the meeting.

4 PUBLIC QUESTIONS

Nil.

5 APPROVED LEAVE OF ABSENCE

Cr Madacsi has an approved Leave of Absence from 19 February 2026 to 30 March 2026 inclusive.

6 PUBLIC SUBMISSIONS

Nil.

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"> 1. 2025/26 Budget Review Report 2. Supplementary Material

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

MOTION /COUNCIL RESOLUTION NO. SCM007/03/26

MOVED Cr M McKeown

A motion was moved that Council suspend Standing Orders 7.9 at 5:34 pm.

MOTION CARRIED 6/0

AMENDMENT /COUNCIL RESOLUTION NO. SCM008/03/26**MOVED** Cr M McKeown**SECONDED** Cr J Prater

That the words “*subject to the amendments to **Attachment 2** as follows*” be inserted after the Officers Recommendation and that the following is included:

That the sale of Clinton Street Units be removed from the 2025/2026 Budget to the value of \$600,000 and the associated transfer to reserve be reduced by the same value and that **Attachment 2** be updated accordingly.

Voted For: Crs M McKeown, M Dival, S McCormick, J Prater, R Mills and S Van Der Heyden

Voted Against: Nil

MOTION CARRIED 6/0

Reason: *The Clinton Street property is currently being utilised and, if sold, the staff currently residing at the property have no alternatives.*

AMENDMENT /COUNCIL RESOLUTION NO. SCM009/03/26**MOVED** Cr M Dival**SECONDED** Cr R Mills

That in **Attachment 2** the following paragraph be inserted to read as follows:

“That it be noted that included in the 2025/2026 budget review is the purchase of a grader and backhoe. These items were included in the amended 2024/2025 Budget and were not included in the adopted 2025/2026 Budget. As these acquisitions have taken place, in the 2025/2026 year; they are now included in the 2025-2026 Budget Review.”

Voted For: Crs M McKeown, M Dival, S McCormick, J Prater, R Mills and S Van Der Heyden

Voted Against: Nil

MOTION CARRIED 6/0

Reason: *To provide clarity based on correspondence received between Cr Dival and the Executive Manager of Finance and Corporate Services.*

OFFICER'S RECOMMENDATION/COUNCIL RESOLUTION NO. SCM010/03/26**MOVED** Cr S McCormick**SECONDED** Cr M McKeown

That Council adopts the mid-year budget review for the 2025/26 Financial Year (**Attachment 1**) and supporting information (**Attachment 2**), subject to the amendments to **Attachment 2** as follows:

1. That the sale of Clinton Street Units be removed from the 2025/2026 Budget to the value of \$600,000 and the associated transfer to the Building Reserve be reduced by the same value and Attachment 2 be updated accordingly, and;
2. That in **Attachment 2** the following paragraph be inserted to read as follows:

“That it be noted that included in the 2025/2026 budget review is the purchase of a grader and backhoe. These items were included in the amended 2024/2025 Budget and were not included in the adopted 2025/2026 Budget. As these acquisitions have taken place, in the 2025/2026 year; they are now included in the 2025-2026 Budget Review.”

Voted For: Crs M McKeown, M Dival, S McCormick, J Prater, R Mills and S Van Der Heyden

Voted Against: Nil

MOTION CARRIED 6/0

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

The Local Government (Financial Management) Regulations requires Council to review the annual budget between 1st January to the 28th February each year and the outcome of the review must be presented to Council by the 31st March. The date of this review will be the 31st January 2026 financial statements and will be presented to the Ordinary Meeting in 6th 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 30th 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 30th 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 30th 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
4. Removal of the disposal of Clinton Street units

The total decrease in proceeds from the disposal of assets is \$462,000.

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
4. A decrease in the transfer to the Land and Building Reserve due to the disposal of Clinton Street Units being removed from the budget of \$600,000

The net decrease in the reserve transfers of \$525,768.

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	\$462,000
Changes to Reserve Transfers	(\$525,768)
Changes to Proceeds from Borrowings	659,382
Changes to Principal Loan Repayments	(\$52,140)
Amendment to the estimated Closing Balance 30/6/26	\$0

As a result of the above amendments to the Annual Budget, there will an amendment to the closing balance at the 30th 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
	Opening Balance 1/7/24-per Audited AFS		(2,259,772)	(155,098.00)	(2,414,870)
	Surplus (Increase in Estimated Surplus)			(155,098.00)	(748,577)
	Changes to Operating Income				
	Grants subsidies and contributions				
032.139.10	Grants Commission -FAGS	2025/26 Allocation higher than estimated	(526,300)	(70,700.00)	(597,000)
032.140.10	Grants Commission-Roads	2025/26 Allocation higher than estimated	(364,788)	(5,745.00)	(370,533)
056.131.10	Fire and Land Management -Misc Grants	reallocate budget to correct Description	(233,563)	233,563.00	0
132.131.10	Tourism Promotion-Operating Grants	2025 christmas Party Grant	0	(10,000.00)	(10,000)
138.131.10	Community Development Grants	2026 Australia Day Grant	0	(10,000.00)	(10,000)
077.178.10	Grants and Contributions- Other Health	Donation for equipment to Toodyay Medical Centre	0	(8,000.00)	(8,000)
	Total Grants subsidies and contributions			129,118.00	
	Interest revenue				
031.045.10	Rates Instalment Interest Income	Higher than estimated	(13,430)	(15,000.00)	(28,430)
031.151.10	Rates Penalty Interest Income	Higher than estimated	(81,880)	(20,000.00)	(101,880)
	Total Interest revenue			(35,000.00)	
	Other Income				
054.128.40	Emergency Management -Reimbursements	Reimbursement for 2024/25 received in 2025/26	(100,000)	(34,000.00)	(134,000)
056.178.10	DFES Self Supporting Loan Reimbursements		(83,925)	83,925.00	0
148.178.10	Other Income -Roads Maintenance	Road Contributions from Extractive Industries	0	(101,198.00)	(101,198)
031.178.10	Other Revenue-General Purpose Income	ESL Administraton Fee not included in Adopted Budget	0	(4,000.00)	(4,000)
044.179.10	Reimbursements-Corporate Services	Insurance Reimbursements not budget for in Adopted Budget	0	(50,000.00)	(50,000)
121.178.10	Roads Street and Bridges-Other Income	Heavy Haulage Fee income not Budgeted for in 2025/26 year	0	(22,500.00)	(22,500)
	Total Other income			(127,773.00)	
	Sub-total changes to Operating Income (Increase in Operating Revenue)			(33,655.00)	
	Changes to Capital grants, subsidies and contributions				
055.133.50	Bushfire Risk Management-Non Operating Grants and Subsidies	reallocate budget to correct Description	0	(233,563.00)	(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	(279,212.00)	(279,212)
121.142.10	Commonwealth Grants-LRCIP phase 3 & 4	Balance of Funding	0	(528,468.00)	(528,468)
	Sub-total changes to Capital grants, subsidies and contributions			(1,041,243.00)	0
	Proceeds from disposal of assets				
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)	(20,000.00)	(728,000)
144.757.11	Trade in Tipper Truck	Being Delayed and will be reconsidered in 2026-27 Budget	(77,000)	77,000.00	0
144.757.11	Trade in of Backhoe	Not included in original 2025/26	0	(65,000.00)	(65,000)
144.757.11	trade in of Grader	Not included in original 2025/26	0	(130,000.00)	(130,000)
	Disposal of Clinton Street Units	Removal of Disposal of Clinton Street Units	(600,000)	600,000.00	0
	Sub-total changes proceeds from disposal of assets			462,000.00	
	Changing to Borrowings				
199.810.50	Proceeds from Borrowings-Bejoording Fire Station Construction	Bejoording Fire Station Constructuction not proceeding	(659,382)	659,382.00	0
199.815.10	Principle Loan Repayments	Bejoording Fire Station Constructuction not proceeding	52,140	(52,140.00)	0
	Sub-total changes to Borrowings			607,242.00	



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
	Changes to Operating Expenditure				0
	Employee costs				
144.300.10	Employee Costs-Depot Operating	Relief Staff Members		50,000.00	50,000
	Total Employee costs			50,000.00	
	Materials and contracts				
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
	Total Materials and Contracts			(59,665.00)	(59,665)
	Other expenditure				0
	Debt Write Off	Provision for uncollectable GST	0	195,000.00	195,000
	Total Other expenditure			195,000.00	195,000
					0
	Sub-total changes to Operating Expenditure (Increase in Operating Expenditure)			185,335.00	
	Changes to Capital Expenditure				
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
	Sub-total Changes to Capital Expenditure (Increase In Capital Expenditure)			501,187	



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
Changes / Transfers From Reserve					
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
146.595.51	Land and Building Reserve	<i>Removal of Sale of Clinton Street Units</i>	600,000	(600,000)	0
Sub-total Reserve Transfers (Increase in Transfers to Reserves)				(525,768)	
TOTAL (Net result on 2025/26 Budget)				0	
Previous Budget Adjustments 2025/26 Year					
December 2025					
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
				0	

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

Note	Adopted Budget Estimates (a) \$	Budget Amendments* \$	Amended Budget \$	YTD Budget Estimates (b) \$	YTD Actual (c) \$
OPERATING ACTIVITIES					
Revenue from operating activities					
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
	13,169,302	33,655	13,202,957	10,826,732	11,429,202
Expenditure from operating activities					
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)
	(16,147,954)	(185,335)	(16,333,289)	(8,073,979)	(6,638,919)
Non cash amounts excluded from operating activities	2(c) 4,075,772		4,075,772	0	(226,795)
Amount attributable to operating activities	1,097,120	(151,680)	945,440	2,752,753	4,563,488
INVESTING ACTIVITIES					
Inflows from investing activities					
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	(462,000)	2,463,000	2,217,000	1,191,244
	8,720,527	579,243	9,299,770	5,114,764	2,268,493
Outflows from investing activities					
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)
	(11,920,598)	(548,882)	(12,469,480)	(977,861)	(1,968,568)
Non-cash amounts excluded from investing activities	2(d) 186,264		186,264	0	0
Amount attributable to investing activities	(3,013,807)	30,361	(2,983,446)	4,136,903	299,925
FINANCING ACTIVITIES					
Inflows from financing activities					
Proceeds from new borrowings	659,382	(659,382)	0	0	0
Transfer from reserves	2,582,864	(26,537)	2,556,327	0	0
	3,242,246	(685,919)	2,556,327	0	0
Outflows from financing activities					
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)	600,000	(2,504,000)	0	(519,752)
	(3,585,331)	652,140	(2,933,191)	(89,186)	(608,938)
Amount attributable to financing activities	(343,085)	(33,779)	(376,864)	(89,186)	(608,938)
MOVEMENT IN SURPLUS OR DEFICIT					
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)
Surplus or deficit after imposition of general rates	0	0	0	9,060,242	6,549,779

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

Note: Per SCM010/03/26 - "That it be noted that included in the 2025/2026 budget review is the purchase of a grader and backhoe. These items were included in the amended 2024/2025 Budget and were not included in the adopted 2025/2026 Budget. As these acquisitions have taken place, in the 2025/2026 year, they are now included in the 2025-2026 Budget Review."

8 CLOSURE OF MEETING

The Shire President declared the meeting closed at 6.05pm.