



SHIRE OF WOODANILLING

PART 2:

ATTACHMENT BOOKLET FOR ORDINARY COUNCIL MEETING

Tuesday, 17 March 2026 at 5.00pm

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- 8.1.1 Ordinary Meeting of Council held 17 February 2026
- 9.1.1 Minutes of the Great Southern VROC Meeting held 9 February 2026
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- 9.3.1 Minutes of the Great Southern Country Zone Meeting held 20 February 2026
- 9.4.1 Minutes of the Great Southern Sport and Recreation Group Meeting held 26 February 2026
- 9.5.1 Minutes of the Local Emergency Management Committee Meeting held 4 March 2026
- 11.1.1 Location Plan
- 11.1.2 Information from applicant
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- 11.1.4 WAPC Tree Farms Fact Sheet
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- 13.3.1 2025/2026 Budget Review Report – 1 July 2025 to 31 December 2025
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- 13.5.1 Draft Policy 116 – Information Sessions
- 13.6.1 Draft Policy 117 – Recording of Council Meetings
- 15.1.1 Electoral Reform Discussion Paper

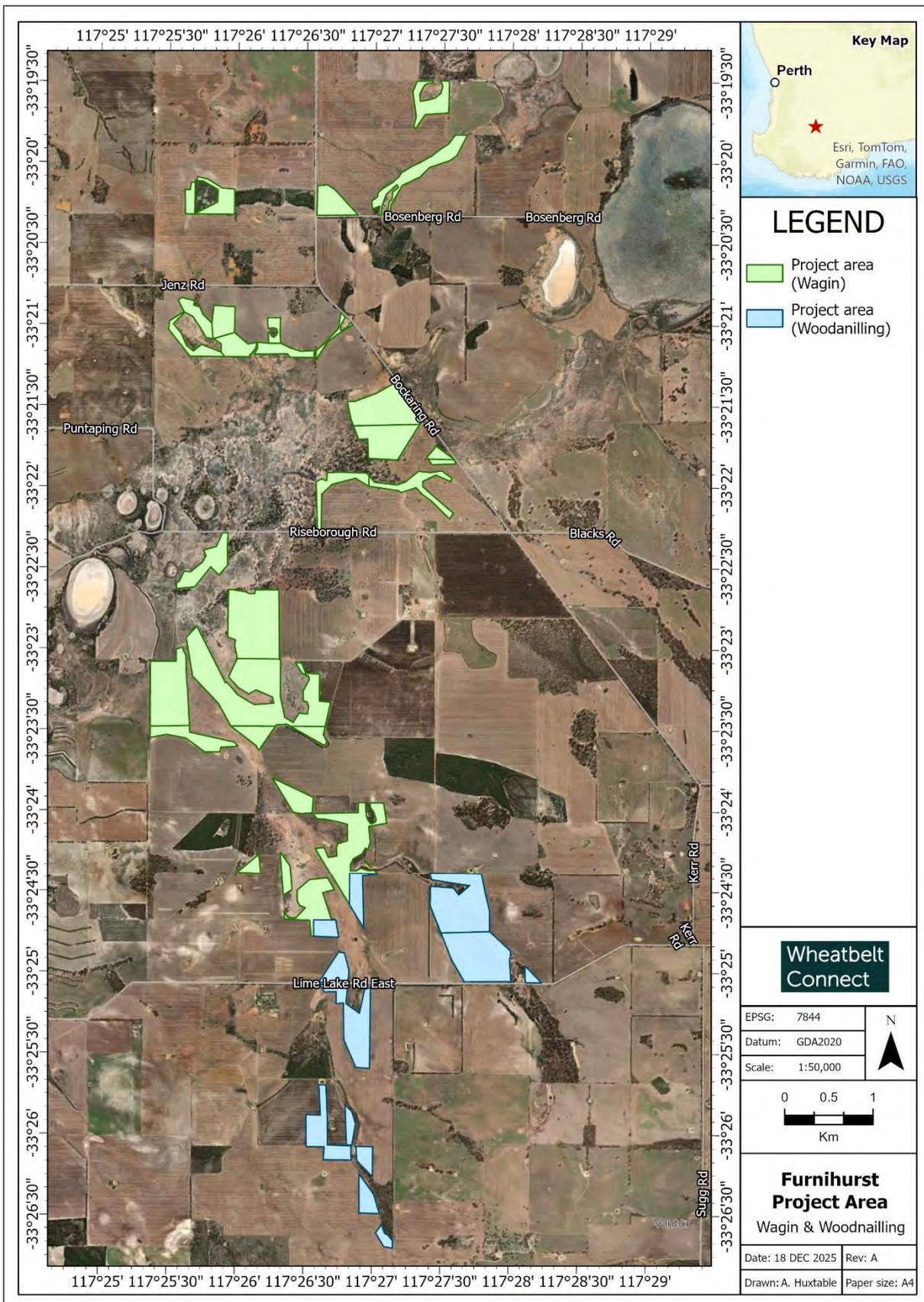


Figure 2: Local Location Plan



Development Application

Shire of Woodanilling

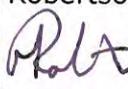
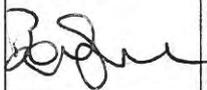
Furnihurst Carbon Project 2026

19-February-2026

Wheatbelt Connect

A joint venture between



REV	Date	Issue Reason	Prepared	Checked	Approved
a	21/01/2026	Review	Mark Robertson 	Liz Green 	
0	20/02/2026	Use	Mark Robertson 	Beren Spencer - Grayling 	Jamie Carle 

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1 Introduction

INPEX New Energy Business Australia Pty Ltd (INEBA), as Operator of the Wheatbelt Connect project (Wheatbelt Connect), proposes to undertake a planting project that will extend native vegetation on the Furnihurst property in the Shires of Wagin and Woodanilling.

Wheatbelt Connect is a joint venture between INPEX, ANZ and Qantas (refer to www.wheatbeltconnect.com.au). Wheatbelt Connect aims to achieve sustainable land use through the integration of revegetation into broadacre farming systems in the Western Australian Wheatbelt for the creation of carbon credits.

Australia's strategy to achieve net zero carbon dioxide emissions by 2050 includes mandatory reductions for specific industry sectors. While emissions reduction remains the priority, it is not currently feasible to directly eliminate all emissions. Carbon credits therefore play an important role in meeting reduction targets.

Wheatbelt Connect proposes to generate Australian Carbon Credit Units (ACCUs) through growing native trees. Carbon credits created from tree planting projects follow methodologies developed by recognised research organisations, including CSIRO, using long-term field data and established calculation frameworks. These projects are subject to oversight by the Commonwealth Government's Clean Energy Regulator (CER), which requires that regular and independent audits of projects are conducted and that audit reports are made available to the CER prior to the issuance of carbon credits. Planting native species also contributes to broader ecological and biodiversity outcomes.

This proposed planting is different from typical forestry plantations as the trees will be planted at a much lower density, in this case 500 stems per hectare, compared to densities that often exceed 1,000 stems per hectare in plantation forestry. The proposed area for this project comprises poorer quality soils that will result in reduced growth rates and consequently present a lower fire risk. Fire management measures outlined in this document are consistent with the Guidelines for Plantation Fire Protection (WA) and recommendations for mallee plantings.

This Development Application relates to the Shire of Woodanilling but covers the full project to provide context for assessment. The area within the Shire of Woodanilling comprises ~146 ha that is delineated by colour coding in the following diagrams:

Figure 1: Regional Location Plan Page 4

Figure 2: Local Location Plan Page 5

Wheatbelt Connect aims to achieve sustainable land use through the integration of strategic revegetation into broadacre farming systems in the Western Australian Wheatbelt. The key objectives of this proposed planting project are to:

1. Establish a native vegetation carbon project across approximately 560 ha, ~146ha in the Shire of Woodanilling, of a total of over 8,000 hectares currently being managed for farming by Ben Ball, representing ~7% of the area. The actual area will depend on site conditions at the time of project execution.
2. Register the project under the Federal Government's Emissions Reduction Fund to allow the planting to deliver carbon abatement in the form of Australian Carbon Credit Units (ACCUs) over a minimum 25-year period.
3. Ensure the plantings are maintained for at least the permanence period of the registered project to achieve a minimum of 20% canopy cover and 2 m of height at maturity.

4. Allow for the reintroduction of livestock grazing to the planted areas, at the landowner's discretion, once the seedlings have reached sufficient maturity (approximately 3-4 years).

Co-benefits of the project include:

1. Protect and provide for the continuation of agricultural production on land with higher agricultural value through the provision of supplemental income from carbon farming.
2. Contribute towards achieving local and regional biodiversity objectives.
3. Help to alleviate localised salinisation of soils through the reintroduction of salt tolerant trees.

Furnihurst is a property owned by Gregory Robert Ball and Wagin Furnihurst Pty Ltd and is primarily used for cropping and livestock grazing. INEBA has executed leases with the landholders and will manage the planting on behalf of the Wheatbelt Connect Joint Venture.

As the activity will change the land use from agriculture to agroforestry, it is understood that a Development Consent will be required under the *Shire of Woodanilling Local Planning Scheme No 1*.

The following supporting information is included with this application:

- The Shire's Development Application form (refer **Appendix A** of this report).
- Land Title Information (refer **Appendix B** of this report)
- Part 1 Schedule 2 of the Planning and Development (Local Planning Scheme) Regulations 2015 (Deemed Provisions) clause 67(2) (refer **Appendix C** of this report).
- Bushfire Management Plan (refer **Appendix D** of this report).

1.1 Development Application details

Proposed Development:	Agroforestry (Tree Farm) for carbon sequestration
Type of Approval Sought:	Development Approval – Permitted use (Tree Farm)
Site Address:	1046 Riseborough Road, Lime Lake, 6315
Site Area:	~146 ha (including firebreaks) in the Shire of Woodanilling
Owner details:	Gregory Robert Ball Wagin Furnihurst Pty Ltd
Applicant Details:	INPEX New Energy Business Australia Pty Ltd (INEBA)

1.2 Planning Instrument details

Planning Scheme:	<i>Shire of Woodanilling Local Planning Scheme No. 1</i>
Zone:	Regional Rural
State Planning Policy:	SPP 3.7: Planning in Bushfire prone areas Area, vulnerable land use with potential hazards SPP 2.5: Rural planning
Strategic framework:	N/A

2 Site Details

2.1 Site description and existing land use

The Furnihurst Carbon Project 2026 will be implemented across a number of planting areas on lots within the Shires of Wagin and Woodanilling, located approximately 13 Km North of Woodanilling and approximately 7 km east of Wagin (Fig. 1).

Individual plots shown below are indicative and may alter based on conditions encountered at the time of project execution.

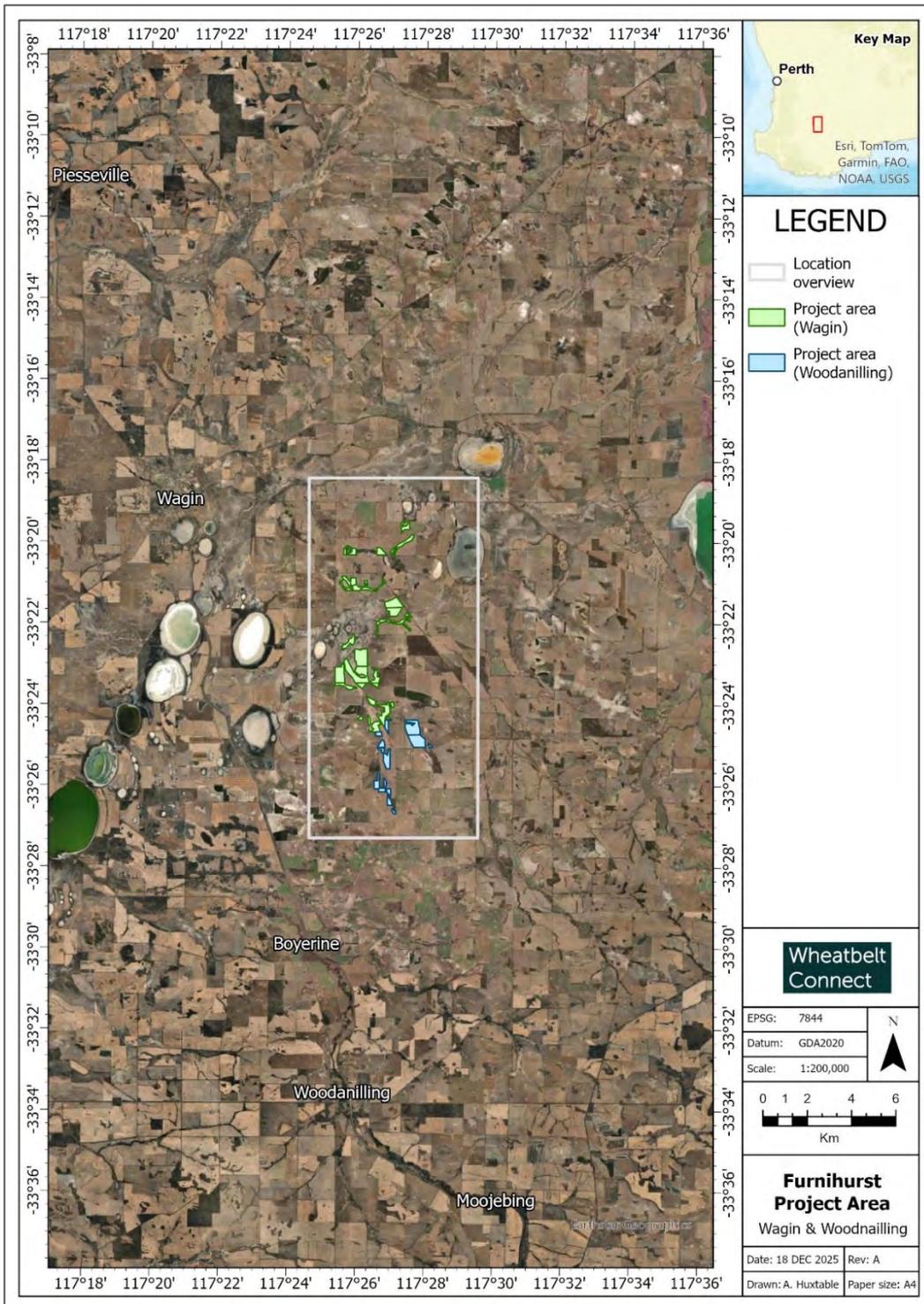


Figure 1: Regional Location Plan

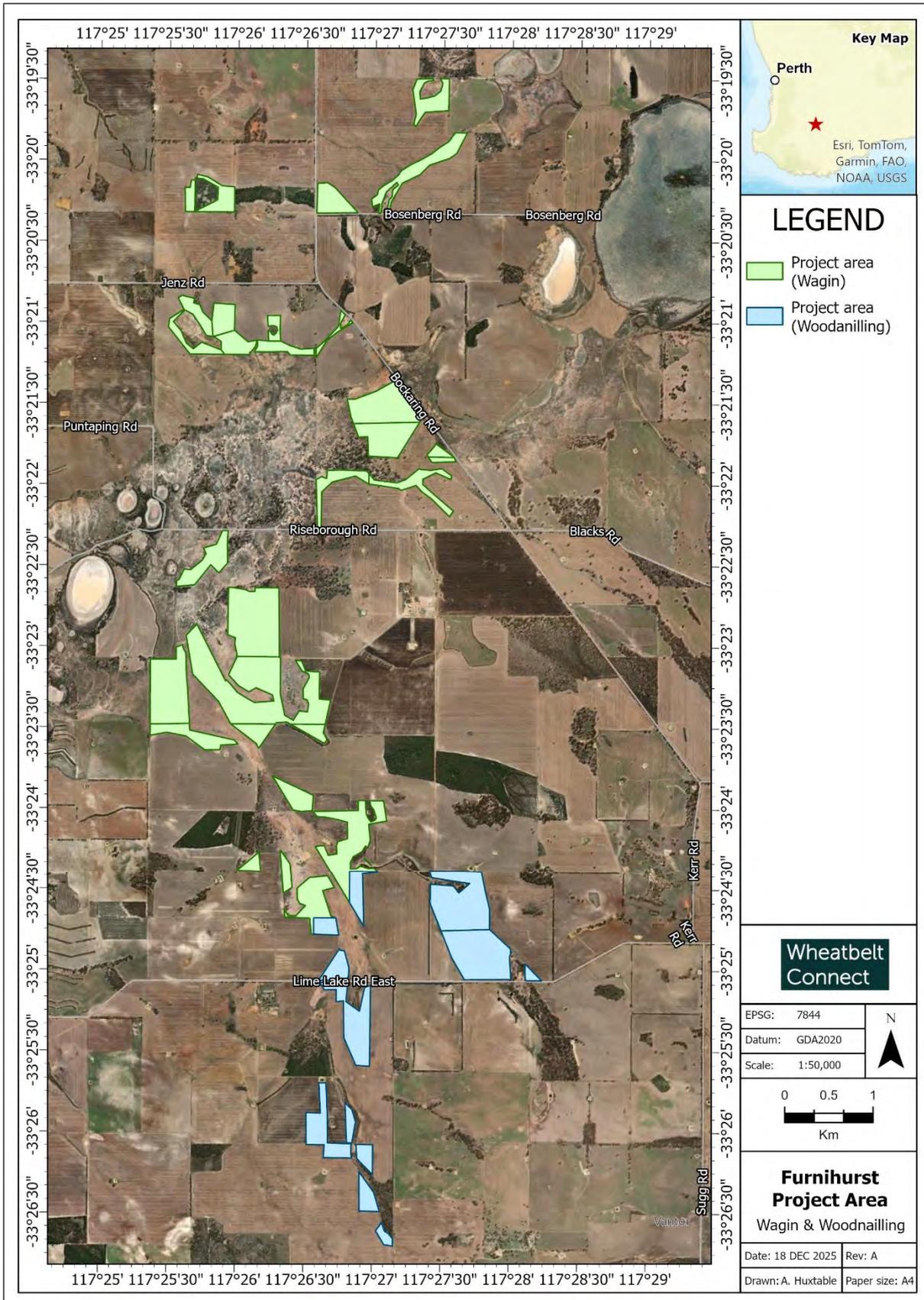


Figure 2: Local Location Plan

The proposed development area consists of planting on areas across 13 lots at 1046 Riseborough Road, Lime Lake, WA, 6315 (farm homestead) (Fig. 2). The property is located within the Shire of Woodanilling Regional Rural Zone and is currently used for cropping and livestock grazing. The proposed areas of tree planting represent marginal lands that are suboptimal for cropping and grazing activities and would benefit from a land use change to native vegetation.

The project areas are spread across an area that encompasses the following major soil-landscape Systems (Fig. 3):

- East Katanning System
- Whinbin System
- Noring System
- Colbinine System

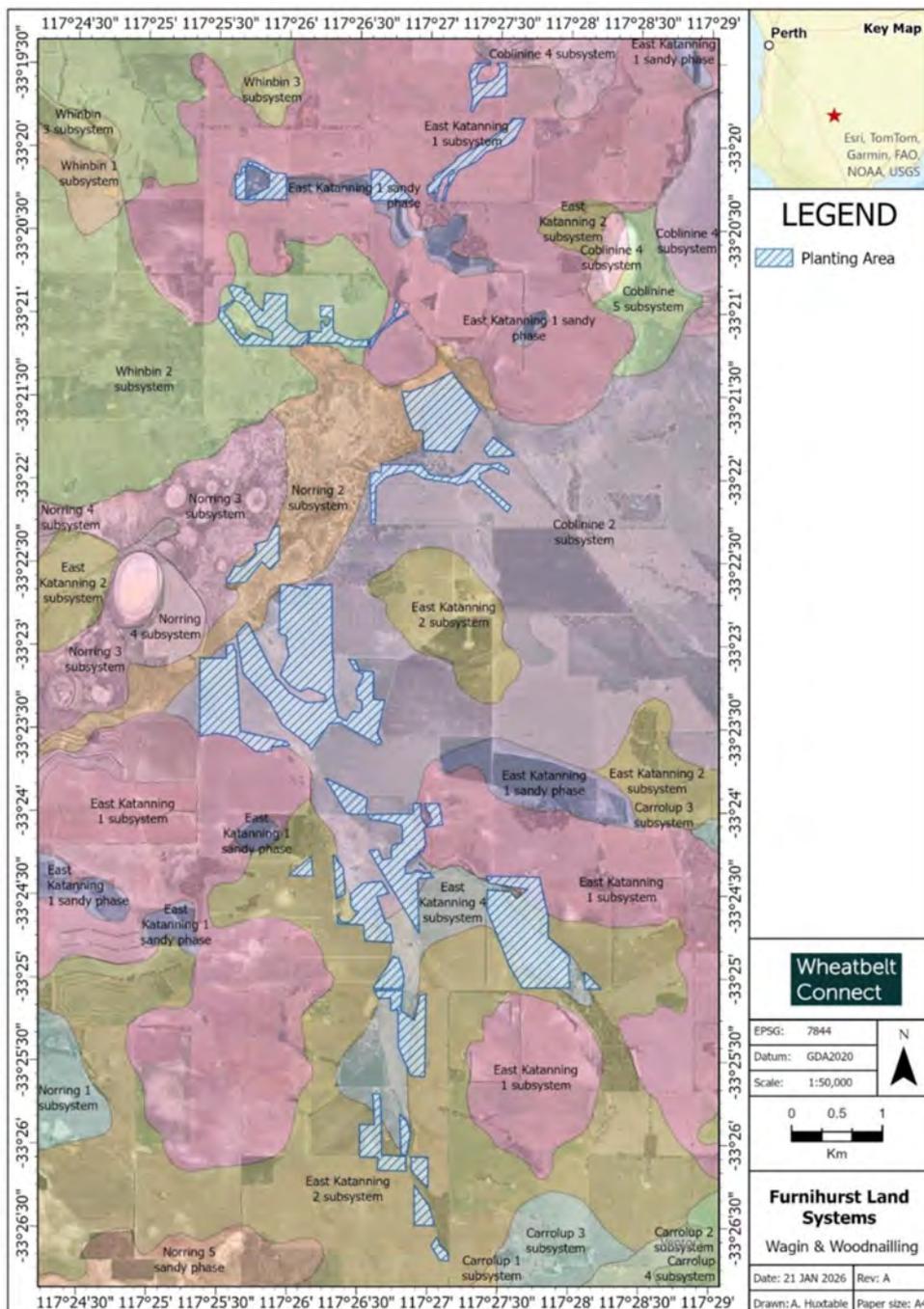


Figure 3: Landscape Systems

Approximately 48% of the planting area falls within the Cobline System. Lying within the Southwestern Zone of Ancient Drainage, this System is characterised by broad valley floors, with few lakes. The prevailing soils in this region are saline wet soils, alkaline grey shallow duplex soils and grey deep sandy duplex soils. The prevailing vegetation in this system is Salmon Gum-Wandoo woodland, Mallee scrub and samphire flats

Approximately 33% of the planting area falls within the East Katanning System. This System lies within the South-western Zone of Ancient Drainage and is characterised by gently undulating to undulating rises. Soils typically consist of sandy gravels, grey sandy duplex soils and alkaline grey sandy duplex, often with hard setting surfaces. The dominant vegetation in the East Katanning system is Wandoo-Sheoak woodland and mallee.

Approximately 11% of the planting area falls within the Norring System. This System lies in the southern Zone of Rejuvenated Drainage and is characterised by broad valley floors with many lakes and lunettes. Soils in this system tend to be saline wet soil, grey deep sandy duplex and salt lake soil. The predominant vegetation is Wandoo-Sheoak-Salmon Gum woodland, Tea-Tree scrub and samphire flats.

Approximately 7% of the planting area falls within the Whinbin System. This System lies within the southern Zone of Rejuvenated Drainage and is characterised by undulating rises. Soils typically consist of grey sandy duplex (mostly deep), sandy gravel and alkaline red shallow loamy duplex soil types. The predominant vegetation is Wandoo-Sheoak woodland.

3 Proposed Development Details

Individual plots shown below are indicative and may alter based on conditions encountered at the time of project execution

3.1 Key activities

Figures 4 – 7 below show a whole of project overview and the planting Cells that are fully or partially within the Shire of Woodanilling (Cells 28 - 38)

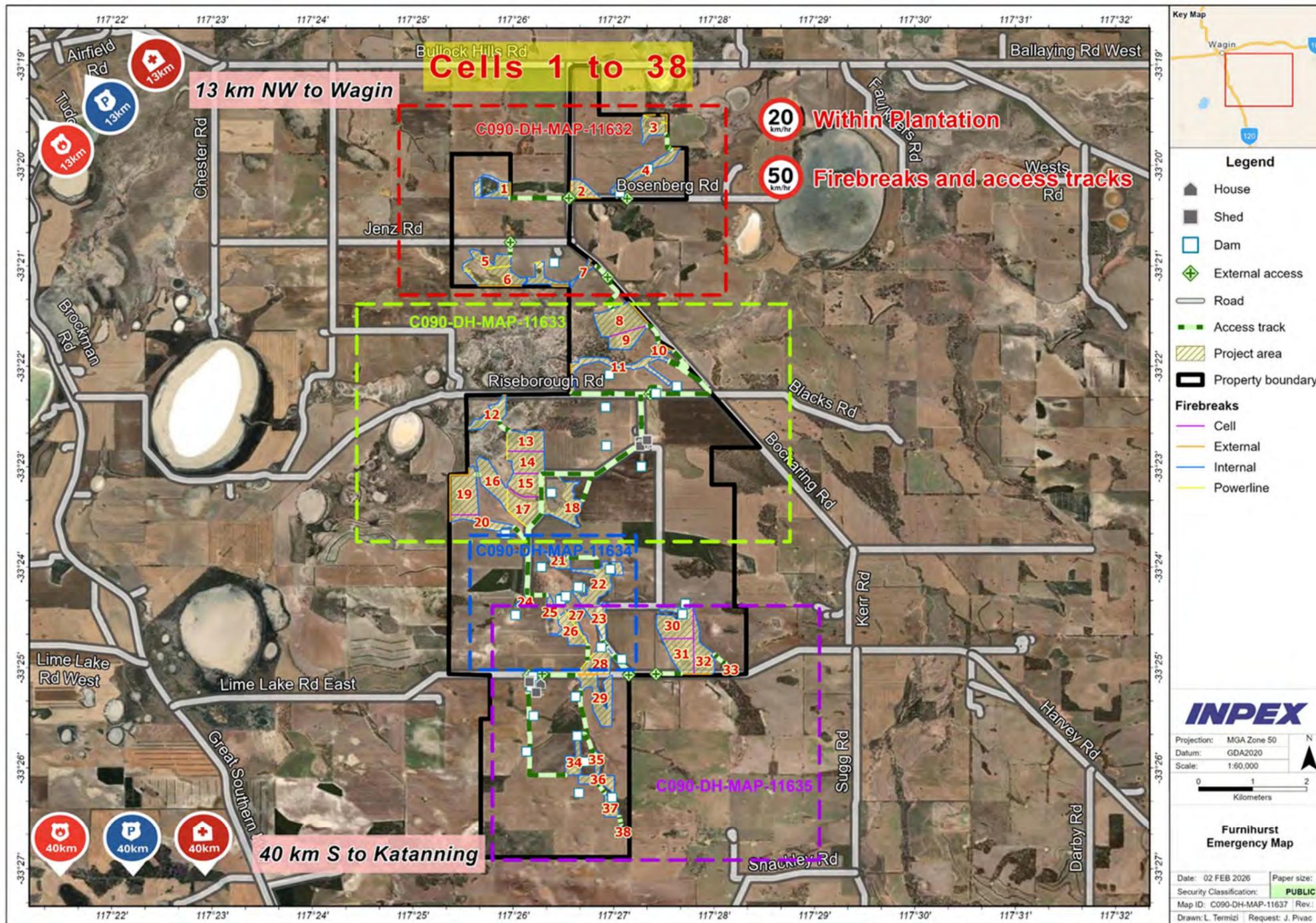
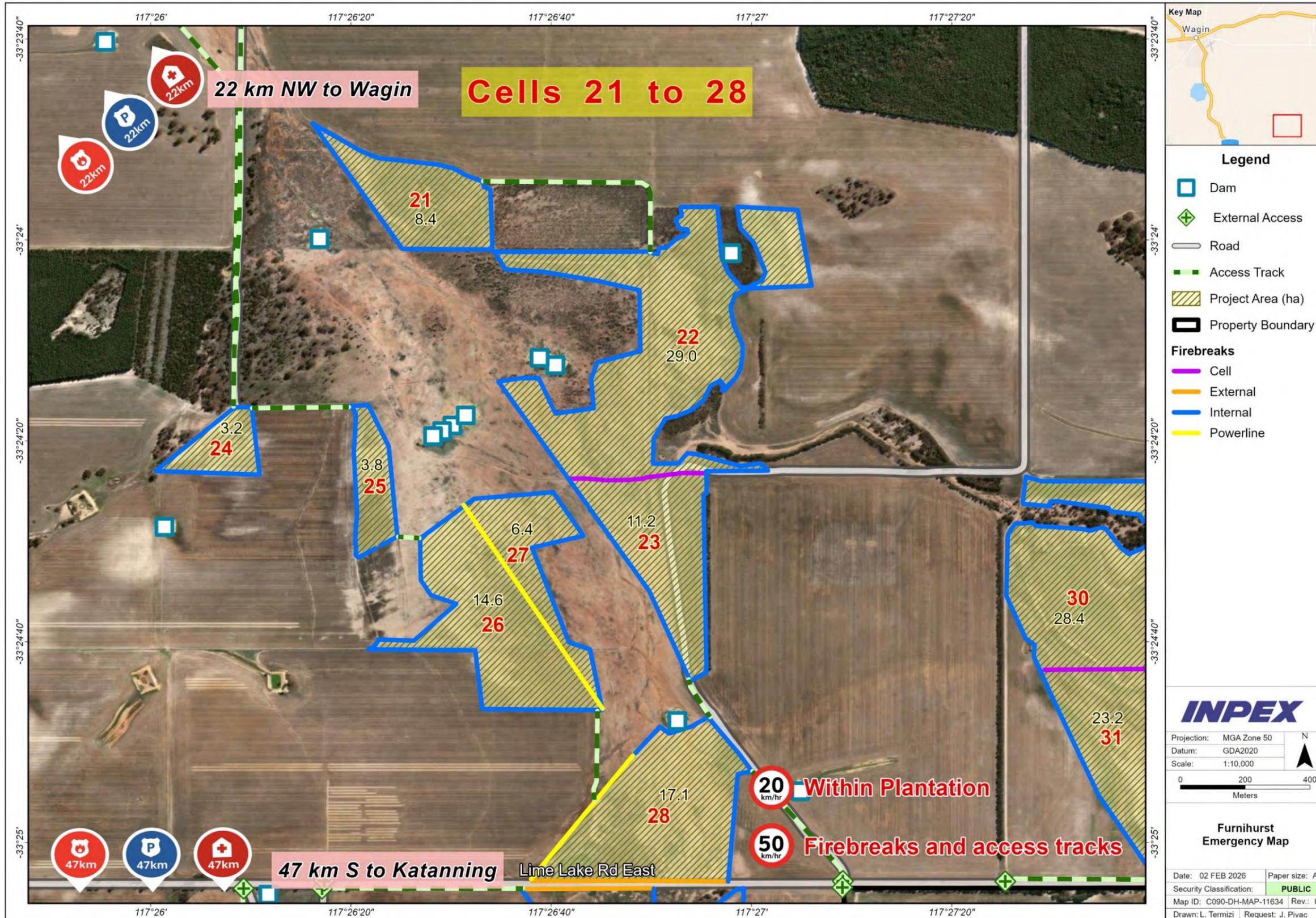


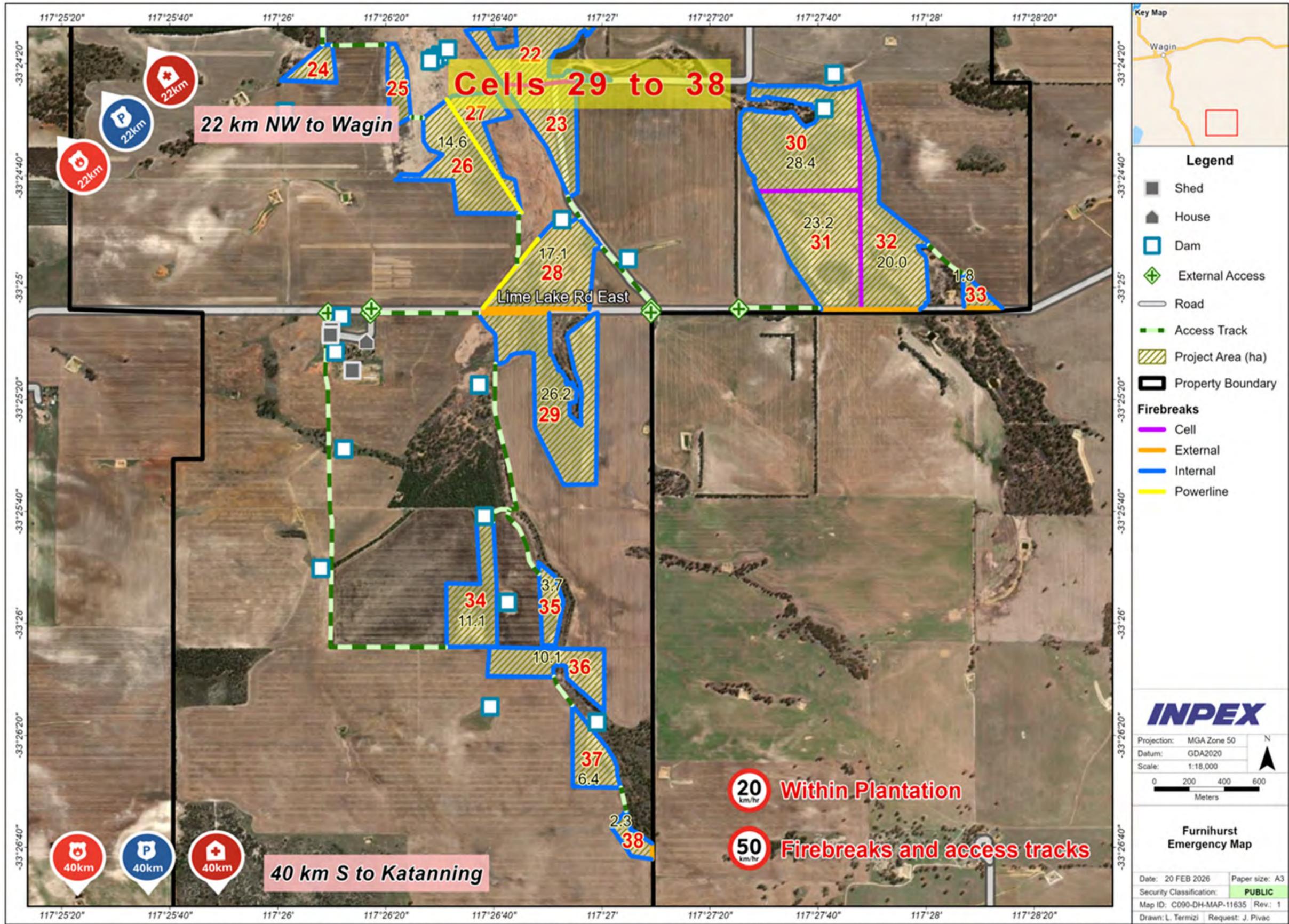
Figure 4: Indicative Project Development Area - Overview



The information contained on this map is confidential and for information only, and must not be communicated to other persons without the prior written consent of INPEX. Any unauthorised use of such information may expose the user and the provider of that information to legal risk. While every effort has been made to ensure the accuracy and completeness of the information presented, no guarantee is given nor responsibility taken by INPEX for any errors or omissions. INPEX accepts no liability for any use of the said information or reliance placed on it.

Figure 5: Indicative Project Development Area - Cells 21 – 28

(Cell 28 is in the Shire of Woodanilling)



The information contained on this map is confidential and for information only, and must not be communicated to other persons without the prior written consent of INPEX. Any unauthorised use of such information may expose the user and the provider of that information to legal risk. While every effort has been made to ensure the accuracy and completeness of the information presented, no guarantee is given nor responsibility taken by INPEX for any errors or omissions. INPEX accepts no liability for any use of the said information or reliance placed on it.

Figure 6: Indicative Project Development Area - Cells 29 - 38

The proposed plantings will be undertaken using the Reforestation by Environmental or Mallee Method that is approved by the Department of Climate Change, Energy, the Environment and Water (DCCEEW) for the creation of Australian Carbon Credit Units (ACCUs). The key tasks involved in establishing the planting areas are as follows:

- In autumn 2026, the site will be ripped and mounded with rip lines configured approximately every 6 metres on average.
- A knockdown herbicide (such as glyphosate) and a pre-emergent herbicide (such as simazine) may be applied prior to the planting area for weed control, as required.
- The site will be hand planted at a density of approximately 500 stems per hectare, dependent on landscape position, following significant rain events.
- The site will be monitored approximately every three months following planting for the first year, then annually or as required (spring assessment is essential for firebreak assessments/requirements). A key objective of field inspections will be to note any disturbance events, such as drought deaths, and to determine weed and pest control requirements.
- If the need is identified, post planting weed control using selective herbicides may be implemented to control late germinating weeds (e.g. Annual Ryegrass).
- Infill planting will be conducted in 2027, if required, to achieve a survival rate to meet the requirements of the method.

All activities associated with this proposal will be undertaken on existing cleared areas, there will be no clearing of remnant vegetation.

No additional infrastructure is proposed to be installed other than possible farm fencing where control of livestock is required, which will be the responsibility of the landowner.

The provisional species list includes:

- *Eucalyptus angustissima*
- *E. quaerenda*
- *E. sargentii sub onesis*
- *E. myriadena*
- *E. orthostemon*
- *E. loxophleba sub. loxophleba*

3.2 Continuation of existing agricultural activities

Grazing sheep or other livestock will be possible, at the landowner's discretion, once the trees are assessed by Wheatbelt Connect as being sufficiently mature to withstand grazing. This will typically involve short term or rotational grazing approaches in the spring to early summer period when weeds are actively growing. Due care will be exercised to prevent overgrazing and erosion risk.

Grazing is generally expected to occur from approximately three – four years after planting.

As well as providing income for the landowner, grazing has other important benefits including:

- Reducing the weed burden.
- Reducing fuel loads and hence fire risk (see the Bushfire Management Plan **Appendix D**).

- Reduced lower foliage of the trees, which may improve access in the rare event of required fire suppression.

Our approach to grazing is guided by sustainable land management practices that aid to balance livestock production with environmental conservation.

Monitoring and adaptive management practices will be used to assess grazing impacts, vegetation response and ecological indicators. This will enable the project team to make informed decisions and adjust grazing strategies, as needed, to meet shared land use objectives.

4 Planning Assessment

4.1 Local Planning Framework

4.1.1 Planning Matters

Deemed Provisions – *Part 1 Schedule 2 of the Planning and Development (Local Planning Scheme) Regulations 2015 (Deemed Provisions) clause 67(2)* establishes matters to be considered by the Shire when contemplating the merits of the proposed development. Appendix C provides a review of cl67 matters to be considered by Local Government.

4.1.2 Local Planning Scheme

The Furnihurst property is located within the Regional Rural zone within the Shire of Woodanilling and is subject to the provisions of *Shire of Woodanilling Local Planning Scheme No. 1 (LPS1)*. The Scheme establishes matters to be considered by the Shire when contemplating the merits of the proposed development.

Tree Farm is listed as a permitted use in LPS1 and can, therefore be approved if it meets the requirements of the Scheme. This proposal is consistent with the aims of the Regional Rural zone of the Scheme:

To provide for a range of rural pursuits such as broadacre and diversified farming which are compatible with the capability of the land and retain the rural character and amenity of the locality. Specific objectives are as follows:

- *to ensure the continuation of broadacre farming as the principal land use in the District and encourage, where appropriate, the retention and expansion of agricultural activities;*
- *to protect the potential of agricultural land for primary production and to preserve the landscape and character of the rural areas;*
 - This proposal will impact a small amount of the total area of the property (approximately 7% of the total farming area). The proposed planting areas represent marginal lands that are suboptimal for agriculture.
 - The reintroduction of sheep grazing will be possible, at the discretion of the landowner, when the trees are mature enough to withstand grazing pressure to continue agricultural use of the planted area.
- *to consider other non-rural uses where they can be shown to be of benefit to the District and not detrimental to the natural resources or the environment;*
 - This project will enhance the natural environment through the planting of native vegetation and potential employment opportunities in the region.
- *to provide for a range of rural pursuits such as broadacre and diversified farming which are compatible with the capability of the land and retain the rural amenity and character of the locality;*
 - The project will not impact on the rural amenity or character of the property. It will involve the planting of native trees, at relatively low density, of sub-optimal farming land.
- *to provide for a range of commercial and light industrial land uses that are appropriately located and will not cause land conflicts or adverse impacts on the amenity and character of the zone;*
 - N/A

- *to prevent the fragmentation of broadacre farming properties through the process of subdivision;*
 - There will be no requirements for subdivision as a result of the project.
- *to protect broadacre agricultural land from land degradation and any further loss of biodiversity by:*
 - i. minimising the clearing of remnant vegetation on public and private lands;*
 - ii. encouraging the retention and protection of existing remnant vegetation;*
 - iii. encouraging the development and protection of corridors of native vegetation;*
 - iv. encouraging the development of environmentally acceptable surface and subsurface drainage;*
 - v. encouraging the rehabilitation of salt affected land;*
 - vi. controlling the introduction and spread of alien species of flora and fauna;*
 - vii. encouraging soil conservation through the application of cultural vegetational land management measures.*
 - No clearing or disturbance of native vegetation will be undertaken as a result of this project.
 - The project will result in an increase in local biodiversity through the planting of native vegetation and create habitat for native animals.
 - Remnant vegetation in the area will be enhanced through the planting of native tree species.
 - The reintroduction of trees into the landscape will help to alleviate the salinity and to reduce the spread of salinity in the project area.
 - Expand and join areas of native vegetation around the natural salt lake system contained within the property.

4.1.3 Local Planning Strategy

The Shire of Woodanilling does not currently have a Local Planning Strategy.

The project is consistent with the Shire of Woodanilling Planning Policies.

4.2 State Planning Framework

4.2.1 State Planning Policy 3.7 – Bushfire

SPP 3.7 and the accompanying guidelines direct how land uses must address bushfire risk management requirements.

INEBA has a Bushfire Management Plan for the Furnihurst Carbon Project 2026 (Appendix D). This Bushfire Management Plan (BMP) constitutes a documented reference for the prevention and management of unplanned fire in the project areas at Furnihurst. It details how Wheatbelt Connect will manage fire risks and integrate with the landowner's property scale fire management plan. The BMP provides the basis for ensuring compliance with the Shire of Woodanilling bushfire management requirements.

The BMP will be reviewed annually prior to the fire season and may be updated at other times as appropriate (e.g. if key contact details change).

4.2.2 State Planning Policy 2.5 – Rural Planning

SPP 2.5 recognises the need to protect the State’s primary production and natural resource assets, ensuring the agricultural interests of the state and food security are not adversely affected.

Part 4.4(c) of SPP 2.5 states that, broadly speaking, planning decisions should be guided by the need to provide economic opportunities for rural communities and to protect the State’s primary production and natural resource assets.

The proposal is small-scale and low impact, supporting activities associated with, and complementary to the existing primary production land uses at Furnihurst, which is consistent with SPP 2.5.

4.2.3 State Planning Policy 3.5 – Historic Heritage Conservation

A search of the State Aboriginal Heritage Register has been undertaken. No Aboriginal sites have been registered or identified within areas of the project activities.

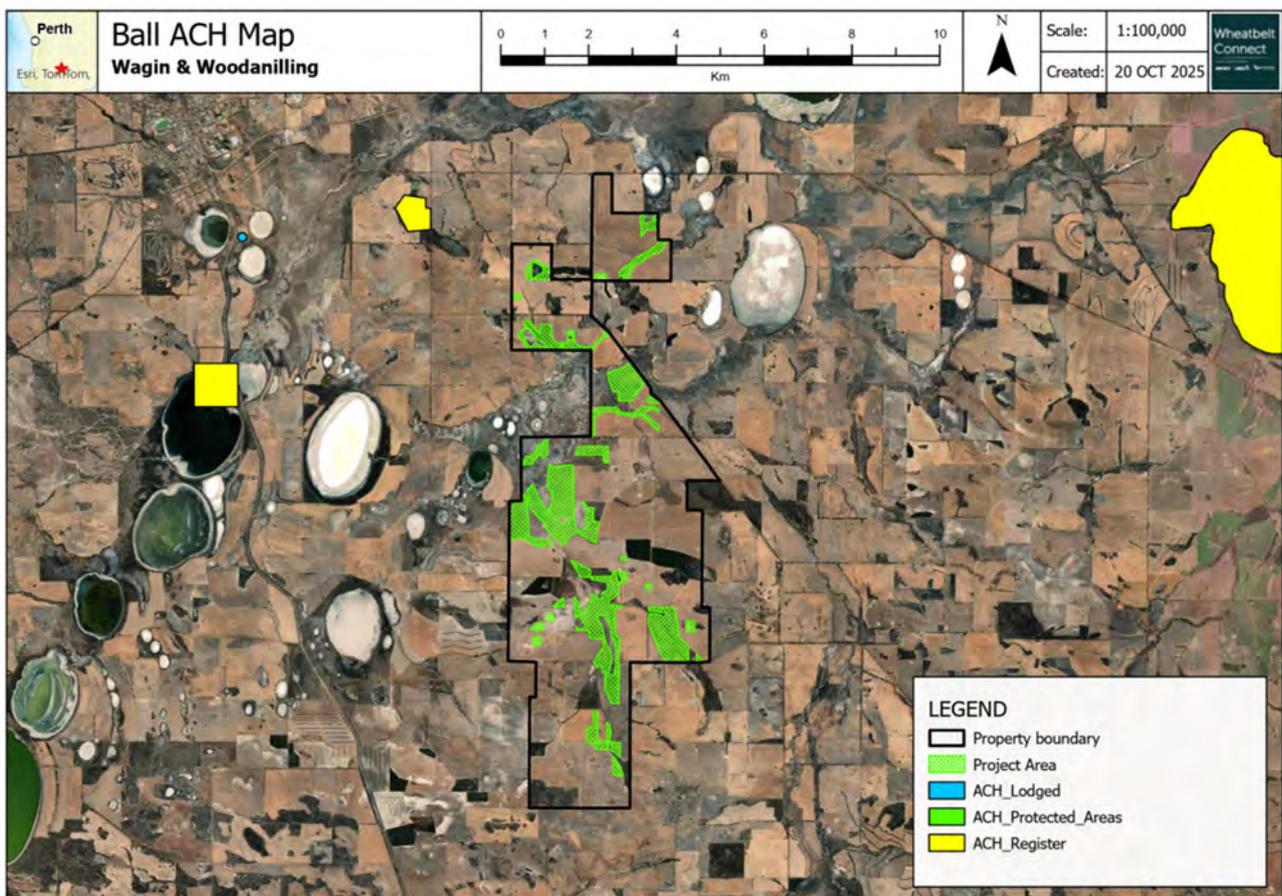


Figure 7: Aboriginal Heritage Search

5 Conclusion

The project proponent is seeking development approval of Agroforestry for a native carbon planting, on the subject sites in the Regional Rural zone within the *Shire of Woodanilling Local Planning Scheme No 1*. The proposed plantings will provide additional income for the landholder on marginal and suboptimal farming land; and it will also provide the potential for local employment during the establishment phase.

The portion of the property impacted by this proposal is approximately 7 per cent (inclusive of fire breaks) of over 8,000 ha managed by Ben Ball for farming (across the Shires of Wagin and Woodanilling) and will not adversely impact the agricultural nature of the property.

In addition, it will also:

- Help to protect marginal land from degradation by reducing wind and water erosion and providing protection from salinisation.
- Bring biodiversity benefits through utilisation of native species that will also attract native animal species.

Wheatbelt Connect will seek to use local contractors, where possible, for land preparation and planting to provide benefits to the local community and local businesses. Some discussions have already commenced in relation to this.

For the reasons outlined in this report, our view is that the proposed development is suitable for the site and is consistent with the state and local planning frameworks and satisfies the requirements for approval. Should any further clarification or information be required please contact Mark Robertson on 0407 089 731 or by email at mark.robertson@inpex.com.au.

Appendix A

Shire of Woodanilling Development Application Form



APPLICATION FOR DEVELOPMENT APPROVAL

Planning and Development (Local Planning Schemes) Regulations 2015
Application for Development Approval

OWNER DETAILS		
Name: Wagin Furnihurst Pty Ltd; Gregory Robert Ball		
ABN (if applicable): [REDACTED]		
Address: [REDACTED]		
Work No:	Home:	Mobile: [REDACTED]
Email: [REDACTED]		
Contact person for correspondence: [REDACTED]		
Signature: [REDACTED]	Date: 21/01/26	
Signature: [REDACTED]	Date: 21/01/26	
The signature of the owner(s) is required on all applications. This application will not proceed without that signature. For the purposes of signing this application an owner includes the persons referred to in the Planning and Development (Local Planning Schemes) Regulations 2015 Schedule 2 clause 62(2).		
APPLICANT DETAILS (IF DIFFERENT FROM OWNER)		
Name: INPEX New Energy Business Australia Pty Ltd		
Address: Level 22, 100 Saint Georges Terrace, Perth, WA, 6000		
Work No: [REDACTED]	Home No:	Mobile: [REDACTED]
Email: [REDACTED]		
Contact person for correspondence:		
The information and plans provided with this application may be made available by the local government for public viewing in connection with the application.		<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Signature: [REDACTED]	Date: 02/12/2025	
PROPERTY DETAILS		
Lot No: See attached table	House/Street No:	Location No:
Diagram or Plan No:	Certificate of Title Vol. No:	Folio:
Title encumbrances (e.g. easements, restrictive covenants):		
Street name: 1046 Riseborough Road		Suburb: Lime Lake
Nearest street intersection: Bockaring Road		

Property Details

Lot	Plan	Volume	Folio	Owner	Encumbrances
12349	146204	1902	796	Wagin Furnihurst Pty Ltd	M011214
12357	201779	2075	796	Gregory Robert Ball	F853465



PROPOSED DEVELOPMENT	
Nature of development:	<input type="checkbox"/> Works <input type="checkbox"/> Use <input checked="" type="checkbox"/> Works and Use
Is an exemption from development claimed for part of the development?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> Works <input type="checkbox"/> Use
Description of proposed works and/or land use: Agroforestry - Planting of native trees to generate Australian Carbon Credit Units	
Description of exemption claimed (if relevant):	
Nature of any existing buildings and/or land use: Agriculture - Cropping and grazing	
Approximate cost of proposed development: \$180,000	
Estimated time of completion: 30 September 2026	

OFFICE USE ONLY	
Acceptance Officer's initials:	Date received:
Local government reference No:	

GENERAL INFORMATION & CHECKLIST

The Shire of Woodanilling Local Planning Scheme No. 1 (LPS1) requires appropriate information to accompany every application for development approval. This checklist sets out the minimum required information for an application to be considered complete.

All applications should include enough information to enable Shire staff to ensure compliance with LPS1 and Local Planning Policies. Variations to R-Codes will require performance criteria to be addressed.

If the proposal is required to be advertised or notified in accordance with LPS1, the application will attract an additional fee. You will be advised of this requirement and invoiced in accordance with the Shire's Fees and Charges prior to any advertising taking place.

ALL APPLICATIONS SHALL BE ACCOMPANIED BY:

- Application form fully completed and signed by all landowners where applicable.
- Cover letter providing details of proposed development (as described above).
- Planning Fee - due on lodgement – please contact 08 9823 1506 for advice regarding fees payable).
- Copy of current Certificate of Title.



PO BOX 99
WOODANILLING WA 6316

Ph: (08) 9823 1506

shire@woodanilling.wa.gov.au
www.woodanilling.wa.gov.au

Appendix B

Land Titles



WESTERN AUSTRALIA

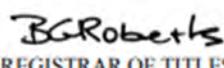
TITLE NUMBER

Volume Folio

1902 796

RECORD OF CERTIFICATE OF TITLE
 UNDER THE TRANSFER OF LAND ACT 1893

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.




REGISTRAR OF TITLES

LAND DESCRIPTION:

LOT 12349 ON DEPOSITED PLAN 146204

REGISTERED PROPRIETOR:
(FIRST SCHEDULE)

WAGIN FURNIHURST PTY LTD OF 33 TUDHOE STREET, WAGIN

(A E612269) REGISTERED 21/5/1991

LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS:
(SECOND SCHEDULE)

1. F853465 MORTGAGE TO NATIONAL AUSTRALIA BANK LTD REGISTERED 12/4/1995.

Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required. Lot as described in the land description may be a lot or location.

-----END OF CERTIFICATE OF TITLE-----

STATEMENTS:

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

SKETCH OF LAND:	1902-796 (12349/DP146204)
PREVIOUS TITLE:	1339-214
PROPERTY STREET ADDRESS:	NO STREET ADDRESS INFORMATION AVAILABLE.
LOCAL GOVERNMENT AUTHORITY:	SHIRE OF WOODANILLING

WESTERN



AUSTRALIA

TITLE NUMBER

Volume Folio

2075 378

**RECORD OF CERTIFICATE OF TITLE
UNDER THE TRANSFER OF LAND ACT 1893**

The person described in the first schedule is the registered proprietor of an estate in fee simple in the land described below subject to the reservations, conditions and depth limit contained in the original grant (if a grant issued) and to the limitations, interests, encumbrances and notifications shown in the second schedule.

BGRoberts
REGISTRAR OF TITLES



LAND DESCRIPTION:

LOT 12357 ON DEPOSITED PLAN 201779

**REGISTERED PROPRIETOR:
(FIRST SCHEDULE)**

GREGORY ROBERT BALL OF POST OFFICE BOX 27, WAGIN

(T G177437) REGISTERED 15/5/1996

**LIMITATIONS, INTERESTS, ENCUMBRANCES AND NOTIFICATIONS:
(SECOND SCHEDULE)**

1. G177440 MORTGAGE TO NATIONAL AUSTRALIA BANK LTD REGISTERED 15/5/1996.
2. H550825 PROFIT A' PRENDRE. CERTAIN RIGHTS AND INTERESTS TO EXECUTIVE DIRECTOR OF THE DEPARTMENT OF CONSERVATION AND LAND MANAGEMENT FOR A PERIOD OF 40 YEARS FROM AND INCLUDING 1.1.2000. REGISTERED 14/9/2000.

Warning: A current search of the sketch of the land should be obtained where detail of position, dimensions or area of the lot is required. Lot as described in the land description may be a lot or location.

-----END OF CERTIFICATE OF TITLE-----

STATEMENTS:

The statements set out below are not intended to be nor should they be relied on as substitutes for inspection of the land and the relevant documents or for local government, legal, surveying or other professional advice.

SKETCH OF LAND: 2075-378 (12357/DP201779)
 PREVIOUS TITLE: 1293-886
 PROPERTY STREET ADDRESS: 568 LIME LAKE RD EAST, CARTMETICUP.
 LOCAL GOVERNMENT AUTHORITY: SHIRE OF WOODANILLING

LANDGATE COPY OF ORIGINAL NOT TO SCALE 01/10/2025 04:23 PM Request number: 68834062


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Wheatbelt
Connect

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Appendix C

Deemed Provisions – Clause 67 Matters to be considered by Local Government

Deemed Provisions – Clause 67 Planning and Development Local Planning Scheme Regulations (2015) - Matters to be considered by local government.

Land Use		Addressed	
a)	The aims and provisions of Shire of Woodanilling <i>Local Planning Scheme No. 1</i> and any other local planning scheme in effect.	Yes	No
Comment: The development of Agroforestry (Tree Farming) is a permitted use in the Regional Rural Zone of the Shire of Woodanilling LPS1.			
b)	The requirements of orderly and proper planning including any proposed local planning scheme or amendment to this Scheme that has been advertised under the Planning and Development (Local Planning Schemes) Regulations 2015 or any other proposed planning instrument, that the local government is seriously considering adopting of approving.	Yes	No
Comment: The proposed land use and development is considered to be generally consistent with the LPS. The zoning of the subject site will remain Regional Rural.			
c)	Any approved State Planning Policy (SPP)	Yes	No
Comment: The proposal is consistent with relevant State planning policies, including SPP 2.5, 3.7 and 3.5 as discussed in further detail in Part 4.2 of the report.			
d)	Any environmental protection on policy approved under the Environmental Protection Act 1986 section 31 (d).	Yes	No
Comment: N/A			
e)	Any policy of the Commission.	Yes	No
Comment: N/A			
f)	Any policy of the State.	Yes	No
Comment: N/A			
g)	Any local planning policy for the Scheme area.	Yes	No
Comment: N/A			
h)	Any structure plan, activity centre plan or local development plan that relates to the development.	Yes	No
Comment: N/A			
i)	Any report of the review of the local planning scheme that has been published under the <i>Planning and Development (Local Planning Schemes) Regulations 2015</i>.	Yes	No
Comment: N/A			
j)	In the case of land reserved under this Scheme, the objectives for the reserve and the additional and permitted uses identified in this Scheme for the reserve.	Yes	No
Comment: N/A			
k)	The built heritage conservation of any place that is of cultural significance.	Yes	No
Comment: N/A			
l)	The effect of the proposal on the cultural heritage significance of the area in which the development is located.	Yes	No
Comment: N/A			

m)	The compatibility of the development with its setting including the relationship of the development to development on adjoining land or on other land in the locality including, but not limited to, the likely effect of the height, bulk, scale, orientation, and appearance of the development.	Yes	No
<p>Comment: No buildings will be constructed as a result of this proposal. The project will not clear additional vegetation and will enhance existing remnant vegetation through planting using natural species.</p>			
n)	The amenity of the locality including the following: <ol style="list-style-type: none"> 1. Environmental impacts of the development. 2. The character of the locality. 3. Social impacts of the development. 	Yes	No
<p>Comment: The project will restore areas of historical clearing through planting of native species.</p>			
o)	The likely effect of the development on the natural environment or water resources and any means that are proposed to protect or to mitigate impacts on the natural environment or the water resource.	Yes	No
<p>Comment: All activities will be undertaken on land that has been previously cleared and will not impact areas of existing natural vegetation. It will not impact on water courses or areas of natural water. Planting adjacent to natural wet areas or areas prone to inundation may have a beneficial effect through establishment of native vegetation.</p>			
p)	Whether adequate provision has been made for the landscaping of the land to which the application relates and whether any trees or other vegetation on the land should be preserved	Yes	No
<p>Comment: Revegetation using mixed species that are local to the area. The subject areas are cleared and have no current natural vegetation.</p>			
q)	the suitability of the land for the development taking into account the possible risk of flooding, tidal inundation, subsidence, landslip, bushfire, soil erosion, land degradation or any other risk.	Yes	No
<p>Comment: A Bushfire Management Plan has been prepared and is included in Appendix D to this application. The site is a modified rural landscape previously used for cropping/grazing activities, no additional erosion or land degradation will result from development. The planting associated with this project will protect the areas from erosion and degradation.</p>			
r)	The suitability of the land for the development, taking into account, the possible risk to human health or safety.	Yes	No
<p>Comment: The main risk associated with the development is bushfires. A Bushfire Management Plan has been prepared and is included in Appendix D of this application. Safety management plans will be developed for planting activities.</p>			
s)	The adequacy of: <ol style="list-style-type: none"> 1. The proposed means of access to and egress from the site; and 2. Arrangements for the loading, unloading, manoeuvring, and parking of vehicles. 	Yes	No
<p>Comment: N/A</p>			

t)	The amount of traffic likely to be generated by the development, particularly in relation to the capacity of the road system in the locality and the probable effect on traffic flow and safety.	Yes	No
<p>Comment: Traffic volumes will be minimal other than a very short period during the planting activities which will have small volume of traffic for delivery of seedlings and access by planting teams. The vehicles will predominantly be light vehicles, and the volume of this traffic will not impact the general flow or safety of traffic in the area.</p>			
u)	The availability and adequacy for the development of the following: <ol style="list-style-type: none"> 1. Public transport services; 2. Public utility services; 3. Storage, management and collection of waste; 4. Access for pedestrians and cyclists (including end of trip storage, toilet and shower facilities); and 5. Access by older people and people with disability. 	Yes	No
<p>Comment: N/A</p>			
v)	The potential loss of any community service or benefit resulting from the development other than potential loss that may result from economic competition between new and existing businesses.	Yes	No
<p>Comment: N/A</p>			
w)	The history of the site where the development is to be located.	Yes	No
<p>Comment: No Aboriginal Heritage has been identified on the proposed project areas. The area has been historically utilised for agriculture (cropping/grazing)</p>			
x)	The impact of the development on the community as a whole notwithstanding the impact of the development on particular individuals.	Yes	No
<p>Comment: No community impact is anticipated as a result of this project. It may create employment and business opportunities.</p>			

Appendix D

Bushfire Management Plan – Furnihurst Carbon Project 2025

Furnihurst Carbon Project
Bushfire Management Plan

20 February 2026

Wheatbelt Connect

A joint venture between



REV	Date	Issue Reason	Prepared	Checked	Approved
a	19/12/2025	Review	Alexandra Huxtable <i>Alexandra Huxtable</i>	Beren Spencer <i>Beren Spencer</i>	
0	20/02/2026	Use	Beren Spencer <i>Beren Spencer</i>	Liz Green <i>Liz Green</i>	Mark Robertson <i>Mark Robertson</i>

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1 Purpose and Scope

This Bushfire Management Plan (BMP) has been developed for application to the proposed Wheatbelt Connect revegetation project at Furnihurst, within the Shires of Wagin and Woodanilling, Western Australia (hereafter referred to as the Furnihurst Carbon Project).

The BMP:

- describes measures for the prevention and management of unplanned fire in the proposed revegetation areas at Furnihurst.
- details how Wheatbelt Connect will manage fire risks and integrate with the landowner's property-scale fire management plan.
- provides the basis for ensuring compliance with the Shires of Wagin and Woodanilling's bushfire management requirements.

In developing this BMP, the Shires of Wagin and Woodanilling have been consulted with respect to the broader Development Application process.

The BMP will be reviewed annually prior to the start of the fire season, 1st October, as specified in the Shire of Wagin's fire notices and 19th September, as specified in the Shire of Woodanilling's fire notices, and may be updated at other times as appropriate (e.g. if key contact details or other circumstances change).

State Planning Policy 3.7 Bushfire (SPP 3.7) has also been considered in the development of this BMP. SPP 3.7 became operational on 18 November 2024, along with the Planning for Bushfire Guidelines (the Guidelines). The policy seeks to implement effective, risk-based land use planning and development which, in the first instance, avoids the bushfire risk but, where unavoidable, manages and/or mitigates the risk to people, property and infrastructure to an acceptable level. The policy also aims to achieve a balance between bushfire risk mitigation and conservation measures. SPP 3.7 and the accompanying Guidelines provide a framework for preparing Bushfire Management Plans for lands in designated bushfire prone areas.

2 Site Details

2.1 Property description

Property details for Furnihurst are summarised in Table 1 (overleaf).

The Furnihurst Carbon Project is located within the Shires of Wagin and Woodanilling, approximately 5 km east of Wagin and approximately 7.5 km northeast of the Boyerine (Fig. 1).

The proposed planting areas are located on broad valley floors, alluvial plains and undulating low hills. The soils are typically deep or shallow sandy duplex and sandy gravel duplex or shallow sands. There are some areas of saline wet soils within and around the planting area.

The property has a long history of broadacre farming land use and has previously been heavily cleared. Most of the proposed revegetation area is located on low productivity land that is mainly unsuitable for cropping due to the presence of shallow/saline soil profiles.

Remnant vegetation in the valley landscape unit is mostly confined to road reserves and small strips and blocks amongst farm paddocks. It predominantly comprises of Samphire flats, mallee woodlands, and Salmon gum-Wandoo-Sheoak woodlands. Salt affected areas constitute natural low fuel/firebreak zones.

Nearby conservation areas occur on adjacent granitic uplands including Bockaring Nature Reserve (R9648) approximately 2.5 km to the east, Parkeyerring Nature Reserve (R10733) 6.5 km to the west, Casuarina Nature Reserve 4 km to the northwest (R2085-2088), King Rock Nature Reserve (R9377) approximately 2.5 km to the southeast, Gundaring Lake Nature Reserve (R24373) approximately 3.5 km to the northeast and Dumbleyung Lake Nature Reserve (R26664) approximately 12.5 km to the east.

The proposed revegetation areas are all in existing cleared and fenced paddocks, variably affected by waterlogging and salinity and with a history of cropping and sheep grazing.

Table 1: Property Details

Site Address:	Furnihurst - 1046 Riseborough Road, LIME LAKE 6315; and 568 Lime Lake Road East, CARTMETICUP 6316						
Site Area:	Shire	Lot	Deposited plan	Volume	Folio		
	Wagin	12295	P146205	1339	215		
	Wagin	12299	P146202	1339	215		
	Wagin	1	D031340	1651	299		
	Wagin	10043	P141395	2075	360		
	Woodanilling	12357	P201779	2075	378		
	Wagin	4909	P113241	1276	604		
	Wagin	2565	P113250	1276	605		
	Woodanilling	12349	P146204	1902	796		
	Wagin	10	P233158	4075	883		
	Wagin	12					
	Wagin	3173	P113432				
	Wagin	3724	P113431				
	Wagin	4267	P137103				
	Wagin	5	P233158				
Wagin	7649	P127984					
Owner details:	Gregory Robert Ball Wagin Furnihurst Pty Ltd.						
Manager Details:	INPEX New Energy Business Australia Pty Ltd (INEBA)						

2.2 Location Plans

This section contains the following maps:

- Regional project location (Figure 1)
- Local project location (Figure 2)

Individual plots shown below are indicative and may alter based on conditions encountered at the time of project execution. Total project area is ~560 ha.

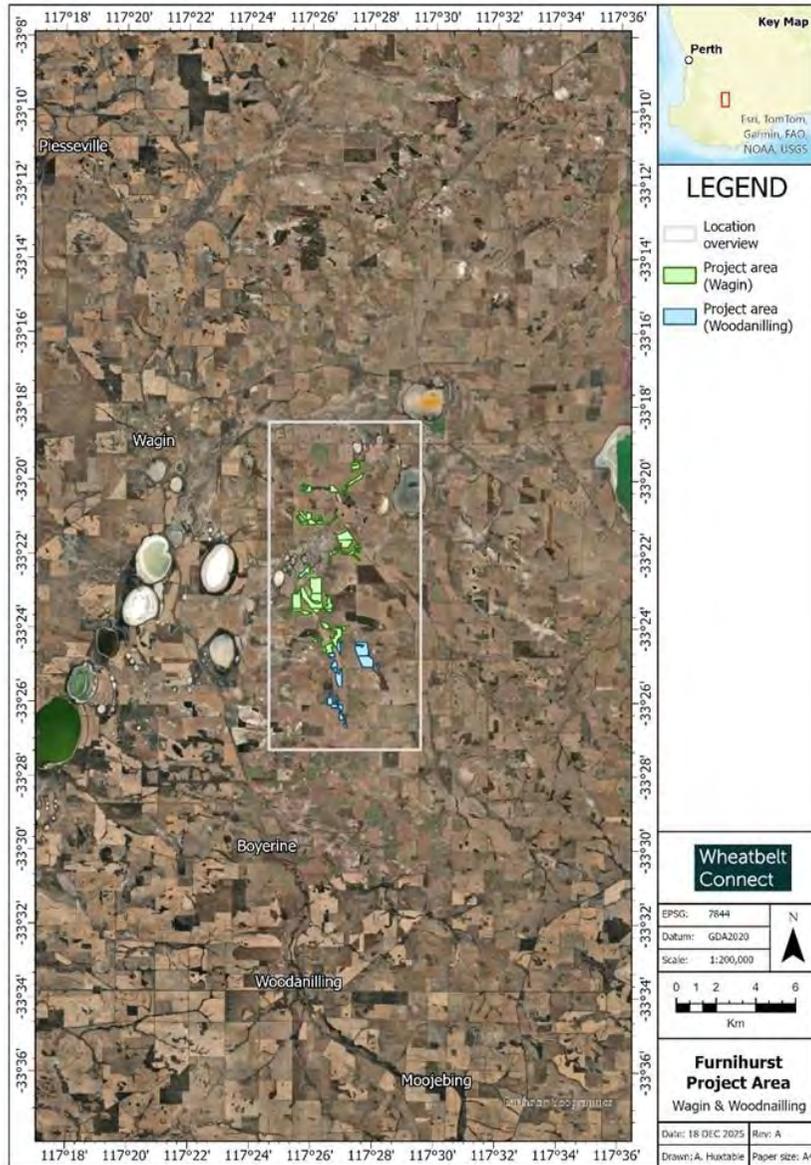


Figure 1: Regional project location

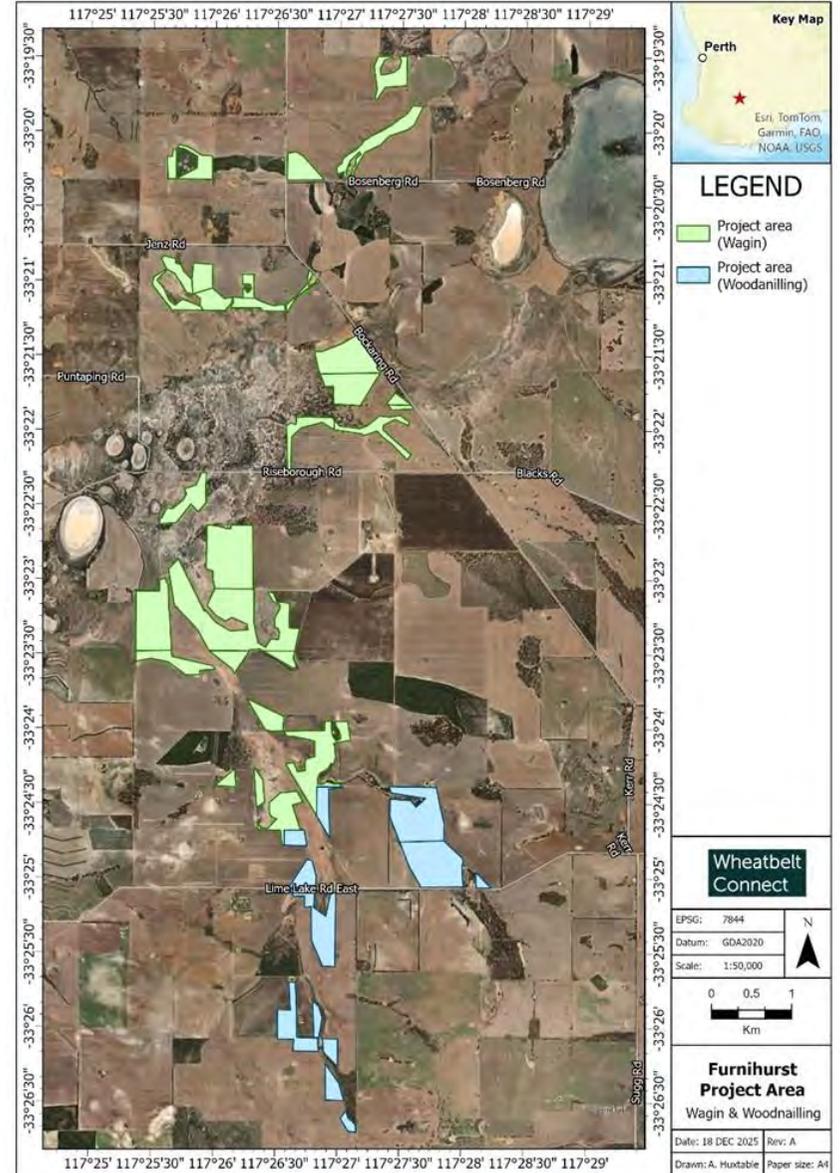


Figure 2: Local project location with access road

3 Contact Details

The Contact Details for the Wheatbelt Connect Project Team, Emergency Services, Local Bushfire Contacts, and Neighbour Contacts are contained in Appendix 4. Laminated copies of these details will be installed in information tubing affixed to posts at selected property entry points.

4 Fire Risk Management

4.1 Ignitions Risks

The main ignition risks within or proximal to the proposed revegetation areas are:

- Lightning strikes.
- Operation of agricultural vehicles and machinery on the property, i.e. vehicle movement across paddocks, vehicle refuelling etc.
- Escaped fires on adjacent or nearby lands (this could include direct passage of the fire front or ember attack).
- Accidental ignitions (e.g. damaged powerlines, hot work tools, cigarette butts).
- Intentionally lit – arson.

4.2 Risk Mitigation

Key approaches to mitigating these risks include:

- Planting layouts will include strategic fire breaks for access and minimising planting block sizes in accordance with section 33 of the *Bush Fires Act (1954)*, and/or Shires of Wagin and Woodanilling's requirements.
- Maintaining a network of vehicle access tracks across the property.
- Maintaining suitably accessible water storage for firefighting on the property.
- Monitoring of fuel loads and strategic reduction of fuel loads as required, using methods such as grazing, slashing or controlled burns, in accordance with Shires of Wagin and Woodanilling's requirements.
- Refuelling of vehicles will only be permitted at designated refuelling points on the property.
- Avoidance of vehicle access during Extreme or Catastrophic fire risk conditions, including compliance with Shires of Wagin and Woodanilling's Harvest and Vehicle Movement Bans.
- All workers visiting the property must assess bushfire risks prior to accessing the property. This may include reviewing the district fire danger rating at: <https://www.emergency.wa.gov.au/fire-danger-ratings?view=map> as well as subscribing to the Shire of Woodanilling's Harvest Ban alerts through contacting shire@woodanilling.gov.au and the Shire of Wagin's Harvest Ban Information System free SMS service available at: <https://www.wagin.wa.gov.au/harvest-ban.aspx>

4.3 Seasonal Fuel Load and Firebreak Assessment

Prior to the commencement of the summer fire season (which runs from 1st of October to 30th of April as specified in the Shire of Wagin's notices and, 19th September to 15th April as specified in the Shire of Woodanilling's notices), an assessment of fire breaks and fuel loads within the Furnihurst Carbon Project will be completed. Remedial actions to achieve an acceptable level of fire risk and meet Shires of Wagin and Woodanilling's fire break

requirements, and/or agreed fire break requirements, will be identified and implemented as necessary.

4.4 Vehicle Access

Vehicle access to the property will be facilitated via dedicated access tracks. Access will be restricted to minimise risks, and vehicles will be required to meet minimum requirements appropriate to the risks i.e. carry fire extinguishers; appropriate communications; and emergency maps detailing tracks, muster locations and water points.

Laneways and access to water supplies in the area will be maintained.

4.5 Fire Maps

Property Emergency Maps have been prepared (see Appendix 3) showcasing access points, tracks, water points, firebreaks, key infrastructure and operational layout. This map will be reviewed once the Furnihurst Carbon Project has been established, prior to the 2026/27 bushfire season and periodically thereafter as part of regular review of this BMP. Individual cells and area estimates shown are indicative and may alter based on conditions encountered at the time of project execution.

The Emergency Maps will be provided to the necessary emergency services (e.g. local bushfire brigades). Copies of the Emergency Maps and Emergency Contacts (A3 laminated) will be installed in information tubing affixed to posts at selected property entry points.

4.6 Firebreaks

4.6.1 Firebreak dimensions

Wheatbelt Connect has reviewed the Shires of Wagin and Woodanilling's firebreak requirements applicable to the Furnihurst Carbon Project. The proposed firebreak widths for this project are guided by information contained within the Guidelines for Plantation Fire Protection, with some variations proposed due to the nature of the planting (refer to Appendices 1 & 2). The proposed firebreak dimensions are based on the low stocking density of 500 mallee stems per hectare (compared to 1,500 stems per hectare within the guidelines) and the location of the plantings, which are located on low-lying valley flats subject to varying degrees of salinisation and waterlogging, which will moderate growth rates. Our proposed firebreak dimensions are as follows:

- 3-metre-wide fire break surrounding the perimeter of planted trees internal to the property
- 6-metre-wide fire break where the perimeter of the planted trees adjoins the property external boundary
- 7-metre either side of the powerline
- 6-metre-wide firebreak between compartment areas (i.e. contiguous planting blocks)
 - Compartment areas and location of cell fire breaks are indicative. Finalised compartment areas will be less than 30 hectares.

4.6.1.1 Initial Firebreak dimensions

Based on expected fuel loads within the plantation, Wheatbelt Connect will employ a two-stage implementation of the plantation firebreaks. Initially, when the trees are small, the fuel loads within the plantations will not exceed the fuel loads of the surrounding agricultural land, as such

we will implement 3-metre firebreaks along all boundaries and cells breaks. When the fuel loads exceed 10 tonnes per hectare, 6-metre firebreaks will be established. At Furnihurst, based on modelled growth rates, it is anticipated this will occur at between approximately 13 to 17 years of age. Refer to Appendices 1 & 2 for further information regarding fuel loads and proposed firebreak requirements.

4.6.2 Firebreak Maintenance

Firebreaks within and bordering the Furnihurst Carbon Project will be maintained by Wheatbelt Connect. Firebreaks on parts of the property outside the planting areas will be maintained by the property manager or their delegate. All firebreaks must be maintained in accordance with the agreement with the Shires of Wagin and Woodanilling.

- Annually, on or before the date specified by the Shires of Wagin and Woodanilling, Wheatbelt Connect shall comply with the directives outlined in section 4.6.1 (above). Firebreaks intended to provide access for firefighting and aim to reduce the outbreak, spread and extension of a bushfire. Firebreaks shall be maintained until the end of the bushfire season as specified by the Shires of Wagin and Woodanilling under section 33 of the *Bush Fires Act 1954*.
- Firebreaks for all planting areas shall comply with requirements contained in the *DFES Guidelines for Plantation Fire Protection (2011)* except where a deviation has been agreed with the Shires, as appropriate for the nature of the specific planting area.

4.7 Fire Detection, Reporting and Initial Response

The Wheatbelt Connect Team, the landowner, neighbours, and the existing Shires of Wagin and Woodanilling brigades will undertake fire detection. In the event of unplanned fire or loss of control of a planned fire, Emergency WA is the initial contact (dial 000).

Emergency WA will notify the appropriate Chief Fire Control Officer or nominated delegate from the Shire of Wagin and/or the Shire of Woodanilling. The Chief Fire Control Officer/s will liaise with Emergency WA for coordination of the initial suppression.

If a major bushfire develops, other firefighting organisations may become involved in the fire suppression action e.g. Department of Fire and Emergency Services (DFES), Parks and Wildlife Service (PWS) in the Department of Biodiversity Conservation and Attractions (DBCA).

4.8 Post-Emergency Fire Management

Once initial fire suppression is completed, responsibility to manage the fire and any related mop-up duties will generally be handed back to the plantation manager / landowner. Assistance may be provided by brigades as required; however, shire volunteers and staff are not expected to monitor the property once the fire is under control.

4.9 Water Points and Fire Equipment

Firefighting water supplies on Furnihurst are shown in the Emergency Response Map (Appendix 3) and include the following:

- Extensive water tank and dam network throughout the property maintained and operated by the property manager.

Equipment for fire and fuel load suppression activities located on the property is summarised in Appendix 4. A list of this equipment will be provided to the Shires of Wagin and Woodanilling prior to the commencement of the fire season.

4.10 Fuel load management with livestock

As part of the integrated agriculture approach of the plantation, it is possible that livestock may be introduced to the Furnihurst Carbon Project when the trees are approximately 3 years old, or when they are sufficiently mature to withstand grazing. Besides controlling weeds, the grazing will have the beneficial effect of reducing fire fuel loads and improving vehicle access within the planting.

4.11 Training

Wheatbelt Connect team members involved in Bushfire response shall have undertaken suitable training to ensure competency to undertake this role. This training will be reviewed periodically and will include training provided by DFES.

Appendix 1 – Comparison of firebreak width and fuel load

Summary of firebreak width and fuel load comparisons among various plantation and agricultural species common to the Wheatbelt of Western Australia to demonstrate the appropriateness of proposed mallee firebreak widths

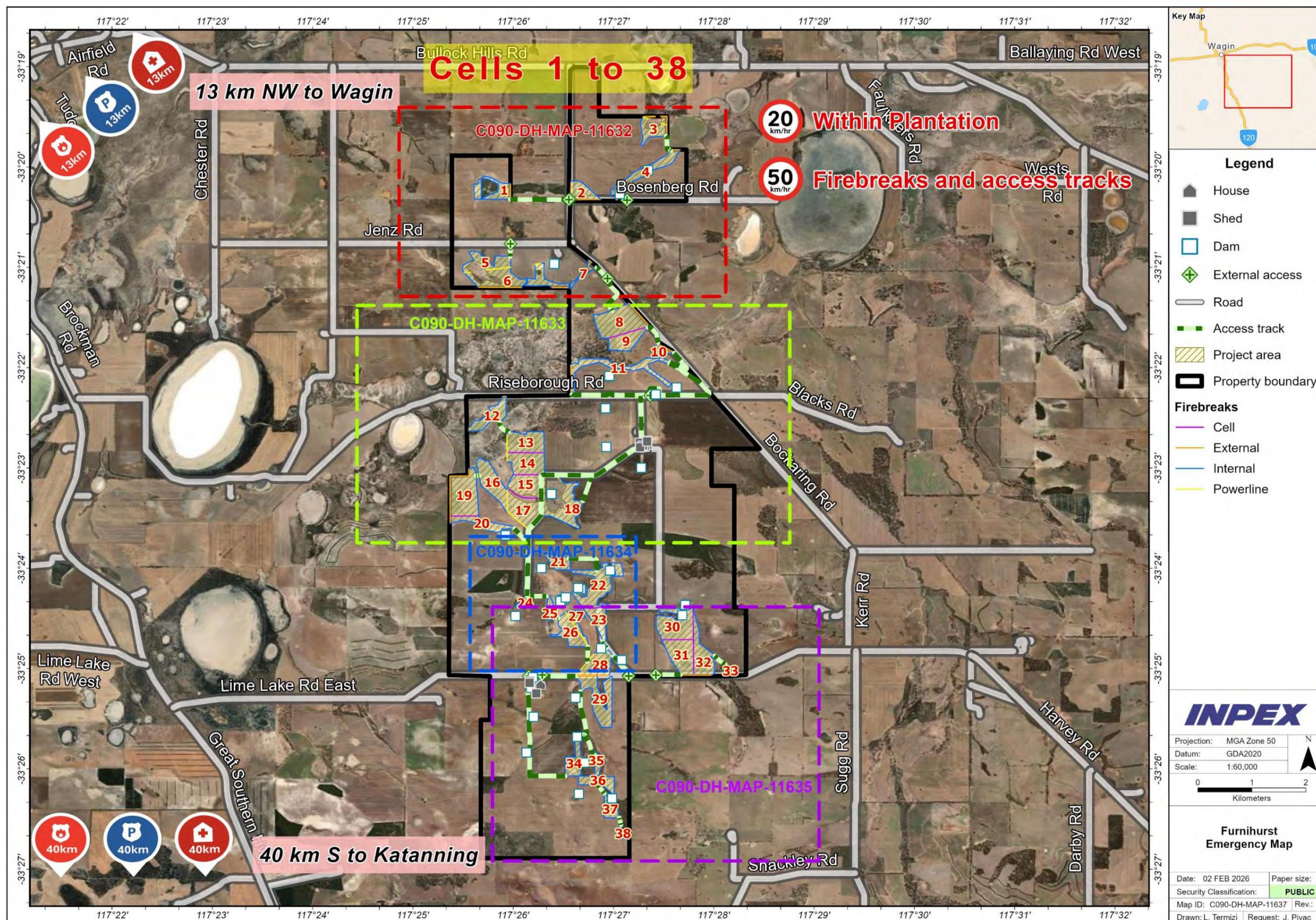
Fuel Type	Stocking Rate (stems per hectare)	Fuel Description	External Horizontal Firebreak Requirements
Blue Gum ¹	1000-1250	Up to 4-years: Vulnerable to grass fires. Fuel loads up to 4 t/ha 4-6 years: Fuel load up to 5 t/ha. Increase in forest litter and bark 7+ years: continuous fuel cover, up to 8 t/ha, increase in heavy fuels and bark streamers 10+ years: Fuel load exceeds 8 t/ha, with increase in heavy 'trash' fuels	15 m
Pine ¹	1500	Up to 4-years: Fuel loads can be up to 5 t/ha. Vulnerable to grass fires. 3-6 years: Increase in forest litter bark and needles 7-8 years: continuous fuel cover, fuel load up to 8t/ha, increase in heavy fuels 12-18 years: 17-26 t/ha fuel loads	15 m
Mallee (up to 40% canopy cover) ¹	1500	Up to 2-years: Fuel loads up to 5 t/ha. Vulnerable to grass fires 3-6 years: depends on location, grass and some leaf litter, up to 5 t/ha 6-10 years: May exceed 10 t/ha but is acceptable for 20-40% of area to be more than 8t/ha	10 m
Mallee (up to 20% canopy cover) ¹	<1500	Up to 2-years: Fuel loads up to 5 t/ha, vulnerable to grass fires 3-6 years: based on location, grass and some litter, up to 5 t/ha 6-10 years: may exceed 10 t/ha but is acceptable for 20-40% of area to be more than 8 t/ha	3 m
Our Proposal (Mallee) ^{1&2}	500	Years 0-5: Fuel loads are expected to be less than 3 t/ha Years 6-10: Fuel loads are expected to be less than 10 t/ha Years 15-25: Fuel loads may exceed 10t/ha with higher ACCU areas having a higher fuel load Fuel loads and corresponding requirements will be reviewed, and best management will be applied	3 m until 10 t/ha fuel load is reached at approximately 10-years of age and then 6 m external firebreak widths will be established
Wheat ^{3, 4}	N/A	Annual ~7.24 t/ha of highly combustible material. This estimate is for an average wheat crop in H4 (2.90 tonnes grain/ha), in the high rainfall zone (450 – 750mm)	Less than or equal to 3 m
References			
¹ Guidelines for Plantation Fire Protection (FESA, 2022) https://publications.dfes.wa.gov.au/publications/guidelines-for-plantation-fire-protection			
² Reforestation by Environmental or Mallee Plantings FullCAM Guidelines (2024) https://www.dcceew.gov.au/sites/default/files/documents/fullcam-guidelines-reforestation-environmental-mallee-plantings-2024-method.pdf			
³ Planfarm Benchmarks (Averages for region M4 from 2019-2023)			
⁴ Comparing the Grain Yields and Other Properties of Old and New Wheat Cultivars https://www.mdpi.com/2073-4395/13/8/2090			

Appendix 2 - Projected fuel loads of proposed mallee planting at Furnihurst Carbon Project

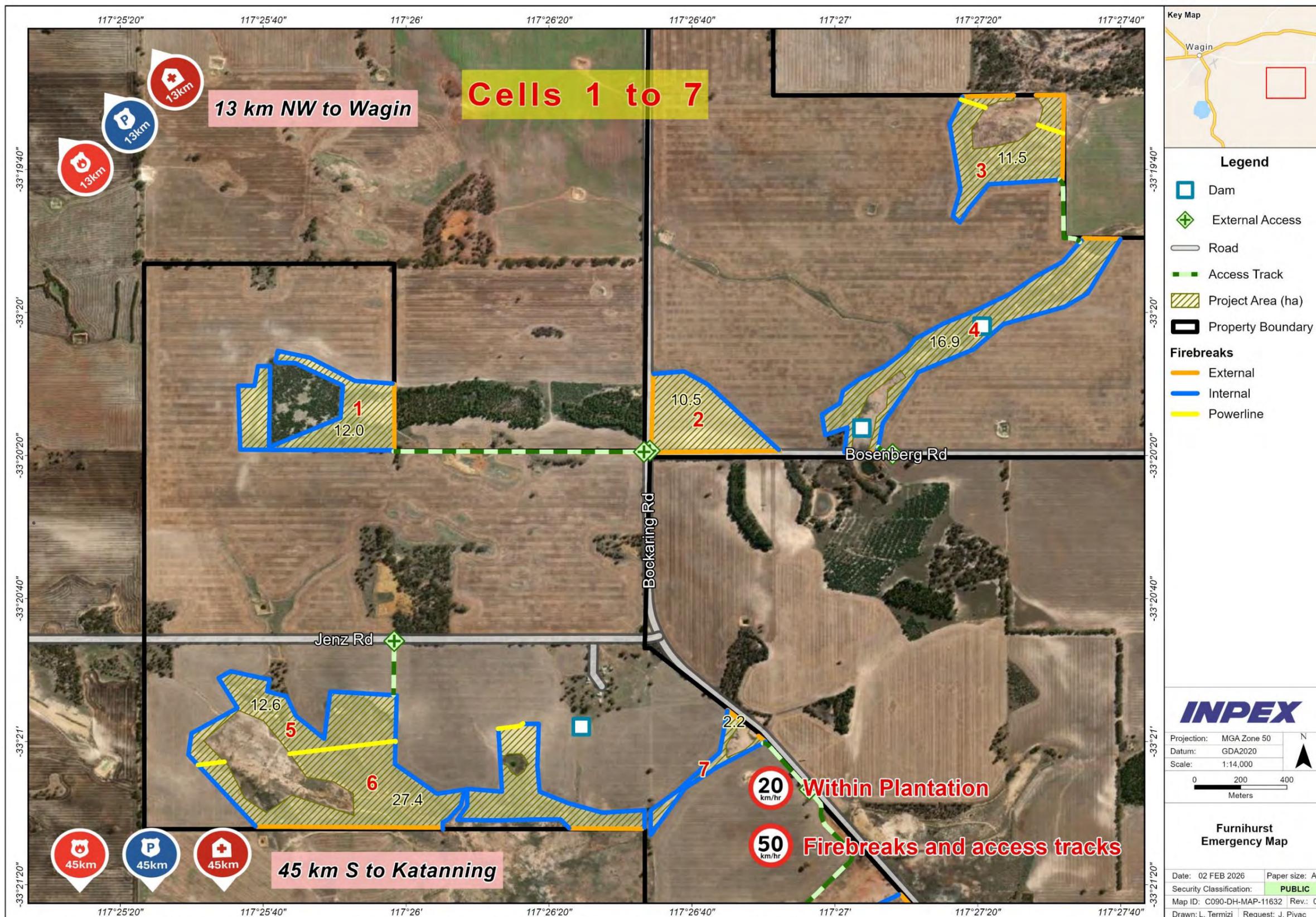
Summary of modelled growth rates based on FullCAM mallee plantings (4.8 to 7.2 CO₂e/ha) and corresponding fine fuel loads, which have been calculated as specified by FESA using this calculation: Fine Fuel Load (t/ha) = Debris ((tonne carbon / ha) × 2) × 0.80.

Fuel Load (tonnes/ha)			
Years	Anticipated annualised growth rates (CO ₂ e/ha)		
	Low (4.8)	Medium (5.9)	High (7.2)
5	1.13	1.37	1.68
10	5.16	6.30	7.72
15	9.34	11.41	14.01
20	12.86	15.71	19.29
25	15.59	19.05	23.40

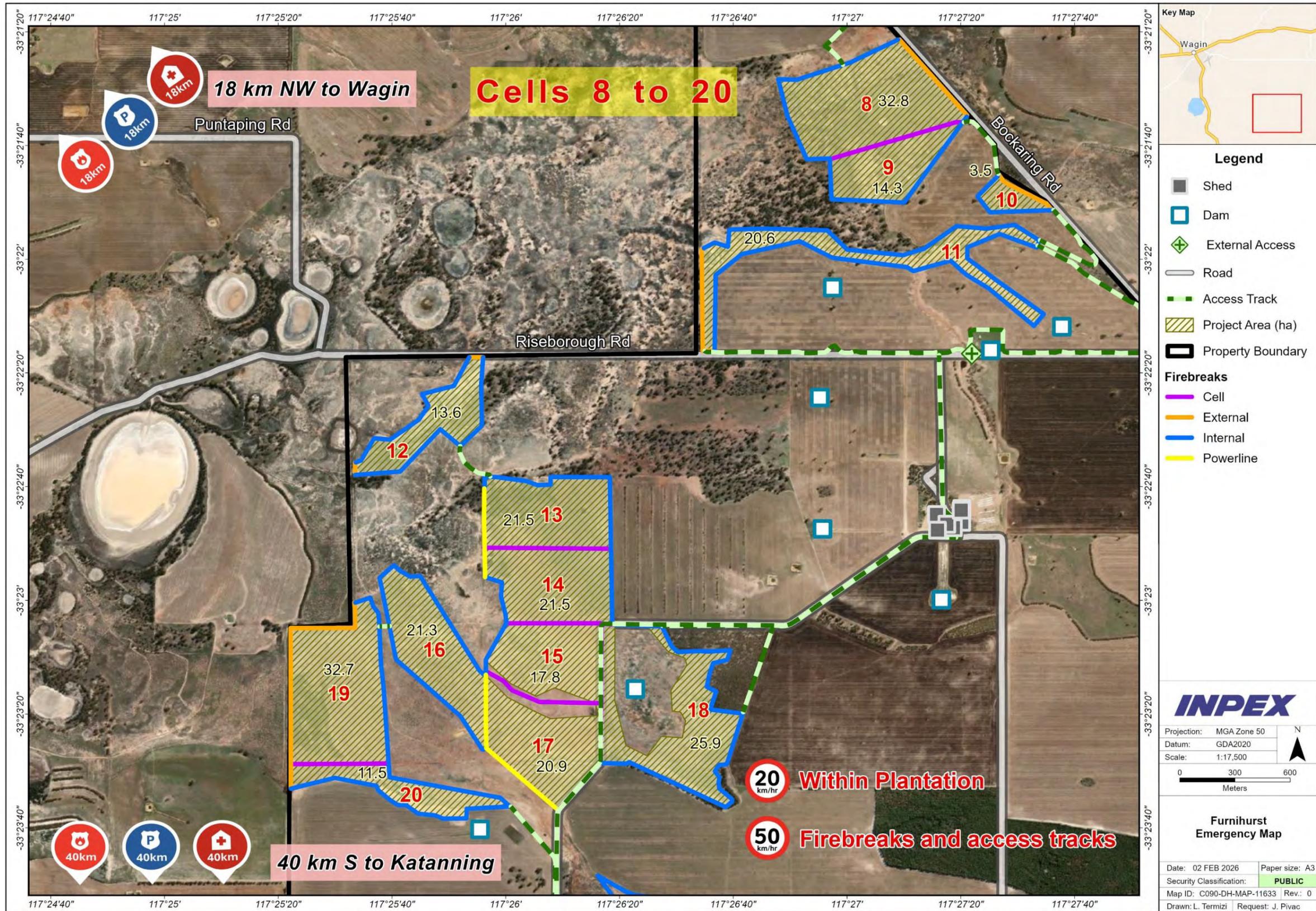
Appendix 3 – Indicative Furnihurst Emergency Response Maps



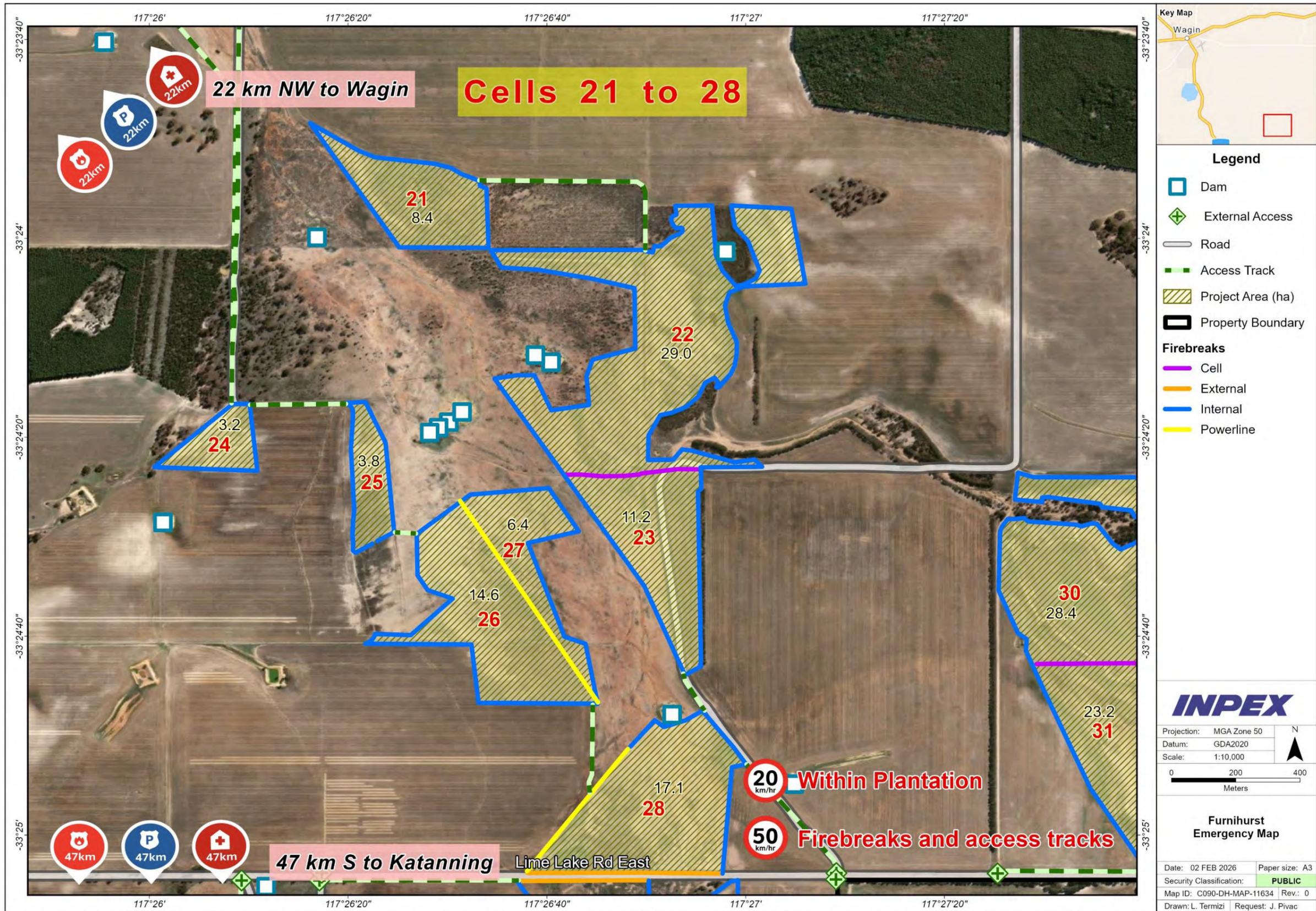
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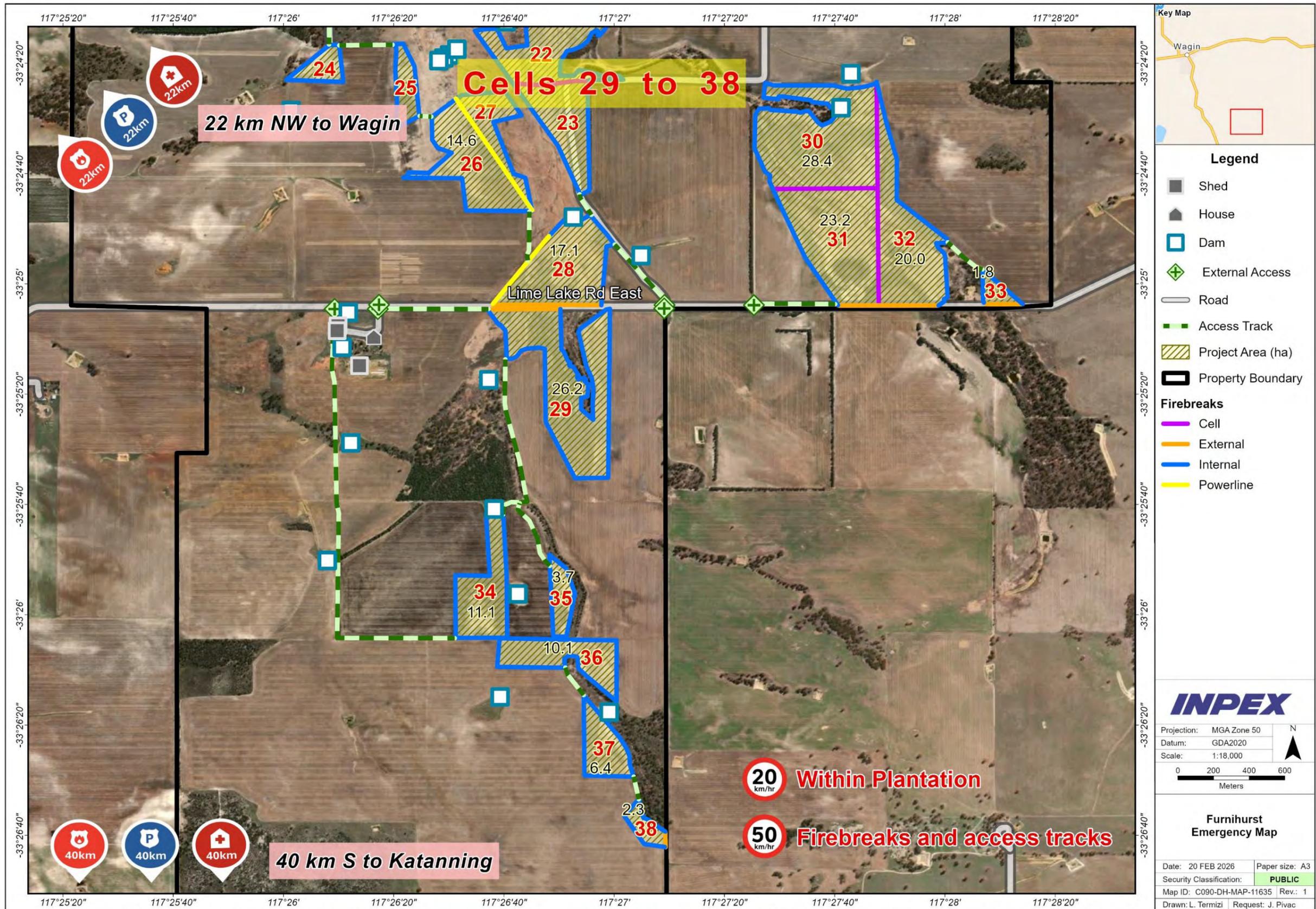
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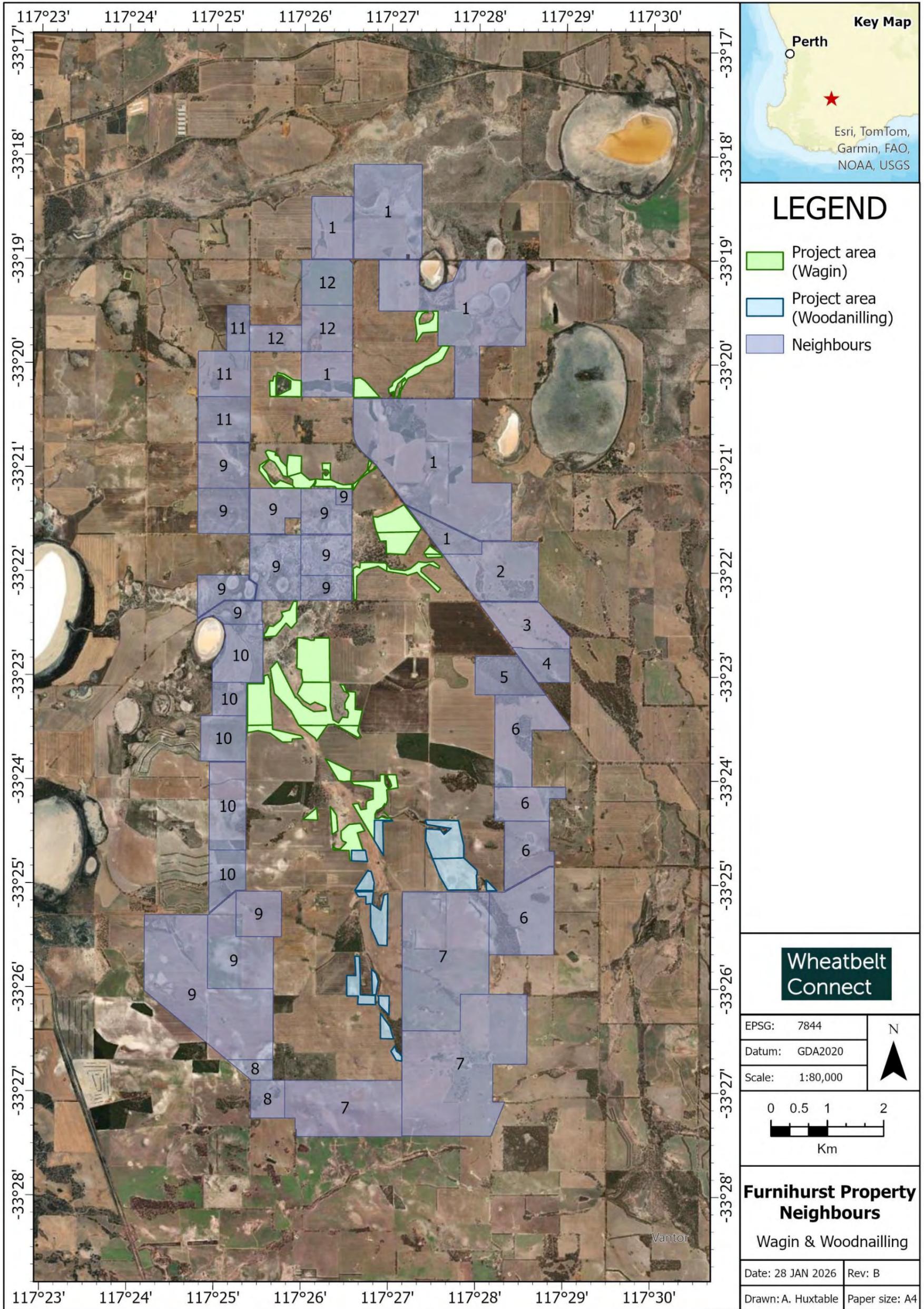
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Appendix 4 – Contact Details

Wheatbelt Connect Contact Details

Wheatbelt Connect representatives and the landowner of the property will be the primary contacts for bushfire related matters. Contact Details below:

Plantation Management	Murray Crane	+61 429 376 689	murray.crane@INPEX.com.au
Project Management	Brendon Riley	+61 421 284 632	brendon.riley@INPEX.com.au
Revegetation Specialist	Beren Spencer	+61 462 278 882	beren.spencer@INPEX.com.au
Land Coordinator	Sam Harma	+61 428 820 499	sam.harma@INPEX.com.au
INPEX – New Energy Business, Level 22, 100 St Georges Tce, Perth WA 6000			

Local Emergency Agencies

Agency	Contact	Agency	Contact
For all Emergencies	000	State Emergency Service (SES)	13 25 00
Department of Fire and Emergency Services (DFES)	13 33 37	Emergency WA	emergency.wa.gov.au
DFES Great Southern District	08 6832 3110	Bushfire IO	bushfire.io
Wagin District Hospital	(08) 9642 1888	Bureau of Meteorology	bom.gov.au/wa/index.shtml
Wagin Police Station	(08) 9852 0000	Parks and Wildlife Service	dpaw.wa.gov.au
Katanning Health Service	(08) 9821 6222	Main Roads WA	13 81 38
Katanning Police Station	(08) 9821 3800	Western Power	13 13 51

Fire contact details - Shire of Wagin, 2 Arthur Road WAGIN WA 6315

Agency	Phone	Contact Person
Shire of Wagin	0438 611 126	Chief Fire Control Officer – Xavier White
Shire of Wagin	0409 102 704	Deputy Fire Control Officer – Wade Brockway
Shire of Wagin	0427 611 503	Lime Lake locality - Phil Ward

Fire contact details – Shire of Woodanilling, 3316 Robinson Road WOODANILLING WA 6316

Agency	Phone	Contact Person
Shire of Woodanilling	0428 123 374	Chief Bush Fire Control Officer – Evan Hall
Shire of Woodanilling	0428 611 987	Deputy Chief Fire Control Officer – Lachlan Patterson
Shire of Woodanilling	0427 228 070	FCO/Captain Cartmeticup Brigade – Wayne Shackley

Local Contacts

Landholder Contact Details

Ben Ball
1046 Riseborough Road, LIME LAKE 6315; and 568 Lime Lake Road East, CARTMETICUP 6316
Mobile +61 427211178
ben@reballagriculture.com

On-farm firefighting equipment

Available on-site or on local associated property within the business.

- Two light tanker units
- One trailer unit
- One front end loader
- Offset Discs

Owner: Ben Ball

Neighbour Contact Details

Contact details for neighboring properties are shown below and their locations in relation to the Furnihurst Carbon Project.

Property Number	Landowner	Address	Contact Person/s	Phone number
1	TBA	315 Blacks Road, GUNDARING 6315	TBA	TBA
2	TBA		TBA	TBA
3	TBA		TBA	TBA
4	TBA	315 Blacks Road, GUNDARING 6315	TBA	TBA
5	TBA		TBA	TBA
6	TBA	384 Berwick Street, East Victoria Park WA 6101	TBA	TBA
7	TBA	108 Kerr Road, CARTMETICUP 6316	TBA	TBA
8	TBA	431 Shackley Road, Cartmeticup 6316	TBA	TBA
9	TBA	24987 Great Southern Highway, BOYERINE 6316	TBA	TBA
10	TBA	439 Puntaping Road, WAGIN 6315	TBA	TBA
11	TBA	601 Brockman Road, LIME LAKE 6315	TBA	TBA
12	TBA	103 Puntaping Road, WAGIN 6315	TBA	TBA

Note: These details will be provided in the updated BMP prior to the bushfire season and included in the hard copy available at the plantation entrances.

Wheatbelt Connect

A joint venture between



Chief Bush Fire Control Officer Comment – Furnihurst Carbon Project

Proposed Variations outline in the Bushfire Management Plan:

1. Regardless of the density of plantings, this is still a plantation and the current firebreak requirements should be adhered to. Allowing double standards now has the potential to open a can of worms in the future should there be future applications with differing planting densities. I would recommend sticking to a 'keep it simple' principal for ease of future monitoring and inspections.
2. The inspections of fire breaks into the future for projects like these will impose more work on volunteers, particularly if there are variations and timelines in place for changes.
3. A proposed 6m for a fire break by Wheatbelt Connect to an external boundary is far too short for a tree planting. Most farmers will appreciate that once the trees grow, the space between the trees and the fence diminishes significantly and in lots of cases, trees end up needing pruning away from the fence. If this is the case then there will not be sufficient space for fire unit access between the fence and the boundary trees.

In summary, the proposed fire breaks do not meet our current requirements for Plantations: <https://www.woodanilling.wa.gov.au/documents/21332/2025-2026-firebreak-notice> and the proposed variation is not supported. If the proposal is amended to comply then there are no objections.

This fact sheet clarifies the planning arrangements for tree farms, as set out in *State Planning Policy 2.5 - Rural Planning (SPP 2.5)* and the *Rural Planning Guidelines*. It provides information about the planning issues relevant to tree farming, for application by local governments and other decision-makers.

What is a tree farm?

The Planning and Development (Local Planning Schemes) Regulations 2015 (the Regulations) defines tree farms as *“land used for commercial tree production where trees are planted in blocks of more than one hectare, including land in respect of which a carbon right is registered under the Carbon Rights Act 2003, section 5”*.

This definition is applied in local planning schemes as they are reviewed and updated. Schemes that have not been updated may still include historic definitions such as ‘plantation’ or ‘agroforestry’. However, the intent is for a single land use definition, that caters for tree farms for harvesting for timber products and/or in sequestration of carbon, as the land use planning considerations are similar.

Planning context

Where are the current tree farms?

In September 2021 the State Government announced a \$350 million investment over 10 years to bolster the State’s softwood plantation estate. This was estimated to require an additional 33,000 ha of land for pine trees to support the forestry industry, and provide timber products to the construction industry, while also contributing to carbon capture and storage.

In WA, existing pine tree farms are mostly in the Donnybrook, Bridgetown, Nannup and Margaret River areas. They currently represent approximately 30% of harvestable tree farming, with blue gums comprising 70%. Blue gum plantations make up approximately 160,000 ha with two thirds of plantations planted in the Plantagenet and Albany areas.

Where are the most suitable locations for pine tree farms?

The most suitable location for new pine tree farms is on land with rainfall generally exceeding 600mm and within an approximate 150km radius to the timber processing hub in the Shire of Dardanup.

What are the land use planning considerations with tree farms?

Growing of trees for timber is similar to other crops, however there are some planning issues associated with tree farming that may require further assessment and management, if relevant. As set out in SPP 2.5, these include:

- **Bushfire risk** - tree farms may establish a bushfire risk where not occurring before. The Department of Fire and Emergency Services has published guidelines to assist in the management of bushfire risk for tree farms. Any development conditions to manage bushfire risk should accord with these guidelines.
- **Environmental and economic issues, including planting thresholds** - the location of tree farms relative to environmental and/or biodiversity assets, and management of potential impacts (eg wildling spread). So too, ensuring there is a balanced supply of rural land for other economic activity can be addressed in local planning strategies.
- **Water availability and recharge** - potential impacts on groundwater and surface water systems may need to be considered.
- **Visual landscape impacts** - local governments may identify rural prominent landscapes to exclude tree farms for visual reasons. While the converse

may occur, these areas can be identified in keeping with the Western Australian Planning Commission's (WAPC) Visual Landscape [planning manual](#).

- **Transport impacts** - where tree farming involves harvesting, local governments may need to make arrangements with developers for road and/or intersection upgrades to manage potential haulage impacts.
- **Separation from sensitive land uses** - local governments may establish buffers to exclude tree farming around these land uses eg. electrical substations or transmission lines.

Interpretation of SPP 2.5 Policy measures

SPP 2.5 sets out seven key policy positions to facilitate a co-ordinated approach to tree farms in WA. For the purpose of clarifying the WAPC's position, the intent of each policy statement is explained below:

1. *tree farming is supported and encouraged on rural land as a means of diversifying rural economies and providing economic and environmental benefit* - this means the WAPC supports tree farms in rural areas and will implement this approach in assessment of local planning strategies and schemes;
2. *tree farming should generally not occur on priority agricultural land* - generally, land that is identified for horticultural or food production purposes;
3. *tree farming should generally be a permitted use on rural land, except where development of a tree farm would create an extreme or unacceptable bushfire risk or when responding to specific*

local circumstances as identified in a strategy or scheme - this means that tree farms should be a 'P', 'D' or 'A' (permitted or discretionary) uses in local planning schemes, with the local planning strategies and schemes providing additional guidance (as required) to address local planning issues listed below in this fact sheet;

4. *local governments should manage the location, extent and application requirements for tree farming in their communities through local planning strategies, schemes and/or local planning policies* - this means that local governments should use their local planning frameworks to regulate tree farming in their municipality, in keeping with the intent of SPP 2.5, which is to support and encourage tree farms;
5. *in planning for tree farming, local government considerations should include but are not limited to, potential bushfire risk, environmental and economic factors, water availability and recharge, visual landscape impacts, transport impacts of tree farming (where harvesting is proposed), planting thresholds, appropriate buffers, and location relative to conservation estates and sensitive land uses* - this means that local governments should consider tree farms in the context of other existing and proposed land uses in their municipality, and set planning controls as required, based on demonstrated evidence that the control is needed;
6. *where tree farm proposals are integrated with farm management for the purpose of natural resource management and occupy no more than 10 per cent of the farm, the proposal should not require local government development approval* - this means that local governments may consider

exemptions for integrated tree farms, related to natural resource management, due to their minimal impact and environmental benefit; and

7. *the establishment of tree farms does not warrant the creation of new or smaller rural lots* - this means that future subdivision of rural land is not warranted based on a tree farm proposal or development.

While the above policy measures relate to all tree farm species and types in Western Australia, **Map 1** shows the main focus area of tree farming in the State.

Do tree farms have an impact on agricultural communities?

The Australian economy has been forced to adjust structurally over time, which has seen ongoing change in the agricultural sector. Research by Rural Industries Research and Development Corporation (RIRDC) in 2001 and 2007 highlights the impacts of globalised economic rationalism on family farms and subsequent issues of their declining viability, leading to farm amalgamation, reduced labour hire and the contraction of local economies.

Tree farms are part of the ever changing agricultural sector. But they are not the underlying cause of the population or economic changes.

For local governments where pine tree farms are likely to be developed, population change data from the Australian Bureau of Statistics (Census 2001 to 2021), indicates that the general trend is for increasing or stable population figures, and the 'family' makeup of households has remained steady at around 70%. Family composition or population has not significantly declined in the last 20 years.

Can a local government seek to prohibit or mandate what percentage of a lot can be used for tree farming?

WAPC policy is that tree farms should be supported and encouraged on rural land. Therefore, any local planning strategies or schemes seeking to prohibit or severely restrict tree farming would not be in keeping with State policy.

Some local governments have local planning policies expressing a preference for tree farms to occupy a percentage of the overall land area eg. 10% or 30% of a lot or property. However, if a land use is capable of being approved in a local planning scheme, and a development application has addressed relevant scheme requirements, it may not be open to a local government to prevent a landowner from using the landholding for an approvable land use. Any local planning policy seeking to prohibit or restrict the extent of tree farms would need to have a planning reason for taking such an approach.

In the absence of this, limiting the ability of a landowner to use their land as zoned, may be unreasonable. Local planning policies that refer to a percentage a tree farm cover may also conflict with a local planning scheme, which would render the local planning policy as having no effect. Should a local government refuse a development application for a tree farm, this decision can be reviewed by the State Administrative Tribunal. Such a review provides an independent test of the effectiveness of the WAPC's policy, and its application at a local level.

Local planning approaches

Examples of local planning approaches are included in this section.

Local planning strategy and tree farms:

Local governments may include information about tree farms in their local planning strategies. This could consider:

- the location and extent of existing tree farms;
- analysis of available rural land to support tree farms relative to other rural land uses;
- areas where tree farms may provide environmental benefits such as use of less productive farm land and addressing land degradation such as soil erosion or salinity; and
- areas where tree farms might be unsuitable eg. priority agriculture land, bushfire buffers to sensitive land uses or visual landscape protection.

Local planning scheme and tree farms:

The Planning and Development (Local Planning Schemes) Regulations 2015 requires local planning schemes to use the model definition for tree farm.

In keeping with SPP 2.5, the permissibility of tree farms use in schemes would need to be a 'P' (permitted), 'D' (discretionary) or 'A' (discretionary subject to advertising). For small scale plantings, related to natural resource management, it may be appropriate to exempt tree farms from requiring development approval, as is recommended in SPP 2.5.

The various local planning framework mechanisms to control tree farms can include:

- permissibility in the zoning table, including for rural and priority agricultural land;
- use of Special Control Areas to identify suitable areas, or exclusion areas in and around townsites or areas where viewsheds may be protected;
- exemptions from seeking development approval; or
- local planning policy guidance on discretion, where tree farms are a 'D' or 'A' use, regarding management of bushfire risk, visual landscape amenity or road haulage impacts.

Additional resources

Plantation Management and Industry overview:

- *Code of Practice for Timber Plantations in Western Australia*, Forest Industries Federation of WA (FIFWA). (2014). [Code of practice for timber plantations in Western Australia \(www.wa.gov.au\)](http://www.wa.gov.au)
- *Guidelines for Plantation Fire Protection*, DFES 2022. (in preparation).
- *Guidelines for Plantation Fire Protection*, DFES 2011. (current at time of publication). [Guidelines Plantation Fire Prctn 2011 P.indd \(website-files.com\)](http://www.wa.gov.au)
- *Plantation fire management and protection*. Plantation information series. Forest Products Commission - Western Australia (2020). [Plantation-fire-management-and-protection.pdf \(www.wa.gov.au\)](http://www.wa.gov.au)

- *Western Australia Plantations: the Missing Piece of the Puzzle*, Forest Industries Federation of WA (FIFWA), (2016).
<https://www.forestindustries.com.au/uploads/1/2/3/2/123273289/fifwa-wa-plantations-missing-piece-of-the-puzzle-2016-min.pdf>

Structural change and socio-economic impact:

- *Drivers of Structural Change in Australian Agriculture*, Australian Bureau of Agricultural and Resource Economics, Commonwealth of Australia. Rural Industries Research and Development Corporation (2007).
[07-057.pdf \(agrifutures.com.au\)](https://www.agrifutures.com.au/07-057.pdf)
- *Rural restructuring, policy change and uneven development in the Central Wheatbelt of Western Australia*, School of Social Sciences and Asian Languages, Curtin University of Technology. Tonts, M.A. (1998).
[Rural restructuring, policy change and uneven development in the central wheatbelt of Western Australia \(curtin.edu.au\)](https://www.curtin.edu.au/rural-restructuring-policy-change-and-uneven-development-in-the-central-wheatbelt-of-western-australia)
- *Socio-Economic Impacts of Farm Forestry*, Rural Industries Research and Development Corporation. Tonts, M. A., Campbell, C. and Black, A. (2001).
[01-045.pdf \(agrifutures.com.au\)](https://www.agrifutures.com.au/01-045.pdf)
- *Socio-Economic Impacts of Plantation Forestry in the Great Southern Region (WA)*, Forest and Wood Products Research and Development Corporation, Australian Government, (2005).
[Pn04.4007 great southern region \(WA\).pdf \(fwpa.com.au\)](https://www.fwpa.com.au/Pn04.4007%20great%20southern%20region%20(WA).pdf)

Local Government example local planning policies:

- Shire of Donnybrook-Balingup: road haulage impacts, bushfire protection, water quality impact of works and visual landscape amenity (exclude term 'agroforestry')
[LPP 9 3 Private Tree Plantations Agroforestry.pdf \(donnybrook-balingup.wa.gov.au\)](https://www.donnybrook-balingup.wa.gov.au/LPP_9_3_Private_Tree_Plantations_Agroforestry.pdf)
- Shire of Plantagenet: special control areas surrounding townsites for full or partial exclusion; bushfire, amenity and environmental impacts.
[Microsoft Word - Policy 15 - Commercial Plantations.doc \(plantagenet.wa.gov.au\)](https://www.plantagenet.wa.gov.au/Microsoft%20Word%20-%20Policy%2015%20-%20Commercial%20Plantations.doc)
- Shire Bridgetown-Greenbushes: plantation management plan, minimum application content, example conditions and approval renewal guidance.
[Microsoft Word - 08 - Policy Manual - Town Planning \(bridgetown.wa.gov.au\)](https://www.bridgetown.wa.gov.au/Microsoft%20Word%20-%2008%20-%20Policy%20Manual%20-%20Town%20Planning)

TREE FARMS



Map 1: Area of main tree farm focus

67. Consideration of application by local government

- (1) Development approval cannot be granted on an application for approval of —
- (a) development that is a class X use in relation to the zone in which the development is located, unless —
 - (i) the development relates to land that is being used for a non-conforming use; and
 - (ii) the local government considers that the proposed use of the land would be less detrimental than the non-conforming use;
 - or
 - (b) development that otherwise does not comply with a requirement of this Scheme, unless —
 - (i) this Scheme gives the local government discretion to waive or vary the requirement or to grant development approval despite non-compliance with the requirement; or
 - (ii) the development is permitted under a provision of this Scheme in relation to non-conforming uses.
- (2) In considering an application for development approval (other than an application on which approval cannot be granted under subclause (1)), the local government is to have due regard to the following matters to the extent that, in the opinion of the local government, those matters are relevant to the development the subject of the application —
- (a) the aims and provisions of this Scheme and any other local planning scheme operating within the Scheme area;
 - (b) the requirements of orderly and proper planning including any proposed local planning scheme or amendment to this Scheme that has been advertised under the *Planning and Development (Local Planning Schemes) Regulations 2015* or any other proposed planning instrument that the local government is seriously considering adopting or approving;
 - (c) any approved State planning policy;
 - (d) any environmental protection policy approved under the *Environmental Protection Act 1986* section 31(d);
 - (e) any policy of the Commission;
 - (f) any policy of the State;
 - (fa) any local planning strategy for this Scheme endorsed by the Commission;
 - (g) any local planning policy for the Scheme area;
 - (h) any structure plan or local development plan that relates to the development;
 - (i) any report of the review of the local planning scheme that has been published under the *Planning and Development (Local Planning Schemes) Regulations 2015*;
 - (j) in the case of land reserved under this Scheme, the objectives for the reserve and the additional and permitted uses identified in this Scheme for the reserve;
 - (k) the built heritage conservation of any place that is of cultural significance;
 - (l) the effect of the proposal on the cultural heritage significance of the area in which the development is located;
 - (m) the compatibility of the development with its setting, including —
 - (i) the compatibility of the development with the desired future character of its setting; and

- (ii) the relationship of the development to development on adjoining land or on other land in the locality including, but not limited to, the likely effect of the height, bulk, scale, orientation and appearance of the development;
 - (n) the amenity of the locality including the following —
 - (i) environmental impacts of the development;
 - (ii) the character of the locality;
 - (iii) social impacts of the development;
 - (o) the likely effect of the development on the natural environment or water resources and any means that are proposed to protect or to mitigate impacts on the natural environment or the water resource;
 - (p) whether adequate provision has been made for the landscaping of the land to which the application relates and whether any trees or other vegetation on the land should be preserved;
 - (q) the suitability of the land for the development taking into account the possible risk of flooding, tidal inundation, subsidence, landslip, bush fire, soil erosion, land degradation or any other risk;
 - (r) the suitability of the land for the development taking into account the possible risk to human health or safety;
 - (s) the adequacy of —
 - (i) the proposed means of access to and egress from the site; and
 - (ii) arrangements for the loading, unloading, manoeuvring and parking of vehicles;
 - (t) the amount of traffic likely to be generated by the development, particularly in relation to the capacity of the road system in the locality and the probable effect on traffic flow and safety;
 - (u) the availability and adequacy for the development of the following —
 - (i) public transport services;
 - (ii) public utility services;
 - (iii) storage, management and collection of waste;
 - (iv) access for pedestrians and cyclists (including end of trip storage, toilet and shower facilities);
 - (v) access by older people and people with disability;
 - (v) the potential loss of any community service or benefit resulting from the development other than potential loss that may result from economic competition between new and existing businesses;
 - (w) the history of the site where the development is to be located;
 - (x) the impact of the development on the community as a whole notwithstanding the impact of the development on particular individuals;
 - (y) any submissions received on the application;
 - (za) the comments or submissions received from any authority consulted under clause 66;
 - (zb) any other planning consideration the local government considers appropriate.
- (3) Subclause (1) has effect despite the zoning table for this Scheme.

[Clause 67 amended: SL 2020/252 r. 74.]

SHIRE OF WOODANILLING
STATEMENT OF PAYMENTS
FOR THE PERIOD 28 FEBRUARY 2026

Attachment 13.1.1

Transaction ID	Date	Name	Description	Amount
Municipal Account				
EFT Payments				
EFT8181	06/02/2026	Shire of Lake Grace	Reimbursement- 4WDL Dinner on 22/9/2025 at Pirate Life, Perth	\$379.33
EFT8182	06/02/2026	The Trophy Shop Albany	3 x Awards for 2026 Australia Day- 165mm Black glass shield including postage	\$150.85
EFT8183	06/02/2026	Sea Breeze Ice Creams	Supplied Icecreams and Sno Cones- 2026 Australia Day Event	\$760.00
EFT8184	06/02/2026	Greenfields Technical Services	Principal Civil Engineer- Scope and prepare RFQ documentation, provide support and advice to Shire, assist with RFQ process and evaluate submissions. Civil Engineer- input RFQ documentation, review and draft evaluation workbook and report- Robinson Road West & Oxley. 1/8/2025 to 30/11/2025	\$6,583.50
EFT8185	06/02/2026	Larissa's Face Painting	4.5 hours of Face Painting- 2026 Australia Day Event	\$300.00
EFT8186	06/02/2026	PCS	Printer Access for WWLZ Officer- changed name, EMCS having issues with SynergySoft Add-ins, checked password and re enter, Accessed EMCS via remote session and looked at server outlook. EA couldnt login remotely. Monthly Monitoring Fee- January 2026	\$255.00
EFT8187	06/02/2026	Kojonup Agricultural Supplies	1 x Stihl Basic Helmet, 3x Stihl Autocut C26-2, 2x Stihl Cord CF3 Pro 345m, 1 x Stihl Chain Tungsten Carbide - Shire Depot	\$592.01
EFT8188	06/02/2026	Albany Best Office Systems	Photocopier Count- 20/12/2025 to 20/1/2026, 1053 copies of B/W & 924 copies of Colour	\$177.72
EFT8189	06/02/2026	Great Southern Waste Disposal	Removal of household rubbish- 2/11/2025 to 26/12/2025, Removal of recycling rubbish- 5th & 19th December 2025	\$3,746.96
EFT8190	13/02/2026	Pingarning Pty Ltd/ Prompt Safety Solutions	Quarterly WHS Visit- Toolbox Meeting, SWMS Topic Review, In-house training- January 2026	\$1,210.00
EFT8191	13/02/2026	Great Southern Fuel Supplies	Statement- January 2026	\$7,185.19
EFT8192	13/02/2026	Goodyear Autocare Wagin	Supply and Fit 2 x Maxxis 235/75r15 AT781 ATS tyres- WO 029	\$570.00
EFT8193	13/02/2026	Katanning Hardware	2 x 10pk Stainless Discs Bore (125mm x 1mm x 22mm) - Cenetary Park	\$39.90
EFT8194	24/02/2026	WA Contract Ranger Services	Ranger Services- 23rd & 28th January 2026	\$418.00
EFT8195	24/02/2026	The Woody Shop	Fuel & Groceries- December 2025 & January 2026	\$625.54
EFT8196	24/02/2026	Greenfields Technical Services	Principal Civil Engineer- (9hrs @ \$190.00 per hour), Site inspections with dozer contractor, liasie with Shire for gravel cartgage and pushing, planning of quantities and resources - 1/12/2025 to 21/1/2026- Robinson Road West	\$3,553.00
EFT8197	24/02/2026	Connect Technology Australia	Update radio firmware and added the system to Connect cloud management for remote access and support, Update VoIP phone firmware and applied necessary security patches, Connected CCTV Switch to Admin LAN in both admin and depot, Removed outdated radio equipment from admin area, Troubleshoot network issues with CCTV, resolve power disconnection at depot, Reconfigure radio at Rec Centre to restore camera functionality, Extended admin internet to Rec Centre for future use	\$4,625.13
EFT8198	24/02/2026	Winston Brothers Acoustic	Music and Entertainment- 2026 Australia Day Event	\$600.00
EFT8199	24/02/2026	ATO	BAS- January 2026	\$7,581.00
EFT8200	24/02/2026	Katanning Stock & Trading	2 x Flexi hose, 2 x 38mm flushpipes, 1 x conetile- Cenetary Park	\$32.20

**SHIRE OF WOODANILLING
STATEMENT OF PAYMENTS
FOR THE PERIOD 28 FEBRUARY 2026**

Attachment 13.1.1

EFT8201	24/02/2026 Shire of Katanning	CESM Cost Sharing- 1/10/2025 to 31/12/2025	\$4,143.70
EFT8202	24/02/2026 PCS	Review and revise wording on Business Continuity Plan for EMCS, Internet issues at Shire Office, Starlink router offline, link 0 on edgerouter is down, replaced the starlink router with the one at 3340 Robinson Road, Put the router in bypass mode to stop it broadcasting a wireless network	\$340.00
EFT8203	24/02/2026 Downer EDI Works Pty Ltd	3,600m2 of 7mm dry racking aggregate- Robinson Road West	\$8,250.00
EFT8204	26/02/2026 Edge Planning & Property	Planning Services (2.75hrs @ \$147.00 per hour)- January 2026	\$444.67
EFT8205	26/02/2026 BGL Solutions	Mow Oval and Small Lawns at Rec Centre complex fortnightly- February 2026	\$4,406.02
EFT8206	26/02/2026 Harcher Distributors SouthWest	100 x 240L Bin Liners- Depot	\$43.30
EFT8207	26/02/2026 Western Australian Electoral Commission	Local Government Election Service- 18th October 2025	\$12,785.54
EFT8208	26/02/2026 Moduplay Group Pty Ltd	Supply and Install F-2123 Kita Playgroud- Cenetary Park	\$85,987.00
EFT8209	26/02/2026 Marlene Shackley	Bond Refund- Pavilion & Town Hall- Friday 20th February 2026	\$635.00
EFT8210	26/02/2026 Goodyear Autocare Wagin	Puncture Repair- WO 859	\$60.00
EFT8211	26/02/2026 PCS	Upgrade SynergySoft to V11.1.497- WDN & play accounts, Replace SynergySoft msi, rebuild system after upgrade	\$255.00

EFT Total Payments **\$156,735.56**

Cheque Payments

Total Cheque Payments **\$0.00**

Direct Debit Payments

DD6456.1	15/02/2026 Connect Technology Australia	Landline Distribution- Call Charges 28/12/2025 to 27/1/2026, Mobile Access Fee- 28/1/2026 to 27/1/2026	\$433.95
DD6456.2	14/02/2026 Message4U Pty Ltd	SMS Messaging Outbound-5462 units-1/1/2026 to 31/1/2026, Monthly Access Fee- 1/2/2026 to 28/2/2026	\$565.10
DD6456.3	02/02/2026 Telstra Limited	2025 WA South Western Directory- 11th Instalment	\$19.53
DD6457.1	03/02/2026 NAB - Credit Card	Statement- January 2026	\$3,078.48
DD6459.1	04/02/2026 Aware Super	Payroll deductions	\$924.35
DD6459.2	04/02/2026 REI Super	Superannuation contributions	\$606.73
DD6459.3	04/02/2026 Colonial Select Personnel Super	Superannuation contributions	\$245.83
DD6459.4	04/02/2026 REST	Superannuation contributions	\$427.52
DD6459.5	04/02/2026 Australian Super	Payroll deductions	\$472.84
DD6459.6	04/02/2026 Spirit Super	Superannuation contributions	\$166.97
DD6459.7	04/02/2026 Prime Super	Superannuation contributions	\$180.38
DD6459.8	04/02/2026 MLC Master Key Super Fundamentals	Superannuation contributions	\$187.89
DD6467.1	11/02/2026 Aware Super	Payroll deductions	\$924.35
DD6467.2	11/02/2026 REI Super	Superannuation contributions	\$606.73
DD6467.3	11/02/2026 Colonial Select Personnel Super	Superannuation contributions	\$245.83
DD6467.4	11/02/2026 REST	Superannuation contributions	\$485.59
DD6467.5	11/02/2026 Australian Super	Payroll deductions	\$472.84
DD6467.6	11/02/2026 Spirit Super	Superannuation contributions	\$168.42
DD6467.7	11/02/2026 Prime Super	Superannuation contributions	\$180.38
DD6467.8	11/02/2026 MLC Master Key Super Fundamentals	Superannuation contributions	\$187.89
DD6470.1	25/02/2026 Synergy	Power Usage- 25/12/2025 to 24/1/2026- Street Lighting	\$696.61
DD6471.1	15/02/2026 3E Advantage Pty Limited	Ricoh IMP3500 MFP Photocopier Rental- February 2026	\$165.00
DD6471.2	15/02/2026 ClickSuper	Transaction & Facility Fee- January 2026	\$13.86
DD6476.1	18/02/2026 Aware Super	Payroll deductions	\$925.16

**SHIRE OF WOODANILLING
STATEMENT OF PAYMENTS
FOR THE PERIOD 28 FEBRUARY 2026**

Attachment 13.1.1

DD6476.2	18/02/2026 REI Super	Superannuation contributions	\$606.73
DD6476.3	18/02/2026 Colonial Select Personnel Super	Superannuation contributions	\$245.83
DD6476.4	18/02/2026 REST	Superannuation contributions	\$485.59
DD6476.5	18/02/2026 Australian Super	Payroll deductions	\$472.84
DD6476.6	18/02/2026 Spirit Super	Superannuation contributions	\$166.97
DD6476.7	18/02/2026 Prime Super	Superannuation contributions	\$190.13
DD6476.8	18/02/2026 MLC Master Key Super Fundamentals	Superannuation contributions	\$187.89
DD6484.1	25/02/2026 Aware Super	Payroll deductions	\$930.71
DD6484.2	25/02/2026 REI Super	Superannuation contributions	\$606.73
DD6484.3	25/02/2026 Colonial Select Personnel Super	Superannuation contributions	\$245.83
DD6484.4	25/02/2026 REST	Superannuation contributions	\$508.77
DD6484.5	25/02/2026 Australian Super	Payroll deductions	\$472.84
DD6484.6	25/02/2026 Spirit Super	Superannuation contributions	\$166.97
DD6484.7	25/02/2026 Prime Super	Superannuation contributions	\$180.38
DD6484.8	25/02/2026 MLC Master Key Super Fundamentals	Superannuation contributions	\$187.89
DD6495.1	13/02/2026 Telstra Limited	Mobile Distribution- Call Charges to 24/1/2026, Service & Equipment Charges- 25/1/2026 to 24/2/2026- CEO, EMCS, LH	\$469.87

Total Direct Debit Payments	\$18,508.20
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Municipal Account List of Payments Total	\$175,243.76
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Credit Card Details - DD6457.1

Date	Name	Description	
02/01/2026	Adobe	Subscription- 31/12/2026 to 30/1/2026	\$265.96
19/01/2026	Starlink	Subscription- 16/1/2026 to 16/2/2026, Shire Office, Council Chambers & Depot	\$139.00
20/01/2026	Woolworths	Refreshments- 2026 Australia Day Event	\$956.02
22/01/2026	Woolworths	Refreshments- 2026 Australia Day Event	\$6.50
27/01/2026	Kowalds News and Glasshouse	Stationery- 2026 Australia Day Event	\$15.05
27/01/2026	Woolworths	Sunscreen- 2026 Australia Day Event	\$51.50
27/01/2026	Johns Bakery	Refreshments- 2026 Australia Day Event	\$180.00
27/01/2026	Starlink	Subscription- 25/1/2026 to 25/2/2026, 3327 Robinson Road	\$139.00
27/01/2026	Starlink	Subscription- 25/1/2026 to 25/2/2026, 3340 Robinson Road	\$139.00
28/01/2026	JB Quality Meats	Refreshments- 2026 Australia Day Event	\$841.95
28/01/2026	SEEK	Job Advertisement- Executive Assistant Position	\$335.50
28/01/2026	NAB	Credit Card Fee- January 2026	\$9.00

Credit Card TOTAL on DD6457.1	\$3,078.48
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Great Southern Fuel Supplies- EFT8191

Date	Name	Description	
14/01/2026	Great Southen Fuel- Inv D2242054 (Raised on Purchase Order)	Bulk Fuel Diesel-1900 litres @ \$1.42842 ex GST	\$2,985.40
30/01/2026	Great Southern Fuel- Inv D2243176 (Raised on Purchase Order)	Bulk Fuel Diesel-2400 litres @ \$1.47021 ex GST	\$3,881.35
31/01/2026	Fuel Card Purchases	Fuel Card Purchases- WO 022, WO 018	\$318.44

Great Southern Fuel Supplies TOTAL on EFT8191	\$7,185.19
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SHIRE OF WOODANILLING
STATEMENT OF PAYMENTS
FOR THE PERIOD 28 FEBRUARY 2026

Attachment 13.1.1

CERTIFICATE OF Chief Executive Officer

This schedule of accounts to be passed for payment, covering vouchers as above which was submitted to each member of Council has been checked and is fully supported by vouchers and invoices which are submitted herewith and which have been duly certified as to the receipt of goods and the rendition of services and as to the prices, computations, and costings and the amounts shown are due for payment.

Signed by



Anika Serer
Chief Executive Officer



SHIRE OF WOODANILLING

MONTHLY FINANCIAL REPORT

28 FEBRUARY 2026

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**SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

PREPARATION TIMING AND REVIEW

Date prepared: All known transactions up to 28 FEBRUARY 2026

Prepared by: Darren Long (Finance Consultant)

Reviewed by: Anika Serer (CEO)

BASIS OF PREPARATION

REPORT PURPOSE

This report is prepared to meet the requirements of Local Government (Financial Management) Regulations 1996, Regulation 34 . Note: The Statements and accompanying notes are prepared based on all transactions recorded at the time of preparation and may vary due to transactions being processed for the reporting period after the date of preparation.

BASIS OF ACCOUNTING

This statement comprises a special purpose financial report which has been prepared in accordance with Australian Accounting Standards (as they apply to local governments and not-for-profit entities), Australian Accounting Interpretations, other authoritative pronouncements of the Australian Accounting Standards Board, the Local Government Act 1995 and accompanying regulations. Material accounting policies which have been adopted in the preparation of this statement are presented below and have been consistently applied unless stated otherwise. Except for cash flow and rate setting information, the report has also 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 Council controls resources to carry on its functions have been included in this statement. In the process of reporting on the local government as a single unit, all transactions and balances between those funds (for example, loans and transfers between Funds) have been eliminated. All monies held in the Trust Fund are excluded from the statement. The Shire currently holds no monies in its Trust Fund.

SIGNIFICANT ACCOUNTING POLICES

GOODS AND SERVICES TAX

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.

CRITICAL ACCOUNTING ESTIMATES

The preparation of a financial report in conformity with Australian Accounting Standards requires management to make judgements, estimates and assumptions that effect the application of policies and reported amounts of assets and liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances; the results of which form the basis of making the judgements about carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

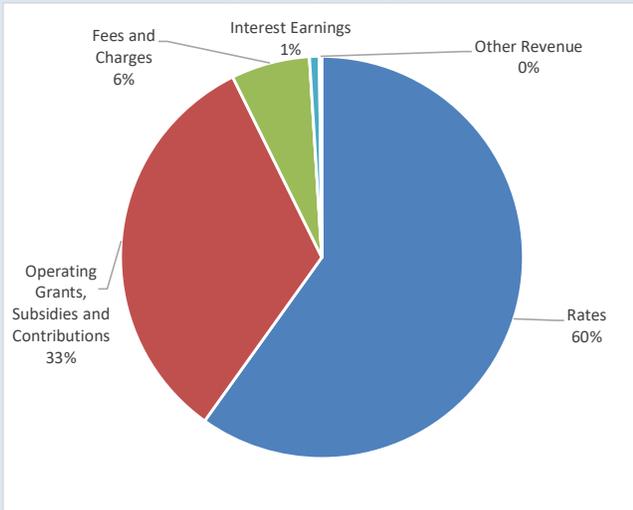
ROUNDING OFF FIGURES

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

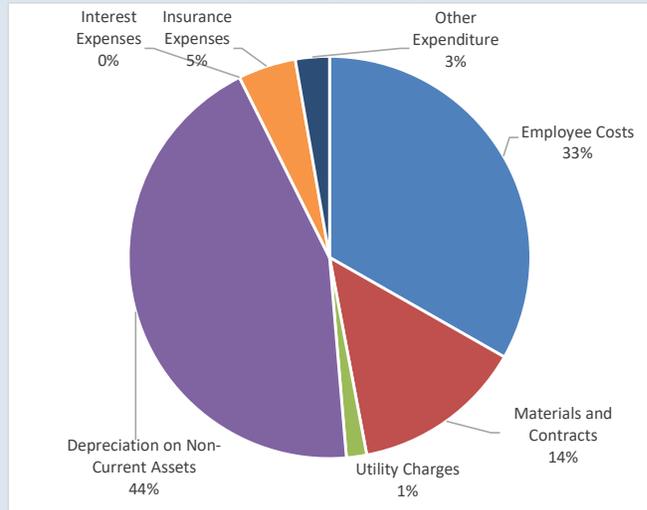
**SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

SUMMARY GRAPHS

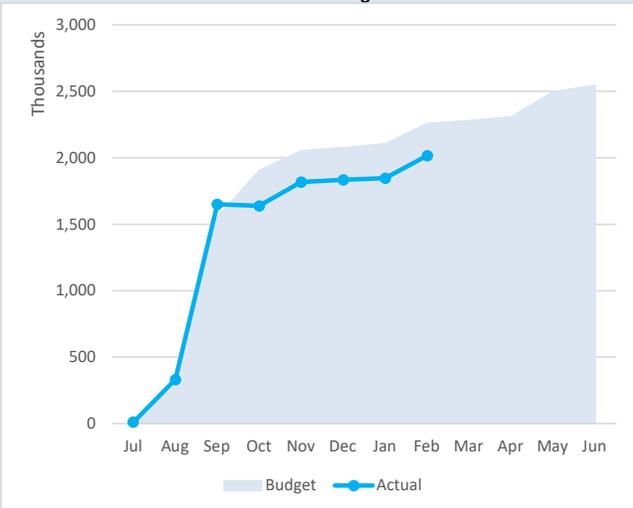
OPERATING REVENUE



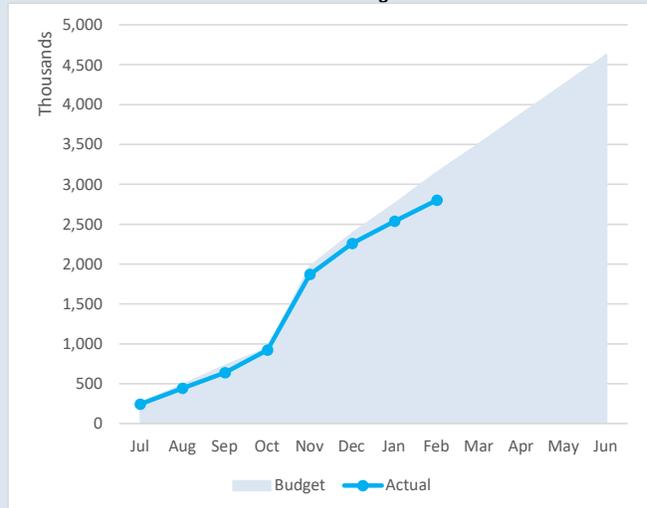
OPERATING EXPENSES



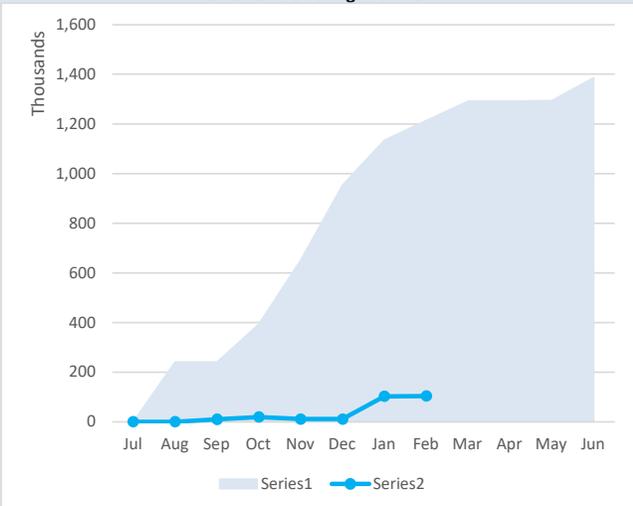
OPERATING REVENUE - Budget-v-YTD Actual



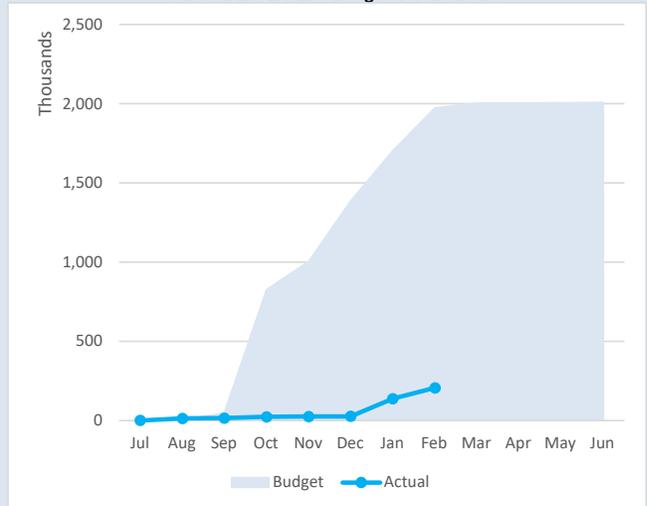
OPERATING EXPENSES - Budget-v-YTD Actual



CAPITAL REVENUE - Budget-v-YTD Actual



CAPITAL EXPENSES - Budget-v-YTD Actual



**SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

STATUTORY REPORTING PROGRAMS

The local governments operations as disclosed in these financial statements encompass the following service orientated activities/programs.

	ACTIVITIES
<p>GOVERNANCE</p> <p>To provide a decision making process for the efficient allocation of scarce resources.</p>	Administration and operation of facilities and services to members of the Council. Other costs that relate to the tasks of assisting elected members and ratepayers on matters which are which are not directly related to specific shire services.
<p>GENERAL PURPOSE FUNDING</p> <p>To collect revenue to allow for the provision of services.</p>	Rates, general purpose government grants and interest revenue.
<p>LAW, ORDER, PUBLIC SAFETY</p> <p>To provide services to help ensure a safer community.</p>	Supervision of various by-laws, fire prevention, emergency services and animal control.
<p>HEALTH</p> <p>To provide an operational framework for good community health.</p>	Food and water quality, pest control, immunisation services, child health services and health education.
<p>EDUCATION AND WELFARE</p> <p>To meet the needs of the community in these areas.</p>	Management and support for families, children, youth and the aged within the community by providing Youth, Aged and Family Centres, Home and Community Aged Care Programs and assistance to schools.
<p>HOUSING</p> <p>To help ensure adequate housing.</p>	Provision of residential housing for council staff. Provision of housing for aged persons, low income families, government and semi government employees.
<p>COMMUNITY AMENITIES</p> <p>Provide services required by the community.</p>	Rubbish collection services and disposal of waste, stormwater drainage, protection of the environment, town planning and regional development and other community amenities (cemeteries and public toilets).
<p>RECREATION AND CULTURE</p> <p>To establish and manage efficiently infrastructure and resources which will help the social wellbeing of the community.</p>	Public halls, recreation and aquatic centres, parks and reserves, libraries, heritage and culture.
<p>TRANSPORT</p> <p>To provide effective and efficient transport services to the community.</p>	Construction and maintenance of roads, footpaths, bridges, street cleaning and lighting, road verges, streetscaping and depot maintenance.
<p>ECONOMIC SERVICES</p> <p>To help promote the Shire and its economic wellbeing.</p>	The regulation and provision of tourism, area promotion, building control, noxious weeds, vermin control and standpipes.
<p>OTHER PROPERTY AND SERVICES</p> <p>To monitor and control Shire's overhead operating accounts.</p>	Private works, public works overheads, plant and equipment operations, town planning schemes and activities not reported in the above programs.

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
STATEMENT OF COMPREHENSIVE INCOME BY PROGRAM
FOR THE PERIOD ENDING 28 FEBRUARY 2026

Attachment 13.2.1

	2025-2026 ANNUAL BUDGET	2025-2026 YTD BUDGET	2025-2026 YTD ACTUAL
EXPENDITURE (Excluding Finance Costs)	\$		\$
General Purpose Funding	(41,005)	(24,382)	(19,964)
Governance	(283,101)	(203,161)	(220,302)
Law, Order, Public Safety	(165,223)	(120,564)	(102,175)
Health	(57,403)	(40,221)	(29,993)
Education and Welfare	(98,259)	(71,579)	(52,799)
Housing	(100,235)	(72,848)	(43,286)
Community Amenities	(292,563)	(198,794)	(149,678)
Recreation and Culture	(333,517)	(231,262)	(247,101)
Transport	(3,138,544)	(2,105,093)	(1,994,393)
Economic Services	(118,301)	(82,586)	(35,033)
Other Property and Services	(2,031)	(4,394)	90,786
Operating Expenses	(4,630,182)	(3,154,884)	(2,803,938)
REVENUE			
General Purpose Funding	2,017,739	1,883,980	1,650,118
Governance	9,605	9,600	8,582
Law, Order, Public Safety	38,645	22,198	23,667
Health	318	318	436
Education and Welfare	61,980	41,304	43,174
Housing	17,640	11,752	12,445
Community Amenities	67,660	64,871	64,601
Recreation and Culture	4,190	4,001	19,985
Transport	237,575	197,826	118,896
Economic Services	71,560	9,110	6,564
Other Property & Services	18,344	12,577	68,081
Operating Revenue	2,545,256	2,257,537	2,016,548
Sub-Total	(2,084,926)	(897,347)	(787,390)
NON-OPERATING REVENUE			
Community Amenities	160,426	0	103,878
Transport	920,000	958,147	0
Total Non-Operating Revenue	1,080,426	958,147	103,878
PROFIT/(LOSS) ON SALE OF ASSETS			
Governance Profit	0	0	0
Governance Loss	0	0	0
Total Profit/(Loss)	0		0
NET RESULT	(1,004,500)	60,800	(683,512)
Other Comprehensive Income			
Changes on revaluation of non-current assets	0		0
Total Other Comprehensive Income	0	0	0
TOTAL COMPREHENSIVE INCOME	(1,004,500)	60,800	(683,512)

**SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDED 28 FEBRUARY 2026**

NATURE OR TYPE DESCRIPTIONS

REVENUE

RATES

All rates levied under the Local Government Act 1995. Includes general, differential, specific area rates, minimum rates, interim rates, back rates, ex-gratia rates, less discounts offered. Exclude administration fees, interest on instalments, interest on arrears and service charges.

GRANTS, SUBSIDIES AND CONTRIBUTIONS

Refer to all amounts received as grants, subsidies and contributions that are not non-operating 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.

PROFIT ON ASSET DISPOSAL

Profit on the disposal of assets including gains on the disposal of long term investments. Losses are disclosed under the expenditure classifications.

FEES AND CHARGEES

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 these as television and radio broadcasting, underground electricity and neighbourhood surveillance services. Exclude rubbish removal charges. 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 can not be classified under the above headings, includes dividends, discounts, rebates etc.

EXPENSES

EMPLOYEE COSTS

All costs associate 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.

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, 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, rental or lease expenditures.

UTILITIES (GAS, ELECTRICITY, WATER, ETC.)

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

Depreciation expense 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 State taxes. Donations and subsidies made to community groups.

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
STATEMENT OF COMPREHENSIVE INCOME BY NATURE & TYPE
FOR THE PERIOD ENDING 28 FEBRUARY 2026

	2025-2026 ORIGINAL BUDGET	2025-2026 YTD BUDGET	2025-2026 YTD ACTUAL
Expenses			
Employee Costs	(1,413,538)	(927,681)	(932,198)
Materials and Contracts	(891,460)	(626,528)	(386,527)
Utility Charges	(143,745)	(96,513)	(45,438)
Depreciation on Non-Current Assets	(1,826,361)	(1,217,363)	(1,233,138)
Interest Expenses	0	0	0
Insurance Expenses	(130,324)	(130,335)	(130,271)
Other Expenditure	(224,754)	(156,464)	(76,366)
Operating Expenses	(4,630,182)	(3,154,884)	(2,803,938)
Revenue			
Rates	1,208,737	1,208,737	1,207,942
Operating Grants, Subsidies and Contributions	982,772	837,531	661,486
Fees and Charges	316,082	187,163	127,002
Interest Earnings	28,660	16,770	15,699
Other Revenue	9,005	7,336	4,420
Operating Revenue	2,545,256	2,257,537	2,016,548
Sub-total	(2,084,926)	(897,347)	(787,390)
Non-Operating Grants, Subsidies & Contributions	1,080,426	958,147	103,878
Profit on Asset Disposals	0	0	0
Loss on Asset Disposals	0	0	0
Non-Operating Revenue	1,080,426	958,147	103,878
Net Result	(1,004,500)	60,800	(683,512)
Other Comprehensive Income			
Changes on revaluation of non-current assets	0	0	0
Total Other Comprehensive Income	0	0	0
TOTAL COMPREHENSIVE INCOME	(1,004,500)	60,800	(683,512)

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
STATEMENT OF FINANCIAL ACTIVITY BY NATURE/TYPE
FOR THE PERIOD ENDING 28 FEBRUARY 2026

	2025-2026 ORIGINAL BUDGET	2025-2026 YTD BUDGET (a)	2025-2026 YTD ACTUAL (b)	VARIANCE \$ (b)-(a)	VARIANCE % (b)-(a)/(a)	Var ▲▼
OPERATING REVENUE						
Rates other than General Rates	\$ (31,381)	\$ (31,381)	\$ (32,177)	Within Threshold	Within Threshold	
Operating Grants, Subsidies and Contributions	982,772	837,531	661,486	(176,045)	(21.02%)	▼
Fees and Charges	316,082	187,163	127,002	(60,161)	(32.14%)	▼
Interest Earnings	28,660	16,770	15,699	Within Threshold	Within Threshold	
Other Revenue	9,005	7,336	4,420	Within Threshold	(39.75%)	
Profit on the disposal of assets	0	0	0	Within Threshold	0%	
	1,305,138	1,017,419	776,430			
LESS OPERATING EXPENDITURE						
Employee Costs	(1,413,538)	(927,681)	(932,198)	Within Threshold	Within Threshold	
Materials and Contracts	(891,460)	(626,528)	(386,527)	240,001	38.31%	
Utility Charges	(143,745)	(96,513)	(45,438)	51,075	52.92%	
Depreciation on Non-Current Assets	(1,826,361)	(1,217,363)	(1,233,138)	(15,775)	Within Threshold	
Interest Expenses	0	0	0	Within Threshold	0%	
Insurance Expenses	(130,324)	(130,335)	(130,271)	Within Threshold	Within Threshold	
Other Expenditure	(224,754)	(156,464)	(76,366)	80,098	51.19%	
Loss on the disposal of assets	0	0	0	Within Threshold	0.00%	
	(4,630,182)	(3,154,884)	(2,803,938)			
Amount Attributable to Operating Activities	(3,325,044)	(2,137,465)	(2,027,508)			
ITEMS EXCLUDED FROM OPERATING ACTIVITIES						
Profit/ on the disposal of assets	0	0	0	0	0%	
(Loss) on the disposal of assets	0	0	0	0	0%	
Depreciation Written Back	1,826,361	1,217,363	1,233,138	15,775	Within Threshold	
	1,826,361	1,217,363	1,233,138			
<i>Sub Total</i>	(1,498,683)	(920,102)	(794,370)			
INVESTING ACTIVITIES						
Outflows from investing activities						
Purchase Buildings	(15,000)	(15,000)	0	15,000	100.00%	
Purchase Plant and Equipment	(255,000)	(255,000)	0	255,000	100.00%	
Infrastructure Assets - Roads	(1,544,404)	(1,514,404)	(91,409)	1,422,995	93.96%	
Infrastructure Assets - Drainage	(39,000)	(39,000)	(3,503)	35,497	91.02%	
Infrastructure Assets - Other	(142,374)	(142,374)	(103,878)	38,496	27.04%	
Inflows from investing activities						
Proceeds from Sale of Assets	75,000	75,000	0	(75,000)	(100.00%)	▼
Non-Operating Grants, Subsidies & Contributions	1,080,426	958,147	103,878	(854,269)	(89.16%)	▼
Amount Attributable to Investing Activities	(840,352)	(932,631)	(94,912)			
FINANCING ACTIVITIES						
Outflows from financing activities						
Transfer to Reserves	(11,850)	(7,904)	(7,119)	Within Threshold	Within Threshold	
Inflows from financing activities						
Transfer from Reserves	230,767	180,000	0	(180,000)	(100.00%)	▼
Amount Attributable to Financing Activities	218,917	172,096	(7,119)			
Plus Rounding						
Sub Total	(2,120,118)	(1,680,637)	(896,401)			
FUNDING FROM						
Estimated Opening Surplus at 1 July	880,000	880,000	847,189	(32,811)	Within Threshold	
Closing Surplus/(Deficit) at Reporting Date	0	439,481	1,190,907			
Total Deficiency to be funded from Rates	(1,240,118)	(1,240,118)	(1,240,119)			
AMOUNT RAISED FROM RATES	1,240,118	1,240,118	1,240,119			

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
STATEMENT OF FINANCIAL ACTIVITY BY FUNCTION/PROGRAM
FOR THE PERIOD ENDING 28 FEBRUARY 2026

	2025-2026 ORIGINAL BUDGET	2025-2026 YTD BUDGET (a)	2025-2026 YTD ACTUAL (b)	VARIANCE \$ (b)-(a)	VARIANCE % (b)-(a)/(a)	VAR ▲▼
OPERATING REVENUE						
General Purpose Funding	\$ 777,621	\$ 643,862	\$ 409,998	(233,864)	(36%)	▼
Governance	9,605	9,600	8,582	Within Threshold	(11%)	
Law, Order Public Safety	38,645	22,198	23,667	Within Threshold	Within Threshold	
Health	318	318	436	Within Threshold	(37%)	
Education and Welfare	61,980	41,304	43,174	Within Threshold	Within % Threshold	
Housing	17,640	11,752	12,445	Within Threshold	Within % Threshold	
Community Amenities	67,660	64,871	64,601	Within Threshold	Within % Threshold	
Recreation and Culture	4,190	4,001	19,985	15,984	400%	▲
Transport	237,575	197,826	118,897	(78,929)	(40%)	▼
Economic Services	71,560	9,110	6,564	Within Threshold	(28%)	
Other Property and Services	18,344	12,577	68,081	55,504	441%	▲
	1,305,138	1,017,419	776,430			
LESS OPERATING EXPENDITURE						
General Purpose Funding	(41,005)	(24,382)	(19,963)	Within Threshold	18%	
Governance	(283,101)	(203,161)	(220,302)	(17,141)	Within Threshold	
Law, Order, Public Safety	(165,223)	(120,564)	(102,175)	18,389	15%	
Health	(57,403)	(40,221)	(29,993)	10,228	25%	
Education and Welfare	(98,259)	(71,579)	(52,799)	18,780	26%	
Housing	(100,235)	(72,848)	(43,286)	29,562	41%	
Community Amenities	(292,563)	(198,794)	(149,679)	49,115	25%	
Recreation and Culture	(333,517)	(231,262)	(247,101)	(15,839)	Within Threshold	
Transport	(3,138,544)	(2,105,093)	(1,994,393)	110,700	Within % Threshold	
Economic Services	(118,301)	(82,586)	(35,033)	47,553	58%	
Other Property & Services	(2,031)	(4,394)	90,786	95,180	2166%	
	(4,630,182)	(3,154,884)	(2,803,938)			
Amount Attributable to Operating Activities	(3,325,044)	(2,137,465)	(2,027,508)			
ITEMS EXCLUDED FROM OPERATING ACTIVITIES						
Loss on the disposal of assets	0	0	0	0		
Profit/(Loss) on the disposal of assets	0	0	0	0	0%	
Depreciation Written Back	1,826,361	1,217,363	1,233,138	15,775	Within % Threshold	
Total Items Excluded from Operating Activities	1,826,361	1,217,363	1,233,138			
Net Amount Attributable to Operating Activities	(1,498,683)	(920,102)	(794,370)			
INVESTING ACTIVITIES						
Outflows from investing activities						
Purchase Buildings	(15,000)	(15,000)	0	15,000	100%	
Purchase Plant and Equipment	(255,000)	(255,000)	0	255,000	100%	
Infrastructure Assets - Roads	(1,544,404)	(1,514,404)	(91,409)	1,422,995	94%	
Infrastructure Assets - Drainage	(39,000)	(39,000)	(3,503)	35,497	91%	
Infrastructure Assets - Other	(142,374)	(142,374)	(103,878)	38,496	27%	
Inflows from investing activities						
Proceeds from Sale of Assets	75,000	75,000	0	(75,000)	(100%)	▼
Non-Operating Grants, Subsidies & Contributions	1,080,426	958,147	103,878	(854,269)	(89%)	▼
Amount Attributable to Investing Activities	(840,352)	(932,631)	(94,912)			
FINANCING ACTIVITIES						
Outflows from financing activities						
Transfer to Reserves	(11,850)	(7,904)	(7,119)	Within Threshold	Within Threshold	
Inflows from financing activities						
Transfer from Reserves	230,767	180,000	0	-180,000	100%	
Amount Attributable to Financing Activities	218,917	172,096	(7,119)			
Sub Total	(2,120,118)	(1,680,637)	(896,401)			
FUNDING FROM						
Estimated Opening Surplus at 1 July	880,000	880,000	847,189	-32,811	Within % Threshold	
Closing Surplus/(Deficit) at Reporting Date	0	439,481	1,190,907			
Total Deficiency to be funded from Rates	(1,240,118)	(1,240,118)	(1,240,119)			
AMOUNT RAISED FROM RATES	1,240,118	1,240,118	1,240,119			

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
SUMMARY OF CURRENT ASSETS AND LIABILITIES
FOR THE PERIOD ENDING 28 FEBRUARY 2026

	ACTUAL YTD	30/06/2025
<u>Current Assets</u>		
Cash at bank and on Hand	1,870,242	1,226,407
Restricted Cash - Bonds & Deposits	0	0
Restricted Cash Reserves	1,133,465	1,126,346
Trade Receivables	138,977	134,466
Contract Assets	0	147,277
Self Supporting Loan	0	0
Prepayments	0	30,950
Stock on Hand	7,300	8,197
Total Current Assets	3,149,983	2,673,643
<u>Current Liabilities</u>		
Trade Creditors	(65,740)	(149,980)
Rates paid in advance	0	0
Bonds and Deposits	(37,204)	(10,582)
Accrued Interest on Loans	0	0
Accrued Expense	(43,964)	0
ATO Liabilities	(21,159)	(18,124)
Contract Liability	(570,557)	(434,435)
Loan Liability	0	0
Provisions	(124,136)	(124,136)
Total Current Liabilities	(862,761)	(737,257)
Sub-Total	2,287,223	1,936,386
Adjustments		
LESS Cash Backed Reserves	(1,133,465)	(1,126,346)
LESS Self Supporting Loan	0	0
ADD: Current Loan Liability	0	0
ADD: LS Leave provision	37,149	37,149
Rounding	0	0
Net Current Position	1,190,907	847,189

**SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2026**

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Statement of Financial Activity for each months financial statements. Any material variances on the Statement of Financial Activity are be reported below.

The Local Government (Financial Management) Regulation 34 (5) states that "Each financial year, a local government is to adopt a percentage or value, calculated in accordance with AAS5, to be used in statements of financial activity for reporting material variances.

For the Shire of Woodanilling, material variances are to be reported when exceeding 10%, and a minimum of \$5,000.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Operating Revenue						
Operating Grants & Contributions	837,531	661,486	(176,045)	-21%	TIMING	Increase in General Purpose Grant \$58k, Increase in Local Road Grant \$23k, Decrease in Grant Commission- Special \$ 314k, Increase in Workers Compensation Reimbursement Income \$56k.
Fees & Charges	187,163	127,002	(60,161)	-32%	TIMING	Increase in Recreation & Sport Fees \$14k, Decrease in Transport Licensing Clearing Revenue \$76k.

**SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2026**

EXPLANATION OF MATERIAL VARIANCES

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REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Operating Expenses						
Materials & Contracts	(626,528)	(386,527)	240,001	38%	TIMING	Decrease in Members Admin Allocations \$16k, Decrease in Expenses for 4WDL VROC \$6k, Decrease in Consulting & Relief Staff \$46k, Increase in Computer Equipment Maint \$9k, Increase in Administration Costs Recovered \$144k, Decrease in Expenses Relating to Other Law, Order & Public Safety \$10k, Decrease in Well Aged Housing expenses \$16k, Decrease in Maintenance 3340 Robinson Road \$8k, Decrease in Maintenance 3347 Robinson Road \$7k, Decrease in Private Housing Rental Expenses \$11k, Decrease in Tip Maintenance Costs \$12k, Decrease in Town Planning expenses \$13k, Decrease in Other Recreation Admin allocations \$6k, Increase in Maintenance - Parks & Reserves \$8k, Increase in Maintenance - Oval & Buildings \$5k, Decrease in Expenses Relating to Streets, Roads, Bridges & Depot \$43k, Decrease in Maintenance - Muni Fund Roads \$ 21k, Decrease in Shire Depot Expenses \$7k, Decrease in Tourism & Area Promotion Expenses \$7k, Decrease in Overheads Allocated to Works \$90k, Decrease in Works Crew Staff Training \$7k, Decrease in Fuel & Oils \$25k, Decrease in Tyres \$9k, Decrease in Parts & Repairs \$40k, Decrease in Blades & Tynes \$6k, Decrease in Minor Equipment Purchases \$5k, Increase in Plant Operation Costs Allocated to Works \$89k, Increase in Plant Depreciation Costs Allocated to Works \$8k.
Utility Charges	(96,513)	(45,438)	51,075	53%	TIMING	Decrease in Oval Water expenses \$11k, Decrease in Standpipes water expenses \$39k.
Depreciation on Assets	(1,217,363)	(1,233,138)	(15,775)	Within Threshold	TIMING	Increase in Depreciation Relating to Streets, Roads, Bridges & Depot Maintenance \$33k, Decrease in Plant Operations Depreciation \$18k.

**SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2026**

EXPLANATION OF MATERIAL VARIANCES

The Local Government (Financial Management) Regulation 34 (2) (b) requires 'an explanation of each of the material variances' identified within the Statement of Financial Activity for each months financial statements. Any material variances on the Statement of Financial Activity are reported below.

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For the Shire of Woodanilling, material variances are to be reported when exceeding 10%, and a minimum of \$5,000.

REPORTING AREA	YTD BUDGET	YTD ACTUAL	VARIANCE \$	VARIANCE %	TIMING / PERMANENT	EXPLANATION
Other Expenses	(156,464)	(76,366)	80,098	51%	TIMING	Decrease in Members Donation expenses \$6k, Increase in Admin Fringe Benefit Tax \$10k, Decrease in Transport Licensing Payments \$75k, Increase in Expenses Relating to Tourism & Area Promotion \$7k.

Investing Activities

Purchase Plant and Equipment	(255,000)	0	255,000	100%	TIMING	Plant purchases not yet occurred.
Infrastructure Assets - Roads	(1,514,404)	(91,409)	1422995	94%	TIMING	Decrease in Robinson West Reconstruct 500m \$481k, Decrease in Robinson West Reconstruct 380m \$195k, Decrease in RRG - Oxley Road \$197k, Decrease in R2R - Darby Road \$80k, Decrease in R2R - Onslow Road \$70k, Decrease in R2R - Church Road \$30k, Decrease in RTR - Douglas Road \$16k, Decrease in R2R - Robinson West Rd Edge Repairs \$40k, Decrease in Bridges Construction \$314k.
Infrastructure Assets - Drainage	(39,000)	(3,503)	35,497	91%	TIMING	Decrease in DWER Dam Project \$35k.
Infrastructure Assets - Other	(142,374)	(103,878)	38,496	27%	TIMING	Decrease in Playground project \$38k.
Proceeds from Sale of Assets	75,000	0	(75,000)	-100%	TIMING	Trade-in of existing plant has not yet occurred.
Non-Operating Grants, Subsidies for the Development of Assets	958,147	103,878	(854,269)	-89%	TIMING	Decrease in Lotterywest grant funding \$18k, Decrease in Regional Road Group Grant \$600k, Decrease in Roads to Recovery Grant \$238k.

Financing Activities

Transfer from Reserves	180000	0	-180000	-100%	TIMING	Reserve transfer for plant purchases not yet occurred.
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SHIRE OF WOODANILLING
STATEMENT OF FINANCIAL POSITION
FOR THE PERIOD ENDING 28 FEBRUARY 2026

	2024-2025 ACTUAL \$	2025-2026 ACTUAL \$	Variance \$
Current assets			
Unrestricted Cash & Cash Equivalents	1,226,407	1,870,242	643,834
Restricted Cash & Cash Equivalents - Reserves	1,126,346	1,133,465	7,119
Restricted Cash & Cash Equivalents - Other	0	0	0
Trade and other receivables	164,576	138,137	(26,439)
Contract Assets	147,277	0	(147,277)
Inventories	8,197	7,300	(897)
Other Assets	840	840	0
Total current assets	2,673,643	3,149,983	476,340
Non-current assets			
WALGA LG House Unit Trust	39,810	39,810	0
Deferred Rates	20,817	20,817	0
Land	522,000	522,000	0
Buildings	6,545,848	6,455,214	(90,635)
Furniture & Equipment	93,878	86,009	(7,869)
Plant & Equipment	463,038	414,024	(49,014)
Road Infrastructure	52,289,148	51,422,516	(866,632)
Footpath Infrastructure	156,141	140,810	(15,331)
Drainage Infrastructure	6,222,818	6,132,737	(90,081)
Parks & Ovals Infrastructure	870,904	959,182	88,278
Other infrastructure	185,281	182,217	(3,064)
Total non-current assets	67,409,683	66,375,334	(1,034,348)
Total assets	70,083,325	69,525,317	(558,009)
Current liabilities			
Trade and other payables	149,980	136,982	12,998
ATO Liabilities	18,124	21,159	(3,035)
Bonds & Deposits	10,582	9,927	655
Grant Liability	434,435	570,557	(136,122)
Provisions	124,136	124,136	0
Total current liabilities	737,257	862,761	(125,504)
Non-current liabilities			
Interest-bearing loans and borrowings	0	0	0
Provisions	17,304	17,304	0
Total non-current liabilities	17,304	17,304	0
Total liabilities	754,560	880,064	(125,504)
Net assets	69,328,765	68,645,253	(683,513)
Equity			
Retained surplus	11,732,035	11,724,916	(7,119)
Net Result	0	-683,512	(683,512)
Reserve - asset revaluation	56,470,384	56,470,384	0
Reserve - Cash backed	1,126,346	1,133,465	7,119
Total equity	69,328,765	68,645,253	(683,512)

**SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 28 FEBRUARY 2026**

	2024-2025 ACTUAL \$	2025-2026 BUDGET \$	2025-2026 ACTUAL \$
<i>Cash Flows from operating activities</i>			
Payments			
Employee Costs	(1,219,267)	(1,430,540)	(922,591)
Materials & Contracts	(935,681)	(860,510)	(413,294)
Utilities (gas, electricity, water, etc)	(169,061)	(143,745)	(45,438)
Insurance	(115,985)	(130,324)	(130,271)
Interest Expense	0	0	0
Goods and Services Tax Paid	6,693	(163,800)	20,815
Other Expenses	(244,092)	(224,754)	(37,106)
	(2,677,393)	(2,953,673)	(1,527,885)
Receipts			
Rates	1,091,066	1,208,737	1,171,681
Operating Grants & Subsidies	785,130	982,772	955,729
Fees and Charges	363,302	316,082	126,885
Interest Earnings	48,557	28,660	15,699
Goods and Services Tax	0	187,211	0
Other	3,255	9,005	3,757
	2,291,310	2,732,467	2,273,751
<i>Net Cash flows from Operating Activities</i>	(386,083)	(221,206)	745,866
<i>Cash flows from investing activities</i>			
Payments			
Purchase of Buildings	(5,733)	(15,000)	0
Purchase of Plant and Equipment	(55,766)	(255,000)	0
Purchase of Furniture and Equipment	(30,335)	0	0
Purchase of Road Infrastructure Assets	(1,806,588)	(1,544,404)	(91,409)
Purchase Drainage Assets	(27,377)	(39,000)	(3,503)
Purchase of Other Infrastructure Assets	(106,168)	(142,374)	(103,878)
Purchase Solid Waste Assets	0	0	0
Receipts			
Proceeds from Sale of Assets	73,566	75,000	0
Non-Operating grants used for Development of Assets	1,513,417	793,268	103,878
<i>Net Cash Flows from Investing Activities</i>	(444,984)	(1,127,510)	(94,912)
Net increase/(decrease) in cash held	(831,067)	(1,348,716)	650,954
Cash at the Beginning of Reporting Period	3,183,820	2,002,752	2,352,753
Rounding	0	0	0
Cash at the End of Reporting Period	2,352,753	654,036	3,003,707

**SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
STATEMENT OF CASH FLOWS
FOR THE PERIOD ENDING 28 FEBRUARY 2026**

Notes

	2024-2025 ACTUAL	2025-2026 BUDGET	2025-2026 ACTUAL
	\$	\$	\$
RECONCILIATION OF CASH			
Cash at Bank - unrestricted	1,225,957	120,746	1,869,792
Cash at Bank - restricted	1,126,346	1,015,808	1,133,465
Cash on Hand	450	0	450
TOTAL CASH	2,352,753	1,136,554	3,003,707
RECONCILIATION OF NET CASH USED IN OPERATING ACTIVITIES TO OPERATING RESULT			
Net Result (As per Comprehensive Income Statement)	(229,429)	(1,004,500)	(683,512)
Add back Depreciation	1,828,609	1,826,361	1,233,138
(Gain)/Loss on Disposal of Assets	(55,336)	-	0
Adjustments to fair value of financial assets at fair value through profit and loss	0	-	0
Contributions for the Development of Assets	(1,513,417)	(793,268)	(103,878)
Changes in Assets and Liabilities			
(Increase)/Decrease in Inventory	(367)	-	898
(Increase)/Decrease in Receivables	35,760	23,411	173,716
(Increase)/Decrease in Other financial assets	0	178,227	0
Increase/(Decrease) in Accounts Payable	(463,325)	(17,002)	125,504
Increase/(Decrease) in Prepayments	0	-	0
Increase/(Decrease) in Employee Provisions	11,422	-	0
Increase/(Decrease) in other liabilities	-	(434,435)	
NET CASH FROM/(USED) IN OPERATING ACTIVITIES	(386,083)	(221,206)	745,866

**SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2026**

CAPITAL EXPENDITURE PROGRAM

COA	Description	Resp. Officer	Asset Class	Asset Invest. Type	2025/2026 Total Budget	2025/2026 YTD Budget	2025/2026 YTD Actuals	% of Annual Budget
Housing								
BC006	3327 Robinson Road Building Renewal	CEO	L&B	Renewal	15,000	15,000	0	0%
					15,000	15,000	0	
Community Amenities								
DWER1	DWER Dam Project	CEO	DRAIN	Upgrade	39,000	39,000	3,503	9%
LRC450	LRCI 4A - Woodanilling Townsite Enhancement/Playground	CEO	OTHER	Upgrade	142,374	142,374	103,878	73%
					181,374	181,374	107,381	
Transport								
RRG67	RRG - Oxley Road	EMI	ROAD	Renewal	200,000	200,000	2,988	1%
RRG66	Robinson Rd West - Reconstruct 500m	EMI	ROAD	Upgrade	500,000	500,000	18,673	4%
RRB66	Robinson Rd West - Reconstruct 380m	EMI	ROAD	Renewal	200,000	200,000	4,924	2%
R2R012	Darby Road	EMI	ROAD	Renewal	90,404	90,404	10,488	12%
R2R019	Onslow Road	EMI	ROAD	Renewal	70,000	70,000	0	0%
R2R021	Church road	EMI	ROAD	Renewal	60,000	30,000	0	0%
R2R68	Douglas Road	EMI	ROAD	Renewal	70,000	70,000	54,335	78%
R2R129	Robinson West Road Edge Repairs	EMI	ROAD	Renewal	40,000	40,000	0	0%
121350	Bridge Construction	CEO	BRIDGE	Renewal	314,000	314,000	0	0%
123300	Backhoe and Utility	CEO	P&E	Renewal	255,000	255,000	0	0%
					1,799,404	1,769,404	91,409	
Total Capital Expenditure					1,995,778	1,965,778	198,790	10%

SUMMARIES:

Land & Buildings	15,000	15,000	0	0.0%
Plant & Equipment	255,000	255,000	0	0.0%
Furn & Equipment	0	0	0	0.0%
Infrastructure - Roads	1,230,404	1,200,404	91,409	7.4%
Infrastructure - Footpaths	0	0	0	0.0%
Infrastructure - Bridges	314,000	314,000	0	0.0%
Infrastructure - Drainage	39,000	39,000	3,503	9.0%
Infrastructure - Parks & Ovals	0	0	0	0.0%
Infrastructure - Other	142,374	142,374	103,878	73.0%
	1,995,778	1,965,778	198,790	10.0%
At No Cost	0	0	0	0.0%
Asset Renewal	1,314,404	1,284,404	72,735	5.5%
New Asset	0	0	0	0.0%
Upgrading Asset	681,374	681,374	126,054	18.5%
	1,995,778	1,965,778	198,790	10.0%
Chief Executive Officer	765,374	765,374	107,381	14.0%
Executive Manager Infrastructure	1,230,404	1,200,404	91,409	7.4%
	1,995,778	1,965,778	198,790	10.0%

**SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
STATEMENT OF CAPITAL GRANTS & CONTRACT LIABILITIES
FOR THE PERIOD ENDING 28 FEBRUARY 2026**

UNSPENT CAPITAL GRANTS									
Grant Provider	Liability 1 July 2024	Increase in Liability	Liability Recorded as Revenue	Closing Liability	Adopted Budget Revenue	Amended Budget Revenue	YTD Budget	YTD Actual Revenue	
Community Amenities									
Dept of Water - Country Water Supply Grant	-	-	-	-	39,991	-	-	-	
Transport									
WA Local Government Grants Commission - Special Bridge Funding BR4849	314,000	-	-	314,000	-	-	-	-	
DITRDC - Roads to Recovery Funding	-	-	-	-	320,000	-	237,717	-	
Main Roads WA - RRG Funding	-	240,000	-	240,000	600,000	-	599,995	-	
Lotterywest - Playground Funding	120,435	-	(103,878)	16,557	120,435	-	120,436	103,878	
Total Unspent Capital Grants	434,435	240,000	(103,878)	570,557	1,080,426	-	958,147	103,878	
CONTRACT LIABILITIES									
Grant Provider	Liability 1 July 2024	Increase in Liability	Liability Recorded as Revenue	Closing Liability	Adopted Budget Revenue	Amended Budget Revenue	YTD Budget	YTD Actual Revenue	
Law, Order and Public Safety									
DFES - ESL Operating Grant	-	16,285	(16,285)	-	32,570	-	16,286	16,285	
Total Contract Liabilities	-	16,285	(16,285)	-	32,570	-	16,311	16,285	
TOTAL LIABILITIES & REVENUE	434,435	256,285	(120,163)	570,557	1,112,996	0	974,458	120,163	

**SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
FOR THE PERIOD ENDING 28 FEBRUARY 2026**

RESERVES - CASH BACKED	2025-2026 Actual Opening Balance	2025-2026 Actual Transfer to	2025-2026 Actual Transfer (from)	2025-2026 Actual Closing Balance	2025-2026 Budget Opening Balance	2025-2026 Budget Transfer to	2025-2026 Budget Transfer (from)	2025-2026 Budget Closing Balance
Staff Leave Reserve	71,826	454	0	72,280	71,758	825	0	72,583
Plant Reserve	765,164	4,836	0	770,000	765,460	8,300	(180,000)	593,760
Building Reserve	225,237	1,424	0	226,661	225,744	2,300	(50,767)	177,277
Office Equipment Reserve	40,974	259	0	41,233	40,960	170	0	41,130
Road Construction Reserve	22,446	142	0	22,588	22,424	255	0	22,679
Affordable Housing Reserve	699	4	0	703	0	0	0	0
	1,126,346	7,119	0	1,133,465	1,126,346	11,850	(230,767)	907,429

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

		CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure	Income	Expenditure
G/L	JOB						
Proceeds Sale of Assets							
005265	Proceeds On Asset Disposal P&E	(\$75,000)	\$0	\$0	\$0	(\$75,000)	\$0
PROCEEDS FROM SALE OF ASSETS		(\$75,000)	\$0	\$0	\$0	(\$75,000)	\$0
Written Down Value						\$0	\$0
005270	Written Down Value - Works Plant	\$75,000	\$0	\$0	\$0	\$0	\$75,000
Sub Total - WDV ON DISPOSAL OF ASSET		\$75,000	\$0	\$0	\$0	\$0	\$75,000
Total - GAIN/LOSS ON DISPOSAL OF ASSET		\$0	\$0	\$0	\$0	(\$75,000)	\$75,000
ABNORMAL ITEMS		\$0	\$0			\$0	\$0
Sub Total - ABNORMAL ITEMS		\$0	\$0			\$0	\$0
Total - ABNORMAL ITEMS		\$0	\$0	\$0	\$0	\$0	\$0
Total - OPERATING STATEMENT		\$0	\$0	\$0	\$0	(\$75,000)	\$75,000

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expenditure	Income	Expenditure
G/L	JOB						
RATES							
OPERATING EXPENDITURE							
031010	Expenses Relating to Valuations & Title Searches	\$204	\$145	\$0	\$145	\$0	\$5,570
031020	Rates Write Offs	\$240	\$218	\$0	\$218	\$0	\$250
031000	Expenses Relating to Rates	\$12,858	\$10,353	\$0	\$10,353	\$0	\$18,560
Sub Total - GENERAL RATES OP EXP		\$13,302	\$10,717	\$0	\$10,717	\$0	\$24,380
OPERATING INCOME							
031200	General Rates Levied	(\$1,240,118)	(\$1,240,119)	(\$1,240,119)	\$0	(\$1,240,118)	\$0
031210	Ex-Gratia Rates Received	(\$2,364)	(\$2,524)	(\$2,524)	\$0	(\$2,364)	\$0
031220	Non Payment Penalty	(\$4,860)	(\$6,928)	(\$6,928)	\$0	(\$6,000)	\$0
031230	Rates Discount Allowed	\$55,140	\$54,642	\$54,642	\$0	\$55,140	\$0
031240	Interim Rates Levied	\$0	\$1,432	\$1,432	\$0	\$0	\$0
031250	Instalment Interest Received	(\$330)	(\$753)	(\$753)	\$0	(\$330)	\$0
031260	Rates Administration Fee Received	(\$380)	(\$420)	(\$420)	\$0	(\$380)	\$0
031270	Pens Deferred Rates Interest Grant	\$0	(\$899)	(\$899)	\$0	(\$480)	\$0
031280	Other Income Relating to Rates	(\$1,095)	(\$1,783)	(\$1,783)	\$0	(\$1,500)	\$0
Sub Total - GENERAL RATES OP INC		(\$1,194,007)	(\$1,197,352)	(\$1,197,352)	\$0	(\$1,196,032)	\$0
Total - GENERAL RATES		(\$1,180,705)	(\$1,186,635)	(\$1,197,352)	\$10,717	(\$1,196,032)	\$24,380

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

		CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure	Income	Expenditure
G/L	JOB						
OTHER GENERAL PURPOSE FUNDING							
OPERATING EXPENDITURE							
032000	General Purpose Funding - Admin Allocations	\$11,080	\$9,247	\$0	\$9,247	\$0	\$16,625
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP		\$11,080	\$9,247	\$0	\$9,247	\$0	\$16,625
OPERATING INCOME							
032010	Grants Commission General	(\$230,069)	(\$287,978)	(\$287,978)	\$0	(\$306,758)	\$0
032020	Grants Commission Grant - Roads	(\$134,324)	(\$157,670)	(\$157,670)	\$0	(\$179,099)	\$0
032030	Grants Commission Grant - Special Bridge Funding	(\$314,000)	\$0	\$0	\$0	(\$314,000)	\$0
032040	Interest on Reserve Investments	(\$6,281)	(\$7,119)	(\$7,119)	\$0	(\$11,850)	\$0
032060	LRCIP Grant funding	\$0	\$0	\$0	\$0	\$0	\$0
032080	Interest on Municipal Funds	(\$5,300)	\$0	\$0	\$0	(\$10,000)	\$0
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$689,973)	(\$452,766)	(\$452,766)	\$0	(\$821,707)	\$0
Total - OTHER GENERAL PURPOSE FUNDING		(\$678,893)	(\$443,519)	(\$452,766)	\$9,247	(\$821,707)	\$16,625
Total - GENERAL PURPOSE FUNDING		(\$1,859,598)	(\$1,630,154)	(\$1,650,118)	\$19,964	(\$2,017,739)	\$41,005

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		CURRENT YEAR COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
		28 FEBRUARY 2026		28 FEBRUARY 2026		2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
MEMBERS OF COUNCIL							
OPERATING EXPENDITURE							
041010	Members of Council - Conference Expenses	\$10,200	\$6,176	\$0	\$6,176	\$0	\$10,200
041020	Members of Council - Elections	\$11,300	\$11,623	\$0	\$11,623	\$0	\$11,300
041030	Members of Council - President & Deputy Allowances	\$4,150	\$4,202	\$0	\$4,202	\$0	\$8,300
041040	Members of Council - Insurance	\$2,100	\$2,098	\$0	\$2,098	\$0	\$2,098
041050	Members of Council - Subscriptions & Publications	\$11,740	\$8,630	\$0	\$8,630	\$0	\$11,740
041070	Members of Council - Councillor Allowances	\$15,400	\$15,219	\$0	\$15,219	\$0	\$30,800
041080	Members of Council - Refreshments & Receptions	\$5,265	\$2,591	\$0	\$2,591	\$0	\$6,500
041090	Members of Council - Councillor Training	\$4,000	\$0	\$0	\$0	\$0	\$10,000
041100	Members of Council - Chamber Maintenance	\$1,960	\$378	\$0	\$378	\$0	\$2,000
041110	Members of Council - Expenses Related to members	\$100,924	\$83,991	\$0	\$83,991	\$0	\$151,541
041130	Members of Council - Integrated Planning & Other	\$0	\$0	\$0	\$0	\$0	\$0
041140	Members of Council - Expenses Relating to 4WDL VROC	\$6,000	\$895	\$0	\$895	\$0	\$6,000
041141	Members of Council - Expenses Relating to Great Southern VROC	\$2,000	\$1,667	\$0	\$1,667	\$0	\$2,000
041150	Members of Council - Donations Expenses	\$6,622	\$850	\$0	\$850	\$0	\$6,622
041160	Members of Council - Australia Day Expenses	\$17,000	\$13,275	\$0	\$13,275	\$0	\$17,000
041170	Members - Community Events	\$2,500	\$2,876	\$0	\$2,876	\$0	\$5,000
041180	Members - Loss on Fair Value of Assets though P&L	\$0	\$0	\$0	\$0	\$0	\$0
041400	Members of Council - Travelling	\$2,000	\$0	\$0	\$0	\$0	\$2,000
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$203,161	\$154,470	\$0	\$154,470	\$0	\$283,101
OPERATING INCOME							
041200	Members - Contributions & Donations	\$0	\$0	\$0	\$0	\$0	\$0
041210	Members - Reimbursements	\$0	(\$573)	(\$573)	\$0	\$0	\$0
041250	Members - Operating Grants	\$0	\$0	\$0	\$0	\$0	\$0
041220	Members - Australia Day Grant Income	(\$9,600)	(\$8,000)	(\$8,000)	\$0	(\$9,600)	\$0
041230	Members - Income Relating to 4WDL VROC	\$0	\$0	\$0	\$0	\$0	\$0
041500	Initial Recognition of Assets	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - MEMBERS OF COUNCIL OP/INC		(\$9,600)	(\$8,573)	(\$8,573)	\$0	(\$9,600)	\$0
Total - MEMBERS OF COUNCIL		\$193,561	\$145,898	(\$8,573)	\$154,470	(\$9,600)	\$283,101

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

G/L JOB		CURRENT YEAR COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
		28 FEBRUARY 2026		28 FEBRUARY 2026		2025-2026	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure	Income	Expenditure
GOVERNANCE							
OPERATING EXPENDITURE							
042000	Expenses Relating to Administration	\$344,992	\$316,353	\$0	\$316,353	\$0	\$518,032
042010	Governance - Admin Office Maintenance	\$3,667	\$2,227	\$0	\$2,227	\$0	\$5,900
042016	Governance - Insurance	\$41,706	\$41,666	\$0	\$41,666	\$0	\$41,704
042020	Governance - Admin Office Garden Maintenance	\$3,420	\$6,085	\$0	\$6,085	\$0	\$5,148
042030	Governance - Office Equipment Maintenance	\$3,240	\$1,425	\$0	\$1,425	\$0	\$6,000
042040	Governance - Consulting & Relief Staff	\$94,440	\$48,808	\$0	\$48,808	\$0	\$113,000
042050	Governance - Advertising	\$930	\$810	\$0	\$810	\$0	\$1,000
042060	Governance - Postage & Freight	\$276	\$155	\$0	\$155	\$0	\$550
042070	Governance - Computer Equipment Maintenance	\$47,204	\$54,681	\$0	\$54,681	\$0	\$68,845
042080	Governance - Bank Charges	\$2,442	\$3,056	\$0	\$3,056	\$0	\$3,700
042090	Governance - Telephone Expenses	\$3,677	\$3,343	\$0	\$3,343	\$0	\$5,250
042110	Governance - Legal Expenses	\$1,336	\$0	\$0	\$0	\$0	\$2,000
042115	Governance - Valuation Expenses Other than Rates	\$0	\$0	\$0	\$0	\$0	\$0
042120	Governance - Administration Staff Training	\$2,950	\$0	\$0	\$0	\$0	\$5,000
042121	Governance - Audit Fees	\$42,700	\$41,594	\$0	\$41,594	\$0	\$42,700
042130	Governance - Printing & Stationery	\$1,080	\$730	\$0	\$730	\$0	\$1,500
042140	Governance - FBT	\$13,625	\$9,612	\$0	\$9,612	\$0	\$25,000
042160	Governance - Staff Uniforms	\$585	\$150	\$0	\$150	\$0	\$1,500
042165	Governance - Admin Subscriptions	\$17,717	\$16,750	\$0	\$16,750	\$0	\$17,717
042170	Governance - Grants & Workshop Expenses	\$0	\$0	\$0	\$0	\$0	\$0
042180	Governance - Admin Costs Recovered	(\$625,987)	(\$481,613)	\$0	(\$481,613)	\$0	(\$864,546)
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$0	\$65,832	\$0	\$65,832	\$0	\$0
OPERATING INCOME							
042200	Governance - Reimbursements Administration	\$0	\$0	\$0	\$0	\$0	\$0
042220	Governance - Photocopies & Misc Cash Sales	\$0	(\$9)	(\$9)	\$0	\$0	\$0
042703	Governance - Unders & Overs	\$0	\$0	\$0	\$0	(\$5)	\$0
Sub Total - GOVERNANCE - GENERAL OP/INC		\$0	(\$9)	(\$9)	\$0	(\$5)	\$0
Total - GOVERNANCE - GENERAL		\$0	\$65,823	(\$9)	\$65,832	(\$5)	\$0
Total - GOVERNANCE		\$193,561	\$211,720	(\$8,582)	\$220,302	(\$9,605)	\$283,101

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

G/L JOB		CURRENT YEAR COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
		28 FEBRUARY 2026		28 FEBRUARY 2026		2025-2026	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure	Income	Expenditure
LAW, ORDER AND PUBLIC SAFETY							
FIRE PREVENTION							
OPERATING EXPENDITURE							
051000	Fire Prevention - Expenses Relating to Fire Prevention	\$27,422	\$31,544	\$0	\$31,544	\$0	\$48,838
051030	Fire Prevention - Expenses in relation to MAF	\$21,836	\$18,563	\$0	\$18,563	\$0	\$21,900
051040	Fire Prevention - Other Fire Fighting Expenses	\$250	\$0	\$0	\$0	\$0	\$500
051050	Fire Prevention - Expenses Related to ESL	\$29,182	\$25,672	\$0	\$25,672	\$0	\$36,184
Sub Total - FIRE PREVENTION OP/EXP		\$78,690	\$75,779	\$0	\$75,779	\$0	\$107,422
OPERATING INCOME							
051200	Fire Prevention - Income Relating to MAF Projects	(\$25)	\$0	\$0	\$0	\$0	\$0
051210	Fire Prevention - LGGS - Bushfire Grant Income	(\$16,286)	(\$16,285)	(\$16,285)	\$0	(\$32,570)	\$0
051211	Fire Prevention - DFES ESL Administration Fee Income	(\$4,000)	(\$4,000)	(\$4,000)	\$0	(\$4,000)	\$0
051240	Fire Prevention - Reimbursements	\$0	(\$2,440)	(\$2,440)	\$0	\$0	\$0
Sub Total - FIRE PREVENTION OP/INC		(\$20,311)	(\$22,725)	(\$22,725)	\$0	(\$36,595)	\$0
Total - FIRE PREVENTION		\$58,379	\$53,054	(\$22,725)	\$75,779	(\$36,595)	\$107,422
ANIMAL CONTROL							
OPERATING EXPENDITURE							
052000	Animal Control - Expenses Relating to Animal Control	\$9,042	\$9,146	\$0	\$9,146	\$0	\$13,547
Sub Total - ANIMAL CONTROL OP/EXP		\$9,042	\$9,146	\$0	\$9,146	\$0	\$13,547
OPERATING INCOME							
052200	Animal Control - Fines & Penalties	(\$336)	\$0	\$0	\$0	(\$500)	\$0
052210	Animal Control - Dog Registrations	(\$1,500)	(\$643)	(\$643)	\$0	(\$1,500)	\$0
052220	Animal Control - Cat Registrations & Infringement Income	(\$51)	(\$300)	(\$300)	\$0	(\$50)	\$0
Sub Total - ANIMAL CONTROL OP/INC		(\$1,887)	(\$943)	(\$943)	\$0	(\$2,050)	\$0
Total - ANIMAL CONTROL		\$7,155	\$8,204	(\$943)	\$9,146	(\$2,050)	\$13,547

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

G/L JOB		CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER LAW ORDER & PUBLIC SAFETY							
OPERATING EXPENDITURE							
053000	Other Law - Expenses Relating to Other Law, Order & Public Safety	\$32,832	\$17,249	\$0	\$17,249	\$0	\$44,254
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$32,832	\$17,249	\$0	\$17,249	\$0	\$44,254
OPERATING INCOME							
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - OTHER LAW ORDER PUBLIC SAFETY		\$32,832	\$17,249	\$0	\$17,249	\$0	\$44,254
Total - LAW ORDER & PUBLIC SAFETY		\$98,366	\$78,507	(\$23,667)	\$102,175	(\$38,645)	\$165,223

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

		CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure	Income	Expenditure
G/L	JOB						
HEALTH ADMINISTRATION & INSPECTION							
OPERATING EXPENDITURE							
074000	PREV SRVCS - Expenses Relating to Preventative Services	\$11,064	\$10,207	\$0	\$10,207	\$0	\$16,608
074020	PREV SRVCS - Analytical Expenses	\$445	\$377	\$0	\$377	\$0	\$445
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP		\$11,509	\$10,584	\$0	\$10,584	\$0	\$17,053
OPERATING INCOME							
074210	Health - Septic Tank Fees	(\$118)	(\$236)	(\$236)	\$0	(\$118)	\$0
Sub Total - HEALTH ADMIN & INSPECTION OP/INC		(\$118)	(\$236)	(\$236)	\$0	(\$118)	\$0
Total - HEALTH ADMIN & INSPECTION		\$11,391	\$10,348	(\$236)	\$10,584	(\$118)	\$17,053
PREVENTIVE SERVICES- PEST CONTROL							
OPERATING EXPENDITURE							
077000	Pest - Expenses Relating to Other Health	\$21,840	\$18,253	\$0	\$18,253	\$0	\$32,777
077010	Pest - Mosquito Control	\$5,480	\$0	\$0	\$0	\$0	\$5,480
Sub Total - PEST CONTROL OP/EXP		\$27,320	\$18,253	\$0	\$18,253	\$0	\$38,257
OPERATING INCOME							
077200	Pest - Income Relating to Other Health	(\$200)	(\$200)	(\$200)	\$0	(\$200)	\$0
Sub Total - PEST CONTROL OP/INC		(\$200)	(\$200)	(\$200)	\$0	(\$200)	\$0
Total - PEST CONTROL		\$27,120	\$18,053	(\$200)	\$18,253	(\$200)	\$38,257

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

		CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure	Income	Expenditure
G/L	JOB						
	OTHER HEALTH						
	OPERATING EXPENDITURE						
076000	Other Health - Expenses Relating to Other Health	\$1,392	\$1,156	\$0	\$1,156	\$0	\$2,093
	Sub Total - OTHER HEALTH OP/EXP	\$1,392	\$1,156	\$0	\$1,156	\$0	\$2,093
	OPERATING INCOME						
		\$0	\$0	\$0	\$0	\$0	\$0
	Sub Total - OTHER HEALTH OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
	Total - OTHER HEALTH	\$1,392	\$1,156	\$0	\$1,156	\$0	\$2,093
	Total - HEALTH	\$39,903	\$29,557	(\$436)	\$29,993	(\$318)	\$57,403

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MONTHLY FINANCIAL REPORT

		CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026		
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure	Income	Expenditure	
G/L	JOB							
AGED & DISABLED - OTHER								
OPERATING EXPENDITURE								
082000		Aged & Disabled - Allocation of Admin Overheads	\$488	\$433	\$0	\$433	\$0	\$736
084000		Aged & Disabled - Expenses Relating to the Aged	\$30,333	\$30,311	\$0	\$30,311	\$0	\$45,505
084010		Aged & Disabled - Expenses relating to Well Aged Housing	\$40,758	\$22,055	\$0	\$22,055		
084010	SGC	Salmon Gums - Common Areas					\$0	\$11,742
084010	SG1	UNIT 1 Salmon Gums					\$0	\$5,661
084010	SG2	UNIT 2 Salmon Gums					\$0	\$5,138
084010	SG3	UNIT 3 Salmon Gums					\$0	\$4,934
084010	SG4	UNIT 4 Salmon Gums					\$0	\$5,846
084010	WVC	WATTLEVILLE COMMON LAND					\$0	\$6,213
084010	WV1	UNIT 1 WATTLEVILLE					\$0	\$4,804
084010	WV2	UNIT 2 WATTLEVIEW					\$0	\$3,582
084010	WV3	UNIT 3 WATTLEVILLE					\$0	\$4,098
		Sub Total - OTHER WELFARE OP/EXP	\$71,579	\$52,799	\$0	\$52,799	\$0	\$98,259
OPERATING INCOME								
084200		Aged & Disabled - Income Relating to Well Aged Housing	(\$41,304)	(\$43,174)	(\$43,174)	\$0	(\$61,980)	\$0
		Sub Total - OTHER WELFARE OP/INC	(\$41,304)	(\$43,174)	(\$43,174)	\$0	(\$61,980)	\$0
		Total - OTHER WELFARE	\$30,275	\$9,625	(\$43,174)	\$52,799	(\$61,980)	\$98,259
		Total - EDUCATION & WELFARE	\$30,275	\$9,625	(\$43,174)	\$52,799	(\$61,980)	\$98,259

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

G/L JOB		CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expenditure	Income	Expenditure
STAFF HOUSING							
OPERATING EXPENDITURE							
091000	Staff Housing - Maintenance 3340 Robinson Road (EMI)	\$17,305	\$8,435	\$0	\$8,435	\$0	\$22,063
091005	Staff Housing - Administration Allocations	\$11,080	\$9,247	\$0	\$9,247	\$0	\$16,625
091110	Staff Housing - Maintenance 3347 Robinson Road (SFO)	\$11,560	\$4,739	\$0	\$4,739	\$0	\$13,778
091220	Staff Housing - Maintenance 3327 Robinson Road (CEO)	\$15,184	\$14,174	\$0	\$14,174	\$0	\$19,940
091330	Staff Housing - Maintenance 13 Cardigan Street (Other not Staff))	\$6,889	\$6,691	\$0	\$6,691	\$0	\$8,329
091225	Private Housing Rental Expense	\$10,830	\$0	\$0	\$0	\$0	\$19,500
Sub Total - STAFF HOUSING OP/EXP		\$72,848	\$43,286	\$0	\$43,286	\$0	\$100,235
OPERATING INCOME							
091200	Staff Housing - Income 3340 Robinson Road	\$0	\$0	\$0	\$0	\$0	\$0
091210	Staff Housing - Income 3347 Robinson Road	(\$5,200)	(\$5,250)	(\$5,250)	\$0	(\$7,800)	\$0
091230	Staff Housing - Income 13 Cardigan Street	(\$5,888)	(\$6,800)	(\$6,800)	\$0	(\$8,840)	\$0
091500	Staff Housing - Staff Housing Reimbursements - Utilities	(\$664)	(\$395)	(\$395)	\$0	(\$1,000)	\$0
Sub Total - STAFF HOUSING OP/INC		(\$11,752)	(\$12,445)	(\$12,445)	\$0	(\$17,640)	\$0
Total - STAFF HOUSING		\$61,096	\$30,842	(\$12,445)	\$43,286	(\$17,640)	\$100,235
Total - HOUSING		\$61,096	\$30,842	(\$12,445)	\$43,286	(\$17,640)	\$100,235

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

G/L JOB		CURRENT YEAR COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
		28 FEBRUARY 2026		28 FEBRUARY 2026		2025-2026	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure	Income	Expenditure
SANITATION - HOUSEHOLD REFUSE							
OPERATING EXPENDITURE							
100000	Sanitation Household - Expenses Relating to Refuse Collection	\$34,895	\$29,360	\$0	\$29,360	\$0	\$52,276
100010	Sanitation Household - Expenses Relating to Recycling	\$14,792	\$11,866	\$0	\$11,866	\$0	\$22,200
100020	Sanitation Household - Tip Maintenance Costs	\$71,624	\$53,756	\$0	\$53,756	\$0	\$100,972
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$121,311	\$94,982	\$0	\$94,982	\$0	\$175,448
OPERATING INCOME							
100200	Sanitation Household - Income Relating to Tip - Refuse & Recycling	(\$60,725)	(\$61,029)	(\$61,029)	\$0	(\$60,725)	\$0
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$60,725)	(\$61,029)	(\$61,029)	\$0	(\$60,725)	\$0
Total - SANITATION HOUSEHOLD REFUSE		\$60,586	\$33,953	(\$61,029)	\$94,982	(\$60,725)	\$175,448
SANITATION OTHER							
OPERATING EXPENDITURE							
101000	Sanitation Other - Expenses Relating to Commercial Refuse Collection	\$2,768	\$2,736	\$0	\$2,736	\$0	\$4,159
Sub Total - SANITATION OTHER OP/EXP		\$2,768	\$2,736	\$0	\$2,736	\$0	\$4,159
OPERATING INCOME							
Sub Total - SANITATION OTHER OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - SANITATION OTHER		\$2,768	\$2,736	\$0	\$2,736	\$0	\$4,159

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

		CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure	Income	Expenditure
G/L	JOB						
PROTECTION OF THE ENVIRONMENT							
OPERATING EXPENDITURE							
106000	Protect Env - Expenses Relating to Protection of the Environment	\$1,424	\$1,204	\$0	\$1,204	\$0	\$2,137
106010	Protect Env - Expenses Relating to WWLZ	\$2,122	\$866	\$0	\$866	\$0	\$4,085
106011	Protection of Environment - Depreciation	\$2,176	\$2,391	\$0	\$2,391	\$0	\$3,263
106020	Protect Env - Council Contribution to WWLZ	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$5,722	\$4,461	\$0	\$4,461	\$0	\$9,485
OPERATING INCOME							
106220	Protect Env - Reimbursements WWLZ	(\$2,720)	(\$1,553)	(\$1,553)	\$0	(\$4,085)	\$0
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		(\$2,720)	(\$1,553)	(\$1,553)	\$0	(\$4,085)	\$0
Total - PROTECTION OF THE ENVIRONMENT		\$3,002	\$2,908	(\$1,553)	\$4,461	(\$4,085)	\$9,485
TOWN PLANNING & REGIONAL DEVELOPMENT							
OPERATING EXPENDITURE							
104000	Town Planning - Allocation of Admin Overheads	\$24,492	\$10,644	\$0	\$10,644	\$0	\$36,490
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$24,492	\$10,644	\$0	\$10,644	\$0	\$36,490
OPERATING INCOME							
104200	Town Planning - Town Planning Application Fee	(\$676)	(\$1,536)	(\$1,536)	\$0	(\$1,350)	\$0
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$676)	(\$1,536)	(\$1,536)	\$0	(\$1,350)	\$0
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		\$23,816	\$9,108	(\$1,536)	\$10,644	(\$1,350)	\$36,490

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

		CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure	Income	Expenditure
G/L	JOB						
OTHER COMMUNITY AMENITIES							
OPERATING EXPENDITURE							
105000	Other Community Amenities - Expenses Relating to Other Community Arr	\$34,457	\$30,604	\$0	\$30,604	\$0	\$51,712
105020	Other Community Amenities - Maintenance - Cemetery	\$6,160	\$5,098	\$0	\$5,098	\$0	\$9,306
105030	Other Community Amenities - Maintenance - Grave Digging	\$2,704	\$0	\$0	\$0	\$0	\$4,060
105060	Other Community Amenities - Depreciation Other infrastructure	\$698	\$767	\$0	\$767	\$0	\$1,050
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP		\$44,019	\$36,470	\$0	\$36,470	\$0	\$66,128
OPERATING INCOME							
105200	Other Community Amenities - Income Relating to Cemetery	(\$750)	(\$483)	(\$483)	\$0	(\$1,500)	\$0
105201	Non-Operating Grants & subsidies	(\$120,436)	(\$103,878)	(\$103,878)	\$0	(\$120,435)	\$0
Sub Total - OTHER COMMUNITY AMENITIES OP/INC		(\$121,186)	(\$104,361)	(\$104,361)	\$0	(\$121,935)	\$0
Total - OTHER COMMUNITY AMENITIES		(\$77,167)	(\$67,891)	(\$104,361)	\$36,470	(\$121,935)	\$66,128
STORMWATER DRAINAGE							
OPERATING EXPENDITURE							
102000	Stormwater Drainage - Expenses Relating to Urban Stormwater Drainage	\$482	\$385	\$0	\$385	\$0	\$853
Sub Total - URBAN STORMWATER DRAINAGE OP/EXP		\$482	\$385	\$0	\$385	\$0	\$853
OPERATING INCOME							
102200	Stormwater Drainage - Income Relating to Urban Stormwater Drainage	\$0	\$0	\$0	\$0	(\$39,991)	\$0
Sub Total - URBAN STORMWATER DRAINAGE OP/INC		\$0	\$0	\$0	\$0	(\$39,991)	\$0
Total - URBAN STORMWATER DRAINAGE		\$482	\$385	\$0	\$385	(\$39,991)	\$853
Total - COMMUNITY AMENITIES		\$13,487	(\$18,800)	(\$168,479)	\$149,678	(\$228,086)	\$292,563

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

G/L JOB		CURRENT YEAR COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
		28 FEBRUARY 2026		28 FEBRUARY 2026		2025-2026	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure	Income	Expenditure
PUBLIC HALL & CIVIC CENTRES							
OPERATING EXPENDITURE							
110000	Expenses Relating to Town Halls & Civic Centres	\$42,083	\$38,839	\$0	\$38,839	\$0	\$57,620
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$42,083	\$38,839	\$0	\$38,839	\$0	\$57,620
OPERATING INCOME							
110200	Public Halls - Income Relating to Town Hall & Other Civic Centres	(\$341)	(\$444)	(\$444)	\$0	(\$340)	\$0
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		(\$341)	(\$444)	(\$444)	\$0	(\$340)	\$0
Total - PUBLIC HALL & CIVIC CENTRES		\$41,742	\$38,395	(\$444)	\$38,839	(\$340)	\$57,620
OTHER RECREATION & SPORT							
OPERATING EXPENDITURE							
113000	Other Recreation - Expenses Relating to Other Recreation & Sport	\$65,439	\$61,639	\$0	\$61,639	\$0	\$95,795
113010	Other Recreation - Maintenance - Parks & Reserves	\$17,212	\$33,427	\$0	\$33,427	\$0	\$25,563
113020	Other Recreation-Maintenance-Oval & Building	\$73,727	\$73,862	\$0	\$73,862	\$0	\$107,308
113030	Other Recreation - Maintenance - Golf Club	\$7,186	\$9,379	\$0	\$9,379	\$0	\$8,782
113040	Other Recreation - Depreciation - Buildings	\$1,864	\$1,862	\$0	\$1,862	\$0	\$2,795
113050	Other Recreation - Depreciation - Parks	\$10,507	\$10,499	\$0	\$10,499	\$0	\$15,765
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$175,935	\$190,669	\$0	\$190,669	\$0	\$256,008
OPERATING INCOME							
113200	Other Recreation - Income Relating to Other Recreation & Sport	(\$1,235)	(\$15,387)	(\$15,387)	\$0	(\$1,300)	\$0
113201	Income - Golf Club Rental	\$0	(\$950)	(\$950)	\$0	\$0	\$0
113202	Income - Other Recreation & Sport Reimbursements	\$0	(\$3,204)	(\$3,204)	\$0	\$0	\$0
113210	Other Sport & Recreation Fees & Charges Income	(\$2,395)	\$0	\$0	\$0	(\$2,520)	\$0
Sub Total - OTHER RECREATION & SPORT OP/INC		(\$3,630)	(\$19,541)	(\$19,541)	\$0	(\$3,820)	\$0
Total - OTHER RECREATION & SPORT		\$172,305	\$171,128	(\$19,541)	\$190,669	(\$3,820)	\$256,008

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

		CURRENT YEAR COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		28 FEBRUARY 2026		28 FEBRUARY 2026		2025-2026	
G/L	JOB	Budget	Actual	Income	Expenditure	Income	Expenditure
SWIMMING AREAS & BEACHES							
OPERATING EXPENDITURE							
111000	Swim Areas - Expenses Relating to Queerearrup Lake	\$3,678	\$9,670	\$0	\$9,670	\$0	\$4,910
111010	Swim Areas - Depreciation	\$1,920	\$1,918		\$1,918	\$0	\$2,880
Sub Total - SWIMMING AREAS OP/EXP		\$5,598	\$11,587	\$0	\$11,587	\$0	\$7,790
OPERATING INCOME							
Sub Total - SWIMMING AREAS OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - SWIMMING AREAS & BEACHES		\$5,598	\$11,587	\$0	\$11,587	\$0	\$7,790
LIBRARIES							
OPERATING EXPENDITURE							
114000	Library - Administration Allocations	\$2,776	\$1,839	\$0	\$1,839	\$0	\$3,666
Sub Total - LIBRARIES OP/EXP		\$2,776	\$1,839	\$0	\$1,839	\$0	\$3,666
OPERATING INCOME							
Sub Total - LIBRARIES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - LIBRARIES		\$2,776	\$1,839	\$0	\$1,839	\$0	\$3,666

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

G/L JOB		CURRENT YEAR COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
		28 FEBRUARY 2026		28 FEBRUARY 2026		2025-2026	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure	Income	Expenditure
OTHER CULTURE							
OPERATING EXPENDITURE							
115000	Other Culture - Expenses Relating to Other Culture	\$2,780	\$2,220	\$0	\$2,220	\$0	\$5,293
115100	Other Culture - Expenses Relating to War Memorial	\$944	\$801	\$0	\$801	\$0	\$1,420
115101	Other Culture - Depreciation	\$1,064	\$1,061	\$0	\$1,061	\$0	\$1,595
115102	Other Culture - Depreciation - Buildings	\$82	\$84	\$0	\$84	\$0	\$125
Sub Total - OTHER CULTURE OP/EXP		\$4,870	\$4,167	\$0	\$4,167	\$0	\$8,433
OPERATING INCOME							
115220	Other Culture - Sale of History Books & DVD's	(\$30)	\$0	\$0	\$0	(\$30)	\$0
Sub Total - OTHER CULTURE OP/INC		(\$30)	\$0	\$0	\$0	(\$30)	\$0
Total - OTHER CULTURE		\$4,840	\$4,167	\$0	\$4,167	(\$30)	\$8,433
Total - RECREATION AND CULTURE		\$227,261	\$227,116	(\$19,985)	\$247,101	(\$4,190)	\$333,517

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

G/L JOB		CURRENT YEAR COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
		28 FEBRUARY 2026		28 FEBRUARY 2026		2025-2026	
		Budget	Actual	Income	Expenditure	Income	Expenditure
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION							
OPERATING INCOME							
122240	Transport - Regional Road Group Grants	(\$599,995)	\$0	\$0	\$0	(\$600,000)	\$0
122229	Transport - Commodity Route Grants	\$1	\$0	\$0	\$0	\$0	\$0
122270	Transport - Roads to Recovery Grant	(\$237,717)	\$0	\$0	\$0	(\$320,000)	\$0
122220	Transport - Grant - LCRI	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC		(\$837,711)	\$0	\$0	\$0	(\$920,000)	\$0
Total - ST,RDS,BRIDGES,DEPOT - CONST		(\$837,711)	\$0	\$0	\$0	(\$920,000)	\$0
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE							
OPERATING EXPENDITURE							
122000	Transport - Expenses Relating to Streets, Roads, Bridges & Depot Maintenance	\$1,313,548	\$1,300,037	\$0	\$1,300,037	\$0	\$1,970,824
122010	Transport - Street Lighting	\$5,480	\$5,042	\$0	\$5,042	\$0	\$8,220
122020	Transport - Maintenance - Direct Grants	\$9,336	\$0	\$0	\$0	\$0	\$14,000
122030	Transport - Maintenance - Muni Fund Roads	\$644,912	\$666,556	\$0	\$666,556	\$0	\$956,116
122040	Transport - Expenses relating to the Shire Depot	\$38,985	\$18,466	\$0	\$18,466	\$0	\$55,963
122050	Transport - Maintenance - Footpaths	\$4,200	\$0	\$0	\$0	\$0	\$4,200
122060	Transport - Maintenance - Traffic Signs	\$3,300	\$101	\$0	\$101	\$0	\$3,700
122061	Transport - Rural Street Address Expenses	\$60	\$0	\$0	\$0	\$0	\$60
122070	Transport - Maintenance - Bridges	\$5,000	\$0	\$0	\$0	\$0	\$5,000
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$2,024,821	\$1,990,202	\$0	\$1,990,202	\$0	\$3,018,083
OPERATING INCOME							
122230	Transport - Grant - RRG Direct	(\$118,300)	(\$116,067)	(\$116,067)	\$0	(\$118,300)	\$0
122261	Transport - Rural Street Address Income	(\$110)	\$0	\$0	\$0	(\$110)	\$0
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		(\$118,410)	(\$116,067)	(\$116,067)	\$0	(\$118,410)	\$0
Total - MTCE STREETS ROADS DEPOTS		\$1,906,411	\$1,874,135	(\$116,067)	\$1,990,202	(\$118,410)	\$3,018,083

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

G/L		JOB		CURRENT YEAR COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
				28 FEBRUARY 2026		28 FEBRUARY 2026		2025-2026	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme				Budget	Actual	Income	Expenditure	Income	Expenditure
TRANSPORT LICENSING									
OPERATING EXPENDITURE									
125000		Transport - Expenses Relating to Transport Licensing	\$4,192	\$3,516	\$0	\$3,516	\$0	\$6,296	
125010		Transport - Licensing Payments	\$76,080	\$675	\$0	\$675	\$0	\$114,165	
Sub Total - TRANSPORT LICENSING OP/EXP			\$80,272	\$4,191	\$0	\$4,191	\$0	\$120,461	
OPERATING INCOME									
125200		Transport - Income Relating to Transport Licensing	(\$3,336)	(\$2,829)	(\$2,829)	\$0	(\$5,000)	\$0	
125210		Transport - Licensing Receipts	(\$76,080)	\$0	\$0	\$0	(\$114,165)	\$0	
Sub Total - TRANSPORT LICENSING OP/INC			(\$79,416)	(\$2,829)	(\$2,829)	\$0	(\$119,165)	\$0	
Total - TRANSPORT LICENSING			\$856	\$1,362	(\$2,829)	\$4,191	(\$119,165)	\$120,461	
ROAD PLANT PURCHASES									
OPERATING EXPENDITURE									
123410		Loss on Disposal of Road Plant	\$0	\$0	\$0	\$0	\$0	\$0	
123411		Road Plant Purchases Minor Expenses	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - ROAD PLANT OP/EXP			\$0	\$0	\$0	\$0	\$0	\$0	
OPERATING INCOME									
123401		Profit on Disposal of Road Plant	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - ROAD PLANT OP/INC			\$0	\$0	\$0	\$0	\$0	\$0	
Total - ROAD PLANT			\$0	\$0	\$0	\$0	\$0	\$0	
Total - TRANSPORT			\$1,069,556	\$1,875,497	(\$118,896)	\$1,994,393	(\$1,157,575)	\$3,138,544	

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

G/L JOB		CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expenditure	Income	Expenditure
RURAL SERVICES							
OPERATING EXPENDITURE							
131000	Rural Svcs - Administration Allocations	\$1,816	\$1,541	\$0	\$1,541	\$0	\$2,728
Sub Total - RURAL SERVICES OP/EXP		\$1,816	\$1,541	\$0	\$1,541	\$0	\$2,728
OPERATING INCOME							
Sub Total - RURAL SERVICES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0
Total - RURAL SERVICES		\$1,816	\$1,541	\$0	\$1,541	\$0	\$2,728
TOURISM AND AREA PROMOTION							
OPERATING EXPENDITURE							
132000	Tourism - Expenses Relating to Tourism & Area Promotion	\$12,158	\$11,284	\$0	\$11,284	\$0	\$14,691
132020	Tourism - Expenses relating to Woody Wongi	\$1,722	\$824	\$0	\$824	\$0	\$1,850
Sub Total - TOURISM & AREA PROMOTION OP/EXP		\$13,880	\$12,108	\$0	\$12,108	\$0	\$16,541
OPERATING INCOME							
132220	Tourism - Income relating to Woody Wongi	(\$30)	\$0	\$0	\$0	(\$30)	\$0
Sub Total - TOURISM & AREA PROMOTION OP/INC		(\$30)	\$0	\$0	\$0	(\$30)	\$0
Total - TOURISM & AREA PROMOTION		\$13,850	\$12,108	\$0	\$12,108	(\$30)	\$16,541

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expenditure	Income	Expenditure
G/L	JOB						
BUILDING CONTROL							
OPERATING EXPENDITURE							
133000	Building - Expenses Relating to Building Control	\$17,536	\$13,447	\$0	\$13,447	\$0	\$26,310
Sub Total - BUILDING CONTROL OP/EXP		\$17,536	\$13,447	\$0	\$13,447	\$0	\$26,310
BUILDING CONTROL OP/INC							
133210	Building - Building Permit Application Fee	(\$850)	(\$3,213)	(\$3,213)	\$0	(\$1,000)	\$0
133220	Building - Building Services Levy	\$0	\$0	\$0	\$0	\$0	\$0
133221	Building - Building Services Levy Commission	\$0	\$0	\$0	\$0	\$0	\$0
133230	Building - Building Construction Industry Training Fund (BCITF)	\$0	\$0	\$0	\$0	\$0	\$0
133231	Building - BCITF Commission	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$850)	(\$3,213)	(\$3,213)	\$0	(\$1,000)	\$0
Total - BUILDING CONTROL		\$16,686	\$10,235	(\$3,213)	\$13,447	(\$1,000)	\$26,310
OTHER ECONOMIC SERVICES							
OPERATING EXPENDITURE							
135000	Other Economic - Expenses Relating to Economic Services	\$4,496	\$3,757	\$0	\$3,757	\$0	\$6,742
135010	Other Economic - Expenses Relating to Standpipes	\$44,858	\$3,402	\$0	\$3,402	\$0	\$65,980
135020	Other Economic - Depreciation	\$0	\$779		\$779	\$0	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/EXP		\$49,354	\$7,937	\$0	\$7,937	\$0	\$72,722
OPERATING INCOME							
135015	Other Economic - Income Relating to Pool Inspections	(\$530)	(\$526)	(\$526)	\$0	(\$530)	\$0
135210	Other Economic - Income Relating to Standpipes	(\$7,700)	(\$2,825)	(\$2,825)	\$0	(\$70,000)	\$0
Sub Total - OTHER ECONOMIC SERVICES OP/INC		(\$8,230)	(\$3,351)	(\$3,351)	\$0	(\$70,530)	\$0
Total - OTHER ECONOMIC SERVICES		\$41,124	\$4,586	(\$3,351)	\$7,937	(\$70,530)	\$72,722
Total - ECONOMIC SERVICES		\$73,476	\$28,470	(\$6,564)	\$35,033	(\$71,560)	\$118,301

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

G/L JOB		CURRENT YEAR COMPARATIVES		CURRENT YEAR		ADOPTED BUDGET	
		28 FEBRUARY 2026		28 FEBRUARY 2026		2025-2026	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure	Income	Expenditure
PRIVATE WORKS							
OPERATING EXPENDITURE							
141000	Private Works - Expenses	\$1,586	\$271	\$0	\$271	\$0	\$2,031
Sub Total - PRIVATE WORKS OP/EXP		\$1,586	\$271	\$0	\$271	\$0	\$2,031
OPERATING INCOME							
141010	Private Works - Fees & Charges	(\$1,073)	(\$396)	(\$396)	\$0	(\$1,084)	\$0
Sub Total - PRIVATE WORKS OP/INC		(\$1,073)	(\$396)	(\$396)	\$0	(\$1,084)	\$0
Total - PRIVATE WORKS		\$513	(\$125)	(\$396)	\$271	(\$1,084)	\$2,031
PUBLIC WORKS OVERHEADS							
OPERATING EXPENDITURE							
143000	Public Works - Expenses Relating to Public Works Overheads	\$22,096	\$18,391	\$0	\$18,391	\$0	\$33,151
143005	Public Works - Supervision Salaries	\$85,872	\$70,354	\$0	\$70,354	\$0	\$128,857
143011	Public Works - Superannuation	\$58,440	\$68,085	\$0	\$68,085	\$0	\$87,700
143012	Public Works - Unallocated Wages	\$0	\$0	\$0	\$0	\$0	\$0
143020	Public Works - Public Holidays, Annual & Long Service Leave	\$55,282	\$72,556	\$0	\$72,556	\$0	\$108,396
143030	Public Works - Protective Clothing	\$5,340	\$3,052	\$0	\$3,052	\$0	\$8,900
143070	Public Works - Works Crew Staff Training	\$14,364	\$0	\$0	\$0	\$0	\$23,940
143080	Public Works - Workers Compensation Insurance	\$34,020	\$34,020	\$0	\$34,020	\$0	\$34,020
143090	Public Works - Expenses Relating to Occ Safety & Health	\$5,968	\$9,860	\$0	\$9,860	\$0	\$9,945
143050	Less: Allocation of Public Works Overheads	(\$289,824)	(\$379,829)	\$0	(\$379,829)	\$0	(\$434,909)
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		(\$8,442)	(\$103,510)	\$0	(\$103,510)	\$0	\$0
OPERATING INCOME							
143200	FBT Reimbursements - Public Works Overheads	(\$1,040)	(\$1,050)	(\$1,050)	\$0	(\$1,560)	\$0
143210	Public Works - Workers Compensation Reimbursements	\$0	(\$56,490)	(\$56,490)	\$0	\$0	\$0
Sub Total - PUBLIC WORKS O/HEADS OP/INC		(\$1,040)	(\$57,540)	(\$57,540)	\$0	(\$1,560)	\$0
Total - PUBLIC WORKS OVERHEADS		(\$9,482)	(\$161,050)	(\$57,540)	(\$103,510)	(\$1,560)	\$0

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expenditure	Income	Expenditure
G/L	JOB						
PLANT OPERATIONS COSTS							
OPERATING EXPENDITURE							
144000	Plant Operation - Insurances	\$11,785	\$11,752	\$0	\$11,752	\$0	\$11,785
144010	Plant Operation - Fuels & Oils	\$80,400	\$55,787	\$0	\$55,787	\$0	\$120,000
144020	Plant Operation - Tyres & Tubes	\$13,336	\$4,468	\$0	\$4,468	\$0	\$20,000
144030	Plant Operation - Parts & Repairs	\$67,000	\$27,656	\$0	\$27,656	\$0	\$100,000
144040	Plant Operation - Blades & Tynes	\$8,000	\$2,240	\$0	\$2,240	\$0	\$8,000
144050	Minor Equipment Purchases	\$6,000	\$869	\$0	\$869	\$0	\$7,500
144060	Plant Operation - Repairs - Wages	\$4,000	\$6,315	\$0	\$6,315	\$0	\$6,000
144070	Plant Operation - Licences	\$8,500	\$6,421	\$0	\$6,421	\$0	\$8,500
144080	Plant Operation - Depreciation	\$60,989	\$42,690	\$0	\$42,690	\$0	\$91,500
144100	Plant Operation - Less Depreciation Allocated	(\$60,976)	(\$52,761)	\$0	(\$52,761)	\$0	(\$91,500)
144090	Plant Operation - Less Allocated to Works/SRVCS	(\$187,784)	(\$99,032)	\$0	(\$99,032)	\$0	(\$281,785)
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$11,250	\$6,406	\$0	\$6,406	\$0	\$0
OPERATING INCOME							
144004	Plant Operating Reimbursement Income	\$0	(\$977)	(\$977)	\$0	\$0	\$0
144005	Plant Operation - Diesel Fuel Rebate	(\$10,464)	(\$8,671)	(\$8,671)	\$0	(\$15,700)	\$0
144006	Insurance Refunds on Motor Vehicle Claims	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$10,464)	(\$9,648)	(\$9,648)	\$0	(\$15,700)	\$0
Total - PLANT OPERATIONS COSTS		\$786	(\$3,243)	(\$9,648)	\$6,406	(\$15,700)	\$0
MATERIALS AND STOCK							
OPERATING EXPENDITURE							
OPERATING INCOME							
145210	Sale of Stock or Scrap	\$0	(\$496)	(\$496)	\$0	\$0	\$0
Sub Total - MATERIALS AND STOCK OP/INC		\$0	(\$496)	(\$496)	\$0	\$0	\$0
Total - MATERIALS AND STOCK		\$0	(\$496)	(\$496)	\$0	\$0	\$0

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

		CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure	Income	Expenditure
G/L	JOB						
		SALARIES AND WAGES					
		OPERATING EXPENDITURE					
147000	Gross Salaries & Wages	\$873,664	\$841,533	\$0	\$841,533	\$0	\$1,311,026
147010	Less Salaries & Wages Allocated	(\$873,664)	(\$835,486)	\$0	(\$835,486)	\$0	(\$1,311,026)
	Sub Total - SALARIES AND WAGES OP/EXP	\$0	\$6,047	\$0	\$6,047	\$0	\$0
	OPERATING INCOME						
	Sub Total - SALARIES AND WAGES OP/INC	\$0	\$0	\$0	\$0	\$0	\$0
	Total - SALARIES AND WAGES	\$0	\$6,047	\$0	\$6,047	\$0	\$0
	Total - OTHER PROPERTY AND SERVICES	(\$8,183)	(\$158,867)	(\$68,081)	(\$90,786)	(\$18,344)	\$2,031

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

G/L JOB		CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expenditure	Income	Expenditure
TRANSFERS TO/FROM RESERVES							
EXPENDITURE							
	Transfer to Affordable Housing Reserve	\$0	\$4	\$0	\$4	\$0	\$0
007152	Transfer to Plant Replacement Reserve	\$5,536	\$4,836	\$0	\$4,836	\$0	\$8,300
007162	Transfer to Building Reserve	\$1,536	\$1,424	\$0	\$1,424	\$0	\$2,300
	Transfer to Town Development Reserve	\$0	\$0	\$0	\$0	\$0	\$0
007182	Transfer to Office Equipment Reserve	\$112	\$259	\$0	\$259	\$0	\$170
	Transfer to Road Construction Reserve	\$168	\$142	\$0	\$142	\$0	\$255
	Transfer to Staff Leave Reserve	\$552	\$454	\$0	\$454	\$0	\$825
Sub Total - TRANSFER TO OTHER COUNCIL FUNDS		\$7,904	\$7,119	\$0	\$7,119	\$0	\$11,850
INCOME							
007166	Transfer from Affordable Housing Reserve	\$0	\$0	\$0	\$0	\$0	\$0
007151	Transfer from Plant Replacement Reserve	(\$180,000)	\$0	\$0	\$0	(\$180,000)	\$0
007161	Transfer from Building Reserve	\$0	\$0	\$0	\$0	(\$50,767)	\$0
Sub Total - TRANSFER FROM RESERVE FUNDS		(\$180,000)	\$0	\$0	\$0	(\$230,767)	\$0
Total - FUND TRANSFER		(\$172,096)	\$7,119	\$0	\$7,119	(\$230,767)	\$11,850
	000000 (Surplus) / Deficit - Carried Forward	(\$880,000)	(\$847,189)	(\$847,189)	\$0	(\$880,000)	\$0
	000000 adjust to rates levied					\$0	
Sub Total - SURPLUS C/FWD		(\$880,000)	(\$847,189)	(\$847,189)	\$0	(\$880,000)	\$0
Total - SURPLUS		(\$880,000)	(\$847,189)	(\$847,189)	\$0	(\$880,000)	\$0

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

G/L JOB		CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
		Budget	Actual	Income	Expenditure	Income	Expenditure
OPERATING ACTIVITIES EXCLUDED FROM BUDGET							
	000000 Depreciation Written Back	(\$1,217,363)	(\$1,233,138)	\$0	(\$1,233,138)	\$0	(\$1,826,361)
	000000 Book Value of Assets Sold Written Back	(\$75,000)	\$0	\$0	\$0	\$0	(\$75,000)
	00000 Profit on Sale of Asset Written Back	\$0	\$0	\$0	\$0	\$0	\$0
	00000 Loss on Sale of Asset Written Back	\$0	\$0	\$0	\$0	\$0	\$0
	000000 LG House Unit Trust	\$0	\$0	\$0	\$0	\$0	\$0
	000000 Movement in LSL Reserve (Added Back)	\$0	\$0	\$0	\$0	\$0	\$0
	000000 Movement in Non-Current Leave Provisions	\$0	\$0	\$0	\$0	\$0	\$0
	Sub Total - ITEMS EXCLUDED	(\$1,292,363)	(\$1,233,138)	\$0	(\$1,233,138)	\$0	(\$1,901,361)
	Total - OPERATING ACTIVITIES EXCLUDED	(\$1,292,363)	(\$1,233,138)	\$0	(\$1,233,138)	\$0	(\$1,901,361)

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
			Budget	Actual	Income	Expenditure	Income	Expenditure
G/L	JOB							
BUILDINGS								
HOUSING - CAPITAL EXPENDITURE								
091310		Purchase Land & Buildings - Capital						
091310	BC005	3347 Robinson Road Capital	\$0	\$0	\$0	\$0	\$0	\$0
091310	BC006	3327 Robinson Road Capital	\$15,000	\$0	\$0	\$0	\$0	\$15,000
Sub Total - CAPITAL WORKS			\$15,000	\$0	\$0	\$0	\$0	\$15,000
Total - HOUSING			\$15,000	\$0	\$0	\$0	\$0	\$15,000
Total - BUILDINGS			\$15,000	\$0	\$0	\$0	\$0	\$15,000

**SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT**

		CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure	Income	Expenditure
G/L	JOB						
		PLANT AND EQUIPMENT					
		TRANSPORT - CAPITAL EXPENDITURE					
123300		Purchase Plant & Equipment - CAPITAL	\$255,000	\$0	\$0	\$0	\$255,000
		Sub Total - CAPITAL WORKS	\$255,000	\$0	\$0	\$0	\$255,000
		Total - TRANSPORT	\$255,000	\$0	\$0	\$0	\$255,000
		Total - PLANT AND EQUIPMENT	\$255,000	\$0	\$0	\$0	\$255,000

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
			Budget	Actual	Income	Expenditure	Income	Expenditure
G/L	JOB							
ROAD INFRASTRUCTURE								
ROAD CONSTRUCTION - CAPITAL EXPENDITURE								
121310		Road Construction - Regional Road Group						
121310	RRG66	Robinson West Reconstruct 500m	\$500,000	\$18,673	\$0	\$18,673	\$0	\$500,000
121310	RRB66	Robinson West Reconstruct 380m	\$200,000	\$4,924	\$0	\$4,924	\$0	\$200,000
121310	RRG67	RRG - Oxley Road	\$200,000	\$2,988	\$0	\$2,988	\$0	\$200,000
121320	x	Road Construction - Roads to Recovery						
121320	R2R012	R2R - Darby Road	\$90,404	\$10,488	\$0	\$10,488	\$0	\$90,404
121320	R2R019	R2R - Onslow Road	\$70,000	\$0	\$0	\$0	\$0	\$70,000
121320	R2R021	R2R - Church Road	\$30,000	\$0	\$0	\$0	\$0	\$60,000
121320	R2R68	RTR - Douglas Road	\$70,000	\$54,335	\$0	\$54,335	\$0	\$70,000
121320	R2R129	R2R - Robinson West Rd Edge Repairs	\$40,000	\$0	\$0	\$0	\$0	\$40,000
121350		Bridges Construction	\$314,000	\$0	\$0	\$0	\$0	\$314,000
Sub Total - CAPITAL WORKS			\$1,514,404	\$91,409	\$0	\$91,409	\$0	\$1,544,404
Total - ROADS			\$1,514,404	\$91,409	\$0	\$91,409	\$0	\$1,544,404
Total - INFRASTRUCTURE ASSETS ROAD RESERVES			\$1,514,404	\$91,409	\$0	\$91,409	\$0	\$1,544,404

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT

		CURRENT YEAR COMPARATIVES 28 FEBRUARY 2026		CURRENT YEAR 28 FEBRUARY 2026		ADOPTED BUDGET 2025-2026	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Budget	Actual	Income	Expenditure	Income	Expenditure
G/L	JOB						
DRAINAGE							
102300		Purchase Drainage Infrastructure - Capital					
102300	DWER1	\$39,000	\$3,503	\$0	\$3,503	\$0	\$39,000
		Sub Total - CAPITAL WORKS					
		\$39,000	\$3,503	\$0	\$3,503	\$0	\$39,000
		Total - TRANSPORT - DRAINAGE					
		\$39,000	\$3,503	\$0	\$3,503	\$0	\$39,000
		Total - DRAINAGE ASSETS					
		\$39,000	\$3,503	\$0	\$3,503	\$0	\$39,000
INFRASTRUCTURE - PARKS & OVALS							
COMMUNITY AMENITIES							
105040	LRC450	\$142,374	\$103,878	\$0	\$103,878	\$0	\$142,374
		Sub Total - CAPITAL WORKS					
		\$142,374	\$103,878	\$0	\$103,878	\$0	\$142,374
		Total - COMMUNITY AMENITIES					
		\$142,374	\$103,878	\$0	\$103,878	\$0	\$142,374
		Total - INFRASTRUCTURE ASSETS - OTHER					
		\$142,374	\$103,878	\$0	\$103,878	\$0	\$142,374
GRAND TOTALS		(\$439,481)	(\$1,190,906)	(\$2,967,615)	\$1,776,708	(\$4,811,449)	\$4,811,449



BUDGET REVIEW ATTACHMENT

31 DECEMBER 2025

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SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
STATEMENT OF FINANCIAL ACTIVITY BY NATURE/TYPE
FOR THE PERIOD ENDING 31 DECEMBER 2025

	2025-2026 ORIGINAL BUDGET	2025-2026 YTD BUDGET (a)	2025-2026 YTD ACTUAL (b)	PROJECTION TO 30 JUNE 2026	PROJECTION VARIANCES FAVOURABLE	UNFAVOURABLE
OPERATING REVENUE	\$	\$	\$			
Rates other than General Rates	(31,381)	(31,381)	(32,134)	(32,190)	0	(809)
Operating Grants, Subsidies and Contributions	982,772	694,586	509,885	1,151,157	168,385	0
Fees and Charges	316,082	154,244	99,515	204,987	0	(111,096)
Interest Earnings	28,660	12,297	13,045	18,749	0	(9,911)
Other Revenue	9,005	6,502	4,404	9,000	0	(5)
Profit on the disposal of assets	0	0	0	0	0	0
	1,305,138	836,248	594,715	1,351,703	168,385	(121,821)
LESS OPERATING EXPENDITURE						
Employee Costs	(1,413,538)	(675,214)	(755,824)	(1,402,801)	10,737	0
Materials and Contracts	(891,460)	(466,344)	(360,192)	(955,374)	0	(63,914)
Utility Charges	(143,745)	(72,289)	(40,691)	(152,155)	0	(8,410)
Depreciation on Non-Current Assets	(1,826,361)	(913,091)	(934,491)	(1,830,871)	0	(4,510)
Interest Expenses	0	0	0	0	0	0
Insurance Expenses	(130,324)	(130,305)	(130,271)	(130,304)	20	0
Other Expenditure	(224,754)	(132,140)	(69,769)	(102,691)	122,063	0
Loss on the disposal of assets	0	0	0	0	0	0
	(4,630,182)	(2,389,383)	(2,291,238)	(4,574,196)	132,820	(76,834)
Amount Attributable to Operating Activities	(3,325,044)	(1,553,135)	(1,696,523)	(3,222,493)	301,205	(198,654)
ITEMS EXCLUDED FROM OPERATING ACTIVITIES						
Movement in Employee Benefits (Non-current)	0	0	0	0	0	0
Movement in Current LSL (Added Back)	0	0	0	0	0	0
Movement in Deferred Pensioners (Non-current)	0	0	0	0	0	0
Movement in LG House Unit Trust	0	0	0	0	0	0
Profit/ on the disposal of assets	0	0	0	0	0	0
(Loss) on the disposal of assets	0	0	0	0	0	0
Depreciation Written Back	1,826,361	913,091	934,491	1,830,871	4,510	0
	1,826,361	913,091	934,491	1,830,871	4,510	0
<i>Sub Total</i>	(1,498,683)	(640,044)	(762,032)	(1,391,622)	305,715	(198,654)
INVESTING ACTIVITIES						
Outflows from investing activities						
Purchase Buildings	(15,000)	0	0	(15,000)	0	0
Purchase Plant and Equipment	(255,000)	(255,000)	0	(255,000)	0	0
Purchase Furniture and Equipment	0	0	0	0	0	0
Infrastructure Assets - Roads	(1,544,404)	(1,015,404)	(6,015)	(1,569,404)	0	(25,000)
Infrastructure Assets - Drainage	(39,000)	(39,000)	(3,200)	(39,000)	0	0
Infrastructure Assets - Other	(142,374)	(71,187)	(11,299)	(142,374)	0	0
Inflows from investing activities						
Proceeds from Sale of Assets	75,000	75,000	0	74,000	0	(1,000)
Non-Operating Grants, Subsidies & Contributions	1,080,426	698,466	11,299	1,080,426	0	0
Amount Attributable to Investing Activities	(840,352)	(607,125)	(9,215)	(866,352)	0	(26,000)
FINANCING ACTIVITIES						
Outflows from financing activities						
Transfer to Reserves	(11,850)	(5,928)	(6,154)	(11,100)	750	0
Inflows from financing activities						
Transfer from Reserves	230,767	180,000	0	230,767	0	0
Amount Attributable to Financing Activities	218,917	174,072	(6,154)	219,667	750	0
Plus Rounding						
Sub Total	(2,120,118)	(1,073,097)	(777,402)	(2,038,307)	306,465	(224,654)
FUNDING FROM						
Estimated Opening Surplus at 1 July	880,000	880,000	847,189	847,189	0	(32,811)
Closing Surplus/(Deficit) at Reporting Date	0	1,047,021	1,309,907	49,000	49,000	0
Total Deficiency to be funded from Rates	(1,240,118)	(1,240,118)	(1,240,119)	(1,240,118)	0	0
AMOUNT RAISED FROM RATES	1,240,118	1,240,118	1,240,119	1,240,118	0	0

PROJECTED SURPLUS/(DEFICIT)

49,000

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
STATEMENT OF FINANCIAL ACTIVITY BY NATURE/TYPE
FOR THE PERIOD ENDING 31 DECEMBER 2025

	2024-2025	2025-2026	2025-2026	30 JUNE 2026
	C/FWD	BUDGET	YTD	PROJECTION
CURRENT ASSETS				
Unrestricted Cash	1,226,407	86,425	2,002,522	135,425
Restricted Cash	1,126,346	917,611	1,132,500	917,611
Accounts Receivable	134,466	107,593	193,631	107,593
Contract Assets	147,277	0	0	0
Self Supporting Loan	0	0	0	0
Prepayments	30,950	0	0	0
Inventories	8,197	13,217	11,367	13,217
Other Assets	0	840	0	840
TOTAL CURRENT ASSETS	2,673,643	1,125,686	3,340,021	1,174,686
CURRENT LIABILITIES				
Accounts Payable	(149,980)	(135,974)	(54,361)	(135,974)
Bonds and deposits	(10,582)	(10,182)	(23,945)	(10,182)
ATO Liabilities	(18,124)		(25,173)	
Contract Liabilities	(434,435)	0	(663,183)	0
Accrued Expenses	0	0	(43,964)	0
Employee Provisions	(124,136)	(124,136)	(124,136)	(124,136)
Current Borrowings	0	0	0	0
TOTAL CURRENT LIABILITIES	(737,257)	(270,292)	(934,763)	(270,292)
SUB-TOTAL	1,936,386	855,394	2,405,258	904,394
LESS				
Restricted Cash at Bank - Reserves	(1,126,346)	(907,429)	(1,132,500)	(907,429)
Self Supporting Loans	0	0	0	0
Land held for Resale	0	0	0	0
Current Borrowings Repayments	0	0	0	0
Employee Benefit Provisions	37,149	52,035	37,149	52,035
SUB-TOTAL	(1,089,197)	(855,394)	(1,095,351)	(855,394)
NET CURRENT ASSETS	847,189	0	1,309,907	49,000

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
STATEMENT OF FINANCIAL ACTIVITY BY FUNCTION/PROGRAM
FOR THE PERIOD ENDING 31 DECEMBER 2025

	2025-2026	2025-2026	2025-2026	PROJECTION	PROJECTION VARIANCES	
	ORIGINAL BUDGET	YTD BUDGET (a)	YTD ACTUAL (b)	TO 30 JUNE 2026	FAVOURABLE	UNFAVOURABLE
OPERATING REVENUE	\$	\$	\$			
General Purpose Funding	777,621	517,715	258,260	875,335	109,876	(12,162)
Governance	9,605	0	8,581	10,582	982	(5)
Law, Order Public Safety	38,645	13,971	23,143	40,239	2,410	(816)
Health	318	94	0	318	0	0
Education and Welfare	61,980	30,978	30,165	61,980	0	0
Housing	17,640	8,814	9,081	16,980	0	(660)
Community Amenities	67,660	64,191	62,185	66,320	272	(1,612)
Recreation and Culture	4,190	3,892	12,209	19,888	17,298	(1,600)
Transport	237,575	177,972	118,613	121,057	0	(116,518)
Economic Services	71,560	8,920	6,160	63,743	2,213	(10,030)
Other Property and Services	18,344	9,701	66,318	75,261	57,963	(1,047)
	1,305,138	836,248	594,715	1,351,703	191,014	(144,450)
LESS OPERATING EXPENDITURE						
General Purpose Funding	(41,005)	(18,520)	(15,207)	(41,005)	0	0
Governance	(283,101)	(146,543)	(192,852)	(288,546)	23,681	(29,126)
Law, Order, Public Safety	(165,223)	(94,727)	(87,823)	(169,173)	2,050	(6,000)
Health	(57,403)	(31,647)	(21,853)	(57,335)	68	0
Education and Welfare	(98,259)	(57,602)	(44,174)	(104,477)	254	(6,472)
Housing	(100,235)	(55,431)	(37,017)	(112,368)	0	(12,133)
Community Amenities	(292,563)	(151,714)	(114,690)	(305,726)	4,100	(17,263)
Recreation and Culture	(333,517)	(176,502)	(202,684)	(413,305)	69	(79,857)
Transport	(3,138,544)	(1,569,696)	(1,579,847)	(2,961,812)	181,706	(4,974)
Economic Services	(118,301)	(64,810)	(28,592)	(119,711)	0	(1,410)
Other Property & Services	(2,031)	(22,191)	33,501	(738)	60,854	(59,560)
	(4,630,182)	(2,389,383)	(2,291,238)	(4,574,196)	272,782	(216,795)
Amount Attributable to Operating Activities	(3,325,044)	(1,553,135)	(1,696,523)	(3,222,493)	463,796	(361,245)
ITEMS EXCLUDED FROM OPERATING ACTIVITIES						
Loss on the disposal of assets	0	0	0	0	0	0
Profit/(Loss) on the disposal of assets	0	0	0	0	0	0
Depreciation Written Back	1,826,361	913,091	934,491	1,830,871	4,510	0
Total Items Excluded from Operating Activities	1,826,361	913,091	934,491	1,830,871	4,510	0
Net Amount Attributable to Operating Activities	(1,498,683)	(640,044)	(762,032)	(1,391,622)	468,306	(361,245)
INVESTING ACTIVITIES						
Outflows from investing activities						
Purchase Buildings	(15,000)	0	0	(15,000)	0	0
Purchase Plant and Equipment	(255,000)	(255,000)	0	(255,000)	0	0
Purchase Furniture and Equipment	0	0	0	0	0	0
Infrastructure Assets - Roads	(1,544,404)	(1,015,404)	(6,015)	(1,569,404)	0	(25,000)
Infrastructure Assets - Drainage	(39,000)	(39,000)	(3,200)	(39,000)	0	0
Infrastructure Assets - Other	(142,374)	(71,187)	(11,299)	(142,374)	0	0
Inflows from investing activities						
Proceeds from Sale of Assets	75,000	75,000	0	74,000	0	(1,000)
Non-Operating Grants, Subsidies & Contributions	1,080,426	698,466	11,299	1,080,426	0	0
Amount Attributable to Investing Activities	(840,352)	(607,125)	(9,215)	(866,352)	0	(26,000)
FINANCING ACTIVITIES						
Outflows from financing activities						
Transfer to Reserves	(11,850)	(5,928)	(6,154)	(11,100)	870	(120)
Inflows from financing activities						
Transfer from Reserves	230,767	180,000	0	230,767	870	0
Amount Attributable to Financing Activities	218,917	174,072	(6,154)	219,667	870	(120)
Sub Total	(2,120,118)	(1,073,097)	(777,402)	(2,038,307)	469,176	(387,365)
FUNDING FROM						
Estimated Opening Surplus at 1 July	880,000	880,000	847,189	847,189	0	(32,811)
Closing Surplus/(Deficit) at Reporting Date	0	1,047,021	1,309,907	49,000	49,000	0
Total Deficiency to be funded from Rates	(1,240,118)	(1,240,118)	(1,240,119)	(1,240,118)	0	(32,811)
AMOUNT RAISED FROM RATES	1,240,118	1,240,118	1,240,119	1,240,118	0	0
	0.00	0	0.00			
				PROJECTED SURPLUS/(DEFICIT)		49,000

SHIRE OF WOODANILLING
MONTHLY FINANCIAL REPORT
STATEMENT OF FINANCIAL ACTIVITY BY FUNCTION/PROGRAM
FOR THE PERIOD ENDING 31 DECEMBER 2025

	2024-2025 C/FWD	2025-2026 YTD	2025-2026 BUDGET	30 JUNE 2026 PROJECTION
CURRENT ASSETS				
Unrestricted Cash	1,226,407	86,425	2,002,522	135,425
Restricted Cash	1,126,346	917,611	1,132,500	917,611
Accounts Receivable	134,466	107,593	193,631	107,593
Self Supporting Loans	147,277	0	0	0
Accrued Income	0	0	0	0
Prepayments	30,950	0	0	0
Inventories	8,197	13,217	11,367	13,217
Other Assets	0	840	0	840
TOTAL CURRENT ASSETS	2,673,643	1,125,686	3,340,021	1,174,686
CURRENT LIABILITIES				
Bank Overdraft	0	0	0	0
Accounts Payable	(149,980)	(135,974)	(54,361)	(135,974)
Bonds and deposits	(10,582)	(10,182)	(23,945)	(10,182)
ATO Liabilities	(18,124)	0	(25,173)	0
Contract Liabilities	(434,435)	0	(663,183)	0
Accrued Expenses	0	0	(43,964)	0
Employee Provisions	(124,136)	(124,136)	(124,136)	(124,136)
Current Borrowings	0	0	0	0
TOTAL CURRENT LIABILITIES	(737,257)	(270,292)	(934,763)	(270,292)
SUB-TOTAL	1,936,386	855,394	2,405,258	904,394
LESS				
Restricted Cash at Bank - Reserves	(1,126,346)	(907,429)	(1,132,500)	(907,429)
Self Supporting Loans	0	0	0	0
Land held for Resale	0	0	0	0
Current Borrowings Repayments	0	0	0	0
Employee Benefit Provisions	37,149	52,035	37,149	52,035
Roundings	0	0	0	0
SUB-TOTAL	(1,089,197)	(855,394)	(1,095,351)	(855,394)
NET CURRENT ASSETS	847,189	0	1,309,907	49,000

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
G/L	JOB									
Proceeds Sale of Assets										
005265		\$0	\$0	(\$75,000)	\$0	(\$74,000)	\$0	\$0	\$1,000	Decrease in trade-in on asset sale
		\$0	\$0	(\$75,000)	\$0	(\$74,000)	\$0	\$0	\$1,000	
Written Down Value										
005270		\$0	\$0	\$0	\$75,000	\$0	\$75,000	\$0	\$0	
		\$0	\$0	\$0	\$75,000	\$0	\$75,000	\$0	\$0	
Total - GAIN/LOSS ON DISPOSAL OF ASSET		\$0	\$0	(\$75,000)	\$75,000	(\$74,000)	\$75,000	\$0	\$1,000	
ABNORMAL ITEMS										
				\$0	\$0	\$0	\$0			
Sub Total - ABNORMAL ITEMS				\$0	\$0	\$0	\$0			
Total - ABNORMAL ITEMS		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - OPERATING STATEMENT		\$0	\$0	(\$75,000)	\$75,000	(\$74,000)	\$75,000	\$0	\$1,000	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
RATES										
OPERATING EXPENDITURE										
031010	Expenses Relating to Valuations & Title Searches	\$0	\$48	\$0	\$5,570	\$0	\$5,570	\$0	\$0	
031020	Rates Write Offs	\$0	\$178	\$0	\$250	\$0	\$250	\$0	\$0	
031000	Expenses Relating to Rates	\$0	\$8,008	\$0	\$18,560	\$0	\$18,560	\$0	\$0	
Sub Total - GENERAL RATES OP EXP		\$0	\$8,234	\$0	\$24,380	\$0	\$24,380	\$0	\$0	
OPERATING INCOME										
031200	General Rates Levied	(\$1,240,119)	\$0	(\$1,240,118)	\$0	(\$1,240,118)	\$0	\$0	\$0	
031210	Ex-Gratia Rates Received	(\$2,524)	\$0	(\$2,364)	\$0	(\$2,524)	\$0	(\$160)	\$0	Increase in Exgratia rates
031220	Non Payment Penalty	(\$5,248)	\$0	(\$6,000)	\$0	(\$6,000)	\$0	\$0	\$0	
031230	Rates Discount Allowed	\$54,642	\$0	\$55,140	\$0	\$54,642	\$0	(\$498)	\$0	Decrease in rates concession claimed
031240	Interim Rates Levied	\$1,412	\$0	\$0	\$0	\$1,412	\$0	\$0	\$1,412	Decrease in interim rates raised
031250	Instalment Interest Received	(\$743)	\$0	(\$330)	\$0	(\$750)	\$0	(\$420)	\$0	Increase in Rates Instalment Interest charged
031260	Rates Administration Fee Received	(\$405)	\$0	(\$380)	\$0	(\$420)	\$0	(\$40)	\$0	Increase in Rates Admin Fees charged
031270	Pens Deferred Rates Interest Grant	(\$899)	\$0	(\$480)	\$0	(\$899)	\$0	(\$419)	\$0	Increase in Deferred Pensioner Interest
031280	Other Income Relating to Rates	(\$1,241)	\$0	(\$1,500)	\$0	(\$1,500)	\$0	\$0	\$0	rebate received
Sub Total - GENERAL RATES OP INC		(\$1,195,126)	\$0	(\$1,196,032)	\$0	(\$1,196,157)	\$0	(\$1,537)	\$1,412	
Total - GENERAL RATES		(\$1,195,126)	\$8,234	(\$1,196,032)	\$24,380	(\$1,196,157)	\$24,380	(\$1,537)	\$1,412	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
OTHER GENERAL PURPOSE FUNDING										
OPERATING EXPENDITURE										
032000	General Purpose Funding - Admin Allocations	\$0	\$6,972	\$0	\$16,625	\$0	\$16,625	\$0	\$0	
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/EXP		\$0	\$6,972	\$0	\$16,625	\$0	\$16,625	\$0	\$0	
OPERATING INCOME										
032010	Grants Commission General	(\$191,985)	\$0	(\$306,758)	\$0	(\$383,970)	\$0	(\$77,212)	\$0	Increase in General Purpose Grant allocation
032020	Grants Commission Grant - Roads	(\$105,113)	\$0	(\$179,099)	\$0	(\$210,226)	\$0	(\$31,127)	\$0	Increase in Local Road Grant allocation
032030	Grants Commission Grant - Special Bridge Funding	\$0	\$0	(\$314,000)	\$0	(\$314,000)	\$0	\$0	\$0	
032040	Interest on Reserve Investments	(\$6,154)	\$0	(\$11,850)	\$0	(\$11,100)	\$0	\$0	\$750	Decrease in interest on Reserve accounts due to decrease in interest rates
032080	Interest on Municipal Funds	\$0	\$0	(\$10,000)	\$0	\$0	\$0	\$0	\$10,000	Decrease in interest due to reduction in funds available for investment
Sub Total - OTHER GENERAL PURPOSE FUNDING OP/INC		(\$303,252)	\$0	(\$821,707)	\$0	(\$919,296)	\$0	(\$108,339)	\$10,750	
Total - OTHER GENERAL PURPOSE FUNDING		(\$303,252)	\$6,972	(\$821,707)	\$16,625	(\$919,296)	\$16,625	(\$108,339)	\$10,750	
Total - GENERAL PURPOSE FUNDING		(\$1,498,378)	\$15,207	(\$2,017,739)	\$41,005	(\$2,115,453)	\$41,005	(\$109,876)	\$12,162	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
MEMBERS OF COUNCIL										
OPERATING EXPENDITURE										
041010	Members of Council - Conference Expenses	\$0	\$6,176	\$0	\$10,200	\$0	\$6,176	(\$4,024)		\$0 Decrease in conference expenses
041020	Members of Council - Elections	\$0	\$0	\$0	\$11,300	\$0	\$12,125	\$0	\$825	Increase in election expenses
041030	Members of Council - President & Deputy Allowances	\$0	\$4,202	\$0	\$8,300	\$0	\$8,404	\$0	\$104	Increase in allowed paid
041040	Members of Council - Insurance	\$0	\$2,098	\$0	\$2,098	\$0	\$2,098	\$0	\$0	
041050	Members of Council - Subscriptions & Publications	\$0	\$8,630	\$0	\$11,740	\$0	\$9,620	(\$2,120)	\$0	Decrease in WALGA Subscriptions
041070	Members of Council - Councillor Allowances	\$0	\$15,219	\$0	\$30,800	\$0	\$30,855	\$0	\$55	
041080	Members of Council - Refreshments & Receptions	\$0	\$1,508	\$0	\$6,500	\$0	\$6,500	\$0	\$0	
041090	Members of Council - Councillor Training	\$0	\$0	\$0	\$10,000	\$0	\$10,000	\$0	\$0	
041100	Members of Council - Chamber Maintenance	\$0	\$198	\$0	\$2,000	\$0	\$2,000	\$0	\$0	
041110	Members of Council - Expenses Related to members	\$0	\$63,006	\$0	\$151,541	\$0	\$152,222	\$0	\$681	
041130	Members of Council - Integrated Planning & Other	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
041140	Members of Council - Expenses Relating to 4WDL VROC	\$0	\$550	\$0	\$6,000	\$0	\$6,000	\$0	\$0	
041141	Members of Council - Expenses Relating to Great Southern VROC	\$0	\$1,667	\$0	\$2,000	\$0	\$10,000	\$0	\$8,000	Increase in contribution to GS VROC
041150	Members of Council - Donations Expenses	\$0	\$850	\$0	\$6,622	\$0	\$6,622	\$0	\$0	
041160	Members of Council - Australia Day Expenses	\$0	\$4,464	\$0	\$17,000	\$0	\$17,000	\$0	\$0	
041170	Members - Community Events	\$0	\$2,876	\$0	\$5,000	\$0	\$6,924	\$0	\$1,924	Increase in wages and overheads
041180	Members - Loss on Fair Value of Assets though P&L	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
041400	Members of Council - Travelling	\$0	\$0	\$0	\$2,000	\$0	\$2,000	\$0	\$0	
Sub Total - MEMBERS OF COUNCIL OP/EXP		\$0	\$111,443	\$0	\$283,101	\$0	\$288,546	(\$6,144)	\$11,589	
OPERATING INCOME										
041200	Members - Contributions & Donations	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
041210	Members - Reimbursements	(\$573)	\$0	\$0	\$0	(\$573)	\$0	(\$573)	\$0	Increase in member reimbursements
041250	Members - Operating Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
041220	Members - Australia Day Grant Income	(\$8,000)	\$0	(\$9,600)	\$0	(\$10,000)	\$0	(\$400)	\$0	Increase in Australia Day grant
041230	Members - Income Relating to 4WDL VROC	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - MEMBERS OF COUNCIL OP/INC		(\$8,573)	\$0	(\$9,600)	\$0	(\$10,573)	\$0	(\$973)	\$0	
Total - MEMBERS OF COUNCIL		(\$8,573)	\$111,443	(\$9,600)	\$283,101	(\$10,573)	\$288,546	(\$7,117)	\$11,589	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		
		31 DECEMBER 2025		2025-2026		30 JUNE 2026		POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
G/L	JOB	Income	Expenditure	Income	Expenditure	Income	Expenditure			
GOVERNANCE										
OPERATING EXPENDITURE										
042000	Expenses Relating to Administration	\$0	\$230,932	\$0	\$518,032	\$0	\$522,679	\$0		Increase in salaries and superannuation expenses \$4,647
042010	Governance - Admin Office Maintenance	\$0	\$1,417	\$0	\$5,900	\$0	\$7,137	\$0		Decrease in security expenses, Increase for air conditioner replacement \$1,237
042016	Governance - Insurance	\$0	\$41,666	\$0	\$41,704	\$0	\$41,666	(\$38)		\$0 Decrease in property insurance
042020	Governance - Admin Office Garden Maintenance	\$0	\$3,361	\$0	\$5,148	\$0	\$5,148	\$0		\$0
042030	Governance - Office Equipment Maintenance	\$0	\$1,328	\$0	\$6,000	\$0	\$6,000	\$0		\$0
042040	Governance - Consulting & Relief Staff	\$0	\$47,703	\$0	\$113,000	\$0	\$113,000	\$0		\$0
042050	Governance - Advertising	\$0	\$505	\$0	\$1,000	\$0	\$3,000	\$0		\$2,000 Increase in advertising for recruitment
042060	Governance - Postage & Freight	\$0	\$155	\$0	\$550	\$0	\$550	\$0		\$0
042070	Governance - Computer Equipment Maintenance	\$0	\$48,688	\$0	\$68,845	\$0	\$71,526	\$0		\$2,681 Increase for replacement laptops
042080	Governance - Bank Charges	\$0	\$2,476	\$0	\$3,700	\$0	\$4,952	\$0		\$1,252 Increase in bank fees
042090	Governance - Telephone Expenses	\$0	\$2,984	\$0	\$5,250	\$0	\$5,970	\$0		\$720 Increase in telephone expenses
042110	Governance - Legal Expenses	\$0	\$0	\$0	\$2,000	\$0	\$2,000	\$0		\$0
042115	Governance - Valuation Expenses Other than Rates	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
042120	Governance - Administration Staff Training	\$0	\$0	\$0	\$5,000	\$0	\$10,000	\$0		\$5,000 Increase in staff training expenses
042121	Governance - Audit Fees	\$0	\$41,594	\$0	\$42,700	\$0	\$41,594	(\$1,106)		\$0 Decrease in LRCI audit fees
042130	Governance - Printing & Stationery	\$0	\$730	\$0	\$1,500	\$0	\$1,500	\$0		\$0
042140	Governance - FBT	\$0	\$4,292	\$0	\$25,000	\$0	\$25,000	\$0		\$0
042160	Governance - Staff Uniforms	\$0	\$150	\$0	\$1,500	\$0	\$1,500	\$0		\$0
042165	Governance - Admin Subscriptions	\$0	\$16,575	\$0	\$17,717	\$0	\$16,877	(\$840)		\$0 Decrease in Council connect subscription
042170	Governance - Grants & Workshop Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
042180	Governance - Admin Costs Recovered	\$0	(\$363,147)	\$0	(\$864,546)	\$0	(\$880,099)	(\$15,553)		Decrease in admin expenses allocated to other programs \$0
Sub Total - GOVERNANCE - GENERAL OP/EXP		\$0	\$81,408	\$0	\$0	\$0	\$0	(\$17,537)		\$17,537
OPERATING INCOME										
042200	Governance - Reimbursements Administration	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
042220	Governance - Photocopies & Misc Cash Sales	(\$9)	\$0	\$0	\$0	(\$9)	\$0	(\$9)		\$0
042703	Governance - Unders & Overs	\$1	\$0	(\$5)	\$0	\$0	\$0	\$0		\$5
Sub Total - GOVERNANCE - GENERAL OP/INC		(\$8)	\$0	(\$5)	\$0	(\$9)	\$0	(\$9)		\$5
Total - GOVERNANCE - GENERAL		(\$8)	\$81,408	(\$5)	\$0	(\$9)	\$0	(\$17,546)		\$17,542
Total - GOVERNANCE		(\$8,581)	\$192,851	(\$9,605)	\$283,101	(\$10,582)	\$288,546	(\$24,663)		\$29,131

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
LAW, ORDER AND PUBLIC SAFETY										
FIRE PREVENTION										
OPERATING EXPENDITURE										
051000	Fire Prevention - Expenses Relating to Fire Prevention	\$0	\$24,590	\$0	\$48,838	\$0	\$54,838	\$0	\$6,000	Increase in electricity expenses and SMS messages
051030	Fire Prevention - Expenses in relation to MAF	\$0	\$18,563	\$0	\$21,900	\$0	\$21,900	\$0	\$0	
051040	Fire Prevention - Other Fire Fighting Expenses	\$0	\$0	\$0	\$500	\$0	\$500	\$0	\$0	
051050	Fire Prevention - Expenses Related to ESL	\$0	\$24,688	\$0	\$36,184	\$0	\$34,134	(\$2,050)	\$0	Decrease in electricity expense.
Sub Total - FIRE PREVENTION OP/EXP		\$0	\$67,841	\$0	\$107,422	\$0	\$111,372	(\$2,050)	\$6,000	
OPERATING INCOME										
051200	Fire Prevention - Income Relating to MAF Projects	\$0	\$0	(\$25)	\$0	(\$25)	\$0	\$0	\$0	
051210	Fire Prevention - LGGGS - Bushfire Grant Income	(\$16,238)	\$0	(\$32,570)	\$0	(\$32,504)	\$0	\$0	\$66	Decrease in ESL operating grant
051211	Fire Prevention - DFES ESL Administration Fee Income	(\$4,000)	\$0	(\$4,000)	\$0	(\$4,000)	\$0	\$0	\$0	
051240	Fire Prevention - Reimbursements	(\$2,062)	\$0	\$0	\$0	(\$2,160)	\$0	(\$2,160)	\$0	Increase in reimbursement income
Sub Total - FIRE PREVENTION OP/INC		(\$22,300)	\$0	(\$36,595)	\$0	(\$38,689)	\$0	(\$2,160)	\$66	
Total - FIRE PREVENTION		(\$22,300)	\$67,841	(\$36,595)	\$107,422	(\$38,689)	\$111,372	(\$4,210)	\$6,066	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		
				31 DECEMBER 2025		2025-2026		30 JUNE 2026		POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
		Income	Expenditure	Income	Expenditure	Income	Expenditure					
ANIMAL CONTROL												
OPERATING EXPENDITURE												
052000												
	Animal Control - Expenses Relating to Animal Control	\$0	\$6,725	\$0	\$13,547	\$0	\$13,547	\$0	\$0			
	Sub Total - ANIMAL CONTROL OP/EXP	\$0	\$6,725	\$0	\$13,547	\$0	\$13,547	\$0	\$0			
OPERATING INCOME												
052200	Animal Control - Fines & Penalties	\$0	\$0	(\$500)	\$0	\$0	\$0	\$0	\$0	\$500	Decrease in fines issued	
052210	Animal Control - Dog Registrations	(\$543)	\$0	(\$1,500)	\$0	(\$1,250)	\$0	\$0	\$0	\$250	Decrease in dog registrations	
052220	Animal Control - Cat Registrations & Infringement Income	(\$300)	\$0	(\$50)	\$0	(\$300)	\$0	\$0	(\$250)	\$0	Increase in cat registrations	
	Sub Total - ANIMAL CONTROL OP/INC	(\$843)	\$0	(\$2,050)	\$0	(\$1,550)	\$0	(\$250)	\$750			
	Total - ANIMAL CONTROL	(\$843)	\$6,725	(\$2,050)	\$13,547	(\$1,550)	\$13,547	(\$250)	\$750			

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
OTHER LAW ORDER & PUBLIC SAFETY										
OPERATING EXPENDITURE										
053000	Other Law - Expenses Relating to Other Law, Order & Public Safety	\$0	\$13,257	\$0	\$44,254	\$0	\$44,254	\$0	\$0	
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP/EXP		\$0	\$13,257	\$0	\$44,254	\$0	\$44,254	\$0	\$0	
OPERATING INCOME										
Sub Total - OTHER LAW ORDER & PUBLIC SAFETY OP /INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - OTHER LAW ORDER PUBLIC SAFETY		\$0	\$13,257	\$0	\$44,254	\$0	\$44,254	\$0	\$0	
Total - LAW ORDER & PUBLIC SAFETY		(\$23,143)	\$87,823	(\$38,645)	\$165,223	(\$40,239)	\$169,173	(\$4,460)	\$6,816	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
G/L	JOB									
HEALTH ADMINISTRATION & INSPECTION										
OPERATING EXPENDITURE										
074000	PREV SRVCS - Expenses Relating to Preventative Services	\$0	\$6,841	\$0	\$16,608	\$0	\$16,608	\$0	\$0	
074020	PREV SRVCS - Analytical Expenses	\$0	\$377	\$0	\$445	\$0	\$377	(\$68)	\$0	\$0 Decrease in analytical expenses
Sub Total - HEALTH ADMIN & INSPECTION OP/EXP		\$0	\$7,218	\$0	\$17,053	\$0	\$16,985	(\$68)	\$0	
OPERATING INCOME										
074210	Health - Septic Tank Fees	\$0	\$0	(\$118)	\$0	(\$118)	\$0	\$0	\$0	
Sub Total - HEALTH ADMIN & INSPECTION OP/INC		\$0	\$0	(\$118)	\$0	(\$118)	\$0	\$0	\$0	
Total - HEALTH ADMIN & INSPECTION		\$0	\$7,218	(\$118)	\$17,053	(\$118)	\$16,985	(\$68)	\$0	
PREVENTIVE SERVICES- PEST CONTROL										
OPERATING EXPENDITURE										
077000	Pest - Expenses Relating to Other Health	\$0	\$13,763	\$0	\$32,777	\$0	\$32,777	\$0	\$0	
077010	Pest - Mosquito Control	\$0	\$0	\$0	\$5,480	\$0	\$5,480	\$0	\$0	
Sub Total - PEST CONTROL OP/EXP		\$0	\$13,763	\$0	\$38,257	\$0	\$38,257	\$0	\$0	
OPERATING INCOME										
077200	Pest - Income Relating to Other Health	\$0	\$0	(\$200)	\$0	(\$200)	\$0	\$0	\$0	
Sub Total - PEST CONTROL OP/INC		\$0	\$0	(\$200)	\$0	(\$200)	\$0	\$0	\$0	
Total - PEST CONTROL		\$0	\$13,763	(\$200)	\$38,257	(\$200)	\$38,257	\$0	\$0	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
OTHER HEALTH										
OPERATING EXPENDITURE										
076000	Other Health - Expenses Relating to Other Health	\$0	\$872	\$0	\$2,093	\$0	\$2,093	\$0	\$0	
Sub Total - OTHER HEALTH OP/EXP		\$0	\$872	\$0	\$2,093	\$0	\$2,093	\$0	\$0	
OPERATING INCOME										
		\$0	\$0	\$0	\$0	\$0	\$0			
Sub Total - OTHER HEALTH OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - OTHER HEALTH		\$0	\$872	\$0	\$2,093	\$0	\$2,093	\$0	\$0	
Total - HEALTH		\$0	\$21,853	(\$318)	\$57,403	(\$318)	\$57,335	(\$68)	\$0	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L		JOB	CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE			
			31 DECEMBER 2025		2025-2026		30 JUNE 2026		POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			Income	Expenditure	Income	Expenditure	Income	Expenditure				
AGED & DISABLED - OTHER												
OPERATING EXPENDITURE												
082000			Aged & Disabled - Allocation of Admin Overheads	\$0	\$327	\$0	\$736	\$0	\$736	\$0	\$0	
084000			Aged & Disabled - Expenses Relating to the Aged	\$0	\$22,951	\$0	\$45,505	\$0	\$45,900	\$0	\$395	
084010			Aged & Disabled - Expenses relating to Well Aged Housing	\$0	\$20,896							
084010	SGC		Salmon Gums - Common Areas			\$0	\$11,742	\$0	\$11,742	\$0	\$0	
084010	SG1		UNIT 1 Salmon Gums			\$0	\$5,661	\$0	\$5,478	(\$183)		\$0 Decrease in insurance and ESL charge Increase in electricity expenses. Decrease in ESL charge.
084010	SG2		UNIT 2 Salmon Gums			\$0	\$5,138	\$0	\$5,165	\$0		Increase in wages overheads, pest control expenses, electricity, water. Decrease in insurance and ESL charge
084010	SG3		UNIT 3 Salmon Gums			\$0	\$4,934	\$0	\$5,949	\$0	\$1,015	Increase in wages and overheads
084010	SG4		UNIT 4 Salmon Gums			\$0	\$5,846	\$0	\$8,400	\$0	\$2,554	Increase in wages, overheads and plant costs.
084010	WVC		WATTLEVILLE COMMON LAND			\$0	\$6,213	\$0	\$7,253	\$0	\$1,040	Decease in insurance
084010	WV1		UNIT 1 WATTLEVILLE			\$0	\$4,804	\$0	\$4,733	(\$71)		Increase in wages, overheads and plant costs.
084010	WV2		UNIT 2 WATTLEVIEW			\$0	\$3,582	\$0	\$4,636	\$0	\$1,054	Increase in wages, overheads and plant costs.
084010	WV3		UNIT 3 WATTLEVILLE			\$0	\$4,098	\$0	\$4,485	\$0	\$387	costs.
			Sub Total - OTHER WELFARE OP/EXP	\$0	\$44,174	\$0	\$98,259	\$0	\$104,477	(\$254)	\$6,472	
OPERATING INCOME												
084200			Aged & Disabled - Income Relating to Well Aged Housing	(\$30,165)	\$0	(\$61,980)	\$0	(\$61,980)	\$0	\$0	\$0	
			Sub Total - OTHER WELFARE OP/INC	(\$30,165)	\$0	(\$61,980)	\$0	(\$61,980)	\$0	\$0	\$0	
			Total - OTHER WELFARE	(\$30,165)	\$44,174	(\$61,980)	\$98,259	(\$61,980)	\$104,477	(\$254)	\$6,472	
			Total - EDUCATION & WELFARE	(\$30,165)	\$44,174	(\$61,980)	\$98,259	(\$61,980)	\$104,477	(\$254)	\$6,472	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		
				31 DECEMBER 2025		2025-2026		30 JUNE 2026		POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
		Income	Expenditure	Income	Expenditure	Income	Expenditure					
STAFF HOUSING												
OPERATING EXPENDITURE												
091000	Staff Housing - Maintenance 3340 Robinson Road (EMI)	\$0	\$7,380	\$0	\$22,063	\$0	\$22,063	\$0	\$0			
091005	Staff Housing - Administration Allocations	\$0	\$6,972	\$0	\$16,625	\$0	\$16,625	\$0	\$0			
091110	Staff Housing - Maintenance 3347 Robinson Road (SFO)	\$0	\$3,794	\$0	\$13,778	\$0	\$13,999	\$0	\$221	Increase in wages and overheads		
091220	Staff Housing - Maintenance 3327 Robinson Road (CEO)	\$0	\$12,490	\$0	\$19,940	\$0	\$27,886	\$0	\$7,946	Increase for electrical repairs, replace fence, new hot water system, increase in electricity expenses.		
091330	Staff Housing - Maintenance 13 Cardigan Street (Other not Staff)	\$0	\$6,382	\$0	\$8,329	\$0	\$12,295	\$0	\$3,966	Increase in wages and overheads, and material expense		
091225	Private Housing Rental Expense	\$0	\$0	\$0	\$19,500	\$0	\$19,500					
Sub Total - STAFF HOUSING OP/EXP		\$0	\$37,017	\$0	\$100,235	\$0	\$112,368	\$0	\$12,133			
OPERATING INCOME												
091200	Staff Housing - Income 3340 Robinson Road	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0			
091210	Staff Housing - Income 3347 Robinson Road	(\$4,050)	\$0	(\$7,800)	\$0	(\$7,800)	\$0	\$0	\$0			
091230	Staff Housing - Income 13 Cardigan Street	(\$4,760)	\$0	(\$8,840)	\$0	(\$8,840)	\$0	\$0	\$0			
091500	Staff Housing - Staff Housing Reimbursements - Utilities	(\$271)	\$0	(\$1,000)	\$0	(\$340)	\$0	\$0	\$660	Decrease in water reimbursements		
Sub Total - STAFF HOUSING OP/INC		(\$9,081)	\$0	(\$17,640)	\$0	(\$16,980)	\$0	\$0	\$660			
Total - STAFF HOUSING		(\$9,081)	\$37,017	(\$17,640)	\$100,235	(\$16,980)	\$112,368	\$0	\$12,793			
Total - HOUSING		(\$9,081)	\$37,017	(\$17,640)	\$100,235	(\$16,980)	\$112,368	\$0	\$12,793			

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
								Income	Expenditure	Income
SANITATION - HOUSEHOLD REFUSE										
OPERATING EXPENDITURE										
100000	Sanitation Household - Expenses Relating to Refuse Collection	\$0	\$21,617	\$0	\$52,276	\$0	\$50,576	(\$1,700)		\$0 Decrease in contract refuse bin collection expenses
100010	Sanitation Household - Expenses Relating to Recycling	\$0	\$7,911	\$0	\$22,200	\$0	\$19,800	(\$2,400)		\$0 Decrease in contract recycling bin collection expenses
100020	Sanitation Household - Tip Maintenance Costs	\$0	\$43,456	\$0	\$100,972	\$0	\$100,972	\$0		\$0
Sub Total - SANITATION HOUSEHOLD REFUSE OP/EXP		\$0	\$72,984	\$0	\$175,448	\$0	\$171,348	(\$4,100)		\$0
OPERATING INCOME										
100200	Sanitation Household - Income Relating to Tip - Refuse & Recycling	(\$60,002)	\$0	(\$60,725)	\$0	(\$60,997)	\$0	(\$272)		\$0 Increase in bin collection fees
Sub Total - SANITATION H/HOLD REFUSE OP/INC		(\$60,002)	\$0	(\$60,725)	\$0	(\$60,997)	\$0	(\$272)		\$0
Total - SANITATION HOUSEHOLD REFUSE		(\$60,002)	\$72,984	(\$60,725)	\$175,448	(\$60,997)	\$171,348	(\$4,372)		\$0
SANITATION OTHER										
OPERATING EXPENDITURE										
101000	Sanitation Other - Expenses Relating to Commercial Refuse Collection	\$0	\$2,090	\$0	\$4,159	\$0	\$4,159	\$0		\$0
Sub Total - SANITATION OTHER OP/EXP		\$0	\$2,090	\$0	\$4,159	\$0	\$4,159	\$0		\$0
OPERATING INCOME										
Sub Total - SANITATION OTHER OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Total - SANITATION OTHER		\$0	\$2,090	\$0	\$4,159	\$0	\$4,159	\$0		\$0

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		
				31 DECEMBER 2025		2025-2026		30 JUNE 2026		POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
		Income	Expenditure	Income	Expenditure	Income	Expenditure					
PROTECTION OF THE ENVIRONMENT												
OPERATING EXPENDITURE												
106000	Protect Env - Expenses Relating to Protection of the Environment	\$0	\$908	\$0	\$2,137	\$0	\$2,137	\$0	\$0		\$0	
106010	Protect Env - Expenses Relating to WWLZ	\$0	\$759	\$0	\$4,085	\$0	\$4,135	\$0	\$0	\$50	Increase in wages	
106011	Protection of Environment - Depreciation	\$0	\$1,810	\$0	\$3,263	\$0	\$3,263	\$0	\$0	\$0		
106020	Protect Env - Council Contribution to WWLZ	\$0	\$0	\$0	\$0	\$0	\$15,000	\$0	\$0	\$15,000	Increase in contribution to WWLZ	
Sub Total - PROTECTION OF THE ENVIRONMENT OP/EXP		\$0	\$3,477	\$0	\$9,485	\$0	\$24,535	\$0	\$0	\$15,050		
OPERATING INCOME												
106220	Protect Env - Reimbursements WWLZ	(\$860)	\$0	(\$4,085)	\$0	(\$4,000)	\$0	\$0	\$0	\$85		
Sub Total - PROTECTION OF THE ENVIRONMENT OP/INC		(\$860)	\$0	(\$4,085)	\$0	(\$4,000)	\$0	\$0	\$0	\$85		
Total - PROTECTION OF THE ENVIRONMENT		(\$860)	\$3,477	(\$4,085)	\$9,485	(\$4,000)	\$24,535	\$0	\$0	\$15,135		
TOWN PLANNING & REGIONAL DEVELOPMENT												
OPERATING EXPENDITURE												
104000	Town Planning - Allocation of Admin Overheads	\$0	\$8,892	\$0	\$36,490	\$0	\$36,490	\$0	\$0	\$0		
Sub Total - TOWN PLAN & REG DEV OP/EXP		\$0	\$8,892	\$0	\$36,490	\$0	\$36,490	\$0	\$0	\$0		
OPERATING INCOME												
104200	Town Planning - Town Planning Application Fee	(\$960)	\$0	(\$1,350)	\$0	(\$960)	\$0	\$0	\$0	\$390	Decrease in planning fees	
Sub Total - TOWN PLAN & REG DEV OP/INC		(\$960)	\$0	(\$1,350)	\$0	(\$960)	\$0	\$0	\$0	\$390		
Total - TOWN PLANNING & REGIONAL DEVELOPMENT		(\$960)	\$8,892	(\$1,350)	\$36,490	(\$960)	\$36,490	\$0	\$0	\$390		

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
OTHER COMMUNITY AMENITIES										
OPERATING EXPENDITURE										
105000	Other Community Amenities - Expenses Relating to Other Community A	\$0	\$23,102	\$0	\$51,712	\$0	\$53,032	\$0	\$1,320	Increase in non-cash asset depreciation
105020	Other Community Amenities - Maintenance - Cemetery	\$0	\$3,274	\$0	\$9,306	\$0	\$10,149	\$0	\$843	Increase in non-cash asset depreciation
105030	Other Community Amenities - Maintenance - Grave Digging	\$0	\$0	\$0	\$4,060	\$0	\$4,060	\$0	\$0	
105060	Other Community Amenities - Depreciation Other infrastructure	\$0	\$581	\$0	\$1,050	\$0	\$1,100	\$0	\$50	Increase in non-cash asset depreciation
Sub Total - OTHER COMMUNITY AMENITIES OP/EXP		\$0	\$26,957	\$0	\$66,128	\$0	\$68,341	\$0	\$2,213	
OPERATING INCOME										
105200	Other Community Amenities - Income Relating to Cemetery	(\$363)	\$0	(\$1,500)	\$0	(\$363)	\$0	\$0	\$1,137	Decrease in cemetery fees
105201	Non-Operating Grants & subsidies	(\$11,299)	\$0	(\$120,435)	\$0	(\$120,435)	\$0	\$0	\$0	
Sub Total - OTHER COMMUNITY AMENITIES OP/INC		(\$11,662)	\$0	(\$121,935)	\$0	(\$120,798)	\$0	\$0	\$1,137	
Total - OTHER COMMUNITY AMENITIES		(\$11,662)	\$26,957	(\$121,935)	\$66,128	(\$120,798)	\$68,341	\$0	\$3,350	
STORMWATER DRAINAGE										
OPERATING EXPENDITURE										
102000	Stormwater Drainage - Expenses Relating to Urban Stormwater Drainage	\$0	\$291	\$0	\$853	\$0	\$853	\$0	\$0	
Sub Total - URBAN STORMWATER DRAINAGE OP/EXP		\$0	\$291	\$0	\$853	\$0	\$853	\$0	\$0	
OPERATING INCOME										
102200	Stormwater Drainage - Income Relating to Urban Stormwater Drainage	\$0	\$0	(\$39,991)	\$0	(\$39,991)	\$0	\$0	\$0	
Sub Total - URBAN STORMWATER DRAINAGE OP/INC		\$0	\$0	(\$39,991)	\$0	(\$39,991)	\$0	\$0	\$0	
Total - URBAN STORMWATER DRAINAGE		\$0	\$291	(\$39,991)	\$853	(\$39,991)	\$853	\$0	\$0	
Total - COMMUNITY AMENITIES		(\$73,484)	\$114,690	(\$228,086)	\$292,563	(\$226,746)	\$305,726	(\$4,372)	\$18,875	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
PUBLIC HALL & CIVIC CENTRES										
OPERATING EXPENDITURE										
110000	Expenses Relating to Town Halls & Civic Centres	\$0	\$32,232	\$0	\$57,620	\$0	\$62,279	\$0		Increase in wages and overheads, Increase in electricity, decrease in water \$4,659 and insurance.
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/EXP		\$0	\$32,232	\$0	\$57,620	\$0	\$62,279	\$0	\$4,659	
OPERATING INCOME										
110200	Public Halls - Income Relating to Town Hall & Other Civic Centres	(\$222)	\$0	(\$340)	\$0	(\$340)	\$0	\$0	\$0	
Sub Total - PUBLIC HALLS & CIVIC CENTRES OP/INC		(\$222)	\$0	(\$340)	\$0	(\$340)	\$0	\$0	\$0	
Total - PUBLIC HALL & CIVIC CENTRES		(\$222)	\$32,232	(\$340)	\$57,620	(\$340)	\$62,279	\$0	\$4,659	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
OTHER RECREATION & SPORT										
OPERATING EXPENDITURE										
113000	Other Recreation - Expenses Relating to Other Recreation & Sport	\$0	\$48,206	\$0	\$95,795	\$0	\$97,711	\$0	\$1,916	Increase in insurance premium
113010	Other Recreation - Maintenance - Parks & Reserves	\$0	\$29,160	\$0	\$25,563	\$0	\$45,313	\$0	\$19,750	Increase in wages, overheads and plant costs. Decrease in electricity and water expenses
113020	Other Recreation-Maintenance-Oval & Building	\$0	\$61,317	\$0	\$107,308	\$0	\$136,296	\$0	\$28,988	Increase in wages, overheads and plant costs. Increase in electrical repairs, contract mowing. Decrease in electricity expenses.
113030	Other Recreation - Maintenance - Golf Club		\$8,773	\$0	\$8,782	\$0	\$19,780	\$0	\$10,998	Increase in wages and overheads.
113040	Other Recreation - Depreciation - Buildings	\$0	\$1,410	\$0	\$2,795	\$0	\$2,820	\$0	\$25	Increase in plumbing repairs and electricity.
113050	Other Recreation - Depreciation - Parks	\$0	\$7,950	\$0	\$15,765	\$0	\$15,900	\$0	\$135	
Sub Total - OTHER RECREATION & SPORT OP/EXP		\$0	\$156,816	\$0	\$256,008	\$0	\$317,820	\$0	\$61,812	
OPERATING INCOME										
113200	Other Recreation - Income Relating to Other Recreation & Sport	(\$7,852)	\$0	(\$1,300)	\$0	(\$15,398)	\$0	(\$14,098)	\$0	Increase in contribution for oval maintenance
113201	Income - Golf Club Rental	(\$950)	\$0	(\$2,520)	\$0	(\$950)	\$0	\$0	\$1,570	Decrease in golf club house rental
113202	Income - Other Recreation & Sport Reimbursements	(\$3,185)	\$0	\$0	\$0	(\$3,200)	\$0	(\$3,200)	\$0	Increase in reimbursements for electricity
113210	Other Sport & Recreation Fees & Charges Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - OTHER RECREATION & SPORT OP/INC		(\$11,987)	\$0	(\$3,820)	\$0	(\$19,548)	\$0	(\$17,298)	\$1,570	
Total - OTHER RECREATION & SPORT		(\$11,987)	\$156,816	(\$3,820)	\$256,008	(\$19,548)	\$317,820	(\$17,298)	\$63,382	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
SWIMMING AREAS & BEACHES										
OPERATING EXPENDITURE										
111000	Swim Areas - Expenses Relating to Queerearrup Lake	\$0	\$7,536	\$0	\$4,910	\$0	\$18,296	\$0	\$13,386	Increase in wages and overheads. Increase in contractor expense for replacement BBQ.
111010	Swim Areas - Depreciation		\$1,452	\$0	\$2,880	\$0	\$2,880	\$0	\$0	
Sub Total - SWIMMING AREAS OP/EXP		\$0	\$8,988	\$0	\$7,790	\$0	\$21,176	\$0	\$13,386	
OPERATING INCOME										
Sub Total - SWIMMING AREAS OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - SWIMMING AREAS & BEACHES		\$0	\$8,988	\$0	\$7,790	\$0	\$21,176	\$0	\$13,386	
LIBRARIES										
OPERATING EXPENDITURE										
114000	Library - Administration Allocations	\$0	\$1,421	\$0	\$3,666	\$0	\$3,666	\$0	\$0	
Sub Total - LIBRARIES OP/EXP		\$0	\$1,421	\$0	\$3,666	\$0	\$3,666	\$0	\$0	
OPERATING INCOME										
Sub Total - LIBRARIES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - LIBRARIES		\$0	\$1,421	\$0	\$3,666	\$0	\$3,666	\$0	\$0	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
OTHER CULTURE										
OPERATING EXPENDITURE										
115000	Other Culture - Expenses Relating to Other Culture	\$0	\$1,841	\$0	\$5,293	\$0	\$5,224	(\$69)		\$0 Decrease in insurance
115100	Other Culture - Expenses Relating to War Memorial	\$0	\$517	\$0	\$1,420	\$0	\$1,420	\$0		\$0
115101	Other Culture - Depreciation	\$0	\$804	\$0	\$1,595	\$0	\$1,595	\$0		\$0
115102	Other Culture - Depreciation - Buildings	\$0	\$64	\$0	\$125	\$0	\$125	\$0		\$0
Sub Total - OTHER CULTURE OP/EXP		\$0	\$3,226	\$0	\$8,433	\$0	\$8,364	(\$69)		\$0
OPERATING INCOME										
115220	Other Culture - Sale of History Books & DVD's	\$0	\$0	(\$30)	\$0	\$0	\$0	\$0		\$30
Sub Total - OTHER CULTURE OP/INC		\$0	\$0	(\$30)	\$0	\$0	\$0	\$0		\$30
Total - OTHER CULTURE		\$0	\$3,226	(\$30)	\$8,433	\$0	\$8,364	(\$69)		\$30
Total - RECREATION AND CULTURE		(\$12,209)	\$202,683	(\$4,190)	\$333,517	(\$19,888)	\$413,305	(\$17,367)		\$81,457

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
STREETS, RD, BRIDGES, DEPOT - CONSTRUCTION										
OPERATING INCOME										
122240	Transport - Regional Road Group Grants	\$0	\$0	(\$600,000)	\$0	(\$600,000)	\$0	\$0	\$0	
122229	Transport - Commodity Route Grants	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
122270	Transport - Roads to Recovery Grant	\$0	\$0	(\$320,000)	\$0	(\$320,000)	\$0	\$0	\$0	
Sub Total - ST,RDS,BRIDGES,DEPOT - CONST OP/INC		\$0	\$0	(\$920,000)	\$0	(\$920,000)	\$0	\$0	\$0	
Total - ST,RDS,BRIDGES,DEPOT - CONST		\$0	\$0	(\$920,000)	\$0	(\$920,000)	\$0	\$0	\$0	
STREETS,ROADS, BRIDGES, DEPOTS - MAINTENANCE										
OPERATING EXPENDITURE										
122000	Transport - Expenses Relating to Streets, Roads, Bridges & Depot Mair	\$0	\$985,004	\$0	\$1,970,824	\$0	\$1,975,798	\$0	\$4,974	Decrease in wages and overheads
122010	Transport - Street Lighting	\$0	\$3,796	\$0	\$8,220	\$0	\$7,700	(\$520)	\$0	Decrease in street lighting expenses
122020	Transport - Maintenance - Direct Grants	\$0	\$0	\$0	\$14,000	\$0	\$3,750	(\$10,250)	\$0	Decrease in wages, overheads and plant costs
122030	Transport - Maintenance - Muni Fund Roads	\$0	\$572,270	\$0	\$956,116	\$0	\$921,361	(\$34,755)	\$0	Increase in wages and overheads. Decrease in plant costs. Increase in consultant expenses.
122040	Transport - Expenses relating to the Shire Depot	\$0	\$15,350	\$0	\$55,963	\$0	\$33,277	(\$22,686)	\$0	Decrease in wages and overheads. Decrease in materials expense and insurance.
122050	Transport - Maintenance - Footpaths	\$0	\$0	\$0	\$4,200	\$0	\$4,200	\$0	\$0	
122060	Transport - Maintenance - Traffic Signs	\$0	\$101	\$0	\$3,700	\$0	\$3,700	\$0	\$0	
122061	Transport - Rural Street Address Expenses	\$0	\$0	\$0	\$60	\$0	\$55	(\$5)	\$0	
122070	Transport - Maintenance - Bridges	\$0	\$0	\$0	\$5,000	\$0	\$5,000	\$0	\$0	
Sub Total - MTCE STREETS ROADS DEPOTS OP/EXP		\$0	\$1,576,520	\$0	\$3,018,083	\$0	\$2,954,841	(\$68,216)	\$4,974	
OPERATING INCOME										
122230	Transport - Grant - RRG Direct	(\$116,067)	\$0	(\$118,300)	\$0	(\$116,057)	\$0	\$0	\$2,243	Decrease in MRWA maintenance grant
122261	Transport - Rural Street Address Income	\$0	\$0	(\$110)	\$0	\$0	\$0	\$0	\$110	Decrease in Rural Street Address income
Sub Total - MTCE STREETS ROADS DEPOTS OP/INC		(\$116,067)	\$0	(\$118,410)	\$0	(\$116,057)	\$0	\$0	\$2,353	
Total - MTCE STREETS ROADS DEPOTS		(\$116,067)	\$1,576,520	(\$118,410)	\$3,018,083	(\$116,057)	\$2,954,841	(\$68,216)	\$7,327	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
TRANSPORT LICENSING										
OPERATING EXPENDITURE										
125000	Transport - Expenses Relating to Transport Licensing	\$0	\$2,651	\$0	\$6,296	\$0	\$6,296	\$0	\$0	Decrease in licensing payments as now recorded in balance sheet.
125010	Transport - Licensing Payments	\$0	\$675	\$0	\$114,165	\$0	\$675	(\$113,490)	\$0	
Sub Total - TRANSPORT LICENSING OP/EXP		\$0	\$3,326	\$0	\$120,461	\$0	\$6,971	(\$113,490)	\$0	
OPERATING INCOME										
125200	Transport - Income Relating to Transport Licensing	(\$2,545)	\$0	(\$5,000)	\$0	(\$5,000)	\$0	\$0	\$0	Decrease in licensing receipts as now recorded in balance sheet.
125210	Transport - Licensing Receipts	\$0	\$0	(\$114,165)	\$0	\$0	\$0	\$0	\$114,165	
Sub Total - TRANSPORT LICENSING OP/INC		(\$2,545)	\$0	(\$119,165)	\$0	(\$5,000)	\$0	\$0	\$114,165	
Total - TRANSPORT LICENSING		(\$2,545)	\$3,326	(\$119,165)	\$120,461	(\$5,000)	\$6,971	(\$113,490)	\$114,165	
ROAD PLANT PURCHASES										
OPERATING EXPENDITURE										
123410	Loss on Disposal of Road Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
123411	Road Plant Purchases Minor Expenses	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - ROAD PLANT OP/EXP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OPERATING INCOME										
123401	Profit on Disposal of Road Plant	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Sub Total - ROAD PLANT OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - ROAD PLANT		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - TRANSPORT		(\$118,612)	\$1,579,846	(\$1,157,575)	\$3,138,544	(\$1,041,057)	\$2,961,812	(\$181,706)	\$121,492	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
RURAL SERVICES										
OPERATING EXPENDITURE										
131000	Rural Svcs - Administration Allocations	\$0	\$1,162	\$0	\$2,728	\$0	\$2,728	\$0	\$0	
Sub Total - RURAL SERVICES OP/EXP		\$0	\$1,162	\$0	\$2,728	\$0	\$2,728	\$0	\$0	
OPERATING INCOME										
Sub Total - RURAL SERVICES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - RURAL SERVICES		\$0	\$1,162	\$0	\$2,728	\$0	\$2,728	\$0	\$0	
TOURISM AND AREA PROMOTION										
OPERATING EXPENDITURE										
132000	Tourism - Expenses Relating to Tourism & Area Promotion	\$0	\$10,241	\$0	\$14,691	\$0	\$14,691	\$0	\$0	
132020	Tourism - Expenses relating to Woody Wongi	\$0	\$760	\$0	\$1,850	\$0	\$1,850	\$0	\$0	
Sub Total - TOURISM & AREA PROMOTION OP/EXP		\$0	\$11,001	\$0	\$16,541	\$0	\$16,541	\$0	\$0	
OPERATING INCOME										
132220	Tourism - Income relating to Woody Wongi	\$0	\$0	(\$30)	\$0	\$0	\$0	\$0	\$30	Decrease in subscription receipts for Woody Wongi.
Sub Total - TOURISM & AREA PROMOTION OP/INC		\$0	\$0	(\$30)	\$0	\$0	\$0	\$0	\$30	
Total - TOURISM & AREA PROMOTION		\$0	\$11,001	(\$30)	\$16,541	\$0	\$16,541	\$0	\$30	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
BUILDING CONTROL										
OPERATING EXPENDITURE										
133000	Building - Expenses Relating to Building Control	\$0	\$10,297	\$0	\$26,310	\$0	\$26,310	\$0	\$0	
Sub Total - BUILDING CONTROL OP/EXP		\$0	\$10,297	\$0	\$26,310	\$0	\$26,310	\$0	\$0	
BUILDING CONTROL OP/INC										
133210	Building - Building Permit Application Fee	(\$3,213)	\$0	(\$1,000)	\$0	(\$3,213)	\$0	(\$2,213)		\$0 Increase in building permit fees
133220	Building - Building Services Levy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133221	Building - Building Services Levy Commission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133230	Building - Building Construction Industry Training Fund (BCITF)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
133231	Building - BCITF Commission	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Sub Total - BUILDING CONTROL OP/INC		(\$3,213)	\$0	(\$1,000)	\$0	(\$3,213)	\$0	(\$2,213)		\$0
Total - BUILDING CONTROL		(\$3,213)	\$10,297	(\$1,000)	\$26,310	(\$3,213)	\$26,310	(\$2,213)		\$0
OTHER ECONOMIC SERVICES										
OPERATING EXPENDITURE										
135000	Other Economic - Expenses Relating to Economic Services	\$0	\$2,833	\$0	\$6,742	\$0	\$6,742	\$0	\$0	
135010	Other Economic - Expenses Relating to Standpipes	\$0	\$2,710	\$0	\$65,980	\$0	\$66,210	\$0	\$230	Increase in wages and overheads
135020	Other Economic - Depreciation		\$590	\$0	\$0	\$0	\$1,180	\$0	\$1,180	
Sub Total - OTHER ECONOMIC SERVICES OP/EXP		\$0	\$6,132	\$0	\$72,722	\$0	\$74,132	\$0	\$1,410	
OPERATING INCOME										
135015	Other Economic - Income Relating to Pool Inspections	(\$526)	\$0	(\$530)	\$0	(\$530)	\$0	\$0	\$0	
135210	Other Economic - Income Relating to Standpipes	(\$2,422)	\$0	(\$70,000)	\$0	(\$60,000)	\$0	\$0	\$10,000	Decrease in sale of water income
Sub Total - OTHER ECONOMIC SERVICES OP/INC		(\$2,948)	\$0	(\$70,530)	\$0	(\$60,530)	\$0	\$0	\$10,000	
Total - OTHER ECONOMIC SERVICES		(\$2,948)	\$6,132	(\$70,530)	\$72,722	(\$60,530)	\$74,132	\$0	\$11,410	
Total - ECONOMIC SERVICES		(\$6,160)	\$28,592	(\$71,560)	\$118,301	(\$63,743)	\$119,711	(\$2,213)	\$11,440	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
PRIVATE WORKS										
OPERATING EXPENDITURE										
141000	Private Works - Expenses	\$0	\$271	\$0	\$2,031	\$0	\$738	(\$1,294)		\$0 Decrease in wages and overheads
Sub Total - PRIVATE WORKS OP/EXP		\$0	\$271	\$0	\$2,031	\$0	\$738	(\$1,294)		\$0
OPERATING INCOME										
141010	Private Works - Fees & Charges	(\$396)	\$0	(\$1,084)	\$0	(\$738)	\$0	\$0		\$347 Decrease in private works fees
Sub Total - PRIVATE WORKS OP/INC		(\$396)	\$0	(\$1,084)	\$0	(\$738)	\$0	\$0		\$347
Total - PRIVATE WORKS		(\$396)	\$271	(\$1,084)	\$2,031	(\$738)	\$738	(\$1,294)		\$347

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
PUBLIC WORKS OVERHEADS										
OPERATING EXPENDITURE										
143000	Public Works - Expenses Relating to Public Works Overheads	\$0	\$14,245	\$0	\$33,151	\$0	\$33,151	\$0	\$0	
143005	Public Works - Supervision Salaries	\$0	\$70,354	\$0	\$128,857	\$0	\$106,266	(\$22,591)	\$0	Decrease in Works Supervisor Salary
143011	Public Works - Superannuation	\$0	\$55,762	\$0	\$87,700	\$0	\$93,114	\$0	\$5,414	Increase in superannuation expenses
143012	Public Works - Unallocated Wages	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
143020	Public Works - Public Holidays, Annual & Long Service Leave	\$0	\$52,462	\$0	\$108,396	\$0	\$108,396	\$0	\$0	
143030	Public Works - Protective Clothing	\$0	\$3,052	\$0	\$8,900	\$0	\$8,900	\$0	\$0	
143070	Public Works - Works Crew Staff Training	\$0	\$0	\$0	\$23,940	\$0	\$17,500	(\$6,440)	\$0	Decrease in contractor expenses
143080	Public Works - Workers Compensation Insurance	\$0	\$34,020	\$0	\$34,020	\$0	\$34,020	\$0	\$0	
143090	Public Works - Expenses Relating to Occ Safety & Health	\$0	\$6,194	\$0	\$9,945	\$0	\$16,420	\$0	\$6,475	Increase in contractor expenses
143050	Less: Allocation of Public Works Overheads	\$0	(\$303,888)	\$0	(\$434,909)	\$0	(\$417,767)	\$0	\$17,142	Decreases in overheads allocated to projects
Sub Total - PUBLIC WORKS O/HEADS OP/EXP		\$0	(\$67,799)	\$0	\$0	\$0	\$0	(\$29,031)	\$29,031	
OPERATING INCOME										
143200	FBT Reimbursements - Public Works Overheads	(\$810)	\$0	(\$1,560)	\$0	(\$1,560)	\$0	\$0	\$0	
143210	Public Works - Workers Compensation Reimbursements	(\$56,490)	\$0	\$0	\$0	(\$56,490)	\$0	(\$56,490)	\$0	Increase in workers compensation reimbursements
Sub Total - PUBLIC WORKS O/HEADS OP/INC		(\$57,300)	\$0	(\$1,560)	\$0	(\$58,050)	\$0	(\$56,490)	\$0	
Total - PUBLIC WORKS OVERHEADS		(\$57,300)	(\$67,799)	(\$1,560)	\$0	(\$58,050)	\$0	(\$85,521)	\$29,031	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
PLANT OPERATIONS COSTS										
OPERATING EXPENDITURE										
144000	Plant Operation - Insurances	\$0	\$11,752	\$0	\$11,785	\$0	\$11,785	\$0	\$0	
144010	Plant Operation - Fuels & Oils	\$0	\$43,263	\$0	\$120,000	\$0	\$120,000	\$0	\$0	Decrease in fuel purchases
144020	Plant Operation - Tyres & Tubes	\$0	\$3,479	\$0	\$20,000	\$0	\$15,000	(\$5,000)	\$0	Decrease in tyre purchases
144030	Plant Operation - Parts & Repairs	\$0	\$26,926	\$0	\$100,000	\$0	\$100,000	\$0	\$0	
144040	Plant Operation - Blades & Tynes	\$0	\$2,240	\$0	\$8,000	\$0	\$5,000	(\$3,000)	\$0	Decrease in grader blade expenses
144050	Minor Equipment Purchases	\$0	\$869	\$0	\$7,500	\$0	\$7,500	\$0	\$0	
144060	Plant Operation - Repairs - Wages	\$0	\$3,940	\$0	\$6,000	\$0	\$10,250	\$0	\$4,250	Increase in wages
144070	Plant Operation - Licences	\$0	\$6,421	\$0	\$8,500	\$0	\$8,500	\$0	\$0	
144080	Plant Operation - Depreciation	\$0	\$32,834	\$0	\$91,500	\$0	\$91,500	\$0	\$0	
144100	Plant Operation - Less Depreciation Allocated	\$0	(\$35,259)	\$0	(\$91,500)	\$0	(\$91,500)	\$0	\$0	
144090	Plant Operation - Less Allocated to Works/SRVCS	\$0	(\$68,486)	\$0	(\$281,785)	\$0	(\$278,035)	\$0	\$3,750	Decrease in plant costs allocated to projects
Sub Total - PLANT OPERATIONS COSTS OP/EXP		\$0	\$27,980	\$0	\$0	\$0	\$0	(\$8,000)	\$8,000	
OPERATING INCOME										
144004	Plant Operating Reimbursement Income	(\$977)	\$0	\$0	\$0	(\$977)	\$0	(\$977)	\$0	Increase in insurance reimbursements
144005	Plant Operation - Diesel Fuel Rebate	(\$7,148)	\$0	(\$15,700)	\$0	(\$15,000)	\$0	\$0	\$700	Decrease in diesel fuel rebate
Sub Total - PLANT OPERATIONS COSTS OP/INC		(\$8,125)	\$0	(\$15,700)	\$0	(\$15,977)	\$0	(\$977)	\$700	
Total - PLANT OPERATIONS COSTS		(\$8,125)	\$27,980	(\$15,700)	\$0	(\$15,977)	\$0	(\$8,977)	\$8,700	
MATERIALS AND STOCK										
OPERATING EXPENDITURE										
Sub Total - MATERIALS AND STOCK OP/EXP		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
OPERATING INCOME										
145210	Sale of Stock or Scrap	(\$496)	\$0	\$0	\$0	(\$496)	\$0	(\$496)	\$0	Increase in sale of scrap income
Sub Total - MATERIALS AND STOCK OP/INC		(\$496)	\$0	\$0	\$0	(\$496)	\$0	(\$496)	\$0	
Total - MATERIALS AND STOCK		(\$496)	\$0	\$0	\$0	(\$496)	\$0	(\$496)	\$0	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
SALARIES AND WAGES										
OPERATING EXPENDITURE										
147000	Gross Salaries & Wages	\$0	\$664,606	\$0	\$1,311,026	\$0	\$1,288,497	(\$22,529)		\$0 Decrease in gross salaries and wages paid
147010	Less Salaries & Wages Allocated	\$0	(\$658,559)	\$0	(\$1,311,026)	\$0	(\$1,288,497)	\$0	\$22,529	Decrease in salaries and wages allocated
Sub Total - SALARIES AND WAGES OP/EXP		\$0	\$6,047	\$0	\$0	\$0	\$0	(\$22,529)	\$22,529	
OPERATING INCOME										
Sub Total - SALARIES AND WAGES OP/INC		\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total - SALARIES AND WAGES		\$0	\$6,047	\$0	\$0	\$0	\$0	(\$22,529)	\$22,529	
Total - OTHER PROPERTY AND SERVICES		(\$66,318)	(\$33,501)	(\$18,344)	\$2,031	(\$75,261)	\$738	(\$118,817)	\$60,607	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
TRANSFERS TO/FROM RESERVES										
EXPENDITURE										
		\$0	\$4	\$0	\$0	\$0	\$0	\$0	\$0	
007152	Transfer to Affordable Housing Reserve	\$0	\$4,181	\$0	\$8,300	\$0	\$8,050	(\$250)	\$0	\$0 Decrease in interest transferred to Reserve
007162	Transfer to Plant Replacement Reserve	\$0	\$1,231	\$0	\$2,300	\$0	\$2,100	(\$200)	\$0	\$0 Decrease in interest transferred to Reserve
	Transfer to Building Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Transfer to Town Development Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
007182	Transfer to Office Equipment Reserve	\$0	\$224	\$0	\$170	\$0	\$290	\$0	\$120	Increase in interest transferred to Reserve
	Transfer to Road Construction Reserve	\$0	\$123	\$0	\$255	\$0	\$185	(\$70)	\$0	\$0
	Transfer to Staff Leave Reserve	\$0	\$392	\$0	\$825	\$0	\$475	(\$350)	\$0	\$0 Decrease in interest transferred to Reserve
	Sub Total - TRANSFER TO OTHER COUNCIL FUNDS	\$0	\$6,154	\$0	\$11,850	\$0	\$11,100	(\$870)	\$120	
INCOME										
007166	Transfer from Affordable Housing Reserve	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
007151	Transfer from Plant Replacement Reserve	\$0	\$0	(\$180,000)	\$0	(\$180,000)	\$0	\$0	\$0	\$0
007161	Transfer from Building Reserve	\$0	\$0	(\$50,767)	\$0	(\$50,767)	\$0	\$0	\$0	\$0
	Sub Total - TRANSFER FROM RESERVE FUNDS	\$0	\$0	(\$230,767)	\$0	(\$230,767)	\$0	\$0	\$0	
	Total - FUND TRANSFER	\$0	\$6,154	(\$230,767)	\$11,850	(\$230,767)	\$11,100	(\$870)	\$120	
	000000 (Surplus) / Deficit - Carried Forward	(\$847,189)	\$0	(\$880,000)	\$0	(\$847,189)	\$0	\$0	\$32,811	Decrease in closing surplus due to audit adjustments
	000000 adjust to rates levied			\$0	\$0	\$0	\$0	\$0	\$0	\$0
	Sub Total - SURPLUS C/FWD	(\$847,189)	\$0	(\$880,000)	\$0	(\$847,189)	\$0	\$0	\$32,811	
	Total - SURPLUS	(\$847,189)	\$0	(\$880,000)	\$0	(\$847,189)	\$0	\$0	\$32,811	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE			
		31 DECEMBER 2025		2025-2026		30 JUNE 2026		POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT	
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure				
OPERATING ACTIVITIES EXCLUDED FROM BUDGET											
	000000	Depreciation Written Back	\$0	(\$934,491)	\$0	(\$1,826,361)	\$0	(\$1,830,871)	(\$4,510)		\$0
	000000	Book Value of Assets Sold Written Back	\$0	\$0	\$0	(\$75,000)	\$0	(\$75,000)	\$0		\$0
	000000	Profit on Sale of Asset Written Back	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
	000000	Loss on Sale of Asset Written Back	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
	000000	LG House Unit Trust	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
	000000	Movement in LSL Reserve (Added Back)	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
	000000	Movement in Non-Current Leave Provisions	\$0	\$0	\$0	\$0	\$0	\$0	\$0		\$0
Sub Total - ITEMS EXCLUDED			\$0	(\$934,491)	\$0	(\$1,901,361)	\$0	(\$1,905,871)	(\$4,510)		\$0
Total - OPERATING ACTIVITIES EXCLUDED			\$0	(\$934,491)	\$0	(\$1,901,361)	\$0	(\$1,905,871)	(\$4,510)		\$0

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
BUILDINGS										
HOUSING - CAPITAL EXPENDITURE										
091310		Purchase Land & Buildings - Capital								
091310	BC006	\$0	\$0	\$0	\$15,000	\$0	\$15,000	\$0	\$0	
Sub Total - CAPITAL WORKS		\$0	\$0	\$0	\$15,000	\$0	\$15,000	\$0	\$0	
Total - HOUSING		\$0	\$0	\$0	\$15,000	\$0	\$15,000	\$0	\$0	
Total - BUILDINGS		\$0	\$0	\$0	\$15,000	\$0	\$15,000	\$0	\$0	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

G/L JOB		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
PLANT AND EQUIPMENT										
TRANSPORT - CAPITAL EXPENDITURE										
123300	Purchase Plant & Equipment - CAPITAL	\$0	\$0	\$0	\$255,000	\$0	\$255,000	\$0	\$0	
	Sub Total - CAPITAL WORKS	\$0	\$0	\$0	\$255,000	\$0	\$255,000	\$0	\$0	
	Total - TRANSPORT	\$0	\$0	\$0	\$255,000	\$0	\$255,000	\$0	\$0	
	Total - PLANT AND EQUIPMENT	\$0	\$0	\$0	\$255,000	\$0	\$255,000	\$0	\$0	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

Details By Function Under The Following Program Titles And Type Of Activities Within The Programme			CURRENT YEAR		ADOPTED BUDGET		AMENDED BUDGET		PROJECTED VARIANCE		
			31 DECEMBER 2025		2025-2026		30 JUNE 2026		POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
G/L	JOB		Income	Expenditure	Income	Expenditure	Income	Expenditure			
ROAD INFRASTRUCTURE											
ROAD CONSTRUCTION - CAPITAL EXPENDITURE											
121310		Road Construction - Regional Road Group									
121310	RRG66	Robinson West Reconstruct 500m	\$0	\$6,015	\$0	\$500,000	\$0	\$525,000	\$0	\$25,000	Increase in contractot expense for line marking
121310	RRB66	Robinson West Reconstruct 380m	\$0	\$0	\$0	\$200,000		\$200,000	\$0	\$0	
121310	RRG67	RRG - Oxley Road	\$0	\$0	\$0	\$200,000	\$0	\$200,000	\$0	\$0	
121320	x	Road Construction - Roads to Recovery									
121320	R2R012	R2R - Darby Road	\$0	\$0	\$0	\$90,404		\$90,404	\$0	\$0	
121320	R2R019	R2R - Onslow Road	\$0	\$0	\$0	\$70,000		\$70,000	\$0	\$0	
121320	R2R021	R2R - Church Road	\$0	\$0	\$0	\$60,000		\$60,000	\$0	\$0	
121320	R2R68	RTR - Douglas Road	\$0	\$0	\$0	\$70,000	\$0	\$70,000	\$0	\$0	
121320	R2R129	R2R - Robinson West Rd Edge Repairs	\$0	\$0	\$0	\$40,000	\$0	\$40,000	\$0	\$0	
121350		Bridges Construction	\$0	\$0	\$0	\$314,000	\$0	\$314,000	\$0	\$0	
		Sub Total - CAPITAL WORKS	\$0	\$6,015	\$0	\$1,544,404	\$0	\$1,569,404	\$0	\$25,000	
		Total - ROADS	\$0	\$6,015	\$0	\$1,544,404	\$0	\$1,569,404	\$0	\$25,000	
		Total - INFRASTRUCTURE ASSETS ROAD RESERVES	\$0	\$6,015	\$0	\$1,544,404	\$0	\$1,569,404	\$0	\$25,000	

**SHIRE OF WOODANILLING
BUDGET REVIEW REPORT**

		CURRENT YEAR 31 DECEMBER 2025		ADOPTED BUDGET 2025-2026		AMENDED BUDGET 30 JUNE 2026		PROJECTED VARIANCE		
Details By Function Under The Following Program Titles And Type Of Activities Within The Programme		Income	Expenditure	Income	Expenditure	Income	Expenditure	POSITIVE OUTCOME	NEGATIVE OUTCOME	COMMENT
G/L	JOB									
DRAINAGE										
102300		Purchase Drainage Infrastructure - Capital								
102300	DWER1	\$0	\$3,200	\$0	\$39,000	\$0	\$39,000	\$0	\$0	
		Sub Total - CAPITAL WORKS		\$0	\$3,200	\$0	\$39,000	\$0	\$0	\$0
		Total - TRANSPORT - DRAINAGE		\$0	\$3,200	\$0	\$39,000	\$0	\$0	\$0
		Total - DRAINAGE ASSETS		\$0	\$3,200	\$0	\$39,000	\$0	\$0	\$0
INFRASTRUCTURE - PARKS & OVALS										
COMMUNITY AMENITIES										
105040	LRC450	\$0	\$11,299	\$0	\$142,374	\$0	\$142,374	\$0	\$0	
		Sub Total - CAPITAL WORKS		\$0	\$11,299	\$0	\$142,374	\$0	\$0	\$0
		Total - COMMUNITY AMENITIES		\$0	\$11,299	\$0	\$142,374	\$0	\$0	\$0
		Total - INFRASTRUCTURE ASSETS - OTHER		\$0	\$11,299	\$0	\$142,374	\$0	\$0	\$0
GRAND TOTALS		(\$2,693,321)	\$1,383,414	(\$4,811,449)	\$4,811,449	(\$4,824,203)	\$4,775,203	(\$469,176)	\$420,176	

Schedule 1 — Model code of conduct

[r. 3]

Division 1 — Preliminary provisions

POLICY NO: 15 - CODE OF CONDUCT FOR COUNCIL MEMBERS, COMMITTEE MEMBERS AND CANDIDATES

1. Citation

This is the Shire of Woodanilling Code of Conduct for Council Members, Committee Members and Candidates.

2. Terms used

(1) In this code —

Act means the *Local Government Act 1995*;

candidate means a candidate for election as a council member;

complaint means a complaint made under clause 11(1);

publish includes to publish on a social media platform.

(2) Other terms used in this code that are also used in the Act have the same meaning as they have in the Act, unless the contrary intention appears.

Division 2 — General principles

3. Overview of Division

This Division sets out general principles to guide the behaviour of council members, committee members and candidates.

4. Personal integrity

(1) A council member, committee member or candidate should —

- (a) act with reasonable care and diligence; and
- (b) act with honesty and integrity; and
- (c) act lawfully; and
- (d) identify and appropriately manage any conflict of interest; and
- (e) avoid damage to the reputation of the local government.

(2) A council member or committee member should —

- (a) act in accordance with the trust placed in council members and committee members; and
- (b) participate in decision-making in an honest, fair, impartial and timely manner; and
- (c) actively seek out and engage in training and development opportunities to improve the performance of their role; and
- (d) attend and participate in briefings, workshops and training sessions provided or arranged by the local government in relation to the performance of their role.

5. Relationship with others

(1) A council member, committee member or candidate should —

- (a) treat others with respect, courtesy and fairness; and
- (b) respect and value diversity in the community.

(2) A council member or committee member should maintain and contribute to a harmonious, safe and productive work environment.

6. Accountability

A council member or committee member should —

- (a) base decisions on relevant and factually correct information; and

- (b) make decisions on merit, in the public interest and in accordance with statutory obligations and principles of good governance and procedural fairness; and
- (c) read all agenda papers given to them in relation to council or committee meetings; and
- (d) be open and accountable to, and represent, the community in the district.

Division 3 — Behaviour

7. Overview of Division

This Division sets out —

- (a) requirements relating to the behaviour of council members, committee members and candidates; and
- (b) the mechanism for dealing with alleged breaches of those requirements.

8. Personal integrity

- (1) A council member, committee member or candidate —
 - (a) must ensure that their use of social media and other forms of communication complies with this code; and
 - (b) must only publish material that is factually correct.
- (2) A council member or committee member —
 - (a) must not be impaired by alcohol or drugs in the performance of their official duties; and
 - (b) must comply with all policies, procedures and resolutions of the local government.

9. Relationship with others

A council member, committee member or candidate —

- (a) must not bully or harass another person in any way; and
- (b) must deal with the media in a positive and appropriate manner and in accordance with any relevant policy of the local government; and
- (c) must not use offensive or derogatory language when referring to another person; and
- (d) must not disparage the character of another council member, committee member or candidate or a local government employee in connection with the performance of their official duties; and
- (e) must not impute dishonest or unethical motives to another council member, committee member or candidate or a local government employee in connection with the performance of their official duties.

10. Council or committee meetings

When attending a council or committee meeting, a council member, committee member or candidate —

- (a) must not act in an abusive or threatening manner towards another person; and
- (b) must not make a statement that the member or candidate knows, or could reasonably be expected to know, is false or misleading; and
- (c) must not repeatedly disrupt the meeting; and
- (d) must comply with any requirements of a local law of the local government relating to the procedures and conduct of council or committee meetings; and
- (e) must comply with any direction given by the person presiding at the meeting; and
- (f) must immediately cease to engage in any conduct that has been ruled out of order by the person presiding at the meeting.

11. Complaint about alleged breach

- (1) A person may make a complaint, in accordance with subclause (2), alleging a breach of a requirement set out in this Division.
- (2) A complaint must be made —
 - (a) in writing in the form approved by the local government; and
 - (b) to a person authorised under subclause (3); and
 - (c) within 1 month after the occurrence of the alleged breach.

- (3) The local government must, in writing, authorise 1 or more persons to receive complaints and withdrawals of complaints.
- (4) A complaint must be dealt with under clauses 12 to 15 unless —
- (a) the complaint is referred to the Inspector in accordance with subclause (5); and
 - (b) the Inspector refers the complaint to be dealt with under Part 8A Division 5 of the Act.

Note for this subclause:

See section 5.105(1) of the Act.

- (5) If the *Local Government (Model Code of Conduct) Regulations 2021* regulation 3A applies to a complaint, a person authorised under subclause (3) must refer the complaint to the Inspector under section 5.105(3) of the Act.
- (6) A complaint must also be dealt with under clauses 12 to 15 if the Inspector refers the complaint to the local government under the *Local Government (Local Government Inspector) Regulations 2025* regulation 6.

[Clause 11 amended: SL 2025/208 r. 43.]

12. Dealing with complaint

- (1) After considering a complaint, the local government must, unless it dismisses the complaint under clause 13 or the complaint is withdrawn under clause 14(1), make a finding as to whether the alleged breach the subject of the complaint has occurred.

Note for this subclause:

See also clause 14A in relation to the appointment of a monitor to assist the local government to deal with matters raised by a complaint.

- (2) Before making a finding in relation to the complaint, the local government must give the person to whom the complaint relates a reasonable opportunity to be heard.
- (3) A finding that the alleged breach has occurred must be based on evidence from which it may be concluded that it is more likely that the breach occurred than that it did not occur.
- (4) If the local government makes a finding that the alleged breach has occurred, the local government may —
- (a) take no further action; or
 - (b) prepare and implement a plan to address the behaviour of the person to whom the complaint relates.
- (5) When preparing a plan under subclause (4)(b), the local government must consult with the person to whom the complaint relates.
- (6) A plan under subclause (4)(b) may include a requirement for the person to whom the complaint relates to do 1 or more of the following —
- (a) engage in mediation;
 - (b) undertake counselling;
 - (c) undertake training;
 - (d) take other action the local government considers appropriate.
- (7) If the local government makes a finding in relation to the complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of —
- (a) its finding and the reasons for its finding; and
 - (b) if its finding is that the alleged breach has occurred — its decision under subclause (4).

[Clause 12 amended: SL 2025/208 r. 44.]

13. Dismissal of complaint

- (1) The local government must dismiss a complaint if it is satisfied that —
 - (a) the behaviour to which the complaint relates occurred at a council or committee meeting; and
 - (b) either —
 - (i) the behaviour was dealt with by the person presiding at the meeting; or
 - (ii) the person responsible for the behaviour has taken remedial action in accordance with a local law of the local government that deals with meeting procedures.
- (2) If the local government dismisses a complaint, the local government must give the complainant, and the person to whom the complaint relates, written notice of its decision and the reasons for its decision.

14. Withdrawal of complaint

- (1) A complainant may withdraw their complaint at any time before the local government makes a finding in relation to the complaint.
- (2) The withdrawal of a complaint must be —
 - (a) in writing; and
 - (b) given to a person authorised under clause 11(3).

14A. Appointment of monitor

- (1) The Inspector may appoint a monitor for the local government to assist the local government to deal with matters raised by a complaint.
- (2) If the Inspector appoints a monitor —
 - (a) the Inspector may direct the local government to defer further dealing with the complaint until the monitor reports to the Inspector on the outcome of the monitoring assignment; and
 - (b) the local government must comply with the direction.

[Clause 14A inserted: SL 2025/208 r. 45.]

14B. Performance of local government's functions under cl. 12 and 13

- (1) The local government's functions under clauses 12 and 13 must be performed by the council.
- (2) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a committee of the council comprising council members only to perform a function for and on behalf of the local government.
- (3) Despite subclause (1), the council may, by resolution carried with an absolute majority of the council, authorise a person who is none of the following to perform a function for and on behalf of the local government —
 - (a) a member of the council of any local government;
 - (b) a member of the governing body of any regional subsidiary;
 - (c) an employee of any local government or regional subsidiary;
 - (d) an employee of WALGA or the Local Government Professionals Australia (WA);
 - (e) a member of the governing body of, or an employee of, a body corporate the activities of which are, wholly or partly, advocating or otherwise acting for, or on behalf of, 1 or more of the following —
 - (i) local governments;
 - (ii) members of councils;
 - (iii) employees of local governments.
- (4) A resolution made under subclause (3) must include the following —
 - (a) a statement to the effect that the council is satisfied that the person being authorised is suitably qualified and experienced to perform the function;
 - (b) an explanation as to why the council is satisfied as referred to in paragraph (a);
 - (c) a statement to the effect that the council is satisfied that the person being authorised is impartial and has no close association with any member of the council or any employee of the local government.

- (5) Nothing in this clause prevents an employee of the local government from providing, in relation to the performance of a function, any advice or other assistance to the council, a committee authorised under subclause (2) or a person authorised under subclause (3).

[Clause 14B inserted: SL 2025/208 r. 45.]

15. Other provisions about complaints

- (1) A complaint about an alleged breach by a candidate cannot be dealt with by the local government unless the candidate has been elected as a council member.
- (2) The procedure for dealing with complaints may be determined by the local government to the extent that it is not provided for in this Division.
- (3) Clauses 14A and 14B do not apply in relation to a complaint made before 1 January 2026.

Note for this clause:

See also section 5.105(4) and (5) of the Act for restrictions on the activities of a person who makes a complaint or who is alleged to have breached a requirement set out in this Division.

[Clause 15 amended: SL 2025/208 r. 46.]

Division 4 — Rules of conduct

Notes for this Division:

- Under section 8A.3(1) of the Act, a council member commits a conduct breach if the council member contravenes a rule of conduct. Section 8A.3(2) of the Act extends this to the contravention of a rule of conduct that occurred when the council member was a candidate.
- A conduct breach is dealt with under Part 8A Division 5 of the Act.

[Notes inserted: SL 2025/208 r. 47.]

16. Overview of Division

- (1) This Division sets out rules of conduct for council members and candidates.
- (2) A reference in this Division to a council member includes a council member when acting as a committee member.

17. Misuse of local government resources

- (1) In this clause —
electoral purpose means the purpose of persuading electors to vote in a particular way at an election, referendum or other poll held under the Act, the *Electoral Act 1907* or the *Commonwealth Electoral Act 1918*;
resources of a local government includes —
- local government property; and
 - services provided, or paid for, by a local government.
- (2) A council member must not, directly or indirectly, use the resources of a local government for an electoral purpose or other purpose unless authorised under the Act, or by the local government or the CEO, to use the resources for that purpose.

18. Securing personal advantage or disadvantaging others

- (1) A council member must not make improper use of their office —
- to gain, directly or indirectly, an advantage for the council member or any other person; or
 - to cause detriment to the local government or any other person.
- (2) Subclause (1) does not apply to conduct that contravenes section 5.93 of the Act or *The Criminal Code* section 83.

19. Prohibition against involvement in administration

- (1) A council member must not undertake a task that contributes to the administration of the local government unless authorised by the local government or the CEO to undertake that task.
- (2) Subclause (1) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.

20. Relationship with local government employees

- (1) In this clause —
local government employee means a person —
- (a) employed by a local government under section 5.36(1) of the Act; or
 - (b) engaged by a local government under a contract for services.
- (2) A council member or candidate must not —
- (a) direct or attempt to direct a local government employee to do or not to do anything in their capacity as a local government employee; or
 - (b) attempt to influence, by means of a threat or the promise of a reward, the conduct of a local government employee in their capacity as a local government employee; or
 - (c) act in an abusive or threatening manner towards a local government employee.
- (3) Subclause (2)(a) does not apply to anything that a council member does as part of the deliberations at a council or committee meeting.
- (4) If a council member or candidate, in their capacity as a council member or candidate, is attending a council or committee meeting or other organised event (for example, a briefing or workshop), the council member or candidate must not orally, in writing or by any other means —
- (a) make a statement that a local government employee is incompetent or dishonest; or
 - (b) use an offensive or objectionable expression when referring to a local government employee.
- (5) Subclause (4)(a) does not apply to conduct that is unlawful under *The Criminal Code* Chapter XXXV.

21. Disclosure of information

- (1) In this clause —
closed meeting —
- (a) means a part of a council or committee meeting that is closed to members of the public under section 5.23(2), (3) or (4) of the Act; and
 - (b) includes a council or committee meeting held before 1 January 2026, or a part of a council or committee meeting held before 1 January 2026, that was closed to members of the public under section 5.23(2) of the Act as in force before 1 January 2026;

confidential document means a document marked by the CEO, or by a person authorised by the CEO, to clearly show that the information in the document is not to be disclosed;

document includes a part of a document;

non-confidential document means a document that is not a confidential document.

- (2) A council member must not disclose information that the council member —
- (a) derived from a confidential document; or
 - (b) acquired at a closed meeting other than information derived from a non-confidential document.
- (3) Subclause (2) does not prevent a council member from disclosing information —
- (a) at a closed meeting; or
 - (b) to the extent specified by the council and subject to such other conditions as the council determines; or
 - (c) that is already in the public domain; or
 - (d) to an officer of the Department; or
 - (e) to the Minister; or
 - (f) to a legal practitioner for the purpose of obtaining legal advice; or
 - (g) if the disclosure is required or permitted by law.

[Clause 21 amended: SL 2025/208 r. 48.]

22. Disclosure of interests

- (1) In this clause —
interest —

- (a) means an interest that could, or could reasonably be perceived to, adversely affect the impartiality of the person having the interest; and
 - (b) includes an interest arising from kinship, friendship or membership of an association.
- (2) A council member who has an interest in any matter to be discussed at a council or committee meeting attended by the council member must disclose the nature of the interest —
- (a) in a written notice given to the CEO before the meeting; or
 - (b) at the meeting immediately before the matter is discussed.
- (3) Subclause (2) does not apply to an interest referred to in section 5.60 of the Act.
- (4) Subclause (2) does not apply if a council member fails to disclose an interest because the council member did not know —
- (a) that they had an interest in the matter; or
 - (b) that the matter in which they had an interest would be discussed at the meeting and the council member disclosed the interest as soon as possible after the discussion began.
- (5) If, under subclause (2)(a), a council member discloses an interest in a written notice given to the CEO before a meeting, then —
- (a) before the meeting the CEO must cause the notice to be given to the person who is to preside at the meeting; and
 - (b) at the meeting the person presiding must bring the notice and its contents to the attention of the persons present immediately before any matter to which the disclosure relates is discussed.
- (6) Subclause (7) applies in relation to an interest if —
- (a) under subclause (2)(b) or (4)(b) the interest is disclosed at a meeting; or
 - (b) under subclause (5)(b) notice of the interest is brought to the attention of the persons present at a meeting.
- (7) The nature of the interest must be recorded in the minutes of the meeting.

23. Compliance with plan requirement

If a plan under clause 12(4)(b) in relation to a council member includes a requirement referred to in clause 12(6), the council member must comply with the requirement.

POLICY TYPE: GOVERNANCE		POLICY NO: 118
DATE ADOPTED: /2026		DATE LAST REVIEWED:
LEGAL (PARENT): Local Government Act 1995		LEGAL (SUBSIDIARY): Local Government (Model Code of Conduct) Regulations 2021
DELEGATION OF AUTHORITY APPLICABLE:		DELEGATION NO.

ADOPTED POLICY	
TITLE:	Information Sessions
OBJECTIVE:	<p>To ensure that Councillor Information Sessions provide:</p> <ul style="list-style-type: none"> the opportunity for Councillors to gain clarification and be better informed when participating in Council decision making processes; a forum for two-way communication between Councillors and key officers/consultants on Council related matters; an inclusive opportunity for community members to receive the same information on agenda items being provided to Councillors across a range of relevant topics; and to provide appropriate structure and guidelines for the conduct of Information Sessions. <p>The objective of this policy is not intended to apply to Councillor engagement with community groups or members on matters where there is no proposed agenda item or matter currently before, or anticipated to come before, Council.</p>

DEFINITIONS

Act means the *Local Government Act 1995*.

Closed Briefing Session refers to a non-statutory meeting held by Council to ask questions, receive presentations and seek clarity on matters that are on, or likely to be on, the agenda for the next ordinary Council meeting and that are closed to the public under s. 5.23 (2) of the *Act*.

Information Session refers to Open or Closed Briefing Session/Pre-Meeting Agenda Review meetings and Concept Forums.

Officer Report refers to a report presented to Council by an officer of the Shire, which includes professional advice and a recommendation, from which a Council decision is sought at an Ordinary Council Meeting.

Open Briefing Session/Pre-Meeting Agenda Review refers to a non-statutory meeting held by Council to ask questions, receive presentations and seek clarity on matters that are on, or likely to be on, the agenda for the next ordinary Council meeting and that are NOT closed to the public under s. 5.23 (2) of the *Act*.

Regulations means the Local Government (Model Code of Conduct) Regulations 2021.

Concept Forum refers to a non-statutory meeting held by Council, and closed to the public, to provide input and guidance on the development of matters that have a strategic impact and/or relate to the delivery of the Strategic Community Plan, excluding any matter that is on an upcoming Council meeting agenda.

Legislative and Strategic Context

Legislative:

- Local Government Act 1995 – s. 5.23 (2) – Meetings generally open to the public
- Local Government (Model Code of Conduct) Regulations 2021
- State Records Act 2000

Strategic:

- Corporate Business Plan Actions
 - Pillar 3/Goal 8 – Accountable and Compliant Governance
 - 8.1 Maintain compliance with the *Local Government Act 1995* and associated regulations
 - Pillar 3/Goal 9 – Enhance Strong Civic Leadership
 - 9.2 Council is supported with a resource to ensure high level of compliance and to build capacity

ASSOCIATED DOCUMENTS

Policies:

- 15 – Code of Conduct – Council Members, Committee Members and Candidates
- 56 – Record Keeping
- 104 – Elected Member training

Other:

- Code of Conduct for Employees
- Shire of Woodanilling Record Keeping Plan

POLICY STATEMENT

The Shire of Woodanilling will be guided by the (previously titled) Department of Local Government, Sport and Cultural Industries Operational Guideline Number 05, acknowledging that many local governments need to be provided with the freedom and opportunity to discuss issues outside of a formal, debate-structured meeting format.

Information Sessions will generally be held on the same day as an Ordinary Council Meeting (and Special Council Meeting, if necessary), unless advertised otherwise. An agenda/program for Open Briefing Session/Pre-Meeting Agenda Review meetings will be published at the same time as the Ordinary or Special Council Meeting agenda, on the Shire of Woodanilling website – www.woodanilling.wa.gov.au.

Confidentiality

Open Briefing Session/Pre-Meeting Agenda Review meetings are open to all Councillors and, generally, to all members of the public; however, matters of a confidential nature included, or to be included, in an upcoming Council agenda or Council Committee agenda will be discussed Behind Closed Doors in accordance with s. 5.23 (2) of the *Act*.

Concept Forums are generally closed to the public to facilitate open discussion of preliminary ideas and concepts by Councillors but may be open to the public where the Shire President or Chief Executive Officer (CEO) believe it would be beneficial to Council.

GUIDELINES

Briefing Session/Pre-Meeting Agenda Review meetings

The following guidelines apply to ensure openness and accountability is safeguarded:

- Briefing Session/Pre-Meeting Agenda Review meetings are to be held prior to Ordinary Council Meetings (or Special Council Meetings, if necessary) with additional sessions as required and called by Council or the Shire President, or as convened by the CEO in liaison with the Shire President.
- Briefing Session/Pre-Meeting Agenda Review meetings are to be chaired by the Shire President or the Deputy President in the President's absence. If neither the President nor Deputy President are in attendance, a Councillor will be chosen by those Councillors present.
- The CEO is responsible for the administration of the Briefing Session/Pre-Meeting Agenda Review meetings in terms of Officer attendance, convening sessions and notice of items to be discussed at each session.
- All Councillor or Officer questions must be through the Chair and are to be, or likely to be, related to an upcoming Council agenda; there is to be no free-flowing discussion or debate of subject matter between Councillors.
- Councillors and Officers must disclose conflicts of interest in matters to be discussed in Briefing Session/Pre-Meeting Agenda Review meetings. Interests must be disclosed at the start of the Briefing Session/Pre-Meeting Agenda Review meetings and in accordance with the provisions of the *Act* as they apply to Ordinary Council Meetings (OCM) and Special Council Meetings (SCM). Persons disclosing a financial or proximity interest must not participate in that part of the meeting relating to their interest and must leave the room. Interests affecting impartiality should also be disclosed and dealt with in accordance with the Local Government (Model Code of Conduct) Regulations 2021. Given the sometimes-unpredictable nature of discussions, it is possible that discussions may occur with respect to an issue or issues not specifically included on the list of matters for discussion. This means that participants may not necessarily be aware prior to the discussion taking place that they will need to

disclose an interest on a particular matter. Under these circumstances, a person with an interest in a matter raised “ad hoc” during a Briefing Session/Pre-Meeting Agenda Review meeting must disclose that interest at the time the subject matter that is the conflict of interest is raised and before further discussion commences.

- The Presiding Member may invite elected members to introduce matters that they have been dealing with on behalf of Council or relevant ideas they would like to be discussed.
- There must be no implication of debate or collective or collaborative decisions being made or implied at Briefing Session/Pre-Meeting Agenda Review meetings nor any agreement on movers, seconders, or amendments to Officer Recommendations.
- Pre-Meeting Agenda Review should only be used for clarification purposes or to address urgent business or new information coming to hand since an OCM or SCM agenda was published.
- Notice of Briefing Session/Pre Agenda Review meetings will be given by email invitation to Councillors and will include a list of topics or a program. Councillors wishing to have an item included in the list or on a program are to advise the CEO and the Shire President via email at the earliest opportunity. The public will be informed of items which will be discussed in these meetings via the Shire of Woodanilling’s official website.
- Briefing Session/Pre-Meeting Agenda Review meetings provide an opportunity to view presentations etc. Where these meetings are open to the public, the Shire President may permit a person to provide a presentation to Council or answer questions.
- Site visits during Briefing Sessions, that relate to planning applications before Council, should be attended by all Councillors, the CEO, relevant Officers/Consultants and the applicant. For practical (and on occasion, confidentiality) reasons, members of the public will not be able to attend.
- The nature of development (and other) issues means that Briefing Session/Pre-Meeting Agenda Review meetings must be conducted with strict adherence to the rules outlined within this Policy, including maintaining confidentiality (s. 5.23 (2) of the Act). Development issues are often discussed in Briefing Sessions due to the importance of elected members being fully informed on the matter at hand. There should be no debate between elected members; the session should primarily involve information being given by the relevant Officer/Consultant/other parties with any questions from the floor being directed through the Chair in order that all elected members are privy to the same information. Additionally, elected members should be wary of involvement in the lead-up process to Council resolving a development matter if they are likely to be subjected to information from a developer or a developer’s associated parties, as this may be interpreted as reducing the independence of a Councillor.
- When members of the public are present, any questions from members of the public are at the discretion of the Presiding Member. If there are any public questions that members of the public wish to be recorded in the minutes of the next or relevant OCM or SCM will be required to be asked at that Ordinary or Special Council Meeting.
- No formal minutes are required to be taken; however, the CEO will note items of discussion and record conflict of interest disclosures and the items effecting those disclosures and cause the record to be kept in accordance with the Shire’s Record Keeping Plan.
- Councillor Briefing Session/Pre-Meeting Agenda Review meetings will not be live streamed or recorded unless there are special circumstances, as determined at the Shire President and CEO’s discretion.

Concept Forums

Concept Forums are coordinated by the CEO in conjunction with the Shire President and are generally closed to the public unless it is considered beneficial to Council that members of the public be invited to attend.

Conduct and Responsibilities

- Elected Members are required to act in accordance with the Act and relevant regulations, Shire of Woodanilling Policy 15 – *Code of Conduct for Members, Committee Members and Candidates*, and other relevant policies.
- Employees are required to act in accordance with the Act and relevant regulations, the Shire of Woodanilling *Code of Conduct for Employees*, and other relevant policies.
- Members of the public are required to extend due courtesy and respect to the Council, Presiding Member, Officers, Consultants and other members of the public in attendance at Briefing Session/Pre-Meeting Agenda Review meetings.

- If an elected member becomes aware of a potential problem with a matter to be addressed at an upcoming meeting (statutory or otherwise) it is advantageous for an Officer, CEO, or Council to be made aware of the problem as soon as possible in order to undertake action to address it, rather than waiting until a Briefing Session/Pre-Meeting Agenda Review to raise the problem.

POLICY TYPE: GOVERNANCE		POLICY NO: 117
DATE ADOPTED: /2026		DATE LAST REVIEWED:
LEGAL (PARENT): <i>Local Government Act 1995</i>		LEGAL (SUBSIDIARY): Local Government (Administration) Regulations 1996
DELEGATION OF AUTHORITY APPLICABLE:		DELEGATION NO.
ADOPTED POLICY		
TITLE:	Recording of Council Meetings	
OBJECTIVE:	To engage the Shire of Woodanilling community by ensuring open and transparent government, improved accessibility to Council decision making, and outlining the way recording of Council meetings will be managed to ensure compliance with statutory requirements.	

DEFINITIONS

Absolute Privilege means an absolute defence to an otherwise defamatory statement because of the context in which the statement was made.

Act means the *Local Government Act 1995*.

Behind Closed Doors means where a meeting is closed to the public in accordance with s. 5.23 (2) of the Act.

Inappropriate includes any comments considered to be libellous, slanderous, defamatory, not in keeping with applicable Codes of Conduct or acceptable community standards.

Meeting means any recorded meetings of Council or a Committee of the Council, convened as per s. 5.3 of the Act.

Member means an elected member.

Record means any record of information however recorded.

Recording means any recording made by an electronic device capable of recording audio.

Regulations means the Local Government (Administrations) Regulations 1996.

LEGISLATIVE AND STRATEGIC CONTEXT**Legislative:**

- *Local Government Act 1995* – s. 5.23A (2) - Electronic broadcasting and video or audio recording of council meetings
- Local Government (Administration) Regulations 1996 – Part 2A – Electronic broadcasting and video or audio recording of council meetings

Strategic:

- Corporate Business Plan Actions
Pillar 3/Goal 8 – Accountable and Compliant Governance
8.1 Maintain compliance with the *Local Government Act 1995* and associated regulations
Pillar 3/Goal 9 – Enhance Strong Civic Leadership
9.2 Council is supported with a resource to ensure high level of compliance and to build capacity

ASSOCIATED DOCUMENTS**Policies:**

- 15 – Code of Conduct – Council Members, Committee Members and Candidates
- 21 – Council Meetings
- 56 – Record Keeping
- 110 – Information Technology

Other:

- Code of Conduct for Employees
- Shire of Woodanilling Recordkeeping Plan

POLICY STATEMENT

The Shire of Woodanilling will comply with Part 2A of the Regulations (s. 5.23A of the *Act*) – *Electronic broadcasting and video or audio recording of Council meetings* by recording and retaining (in accordance with the *State Records Act 2000*) audio of all Council meetings, as required by Class 4 local governments, and making these recordings publicly available.

Recording

- Audio recordings will be made of Council meetings by Shire officers. No person is to use any electronic, visual or audio device or instrument to record the proceedings of Council without the written permission of the Council.
- Members of the public will be advised that an audio recording of the meeting will be made via a notice on the public entrance door to the Council Chambers (or wherever a Council meeting may be held if at any other address than 3316 Robinson Road, Woodanilling). Any member of the public who attends a Council meeting accepts that their audio, if any, may be captured during the Council meeting.
- In accordance with the requirements for Class 4 local governments, the recording of Council meetings will be made available on the Shire's website at the time the unconfirmed minutes are published, excluding those matters considered Behind Closed Doors (confidential).
- The Shire will make every reasonable effort to ensure the recording is available. However, should any technical difficulties arise, the recording may not be available (advice of such will be provided in accordance with r. 14I of the Regulations).
- Copying or distribution of any part of the recording is not permitted. The Shire reserves all rights in relation to its copyright. Audio contained in a recording must not be altered, reproduced or republished without the written permission of the Shire.

Behind Closed Doors

- Recordings of meetings closed for consideration of matters under s. 5.23 of the *Act* is permitted for minute taking purposes but will not be released to the public or made available on the Shire's website.
- The recording of the meeting will continue if the meeting goes Behind Closed Doors but may be paused/stopped if the meeting is adjourned and recording restarted when the meeting is recommenced. The full recording will be kept in accordance with retention and disposal requirements under the Regulations and the *State Records Act 2000*.
- Confidential recordings may be released, if requested, to the Department of Creative Industries, Tourism and Sport (Department of Local Government), the Police or the Court.

Electronic and Remote Attendance

Audio participation is the acceptable minimum standard for Council members attending meetings remotely.

Record Keeping

- The official record of the meeting will be the written minutes kept in accordance with the *Act* and Regulations.
- All recordings will be retained for at least five (5) years in accordance with retention and disposal requirements under the Regulations, *State Records Act 2000*, and the Shire of Woodanilling Recordkeeping Plan (whichever is the longer period).

Conduct and Responsibilities

- Elected Members are required to act in accordance with the *Act* and relevant regulations, the Shire of Woodanilling Policy 15 – *Code of Conduct – Members, Committee Members and Candidates*, and other relevant policies.
- Employees are required to act in accordance with the *Act* and relevant regulations, the Shire of Woodanilling *Code of Conduct for Employees*, and other relevant policies.
- Members of the public are required to extend due courtesy and respect to the Council, Presiding Member, employees, and other members of the public in attendance.

- Attendance at Council meetings does not provide any elected member, employee or member of the public with absolute privilege. Regulations (as stated below) provide local government with protection from liability for defamation in relation to broadcasts of Council meetings but do not protect individuals from defamation in relation to behaviour or statements made.
- Opinions expressed or statements made by persons and captured within an audio recording during a meeting are the opinions or statements of those individual persons and not necessarily the opinions or statements of the Shire or endorsed by the Shire.

Liability and Defamation

- Under s. 9.57A of the *Act* and r. 14K of the Regulations, the Shire is not liable for an action of defamation in relation to a matter published on its official website as part of a recording of Council proceedings.
- Under s. 9.56 of the *Act*, Elected Members and Employees are not liable to defamation for any statements made in good faith.
- Further defences under the *Defamation Act 2005* may also be applicable.
- As a general principle, the Shire will not edit recordings of meetings. This is to ensure open and transparent government. The onus is on those in attendance at the meeting to ensure that their conduct, content and language are appropriate for the audience. The Presiding Member is responsible for maintaining the orderly proceedings of the meeting.
- Following any meeting, the Chief Executive Officer, in concurrence with the Presiding Member, may mute/exclude all or part of any meeting recording considered inappropriate to be published. This may include, but is not limited to, content that may:
 - Breach the privacy of an individual
 - Disclose confidential or privileged information
 - Concern public safety or security
 - Be offensive, abusive or discriminatory; or
 - Constitute hate speech.

The muting/excluding of any part of the meeting recording must be reported and confirmed to the Council at the next available Ordinary Council Meeting, whereby Council may revoke or change the decision to mute/exclude.

Disclaimer

The Council minutes provide the definitive record of Council's resolutions. Opinions and statements made during an audio recorded Council meeting should not be relied upon or acted upon until official notification has been provided by the Shire.

Electoral Reform Discussion Paper

1. Background

1.1. Purpose

The purpose of this discussion paper is to request Council-endorsed Local Government feedback to inform WALGA's advocacy on Local Government electoral reforms expected to be proposed by the State Government, specifically:

- full spill elections every 4 years; and
- compulsory voting at Local Government elections

These options have been raised in statements by the Minister for Local Government, Hon Hannah Beazley MLA, but no formal proposals have yet been provided for consultation. While WALGA has relevant advocacy positions (discussed further below), the purpose of this discussion paper is to undertake early sector engagement to ensure WALGA's positions reflect the sector's current views and enable timely, well-informed and effective engagement with the anticipated State Government reform proposals.

1.2. WALGA existing advocacy positions

1.2.1. Elections

WALGA has established advocacy positions reflecting the sector's support of voluntary voting and elections of half the offices on Council every two years. These advocacy positions are provided in Appendix 1.

In late 2024 WALGA conducted a review of its Elections Advocacy Positions to ensure they reflected the sector's contemporary view.

Local Government responses at that time indicated strong (98%) support for half spills every two years, which was reflected in the adopted Advocacy Position [2.5.16 Elections](#).

While voluntary voting was supported by an overall majority of responses (74%), compulsory voting was supported by a majority (64%) of metropolitan respondents and a majority (61%) of Class 1 and 2 respondents.

State Council requested that the WALGA secretariat undertake further investigation of the implications of compulsory and voluntary participation in Local Government elections before reporting back to State Council.

In the interim, Advocacy Position [2.5.15 Participation in Local Government Elections](#) was retained, expressing support for voluntary voting with a note that further work was being undertaken.

This investigation was ongoing when the Minister for Local Government raised the prospect of further Local Government election reform.

A State by State comparison of electoral statistics is provided in Appendix 2.

1.2.2. Election costs

In 2024, WALGA conducted a review of five Local Government biennial election cycles up to and including the 2023 Local Government elections. The review demonstrated significant cost increases and concerns about the lack of transparency in costings provided by the Western Australian Electoral Commission (WAEC).

In September 2024, State Council adopted Advocacy Position [2.5.18 Local Government Elections Analysis 2015-2023](#), calling for an independent audit of the WAEC's cost allocation methods and the introduction of Service Level Agreements to ensure transparency of costing methodology.

Cost implications are a relevant consideration in assessing the appropriateness of any proposed electoral reform. However, the current lack of transparency in costing methodology makes it impossible to confidently forecast cost impacts.

This discussion paper seeks to identify the factors associated with each reform proposal that may affect election costs. This is further complicated by the interaction of possible reform options and external economic factors.

WALGA has requested that the Department of Local Government, Regulation and Industry Safety (LGIRS) and the Western Australian Electoral Commission, undertake modelling to identify the cost implications of any proposed reforms.

A comparison of available electoral costs data, State by State, is included as Table 4 in Appendix 2.

WALGA has contacted other Local Government associations to ask if they have experienced changes in costs associated with [compulsory four-year, all-in all-out](#), local government elections. As this has been the approach in most jurisdictions for some time, responses were largely unable to address changes in cost.

2. Election Frequency

Current situation

Western Australia holds biennial elections, with half of the offices on Council elected every two years for four-year terms. All other Australian jurisdictions hold full spill elections every four years (four-year terms).

Considerations

Considerations include:

- Voter participation and fatigue
- Continuity, knowledge retention and mentorship for new Council Members
- Stable whole-of-Council mandate and collective accountability
- Capacity for candidate recruitment
- Administrative requirements
- Extraordinary vacancies and backfilling
- Timing and transitional arrangements

Re-election rates

WALGA has analysed the composition of Councils following the last two Local Government elections in other Australian jurisdictions, all of which have full spill elections. A comparison of available data on re-election rates is included as Table 2 in Appendix 2.

This data suggests that on average, re-elected Council Members make up between 47% and 57% of Council following full spill elections.

By comparing over 700 consecutive ordinary election results, the review identified nine occasions when the membership of Council following an ordinary election was 100% different from the Council following the previous ordinary election. However, four of these local governments held mid-term extraordinary elections, meaning the changes in membership occurred over two or more elections within a four-year period.

Costs

In one respect, a change to a four-year cycle would reduce costs by reducing the number of elections. However, the cost of each election may increase. The WAEC uses the number of vacancies to inform quotations for the conduct of elections. Full spill elections would double the number of vacancies, with possible increased costs associated with printing and postage and increased staffing for the count.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of a change in election frequency may also vary between Local Governments.

Questions

1. Does your Local Government support half spill elections every two years or full spill elections every four years?
2. What are the key considerations informing this view?
3. If full spill elections every four years were introduced, what transitional arrangements and consequential amendments may be required?
4. Any other comments?

3. Compulsory or Voluntary Voting

Current situation

Voting in Local Government elections is voluntary in Western Australia and South Australia. All other Australian jurisdictions have compulsory voting.

Considerations

Considerations include:

- Voter participation and democratic legitimacy
- Voter engagement, awareness and/or fatigue
- Administrative and enforcement requirements
- Application to owner and occupier rolls

Participation rates

A comparison of available participation data is included as Table 3 in Appendix 1.

Costs

The WAEC uses expected participation rates to inform quotations for the conduct of elections. It is likely that an increased participation rate would increase election costs through higher reply-paid charges and increased staffing for the count. However, in-person elections become more cost effective than postal elections at higher participation rates.

WALGA cannot definitively determine an overall cost impact to Local Government without the requisite cost-modelling from the WAEC. WALGA has requested that the WAEC provide this modelling to LGIRS. The cost impact of compulsory voting may also be different for each Local Government depending on their current participation rates and methods for holding elections, and whether these would change significantly.

Tasmania implemented compulsory voting in Local Government elections in 2022. Local Government Association Tasmania (LGAT) advised that this resulted in reasonably significant cost increases. The Tasmanian Electoral Commission reported a \$9.32 per elector cost for the first compulsory Local Government elections in 2022, a 35% increase from \$6.92 in 2018. An analysis of the factors contributing to this increase is not available and it may be challenging to draw direct comparisons between Tasmania and WA.

It is likely that the cost impact of compulsory voting would be moderated if elections also transition to a 4 yearly cycle.

Questions

5. Does your Local Government support compulsory voting or voluntary voting in Local Government elections?
6. If the frequency of Local Government elections were changed to every 4 years, would your Local Government support compulsory or voluntary voting?
7. What are the key considerations informing this view?
8. Any other comments?

DRAFT

Appendix 1- WALGA Elections Advocacy Positions

2.5.15 Participation in Local Government Elections

Position Statement	<p>The Local Government sector supports voluntary participation in Local Government elections.</p> <p><i>Noting that State Council at its 6 December 2024 State Council meeting resolved that the WALGA Secretariat further investigate implications of compulsory and voluntary participation in Local Government elections and report back to State Council.</i></p>
Background	<p>Voluntary participation in Local Government elections is a long-established position of the Local Government sector, and was confirmed as a result of sector feedback received during the Local Government reform process.</p>
State Council Resolution	<p>December 2024 - 090.5/2024</p> <p>February 2022 – 312.1/2022</p> <p>December 2020 – 142.6/2020</p> <p>March 2019 – 06.3/2019</p> <p>December 2017 – 121.6/2017</p> <p>October 2008 – 427.5/2008</p>
Supporting Documents	<p>Advocacy Positions for a New Local Government Act</p> <p>WALGA submission: Local Government Reform Proposal (February 2022)</p>

2.5.16 Elections

Position Statement	<p>The Local Government sector supports:</p> <ol style="list-style-type: none"> 1. Councillors serve four-year terms with elections every two years and half of the Council positions spilled at each election. 2. First-Past-The-Post (FPTP) voting system for Local Government elections. If Optional Preferential Voting (OPV) remains as the primary method of voting, the sector supports the removal of the 'proportional' part of the voting method for general elections. 3. First-Past-The-Post (FPTP) voting system for internal Council elections.
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4. Councils holding elections by means of in-person, postal and/or electronic voting.
5. Current legislative provisions of Mayor/President of Class 1 and Class 2 Local Governments being directly elected by the community and Class 3 and Class 4 Local Governments determining whether its Mayor or President is elected by the Council or by the community.

Background

The sector positions on Local Government elections have been long-established. This was confirmed as a result of sector feedback received during the Local Government reform process.

Following the 2023 Local Government Elections where legislative reforms to Local Government elections processes were first implemented, sector wide consultation was conducted on key elements of the elections advocacy positions to determine if they accurately reflected the sector's contemporary view.

State Council Resolution

December 2024 - 091.5/2024

February 2022 – 312.1/2022

December 2020 – 142.6/2020

March 2019 – 06.3/2019

December 2017 – 121.6/2017

October 2008 – 427.5/2008

2.5.18 Local Government Elections Analysis 2015-2023

Position Statement

That WALGA advocate to the State Government:

1. For an independent Local Government election audit, focusing on the Western Australia Electoral Commission's (WAEC) service delivery and cost allocation methods and costing applications used, to confirm that marginal cost recovery principles are applied and that the costing program is being effectively managed.
2. For the requirement for the WAEC to develop and implement Service Level Agreements with Local Governments, similar to those agreements currently used in New South Wales and Victorian Local Government elections and that includes:
 - a. transparency of costing methodology,
 - b. direct engagement with Local Governments pre and post elections, and
 - c. the roles and responsibilities of the WAEC and Local Governments in the conduct of elections.

3. For a review of the legislative framework that would allow for more than one election services provider to conduct Local Government elections.
4. For a mandated WAEC Report to Parliament specific to Local Government elections post each election cycle, outlining costs, results, voter turnout and matters for improvement both in the conduct of elections and the legislation, if relevant.

Background

A comprehensive review and analysis of five election cycles up to and including the 2023 Local Government election against the backdrop of legislative reforms to the Local Government electoral process in Western Australia was carried out by WALGA.

With a focus on postal elections conducted exclusively by the Western Australian Electoral Commission (WAEC), the analysis has found evidence of the rising cost and reduced service level of conducting Local Government elections in Western Australia.

Elected Member feedback, costs vs service comparisons and engagement by the sector with WALGA's governance services over the 2023 Local Government election period, are the basis for the position outlined above.

State Council Resolution

September 2024 - 065.4/2024

Appendix 2 - Election Statistics

The data in the following tables is derived from publicly available reports issued by the respective State Electoral Commissions for the elections they conducted. The different content and format of reporting in each jurisdiction can make direct comparisons challenging.

Table 1: Comparative overview

Jurisdiction	Compulsory/optional voting	Frequency	Postal/In Person
Western Australia	Optional	Half spill every 2 years	Postal or in person
South Australia	Optional	Full spill every 4 years.	Postal.
Northern Territory	Compulsory	Full spill every 4 years	Postal or in person.
Queensland	Compulsory	Full spill every 4 years.	Postal or in person.
New South Wales	Compulsory	Full spill every 4 years.	In person.
Victoria	Compulsory	Full spill every 4 years.	Postal
Tasmania	Compulsory	Full spill every 4 years.	Postal

Table 2: Average percentage of returning Council Members (at individual Council level)

States with full spills only. Calculated using publicly reported ordinary election results including elections conducted by private providers.

State	Most recent election year Average % of Council Members who were Council Members the previous term	Previous election year Average % of Council Members who were Council Members the previous term
Queensland	2024 47%	2021 49%
New South Wales	2024 54%	2021 49%
Victoria	2024 46%	2020 47%
South Australia	2022 57%	2018 48%
Tasmania	2022 53%	2018 54%

Table 3: Percentage of all elected candidates who were returning Council Members (at State level)

States with full spills only. Official state level percentage reported by electoral commissions for elections they conducted.

State	Most recent election year % of returning Council Members	Previous election year % of returning Council Members
Queensland	2024 43.2%	2021 46.0%
New South Wales	2021 56.8%	2016/17 (amalgamations) 60.6%
Victoria	2024 43.0%	2020 51.9%
South Australia	2022 50.0%	2018 55.3%
Tasmania	2022 46.0%	2018 48.0%

Table 4: Election participation rates

State	Election Year	Election Year	Election Year
WA	2023 31.2%	2021 30.2%	2019 29.1%
NSW	2024 84.54%	2021 (2020 postponed) 83.56%	2016/2017 (amalgamations) 2017: 79.58% 2016: 79.27%
NT	2025 <i>Official report not yet available.</i>	2021 61.3%	2017 58.5%
QLD	2024 82.31%	2020 (COVID impacted) 77.71%	2016 83.04%
SA	2022 32.9%	2018 31.6%	2014 31.99%
TAS	2022 (First election with compulsory voting) 84.79%	2018 58.72%	2014 54.58%
VIC	2024 81.46%	2020 81.47%	2016 72.15%

Table 5: Election costs

Election costs invoiced to Local Governments.

State	Election Year	Election Year	Election Year
WA	2023 <i>postal elections only</i> \$5.17 per elector 1,763,392 electors (115 districts)	2021 <i>postal elections only</i> \$4.06 per elector 1,727,712 electors (92 districts)	2019 <i>postal elections only</i> \$3.70 per elector 1,619,431 electors (86 districts)
NSW	2024 \$55.67million 5,242,086 electors (125 councils)	2021 \$46million (<i>budgeted</i>) 4,838,137 electors (122 councils)	2016/2017 2017 \$19.17 million 2.73 million electors (45 councils) 2016 \$14.11 million 1.97million electors (76 councils)
NT	2025 NA	2021 \$1,864,193 142,546 electors	2017 \$1,593,775 133,927 electors
SA	2022 \$8.93million (ex GST) \$6.93 per elector (ex GST)	2018 \$6.57million (ex GST) \$5.41 per elector (ex GST)	2014 \$4.36million (ex GST) \$3.77 per elector (ex GST)
TAS	2022 <i>voting became compulsory</i> \$9.32 per elector 410,975 electors	2018 \$6.92 per elector 356,810 electors	2014 <i>first all-in all-out</i> \$5.59 per elector 375,355 electors

Note: Data in this table is taken from reports published by the relevant Electoral Commissions. Due to differences in the ways electoral costs are apportioned, a per elector cost is only provided if it was reported. Data for QLD and VIC is not clearly discernible in Election Reports, and therefore not presented in this table.