



Shire of Dardanup

Corporate & Governance

Directorate

APPENDICES

Item 12.5.1 – 12.5.4

ORDINARY COUNCIL MEETING

To Be Held

Wednesday, 19th November 2025

Commencing at 5.00pm

At

Shire of Dardanup
ADMINISTRATION CENTRE EATON
1 Council Drive - EATON

This document is available in alternative formats such as:

- ~ Large Print
- ~ Electronic Format [disk or emailed]
Upon request.

RISK ASSESSMENT TOOL**OVERALL RISK EVENT:** Setting of Meeting Dates 2026**RISK THEME PROFILE:**

3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory)

4 - Document Management Processes

RISK ASSESSMENT CONTEXT: Operational

CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Non-compliance with meeting procedures could lead to penalties being imposed on the Shire.	Minor (2)	Rare (1)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Non-compliance of advertising meeting dates will impact on the Shire's business reputation.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.



Corporate Performance Report

2025/26 – Quarter 1
July to September 2025

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Vision Statement

“The Shire of Dardanup is a healthy, self-sufficient and sustainable community, that is connected and inclusive, and where our culture and innovation are celebrated.”

Acknowledgement of Country

The Shire of Dardanup wishes to acknowledge that this is the traditional lands of the Noongar people. In doing this, we recognise and respect their continuing culture and the contribution they make to the life of this region and pay our respects to their elders, past, present and emerging. The Shire of Dardanup also respects and celebrates all cultures of all our residents and visitors to our Shire.

EXECUTIVE SUMMARY

The purpose of this report is to provide Council with an update on the Shire's performance against the Council Plan Initiatives, Capital Projects, and Grant Funding for 2025/26.

The Council Plan (CP) includes a four-year plan that operationalises the Shire's ten-year Strategic Community Plan (SCP). The Integrated Planning & Reporting Framework requires local government to annually review and report on progress against its plan. The 2024/25 – 2025/26 Council Plan was developed with direction from Elected Members and adopted by Council at the Ordinary Council Meeting in May 2025.

COUNCIL PLAN INITIATIVES

Initiatives identified within the CP are undertaken mainly through in house staff time or operational budgets where external resources, contracts or materials are required. As detailed below **100%** of the initiatives are on track or completed with **97%** on budget.

CAPITAL WORKS

The Capital works contained within the Annual Budget 2025/26 amounts to over **\$11.47 million** of budgeted expenditure into Roads, Paths, Buildings and Parks. There are **40** projects included in the 2025/26 Annual Budget. One of the Pathways projects and five of the Road Renewals are however currently on hold. **81%** are currently on track or completed and **94%** of the projects are currently on budget.

COUNCIL PLAN PERFORMANCE

The Shire's Council Plan (CP) includes the following five Objectives:

Leadership Objective	To provide strong civic leadership representing the whole of the Shire which is supported by responsible and transparent corporate governance
Environment Objective	To achieve a balanced respect for our natural assets and built environment, while retaining our lifestyle values, community spirit and identity
Community Objective	To create a safe, healthy and vibrant community which is inclusive and welcoming for all ages and interests.
Prosperity Objective	To provide strong civic leadership representing the whole of the Shire which is supported by responsible and transparent corporate governance.
Amenity Objective	To provide and maintain facilities, assets and services that promote the Shire as an attractive and desirable place to live.

This section of the report provides an overview of the organisation's performance against the initiatives included in the CP. More detailed information against each initiative can be found in **Attachment A – Council Plan Schedule**.

(Appendix ORD: 12.5.2A)

COUNCIL PLAN OVERALL PERFORMANCE

There are 58 initiatives in the 2024/25-2026/27 Council Plan, of which 33 initiatives were listed for delivery in the 2025/2026 financial year. The following table sets out the operational initiatives per objective:

	Total Initiatives	On Track & Completed		On Budget	
Leadership	10	10	100%	10	100%
Environment	6	6	100%	5	83%
Community	2	1	100%	2	100%
Prosperity	9	9	100%	9	100%
Amenity	6	5	100%	6	100%
Total	33	31	100%	32	97%

As can be noted from the table, the organisation completed or is on track with **100%** of the initiatives within the Council Plan within the intended timeframe. Similarly, **97%** of initiatives were completed within the budget. Further details with regards to the relevant initiatives under each of the objectives are provided below.

(Appendix ORD: 12.5.2A)

The table below details the number of initiatives per objective against the progress status. Relevant sections below report on projects that are “Delayed” or “On Hold”.

	Completed	On Track	Delayed	On Hold	Total
Community	0%	50%	0%	50%	2
Environment	0%	100%	0%	0%	6
Amenity	0%	83%	17%	0%	6
Prosperity	11%	89%	0%	0%	9
Leadership	20%	80%	0%	0%	10
Total	9%	85%	3%	3%	33

LEADERSHIP

All initiatives within the Leadership objective are considered on track/completed and on budget at this point in time.

ENVIRONMENT

All initiatives within the Leadership objective are considered on track/completed and on budget at this point in time.

COMMUNITY

One project under Community is on hold:

2.2 Collaborate with Reconciliation Australia to prepare a Shire specific Reconciliation Action and Aboriginal Engagement Plan.

RAP has received conditional endorsement by Reconciliation Australia. Presented to EMT 02-10-2025 but now on hold due to further enquiries raised by EMT.

All other initiatives within the Community objective are on track and on budget at this point.

PROSPERITY

All initiatives within the Amenity objective are considered on track/completed and on budget at this point in time.

AMENITY

One project under Amenity is delayed:

1.1 Develop and adopt Development Contribution Plans for Wanju and Waterloo.

Continue to work with DPLH to progress DSP

All other initiatives within the Community objective are on track and on budget at this point.

CAPITAL & MAJOR PROJECTS

This section reports on the capital works projects included in the Annual Budget. The table below sets out the projects per Asset Class, the number of projects, percentage that are on track and on budget (within a 5% variance). As can be noted from the table **81%** of capital works projects were on track or completed with **94%** of the projects within the budget (as amended where relevant):

Category	On Track	Completed	Delayed	On Hold	Carry Forward	Cancelled	Total	On Track and Completed		On Budget	
								Projects	%	Projects	%
Roads Upgrades & Expansions	9	0	0	0	0	0	9	9	100%	9	100%
Roads Renewals	3	0	0	5	0	0	8	3	38%	8	100%
Bridges	1	0	0	0	0	0	1	1	100%	1	100%
Drainage	1	0	0	0	0	0	1	1	100%	1	100%
Pathways	4	1	0	1	0	0	6	5	83%	4	67%
Land & Building	6	0	0	0	0	0	6	6	100%	6	100%
Parks & Reserves	4	0	0	1	0	0	5	4	80%	5	100%
Total	28	1	0	7	0	0	36	29	81%	34	94%
	78%	3%	0%	19%	0%	0%					

For more detail, please see **Attachment B – Capital Works Projects Schedule**.

ROADS

All Road projects are On Track or Completed and on budget. There are five projects on hold:

- Garvey Road-Reseal
Scope is being finalized with site inspection. Contacted with Malatesta and waiting to receive their schedule. Do not include in program, to be reconsidered whether a priority.
- Scott Street-Reseal
Scope needs to be verified. Do not include in program, to be reconsidered whether a priority.
- Glenhuon Boulevard-Reseal
Scope needs to be verified. Do not include in program, to be reconsidered whether a priority.
- Burekup Entrance-Reseal
Scope needs to be verified. Do not include in program, to be reconsidered whether a priority.
- Eaton Drive-Design A&B
Scope needs to be verified. Do not include in program, to be reconsidered whether a priority.

DRAINAGE

There is one Drainage project in the 2025/26 Annual Budget which is on track.

BRIDGES

There is one Bridge projects in the 2025/26 Annual Budget which is one track.

PATHWAYS

The following Pathways projects are on hold:

- Millard Street / Lavender Way New Pedestrian Crossing

(Appendix ORD: 12.5.2A)

RFQ closed. Contractor selected. Waiting for the construction program.

All other Pathway projects are on track and on budget.

BUILDINGS


All Building projects are On Track or Completed and on budget.

PARKS AND ENVIRONMENT

All other Parks and Environment/Reserves projects are On Track or Completed and on budget. There is one project on hold:

- Eaton Town Centre (improve water quality Hands Creek)
Scope to be determined following the drainage study.

Attachment A - Council Plan Schedule

	Council Plan 2025/26																On Track	85%	On Track - Progressing as planned On Hold - Not able to action further due to budget or other approval requirements Delayed - Awaiting further information or action from External Parties - Project still achievable but will be delayed Completed - Project finalised	
																	On Hold	3%		
																	On Budget	97%		
																	Not On Budget	3%		
																	Delayed	3%		
																	Completed	9%		

	Leadership Objective	
	Environment Objective	
	Community Objective	
	Prosperity Objective	
	Amenity Objective	

Objective	Action Ref	Description	Directorate	Lead Officer	Key Milestones / Tasks	Milestones / Task Progress Updated - First Quarter- July - Sept 2025	Year	Delivery	Is it being implemented this year (Y/N)	Start Date	End Date	Funding	Funding Source	Acc. Number / New Account Number	Budget	YTD Expenditure	On Budget	Progress %	Status
Amenity	1.1	Develop and adopt Development Contribution Plans for Wanju and Waterloo.	Development Services	Director Sustainable Development	Await final endorsement of Waterloo and Wanju DSP, prior to procuring services of a consultant to modify DCP.	Continue to work with DPLH to progress DSP	2024-2025	2025-2026	Y	1/07/2025	30/06/2026	Covered by internal and loan funding	Municipal Funds	GL#1016503	\$150,000	\$43,463.49	Yes	50%	Delayed
Amenity	1.2	Develop a policy for heritage buildings and places.	Development Services	Manager Development Services	Policy will progress once draft LPS 9 has been approved.		2024-2026	2025-2026	Y	1/07/2025	30/06/2026	Covered by internal funding	Municipal Funds	N/A	N/A	N/A	Yes	25%	On Track
Amenity	1.3	The Chief Executive Officer undertake a full review of the Watson Reserve Master Plan during 2026 through Community consultation and that this Plan be presented back to Council in December 2026.	Director Infrastructure	Manager Infrastructure Planning & Design	The review process will involve development of a communication plan, seeking input from key stakeholders and user groups, consultation with the community, then workshop with Council to establish a revised Watson Reserve Master Plan.	Planning of review process commenced.	2025	2025-2026	Y	1/07/2025	31/12/2026	Covered by internal funding	Municipal Funds	N/A	N/A	N/A	Yes	5%	On Track
Amenity	1.4	Investigate opportunities to activate the Eaton Sports Club	Corporate & Governance	Manager Governance		To update Quarter 2 as Manager on leave.	2025	2025-2028	Y			Covered by Internal Funding					Yes	5%	On Track
Amenity	1.5	Investigate opportunities to construct a footbridge over Millars Creek in Millbridge.	Infrastructure	Manager Infrastructure Planning & Design	Consult with Adross regarding the potential for a footbridge over Miller's Creek and the JTPS funds and community chest funds available.	To be discussed with Adross.	2025	2025-26	Y			Covered by internal funding	Municipal Funds	N/A	N/A	N/A	Yes	0%	On Track
Amenity	1.6	Support road safety initiatives.	Infrastructure	Director Infrastructure	The Shire has been acknowledged as a RoadWise Council, marking a milestone in its commitment to enhancing road safety within the community. A number of road safety initiatives have been implemented that progressed the shire to 4 ribbon status.	Achieved 4 ribbon status in September 2025 as a result of road safety initiatives undertaken by the shire.	2025	2023-2027	Y	1/07/2022	30/06/2027	Covered by internal funding.	Municipal Funds	N/A	N/A	N/A	Yes	60%	On Track
Community	2.1	Review the Public Health Plan 2021-2025.	Community and Economic Development	Manager Community Development	This item is captured within the Strategic Community Plan progress report for the financial year 2025-26	Discussion to progress review and associated timelines.	2025	2025-2026	Y	1/07/2025	30/06/2026	Covered by internal funding	Municipal Funds	N/A	N/A	N/A	Yes	25%	On Track
Community	2.2	Collaborate with Reconciliation Australia to prepare a Shire specific Reconciliation Action and Aboriginal Engagement Plan.	Community and Economic Development	Manager Community Development	Draft Reconciliation Action Plan (RAP) to be presented to Council by December 2025 , following consultation with GKB and Reconciliation Australia	RAP has received conditional endorsement by Reconciliation Australia. Presented to EMT 02-10-2025 but now on hold due to further enquiries raised by EMT.	2025	2025-2026	Y	1/07/2024	30/06/2027			N/A	N/A	N/A	Yes	15%	On Hold
Environment	3.1	Develop a Policy to encourage an Urban Canopy Strategy for the Shire of Dardanup.	Infrastructure	Coordinator Waste & Environmental Services		PO is out for ArborCarbon to fly the plane over in November to map the canopy. Must be late Spring to wait for deciduous canopy to establish out of Winter.	2025	2025-26	Y	1/11/2025	1/01/2026	Covered by internal funding	Municipal Funds				Yes	50%	On Track
Environment	3.2	Partner with local joining governments and state government agencies to provide an integrated approach to Mosquito Management.	Development Services	Manager Development Services	The programme is on track for 25/26 with budgeting and logistics planning for the coming season, finalised in July 2025	Monitoring and treatment commenced	2025	2025-2026	Y	1/07/2025	30/06/2026	Covered by internal funding	Municipal Funds	GK#0715001	3,500	N/A	Yes	25%	On Track
Environment	3.3	Partner with Peron Naturalist Partnership to adopt a regional approach for climate action.	Director Infrastructure	Coordinator Waste & Environmental Services	The Coastal Hazard Risk Management and Adaptation Plan (CHRMAP) was endorsed by Council on 22 May 2024 (Res 129-24) to serve as a guide for future planning and coastal management in the Shire. Further detailed investigations to follow.		2025	2023-2027	Y	1/07/2024	30/06/2027	Covered by internal funding	Municipal Funds	GL#1016012	\$4,324	\$4,461	No	40%	On Track
Environment	3.4	Consider options to use electric or hydrogen vehicles	Corporate & Governance	Manager Financial Services	Appointment to review the current Light Vehicle Fleet	WALGA E-Quotes RFQ - Closed: 10th October 2025 for Vehicle Fleet Review 2025; Consultant Appointed 15/10/2025;	2025	2025-2026	Y	1/07/2025	30/06/2027	Covered by Internal Funding	Executive & Compliance Vehicle Reserve	Job Task 26018	\$20,000	\$0	Yes	25%	On Track
Environment	3.5	Make provision for verge maintenance through volunteer bush fire brigades to undertake control of burns in order to mitigate fire risk.	Development Services	Manager Development Services	A process has been prepared and discussed with Brigades. Funding for traffic control has been allocated in budget. DOS will be consulting further with CFO and DFES regarding process prior to welcoming applications by Brigades.	Discussion with CFO and DFES as last part of consultation process	2025	2025-2026	Y	1/7/25	30/6/26	Covered by internal funding	Municipal Funds		N/A	N/A	Yes	90%	On Track
Environment	3.6	Prepare a Strategic Water Tank Plan that reviews the Shire's current water tank provision and identifies locations that may require strategic water tanks.	Development Services	Coordinator Emergency & Health	Expected to commence in the first quarter of next year.	Discussion to progress review of strategic water tanks	2025	2025-2026	Y	1/07/2024	30/06/2027	Covered by internal funding	Municipal Funds	N/A	N/A	N/A	Yes	25%	On Track
Leadership	4.1	Conduct a major review of the Strategic Community Plan once every four years, and a minor review once every two years.	Corporate & Governance	Director Corporate Governance	Draft Strategic Community Plan to be presented to Council in May 2026. Project Plan; Community and Stakeholder Engagement; Strategic Analysis (EMT); Draft SCP; Council Adoption & Endorsement OCM May 2026; Implement Actions; Monitor, Report & Review Outcomes.	Commence work on Project Plan/Scope of Works; Project Requirements - Quotes sourced Community, Social & Economic Profile Development.	2026	2025-2026	Y	1/10/2025	31/05/2026	Covered by Internal Funding	Municipal Funds	Job Task 26018	\$40,000	\$0	Yes	10%	On Track
Leadership	4.2	Conduct an annual review of the Council Plan (Corporate Business Plan elements).	Corporate & Governance	Director Corporate Governance	Incorporated into the annual review of the LTFP and associated with the budget production.	Draft Corporate Business Plan to be presented to Council in May 2026.	2025	2025-2029	Y	1/07/2024	30/06/2027+	Covered by internal funding	Municipal Funds	N/A	N/A	N/A	Yes	10%	On Track
Leadership	4.3	Conduct an annual review of Council's Long Term Financial Plan (including Asset Management Plans, Workforce Plan and other strategic plans).	Corporate & Governance	Director Corporate Governance	Incorporated into the annual review of the LTFP associated with the budget production.	Adoption of AMP, F&C, Strategies etc by IPC in March + April into the LTFP. LTFP adoption by Council in May 2026.	2025	Annual	Y	1/07/2024	30/06/2027	Covered by internal funding	Municipal Funds	N/A	N/A	N/A	Yes	10%	On Track
Leadership	4.4	Undertake a biennial review of the Government Advocacy Strategy	Executive	Chief Executive Officer	Scope of Works to be prepared. Consultant to be engaged Review completed. Presented to Audit and Risk Committee.	Procurement for this action will be undertaken in early 2026.	2026	2025-2026	Y	1/07/2025	30/06/2026	Covered by Internal Funding	Municipal Funds	Job Task 26018	\$24,000	\$0	Yes		On Track

























(Appendix ORD: 12.5.2A)

Leadership	4.5	Implement a contemporary resource planning (ERP) system to manage and integrate day-to-day business activities such as accounting, procurement, project management, risk management and compliance.	Corporate & Governance	ERP Project Manager	ERP Replacement - Stage 2, Phase 1 Planning (2024-25) for Phase 1 Go Live 1 July 2025 Implementation of COMMUNITY FINANCE + PROPERTY: 1- Rates and Property 2- Dynamics Business Central Software as a Service (SaaS) system; 3- Finance Systems Software (General Ledger, Chart of Accounts (COA), Dimensions, Cash Management, Purchase and Payables, Jobs, Sundry Debtors); 5- Payroll, ESS & HR Integration 6- Supplementary Finance Modules (Cash Flow, Accruals, BAS, Inventory); 7- Cash Receipting systems; 8- Fixed Assets + Integration Adaptor Intramaps + GIS 9- Reports + Power BI 10- Shire of Dardanup User Acceptance Testing (UAT), 11- Resolution of Historic Synergy Transition Ledger; 12- Transition to Business As Usual (BAU) for Phase 1 applications. ERP Replacement - Stage 2, Phase 2 Planning (2025-26) for Phase 2 Go Live 1 July 2026 Implementation of COMMUNITY SUITE, COMMUNITY ENGAGEMENT: 1- Building 2- Town Planning 3- Health 4- Animal Registrations 5- Cemetery 6- Mobile Applications 7- Local Laws 8- Customer Service ERP Replacement - Stage 2 Phase 3 Planning (2026-27) for Phase 3 Go Live 1 July 2027 Implementation of: EDRMS - Replace or improve Electronic Document & Records Management System and EDRMS Replacement - Stage 2, Phase 3 (2026-27) are planned to follow Phase 1.	*Achieved Phase 1 - Go Live 1 July for: - Business Central (BC) SAAS - Core Financials - GL, COA, Dimensions,Jobs, Purchase Orders Accounts Payables Accounts Receivables Receipting Payroll + ESS. Rates & Property - CouncilWise *Successful roll-out achieved with limited success - predominantly Rates & Property issues. Phase 2 On Hold pending Phase 1 Issues Resolved (due 31 /12/25) Phase 1 = 50% weighted - Achieved* (25/26); Phase 2 = 30% weighted (26/27) Phase 3 = 20% weighted (27/28)	2025	2025 - 2028	Y	1/07/2024	30/06/2027	Covered by internal and loan funding	Municipal Funds, Loan and Reserve Funds	SU145010 ERP Project	ERP S&W Direct (FTE 2.6) \$270,001 Equipment \$120,000 Licensing \$260,000 Development & Implementation \$175,000	\$34,909	Yes	50%	On Track
Leadership	4.6	Participate in regional initiatives through the Bunbury Geopraphe Group of Councils to address emerging, overlapping and interconnected issues and initiatives.	Executive	Chief Executive Officer	Attend and participate in Bunbury Geopraphe Group of Councils' meetings.	BGGC meeting held in August 2026 with Shire President and Acting CEO in attendance. Resolution to review governance model and t continue with BGTP until 30 June 2026. Shire of Dardanup has assumed the role of Secretariat for the Bunbury Geopraphe Group of Councils. The first meeting for the CEO group has been scheduled for 16 October 2026, with a workshop on 31st.	2025	2024-2027	Y	1/07/2026	30/06/2027	Covered by internal funding	Municipal funds	GL#1312501	\$500	\$500	Yes	100%	Completed
Leadership	4.7	Participate in the WALGA South West Zone.	Executive	Chief Executive Officer	Attend and participate in SWALGA meetings.	Acting CEO and Shire President attended SWALGA Zone meeting in August.	2025	Annual	Y	1/07/2026	30/06/2027	Covered by internal funding	Municipal funds	N/A	N/A	N/A	Yes	100%	Completed
Leadership	4.8	Communicate the Shire's vision and communicate the progress towards achieving the vision.	Executive	Communications Officer	Ensure updates regarding the Shire's progress towards its vision 2050 is communicated once a quarter.	Communication considers progress on Shires vision.	2025	Ongoing	Y	1/07/2026	30/06/2027	Covered by internal funding	Municipal funds	22070	\$30,000	\$4,045	Yes	25%	On Track
Leadership	4.9	Engage the Youth in the planning, design and activation of local spaces and places.	Community and Economic Development	Manager Community Development	YAG to continue to develop and deliver annual Youth Fest Event, school holiday programs and advocate on local youth issues.	YAG planned Next Gen Skills workshops for youth over the Sept/Oct (term 3) school holidays. Planning for Youth Fest 2026 has commenced.	2025	Ongoing	Y	1/07/2025	30/06/2026	Covered by internal funding and external funding for Youth Week	Municipal funds and External Funding	J08712 - Youth Development Program (\$5000) J11922 - Community Events: Youth Workshops and Activities (\$2,500) J11930: Youth Event (\$5,000)	\$12,500	\$695	Yes	25%	On Track
Leadership	4.10	Foster and recognise Aboriginal culture and heritage in the region by encouraging engagement with Elders' and/or relevant Community Controlled Organisations for projects where relevant.	Community and Economic Development	Manager Community Development	Staff to reach out to Keipa Boodja Aboriginal Corporation for guidance on Aboriginal culture and heritage matters.	Ongoing. Working collaboratively with Keipa Boodja Aboriginal Corporation. KBAC delivered a workshop "Cooking & Culture" as part pf the Next Gen Skills youth workshops.	2025	Ongoing	Y	1/07/2025	30/06/2026	No funding allocated this FY	N/A	N/A	N/A	N/A	Yes	25%	On Track
Prosperity	5.1	Partner with WALGA's South West Country Zone and Bunbury Geopraphe-Group of Councils to attract major investment in the region.	Executive	Chief Executive Officer	Participate in SWALGA and BGEA projects to attract major investment.	Acting CEO and Shire President attended SWALGA Zone meeting in August. Shire President attends BGEA meetings.	2025	2022-2027	Y	1/07/2022	30/06/2027	Covered by internal funding					Yes		On Track
Prosperity	5.2	Partner with Bunbury Geopraphe Economic Alliance to attract major investment in the region.	Executive	Chief Executive Officer	No specific projects identified to date.	Acting CEO and Shire President attended SWALGA Zone meeting in August. Shire President attends BGEA meetings.	2025	Annual	Y								Yes		On Track
Prosperity	5.3	Continue membership of Bunbury Geopraphe Chamber of Commerce and Industry and Bunbury Geopraphe Economic Alliance to build strategic alliances with industry groups, local businesses and government agencies.	Executive	Chief Executive Officer	Pay memberships and participate in initiatives from these agencies.	BGCC and BGEA membership paid	2025	Annual	Y	1/07/2022	30/06/2027	Covered by internal funding					Yes	100%	Completed
Prosperity	5.4	Facilitate the delivery of education and training courses in the new Eaton Library and Eaton Community Hub.	Community and Economic Development	Manager Community Development	Staff changes to be made to accommodate for specific programs officer, whilst making no changes to the workforce plan.	Library is offering many programs throughout the week - delivered by Library Programs Officer and external facilitators (e.g. Jo Jingles). Very good attendance at all workshops/programs. MBMIS programs facilitated by external facilitators - very well attended.	2025	2025-2029	Y	7/01/2024	30/06/2027	Covered by internal funding	Municipal Funds	Library (excl PACE)Wages GL#1116001, 1116002, 1116022, 1116003			Yes	25%	On Track
Prosperity	5.5	Facilitate opportunities for youth work experience and employment at the Shire of Dardanup.	Executive	Manager HR	Scope and timing dependent upon demand/applications from students.	The focus this quarter has been on refining our practices and processes to maximise our ability to provide meaningful experiences for young people seeking employment or placement at the Shire. With Councils support, we have signed up for the Bunbury Geopraphe Economic Alliance led "Student Connect" portal, which acts as a conduit between south west educators and local industry to deliver site visits, work experience and traineeships. Between now and December, we will be continuing to set up the portal with the goal being to offer a predetermined number of placements on a term by term basis.	2025	2024-2025	Y	1/07/2024	30/06/27 +	Covered by internal funding	Municipal Funds	N/A	N/A	N/A	Yes	50%	On Track
Prosperity	5.6	Fund partnerships to promote the region and attract visitors to the Shire of Dardanup.	Executive	Chief Executive Officer	Continue to support BGTP.	Shire as the Secretariat for BGGC will enter into a Service level Agreement with ASW to deliver the BGTP.	2025	2024 - 2027	Y	1/07/2022	30/06/27 +	Covered by internal funding and external funding for Youth Week					Yes		On Track
Prosperity	5.7	Review visitor signage and information needs across the Shire, including welcome signage in Noongar language/s.	Infrastructure	Manager Infrastructure Planning & Design	Review signage across Shire.	Draft report progressed.	2025	2024-2025	Y	10/01/2024	31/12/25	Covered by internal funding	Municipal Funds	N/A	N/A	N/A	Yes	70%	On Track
Prosperity	5.8	Continue to program and deliver the Make-It Space innovation hub and develop the model to further encourage participation of community.	Community and Economic Development	Manager Community Development	Offer regular programming/free sessions to the community. Documents to support the model and promote the use of the space.	Programming of various serious of workshops have been very successful (places are fully booked and feedback is positive).	2025	2025 - 2029	Y	1/07/2025	30/06/2026	Covered by internal funding and additional external funding secured	Wespine, Lotterywest and Municipal Funds	GL # 0812005 - Wages GL # 0812006 - Superannuation GL # 0812004 - Operational Expenditure GL # 0812501 - Minor Expenditure GL # 0832001 - Capital Expenditure	\$127,581	\$51,776	Yes	25%	On Track
Prosperity	5.9	Review Ferguson Valley marketing funding and visitors servicing model in consultation with Ferguson Valley Marketing	Executive	Chief Executive Officer	Meet with FVM Review FVM Strategic Plan Workshop with Council in Feb 2026	Initial meeting held with FVM	2025	2025 - 2026	Y								Yes		On Track

Attachment B – Capital Works Projects Schedule

Project Budget	Project Name	Scope	Available Budget 2025-26 \$	YTD Actuals \$	Commitments \$	YTD Spend Incl. Commit \$	Budget Balance	Budget Stat	Budget Expended %	Project Status	Project Completed %	Working Document Comments/Actions
	TOTAL CAPEX		11,474,377	1,898,004	1,213,255	3,111,259	9,576,373		<div></div> 27.11%			
	Transport Infrastructure		8,136,529	1,806,608	1,013,991	2,820,599	6,329,921		<div></div> 34.67%			
	Roads Upgrades & Expansions		6,496,522	1,780,121	988,242	2,768,363	4,716,401		<div></div> 42.61%			
Carry Forward	Busher Road Intersection Upgrade	Construction of intersection upgrade	896,634	140,205	642,329	782,533	756,429	On Budget	<div></div> 87.27%	On Track	<div></div> 15%	Contract is in place with Carbone Bros. 15/8/25 - TMP submitted to Shire for review Discussions have been held with Westpine regarding the works. TMP approved 28 August 2025 Carbone Bros are waiting on a date from ATCO regarding protection works, once received Carbone will schedule in the work. Start up meeting has been held on 1/10/2025 Site works to commence late October and all works to be completed by end December 2025.
New 2025-26	Henty Road Curve Widening	Construction of curve widening for four sections of the road.	277,075	11,314	-	11,314	265,761	On Budget	<div></div> 4.08%	On Track	<div></div> 10%	RFT closed on 03/10/2025. Evaluation is underway. Portion 01 - Widening the curve at 4 specific locations. Portion 02 - Widening the whole section of road as per the scope of Tranche-1. RFT closed on 03/10/2025. Evaluation is underway.
New 2025-26	Council Drive Car Park Modifications	New carpark layout and entrance due to realignment of Council Drive. Includes missing kerb ramp near car wash.	50,000	5,621	595	6,216	44,379	On Budget	<div></div> 12.43%	On Track	<div></div> 10%	Price for kerb ramp installation \$5,250 excluding Traffic Management, PO issued to Jetline. Start date 25/9/2025. Pram ramp has been installed. Other works TBC, timing depends on Citygate.
New 2025-26	Eaton Drive / Blue Wren New Pedestrian Crossing	Construction of new crossing near Blue Wren Drive.	20,000	-	16,750	16,750	20,000	On Budget	<div></div> 83.75%	On Track	<div></div> 15%	RFQ closed. Contractor selected. TMP is being prepared. Waiting for the construction program.
New 2025-26	Millbridge Boulevard Roundabout Lighting (Design)	Western Power design of roundabout lighting upgrade	15,000	1,654	-	1,654	13,346	On Budget	<div></div> 11.02%	On Track	<div></div> 10%	Application submitted to WP on 22/7/2025. Application accepted by Western Power on 31/7/2025 and design fee paid. Status as at 09/10/25 - WP is designing the project.
New 2025-26	Recreation Drive New Pedestrian Crossing	Construction of new crossing near Finch Way	18,000	-	13,750	13,750	18,000	On Budget	<div></div> 76.39%	On Track	<div></div> 15%	RFQ closed. Contractor selected. TMP is being prepared. Waiting for the construction program.
New 2025-26	Ferguson Road Landscaping	Trees and mulch on Ferguson Road between Charlotte Street and Little Street	55,000	66	-	66	54,934	On Budget	<div></div> 0.12%	On Track	<div></div> 15%	Draft landscaping plan advertised 16 July 2025 and individual letters sent. Submission period closed 15 August 2025. Evaluation complete. Internal review of revised proposal compete. Director review pending.
New 2025-26	Project Management Salaries				-	-						
Carry Forward	Glen Huon Boulevard New Traffic Signals	Intersection upgrade with traffic lights.	1,188,992	926,063	114,301	1,040,364	262,929	On Budget	<div></div> 87.50%	On Track	<div></div> 90%	Job 90% complete Contractor now offsite awaiting WP to energise the site. Variation cost for contractor to remobilise to site has been approved.
Carry Forward	Eaton Drive / Cudliss Street New Intersection	New intersection of Cudliss Street with Eaton Drive and closing of Hands Avenue intersection.	1,073,321	695,198	200,517	895,715	378,123	On Budget	<div></div> 83.45%	On Track	<div></div> 90%	Carbone Bros currently working onsite. PC expected early September. Road fully opened 09/09/25 Hynes Contracting onsite Monday 15th Sept to mulch median and verge. Completed. Revegetation works have been completed. October 17th Malatesta will be onsite for asphalt repair works. Completed. Western Power preparing to mobilise to site to relocate the pole stay.
New 2025-26	Henty Road Shoulder Sealing and Line Marking	Seal shoulders 0.5m and install Audable Centre Line and Audible Edge Lines. Excludes SLKs that are part of project RD12444.	2,902,500	-	-	-	2,902,500	On Budget	<div></div> 0.00%	On Track	<div></div> 10%	RFT closed on 03/10/2025. Evaluation is underway. Portion 01 - Widening the curve at 4 specific locations. Portion 02 - Widening the whole section of road as per the scope of Tranche-1. RFT closed on 03/10/2025. Evaluation is underway.
	Roads Renewals		1,004,325	3,203	9,999	13,202	1,001,122					
New 2025-26	Garvey Road-Reseal		113,000	-	-	-	113,000	On Budget	<div></div> 0.00%	On Track		Scope is being finalized with site inspection. Contacted with Malatesta and received price quotation with two options. Do NOT include in program, to be reconsidered whether s priority
New 2025-26	Martin Pelusey Road-Reseal	Asphalt reseal of Martin Pelusey Road between SLK 2.60 and 3.23 (Blawearly Road)	160,500	-	8,426	8,426	160,500	On Budget	<div></div> 5.25%	On Track	<div></div> 10%	Work scheduled on 24th and 25th November 2025. Traffic Management and Rail safety Management Plan are being developed.
New 2025-26	Moore Road-Reseal	Asphalt reseal of Moore Road between SLK 0.65 and 1.16 (Busher Road)	180,000	-	1,573	1,573	180,000	On Budget	<div></div> 0.87%	On Track	<div></div> 10%	Work scheduled on 26th-28th November 2025. Traffic Management are being developed.

(Appendix ORD: 12.5.2A)

New 2025-26	Scott Street-Reseal 		20,000	-	-	-	20,000	On Budget		0.00%	On Hold		Scope need to be verified. Do NOT include in program, to be reconsidered whether s priority
New 2025-26	Hamilton Road - Intersection Ann St.	Construction of new left-out onlyintersection at Ann Street	100,000	2,470	-	2,470	97,530	On Budget		2.47%	On Hold	 10%	Minor design review to be completed prior to RFQ being released. Revised linemarking plan received from Main Roads. Consultant is revising drawings to incorporate the changes. RFQ issued 18/09/2025 and closes 16/10/2025. Three prices received over budget. Evaluation in progress. Likely that a report to Council will be required to request additional funds for the project.
New 2025-26	Glenhuon Boulevard-Reseal		289,487	-	-	-	289,487	On Budget		0.00%	On Hold		Scope need to be verified. Do NOT include in program, to be reconsidered whether s priority
New 2025-26	Burekup Entrance-Reseal		10,368	-	-	-	10,368	On Budget		0.00%	On Hold		Scope need to be verified. Do NOT include in program, to be reconsidered whether s priority
New 2025-26	Eaton Drive-Design A&B		82,982	733	-	733	82,249	On Budget		0.88%	On Hold		Scope need to be verified. Do NOT include in program, to be reconsidered whether s priority
New 2025-26	Hamilton Road - Reseals		38,000	-	-	-	38,000	On Budget		0.00%	On Track	 0%	Scope is being verified after site inspection.
New 2025-26	Hamilton Road - Design		9,988	-	-	-	9,988	On Budget		0.00%	On Track	 0%	Scope is being developed.
	Bridges		219,000	-	-	-	219,000						
New 2025-26	Crooked Brook Road Bridge (Design)	Design of new culvert crossing to replace existing bridge. MRWA project.	219,000	-	-	-	219,000	On Budget		0.00%	On Track	 10%	Sketches received on 05.08.25. Shire has requested that MRWA designs it so that one lane is operational at all times during construction.
	Drainage		92,775	-	-	-	92,775						
New 2025-26	Eaton Drainage Modelling	Modelling of two catchments in the Eaton area to assess existing drainage capacity and determine improvements	92,775	-	-	-	92,775	On Budget		0.00%	On Track	 10%	Some levels missing from BCE survey. RFQ documentation preparation in progress. RFQ issued 27/8/25, closing 19/9/25. Two submissions received. Evaluation completed 24/9/2025. PO issued to Emerge Associates. Modelling in progress.
	Pathways		323,907	23,284	15,750	39,034	300,623						
New 2025-26	Sanford Way New Footpath to Daycare	New footpath from existing footpath on Crampton Avenue to the daycare centre on Sanford Way.	22,755	23,109	-	23,109	- 354	Over Budget		101.56%	Completed	 100%	PO 000403 has been signed and sent to Jetline. Awaiting TMP for review, approved August 2025. Site works approximately 75% completed. Retaining wall to be constructed and remainder of the footpath completed 8 September 25. Works now 95% complete, site clean-up and minor items to action. Footpath works now complete.
New 2025-26	Millard Street / Lavender Way New Pedestrian Crossing	New crossing on Millard Street at the roundabout on Lavender Way	11,377	-	-	-	11,377	On Budget		0.00%	On Hold		RFQ closed. Contractor selected. Waiting for the construction program.
Carry Forward	Pratt Road Footbridge Renewal	Replacement of footbridge between Pratt Road lookout and Watson Reserve	176,215	175	-	175	176,040	On Budget		0.10%	On Track	 5%	EOI released 18 June 2025. EOI closed 10 July 2025. 2 submissions received (1 compliant) Landmark - supply and install \$238,310 +GST Treadwell - Supply only \$89,879.82 + GST Treadwell recommended contacting AE Hoskins for a quote to install as they have worked with them previously. Estimate from AE Hoskins to supply and install is \$190,470.78 + GST. Report to November Council meeting to review options as all over budget. Waiting on feedback from DPLH regarding Aboriginal consultation.
New 2025-26	Doolan Street Footpath Renewal	Renewal of footpath on Doolan Street	55,104	-	-	-	55,104	On Budget		0.00%	On Track	 5%	RFQ being prepared will be issued in October
New 2025-26	Eaton Drive / Lofthouse Ave Pedestrian Crossing Renewal	Renewal of crossing on Eaton Drive near Lofthouse Avenue	7,411	-	15,750	15,750	7,411	Over Budget		212.52%	On Track	 10%	RFQ closed. Contractor selected. TMP is being prepared. Waiting for the construction program.

(Appendix ORD: 12.5.2A)

New 2025-26	Little Street Footpath Renewal <div></div>	Renewal of footpath on Little Street between Ferguson Road and Doolan Street	51,045	-	-	-	51,045	On Budget	<div></div>	0.00%	On Track	<div></div>	5%	RFQ being prepared will be issued in October
	Land & Building		1,923,665	87,099	31,492	118,590	1,836,566							
Carry Forward	Ferguson Bushfire Station	Design and construction of the Ferguson BFB extension and associated works - Phase 1 works which is inclusive of earthworks and shed construction. Fit-out to form part of phase 2	212,650	-	-	-	212,650	On Budget	<div></div>	0.00%	On Track	<div></div>	30%	RFQ open, closes 13 September 2025. 3 Quotations received. Most affordable quote received from Civilcon Construction at \$218K but earthworks cost is \$70K so Council will need to approve further funds from building reserve account in Nov 25 Council meeting towards project. Site meeting was held on Monday 6/10/25 with works supervisor to review site earthworks and complete an internal quotation to compare costs. This has been submitted for review by EMT and a decision to present to Council will be undertaken by Acting CEO Ashwin Nair and CEO Andre Schonfeldt on his return
Carry Forward	Dardanup Hall	Replacement of three sets of doors on the hall. Main entrance (exterior); Lesser hall (northern entrance); and Lesser hall (internal doors).	24,344	-	12,591	12,591	24,344	On Budget	<div></div>	51.72%	On Track	<div></div>	20%	RFQ open, closes 19 September 2025. Two quotations received. PO to be issued and replacement doors will take 6 - 8 weeks to supply and install. PO has been issued to contractor and once door has been received, a scheduling date will be updated but expected to be around second week in January 2026.
Carry Forward	Don Hewison Centre	Timber Window Restoration and maintenance. Concrete skirting repair and MDSB upgrade	14,532	8,727	-	8,727	5,805	On Budget	<div></div>	60.05%	On Track	<div></div>	49%	Timber window restoration completed. Painting quotation for windows \$3,000. Skirting quotation \$7,350. MDSB upgrade to follow after State Heritage approval (indication given for approval process 45 days). Available budget only \$7,403 so we will continue with painting and electrical board upgrade but ask for funds to do concrete skirting repairs in FY26/27. Electrical switchboard upgrade was completed on 08/10/2025. Painting will be undertaken in-house and prep work has started on Friday 10/10/2025. Painting in progress.
New 2025-26	Eaton Recreation Centre	Replacement of floor tiles and skirting to match; Replacement of two louvre windows; Performance solution - Review of building; Building Compliance audit; Car park lights upgrades; and Security bollards.	107,750	-	18,901	18,901	107,750	On Budget	<div></div>	17.54%	On Track	<div></div>	5%	Building compliance audit PO issued and scheduling date requested. Car park light upgrade contractor appointed and repairs in progress. Replacement of floor tiles and skirting second quotation received and we have requested a detailed breakdown so that we can compare this with the first quotation received, but due to other issues these works might have to be cancelled and included in PIF 2026/27. Replacement of louvre windows can only undertaken once the building compliance audit is completed to ensure ventilation requirements are not compromised. ERC Bollards project RFQ open and will close on 26/09/2025. One quotation received. Bollard budget \$12,600 and quotation received over budget @ \$14,418. Urgent ceiling repairs are now required after a section of the ceiling has come down (Make safe works \$800 plus replacement of ceiling panels with additional tek screws in surfmist colour costing \$3,409.09). Ceiling repairs to be completed on Monday 13/10/2025 with replacement panels to be installed on Tuesday 21 October 2025. Lights in gym section to be replaced with LED fittings which are now smaller, leaving gap in ceiling. New solution has to be found and this solution is now costing \$4k more than originally expected. Lighting repairs to be completed by 24/10/2025. Car park lights have been upgraded.
New 2025-26	New Burekup Changerooms	New changerooms, comprising Stage 1 of the Burekup Pavilion. Includes new public toilets and relocating of cricket maintenance shed. Re-tender as per Council Resolution 173-25	750,000	1,453	-	1,453	748,547	On Budget	<div></div>	0.19%	On Track	<div></div>	5%	Grant agreement signed on 28 July 2025. Tender documentation complete. Milestone dates amended on 11 August 2025 due to caretaker period. Procurement plan sent to CEO for signoff on 11 August 2025. Request uploaded to VendorPanel on 15th August 2025, submissions closing 19 September 2025. Tender closed, evaluation complete. Report to November OCM.
Carry Forward	Eaton Admin Centre	Accoustics panelling installation. Salto afterhours alarm and motion sensor installation and First floor Fit-out	814,389	76,919	-	76,919	737,470	On Budget	<div></div>	9.44%	On Track	<div></div>	10%	Accoustic installation completed. PO issued for Salto alarm upgrade issued. Installation from 21/10/2025 - 24/10/2025 - with training to follow once installation is complete. First floor open space fit-out design meeting was held and Senior Design Officer has completed some initial drawings. Council has approved project to proceed to RFT. SoD has interested party for this space and Senior Project Officer is waiting for confirmation on confirmation from Building Property Management Officer if interested lessee with do fit-out or if Shire will be responsible to do fit-out of this space. \$12,000 of the budget has been allocated to the Cafe Space for part-contribution to Cafe Fit-out. Cafe-fitout signed off and Cafe expected to be operational by 15 November 2025 as fabricator has confirmed a two week delay with S/S benches.

(Appendix ORD: 12.5.2A)

	ks & Reserves		1,414,183	4,297	167,772	172,069	1,409,886						
New 2025-26	Karrak Park Irrigation and Playing Field	Reticulation of playing fields at Karrak Park including trees, sports goals and park furniture	184,840	2,198	106,080	108,278	182,642	On Budget	<div><div></div></div>	58.58%	On Track	<div><div></div></div>	5% <div>Design complete. Funding unconfirmed due to insufficient funding proposed for iron filtration unit renewal. Request for quote for sport goals, park furniture and reticulations send to 1 contractor. OCM Sept 25 [Res 259-25] Funding confirmed - total of \$184,840 to include replacement of the iron filtration unit in addition to the park upgrade works. Handover of bore, iron filtration unit and groundwater licence in progress. PO issued for replacement of Iron Filtration System.</div>
New 2025-26	Eaton OvalSite Power Upgrade	Electrical upgade to Lot 4739 Pratt Road for the R&J Fishwick Pavilion	70,000	771	58,267	59,038	69,229	On Budget	<div><div></div></div>	84.34%	On Track	<div><div></div></div>	10% <div>Application submitted to WP on 22/7/2025. Application accepted by WP on 31/7/2025 and design fee paid. 02/09/2025 further information provided to WP. RFQ issued to electrical contractors, closing 26 September 2025. 1 week extension of time has been give to suppliers. 2 quotes received, evaluation report to be completed by 17 October 2025. Scope Electrical have been appointed to complete the works. Note this project is likely to be a carry forward as WP are taking 12 months + at the moment.</div>
New 2025-26	Eaton Town Centre (improve water quality Hands Creek)	Scope to be determined following the drainage study.	23,685	-	-	-	23,685	On Budget	<div><div></div></div>	0.00%	On Hold		Scope unknown.
New 2025-26	Parks Renewals	Scope to be finalised after bore replacement impact can be assessed. Estimated before end of October 2025.	66,139	-	3,425	3,425	66,139	On Budget	<div><div></div></div>	5.18%	On Track		Scope to be finalised before end of September 2025.
Carry Forward	Yarragadee water allocation purchase	Purchase of 80,000kL of Yarragadee water allocation as per Council Resolution 207-25	143,019	1,328	-	1,328	141,691	On Budget	<div><div></div></div>	0.93%	On Track	<div><div></div></div>	50% <div>Contract of sale and transfer documentation with Memo to CEO sent to DI on 8 August 2025. Finance is planning to move all the funds into OPEX to bring this expenditure more in line with Accounting principles. Contract of sale and other documents signed by CEO on 21/8/25 and transfer request submitted to DWER on 25/8/25. DWER stated that it will take several months to review/approve the transfer. No red flags identified. There are two other applications in front our the Shire's.</div>
New 2025-26	Upgrades to Glen Huon Oval AFL infrastructure	i. Glen Huon Football oval Lighting upgrade; ii. Outdoor seat covers; and iii. Electronic scoreboard.	926,500	-	-	-	926,500	On Budget	<div><div></div></div>	0.00%	On Track	<div><div></div></div>	0% <div>Delivery strategy staged over two financial years: i.Lighting upgrade – Amend lighting design, tender works and deliver in FY 2025-26; and ii.Outdoor seat covers – Carry out definition and cost estimation in FY 2025-26. Confirm remaining funds after completion of (i) and (iii) and consider which items (if any) could be delivered in FY 2026-27; and iii.Electronic scoreboard – Incorporate into lighting upgrade works and deliver in FY 2025-26. Procurement plan and RFT document preparation in progress. Lighting design amendment due from consultant 5/9/25. Amended design received, waiting on technical specification. Technical specification complete. Tender documentation in preparation. Tender issued, submissions close 21/11/2025.</div>

(Appendix ORD: 12.5.2B)

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Quarterly Corporate Performance Report 2025/26 – Quarter 1 – July to September 2025								
RISK THEME PROFILE:								
3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory) 4 - Document Management Processes								
RISK ASSESSMENT CONTEXT: Strategic								
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	The Shire not achieving against the Corporate Plan could jeopardise the Shire's brand.	Major (4)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.



Monthly Financial Report

For the Period

1 July 2025 to 31 October 2025

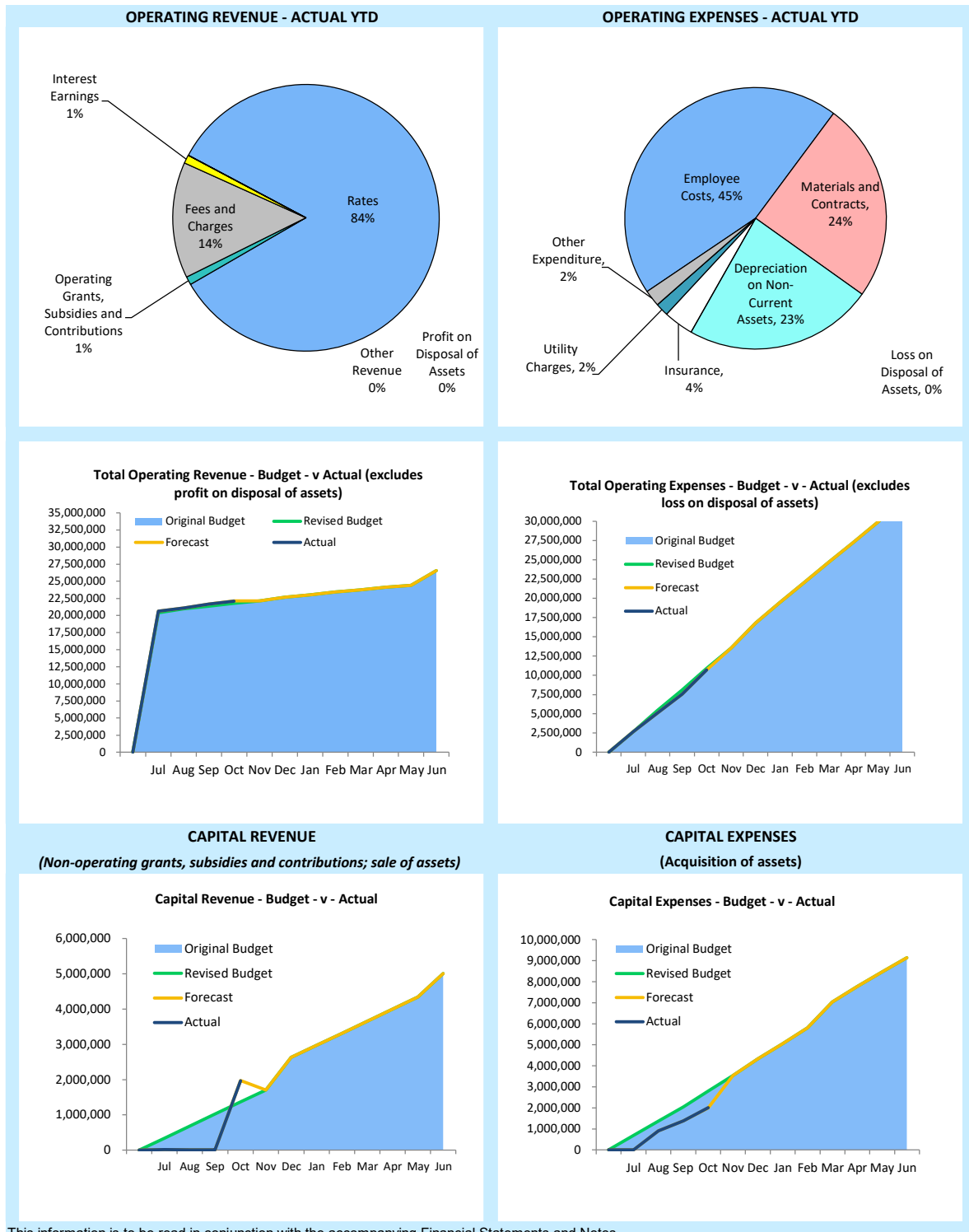
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**Monthly Financial Report
For the Period Ended 31 October 2025**

SUMMARY GRAPHS



This information is to be read in conjunction with the accompanying Financial Statements and Notes



Statement of Financial Activity by Nature
For the Period Ended 31 October 2025
(Covering 4 months or 34% of the year)

	2025/26 Adopted Budget \$	2025/26 Revised Budget \$	2025/26 Y-T-D Revised Budget \$	2025/26 Y-T-D Actual \$	Variance Y-T-D Actual to Revised Budget \$	Variance Y-T-D Actual to Revised Budget %	2025/26 Forecast \$	2024/25 Last Year Actual \$
OPERATING ACTIVITIES								
Operating revenue								
Rates	18,372,417	18,372,417	18,240,781	18,250,712	9,931	0.1%	18,372,417	17,260,271
Grants, subsidies & contributions (other than capital grants, subsidies and contributions)	2,609,938	2,629,938	395,767	410,702	14,935	3.8%	2,629,938	1,873,915
Fees and charges	4,637,847	4,637,847	2,780,706	3,060,096	279,390	10.0% ▲	4,637,847	4,656,507
Interest earnings	913,828	913,828	351,760	379,700	27,940	7.9%	913,828	1,206,612
Other revenue	13,250	13,250	3,315	5,565	2,250	67.9%	13,250	16,051
Profit on asset disposal	0	0	0	0	0	0.0%	0	90,113
Total Operating Revenue	26,547,280	26,567,280	21,772,329	22,106,775	334,446	1.5%	26,567,280	25,103,469
Operating expenses								
Employee costs	(14,075,900)	(13,999,400)	(4,858,612)	(4,676,539)	182,073	3.7%	(13,999,400)	(12,806,181)
Materials and contracts	(9,181,203)	(9,281,203)	(2,678,676)	(2,585,525)	93,151	3.5%	(9,281,203)	(7,835,573)
Utility charges	(693,118)	(693,118)	(227,500)	(169,328)	58,172	25.6% ▲	(693,118)	(679,238)
Depreciation on non-current assets	(7,346,244)	(7,346,244)	(2,448,772)	(2,448,756)	16	0.0%	(7,346,244)	(7,183,930)
Finance costs	(557,363)	(557,363)	(185,792)	(198,677)	(12,885)	(6.9%) ▼	(557,363)	(496,733)
Insurance expenses	(453,165)	(453,165)	(245,763)	(388,043)	(142,280)	(57.9%) ▼	(453,165)	(417,451)
Other expenses	(538,640)	(558,640)	(224,357)	(213,539)	10,818	4.8%	(558,640)	(451,227)
Loss on asset disposals	0	0	0	0	0	0.0%	0	(71,416)
Total operating expenditure	(32,845,633)	(32,889,133)	(10,869,472)	(10,680,407)	189,065	1.7%	(32,889,133)	(29,941,749)
Adjustments of non cash items								
(Profit)/Loss on Asset Disposals	0	0	0	0	0	0.0%	0	(18,698)
Movement in non-current assets and liabilities	0	0	0	0	0	0.0%	0	(227,515)
Movement in contract liabilities held in Reserves	0	0	0	0	0	0.0%	0	110,427
Depreciation on Assets	7,346,244	7,346,244	2,448,772	2,448,756	(16)	(0.0%)	7,346,244	7,183,930
Non-cash amounts excluded from operating activities	7,346,244	7,346,244	2,448,772	2,448,756	(16)	(0.0%)	7,346,244	7,048,144
Adjusted net operating activities	1,047,891	1,024,391	13,351,629	13,875,124	523,495	3.9%	1,024,391	2,209,864
INVESTING ACTIVITIES								
Capital grants, subsidies & contributions	4,756,404	8,609,064	1,284,320	1,958,648	674,328	52.5% ▲	8,609,064	940,045
Proceeds from disposal of assets	248,098	248,098	82,700	9,341	(73,359)	(88.7%) ▼	248,098	1,120,940
Payments for land and buildings	(1,923,665)	(1,923,665)	(641,224)	(85,680)	555,544	86.6% ▲	(1,923,665)	(2,253,752)
Payments for transport infrastructure	(5,327,471)	(9,230,256)	(1,770,500)	(1,913,324)	(142,824)	(8.1%)	(9,230,256)	(829,010)
Payments for parks and reserves infrastructure	(392,523)	(487,683)	(130,840)	(5,878)	124,962	95.5% ▲	(487,683)	(539,338)
Payments for motor vehicles	(940,170)	(940,170)	(70,492)	0	70,492	(100.0%) ▲	(940,170)	(1,069,658)
Payments for plant & equipment	(10,000)	(60,000)	(3,332)	0	3,332	100.0%	(60,000)	(10,902)
Payments for furniture & fittings	(550,227)	(550,227)	(183,412)	0	183,412	100.0% ▲	(550,227)	(171,367)
Amount attributable to investing activities	(4,139,554)	(4,334,839)	(1,432,780)	(36,893)	1,395,887	97.4%	(4,334,839)	(2,813,042)
Non-cash amounts excluded from investing activities								
Movement in non-current developer contributions	0	0	0	0	0	0.0%	0	0
Movement in non-current other provisions	0	0	0	0	0	0.0%	0	0
Movement in non-operating grants and contributions associated with restricted cash	0	0	0	0	0	0.0%	0	0
Adjusted amount attributable to investing activities	(4,139,554)	(4,334,839)	(1,432,780)	(36,893)	1,395,887	97.4%	(4,334,839)	(2,813,042)
FINANCING ACTIVITIES								
Proceeds from borrowings	0	0	0	0	0	0.0%	0	1,600,000
Transfers from reserves	7,920,353	8,139,138	0	862,401	862,401	100.0% ▲	8,139,138	6,622,519
Principal repayment	(594,447)	(594,447)	(234,537)	(234,910)	(373)	(0.2%)	(594,447)	(502,125)
Principal portion of lease liabilities	(63,253)	(63,253)	0	(25,819)	(25,819)	0.0%	(63,253)	(68,216)
Transfers to reserves	(4,933,105)	(4,933,105)	0	(147,402)	(147,402)	(100.0%) ▼	(4,933,105)	(6,737,062)
Amount attributable to financing activities	2,329,548	2,548,333	(234,537)	454,269	688,806	293.7%	2,548,333	915,116
FUNDING SOURCES								
Surplus/(Deficit) July 1 B/Fwd	936,114	996,531	996,531	996,531	0	0.0% ▼	996,531	684,593
CLOSING FUNDS (A+B+C+D)	173,999	234,416	12,680,843	15,289,031	2,608,188	20.6%	234,416	996,531

KEY INFORMATION

▲ ▼ Indicates a significant variance between Year-to-Date (YTD) Revised Budget and YTD Actual data as per the adopted materiality threshold.

▲ indicates a positive impact on the surplus/deficit position. ▼ indicates a negative impact on the surplus/deficit position.

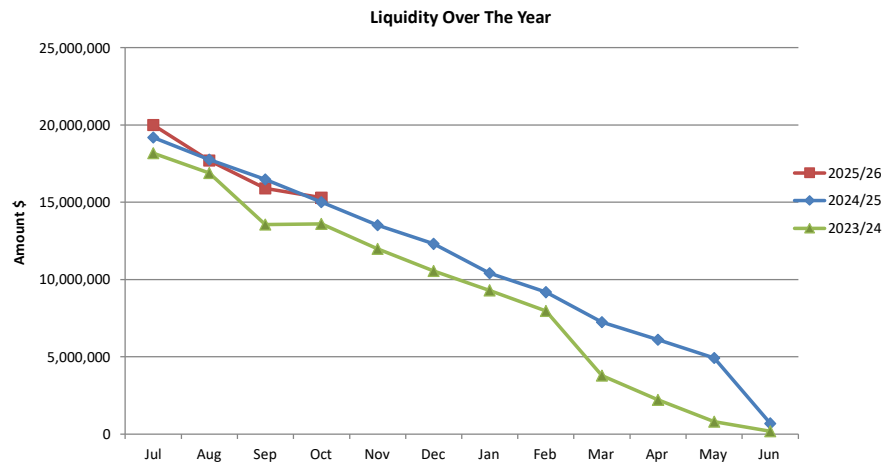
Refer to Note 2 for an explanation of the reasons for the variance.

This statement to be read in conjunction with the accompanying Financial Statements and Notes



**Statement of Financial Activity by Nature
For the Period Ended 31 October 2025
NET CURRENT ASSETS**

Note	Year to Date Actual 31-Oct-2025 \$	Same Time Last Year' Actual 31-Oct-2024	Last Year Closing 30-Jun-2025 \$
Represented By:			
CURRENT ASSETS			
Cash and cash equivalents	25,978,651	25,894,351	20,641,918
Trade and other receivables	7,809,211	7,240,410	979,238
Other financial assets	0	0	0
Inventories	7,899	40,325	7,898
Other assets	82,509	27,483	213,788
TOTAL CURRENT ASSETS	33,878,270	33,202,569	21,842,842
CURRENT LIABILITIES			
Trade and other payables	(1,541,794)	(761,407)	(2,728,571)
Other liabilities	(1,724,010)	(2,651,637)	(2,166,676)
Lease liabilities	(9,027)	(84,009)	(10,196)
Borrowings	(360,269)	(311,510)	(521,102)
Employee related provision	(1,768,635)	(1,789,590)	(1,730,189)
Other provisions	0	0	(173,565)
TOTAL CURRENT LIABILITIES	(5,403,736)	(5,598,153)	(7,330,299)
NET CURRENT ASSETS	28,474,534	27,604,416	14,512,543
Less: Restricted Assets / Reserve Funds	(13,616,305)	(13,115,968)	(14,331,304)
Add: Current - Leased Transfer - Leases			173,565
Add: Current Portion - Borrowings	360,269	311,510	521,102
Add/Less: Current - Contract Liabilities held in Reserve accounts	61,506	126,199	110,429
Add: Current - Contract Liabilities - Leases	9,027	84,009	10,196
NET CURRENT ASSETS AS PER STATEMENT OF FINANCIAL ACTIVITY	15,289,031	15,010,166	996,531





Statement of Comprehensive Income by Program
For the Period Ended 31 October 2025
(Covering 4 months or 34% of the year)

	2025/26 Adopted Budget \$	2025/26 Revised Budget \$	2025/26 Y-T-D Revised Budget \$	2025/26 Y-T-D Actual \$	Variance Y-T-D		2025/26 Forecast \$	2024/25 Last Year Actual \$
					Actual to Revised Budget \$	Actual to Revised Budget %		
Revenue								
General Purpose Funding	20,851,367	20,851,367	18,427,166	18,625,412	198,246	1.1%	20,851,367	19,296,669
Governance	800	800	268	3,453	3,185	1188.5%	800	13,243
Law, Order, Public Safety	344,219	344,219	149,774	154,467	4,693	3.1%	344,219	559,252
Health	29,300	29,300	9,748	17,716	7,968	81.7%	29,300	25,682
Education and Welfare	11,114	31,114	1,000	6,514	5,514	551.4%	31,114	36,213
Community Amenities	2,651,329	2,651,329	2,110,315	2,227,008	116,693	5.5%	2,651,329	2,331,084
Recreation and Culture	1,962,251	1,962,251	690,590	778,246	87,656	12.7%	1,962,251	2,038,499
Transport	217,655	217,655	203,378	8,385	(194,993)	(95.9%)	217,655	223,233
Economic Services	210,492	210,492	96,762	126,753	29,991	31.0%	210,492	222,732
Other Property and Services	271,253	271,253	83,328	136,629	53,301	64.0%	271,253	266,749
	<u>26,549,780</u>	<u>26,569,780</u>	<u>21,772,329</u>	<u>22,084,584</u>	<u>312,255</u>	<u>1.4%</u>	<u>26,569,780</u>	<u>25,013,356</u>
Expenses								
General Purpose Funding	(607,714)	(607,714)	(202,212)	(192,575)	9,637	4.8%	(607,714)	(658,341)
Governance	(1,985,162)	(1,985,162)	(579,235)	(542,237)	36,998	6.4%	(1,985,162)	(1,630,700)
Law, Order, Public Safety	(2,417,128)	(2,417,128)	(786,772)	(708,686)	78,086	9.9%	(2,417,128)	(2,161,589)
Health	(778,972)	(778,972)	(258,343)	(259,361)	(1,018)	(0.4%)	(778,972)	(678,989)
Education and Welfare	(1,304,597)	(1,324,597)	(450,477)	(402,821)	47,656	10.6%	(1,324,597)	(1,046,269)
Community Amenities	(5,253,807)	(5,253,807)	(1,639,551)	(1,204,424)	435,127	26.5%	(5,253,807)	(4,334,810)
Recreation & Culture	(11,146,781)	(11,146,781)	(3,590,442)	(2,989,779)	600,663	16.7%	(11,146,781)	(10,172,096)
Transport	(8,481,012)	(8,481,012)	(2,810,016)	(2,600,226)	209,790	7.5%	(8,481,012)	(8,403,598)
Economic Services	(644,758)	(644,758)	(267,728)	(307,734)	(40,006)	(14.9%)	(644,758)	(605,796)
Other Property and Services	(228,202)	(251,702)	(284,696)	(2,061,443)	(1,776,747)	(624.1%)	(251,702)	(178,146)
	<u>(32,848,133)</u>	<u>(32,891,633)</u>	<u>(10,869,472)</u>	<u>(11,269,285)</u>	<u>(399,813)</u>	<u>(3.7%)</u>	<u>(32,891,633)</u>	<u>(29,870,334)</u>
Operational Surplus / (Deficit)	(6,298,353)	(6,321,853)	10,902,857	10,815,299	(87,558)	0.8%	(6,321,853)	(4,856,978)
Grants & Contributions for the Development of Assets	4,756,404	8,609,064	1,284,320	1,958,648	674,328	52.5%	8,609,064	940,045
Profit on Asset Disposals	0	0	0	0	0	0.0%	0	90,113
Loss on Asset Disposals	0	0	0	0	0	0.0%	0	(71,415)
	<u>4,756,404</u>	<u>8,609,064</u>	<u>1,284,320</u>	<u>1,958,648</u>	<u>674,328</u>	<u>(52.5%)</u>	<u>8,609,064</u>	<u>958,743</u>
NET RESULT	(1,541,949)	2,287,211	12,187,177	12,773,947	586,770	4.8%	2,287,211	(3,898,235)
Other Comprehensive Income								
Changes on Revaluation of Non-Current Assets	0	0	0	0	0	0.0%	0	0
TOTAL COMPREHENSIVE INCOME	<u>(1,541,949)</u>	<u>2,287,211</u>	<u>12,187,177</u>	<u>12,773,947</u>	<u>586,770</u>	<u>(4.8%)</u>	<u>2,287,211</u>	<u>(3,898,235)</u>



**Statement of Financial Position
as at 31 October 2025**

	Current Year \$	30-Jun-25 \$
CURRENT ASSETS		
Cash and cash equivalents	25,978,651	20,641,917
Trade and other receivables	7,809,211	937,031
Other financial assets	0	0
Inventories	7,899	7,899
Other assets	82,509	213,788
TOTAL CURRENT ASSETS	33,878,270	21,800,635
NON-CURRENT ASSETS		
Trade and other receivables	0	175,846
Other financial assets	79,620	79,620
Property, plant and equipment	60,743,251	62,493,042
Infrastructure	210,051,060	209,836,758
Right-of-use assets	(29,210)	9,453
TOTAL NON-CURRENT ASSETS	270,844,720	272,594,719
TOTAL ASSETS	304,722,990	294,395,354
CURRENT LIABILITIES		
Trade and other payables	1,541,794	3,140,871
Other liabilities	1,724,010	1,666,197
Lease liabilities	9,027	10,196
Borrowings	360,269	595,179
Employee related provisions	1,768,635	1,730,189
Other provisions	0	173,565
TOTAL CURRENT LIABILITIES	5,403,736	7,316,197
NON-CURRENT LIABILITIES		
Other Liabilities	0	0
Lease liabilities	0	0
Borrowings	10,302,629	10,302,629
Employee related provisions	201,044	200,371
Other provisions	0	0
TOTAL NON-CURRENT LIABILITIES	10,503,674	10,503,000
TOTAL LIABILITIES	15,907,410	17,819,197
NET ASSETS	288,815,580	276,576,157
EQUITY		
Retained surplus	75,793,527	62,839,109
Reserve accounts	13,616,305	14,331,304
Revaluation surplus	199,405,749	199,405,744
TOTAL EQUITY	288,815,580	276,576,157



**Notes to the Statement of Financial Activity
For the Period Ended 31 October 2025**

1. NATURE CLASSIFICATIONS

REVENUE

Rates

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

Grants, subsidies & contributions (other than capital grants, subsidies and contributions)

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

Capital grants, subsidies & contributions

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

Revenue from Contracts with Customers

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

Fees and Charges

Revenues (other than service charges) from the use of facilities and charges made for local government services, sewerage rates, rentals, hire charges, fee for service, photocopying charges, licences, sale of goods or information, fines, penalties and administration fees. Local governments may wish to disclose more detail such as rubbish collection fees, rental of property, fines and penalties, and 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, water and neighbourhood surveillance services. Exclude rubbish removal charges.

Interest on Earnings

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, reimbursements etc.

Profit on Asset Disposal

Excess of assets received over the net book value for assets on their disposal.

EXPENSES

Employee Costs

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

Materials and Contracts

All expenditures on materials, supplies and contracts not classified under other headings. These include supply of goods and materials, legal expenses, maintenance agreements, communication expenses, advertising expenses, membership, periodicals, publications, hire expenses, rental, 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)

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

Shortfall between the value of assets received over the net book value for assets on their disposal.

Depreciation on Non-Current Assets

Depreciation expense raised on all classes of assets. Excluding Land.

Finance Cost

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

Other Expenditure

Statutory fees, taxes, allowance for impairment of assets, member's fees or State taxes. Donations and subsidies made to community groups.



**Notes to the Statement of Financial Activity
For the Period Ended 31 October 2025**

2. EXPLANATION OF MATERIAL VARIANCES IN THE STATEMENT OF FINANCIAL ACTIVITY

The material variances adopted by the Shire of Dardanup for reporting in the 2025/26 year is 10% or \$50,000, whichever is the greater.
All variances are between Year-to-Date Actual and Year-to-Date Revised Budget values.

	2025/26 Y-T-D Revised Budget \$	2025/26 Y-T-D Actual \$	Variance to Y-T-D Revised Budget \$	Variance to Y-T-D Revised Budget %	Timing / Permanent	Material Variance - Explanation
OPERATING ACTIVITIES						
Revenue						
Rates	18,240,781	18,250,712	9,931	0.1%		
Grants, subsidies & contributions (other	395,767	410,702	14,935	3.8%		
Fees and charges	2,780,706	3,060,096	279,390	10.0%	▲ Timing	The variance in fees and charges is primarily attributed to the budget being evenly distributed throughout the year, while the actual revenue was received at different
Interest earnings	351,760	379,700	27,940	7.9%		
Other revenue	3,315	5,565	2,250	0.0%		
Profit on asset disposal	0	0	0	0.0%		
Total Operating Revenue	21,772,329	22,106,775	334,446	1.5%		
Operating Expenses						
Employee costs	(4,858,612)	(4,676,539)	182,073	3.7%		
Materials and contracts	(2,678,676)	(2,585,525)	93,151	3.5%		
Utility charges	(227,500)	(169,328)	58,172	25.6%	▲ Timing	Some utility periodic charges for the first two months of this year are expected to be paid in November.
Depreciation on non-current assets	(2,448,772)	(2,448,756)	16	0.0%		
Finance costs	(185,792)	(198,677)	(12,885)	(6.9%)		
Insurance expenses	(245,763)	(388,043)	(142,280)	(57.9%)	▼ Timing	50% of annual insurance premium paid in July whereas the Budget has most of the buildings and bridge insurance costs evenly spread over the year.
Other expenses	(224,357)	(213,539)	10,818	4.8%		
Loss on asset disposals	0	0	0	0.0%		
Total Operating Expenditure	(10,869,472)	(10,680,407)	189,065	(1.7%)		
Net Operating Activities	10,902,857	11,426,368	523,511	4.8%		

(continued next page)



**Notes to the Statement of Financial Activity
For the Period Ended 31 October 2025**

2. EXPLANATION OF MATERIAL VARIANCES IN THE STATEMENT OF FINANCIAL ACTIVITY (continued)

	2025/26 Y-T-D Revised Budget \$	2025/26 Y-T-D Actual \$	Variance to Y-T-D Revised Budget \$	Variance to Y-T-D Revised Budget %	Timing / Permanent	Material Variance - Explanation
ADJUSTMENTS OF NON CASH ITEMS						
(Profit)/Loss on Asset Disposals	0	0	0	0.0%		
Fair value adjustment to financial assets	0	0	0	0.0%		
Depreciation on non-current assets	2,448,772	2,448,756	(16)	(0.0%)		
Adjusted Net Operating Activities	13,351,629	13,875,124	523,495	3.9%		
INVESTING ACTIVITIES						
Revenue						
Capital grants, subsidies & contributions	1,284,320	1,958,648	674,328	52.5%	▲ Timing	The variance is primarily due to the budgeted figures for RRG and RTR being evenly distributed throughout the year, while the projects are nearly completed to date. Additionally, the LRCI Phase 4 Project, valued at \$350K, was not included in the Capital Grant Revenue but was reported under the Carry Forward Reserve Accounts.
Proceeds from disposal of assets	82,700	9,341	(73,359)	(88.7%)	▼ Timing	There were no motor vehicle disposals this month, but they are expected to occur in the next quarter.
Payments for land and buildings	(641,224)	(85,680)	555,544	86.6%	▲ Timing	The upgrade of the Ferguson Bushfire Station is pending commencement. Works at the Eaton Administration Building and Burekup Pavilion are planned for later in the year.
Payments for transport infrastructure assets	(1,770,500)	(1,913,324)	(142,824)	(8.1%)		
Payments for parks infrastructure assets	(130,840)	(5,878)	124,962	95.5%	▲ Timing	No significant payments have occurred to date on upgrade and renewal of parks infrastructure assets.
Payments for motor vehicles	(70,492)	0	70,492	100.0%	▲	No significant payments have occurred to date on acquisition of motor vehicles.
Payments for plant & equipment	(3,332)	0	3,332	100.0%		
Payments for furniture & fittings	(183,412)	0	183,412	100.0%	▲ Timing	No costs have yet occurred for furniture and equipment asset acquisition.
Net investing activities	(1,432,780)	(36,893)	1,395,887	97.4%		
Non-cash amounts excluded from investing activities						
Movement in non-operating grants and contributions associated with restricted cash	0	0	0	0.0%		
Adjusted net investing activities	(1,432,780)	(36,893)	1,395,887	97.4%		

(continued next page)



Notes to the Statement of Financial Activity
For the Period Ended 31 October 2025

2. EXPLANATION OF MATERIAL VARIANCES IN THE STATEMENT OF FINANCIAL ACTIVITY (continued)

	2025/26 Y-T-D Revised Budget \$	2025/26 Y-T-D Actual \$	Variance to Y-T-D Revised Budget \$	Variance to Y-T-D Revised Budget %	Timing / Permanent	
FINANCING ACTIVITIES						
Revenue						
Proceeds from new debentures	0	0	0	0.0%	▲	Timing
Transfers from reserves	0	862,401	862,401	100.0%	▲	The variance is primarily due to the early receipt of the 2025/26 FAGS grant in June 2025, which was transferred from the Unspent Grants reserve in July. However, the budget allocation is scheduled for March 2026.
Repayment of debentures	(234,537)	(234,910)	(373)	(0.2%)		
Principal portion of lease liabilities	0	(25,819)	(25,819)	(100.0%)		
Transfers to Reserves	0	(147,402)	(147,402)	(100.0%)	▼	Timing
Total financing activities	(234,537)	454,269	688,806	(293.7%)		
FUNDING SOURCES						
Surplus/(Deficit) July 1 B/Fwd	996,531	996,531	0	0.0%	Timing	The brought forward surplus is subject to adjustment - pending finalisation of 24/25 annual accounts.
CLOSING FUNDS (A+B+C+D)	12,680,843	15,289,031	2,608,188	20.6%		



**Notes to the Statement of Financial Activity
For the Period Ended 31 October 2025**

3. TRUST FUNDS

Funds held at reporting date over which the Shire has no control and which are not included in the financial statements are as follows:

NAME	BALANCE 1 JULY	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
Ross & Deborah Bevan	44,458	0	0	0	0	44,458
Public Open Space	569,196	0	0	0	0	569,196
Dept Communities Grant - Auspicing for Goodstart Eaton Child Care Centre	0	0	0	0	0	0
Accrued Interest	0	0	7,313	0	0	7,313
Plus: Outstanding Creditors	0	0	0	0	0	0
Less: Outstanding Debtors	0	0	0	0	0	0
TOTAL	613,654	0	7,313	0	0	620,968

4. RESERVES - CASH BACKED

All reserves are supported by cash and cash equivalents and are restricted within equity as Reserves - cash backed.

NAME	BALANCE 1 JULY	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
<i>Council Restricted</i>						
Executive & Compliance Vehicles Reserve	199,817	0	0	0	0	199,817
Plant & Engineering Equipment Reserve	926,717	0	0	0	0	926,717
Eaton Recreation Centre - Equipment Reserve	418,909	0	0	0	0	418,909
Building Maintenance Reserve	1,373,040	0	0	0	0	1,373,040
Employee Relief Reserve	308,574	0	0	0	0	308,574
Employee Leave Entitlements Reserve	59,819	0	0	0	0	59,819
Refuse Site Environmental Works Reserve	214,492	0	0	0	0	214,492
Information Technology Reserve	977,471	0	0	0	0	977,471
Roadwork Construction & Major Maintenance Reserve	1,640,594	0	0	0	0	1,640,594
Accrued Salaries Reserve	567,640	0	0	0	0	567,640
Tourism Reserve	12,981	0	0	0	0	12,981
Recycling Education Reserve	63,480	0	0	0	0	63,480
Road Safety Programs Reserve	39,202	0	0	0	0	39,202
Council Land Development Reserve	37,168	0	0	0	0	37,168
Carried Forward Projects Reserve	1,536,970	0	0	0	0	1,536,970
Election Expenses Reserve	77,718	0	0	0	0	77,718
Town Planning Consultancy Reserve	68,557	0	0	0	0	68,557
Parks & Reserves Upgrades Reserve	411,397	0	0	0	0	411,397
Strategic Planning Studies Reserve	115,837	0	0	0	0	115,837
Pathways Reserve	168,962	0	0	0	0	168,962
Asset / Rates Revaluation Reserve	173,229	0	0	0	0	173,229
Refuse & Recycling Bin Replacement Reserve	81,843	0	0	0	0	81,843
Sale of Land Reserve	292,738	0	0	0	0	292,738
Storm Water Reserve	193,165	0	0	0	0	193,165
	9,960,320	0	0	0	0	9,960,320
<i>Statute Restricted</i>						
Contribution to Works Reserve	1,036,102	0	0	0	0	1,036,102
Eaton Drive - Access Construction Reserve	65,143	0	0	0	0	65,143
Eaton Drive - Scheme Construction Reserve	101,092	0	0	0	0	101,092
Fire Control Reserve	12,779	0	0	0	0	12,779
Collie River (Eaton Drive) Bridge Construction Reserve	70,391	0	0	0	0	70,391
Unspent Grants Reserve	886,881	0	0	(862,401)	0	24,480
Swimming Pool Inspection Reserve	9,734	0	0	0	0	9,734
Burekup - Public Open Space	80,077	0	0	0	0	80,077
Unspent Specified Area Rate - Bulk Waste Collection Reserve	39,215	0	0	0	0	39,215
Unspent Specified Area Rate - Eaton Landscaping Reserve	44,229	0	0	0	0	44,229
Unspent Loans Reserve	2,025,341	0	0	0	0	2,025,341
Dardanup Expansion Developer Contribution Plan Reserve	0	0	0	0	0	0
	4,370,984	0	0	(862,401)	0	3,508,583
Interest	0	0	147,309	0	0	147,309
Less: Outstanding Debtors	0	0	0	0	0	0
TOTAL	14,331,304	0	147,309	(862,401)	0	13,616,212



Notes to the Statement of Financial Activity
For the Period Ended 31 October 2025

5. MUNICIPAL LIABILITIES

Funds held at reporting date for bonds and deposits not required to be held in the Trust Fund and classified as restricted to recognise that they are owed to developers/hirers and others. These are now classified as Municipal Liabilities as follows:

	BALANCE 1 JULY	RECEIPTS	INTEREST	PAYMENTS	ADJUSTMENTS (TRANSFERS)	CLOSING BALANCE
	\$	\$	\$	\$	\$	\$
Total - Retention Bonds	280,116	0	0	(39,605)	0	240,511
Total - Construction Contract Retention	0	0	0	0	0	0
Total - Extractive Industry Rehabilitation Bonds	153,159	0	0	0	0	153,159
Total - Sundry Deposits	48,806	145,500	0	0	0	194,306
Election Deposits	0	1,200	0	0	0	1,200
Key Bonds	820	530	0	(280)	(40)	1,030
Hire Bonds	3,050	5,880	0	(5,880)	40	3,090
Kerb Bonds	3,346	0	0	0	0	3,346
Construction Training Fund	3,286	147,315	0	(145,629)	0	4,972
Building Services Levy	7,761	137,679	0	(127,060)	0	18,380
Development Assessment Panel	0	0	0	0	0	0
Less Outstanding Debtors	0	0	0	0	0	0
TOTAL	500,344	438,104	0	(318,454)	0	619,994

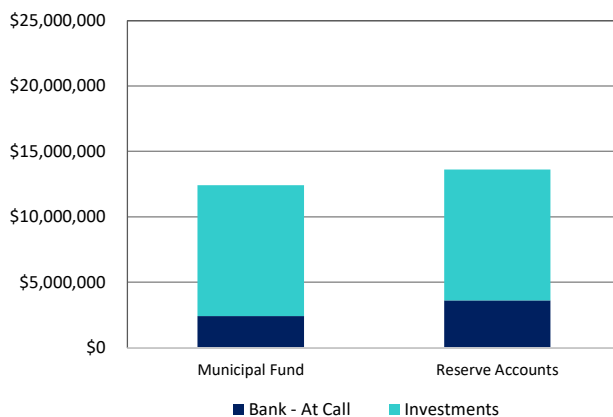


Notes to the Statement of Financial Activity
For the Period Ended 31 October 2025

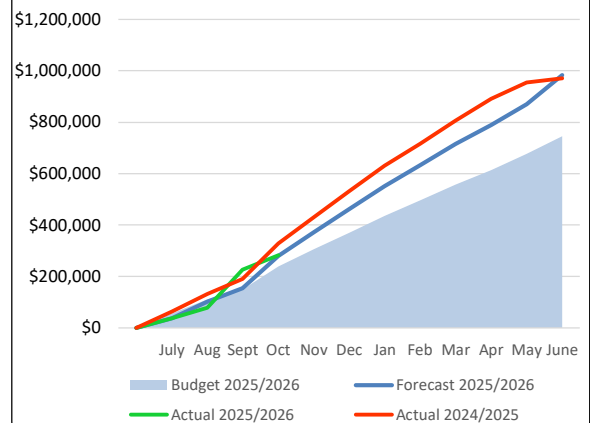
6. STATEMENT OF INVESTMENTS

BANK	TYPE	AMOUNT	RATE	DAYS	COMMENCE	MATURITY	ESTIMATED INTEREST	INTEREST CREDITED 2025-2026
MUNICIPAL FUND								
CBA	Municipal Fund Bank Account	\$ 377,987.64	3.40%					\$ 10,066.91
CBA	Municipal - Business Online Saver	\$ 2,040,123.26	3.40%					\$ 69,314.12
NAB	National Australia Bank	\$ 1,000,000.00	4.10%	151	Oct-25	17-Mar-26	\$ 16,961.64	
NAB	National Australia Bank	\$ 1,000,000.00	4.10%	123	Oct-25	17-Feb-26	\$ 13,816.44	
CURVE	Bank of China	\$ 1,000,000.00	4.14%	90	Oct-25	15-Jan-26	\$ 10,208.22	
CURVE	Bank of China	\$ 4,000,000.00	4.19%	243	Oct-25	17-Jun-26	\$ 111,580.27	
CBA	Commonwealth Bank of Australia	\$ 3,000,000.00	3.96%	60	Oct-25	16-Dec-25	\$ 19,528.77	
	Interest received on matured deposits	<u>\$ 12,418,110.90</u>					\$ 172,095.34	\$ 79,381.03
TRUST FUND								
CBA	Trust Fund Bank Account	\$ 620,967.56	3.40%					\$ 7,313.07
		<u>\$ 620,967.56</u>						\$ 7,313.07
RESERVE ACCOUNTS								
CBA	Reserve Bank Account	\$ 18,792.78	3.40%					\$ 310.29
CBA	Reserve - Business Online Saver	\$ 3,597,419.22	3.40%					\$ 146,998.67
NAB	National Australia Bank	\$ 2,000,000.00	4.10%	151	Oct-25	17-Mar-26	\$ 33,923.29	
NAB	National Australia Bank	\$ 4,000,000.00	4.10%	243	Oct-25	17-Jun-26	\$ 109,183.56	
CBA	Commonwealth Bank of Australia	\$ 3,000,000.00	3.96%	60	Oct-25	16-Dec-25	\$ 19,528.77	
CBA	Commonwealth Bank of Australia	\$ 1,000,000.00	4.04%	123	Oct-25	17-Feb-26	\$ 13,614.25	
							\$ -	
							\$ -	
	Interest received on matured deposits	<u>\$ 13,616,212.00</u>					\$ 176,249.86	\$ 147,309.0
Total Interest Received								\$ 234,003.1

Cash & Investments as at 31 October 2025



Interest Earned to 31 October 2025





Notes to the Statement of Financial Activity
For the Period Ended 31 October 2025

6. STATEMENT OF INVESTMENTS (continued)

Total Funds Invested

Total Funds Invested as at Reporting Date -

Municipal Fund Investment Portfolio	\$ 10,000,000.00
Trust Fund Investment Portfolio	\$ -
Reserve Fund Investment Portfolio	\$ 10,000,000.00
	<u>\$ 20,000,000.00</u>

Investment Policy - Portfolio Risk Exposure

Council's investment policy provides a framework to manage the risks associated with financial investments.

Portfolio - Terms of Maturity

Limits are placed on the term to maturity thereby reducing the impact of any significant change in interest rate markets and to provide liquidity.

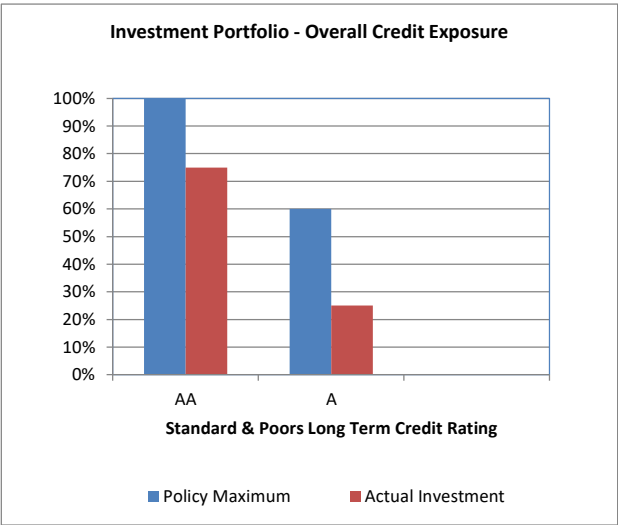
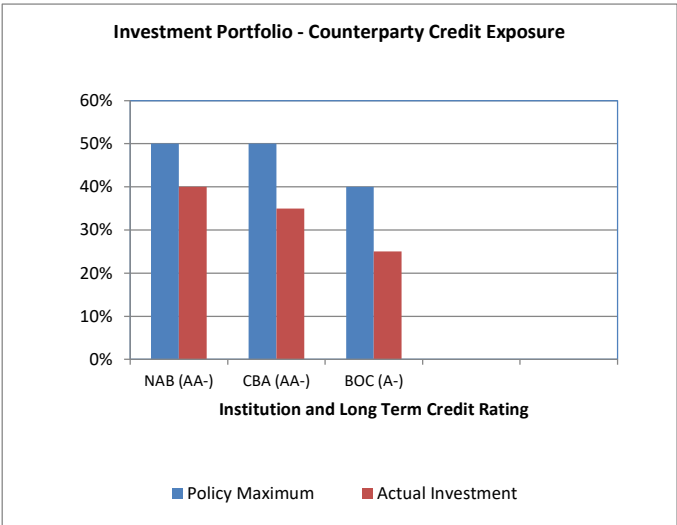
Counterparty Credit Exposure

Exposure to an individual authorised deposit-taking institution (ADI) counterparty will be restricted by their credit rating so that single entity exposure is limited.

Overall Credit Exposure

To control the credit quality on the entire portfolio, limits are placed on the percentage exposed to any particular credit rating category.

The following charts demonstrate the current portfolio diversity and risk compliance with the policy framework.





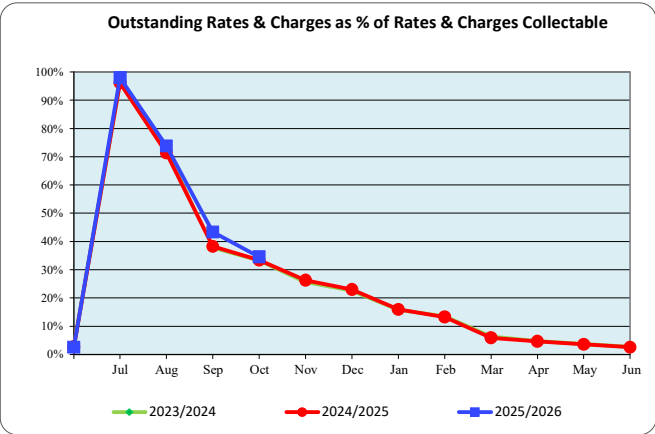
Notes to the Statement of Financial Activity
For the Period Ended 31 October 2025

7. Accounts Receivable as at 31 October 2025

Rates and Charges Outstanding

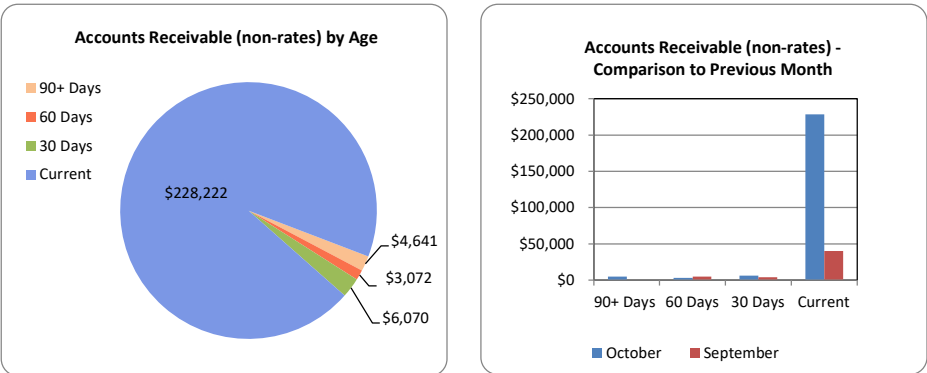
2025/26 annual rates were raised on 31 July 2025 and were due 10 September 2025 for payment in full or for the first of four instalments. The final instalment is due on 18 March 2026.

As at the reporting date, total outstanding rates and charges (including pensioner deferred rates) is \$7,615,099. This represents 34.57% of the rates and charges collectible and is similar to previous years' collection rates. It is the objective of management to achieve less than 4% of rates and charges outstanding by 30 June.



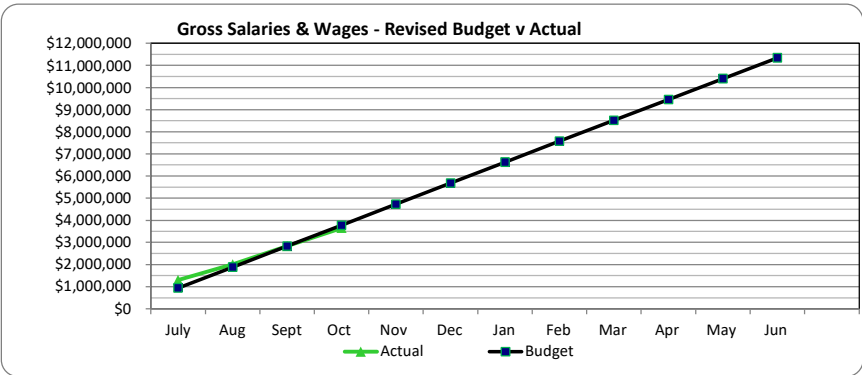
Sundry Debtors Outstanding (non-rates)

As at the reporting date, the total outstanding Sundry Debtors amount to \$242,004. There are no significant overdue debts.



8. Salaries and Wages to 31 October 2025

At the reporting date, total salaries and wages expenditure is \$3,651,156 (32.22%) of the annual budget of \$11,333,405 for the 2025/26 financial year.





Notes to the Statement of Financial Activity
For the Period Ended 31 October 2025

9. RATING INFORMATION

RATE TYPE	Rate in	Number of properties	Rateable value	2025/26 Budget rate revenue	2025/26 Budget interim rates	2025/26 Budget back rates	2025/26 Budget total revenue	2025/26 Actual total revenue	2024/25 Actual total revenue	2024/25 Budget total revenue
	\$		\$	\$	\$	\$	\$		\$	\$
Differential general rate or general rate										
Gross rental valuations										
Residential (including residential vacant)	0.081460	5,078	126,382,898	10,295,151	201,207	0	10,496,358	10,331,797	9,673,413	9,560,498
Commercial (including commercial vacant)	0.112180	68	16,086,221	1,804,488	0	0	1,804,488	1,804,488	1,706,019	1,706,020
Industrial (including industrial vacant)	0.115950	119	12,244,204	1,313,289	0	0	1,313,289	1,313,289	1,148,399	1,148,399
Rural residential (including rural residential vacant)	0.081260	524	12,504,021	1,016,102	0	0	1,016,102	1,016,102	1,083,248	1,082,858
Accommodation	0.115950	2	460,980	53,452	0	0	53,452	53,452	50,922	50,922
UV Rural (including UV1, UV2, UV3 and Mining)	0.005520	644	388,400,235	2,143,581	0	0	2,143,581	2,143,581	2,006,728	2,005,967
Sub-Totals		6,435	556,078,559	16,626,063	201,207	0	16,827,270	16,662,708	15,668,729	15,554,664
Minimum										
Minimum payment	\$									
Gross rental valuations										
Residential (including residential vacant)	1,724.00	451	5,754,233	777,524	0	0	777,524	798,212	825,500	830,375
Commercial (including commercial vacant)	1,827.00	7	54,438	12,789	0	0	12,789	12,789	12,054	12,054
Industrial (including industrial vacant)	1,827.00	13	189,750	23,751	0	0	23,751	23,751	79,212	79,212
Rural residential (including rural residential vacant)	1,827.00	127	1,276,080	232,029	0	0	232,029	232,029	136,038	136,038
Accommodation	1,827.00	0	0	0	0	0	0	0	0	0
UV Rural (including UV1, UV2, UV3 and Mining)	1,827.00	127	23,381,567	232,029	0	0	232,029	232,029	220,416	220,416
Sub-Totals		725	30,656,068	1,278,122	0	0	1,278,122	1,298,810	1,273,220	1,278,095
		7,160	586,734,627	17,904,185	201,207	0	18,105,392	17,961,518.00	16,941,949	16,832,759
Concession on general rates							(41,500)	(20,112)	(18,414)	(20,596)
Rates write-off								(222)	(1,141)	
Total amount raised from general rates							18,063,892	17,941,184	16,922,394	16,812,163
Specified area rates - bulk waste collection	0.001186	4,872	130,899,663	155,247			155,247	155,724	110,918	147,869
Specified area rates - Eaton landscaping	0.001130	4,648	135,644,248	153,278			153,278	153,803	268,148	186,017
Total specified area and ex gratia rates							308,525	309,527	379,066	333,886
Interim Back Rates										
Total rates							18,372,417	18,250,712	17,301,460	17,146,049



**Notes to the Statement of Financial Activity
For the Period Ended 31 October 2025**

10. INFORMATION ON BORROWINGS

Debenture Repayments

		Principal Opening Balance 1 July 2025	New Loans 2025/26		Principal Repayments 2025/26		Interest Repayments 2025/26		Principal Outstanding 31 October 2025	
Particulars	Loan No.		Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget	Actual	Adopted Budget
		\$	\$	\$	\$	\$	\$	\$	\$	\$
Community Amenities										
Wanju/Waterloo Industrial Park										
Developer Contribution Plans	70	462,850	0	0	0	74,401	0	6,400	462,850	537,251
Waste Bins (3 Bin System)	71	188,051	0	0	22,732	45,681	1,795	3,375	165,319	233,733
Recreation and Culture										
Glen Huon Oval Club Rooms	69	743,005	0	0	24,663	49,799	14,266	28,058	718,342	792,804
Eaton Oval Club Rooms	72	655,320	0	0	11,828	23,930	15,257	30,238	643,493	679,251
Transport										
Depot Land	66	184,848	0	0	35,495	71,713	3,762	6,801	149,353	256,561
Other Property and Services										
Library / Adminstration Centre (#1)	73	5,607,473	0	0	103,607	209,501	123,793	245,299	5,503,866	5,816,974
Library / Adminstration Centre (#2)	74	1,456,260	0	0	0	46,077	0	76,209	1,456,260	1,502,337
ERP	75	1,600,000	0	0	36,586	73,345	39,610	80,360	1,563,414	1,673,345
		10,897,809	0	0	234,910	594,447	198,483	476,740	10,662,899	11,492,256

All debenture repayments are financed by general purpose revenue.



**Notes to the Statement of Financial Activity
For the Period Ended 31 October 2025**

11. BUDGET AMENDMENTS

Amendments to the original budget since budget adoption. Surplus/(Deficit)

GL/JOB Code	Description	Council Resolution	Classification	Non Cash Adjustment \$	Increase in Available Cash \$	Decrease in Available Cash \$	Revised Budget Running Balance \$
	Budget Adoption		Opening Surplus (Budgeted)				173,999
	Permanent Changes		Adjustment to Opening year end Surplus (30/6/25) from \$936,114 to \$996,531.		60,417		234,416
18005	Incorporation of State Election Commitment grant - ERC Fan	OCM237-25 on 27/8/25	Non Operating Grants		25,000.00		259,416
			Transfer from Building Maintenance Reserve		25,000.00		284,416
19195	Internal funding for ERC Fan as approved by Council	OCM237-25 on 27/8/25	WIP Acquisition - Plant & Equipment			(50,000)	234,416
43115	Total approved spend on ERC Fan	OCM237-25 on 27/8/25					1,084,416
18005	Incorporation of State Election Commitment grant - Eaton Boomers Football Club	OCM236-25 on 27/8/25	Non Operating Grants		850,000		234,416
45130	Approved cost of lighting, outdoor seat covers and electronic scoreboard upgrade	OCM236-25 on 27/8/25	WIP - Lighting			(850,000)	157,916
45130	9% Design cost to be covered from Opex budget	OCM236-25 on 27/8/25	WIP - Lighting			(76,500)	234,416
21005	Decrease in Staff Salaries budget equivalent to 9% Design cost	OCM236-25 on 27/8/25	Staff Salaries & Wages		76,500		3,136,916
18005	Regional Road Safety Program - LG Grant Henty Road	OCM238-25 on 27/8/25	Non Operating Grants		2,902,500		234,416
45100	Henty Road Widening	OCM238-25 on 27/8/25	WIP - Roads			(2,902,500)	334,416
	Dardanup Office modification work to be funded from buiding maintenance reserve		Transfer from Building Maintenance Reserve		100,000		234,416
19195		OCM257-25 on 25/9/25	Other Materials and Contracts			(100,000)	254,416
22025	Major maintenance work to be carried out in Dardanup Office	OCM257-25 on 25/9/25					234,416
12005	Auspicung the State Election Commitment grant for Lions Club Dardanup	OCM258-25 on 25/9/25			20,000		234,416
	Incorporation of corresponding expenses to the auspicung arrangement for Lions Club	OCM258-25 on 25/9/25				(20,000)	309,576
18005	Increase in capital grant from \$44,840 to \$120,000	OCM259-25 on 25/9/25	Non Operating Grants		75,160		329,576
	Transfer from Parks & Reserves upgrades reserve being the difference between \$44,840 and \$64,840	OCM259-25 on 25/9/25	Transfer from Parks & Reserve Upgrades		20,000		234,416
19115	Increase in capital spend from \$89,680 to \$184,840	OCM259-25 on 25/9/25	WIP - Parks & Ovals			(95,160)	308,201
45120	Transfer from Pathways reserve being the difference between \$176,215 and \$250,000, Increase from \$147,692 to \$221,447	OCM280-25 on 29/10/25	Transfer from Reserve Pathways		73,785		234,416
19125	Increase in capital spend from \$176,215 to \$250,000	OCM280-25 on 29/10/25	WIP- Footpaths			(73,785)	234,416
45105							<u>234,416</u>
							234,416

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Monthly Statement of Financial Activity for the Period Ended on the 31 st October 2025 RISK THEME PROFILE: 3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory) RISK ASSESSMENT CONTEXT: Operational								
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Not monitoring ongoing financial performance would increase the risk of a negative impact on the financial position.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Non-compliance with the legislative requirements that results in a qualified audit.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Non-compliance that results in a qualified audit can lead stakeholders to question the Council's ability to manage finances effectively.	Insignificant (1)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.

(Appendix ORD: 12.5.4)

RISK ASSESSMENT TOOL								
OVERALL RISK EVENT: Schedule of Paid Accounts as at the 30th October 2025 RISK THEME PROFILE: 3 - Failure to Fulfil Compliance Requirements (Statutory, Regulatory) 6 - Community Engagement RISK ASSESSMENT CONTEXT: Operational								
CONSEQUENCE CATEGORY	RISK EVENT	PRIOR TO TREATMENT OR CONTROL			RISK ACTION PLAN (Treatment or controls proposed)	AFTER TREATMENT OR CONTROL		
		CONSEQUENCE	LIKELIHOOD	INHERENT RISK RATING		CONSEQUENCE	LIKELIHOOD	RESIDUAL RISK RATING
HEALTH	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
FINANCIAL IMPACT	Not monitoring ongoing financial performance would increase the risk of a negative impact on the financial position.	Moderate (3)	Unlikely (2)	Moderate (5 - 11)	Not required.	Not required.	Not required.	Not required.
SERVICE INTERRUPTION	: No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
LEGAL AND COMPLIANCE	Non-compliance with the legislative requirements that results in a qualified audit.	Minor (2)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
REPUTATIONAL	Non-compliance that results in a qualified audit can lead stakeholders to question the Council's ability to manage finances effectively.	Insignificant (1)	Unlikely (2)	Low (1 - 4)	Not required.	Not required.	Not required.	Not required.
ENVIRONMENT	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.
PROPERTY	No risk event identified for this category.	Not Required - No Risk Identified	N/A	N/A	Not required.	Not required.	Not required.	Not required.